

SHIRE OF THREE SPRINGS
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The Shire of Three Springs a Class 4 local government conducts the operations of a local government with the following community vision:

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 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,066,690	2,913,261	2,909,850
Grants, subsidies and contributions		1,793,531	1,330,547	1,027,916
Fees and charges	13	281,867	369,640	291,281
Interest revenue	9(a)	228,418	233,401	182,061
Other revenue		125,396	91,839	99,530
		5,495,902	4,938,688	4,510,638
Expenses				
Employee costs		(2,458,327)	(2,028,829)	(2,458,586)
Materials and contracts		(2,472,791)	(1,320,263)	(1,957,702)
Utility charges		(402,594)	(384,354)	(333,896)
Depreciation	6	(2,733,772)	(2,670,354)	(2,542,724)
Finance costs	9(c)	(20,000)	0	0
Insurance		(195,676)	(254,963)	(182,084)
Other expenditure		(108,822)	(66,377)	(108,729)
		(8,391,982)	(6,725,140)	(7,583,721)
		(2,896,080)	(1,786,452)	(3,073,083)
Capital grants, subsidies and contributions		7,558,346	7,747,157	14,467,299
Profit on asset disposals	5	5,650	7,197	82,636
Loss on asset disposals	5	(2,464)	(5,055)	(49,885)
Fair value adjustments to financial assets at fair value through profit or loss		0	(3,551)	0
		7,561,532	7,745,748	14,500,050
Net result for the period		4,665,452	5,959,296	11,426,967
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	12,528,170	0
Total other comprehensive income for the period		0	12,528,170	0
Total comprehensive income for the period		4,665,452	18,487,466	11,426,967

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 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
	\$	\$	\$
Rates	3,116,715	2,888,268	2,950,075
Grants, subsidies and contributions	1,793,531	1,483,205	1,088,141
Fees and charges	281,867	369,640	291,281
Interest revenue	228,418	233,401	182,061
Goods and services tax received	577,697	552,760	405,186
Other revenue	125,396	91,839	99,530
	6,123,624	5,619,113	5,016,274

Payments

Employee costs	(2,458,327)	(2,039,690)	(2,458,586)
Materials and contracts	(2,425,736)	(1,349,219)	(1,739,677)
Utility charges	(402,594)	(384,354)	(333,896)
Finance costs	(20,000)	5,595	0
Insurance paid	(195,676)	(254,963)	(182,084)
Goods and services tax paid	(577,697)	(577,697)	(405,186)
Other expenditure	(108,822)	(66,377)	(108,729)
	(6,188,852)	(4,666,705)	(5,228,158)

Net cash provided by (used in) operating activities

4 (65,228) 952,408 (211,884)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(3,722,471)	(990,563)	(3,614,625)
Payments for construction of infrastructure	5(b)	(7,609,083)	(7,807,446)	(13,662,617)
Capital grants, subsidies and contributions		7,763,346	7,199,824	15,069,299
Proceeds from sale of property, plant and equipment	5(a)	203,650	57,045	331,250
Net cash (used in) investing activities		(3,364,558)	(1,541,140)	(1,876,693)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(1,000,000)	0	(1,000,000)
Proceeds from new borrowings	7(a)	1,000,000	0	1,000,000
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(147,027)	0
Net cash (used in) financing activities		0	(147,027)	0

Net (decrease) in cash held

(3,429,786) (735,759) (2,088,577)

Cash at beginning of year 3,676,121 4,411,880 4,417,651

Cash and cash equivalents at the end of the year

4 **246,335** **3,676,121** **2,329,074**

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 2026

OPERATING ACTIVITIES

Revenue from operating activities

General rates	2(a)(i)	3,056,464	2,903,034	2,899,838
Rates excluding general rates	2(a)	10,226	10,227	10,012
Grants, subsidies and contributions		1,793,531	1,330,547	1,027,916
Fees and charges	13	281,867	369,640	291,281
Interest revenue	9(a)	228,418	233,401	182,061
Other revenue		125,396	91,839	99,530
Profit on asset disposals	5	5,650	7,197	82,636
Fair value adjustments to financial assets at fair value through profit or loss		0	(3,551)	0

Expenditure from operating activities

Employee costs		(2,458,327)	(2,028,829)	(2,458,586)
Materials and contracts		(2,472,791)	(1,320,263)	(1,957,702)
Utility charges		(402,594)	(384,354)	(333,896)
Depreciation	6	(2,733,772)	(2,670,354)	(2,542,724)
Finance costs	9(c)	(20,000)	0	0
Insurance		(195,676)	(254,963)	(182,084)
Other expenditure		(108,822)	(66,377)	(108,729)
Loss on asset disposals	5	(2,464)	(5,055)	(49,885)
		(8,394,446)	(6,730,195)	(7,633,606)
Non cash amounts excluded from operating activities	3(c)	2,653,972	2,686,485	2,515,247
Amount attributable to operating activities		(238,922)	898,624	(525,085)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		7,558,346	7,747,157	14,467,299
Proceeds from disposal of property, plant and equipment	5(a)	203,650	57,045	331,250
		7,761,996	7,804,202	14,798,549

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(3,722,471)	(990,563)	(3,614,625)
Payments for construction of infrastructure	5(b)	(7,609,083)	(7,807,446)	(13,662,617)
		(11,331,554)	(8,798,009)	(17,277,242)
Amount attributable to investing activities		(3,569,558)	(993,807)	(2,478,693)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,000,000	0	1,000,000
Transfers from reserve accounts	8(a)	781,195	0	0
		1,781,195	0	1,000,000

Outflows from financing activities

Repayment of borrowings	7(a)	(1,000,000)	0	(1,000,000)
Transfers to reserve accounts	8(a)	(277,912)	(147,027)	(363,056)
		(1,277,912)	(147,027)	(1,363,056)
Amount attributable to financing activities		503,283	(147,027)	(363,056)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	3,305,197	3,547,407	3,366,834
Amount attributable to investing activities		(238,922)	898,624	(525,085)
Amount attributable to financing activities		(3,569,558)	(993,807)	(2,478,693)
Amount attributable to financing activities		503,283	(147,027)	(363,056)
Surplus/(deficit) remaining after the imposition of general rates	3	0	3,305,197	0

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

**SHIRE OF THREE SPRINGS
FOR THE YEAR ENDED 30 JUNE 2026
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**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

1 BASIS OF PREPARATION

The annual budget of the Shire of Three Springs which is a Class 4 local government 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 Leases* 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.

2024/25 actual balances

Balances shown in this budget as 2024/25 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*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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 2025-26 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 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128*
[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*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Residential	Gross rental valuations	0.127549	202	2,267,492	289,216	0	289,216	289,977	289,084
GRV Mining	Gross rental valuations	0.239212	1	247,000	59,085	0	59,085	59,085	59,085
UV Rural and Arrino Town	Unimproved valuations	0.007964	182	327,542,000	2,608,544	0	2,608,544	2,472,356	2,472,356
UV Mining	Unimproved valuations	0.060800	20	880,239	53,519	0	53,519	50,116	47,813
Non-Rateable	Non-Rateable	0.000000	69	52,802	0	0	0	0	0
Total general rates			474	330,989,533	3,010,364	0	3,010,364	2,871,534	2,868,338
(ii) Minimum payment									
		Minimum \$							
GRV Residential	Gross rental valuations	750.00	23	29,414	17,250	0	17,250	11,000	11,000
GRV Mining	Gross rental valuations	750.00	0	0	0	0	0	0	0
UV Rural and Arrino Town	Unimproved valuations	750.00	26	817,050	19,500	0	19,500	12,000	12,000
UV Mining	Unimproved valuations	550.00	17	67,507	9,350	0	9,350	8,500	8,500
Total minimum payments			66	913,971	46,100	0	46,100	31,500	31,500
Total general rates and minimum payments			540	331,903,504	3,056,464	0	3,056,464	2,903,034	2,899,838
(iii) Ex-gratia rates									
Co-operative Bulk Handling	Tonnage	0.054350	1	151,100	8,213	0	8,213	8,214	8,213
Murchison Region Aboriginal Corporation	Gross Rental Valuation				0	0	0	0	236
Dampier to Bunbury Natural Gas Pipeline Corridor based on annual rate equivalent	As advised by DPNG				2,013	0	2,013	2,013	1,563
Total ex-gratia rates			1	151,100	10,226	0	10,226	10,227	10,012
Total rates					3,066,690	0	3,066,690	2,913,261	2,909,850
Instalment plan charges							3,600	3,645	3,200
Instalment plan interest							15,000	13,239	10,500
Interest on ESL							350	415	350
Interest on deferred rates							350	0	350
Late payment of rate or service charge interest							10,000	10,789	10,000
							29,300	28,088	24,400

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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 2025/26 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 payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 8 October 2025 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 8 October 2025 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 15 December 2025 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 19 February 2026 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 27 April 2026 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	8/10/2025	0	0.0%	11.0%
Option two				
First instalment	8/10/2025	0	0.0%	11.0%
Second instalment	15/12/2025	15	5.5%	11.0%
Third instalment	19/02/2026	15	5.5%	11.0%
Fourth instalment	27/04/2026	15	5.5%	11.0%

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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.

(i) Differential general rate

Description	Characteristics	Objects	Reasons
GRV - Town	Properties within the townsite boundaries	To provide an equitable contribution from townsite properties toward the provision and maintenance of essential services, community infrastructure, and facilities.	The rate reflects the benefit town residents and businesses derive from Shire services. It also considers the need to maintain affordability and long-term sustainability for ratepayers within the town.
GRV - Mining	Mine with capital improvements.	To ensure mining operations contribute fairly to the upkeep of infrastructure, particularly roads and bridges that support significant heavy vehicle use.	Mining activities often involve high-frequency, high-tonnage transport that impacts Shire roads and services. The GRV mining rate reflects the need for enhanced infrastructure maintenance and the additional demand placed on Shire resources by mining operations.
UV Rural & Arrino Town	Properties that are outside of the townsite that are used in farming activities and/or agricultural production.	To ensure agricultural and rural-residential properties contribute a fair share toward Shire services while recognising their lower impact on infrastructure compared to mining operations.	This rate class generally comprises broadacre farming, which is subject to weather and market volatility. The lower rate reflects the relatively lower use of infrastructure, while still maintaining revenue parity with prior years. Valuations from the Valuer General have significantly increased over three consecutive years—30.08% in 2023/24, 34.41% in 2024/25 and 22.12% in 2025/26. The rate in the dollar has been reduced to mitigate the impact of these increases, while maintaining necessary revenue levels.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	To ensure mining tenements contribute appropriately to the maintenance and renewal of Shire infrastructure and services they utilise, and to reflect their generally short-term and high impact presence in the district.	Mining, exploration, and prospecting activities benefit from infrastructure and services that have been established and maintained by long-term ratepayers. The UV Mining rate reflects: •Significant wear and tear on the Shire's extensive unsealed road network. •The extraction of non-renewable resources with long-term impacts. •Increased administrative demands related to mining tenements (applications, valuations, enquiries, etc.). •Limited direct benefit to the broader community due to transient operations Given the often-transitory nature of mining operations and the potential for high financial return, this sector is expected to make a higher contribution to ensure fair and sustainable use of local resources.

(d) Differential Minimum Payment

Minimum payments ensure all ratepayers contribute a baseline amount toward Shire services, even where the calculated rate would otherwise be very low due to land valuation.

For 2025/26, the following minimum payments are proposed:

- \$750 for all categories except UV Mining
- \$550 for UV Mining

The lower minimum for UV Mining ensures compliance with legislative thresholds in Section 6.35 of the Local Government Act 1995, which limits the proportion of properties on minimum rates in any one category unless Ministerial approval is obtained.

SHIRE OF THREE SPRINGS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 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	\$ 782	\$ 800	TS Primary School	Promote Educational Activities & Support Local Primary School
Pool Charges	Fee and charge	Waiver	100.0%	0	4,000	3,600	1,500	TS Primary School	Promote Educational Activities & Support Local Primary School
Community Hall Charges	Fee and charge	Waiver	100.0%	0	1,500	1,140	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	200	120	720	Certain Community Groups such as: St John Ambulance, Volunteer Bush Fire Brigade & Wildflower Committee	Support Local Community Group for overall community benefit
Yakabout Advertising	Fee and charge	Waiver	100.0%	0	13,000	12,660	10,600	Not for Profit Organisations and Community Groups	Assist Community Groups and Not for Profit Organisations in promoting their activities within the Shire.
					19,500	18,302	15,620		

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(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.

Adjustments to net current assets

Less: Cash - reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	246,335	3,676,121	2,329,074
	2,279,729	2,279,729	2,132,702
	159,253	209,278	62,717
	4,724	3,199	2,604
	2,658	2,658	0
	2,692,699	6,170,985	4,527,097
	(299,064)	(250,484)	(480,030)
	(11,760)	(11,760)	(29,490)
	(446,988)	(241,988)	(1,391,322)
	(166,779)	(166,779)	(209,893)
	(27,695)	(27,695)	(33,142)
	(952,286)	(698,706)	(2,143,877)
	1,740,413	5,472,279	2,383,220
3(b)	(1,740,413)	(2,167,082)	(2,383,220)
	0	3,305,197	0
8	(1,776,445)	(2,279,728)	(2,495,757)
	36,032	112,646	112,537
	(1,740,413)	(2,167,082)	(2,383,220)

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*.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(5,650)	(7,197)	(82,636)
	0	3,551	0
5	2,464	5,055	49,885
6	2,733,772	2,670,354	2,542,724
	(76,614)	5,383	5,274
	0	9,339	0
	2,653,972	2,686,485	2,515,247

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

3. NET CURRENT ASSETS

(d) 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.

INVENTORY - 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.

Inventory - 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.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		(2,106,924)	1,322,862	2,696
Term deposits		2,353,259	2,353,259	2,326,378
Total cash and cash equivalents		246,335	3,676,121	2,329,074
Held as				
- Unrestricted cash and cash equivalents		232,371	3,363,874	486,707
- Restricted cash and cash equivalents		13,964	312,247	1,842,367
	3(a)	246,335	3,676,121	2,329,074
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		13,964	312,247	1,842,367
- Restricted financial assets at amortised cost - term deposits		2,279,729	2,279,729	2,132,702
		2,293,693	2,591,976	3,975,069
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	1,776,445	2,279,728	2,495,757
Unspent capital grants, subsidies and contribution liabilities		505,488	300,488	1,449,822
Contract liabilities		11,760	11,760	29,490
		2,293,693	2,591,976	3,975,069
Reconciliation of net cash provided by operating activities to net result				
Net result		4,665,452	5,959,296	11,426,967
Depreciation	6	2,733,772	2,670,354	2,542,724
(Profit)/loss on sale of asset	5	(3,186)	(2,142)	(32,751)
Adjustments to fair value of financial assets at fair value through profit and loss		0	3,551	0
(Increase)/decrease in receivables		50,025	(22,442)	100,450
(Increase)/decrease in contract assets		0	125,872	0
(Increase)/decrease in inventories		(1,525)	2,430	3,025
(Increase)/decrease in other assets		0	377	0
Increase/(decrease) in payables		48,580	(37,029)	215,000
Increase/(decrease) in contract liabilities		0	(702)	0
Increase/(decrease) in unspent capital grants		205,000	(547,333)	602,000
Capital grants, subsidies and contributions		(7,763,346)	(7,199,824)	(15,069,299)
Net cash from operating activities		(65,228)	952,408	(211,884)

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 2026

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	853,662	0	0	0	0	122,630	0	0	0	0	181,675	0	0	0	0
Buildings - specialised	1,485,721	0	0	0	0	424,518	0	0	0	0	1,738,705	0	0	0	0
Plant and equipment	1,383,088	(200,464)	203,650	5,650	(2,464)	443,415	(54,903)	57,045	7,197	(5,055)	1,694,245	(298,499)	331,250	82,636	(49,885)
Total	3,722,471	(200,464)	203,650	5,650	(2,464)	990,563	(54,903)	57,045	7,197	(5,055)	3,614,625	(298,499)	331,250	82,636	(49,885)
(b) Infrastructure															
Infrastructure - roads	7,254,193	0	0	0	0	7,547,079	0	0	0	0	13,262,406	0	0	0	0
Infrastructure - footpaths	27,418	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - parks and ovals	327,472	0	0	0	0	260,367	0	0	0	0	400,211	0	0	0	0
Total	7,609,083	0	0	0	0	7,807,446	0	0	0	0	13,662,617	0	0	0	0
Total	11,331,554	(200,464)	203,650	5,650	(2,464)	8,798,009	(54,903)	57,045	7,197	(5,055)	17,277,242	(298,499)	331,250	82,636	(49,885)

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.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - airfield
Infrastructure - parks and ovals

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
98,775	96,484	94,166
353,625	345,422	334,305
34,556	33,754	42,578
307,499	300,366	265,841
1,670,298	1,631,550	1,583,268
24,598	24,027	24,394
31,192	30,468	30,933
213,229	208,283	167,239
2,733,772	2,670,354	2,542,724
779	773	773
62,998	62,731	83,438
28,569	28,335	28,320
34,786	34,502	34,483
105,196	104,338	100,513
17,223	17,083	16,419
427,630	426,254	363,511
1,724,002	1,709,659	1,636,979
34,942	34,657	15,179
297,647	252,022	263,109
2,733,772	2,670,354	2,542,724

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:

Asset Class	Useful life
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 systems	10 to 80 years
Infrastructure - parks and ovals	15 to 40 years
Other infrastructure - airfields	15 to 80 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.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	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
Short-term loan	163	WATC*	4.7%	\$ 0	\$ 1,000,000	\$ (1,000,000)	\$ 0	\$ (20,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ (1,000,000)	\$ 0	\$ 0
				0	1,000,000	(1,000,000)	0	(20,000)	0	0	0	0	0	0	1,000,000	(1,000,000)	0	0

All borrowing repayments will be financed by general purpose revenue.

* WA Treasury Corporation

SHIRE OF THREE SPRINGS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

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

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	(611)	0
Total amount of credit unused	10,000	9,389	10,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	112,646	4,581	(81,195)	36,032	107,263	5,383	0	112,646	107,263	5,274	0	112,537
(b) Plant reserve	214,798	8,736	0	223,534	204,534	10,264	0	214,798	204,534	10,058	0	214,592
(c) Housing and building reserve	582,930	158,902	(600,000)	141,832	540,791	42,139	0	582,930	540,791	259,784	0	800,575
(d) Joint venture housing reserve	195,226	7,940	0	203,166	185,897	9,329	0	195,226	185,897	9,140	0	195,037
(e) Gravel pit reserve	57,648	2,345	0	59,993	54,893	2,755	0	57,648	54,893	2,699	0	57,592
(f) Swimming pool reserve	31,172	1,268	0	32,440	29,682	1,490	0	31,172	29,682	1,459	0	31,141
(g) Lovelock soak reserve	198,547	8,075	0	206,622	165,254	33,293	0	198,547	165,254	33,125	0	198,379
(h) Road reserve	117,652	4,785	0	122,437	112,030	5,622	0	117,652	112,030	5,508	0	117,538
(i) Drainage reserve	420,482	17,101	(100,000)	337,583	400,389	20,093	0	420,482	400,389	19,686	0	420,075
(j) Refuse reserve	67,189	2,733	0	69,922	63,979	3,210	0	67,189	63,978	3,146	0	67,124
(k) Glyde Street redevelopment reserve	281,438	11,446	0	292,884	267,989	13,449	0	281,438	267,990	13,177	0	281,167
(l) Recreation reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
	2,279,728	277,912	(781,195)	1,776,445	2,132,701	147,027	0	2,279,728	2,132,701	363,056	0	2,495,757

(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
Restricted by legislation		
Restricted by council		
(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 soak 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.
(l) Recreation reserve	Ongoing	To be used for the purpose of renewing existing sporting facilities (eg Netball Court surface renewal, Pavilion building capital works) or providing new.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	202,718	208,958	160,861
Other interest revenue	25,700	24,443	21,200
	228,418	233,401	182,061
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	39,604	37,100	37,100
Other services	3,000	4,500	3,000
	42,604	41,600	40,100
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	20,000	0	0
	20,000	0	0
(d) Write offs			
General rate	0	1,393	0
	0	1,393	0

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	16,852	16,282	16,282
Meeting attendance fees	5,712	5,816	5,504
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	214	0	429
	24,878	24,198	24,315
Deputy President's			
Deputy President's allowance	4,213	4,073	4,071
Meeting attendance fees	3,024	3,536	2,912
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	214	0	429
	9,551	9,709	9,512
Council member 1			
Meeting attendance fees	3,024	2,184	2,912
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	214	0	428
	5,338	4,284	5,440
Council member 2			
Meeting attendance fees	3,024	2,288	2,912
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	214	0	429
	5,338	4,388	5,441
Council member 3			
Meeting attendance fees	3,024	2,496	2,912
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	215	0	429
	5,339	4,596	5,441
Council member 4			
Meeting attendance fees	3,024	2,912	2,912
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	215	0	428
	5,339	5,012	5,440
Council member 5			
Meeting attendance fees	3,024	1,664	2,912
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	214	0	428
	5,338	3,764	5,440
Total Council Member Remuneration	61,121	55,951	61,029
President's allowance	16,852	16,282	16,282
Deputy President's allowance	4,213	4,073	4,071
Meeting attendance fees	23,856	20,896	22,976
Annual allowance for ICT expenses	14,700	14,700	14,700
Travel and accommodation expenses	1,500	0	3,000
	61,121	55,951	61,029

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	Timing of Revenue recognition
Grants, subsidies and contributions	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	Output method based on project milestones and/or completion date matched to performance obligations
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	On payment 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	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	Output method based on goods

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 taxpayers on matters which do not concern specific Council services.

General purpose funding

To collect revenue to fund provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To ensure a safer community in which to live.

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

Health

To provide an operational framework for good community health.

Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.

Education and welfare

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

Assistance to Early Childhood Learning 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 and 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 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.

SHIRE OF THREE SPRINGS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

13. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	9,809	9,455	7,209
Law, order, public safety	3,450	1,849	2,750
Health	17,672	17,035	17,672
Housing	81,250	80,038	103,700
Community amenities	120,340	223,304	115,241
Recreation and culture	27,805	24,583	24,109
Economic services	19,441	11,441	18,500
Other property and services	2,100	1,935	2,100
	281,867	369,640	291,281

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 - 2025-26				
PROGRAMS	2025 - 2026 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	\$ 16.00	N	LGA 6.45 and LG (Financial Management) Reg 1996 67	3030120
Enquiry/Orders/Requisition Fee	\$ 130.00	Y	Council	3030121
Rate payment by special arrangement	\$ 30.00	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/EMAIL				
BLACK ONLY				
Photocopying per single sheet A5 B&W	\$ 0.50	Y	Council	3030220
Photocopying per double sided A5 B&W	\$ 0.75	Y	Council	3030220
Photocopying per single sheet A4 B&W	\$ 0.50	Y	Council	3030220
Photocopying per double sided A4 B&W	\$ 0.75	Y	Council	3030220
Photocopying per single sheet A3 B&W	\$ 0.75	Y	Council	3030220
Photocopying per double sided A3 B&W	\$ 1.50	Y	Council	3030220
Photocopying per double sided card A4 & A5 B&W	\$ 2.50	Y	Council	
Photocopying per double sided card A3 B&W	\$ 4.00	Y	Council	
COLOUR				
Photocopying per single sheet A5 Colour	\$ 0.75	Y	Council	3030220
Photocopying per double sided A5 Colour	\$ 1.20	Y	Council	3030220
Photocopying per single sheet A4 Colour	\$ 0.75	Y	Council	3030220
Photocopying per double sided A4 Colour	\$ 1.20	Y	Council	3030220
Photocopying per single sheet A3 Colour	\$ 1.20	Y	Council	3030220
Photocopying per double sided A3 Colour	\$ 2.00	Y	Council	3030220
Photocopying per single card A4 Colour	\$ 2.00	Y	Council	
Photocopying per double sided card A4 & A5 Colour	\$ 3.00	Y	Council	
Photocopying per double sided card A3 Colour	\$ 5.00	Y	Council	
LAMINATING & BINDING				
Laminating A5 Per Page	\$ 1.50	Y	Council	3030219
Laminating A4 Per Page	\$ 2.50	Y	Council	3030220
Laminating Business Card - ID Cards	\$ 1.00	Y	Council	3030220
Laminating A3 Per Page	\$ 3.50	Y	Council	3030220
Binding Per Document	\$ 6.50	Y	Council	3030220
EMAIL				
Send Scan EMAIL - 1st Page	\$ 2.50	Y	Council	3030220
Send Scan EMAIL - Each 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 + 25%	Y	Council	3140201
KEY BOND				
Key Bond inc Sporting Clubs	\$ 50.00	Y	Council	3140201



Shire of Three Springs Schedule of Fees and Charges - 2025-26

PROGRAMS	2025 - 2026 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
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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 AD ONLY)

Full Page (Black and White)	\$ 50.00	Y	Council	3030224
Full Page (Colour)	\$ 186.00	Y	Council	3030224
Half Page (Black and white)	\$ 25.00	Y	Council	3030224
Half Page (Colour)	\$ 93.00	Y	Council	3030224
Quarter Page (Black and White)	\$ 12.50	Y	Council	3030224
Quarter Page (Colour)	\$ 46.50	Y	Council	3030224

ADVERTISING CHARGES - NON BUSINESS/COMMERCIAL OR RATEPAYER (PREPARED AD ONLY)

Full Page (Black and White)	\$ 36.00	Y	Council	3030224
Full Page (Colour)	\$ 100.00	Y	Council	3030224
Half Page (Black and white)	\$ 18.00	Y	Council	3030224
Half Page (Colour)	\$ 50.00	Y	Council	3030224
Quarter Page (Black and White)	\$ 9.00	Y	Council	3030224
Quarter Page (Colour)	\$ 25.00	Y	Council	3030224

Not for Profit organisations and Community/Sporting groups ONE FREE page each edition

Copy available on website within a week of release

LED SIGN ADVERTISING (Subject to Policy 3.12 and Guidelines)

PRICE PER AD (THREE WEEK MAXIMUM)

Community/Sporting Groups and Not-For-Profit	\$ 20.00		Council	3050320
Community Focussed Business Advertisement	\$ 50.00		Council	3050320

LAW, ORDER AND PUBLIC SAFETY

DOG REGISTRATION FEES (set by Dog Act)

STERILISED DOG - ONE YEAR

Normal Fee	\$ 20.00	N	Dog Regs 2013 Reg 17	3050221
Pensioner Concession - 50% fees otherwise payable	\$ 10.00	N	Dog Regs 2013 Reg 17	3050221
Working Dogs - 25% of Fees otherwise payable	\$ 5.00	N	Dog Regs 2013 Reg 17	3050221

STERILISED DOG - THREE YEARS

Normal Fee	\$ 42.50	N	Dog Regs 2013 Reg 17	3050221
Pensioner Concession - 50% fees otherwise payable	\$ 21.25	N	Dog Regs 2013 Reg 17	3050221
Working Dogs - 25% of Fees otherwise payable	\$ 10.63	N	Dog Regs 2013 Reg 17	3050221

STERILISED DOG - LIFE TIME

Normal Fee	\$ 100.00	N	Dog Regs 2013 Reg 17	3050221
Pensioner Concession - 50% fees otherwise payable	\$ 50.00	N	Dog Regs 2013 Reg 17	3050221
Working Dogs - 25% of Fees otherwise payable	\$ 25.00	N	Dog Regs 2013 Reg 17	3050221

UNSTERILISED DOG - ONE YEAR

Normal Fee	\$ 50.00	N	Dog Regs 2013 Reg 17	3050221
Pensioner Concession - 50% fees otherwise payable	\$ 25.00	N	Dog Regs 2013 Reg 17	3050221
Working Dogs - 25% of Fees otherwise payable	\$ 12.50	N	Dog Regs 2013 Reg 17	3050221

UNSTERILISED DOG - THREE YEARS

Normal Fee	\$ 120.00	N	Dog Regs 2013 Reg 17	3050221
Pensioner Concession - 50% fees otherwise payable	\$ 60.00	N	Dog Regs 2013 Reg 17	3050221
Working Dogs - 25% of Fees otherwise payable	\$ 30.00	N	Dog Regs 2013 Reg 17	3050221

UNSTERILISED DOG - LIFE TIME

Normal Fee	\$ 250.00	N	Dog Regs 2013 Reg 17	3050221
Pensioner Concession - 50% fees otherwise payable	\$ 125.00	N	Dog Regs 2013 Reg 17	3050221
Working Dogs - 25% of Fees otherwise payable	\$ 62.50	N	Dog Regs 2013 Reg 17	3050221



Shire of Three Springs Schedule of Fees and Charges - 2025-26

	2025 - 2026 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
PROGRAMS				
DOG & CAT IMPOUNDING FEES				
If released to owner during first day of impounding - no charge - registration fees apply if unregistered	No charge	N	Council	3050220
1st Night	\$ 100.00	N	Council	3050220
Additional nights	\$ 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 Reg 17	3050235
SCHEDULE OF DOG INFRINGEMENT FEES				
Charged in accordance with the Dog Act 1976	Various		Dog Regs 2013 Reg 33	3050240
FINES, PENALTIES & INFRINGEMENT NOTICES				
Fee for issuing a final demand (to be imposed when the final demand is issued)	\$ 26.90		Fines, Penalties and Infringement Notices Enforcement Regulations 1994 Schedule 2 Division 1	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)	\$ 22.90			3050240
Fee for registering an infringement notice with the Registry (to be imposed when the notice is registered)	\$ 86.00			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)	\$ 56.50			3050240
Fee for issuing an enforcement warrant (to be imposed when the warrant is issued)	\$ 268.00			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 Schedule 3	3050221
Pensioner Concession	\$ 10.00	N	Cat Regs 2012 Schedule 3	3050221
Three Years Normal Fee	\$ 42.50	N	Cat Regs 2012 Schedule 3	3050221
Pensioner Concession	\$ 21.25	N	Cat Regs 2012 Schedule 3	3050221
Lifetime	\$ 100.00	N	Cat Regs 2012 Schedule 3	3050221
Pensioner Concession	\$ 50.00	N	Cat Regs 2012 Schedule 3	3050221
MISC. CAT CHARGES				
Approval to breed cats (per breeding cat (male or female))	\$ 100.00	N	Cat Regs 2012 Schedule 3	
Cat Traps - refundable bond, no daily hire fee (Cash Only)	\$ 100.00	N	Council	3050221
VEHICLE IMPOUNDING FEES				
Towing fee (per km) (\$220 minimum)	At cost	N	Council	3100220
Holding fee (per day)	\$ 25.00	N	Council	3100220
Administrative fee (per vehicle)	\$ 120.00	N	Council	3100220
Release fee (per vehicle)	\$ 100.00	N	Council	3100220
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



Shire of Three Springs Schedule of Fees and Charges - 2025-26

PROGRAMS	2025 - 2026 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
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FOOD PREMISES

All premises including mobile and itinerant (per application)

Notification of a food business	\$ 90.00		Food Act 2008 s107(3) Fee is in Food Regulations 2009 Schedule 2 Item 4	3070421
Registration of a food business	\$ 280.00		Food Act 2008 - Fee is in Food Regulations 2009 Schedule 2 Item 5	3070421
Annual renewal fee	\$ 100.00		Council	3070421

HOUSING

RENTALS (per week)

Staff Housing	\$ 85.00	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	\$ 375.71	N	Council - WARR ACT	3100120
Additional 240 Litre Bin Collection	\$ 375.71	N	Council - WARR ACT	3100121
1500 Litre Bin Collection	\$ 1,579.35	N	Council - WARR ACT	3100200
Additional 1500 Litre Bin Collection	\$ 1,579.35	N	Council - WARR ACT	3100201
3000 Litre Bin Collection	\$ 2,762.13	N	Council - WARR ACT	3100200
Additional 3000 Litre Bin Collection	\$ 2,762.13	N	Council - WARR ACT	3100201
Asbestos Waste, Tyres and Oil - 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)	\$ 600.00	N	Council	3100720
Grant of Rights (Burial and Niche Wall)	\$ 60.00	N	Council	3100720
Reservation Fee (Burial)	\$ 60.00	N	Council	3100720
Cemetery Fee (Monuments/Headstone)	\$ 60.00	N	Council	3100722
Undertakers license fee	\$ 60.00	N	Council	3100720
Permission to inter ashes in Occupied grave site	\$ 60.00	N	Council	3100720
Reservation Fee (Niche Wall)	\$ 60.00	N	Council	3100721
Niche Wall Plaque - At cost (Wilson Sign Solutions)	Actual Cost	N	Council	3100721
Hire of one 6m x 3m Marquee (set up and take down included) for funeral use only	\$ 100.00	N	Council	3100720
Hire of 25 chairs for funeral use only (Note: 10 chairs are provided free)	\$ 25.00	N	Council	3100720
Additional work as per request (Per Hour)	\$ 100.00	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	\$ 20.00	N	Council	3070620



Shire of Three Springs Schedule of Fees and Charges - 2025-26

PROGRAMS

RECREATION & CULTURE

THREE SPRINGS COMMUNITY HALL/PAVILION/INCIDENT CONTROL CENTRE (ICC)

[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	
Health Clinics	No charge		Council	
3FIN	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	
Free 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 Spring Changemakers	No charge		Council	
Organisations providing free counselling services eg Desert Blue, Relationship Australia	No charge		Council	
Three Springs Visitor Centre	No charge		Council	
Local Funeral Services and Wakes	No charge		Council	

COMMERCIAL HIRE

Whole Facility/Main Hall (per day unless stated otherwise)

Touring Artists, Performing Artists, Films etc.	\$ 400.00	Y	Council	3110120
Commercial Displays, Luncheons, Presentations, Seminars	\$ 300.00	Y	Council	3110120

Red Room/Pavilion/ECLC/ Multi Purpose Function Room (per day unless stated otherwise)

Room Hire - Hourly Rate (Minimum 4 Hours)	\$ 35.00	Y	Council	3110120
Touring Artists, Performing Artists, Films etc.	\$ 170.00	Y	Council	3110120
Commercial Displays, Luncheons, Presentations, Seminars	\$ 90.00	Y	Council	3110120
Flexible Office Space (may be non-exclusive use of building and CEO approval required)	\$ 15.00	Y	Council	3110120

SPORTING / COMMUNITY GROUPS / RATEPAYERS / RESIDENTS

Whole Facility/Main Hall (per day unless stated otherwise)

Cabarets, Balls, Champagne Breakfasts, Weddings, Birthdays	\$ 210.00	Y	Council	3110120
Luncheons, Presentations, Seminars, School Concerts	\$ 80.00	Y	Council	3110120
Dance Classes, Yoga (if attendees are charged), Meetings (Per hour) and Veterinary Services	\$ 25.00	Y	Council	3110120
Rehearsals, Preparations, Indoor Bowls, Badminton	\$ 15.00	Y	Council	3110120

INCIDENT CONTROL CENTRE CONFERENCE ROOM

Meetings Only - Room Hire - Hourly Rate (Minimum 4 Hours)

Commercial	\$ 50.00	Y	Council	3110120
Community Group, Ratepayer, Seminar, Presentation	\$ 20.00	Y	Council	3110120

CLEANING OF / DAMAGE TO FACILITIES

All venues will 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)	\$ 160.00	Y	Council	3110135
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EQUIPMENT HIRE - Table and chair hire included free with hire of facilities

PA System - Solo Fishman speaker and microphone	\$ 35.00	Y	Council	3110135
Bond for use of PA System - Solo Fishman speaker and microphone	\$ 55.00	Y	Council	3110135
Projector (Small meeting projector)	\$ 35.00	Y	Council	3110135
Bond for use of Projector (Small meeting projector)	\$ 55.00	Y	Council	3110135
Black Projector Screen	\$ 35.00	Y	Council	3110135
Bond for use of Black Projector Screen	\$ 55.00	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	\$ 220.00	N	Council	3100135
Venues where liquor is not provided - Local Organisations/Ratepayers/Residents	\$ 110.00	N	Council	3100135
Venues where liquor is provided - Commercial	\$ 580.00	N	Council	3100135



Shire of Three Springs Schedule of Fees and Charges - 2025-26

PROGRAMS	2025 - 2026 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
Venues where liquor is provided - Local Organisations/Ratepayers/Residents	\$ 300.00	N	Council	3100135
Key Bond	\$ 55.00	N	Council	3100135
Chair and Table Hire Bond (lost/damaged table and chairs to be charged at Cost)	\$ 110.00	N	Council	3100135



Shire of Three Springs Schedule of Fees and Charges - 2025-26

PROGRAMS	2025 - 2026 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
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SWIMMING POOL

SCHOOL USAGE OTHER THAN THREE SPRINGS PRIMARY SCHOOL (SWIMMING CARNIVAL, SWIMMING LESSONS ETC)

School usage other than Three Springs Primary School (Swimming Carnival, swimming lessons etc)	Normal entrance fees Minimum of \$500	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
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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 MISC

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)	\$ 35.00	Y	Council	3110235

CLEANING OF/ DAMAGE TO FACILITIES

All venues will 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)	\$ 160.00	Y	Council	3110235
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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 - 2025-26

PROGRAMS	2025 - 2026 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
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GYM FEES

INDIVIDUAL GYM MEMBERSHIP

Annual Membership - Includes 16.67% Discount	\$ 250.00	Y	Council	3110320
Annual Membership (Concessional **)	\$ 125.00	Y	Council	3110320
6 Months Membership - Includes 12.5% Discount	\$ 131.25	Y	Council	3110320
6 Months Membership (Concessional **)	\$ 65.65	Y	Council	3110320
3 Months Membership - Includes 10% Discount	\$ 67.50	Y	Council	3110320
3 Months Membership (Concessional **)	\$ 33.75	Y	Council	3110320
1 Months Membership	\$ 25.00	Y	Council	3110320
1 Months Membership (Concessional **)	\$ 12.50	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

SPORTING CLUBS

***Club membership (per annum and one fob issued per club)	\$ 270.00	Y	Council	3110335
Gym Key Bond	\$ 100.00	N	Council	Trust

*** Club membership only applies to gym use by Club on training day.

FITNESS CLASSES

***Fitness session membership (per session and one fob issued per fitness organisation)	\$ 32.00	Y	Council	3110335
Gym Key Bond	\$ 100.00	N	Council	Trust

SPORTING CLUB LEASES

Football Club (per annum) - Football Oval and entire pavilion	\$ 3,150.00	Y	Council	3110231
Netball Club (per annum) - Netball courts and ladies change rooms	\$ 525.00	Y	Council	3110231
Hockey Club (per annum) - Hockey Oval and pool meeting room plus 1 storage room	\$ 840.00	Y	Council	3110231

TRANSPORT

TALC AND COCKY COUNTRY PLATES

Fees set by the Department of Transport				
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ECONOMIC SERVICES

TOURISM & AREA PROMOTION

Caravan Park - Ablution Block	No charge	N	Council	3130221
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BUILDING FEES

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	
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BUILDING SERVICES LEVY

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 - 2025-26

PROGRAMS

2025 - 2026 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
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BUILDING ACT FEES

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 Schedule 2 Division 1	
0.19% of the estimated value of the building work, but less than \$110	as per regs	N	Building reg 2012 Schedule 2 Division 1	
(a) for a building work for a Class 2 to Class 9 building or incidental structure:		N	Building reg 2012 Schedule 2 Division 1	
0.09% of the estimated value of the building work, but less than \$110	as per regs	N	Building reg 2012 Schedule 2 Division 1	

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 Schedule 2 Division 1	
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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 Schedule 2 Division 1	
(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 Schedule 2 Division 1	
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	\$ 110.00	N	Building reg 2012 Schedule 2 Division 1	

Application for occupancy permits, building approval certificates

Application for an occupancy permit for a completed building (s. 46)	\$ 110.00	N	Building reg 2012 Schedule 2 Division 2	
Application for a temporary occupancy permit for an incomplete building (s. 47)	\$ 110.00	N	Building reg 2012 Schedule 2 Division 2	
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 Schedule 2 Division 2	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$ 110.00	N	Building reg 2012 Schedule 2 Division 2	
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 Schedule 2 Division 2	
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 Schedule 2 Division 2	
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 Schedule 2 Division 2	
Application to replace an occupancy permit for an existing building (s52(1))	\$ 110.00	N	Building reg 2012 Schedule 2 Division 2	
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 Schedule 2 Division 2	
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 Schedule 2 Division 2	
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 Schedule 2 Division 2	
Inspection of pool enclosures (regulation 53)	\$ 58.45	N	Building reg 2012 Schedule 2 Division 2	3130321
Application for approval of battery powered smoke alarms (regulation 61)	\$ 179.40	N	Building reg 2012 Schedule 2 Division 2	3130335

BUILDING INSPECTION/PLANNING FEE

Environmental Health Officer/Building Surveyor - per hr	\$ 165.00	Y	Council	3130322
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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 (per hour) and	\$ 190.00	Y	Council	
Delivery within 5km and	No charge	Y	Council	
Delivery in excess of 5km (per km)	\$ 5.50	Y	Council	



Shire of Three Springs Schedule of Fees and Charges - 2025-26

PROGRAMS	2025 - 2026 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
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OTHER PROPERTY AND SERVICES

HIRE RATES

PLANT HIRE - Minimum charge of 1 hour per plant hired. All prices include an operator, dry hire of Shire plant not available.

	Per Hour			
Grader - Contractor	\$ 295.00	Y	Council	3140120
Grader - Ratepayer	\$ 265.00	Y	Council	3140120
Tractor/ Roller - Contractor	\$ 160.00	Y	Council	3140120
Tractor/ Roller - Ratepayer	\$ 145.00	Y	Council	3140120
Backhoe - Contractor	\$ 185.00	Y	Council	3140120
Backhoe - Ratepayer	\$ 165.00	Y	Council	3140120
Loader - Contractor	\$ 200.00	Y	Council	3140120
Loader - Ratepayer	\$ 175.00	Y	Council	3140120
Prime Mover plus Side Tipper - Contractor	\$ 200.00	Y	Council	3140120
Prime Mover plus Side Tipper - Ratepayer	\$ 180.00	Y	Council	3140120
Prime Mover plus Low Loader - Rate per Km	\$ 8.50	Y	Council	3140120
Tip Truck - Contractor (large truck)	\$ 190.00	Y	Council	3140120
Tip Truck - Ratepayer (large truck)	\$ 170.00	Y	Council	3140120
Truck & Trailer - Contractor	\$ 200.00	Y	Council	3140120
Truck & Trailer - Ratepayer	\$ 180.00	Y	Council	3140120
Tractor - Contractor	\$ 145.00	Y	Council	3140120
Tractor - Ratepayer	\$ 130.00	Y	Council	3140120
Rubbered Tyred Roller - Contractor	\$ 165.00	Y	Council	3140120
Rubbered Tyred Roller - Ratepayer	\$ 150.00	Y	Council	3140120
Vibratory Roller - Contractor	\$ 185.00	Y	Council	3140120
Vibratory Roller - Ratepayer	\$ 165.00	Y	Council	3140120
Small Truck - Contractor	\$ 155.00	Y	Council	3140120
Small Truck - Ratepayer	\$ 140.00	Y	Council	3140120
Skid Steer - Contractor	\$ 155.00	Y	Council	3140120
Skid Steer - Ratepayer	\$ 140.00	Y	Council	3140120

BUS HIRE

Bus Hire - Commercial (charge per kilometre), BOND \$300	\$ 2.00	Y	Council	3100735
Bus Hire - Community (charge per kilometre), BOND \$300	\$ 1.00	Y	Council	3100735
Bus Hire - Three Springs Primary School and RSL (Bond of \$300 is still applicable)	No Charge	Y	Council	
Bus Cleaning (per hour in excess of 30 minutes)	\$ 100.00	Y	Council	3100735

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				

SUPERVISOR (per hour)

****Penalty rates will apply if overtime is involved	\$ 150.00	Y	Council	3140120
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LABOURER (per hour)

***Penalty rates will apply if overtime is involved	\$ 100.00	Y	Council	3140120
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Shire of Three Springs Schedule of Fees and Charges - 2025-26

PROGRAMS	2025 - 2026 Total Cost	GST INC. Y/N	Authority to set Fee	General Ledger Code
PURCHASE OF MATERIALS				
<u>PURCHASE OF SAND Flat rate of:</u>				
Small Truck (approx. 5t) - per load (delivery within 5km only)	\$ 450.00	Y	Council	
Large Truck/Semi Trailer (approx. 10t which is a half load) per load (delivery within 5km only)	\$ 610.00	Y	Council	
Large Truck/Semi Trailer (approx. 20t full load) per load (delivery within 5km only)	\$ 930.00	Y	Council	
6x4 Trailer Load (delivery within 5km only)	\$ 370.00	Y	Council	
<u>PURCHASE OF MULCH Flat rate of:</u>				
Small Truck (approx. 5t) - per load (delivery within 5km only)	\$ 370.00	Y	Council	
Large Truck/Semi Trailer (approx. 10t which is a half load) per load (delivery within 5km only)	\$ 450.00	Y	Council	
Large Truck/Semi Trailer (approx. 20t full load) per load (delivery within 5km only)	\$ 610.00	Y	Council	
6x4 Trailer Load (delivery within 5km only)	\$ 330.00	Y	Council	
<u>PURCHASE OF GRAVEL Flat rate of:</u>				
Small Truck (approx. 5t) - per load (delivery within 5km only)	\$ 450.00	Y	Council	
Large Truck/Semi Trailer (approx. 10t which is a half load) per load (delivery within 5km only)	\$ 610.00	Y	Council	
Large Truck/Semi Trailer (approx. 20t full load) per load (delivery within 5km only)	\$ 930.00	Y	Council	
6x4 Trailer Load (delivery within 5km only)	\$ 370.00	Y	Council	
<u>PURCHASE OF BLUE METAL Flat rate of:</u>				
Small Truck (approx. 5t) - per load (delivery within 5km only)	\$ 840.00	Y	Council	3140120
Large Truck/Semi Trailer (approx. 10t which is a half load) per load (delivery within 5km only)	\$ 1,400.00	Y	Council	3140120
Large Truck/Semi Trailer (approx. 20t full load) per load (delivery within 5km only)	\$ 2,500.00	Y	Council	3140120
6x4 Trailer Load (delivery within 5km only)	\$ 370.00	Y	Council	3140120
<u>PURCHASE OF CRACKER DUST (Only if available - Check with depot first) Flat rate of:</u>				
Small Truck (approx. 5t) - per load (delivery within 5km only)	\$ 510.00	Y	Council	3140120
Large Truck/Semi Trailer (approx. 10t which is a half load) per load (delivery within 5km only)	\$ 730.00	Y	Council	3140120
Large Truck/Semi Trailer (approx. 20t full load) per load (delivery within 5km only)	\$ 1,170.00	Y	Council	3140120
6x4 Trailer Load (delivery within 5km only)	\$ 400.00	Y	Council	3140120
<u>DELIVERY OF SAND/GRAVEL/BLUE METAL/CRACKER DUST IN EXCESS OF 5KMS (within Shire only)</u>				
Small Truck (approx. 5t) per km (Plus purchase price)	\$ 5.50	Y	Council	
Large Truck/Semi Trailer (approx. 10t which is a half load) per km (Plus purchase price)	\$ 8.50	Y	Council	
Large Truck/Semi Trailer (approx. 20t full load) per km (Plus purchase price)	\$ 8.50	Y	Council	
6x4 Trailer Load per km (Plus purchase price)	\$ 3.50	Y	Council	