SHIRE OF THREE SPRINGS

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Three Springs becomes a Healthy and Unified Community with a bright future

HEART OF NORTH MIDLANDS

SHIRE OF THREE SPRINGS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		$	$	$
Rates	2(a)	2,909,850	2,692,907	2,713,549
Grants, subsidies and contributions		1,027,916	1,806,453	1,417,285
Fees and charges	13	291,281	311,735	279,278
Interest revenue	9(a)	182,061	193,181	155,599
Other revenue		99,530	52,847	67,370
		4,510,638	5,057,123	4,633,081
Expenses				
Employee costs		(2,458,586)	(1,931,111)	(1,944,716)
Materials and contracts		(1,957,702)	(1,087,842)	(1,774,621)
Utility charges		(333,896)	(335,563)	(276,253)
Depreciation	6	(2,542,724)	(2,504,519)	(2,472,691)
Finance costs	9(c)	0	(436)	(730)
Insurance		(182,084)	(182,541)	(182,070)
Other expenditure		(108,729)	(68,569)	(103,720)
		(7,583,721)	(6,110,581)	(6,754,801)
		(3,073,083)	(1,053,458)	(2,121,720)
Capital grants, subsidies and contributions		14,467,299	1,732,610	4,982,606
Profit on asset disposals	5	82,636	7,500	56,847
Loss on asset disposals	5	(49,885)	0	(88,077)
		14,500,050	1,740,110	4,951,376
Net result for the period		**11,426,967**	**686,652**	**2,829,656**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**11,426,967**	**686,652**	**2,829,656**

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

SHIRE OF THREE SPRINGS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Receipts		$	$	$
Rates		2,950,075	2,671,803	2,727,574
Grants, subsidies and contributions		1,088,141	1,784,852	1,417,285
Fees and charges		291,281	311,735	279,278
Interest revenue		182,061	193,181	155,599
Goods and services tax received		405,186	424,084	190,487
Other revenue		99,530	52,847	67,370
		5,016,274	5,438,502	4,837,593
Payments				
Employee costs		(2,458,586)	(1,901,712)	(1,944,716)
Materials and contracts		(1,739,677)	(1,169,826)	(1,928,851)
Utility charges		(333,896)	(335,563)	(276,253)
Finance costs		0	(731)	(730)
Insurance paid		(182,084)	(182,541)	(182,070)
Goods and services tax paid		(405,186)	(405,186)	(190,487)
Other expenditure		(108,729)	(68,569)	(103,720)
		(5,228,158)	(4,064,128)	(4,626,827)
Net cash provided by (used in) operating activities	4	(211,884)	1,374,374	210,766
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,614,625)	(1,140,539)	(6,453,144)
Payments for construction of infrastructure	5(b)	(13,662,617)	(1,858,663)	(2,982,459)
Capital grants, subsidies and contributions		15,069,299	2,000,150	4,757,606
Proceeds from sale of property, plant and equipment	5(a)	331,250	32,500	315,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	0	20,050	20,051
Net cash (used in) investing activities		(1,876,693)	(946,502)	(4,342,946)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(1,000,000)	(43,711)	(43,712)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	14,885	0
Proceeds from new borrowings	7(a)	1,000,000	0	600,000
Net cash provided by (used in) financing activities		0	(28,826)	556,288
Net increase (decrease) in cash held		(2,088,577)	399,046	(3,575,892)
Cash at beginning of year		4,417,651	4,018,605	4,018,405
Cash and cash equivalents at the end of the year	4	**2,329,074**	**4,417,651**	**442,513**

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		$	$	$
Revenue from operating activities				
General rates	2(a)(i)	2,899,838	2,682,895	2,703,769
Rates excluding general rates	2(a)	10,012	10,012	9,780
Grants, subsidies and contributions		1,027,916	1,806,453	1,417,285
Fees and charges	13	291,281	311,735	279,278
Interest revenue	9(a)	182,061	193,181	155,599
Other revenue		99,530	52,847	67,370
Profit on asset disposals	5	82,636	7,500	56,847
		4,593,274	5,064,623	4,689,928
Expenditure from operating activities				
Employee costs		(2,458,586)	(1,931,111)	(1,944,716)
Materials and contracts		(1,957,702)	(1,087,842)	(1,774,621)
Utility charges		(333,896)	(335,563)	(276,253)
Depreciation	6	(2,542,724)	(2,504,519)	(2,472,691)
Finance costs	9(c)	0	(436)	(730)
Insurance		(182,084)	(182,541)	(182,070)
Other expenditure		(108,729)	(68,569)	(103,720)
Loss on asset disposals	5	(49,885)	0	(88,077)
		(7,633,606)	(6,110,581)	(6,842,878)
Non cash amounts excluded from operating activities	3(c)	2,515,247	2,460,975	2,511,566
Amount attributable to operating activities		**(525,085)**	**1,415,017**	**358,616**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		14,467,299	1,732,610	4,982,606
Proceeds from disposal of assets	5	331,250	32,500	315,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	0	20,050	20,051
		14,798,549	1,785,160	5,317,657
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(3,614,625)	(1,140,539)	(6,453,144)
Payments for construction of infrastructure	5(b)	(13,662,617)	(1,858,663)	(2,982,459)
		(17,277,242)	(2,999,202)	(9,435,603)
Amount attributable to investing activities		**(2,478,693)**	**(1,214,042)**	**(4,117,946)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,000,000	0	600,000
Transfers from reserve accounts	8(a)	0	153,824	120,000
		1,000,000	153,824	720,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(1,000,000)	(43,711)	(43,712)
Transfers to reserve accounts	8(a)	(363,056)	(138,939)	(139,565)
		(1,363,056)	(182,650)	(183,277)
Amount attributable to financing activities		**(363,056)**	**(28,826)**	**536,723**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus at the start of the financial year	3	3,366,834	3,194,685	3,222,607
Amount attributable to operating activities		(525,085)	1,415,017	358,616
Amount attributable to investing activities		(2,478,693)	(1,214,042)	(4,117,946)
Amount attributable to financing activities		(363,056)	(28,826)	536,723
Surplus/(deficit) remaining after the imposition of general rates	3	**0**	**3,366,834**	**0**

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

INDEX OF NOTES TO THE BUDGET

1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

• AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
• AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
• AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
• AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
• AASB 2023-3 Amendments to Australian Accounting Standards
- Disclosure of Non-current Liabilities with Covenants: Tier 2

It is not expected these standards will have an impact on the annual budget.

• AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public *Sector Entities*, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

• AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
• AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
• AASB 2022-9 Amendments to Australian Accounting Standards
- Insurance Contracts in the Public Sector
• AASB 2023-5 Amendments to Australian Accounting Standards
- Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

• estimated fair value of certain financial assets
• estimation of fair values of land and buildings and investment property
• impairment of financial assets
• estimation uncertainties and judgements made in relation to lease accounting
• estimated useful life of assets
• estimation of provisions
• estimation of fair value of leases

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		$		$	$	$	$	$	$
(i) General rates									
GRV Residential	Gross rental valuations	0.127549	203	2,266,452	289,084	0	289,084	250,313	259,423
GRV Mining	Gross rental valuations	0.239212	1	247,000	59,085	0	59,085	60,401	60,401
UV Rural and Arrino Town	Unimproved valuations	0.009214	184	268,326,000	2,472,356	0	2,472,356	2,294,871	2,294,871
UV Mining	Unimproved valuations	0.060800	21	786,405	47,813	0	47,813	46,310	58,074
Non-Ratebale	Non-Ratebale	0.000000	69	63,722	0	0	0	0	0
Total general rates			478	271,689,579	2,868,338	0	2,868,338	2,651,895	2,672,769
		Minimum							
(ii) Minimum payment		$							
GRV Residential	Gross rental valuations	500	22	19,939	11,000	0	11,000	11,000	11,000
GRV Mining	Gross rental valuations	0	0	0	0	0	0	0	0
UV Rural and Arrino Town	Unimproved valuations	500	24	551,750	12,000	0	12,000	12,000	12,000
UV Mining	Unimproved valuations	500	17	59,796	8,500	0	8,500	8,000	8,000
Non-Ratebale	Non-Ratebale	0	0	0	0	0	0	0	0
Total minimum payments			63	631,485	31,500	0	31,500	31,000	31,000
Total general rates and minimum payments			541	272,321,064	2,899,838	0	2,899,838	2,682,895	2,703,769
(iii) Ex-gratia rates									
Co-operative Bulk Handling based on tonnage	Tonnage	0.054350		151,100	8,213	0	8,213	8,213	8,213
Murchison Region Aboriginal Corporation	Gross Rental Valuation	0.127549	1	1,851	236	0	236	236	236
Dampier to Bunbury Natural Gas Pipeline Corridor based on annual rate equivalent	As advised by DPNG				1,563	0	1,563	1,563	1,331
Total ex-gratia rates			1	152,951	10,012	0	10,012	10,012	9,780
					2,909,850	0	2,909,850	2,692,907	2,713,549
Total rates					2,909,850	0	2,909,850	2,692,907	2,713,549

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Full amount of rates and charges including arrears, to be paid on or before 1 October 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

Option 2 (Four Instalments)
First instalment to be made on or before 1 October 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;
Second instalment to be made on or before 6 December 2024 or 2 months after the first instalment, whichever is the later;
Third instalment to be made on or before 10 February 2025 or 2 months after the second instalment, whichever is the later; and
Fourth instalment to be made on or before 17 April 2025 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	1/10/2024	0	0.0%	11.0%
Option two				
First instalment	1/10/2024	0	0.0%	11.0%
Second instalment	6/12/2024	15	5.5%	11.0%
Third instalment	10/02/2025	15	5.5%	11.0%
Fourth instalment	17/04/2025	15	5.5%	11.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	$	$	$
Instalment plan admin charge revenue	3,200	3,195	2,220
Instalment plan interest earned	10,500	10,359	7,500
Interest on ESL	350	383	150
Interest on deferred rates	350	0	350
Unpaid rates and service charge interest earned	10,000	10,505	6,000
	24,400	24,442	16,220

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV - Town	Properties within the townsite boundaries	The object of the GRV town rate and minimum payments is to ensure a fair contribution to the revenue requirements of the Shire, to provide a diverse range of services and facilities to the residents and business proprietors of Three Springs, while not risking additional financial pressure of the town residents that affect their long term viability. The town residents have in the past and will continue to provide significant support for the social and economic sustainability of the Shire.	The reasons for the level of rates set for Gross Rental Values is that this allows for a fair contribution to the maintenance and provision of town services and infrastructure to a sustainable level.
GRV - Mining	Mine with capital improvements.	The object of the GRV rates associated with Mining is to ensure the mining sector contributes to the maintenance of the Shire's assets.	Mines benefit greatly from the road infrastructure including bridges. The mining sector transports large tonnage each year on Shire roads. The Gross Rental Value for mining allows for a reasonable contribution to the Shire's infrastructure and reflects the cost of road maintenance to accommodate heavy vehicle movements both on rural roads and in residential areas of the Three Springs townsite (sometimes up to 20 movements per day).
UV Rural & Arrino Tow	Properties that are outside of the townsite that are used in farming activities and/or agricultural production.	The object of the UV Rural and Arrino town rate is to ensure that the proportion of total rate revenue derived from UV Rural & Arrino Town is comparable to previous years so that the Shire can continue to operate efficiently and provide a diverse range of services and infrastructure. UV Rural & Arrino Town provides the base rate to assess the other UV rated properties.	The reason for the lower rate for UV Rural & Arrino Town is to reflect the lower impact on transport infrastructure compared to the UV Mining category. The UV Rural & Arrino Town rate applies generally to broad acre faming which is vulnerable to factors such as adverse weather, bushfires, drought, demand for products and fluctuations in export prices. Importantly the rural areas cover vast tracts of land that is often marginal and input costs are far more extensive to gain a smaller return than for mining.

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (Continued)

Differential general rate (Continued)

Description	Characteristics	Objects	Reasons
UV Mining	Properties that are used for mining, exploration or prospecting purposes	The objective of the differential rate on UV is to ensure that mining contributes to the maintenance of the Shire's assets and infrastructure to the extent that the mining operators and their connections use them.	The reason for setting UV Mining rate at a higher level than UV Rural is to ensure a sector of ratepayers, that essentially are transitory, contributes to the maintenance of the Shire’s established assets and services to the extent that the mining operators use them.

(d) Differential Minimum Payment

The setting of a minimum rate is to ensure that every landowner makes a reasonable contribution to the rate burden.

2. RATES AND SERVICE CHARGES (CONTINUED)

The Shire did not raise specified area rates for the year ended 30th June 2025.

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
Community Bus	Fee and charge	Waiver	100.0%	0	800	617	800	TS Primary School	Promote Educational Activities & Support Local Primary School
Pool Charges	Fee and charge	Waiver	100.0%	0	1,500	1,208	10,000	TS Primary School	Promote Educational Activities & Support Local Primary School
Community Hall Charges	Fee and charge	Waiver	100.0%	0	2,000	1,770	2,000	Wildflower Committee, Hospital Fete Committee & TS Primary School	Promote School and Community activities in the Shire
Photocopying Charges	Fee and charge	Waiver	100.0%	0	720	714	600	Certain Community Groups such as: Yakabout (Local Newspaper), St John Ambulance, Volunteer Bush Fire Brigade & Wildflower Committee	Support Local Community Group for overall community benefit
COVID-19 Response	Fee and charge	Waiver	100.0%	0	0	0	0	COVID-19 response to support all Sporting Clubs and commercial tenants	Support Local Community Group for overall community benefit
Yakabout Advertising	Fee and charge	Waiver	100.0%	0	10,600	10,588	3,000	Not for Profit Organisations and Community Groups	Assist Community Groups and Not for Profit Organisations in promoting their activities within the Shire.
					15,620	14,897	16,400		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets	Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
Current assets		$	$	$
Cash and cash equivalents	4	2,329,074	4,417,651	442,513
Financial assets		2,132,702	2,132,702	2,147,587
Receivables		62,717	163,167	71,187
Inventories		2,604	5,629	20,119
		4,527,097	6,719,149	2,681,406
Less: current liabilities				
Trade and other payables		(480,030)	(265,030)	(128,179)
Contract liabilities		(29,490)	(29,490)	0
Capital grant/contribution liability		(1,391,322)	(789,322)	(342,208)
Long term borrowings	7	0	0	(600,000)
Employee provisions		(209,893)	(209,893)	(194,819)
Other provisions		(33,142)	(33,142)	0
		(2,143,877)	(1,326,877)	(1,265,206)
Net current assets		2,383,220	5,392,272	1,416,200
Less: Total adjustments to net current assets	3(b)	(2,383,220)	(2,025,438)	(1,416,200)
Net current assets used in the Statement of Financial Activity		0	3,366,834	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
Adjustments to net current assets				
Less: Cash - reserve accounts	8	(2,495,757)	(2,132,701)	(2,167,152)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	0	600,000
- Current portion of employee benefit provisions held in reserve		112,537	107,263	150,952
Total adjustments to net current assets		(2,383,220)	(2,025,438)	(1,416,200)

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*

	Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
Adjustments to operating activities		$	$	$
Less: Profit on asset disposals	5	(82,636)	(7,500)	(56,847)
Add: Loss on asset disposals	5	49,885	0	88,077
Add: Depreciation	6	2,542,724	2,504,519	2,472,691
Movement in current employee provisions associated with restricted cash		5,274	(36,044)	7,645
Non cash amounts excluded from operating activities		2,515,247	2,460,975	2,511,566

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION
The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES
Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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

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

Superannuation
The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

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

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

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

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

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

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

CONTRACT LIABILITIES
Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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

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

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

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

Other long-term employee benefits
Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

CONTRACT ASSETS
Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		$	$	$
Cash at bank and on hand		2,696	2,091,273	11,522
Term deposits		2,326,378	2,326,378	430,991
Total cash and cash equivalents		2,329,074	4,417,651	442,513
Held as				
- Unrestricted cash and cash equivalents		486,707	3,540,340	22,240
- Restricted cash and cash equivalents		1,842,367	877,311	420,273
	3(a)	2,329,074	4,417,651	442,513
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,842,367	877,311	420,273
- Restricted financial assets at amortised cost - term deposits		2,132,702	2,132,702	2,147,587
		3,975,069	3,010,013	2,567,860
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	2,495,757	2,132,701	2,167,152
Contract liabilities		29,490	29,490	0
Unspent capital grants, subsidies and contribution liabilities		1,449,822	847,822	400,708
		3,975,069	3,010,013	2,567,860
Reconciliation of net cash provided by operating activities to net result				
Net result		11,426,967	686,652	2,829,656
Depreciation	6	2,542,724	2,504,519	2,472,691
(Profit)/loss on sale of asset	5	(32,751)	(7,500)	31,230
(Increase)/decrease in receivables		100,450	(58,173)	14,025
(Increase)/decrease in contract assets		0	20,664	0
(Increase)/decrease in inventories		3,025	(3,185)	(2,205)
(Increase)/decrease in other assets		0	2,597	0
Increase/(decrease) in payables		215,000	(52,292)	(152,025)
Increase/(decrease) in contract liabilities		0	13,702	0
Increase/(decrease) in unspent capital grants		602,000	267,540	(225,000)
Capital grants, subsidies and contributions		(15,069,299)	(2,000,150)	(4,757,606)
Net cash from operating activities		(211,884)	1,374,374	210,766

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

2024/25 Budget

	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$
Buildings - non-specialised	181,675	0	0	0	0	0
Buildings - specialised	1,738,705	0	0	0	0	0
Plant and equipment	1,694,245	0	298,499	331,250	82,636	(49,885)
Total	3,614,625	0	298,499	331,250	82,636	(49,885)
(b) Infrastructure						
Infrastructure - roads	13,262,406	0	0	0	0	0
Infrastructure - parks and ovals	400,211	0	0	0	0	0
Total	13,662,617	0	0	0	0	0
Total	17,277,242	0	298,499	331,250	82,636	(49,885)

2023/24 Actual

	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$
Buildings - non-specialised	59,242	0	0	0	0	0
Buildings - specialised	731,803	0	0	0	0	0
Plant and equipment	349,494	0	25,000	32,500	7,500	0
Total	1,140,539	0	25,000	32,500	7,500	0
(b) Infrastructure						
Infrastructure - roads	1,402,900	0	0	0	0	0
Infrastructure - parks and ovals	455,763	0	0	0	0	0
Total	1,858,663	0	0	0	0	0
Total	2,999,202	0	25,000	32,500	7,500	0

2023/24 Budget

	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$
Buildings - non-specialised	706,974	0	0	0	0	0
Buildings - specialised	3,753,239	0	0	0	0	0
Plant and equipment	1,992,931	0	346,230	315,000	56,847	(88,077)
Total	6,453,144	0	346,230	315,000	56,847	(88,077)
(b) Infrastructure						
Infrastructure - roads	2,428,660	0	0	0	0	0
Infrastructure - parks and ovals	553,799	0	0	0	0	0
Total	2,982,459	0	0	0	0	0
Total	9,435,603	0	346,230	315,000	56,847	(88,077)

MATERIAL ACCOUNTING POLICIES

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

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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

6. DEPRECIATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
By Class			
Buildings - non-specialised	94,166	92,751	90,909
Buildings - specialised	334,305	329,282	325,657
Furniture and equipment	42,578	41,938	43,874
Plant and equipment	265,841	261,847	286,425
Infrastructure - roads	1,583,268	1,559,480	1,509,791
Infrastructure - footpaths	24,394	24,027	23,678
Infrastructure - airfields	30,933	30,468	30,025
Infrastructure - parks and ovals	167,239	164,726	162,332
	2,542,724	2,504,519	2,472,691
By Program			
Governance	773	773	0
Law, order, public safety	83,438	83,485	83,485
Health	28,320	28,336	28,139
Education and welfare	34,483	34,502	34,502
Housing	100,513	100,568	113,717
Community amenities	16,419	16,427	16,427
Recreation and culture	363,511	363,710	335,608
Transport	1,636,979	1,637,876	1,579,730
Economic services	15,179	15,188	17,016
Other property and services	263,109	223,654	264,067
	2,542,724	2,504,519	2,472,691

MATERIAL ACCOUNTING POLICIES

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

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

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

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

Buildings - non-specialised	20 to 80 years
Buildings - specialised	20 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
Formation	not depreciated
Pavement	60 to 100 years
Seal	
- Bituminous seals	15 to 40 years
- Asphalt surfaces	15 to 40 years
- Concrete	60 years
Gravel roads	
Formation	not depreciated
Pavement	60 to 100 years
Gravel sheet	15 to 60 years
Footpaths - slab	10 to 40 years
Sewerage piping	30 to 80 years
Water supply piping and drainage system	10 to 80 years
Infrastructure - parks and ovals	15 to 40 years

AMORTISATION
The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Swimming Pool	160	WATC*	3.91%	0	0	0	0		23,661	0	(23,661)	0	(518)	23,661	0	(23,661)	0	(696)
Duffy Store Development	162	WATC*	4.55%	0	0	0	0		0	0		0	0	0	600,000	0	600,000	0
Short-term loan	163	WATC*	4.70%	0	1,000,000	(1,000,000)	0	0	0	0	0	0	0	0	0	0	0	0
				0	1,000,000	(1,000,000)	0	0	23,661	0	(23,661)	0	(518)	23,661	600,000	(23,661)	600,000	(696)
Self Supporting Loans																		
Bowling Green Resurfacing	161	WATC*	3.91%	0	0	0	0	0	20,050	0	(20,050)	0	82	20,051	0	(20,051)	0	(34)
				0	0	0	0	0	20,050	0	(20,050)	0	82	20,051	0	(20,051)	0	(34)
				0	1,000,000	(1,000,000)	0	0	43,711	0	(43,711)	0	(436)	43,712	600,000	(43,712)	600,000	(730)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

* WA Treasury Corporation

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
Short-term loan	WATC*	Short lend facility	1	4.70	1,000,000	Unknown	1,000,000	0
					1,000,000	0	1,000,000	0

* WA Treasury Corporation

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	(1,018)	0
Total amount of credit unused	10,000	8,982	10,000
Loan facilities			
Loan facilities in use at balance date	0	0	600,000

MATERIAL ACCOUNTING POLICIES

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget Opening Balance	2024/25 Budget Transfer to	2024/25 Budget Transfer (from)	2024/25 Budget Closing Balance	2023/24 Actual Opening Balance	2023/24 Actual Transfer to	2023/24 Actual Transfer (from)	2023/24 Actual Closing Balance	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	107,263	5,274	0	112,537	143,307	7,603	(43,647)	107,263	143,307	7,645	0	150,952
(b) Plant reserve	204,534	10,058	0	214,592	194,229	10,305	0	204,534	194,229	10,361	0	204,590
(c) Housing and building reserve	540,791	259,784	0	800,575	513,545	27,246	0	540,791	513,546	27,396	0	540,942
(d) Joint venture housing reserve	185,897	9,140	0	195,037	176,531	9,366	0	185,897	176,532	9,417	0	185,949
(e) Gravel pit reserve	54,893	2,699	0	57,592	52,127	2,766	0	54,893	52,128	2,781	0	54,909
(f) Swimming pool reserve	29,682	1,459	0	31,141	132,813	7,046	(110,177)	29,682	132,813	7,085	(120,000)	19,898
(g) Lovelock sock reserve	165,254	33,125	0	198,379	133,188	32,066	0	165,254	133,188	32,105	0	165,293
(h) Road reserve	112,030	5,508	0	117,538	106,386	5,644	0	112,030	106,385	5,675	0	112,060
(i) Drainage reserve	400,389	19,686	0	420,075	380,217	20,172	0	400,389	380,217	20,283	0	400,500
(j) Refuse reserve	63,978	3,146	0	67,124	60,755	3,223	0	63,978	60,754	3,241	0	63,995
(k) Glyde Street redevelopment reserve	267,990	13,177	0	281,167	254,488	13,502	0	267,990	254,488	13,576	0	268,064
	2,132,701	363,056	0	2,495,757	2,147,586	138,939	(153,824)	2,132,701	2,147,587	139,565	(120,000)	2,167,152

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	To be used for the purchase of major plant.
(c) Housing and building reserve	Ongoing	To be used to fund housing/accommodation and building projects.
(d) Joint venture housing reserve	Ongoing	To be used to maintain the joint Ministry of Housing/Local Government properties.
(e) Gravel pit reserve	Ongoing	To be used for the rehabilitation of disused gravel pits.
(f) Swimming pool reserve	Ongoing	To be used to fund capital works and purchase recreational equipment for the swimming pool.
(g) Lovelock sock reserve	Ongoing	To be used to upgrade potable water infrastructure.
(h) Road reserve	Ongoing	To be used for future capital road works.
(i) Drainage reserve	Ongoing	To be used for construction of proper town drainage system.
(j) Refuse reserve	Ongoing	To be used for the future development and maintenance of the refuse site.
(k) Glyde Street redevelopment reserve	Ongoing	To be used to create a subdivision for future housing needs.

9. OTHER INFORMATION

The net result includes as revenues	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
(a) Interest earnings			
Investments	160,861	172,016	141,565
Self supporting loans	0	(82)	34
Other interest revenue	21,200	21,247	14,000
	182,061	193,181	155,599
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	37,100	29,840	32,750
Other services	3,000	3,000	3,000
	40,100	32,840	35,750
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	0	436	730
	0	436	730
(d) Write offs			
General rate	0	4	0
	0	4	0

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
Elected member - Chris Lane			
President's allowance	16,282	15,000	15,000
Meeting attendance fees	5,504	5,830	5,260
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	429	0	429
	24,315	22,930	22,789
Elected member - Chris Connaughton			
Deputy President's allowance	0	1,875	3,750
Meeting attendance fees	2,912	3,915	2,860
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	429	0	429
	5,441	7,890	9,139
Elected member - Jim Heal			
Meeting attendance fees	2,912	2,715	2,860
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	428	0	428
	5,440	4,815	5,388
Elected member - Jenny Mutter			
Meeting attendance fees	2,912	2,800	2,860
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	429	0	429
	5,441	4,900	5,389
Elected member - Nadine Eva			
Deputy President's allowance	4,071	1,875	0
Meeting attendance fees	2,912	4,230	2,860
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	429	0	429
	9,512	8,205	5,389
Elected member - Julia Ennor			
Meeting attendance fees	2,912	2,200	2,860
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	428	0	428
	5,440	4,300	5,388
Elected member - Zac Mills			
Meeting attendance fees	2,912	1,200	2,860
Annual allowance for ICT expenses	2,100	1,050	2,100
Travel and accommodation expenses	428	0	428
	5,440	2,250	5,388
Total Elected Member Remuneration	61,029	55,290	58,870
President's allowance	16,282	15,000	15,000
Deputy President's allowance	4,071	3,750	3,750
Meeting attendance fees	22,976	22,890	22,420
Annual allowance for ICT expenses	14,700	13,650	14,700
Travel and accommodation expenses	3,000	0	3,000
	61,029	55,290	58,870

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

OTHER REVENUE / INCOME
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Gravel, bluemetal and water from standpipes	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance To Provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council: Other costs that relate to the tasks of assisting elected members and taypayers on matters which do not concern specific Council services.
General purpose funding To collect revenue to fund provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To ensure a safer community in which to live.	Supervision of various local laws, fire prevention, emergency services and animal control.
Health To provide an operational framework for good community health.	Food quality and pest control, maintenance of child health centre, doctors surgery and
Education and welfare To support the needs of the community in education and welfare.	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
Housing Provide adequate housing to attract and retain staff and non-staff.	Maintenance of Council owned housing
Community amenities Provide services as required by the community.	Rubbish collection services, tip operation, noise control, town planning administration.
Recreation and culture To establish and efficiently manage infrastructure and resources which will help the community.	Maintenance of halls, swimming pool, library, parks, ovals, gardens and reserves.
Transport To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, depot maintenance and airstrip maintenance
Economic services To help promote the shire and improve its economic well being.	Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
Other property and services Private works, plant repairs and operation costs, fuel stock and materials.	Private works, plant repairs and operation costs, fuel stock and materials.

13. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	$	$	$
By Program:			
General purpose funding	7,209	6,447	8,308
Law, order, public safety	2,750	2,495	2,550
Health	17,672	17,025	17,672
Housing	103,700	98,738	103,400
Community amenities	115,241	145,793	110,852
Recreation and culture	24,109	23,352	22,396
Economic services	18,500	17,076	12,000
Other property and services	2,100	809	2,100
	291,281	311,735	279,278

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
GOVERNANCE				
Freedom of Information				
Application Fees	$ 30.00	N	Set by FOI Regs 1993	3140235
Charge of Staff Members' time dealing with Application - Per Hour (Pro rata)	$ 30.00	N	Set by FOI Regs 1993	3140235
Changes for Access - Time supervised by Staff Member - Per Hour (Pro rata)	$ 30.00	N	Set by FOI Regs 1993	3140235
Photocopy charges - staff time - Per Hour (Pro rata)	$ 30.00	N	Set by FOI Regs 1993	3140235
Charges for time taken by staff to transcribe data between media	$ 30.00	N	Set by FOI Regs 1993	3140235
GENERAL PURPOSE FUNDING				
Rates				
Late Payment Penalty Interest	11.00%	N	Set by LGA 6.51 and LG (Financial Management) Reg 1996 19A	3030145
Instalment Option Interest	5.50%	N	Set by LGA 6.45 and LG (Financial Management) Reg 1996 68	3030146
Instalment Option Admin Fees - Per Instalment	$ 15.00	N	LGA 6.45 and LG (Financial Management) Reg 1996 67	3030120
Enquiry/Orders/Requisition Fee	$ 120.00	Y	Council	3030121
Rate payment by special arrangement	$ 28.00	Y	LGA 6.45 and LG (Financial Management) Reg 1996 67	3030121
Dishonour Cheque Processing fee	Actual Cost	Y	Council	3030201
Sale of Council Publications				
Electoral Roll (Email PDF Copy)	$ 12.00	Y	Subject to LGA Admin Reg 29B	3030221
Council Minutes	No Charge			
Printing/Photocopying/Facsmile/Email				
Black Only				
Photocopying per single sheet A4 B&W	$ 0.45	Y	Council	3030220
Photocopying per double sided A4 B&W	$ 0.70	Y	Council	3030220
Photocopying per single sheet A3 B&W	$ 0.70	Y	Council	3030220
Photocopying per double sided A3 B&W	$ 1.30	Y	Council	3030220
Colour				
Photocopying per single sheet A4 Colour	$ 0.70	Y	Council	3030220
Photocopying per double sided A4 Colour	$ 1.10	Y	Council	3030220
Photocopying per single sheet A3 Colour	$ 1.10	Y	Council	3030220
Photocopying per double sided A3 Colour	$ 1.80	Y	Council	3030220
Photocopying per single card A4 Colour	$ 1.50	Y	Council	
Photocopying per double sided card A4 Colour	$ 2.50	Y	Council	
Facsmile				
Facsmile (Outgoing) per minute 1 Page	$ 1.25	Y	Council	3030220
Facsmile (Outgoing) Additional Page	$ 1.25	Y	Council	3030220
Facsmile (Incoming) Additional Page	$ 1.25	Y	Council	3030220
Laminating & Binding				
Laminating A5 Per Page	$ 1.30	Y	Council	3030219
Laminating A4 Per Page	$ 2.20	Y	Council	3030220
Laminating Business Card - ID Cards	$ 0.50	Y	Council	3030220
Laminating A3 Per Page	$ 3.00	Y	Council	3030220
Binding Per Document	$ 6.00	Y	Council	3030220
Email				
Send Scan EMAIL - 1st Page	$ 2.50	Y	Council	3030220
Send Scan EMAIL - Additional Page	$ 0.50	Y	Council	3030220
INTERNET ACCESS POINT COMPUTERS				
Internet Access - 1/2 Hour	$ 3.50	Y	Council	3030220
Internet Access - 1 Hour	$ 6.00	Y	Council	3030220
Printing per page A4 B&W	$ 0.40	Y	Council	3030220
POSTAGE				
Postage	At cost + 10%	Y	Council	3140201
KEY BOND				
Key Bond inc Sporting Clubs	$ 50.00	Y	Council	3140201

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
YAKABOUT - LOCAL NEWS				
Sale Price				
Per Issue	FREE		Council	3030224
Annual Subscription (Electronic Copy - FREE) Link via EMAIL.	FREE		Council	3030224
Annual Subscription (hard copy)	FREE		Council	3030224
Advertising Charges - Business/Commercial				
Prepared				
Full Page (Black and White)	$ 46.00	Y	Council	3030224
Full Page (Colour)	$ 176.00	Y	Council	3030224
Half Page (Black and white)	$ 23.00	Y	Council	3030224
Half Page (Colour)	$ 88.00	Y	Council	3030224
Quarter Page (Black and White)	$ 11.50	Y	Council	3030224
Quarter Page (Colour)	$ 44.00	Y	Council	3030224
Advertising Charges - Non Business/Commercial/Ratepayer				
Prepared				
Full Page (Black and White)	$ 34.00	Y	Council	3030224
Full Page (Colour)	$ 90.00	Y	Council	3030224
Half Page (Black and white)	$ 17.00	Y	Council	3030224
Half Page (Colour)	$ 45.00	Y	Council	3030224
Quarter Page (Black and White)	$ 8.50	Y	Council	3030224
Quarter Page (Colour)	$ 22.50	Y	Council	3030224

Not for Profit organisations and Community/Sporting groups FREE page each edition
Copy available on website after a week's release

LAW, ORDER AND PUBLIC SAFETY				
DOG REGISTRATION FEES (set by Dog Act)				
Sterlilised Dog - One Year				
Normal Fee	$ 20.00	N	Dog Regs 2013	3050221
Pensioner Concession - 50% fees otherwise payable	$ 10.00	N	Dog Regs 2013	3050221
Working Dogs - 25% of Fees otherwise payable	$ 5.00	N	Dog Regs 2013	3050221
Sterlilised Dog - Three Years				
Normal Fee	$ 42.50	N	Dog Regs 2013	3050221
Pensioner Concession - 50% fees otherwise payable	$ 21.25	N	Dog Regs 2013	3050221
Working Dogs - 25% of Fees otherwise payable	$ 10.63	N	Dog Regs 2013	3050221
Sterlilised Dog - LifeTime				
Normal Fee	$ 100.00	N	Dog Regs 2013	3050221
Pensioner Concession - 50% fees otherwise payable	$ 50.00	N	Dog Regs 2013	3050221
Working Dogs - 25% of Fees otherwise payable	$ 25.00	N	Dog Regs 2013	3050221
Unsterilised Dog - One Year				
Normal Fee	$ 50.00	N	Dog Regs 2013	3050221
Pensioner Concession - 50% fees otherwise payable	$ 25.00	N	Dog Regs 2013	3050221
Working Dogs - 25% of Fees otherwise payable	$ 12.50	N	Dog Regs 2013	3050221
Unsterilised Dog - Three Years				
Normal Fee	$ 120.00	N	Dog Regs 2013	3050221
Pensioner Concession - 50% fees otherwise payable	$ 60.00	N	Dog Regs 2013	3050221
Working Dogs - 25% of Fees otherwise payable	$ 30.00	N	Dog Regs 2013	3050221
Unsterilised Dog - LifeTime				
Normal Fee	$ 250.00	N	Dog Regs 2013	3050221
Pensioner Concession - 50% fees otherwise payable	$ 125.00	N	Dog Regs 2013	3050221
Working Dogs - 25% of Fees otherwise payable	$ 62.50	N	Dog Regs 2013	3050221

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
DOG & CAT IMPOUNDING FEES				
1st Day	$ 100.00	N	Council	3050220
Additional days	$ 30.00	N	Council	3050220
ANIMAL BREEDING LICENSE				
Approved Cat Breeder - Annual Fee (per cat)	$ 100.00	N	Cat Regs 2012	3050235
Kennel Registration - Annual Fee	$ 200.00	N	Dog Regs 2013	3050235
SCHEDULE OF DOG INFRINGEMENT FEES				
Charged in accordance with the Dog Act 1976	Various		Dog Regs 2013	3050240
Fines, Penalties and Infringement Notices Enforcement Regulations 1994 Schedule 2 Division 1				
Fee for issuing a final demand (to be imposed when the final demand is issued)	$ 26.10			3050240
Fee for preparing an enforcement certificate in relation to an infringement notice — for each infringement notice (to be imposed when the infringement notice is registered)	$ 22.20			3050240
Fee for registering an infringement notice with the Registry (to be imposed when the notice is registered)	$ 83.50			3050240
Fee for issuing a notice of intention to enforce (to be imposed when a licence suspension order is made or when an enforcement warrant is issued, but not twice)	$ 55.00			3050240
Fee for issuing an enforcement warrant (to be imposed when the warrant is issued)	$ 260.00			3050240
SURRENDER OF ANIMAL				
Voluntary Surrender of Dog, Cat, Puppies or Kittens	No Charge	N	Council	
CAT REGISTRATION FEES (set by Cat Act)				
Sterilised Cat				
One Year Normal Fee	$ 20.00	N	Cat Regs 2012	3050221
Pensioner Concession	$ 10.00	N	Cat Regs 2012	3050221
Three Years Normal Fee	$ 42.50	N	Cat Regs 2012	3050221
Pensioner Concession	$ 21.25	N	Cat Regs 2012	3050221
Lifetime	$ 100.00	N	Cat Regs 2012	3050221
Pensioner Concession	$ 50.00	N	Cat Regs 2012	3050221
Cat Traps - refundable bond, no daily hire fee (**Cash Only**)	$ 100.00	N	Council	3050221
HEALTH				
SEPTIC TANK FEES				
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs			3070420
HEALTH (PET MEAT) AMENDMENT REGULATIONS 2007				
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs			3070420
HEALTH (OFFENSIVE TRADES FEES) REGULATIONS 1976				
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs			3070420
HEALTH (PUBLIC BUILDING) AMENDMENT REGULATIONS 2007				
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs			3070420
HEALTH (TREATMENT OF SEWAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE) AMENDMENT REGULATIONS 2007 (Schedule 1)				
Application for the approval of an apparatus by relevant local governments	as per Regs			3070420
Application for the approval of an apparatus by the Executive Director-				
a) with a local government report	as per Regs			3070420
b) without a local government report	as per Regs			3070420
Issuing of a 'Permit to Use an Apparatus'	as per Regs			3070420
FOOD PREMISES				
All premises including mobile and itinerant (per application)				
Notification of a food business	$ 75.00		Food Act 2008 - Health Regulations Amendment (Fees and Charges) Regulations 2020	3070421
Registration of a food business	$ 228.00		Food Act 2008 - Health Regulations Amendment (Fees and Charges) Regulations 2020	3070421
Annual renewal fee	$ 100.00		Council	3070421

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
HOUSING				
RENTALS (per week)				
Staff Housing	$ 140.00	N	Council	3090120
Non - Staff Housing (3 Bedroom)	*Negotiable*	N	Council	3090220
Non - Staff Housing (4 Bedroom)	*Negotiable*	N	Council	3090220
Non - Staff Housing (4 Bedroom plus & 2 Bathroom)	*Negotiable*	N	Council	3090220
Kadathinni Units (2 Tenants)	*Negotiable*	N	Council	3090320
Kadathinni Units (1 Tenant)	*Negotiable*	N	Council	3090320
Bond Deposit of 4 weeks rent required for all housing		N	Council	
COMMUNITY AMENITIES				
REFUSE CHARGES				
240 Litre Bin Collection	$ 343.04	N	Council - WARR ACT	3100120
Additional 240 Litre Bin Collection	$ 343.04	N	Council - WARR ACT	3100121
1500 Litre Bin Collection	$ 1,442.02	N	Council - WARR ACT	3100200
Additional 1500 Litre Bin Collection	$ 1,442.02	N	Council - WARR ACT	3100201
3000 Litre Bin Collection	$ 2,521.94	N	Council - WARR ACT	3100200
Additional 3000 Litre Bin Collection	$ 2,521.94	N	Council - WARR ACT	3100201
Asbestos Waste - No longer being accepted at Shire Refuse Site - Not licenced	$ -	Y	Council	3100202
Demolition rubble / refuse (per cubic metre - Shire of Three Springs ratepayer only)	$ 220.00	Y	Council	3100202
THREE SPRINGS CEMETERY				
Cemetery Fee (Burial)	$ 500.00	N	Council	3100720
Grant of Rights (Burial and Niche Wall)	$ 50.00	N	Council	3100720
Reservation Fee (Burial)	$ 50.00	N	Council	3100720
Cemetery Fee (Monuments/Headstone)	$ 55.00	N	Council	3100722
Undertakers license fee	$ 50.00	N	Council	3100720
Permission to inter ashes in Occupied grave site.	$ 50.00	N	Council	3100720
Reservation Fee (Niche Wall)	$ 120.00	N	Council	3100721
Niche Wall Plaque - At cost (Wilson Sign Solutions)	Actual Cost	N	Council	3100721
Additional work as per request (Per Hour)	$ 95.00	N	Council	3100720
PLANNING FEES				
Development Applications:				
Home Occupation				
(a) Initial Fee	as per regs		Planning & Development Regs 2009 Schd 2.	3100620
(b) Renewal Fee	as per regs		Planning & Development Regs 2009 Schd 2.	3100620
Advertising Signs	as per regs		Planning & Development Regs 2009 Schd 2.	3100620
A development application (other than for an extractive industry where the development has not commenced or been carried out	as per regs		Planning & Development Regs 2009 Schd 2.	3100620
Development Assessment Panel Fees	as per regs		Planning & Development (Development Assessment Panels) Regs 2011 Schd 1.	3100620
Lodging House Operation Annual Renewal Fee & Licence	$ 90.00	N	Council	3070620
Hawkers Fee / Trading in Public Places (Per Day)	$ 28.00	**N**	Council	3070620
Trading in Public Places {**Per Day**}- Power	$ 18.00	**N**	Council	3070620

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
RECREATION & CULTURE				
THREE SPRINGS COMMUNITY HALL/PAVILION	*{Community Groups must seek PRIOR exemptions -Non-Commercial Activity Only}*			
EXEMPT FROM CHARGE FOR HIRE OF FACILITIES (INCLUDING BONDS)				
St John Ambulance	No charge		Council	
Covid Clinics	No charge		Council	
Community Action Group (CAG)	No charge		Council	
Returned Service League (RSL)	No charge		Council	
Three Springs Primary School	No charge		Council	
Wildflower Show and Art Exhibition Committee	No charge		Council	
Yoga classes	No charge		Council	
North Midlands Project	No charge		Council	
North Midlands Health Services	No charge		Council	
Allied Health Therapy Session	No charge		Council	
A Meal for U Community Project	No charge		Council	
Three Springs Breakfast Club	No charge		Council	
Three Spring Changemakers	No charge		Council	
Organisations providing free counselling services eg Desert Blue, Relationship Australia	No charge		Council	
COMMERCIAL				
Whole Facility/Main Hall (per day unless stated otherwise)				
Touring Artists, Performing Artists, Films etc.	$ 380.00	Y	Council	3110120
Commercial Displays, Luncheons, Presentations, Seminars	$ 280.00	Y	Council	3110120
Red Room/Pavilion/ECLC/ Multi Purpose Function Room (per day unless stated otherwise)				
Room Hire - Hourly Rate **{Minimum 4 Hours}**	$ 30.00	Y	Council	3110120
Touring Artists, Performing Artists, Films etc.	$ 160.00	Y	Council	3110120
Commercial Displays, Luncheons, Presentations, Seminars	$ 85.00	Y	Council	3110120
Flexible Office Space (may be non-exclusive use of building and CEO approval required)	$ 10.00	Y	Council	3110120
SPORTING / COMMUNITY GROUPS / RATEPAYERS / RESIDENTS				
Whole Facility/Main Hall (per day unless stated otherwise)				
Cabarets, Balls, Champagne Breakfasts, Weddings, Birthdays	$ 200.00	Y	Council	3110120
Luncheons, Presentations, Seminars, School Concerts	$ 75.00	Y	Council	3110120
Dance Classes, Meetings (Per hour)	$ 22.50	Y	Council	3110120
Rehearsals, Preparations, Indoor Bowls, Badminton	$ 11.00	Y	Council	3110120
HIRE OF FACILITIES FOR LOCAL FUNERAL SERVICES OR WAKES				
No fees or bonds charged				
Cleaning of/ Damage to Facilities				
All venues should be in a clean state before hire. Hirer's who do not leave the facility in the same state will be charged to clean the facility and cost of any damage. Hourly Rate (in excess of normal 2 hour clean)	$ 150.00	Y	Council	3110135
EQUIPMENT HIRE - Table and chair hire included free with hire of facilities				
PA System - Solo Fishman speaker and microphone	$ 30.00	Y	Council	3110135
Bond for use of PA System - Solo Fishman speaker and microphone	$ 50.00	Y	Council	3110135
Projector (Small meeting projector)	$ 30.00	Y	Council	3110135
Bond for use of Projector (Small meeting projector)	$ 50.00	Y	Council	3110135
Black Projector Screen	$ 30.00	Y	Council	3110135
Bond for use of Black Projector Screen	$ 50.00	Y	Council	3110135
Trestles (for use not within Shire Facilities)	$ 5.00	Y	Council	3110135
Chairs (for use not within Shire Facilities)	$ 2.00	Y	Council	3110135
HIRE BOND FEES				
Badminton, Indoor bowls and Veterinary services	No charge	N	Council	
Venues where liquor is not provided - Commercial	$ 200.00	N	Council	3100135
Venues where liquor is not provided - Local Organisations/Ratepayers/Residents	$ 100.00	N	Council	3100135
Venues where liquor is provided - Commercial	$ 550.00	N	Council	3100135
Venues where liquor is provided - Local Organisations/Ratepayers/Residents	$ 280.00	N	Council	3100135
Key Bond	$ 50.00	N	Council	3100135
Chair and Table Hire Bond (lost/damaged table and chairs to be charged at Cost)	$ 100.00	N	Council	3100135

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
SWIMMING POOL				
School Usage				
School usage other than Three Springs Primary School (Swimming Carnival, swimming lessons etc)	Normal entrance fees	Y	Council	3110218
Three Springs School usage (Swimming Carnival, swimming lessons etc)	No Charge	Y	Council	3110219
Vac Swim - Normal entry fees are applicable	Normal entrance fees	Y	Council	3110220
Daily Entrance Fees				
Adults	$ 5.00	Y	Council	3110220
Children/Students and Aged Pensioners	$ 2.50	Y	Council	3110220
Children 4 years and under	No Charge		Council	
Spectator	$ 1.00	Y	Council	
10 Entrance Fees				
Children/Students	$ 12.50	Y	Council	3110220
Weekly Entrance Fees				
Adults	$ 17.50	Y	Council	3110220
Children/Students and Aged Pensioners	$ 8.75	Y	Council	3110220
Children 4 years and under	No Charge		Council	
Spectator	$ 3.50	Y	Council	
Monthly Tickets				
Family - **2 Adults plus 2 Kids (School Age)**	$ 73.50	Y	Council	3110220
Each additional child on the family pass	$ 10.50	Y	Council	3110220
Double	$ 56.00	Y	Council	3110220
Single	$ 35.00	Y	Council	3110220
Children/Student and Aged Pensioners	$ 17.50	Y	Council	3110220
Spectator	$ 7.00	Y	Council	
Season Tickets				
Family - **2 Adults plus 2 Kids (School Age)**	$ 220.50	Y	Council	3110220
Each additional child on the family pass	$ 26.25	Y	Council	3110220
Double	$ 168.00	Y	Council	3110220
Single	$ 105.00	Y	Council	3110220
Children/Students and Aged Pensioners	$ 52.50	Y	Council	3110220
Spectator	$ 21.00	Y	Council	
Pool Party Hire (per hour) NB: Non-exclusive use and entrance fees still apply	$ 10.00	Y	Council	3110235
Room Hire - Swimming Pool - Hourly Rate (**Minimum 2 Hours)**	$ 30.00	Y	Council	3110235
Cleaning of/ Damage to Facilities				
All venues should be in a clean state before hire. Hirers who do not leave the facility in the same state will be charged to clean the facility and cost of any damage. Hourly Rate	$ 150.00	Y	Council	3110235
ROOM HIRE BOND FEES - No liquor is to be consumed within pool grounds				
Venues where liquor is not provided - Commercial	$ 200.00	N	Council	3110235
Venues where liquor is not provided - Local Organisations	$ 100.00	N	Council	3110235

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
GYM FEES - *Individual Gym Membership*				
Annual Membership - Includes 16.67% Discount	$ 225.00	Y	Council	3110320
Annual Membership (Concessional **)	$ 112.50	Y	Council	3110320
6 Months Membership - Includes 12.5% Discount	$ 118.13	Y	Council	3110320
6 Months Membership (Concessional **)	$ 59.06	Y	Council	3110320
3 Months Membership - Includes 10% Discount	$ 60.75	Y	Council	3110320
3 Months Membership (Concessional **)	$ 30.38	Y	Council	3110320
1 Months Membership	$ 22.50	Y	Council	3110320
1 Months Membership (Concessional **)	$ 11.25	Y	Council	3110320
Weekly Membership	Not available	Y	Council	3110320
Gym Key Bond	$ 100.00	N	Council	3110335
*** Concessional fees is only applicable on sighting of a valid Concession Card by the Shire Staffs.*				
## Access is restricted to adults 18 years and older unless CEO approved ##				
GYM FEES - *Sporting Clubs*				
***Club membership (per annum and one fob issued per club)	$ 250.00	Y		3110335
Gym Key Bond	$ 100.00	N	Council	
**** Club membership only applies to gym use by Club on training day.*				
GYM FEES - Fitness Classes				
***Fitness session membership (per session and one fob issued per fitness organisation)	$ 30.00	Y		3110335
Gym Key Bond	$ 100.00	N	Council	
SPORTING CLUB LEASES				
Football Club (per annum) - Football Oval and entire pavilion	$ 3,000.00	Y	Council	3110231
Netball Club (per annum) - Netball courts and ladies change rooms	$ 500.00	Y	Council	3110231
Hockey Club (per annum) - Hockey Oval and pool meeting room plus 1 storage room	$ 800.00	Y	Council	3110231
Cricket Club (per annum) - Football Oval and entire pavilion	$ 800.00	Y	Council	3110231
TRANSPORT				
TALC AND COCKY COUNTRY PLATES				
Fees set by the Department of Transport				
ECONOMIC SERVICES				
TOURISM & AREA PROMOTION				
Caravan Park - Ablution Block - staff provide access code to user	Free use of facility	N	Council	3130221
BUILDING FEES (as per Regs)				
Building Construction Industry Training Fund (CTF Levy)				
The rate of Levy is 0.2% of the total value of construction (GST inclusive) over $20,000.	as per calc.	N	Building reg 2012	
Building Services Levy				
Set by Other Legislation: Building Regulation 2012				
Application for Building Permit:				
- Estimated value of work (incl gst) of Over $45,000	0.137%	N	Building reg 2012	
- Estimated value of work (incl gst) of $45,000 or Less	$ 61.65	N	Building reg 2012	
Application for Demolition Permit:				
- Estimated value of work (incl gst) of Over $45,000	0.137%	N	Building reg 2012	
- Estimated value of work (incl gst) of $45,000 or Less	$ 61.65	N	Building reg 2012	
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the building Act	$ 61.65	N	Building reg 2012	
Occupancy permit or building approval certificate for unauthorised building work under s51 of the building Act: Value of work over $45,000	0.274%	N	Building reg 2012	
Occupancy permit or building approval certificate for unauthorised building work under s51 of the building Act: Value of work $45,000 or Less	$ 123.30	N	Building reg 2012	
Occupancy permit under S46 of the Building Act	No Levy	N	Building reg 2012	
Modification of occupancy permit for additional use of building on temporary basis under S48 of the Building Act.	No Levy	N	Building reg 2012	

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
Building Act Fees				
Division 1 - Application for building permits, demolition permits				
Certified application for a building permit (s.16(1))				
(a) for a building work for a Class 1 or Class 10 building or incidental structure:		N	Building reg 2012	
0.19% of the estimated value of the building work, but less than $110	as per regs	N	Building reg 2012	
(a) for a building work for a Class 2 to Class 9 building or incidental structure:		N	Building reg 2012	
0.09% of the estimated value of the building work, but less than $110	as per regs	N	Building reg 2012	
Uncertified application for a building permit (s.16(1))				
0.32% of the estimated value of the building work, but less than $110	as per regs	N	Building reg 2012	
Application for a demolition permit				
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	$ 110.00	N	Building reg 2012	
(b) for demolition work in respect of a Class 2 to Class 9 building or incidental structure. $110.00 for each storey of the building	$ 110.00	N	Building reg 2012	
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	$ 110.00	N	Building reg 2012	
Division 2 - Application for occupancy permits, building approval certificates				
Application for an occupancy permit for a completed building (s. 46)	$ 110.00	N	Building reg 2012	
Application for a temporary occupancy permit for an incomplete building (s. 47)	$ 110.00	N	Building reg 2012	
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	$ 110.00	N	Building reg 2012	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	$ 110.00	N	Building reg 2012	
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2)). $11.60 for each strata unit covered by the application, but not less than $115.	as per regs	N	Building reg 2012	
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2)): 0.18% of the estimated value of the unauthorised work as determined by the permit authority, but not less than $110.00	as per regs	N	Building reg 2012	
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3)): 0.38% of the estimated value of the unauthorised work as determined by the permit authority, but not less than $110.00.	as per regs	N	Building reg 2012	
Application to replace an occupancy permit for an existing building (s52(1))	$ 110.00	N	Building reg 2012	
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	$ 110.00	N	Building reg 2012	
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	$ 110.00	N	Building reg 2012	
Application as defined in regulation 31(for each building standard in respect of which a declaration is sought)	$ 2,160.15	N	Building reg 2012	
Inspection of pool enclosures (regulation 53)	$ 58.45	N	Building reg 2012	3130321
Application for approval of battery powered smoke alarms (regulation 61)	$ 179.40	N	Building reg 2012	3130335
BUILDING INSPECTION/PLANNING FEE (EHO/BS - per hr)	$ 92.00	Y	Council	3130322
STANDPIPE WATER				
Public Standpipe System Access Card Bond	$ 50.00	N	Council	3130821
Public Standpipe water charges Per Kilolitre (1,000 Litres)	As per Water Corp rates + 25%	N	Council	3130821
DELIVERY OF WATER (within Shire only unless approved by CEO)				
Delivery subject to availability of Water Truck and Operator (Shire Works Program to take precedence)				
For stock use only during summer (Three Springs Ratepayers only)	No charge	Y	Council	
Water Cost	As per Water Corp rates + 25%			
Water Truck plus operator and	$164 per hour	Y	Council	
Delivery within 5km and	No charge	Y	Council	
Delivery in excess of 5km	$3 per km	Y	Council	

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
OTHER PROPERTY AND SERVICES				
PLANT HIRE (All prices include an operator, dry hire of Shire plant not available)				
Minimum charge of 1 hour per plant hired				
	Per Hour			
Grader - Contractor	$ 280.00	Y	Council	3140120
Grader - Ratepayer	$ 252.00	Y	Council	3140120
Tractor/ Roller - Contractor	$ 150.00	Y	Council	3140120
Tractor/ Roller - Ratepayer	$ 135.00	Y	Council	3140120
Backhoe - Contractor	$ 175.00	Y	Council	3140120
Backhoe - Ratepayer	$ 157.50	Y	Council	3140120
Loader - Contractor	$ 185.00	Y	Council	3140120
Loader - Ratepayer	$ 166.50	Y	Council	3140120
Prime Mover plus Side Tipper - Contractor	$ 190.00	Y	Council	3140120
Prime Mover plus Side Tipper - Ratepayer	$ 171.00	Y	Council	3140120
Prime Mover plus Low Loader - Rate per Km	$ 5.40	Y	Council	3140120
Tip Truck - Contractor (large truck)	$ 180.00	Y	Council	3140120
Tip Truck - Ratepayer (large truck)	$ 162.00	Y	Council	3140120
Truck & Trailer - Contractor	$ 190.00	Y	Council	3140120
Truck & Trailer - Ratepayer	$ 171.00	Y	Council	3140120
Tractor - Contractor	$ 135.00	Y	Council	3140120
Tractor - Ratepayer	$ 121.50	Y	Council	3140120
Rubbered Tyred Roller - Contractor	$ 155.00	Y	Council	3140120
Rubbered Tyred Roller - Ratepayer	$ 139.50	Y	Council	3140120
Vibratory Roller - Contractor	$ 175.00	Y	Council	3140120
Vibratory Roller - Ratepayer	$ 157.50	Y	Council	3140120
Small Truck - Contractor	$ 145.00	Y	Council	3140120
Small Truck - Ratepayer	$ 130.50	Y	Council	3140120
Skid Steer - Contractor	$ 145.00	Y	Council	3140120
Skid Steer - Ratepayer	$ 130.50	Y	Council	3140120
Bus Hire - Commercial (charge per kilometre), BOND $300	$ 1.50	Y	Council	3100735
Bus Hire - Community (charge per kilometre), BOND $300	$ 0.75	Y	Council	3100735
Bus Hire - Three Springs Primary School and RSL (Bond of $300 is still applicable)	No Charge	Y	Council	
Bus Cleaning	Cost + 100%	Y	Council	3100735
SUPERVISOR (per hour)	$ 150.00	Y	Council	3140120
****Penalty rates will apply if overtime is involved				
LABOURER (per hour)	$ 100.00	Y	Council	3140120
***Penalty rates will apply if overtime is involved				
PURCHASE OF SAND Flat rate of:				
Small Truck (approx. 5t) - per load (delivery within 5km only)	$ 25.00	Y	Council	
Large Truck/Semi Trailer (approx. 10t which is a half load) per load (delivery within 5km only)	$ 50.00	Y	Council	
Large Truck/Semi Trailer (approx. 20t full load) per load (delivery within 5km only)	$ 100.00	Y	Council	
6x4 Trailer Load (delivery within 5km only)	$ 15.00	Y	Council	
PURCHASE OF GRAVEL Flat rate of:				
Small Truck (approx. 5t) - per load (delivery within 5km only)	$ 50.00	Y	Council	
Large Truck/Semi Trailer (approx. 10t which is a half load) per load (delivery within 5km only)	$ 100.00	Y	Council	
Large Truck/Semi Trailer (approx. 20t full load) per load (delivery within 5km only)	$ 200.00	Y	Council	
6x4 Trailer Load (delivery within 5km only)	$ 30.00	Y	Council	

Shire of Three Springs
Schedule of Fees and Charges - 2024 - 2025

PROGRAMS	2024 - 2025 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
PLANT HIRE (All prices include an operator, dry hire of Shire plant not available)				
PURCHASE OF BLUE METAL Flat rate of:				
Small Truck (approx. 5t) - per load (delivery within 5km only)	$ 450.00	Y	Council	3140120
Large Truck/Semi Trailer (approx. 10t which is a half load) per load (delivery within 5km only)	$ 900.00	Y	Council	3140120
Large Truck/Semi Trailer (approx. 20t full load) per load (delivery within 5km only)	$ 1,800.00	Y	Council	3140120
6x4 Trailer Load (delivery within 5km only)	$ 250.00	Y	Council	3140120
PURCHASE OF CRACKER DUST Flat rate of:				
Small Truck (approx. 5t) - per load (delivery within 5km only)	$ 180.00	Y	Council	3140120
Large Truck/Semi Trailer (approx. 10t which is a half load) per load (delivery within 5km only)	$ 360.00	Y	Council	3140120
Large Truck/Semi Trailer (approx. 20t full load) per load (delivery within 5km only)	$ 720.00	Y	Council	3140120
6x4 Trailer Load (delivery within 5km only)	$ 100.00	Y	Council	3140120
DELIVERY OF SAND/GRAVEL/BLUE METAL/CRACKER DUST IN EXCESS OF 5KMS (within Shire only)				
Small Truck (approx. 5t) per km (Plus purchase price)	$ 5.00	Y	Council	
Large Truck/Semi Trailer (approx. 10t which is a half load) per km (Plus purchase price)	$ 8.00	Y	Council	
Large Truck/Semi Trailer (approx. 20t full load) per km (Plus purchase price)	$ 8.00	Y	Council	
6x4 Trailer Load per km (Plus purchase price)	$ 3.00	Y	Council	
SMALL ITEMS -Minimum charge of 1 day per items hired				
Plate Compactor - per day	$ 55.00	Y	Council	3140120
Cement Mixer - per day	$ 50.00	Y	Council	3140120
Other Minor plant at the discretion of CEO				