SHIRE OF LAKE GRACE
BUDGET 2026 / 2027

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INTRODUCTION

BUDGET REPORT 2026/2027

General Rates

The budget has been formulated with an increase of 3% on rate in the dollar for GRV (within town site) rate revenue and 3% on rate revenue for UV properties. The UV valuations carried out by Landgate substantially increased the value of these properties (on average by 20.81%) which has had a bearing on the setting of rates. This has led to the rate increase being formulated off total revenue which will reduce the rate in the dollar.

Rising input costs required to maintain our main source of expenditure, being roads, and the increased pressure being placed on the shires vast network of gravel roads (2167km) by an increase in the size of machinery and increased machinery movements have a big impact on the Shires ability to maintain the roads to a suitable standard that is demanded by the main users. Rate increases assist in provision of service delivery that meets reasonable community needs. It also ensures that critical infrastructure asset renewal is somewhat funded over the time frame of the Long Term Financial Plan.

The following general and minimum rates on Gross Rental and Unimproved Values has been imposed:

General Rates	
Gross Rental Valuations (GRV)	12.8967 cents in the dollar
Unimproved Valuations (UV)	0.4995 cents in the dollar

Minimum Rates	
Gross Rental Valuations (GRV)	$575.00
Unimproved Valuations (UV)	$575.00

Specified Area Rates – Sewerage

The 2026/27 budget has been prepared with a 3% increase in specified area rate revenue for the Lake Grace Sewerage Scheme.

The following general rate on Gross Rental Valuations (GRV) has been imposed:

Specified Area Rate	
Sewerage – GRV	4.2492 cents in the dollar

Sewerage Fixture Charges

Fixture Charges	
First Major Fixture	$293.00
Additional Fixtures	$130.00

Borrowings

The outstanding loan principal at 1 July 2026 is $1,414,949. The principal repayments for 2026/27 amount to $208,984 and interest payable of $63,868 leaving a balance of $1,205,964 at 30 June 2027.

Reserve Transfers

Council commences the new financial year with $8,132,381 in its reserve accounts. The budget proposal includes transfers to and from reserves and interest with a predicted decrease overall in reserve funds of $206,157.

Transfers to Reserves:

• Recreation (Lake King Pavilion Project)	$200,000
• Office Furniture & Equipment (ERP upgrades circa 2030)	$49,005
• Centenary (Lake King/Varley)	$20,000
• Interest	$290,941

Transfers from Reserves:

• Lake Grace Sewerage Scheme	$51,103
• Land Development (Industrial Land Project)	$200,000
• Plant Replacement	$415,000
• Essential Medical (offset part cost of medical services)	$100,000

The above transfers and interest earned will budget to give Council a closing balance of $7,926,224 at the end of the 2026/27 financial year.

Infrastructure – Roads, Footpaths, Drainage and Cemetery Upgrades

An amount of $3,305,490 has been set aside for road renewal and upgrades to cover works on:

• Rasmussen Rd + McCracken Rd	$250,000
• LK-Norseman 11.00-14.00 (RRG)	$229,383
• Old Ravensthorpe 37.00-42.00 Resheet (RRG)	$360,818
• North Lake Grace-Karlgarin Multiple Pavement Repairs (R2R)	$140,000
• West Kuender Rd 4.50-4.70 Seal Repairs (R2R)	$130,000
• Biddy Camm Rd 16.50-19.00 Resheet (R2R)	$137,353
• Milsteed Rd 0.00-6.22 Resheet (R2R)	$362,000
• Lake King-Norseman Rd 45.00-50.00 Resheet (R2R)	$345,000
• Old Ravensthorpe Rd 0.00-1.00 Geometry Improvement (R2R)	$72,278
• Tonkin Rd 0.02-6.00 Resheet (R2R)	$375,000
• West Kuender Rd 11.40-15.84 New Seal	$553,658
• Carstairs Rd 1.60-6.60 Widen & Resheet	$350,000

The following urban infrastructure allocations were provided for:

• Lake Grace & Newdegate Recycling Stations	$4,500
• Dempster Rock Dam Revitalisation (CWSP)	$45,000

Infrastructure – Parks, Gardens and Recreation Facilities

A total of $597,820 has been allocated for capital parks and garden works which include:

• Lake Grace Tip	$50,000
• Lake King Tip	$59,000
• Jam Patch (New Walkway)	$200,000
• Lake Grace Oval	$36,720
• Lake Grace All Abilities Playground (Path Upgrades)	$90,000
• Lake Grace Lookout	$140,000
• Regional Drought Resilience (2 water tanks)	$22,100

Property, Plant & Equipment

An amount of $1,029,432 has been allocated to Shire Building refurbishment and upgrades including Shire houses, Lake Grace Medical Centre, Lake Grace/Newdegate Community Bus Shed, Lake Grace/Lake King/Newdegate/Varley Hall Refurbishment, Lakes Village Hall, Lake King Sports Pavilion, Lake Grace Sporting Precinct, Newdegate Recreation Centre, Lake Grace Pool, Lot 352 Stubbs St (Pink Building) and Hainesworth Museum Shed.

The Shire is currently in the process of carrying out grant funded capital works to release more residential land blocks in Lake Grace (Wattle Drive). An amount of $200,000 has been included to purchase Industrial Land in Lake Grace which will in turn be subdivided at a later date.

An amount of $1,436,000 has been allocated to purchase plant and equipment which includes:

- DCEO Vehicle $68,000
- MIS Vehicle $80,000
- MCS Vehicle $68,000
- Grader $530,000
- Building Maintenance Ute $56,000
- Maintenance Grader Ute $54,000
- Float $145,000
- Forklift $20,000
- 6 Wheel Tip Truck $415,000

These purchases are partially offset by trading in the replacement plant and equipment totalling $415,000.

STATUTORY REQUIREMENTS

SHIRE OF LAKE GRACE

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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

A safe, inclusive and growing community embracing opportunity.

SHIRE OF LAKE GRACE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	5,643,488	5,462,949	5,475,441
Grants, subsidies and contributions		1,559,260	6,325,031	3,236,652
Fees and charges	14	621,009	571,254	550,899
Interest revenue	9(a)	661,941	605,711	648,440
Other revenue		364,867	401,829	334,033
		8,850,565	13,366,774	10,245,465
Expenses				
Employee costs		(3,433,814)	(2,809,943)	(2,863,379)
Materials and contracts		(5,123,941)	(5,230,641)	(5,385,180)
Utility charges		(376,975)	(373,124)	(340,688)
Depreciation	6	(8,954,409)	(8,610,055)	(8,612,566)
Finance costs	9(c)	(63,868)	(69,657)	(69,731)
Insurance		(285,022)	(315,724)	(299,544)
Other expenditure		(430,161)	(380,325)	(401,763)
		(18,668,190)	(17,789,469)	(17,972,851)
		(9,817,625)	(4,422,695)	(7,727,386)
Capital grants, subsidies and contributions		5,046,680	3,644,963	2,712,096
Profit on asset disposals	5	30,431	22,569	6,570
Loss on asset disposals	5	(46,879)	(60,729)	(43,631)
Fair value adjustments to financial assets at fair value through profit or loss		94,448	94,448	0
		5,124,680	3,701,251	2,675,035
Net result for the period		**(4,692,945)**	**(721,444)**	**(5,052,351)**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus		0	13,964,186	0
Total other comprehensive income for the period		**0**	**13,964,186**	**0**
Total comprehensive income for the period		**(4,692,945)**	**13,242,742**	**(5,052,351)**

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

SHIRE OF LAKE GRACE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		5,643,488	5,405,836	5,475,441
Grants, subsidies and contributions		1,559,260	6,404,122	3,236,652
Fees and charges		621,009	571,254	550,899
Interest revenue		661,941	605,711	648,440
Other revenue		364,867	401,829	334,033
		8,850,565	13,388,752	10,245,465
Payments				
Employee costs		(3,433,814)	(2,789,639)	(2,863,379)
Materials and contracts		(5,123,941)	(5,812,940)	(5,385,180)
Utility charges		(376,975)	(373,124)	(340,688)
Finance costs		(63,868)	(71,593)	(69,731)
Insurance paid		(285,022)	(315,724)	(299,544)
Other expenditure		(430,161)	(380,325)	(401,763)
		(9,713,781)	(9,743,345)	(9,360,285)
Net cash provided by (used in) operating activities	4	(863,216)	3,645,407	885,180
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(5,678,726)	(2,034,432)	(3,076,663)
Payments for construction of infrastructure	5(b)	(3,952,810)	(5,653,804)	(6,030,551)
Proceeds from capital grants, subsidies and contributions		5,046,680	5,642,445	2,712,096
Proceeds from disposal of property, plant and equipment	5(a)	415,000	528,798	420,000
Net cash (used in) investing activities		(4,169,856)	(1,516,993)	(5,975,118)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(208,984)	(202,299)	(202,299)
Net cash (used in) financing activities		(208,984)	(202,299)	(202,299)
Net increase (decrease) in cash held		(5,242,056)	1,926,115	(5,292,237)
Cash at beginning of year		15,247,640	13,321,525	13,321,525
Cash and cash equivalents at the end of the year	4	**10,005,584**	**15,247,640**	**8,029,288**

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

SHIRE OF LAKE GRACE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	5,306,650	5,143,918	5,155,367
Rates excluding general rates	2(a)	336,838	319,031	320,074
Grants, subsidies and contributions		1,559,260	6,325,031	3,236,652
Fees and charges	14	621,009	571,254	550,899
Interest revenue	9(a)	661,941	605,711	648,440
Other revenue		364,867	401,829	334,033
Profit on asset disposals	5	30,431	22,569	6,570
Fair value adjustments to financial assets at fair value through profit or loss		94,448	94,448	0
		8,975,444	13,483,791	10,252,035
Expenditure from operating activities				
Employee costs		(3,433,814)	(2,809,943)	(2,863,379)
Materials and contracts		(5,123,941)	(5,230,641)	(5,385,180)
Utility charges		(376,975)	(373,124)	(340,688)
Depreciation	6	(8,954,409)	(8,610,055)	(8,612,566)
Finance costs	9(c)	(63,868)	(69,657)	(69,731)
Insurance		(285,022)	(315,724)	(299,544)
Other expenditure		(430,161)	(380,325)	(401,763)
Loss on asset disposals	5	(46,879)	(60,729)	(43,631)
		(18,715,069)	(17,850,198)	(18,016,482)
Non cash amounts excluded from operating activities	3(c)	8,876,409	8,522,236	8,666,041
Amount attributable to operating activities		**(863,216)**	**4,155,829**	**901,594**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		5,046,680	3,644,963	2,712,096
Proceeds from disposal of property, plant and equipment	5(a)	415,000	528,798	420,000
		5,461,680	4,173,761	3,132,096
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(5,678,726)	(2,034,432)	(3,076,663)
Acquisition of infrastructure	5(b)	(3,952,810)	(5,653,804)	(6,030,551)
Payments for financial assets at amortised cost - term deposits		0	0	
		(9,631,536)	(7,688,236)	(9,107,214)
Amount attributable to investing activities		**(4,169,856)**	**(3,514,475)**	**(5,975,118)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	766,103	249,708	788,865
		766,103	249,708	788,865
Outflows from financing activities				
Repayment of borrowings	7(a)	(208,984)	(202,299)	(202,299)
Transfers to reserve accounts	8(a)	(559,946)	(1,005,385)	(865,562)
		(768,930)	(1,207,684)	(1,067,861)
Amount attributable to financing activities		**(2,827)**	**(957,976)**	**(278,996)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	5,035,899	5,352,521	5,352,520
Amount attributable to operating activities		(863,216)	4,155,829	901,594
Amount attributable to investing activities		(4,169,856)	(3,514,475)	(5,975,118)
Amount attributable to financing activities		(2,827)	(957,976)	(278,996)
Surplus remaining after the imposition of general rates	3	**0**	**5,035,899**	**0**

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

SHIRE OF LAKE GRACE
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

1 BASIS OF PREPARATION

The annual budget of the Shire of Lake Grace 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 11 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *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*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and 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.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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
• Impairment losses of non-financial assets
• Measurement of employee benefits

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Gross rental valuations	Gross rental valuation	0.128967	388	5,519,322	711,810	4,000	715,810	694,375	698,375
Unimproved valuations	Unimproved valuation	0.004995	566	918,286,299	4,586,840	4,000	4,590,840	4,449,543	4,456,991
Total general rates			954	923,805,621	5,298,650	8,000	5,306,650	5,143,918	5,155,367
		Minimum							
(ii) Minimum payment		$							
Gross rental valuations	Gross rental valuation	575.00	54	55,877	31,050	0	31,050	24,750	24,750
Unimproved valuations	Unimproved valuation	575.00	78	2,226,396	44,850	0	44,850	46,200	46,200
Total minimum payments			132	2,282,273	75,900	0	75,900	70,950	70,950
Total general rates and minimum payments			1,086	926,087,894	5,374,550	8,000	5,382,550	5,214,868	5,226,317
(iii) Specified area rates									
Sewerage - GRV		0.042492	267	3,705,326	157,447	0	157,447	152,860	153,903
(ii) Ex-gratia rates									
Ex-gratia rates		0.062690	8	1,650,838	103,491	0	103,491	95,221	95,221
Total rates					5,635,488	8,000	5,643,488	5,462,949	5,475,441
Instalment plan charges							4,800	3,212	4,800
Instalment plan interest							10,000	8,326	10,000
Late payment of rate or service charge interest							11,000	9,366	11,000
							25,800	20,904	25,800

*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 2026/27 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.

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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	18/09/2026	0	0.0%	7.0%
Option two				
First instalment	18/09/2026	0	5.5%	7.0%
Second instalment	20/11/2026	11	5.5%	7.0%
Option three				
First instalment	18/09/2026	0	5.5%	7.0%
Second instalment	20/11/2026	11	5.5%	7.0%
Third instalment	28/01/2027	11	5.5%	7.0%
Fourth instalment	31/03/2027	11	5.5%	7.0%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	$	$	$		
Sewerage - GRV	157,447	0	0	Applied in full to operate and maintain the sewerage scheme	Lake Grace Townsite
	157,447	0	0		

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	10,005,584	15,247,640	8,029,288
Receivables		282,882	282,882	304,859
Inventories		25,905	25,905	34,505
		10,314,371	15,556,427	8,368,652
Less: current liabilities				
Trade and other payables		(510,018)	(510,018)	(1,102,853)
Capital grant/contributions liabilities		(2,009,974)	(2,009,974)	(12,492)
Long term borrowings	7	0	(208,984)	0
Employee provisions		(542,996)	(542,996)	(475,309)
		(3,062,988)	(3,271,972)	(1,590,654)
Net current assets		7,251,383	12,284,455	6,777,998
Less: Total adjustments to net current assets	3(b)	(7,251,383)	(7,248,556)	(6,777,998)
Net current assets used in the Statement of Financial Activity		0	5,035,899	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Adjustments to net current assets				
Less: Reserve accounts	8	(7,926,224)	(8,132,381)	(7,453,401)
Less: Current assets not expected to be received at end of year				
- Municipal - restricted cash		(50,072)	(50,072)	(50,072)
- Capital grants In-kind contribution		573,390	573,390	573,390
- Units in Local Government House Trust		(97,255)	(97,255)	(97,255)
- Movement in provisions		(145,880)	(145,880)	(112,752)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	208,984	0
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		394,658	394,658	362,092
Total adjustments to net current assets		(7,251,383)	(7,248,556)	(6,777,998)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(30,431)	(22,569)	(6,570)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(94,448)	(94,448)	0
Add: Loss on asset disposals	5	46,879	60,729	43,631
Add: Depreciation	6	8,954,409	8,610,055	8,612,566
Movement in current liabilities associated funds held in reserve account:				
- Current portion of employee benefit provisions		0	(31,531)	16,414
Non cash amounts excluded from operating activities		8,876,409	8,522,236	8,666,041

3. NET CURRENT ASSETS (CONTINUED)

(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 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.

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.

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.

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.

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		10,005,584	15,247,640	8,029,288
Restrictions				
The following classes of financial 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		9,936,198	10,142,355	7,465,893
		9,936,198	10,142,355	7,465,893
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	7,926,224	8,132,381	7,453,401
Capital grant/contributions liabilities		2,009,974	2,009,974	12,492
Total restricted financial assets		9,936,198	10,142,355	7,465,893

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(4,692,945)	(721,444)	(5,052,351)
Non-cash items:				
Depreciation	6	8,954,409	8,610,055	8,612,566
Loss on sale of assets	5	16,448	38,160	37,061
Adjustments to fair value of financial assets at fair value through profit and loss		(94,448)	(94,448)	0
Changes in assets and liabilities:				
Decrease in receivables		0	21,978	
Decrease in inventories		0	8,600	
(Increase) in trade and other payables		0	(592,835)	
Decrease in capital grant/contributions liabilities		0	1,997,482	
Decrease in employee related provisions		0	20,304	
Capital grants, subsidies and contributions		(5,046,680)	(5,642,445)	(2,712,096)
Net cash provided by/(used in) operating activities		(863,216)	3,645,407	885,180

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 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	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	3,213,294				0					0	300,000				0
Buildings - non-specialised	223,143				0	1,136,182	0			0	1,232,663				0
Buildings - specialised	783,289				0	275,082	0			0					0
Furniture and equipment	23,000				0					0					0
Plant and equipment	1,436,000	(431,448)	415,000	30,431	(46,879)	1,116,331	566,957	528,798	22,569	(60,729)	1,544,000	(457,061)	420,000	6,570	(43,631)
WIP PPE					0	(493,163)				0					0
Total	5,678,726	(431,448)	415,000	30,431	(46,879)	2,034,432	566,957	528,798	22,569	(60,729)	3,076,663	(457,061)	420,000	6,570	(43,631)
(b) Infrastructure															
Infrastructure - roads	3,305,490				0	5,247,261				0	5,279,110				0
Infrastructure - parks, gardens, recreati	597,820				0	413,670				0	540,584				0
Infrastructure - urban infrastructure	49,500				0	114,793				0	210,857				0
WIP Infrastructure					0	(121,920)				0					0
Total	3,952,810	0	0	0	0	5,653,804	0	0	0	0	6,030,551	0	0	0	0
Total	9,631,536	(431,448)	415,000	30,431	(46,879)	7,688,236	566,957	528,798	22,569	(60,729)	9,107,214	(457,061)	420,000	6,570	(43,631)

MATERIAL ACCOUNTING POLICIES

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

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

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

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	72,327	69,546	57,525
Buildings - specialised	559,793	538,265	540,301
Furniture and equipment	39,807	38,276	31,457
Plant and equipment	578,784	556,526	515,760
Infrastructure - roads	6,816,711	6,554,565	6,643,571
Infrastructure - parks, gardens, recreation facilities	658,241	632,927	607,446
Infrastructure - sewerage	41,953	40,340	41,369
Infrastructure - urban infrastructure	186,793	179,610	175,137
	8,954,409	8,610,055	8,612,566
By Program			
Governance	89,515	84,986	71,388
Law, order, public safety	124,741	119,885	120,780
Health	44,783	43,021	43,333
Education and welfare	11,241	10,806	10,184
Housing	148,295	143,398	133,586
Community amenities	123,304	119,434	105,274
Recreation and culture	925,847	892,093	864,318
Transport	7,300,437	7,017,932	7,089,728
Economic services	64,921	62,528	59,837
Other property and services	121,325	115,973	114,138
	8,954,409	8,610,055	8,612,566

MATERIAL ACCOUNTING POLICIES

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

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

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

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

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets:	
formation	not depreciated
pavement	50 years
seal:	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads:	
formation	not depreciated
pavement	50 years
Parks, Gardens and Recreation facilities	4-50 years
Urban Infrastructure	5 - 50 years
Sewerage piping	20-50 years
[illegible] piping and drainage systems	75 years

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	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
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
L181 - Office Redevelopment	181	WATC	5.8%	133,852	0	(23,810)	110,042	(8,444)	156,343	0	(22,491)	133,852	(9,468)	156,343		(22,491)	133,852	(9,510)
L 204 - CEO& Staff House	204	WATC	0.9%	230,519	0	(50,431)	180,088	(3,487)	280,503	0	(49,984)	230,519	(4,212)	280,503		(49,984)	230,519	(4,216)
L182 - Lake Grace Sports Precinct	182	WATC	6.3%	23,658	0	(23,657)	0	(1,430)	45,886	0	(22,228)	23,658	(2,527)	45,886		(22,228)	23,658	(2,612)
L189 - LG Residential Land	189	WATC	6.0%	60,281	0	(13,753)	46,528	(3,936)	73,239	0	(12,958)	60,281	(4,806)	73,239		(12,958)	60,281	(4,808)
L203 - Land Development	203	WATC	1.5%	250,880	0	(61,312)	189,568	(5,329)	311,277	0	(60,397)	250,880	(6,475)	311,277		(60,397)	250,880	(6,489)
L205 - WACHS Housing	205	WATC	5.1%	715,759	0	(36,021)	679,738	(41,242)	750,000	0	(34,241)	715,759	(42,169)	750,000		(34,241)	715,759	(42,096)
				1,414,949	0	(208,984)	1,205,964	(63,868)	1,617,248	0	(202,299)	1,414,949	(69,657)	1,617,248	0	(202,299)	1,414,949	(69,731)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(5,100)	0
Total amount of credit unused	20,000	14,900	20,000
Loan facilities			
Loan facilities in use at balance date	1,205,964	1,414,949	1,414,949

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.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget Opening Balance	2026/27 Budget Transfer to	2026/27 Budget Transfer (from)	2026/27 Budget Closing Balance	2025/26 Actual Opening Balance	2025/26 Actual Transfer to	2025/26 Actual Transfer (from)	2025/26 Actual Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by legislation												
(a) Lake Grace Sewerage Reserve	1,862,858	64,890	(51,103)	1,876,645	1,727,355	135,503	0	1,862,858	1,727,355	130,663	0	1,858,018
	1,862,858	64,890	(51,103)	1,876,645	1,727,355	135,503	0	1,862,858	1,727,355	130,663	0	1,858,018
Restricted by council												
(b) Leave Reserve	394,658	13,747	0	408,405	378,806	15,852	0	394,658	378,806	13,195	0	392,001
(c) Emergency Services Reserve	32,258	1,124	0	33,382	30,962	1,296	0	32,258	30,962	1,079	0	32,041
(d) Housing Reserve	919,067	32,014	0	951,081	1,006,650	42,125	(129,708)	919,067	1,006,650	35,065	(65,865)	975,850
(e) Swimming Pool Reserve	1,160,056	40,409	0	1,200,465	921,492	238,564	0	1,160,056	921,492	239,065	0	1,160,557
(f) Land Development Reserve	293,486	10,223	(200,000)	103,709	281,698	11,788	0	293,486	281,698	9,812	(200,000)	91,510
(g) Plant Reserve	1,159,886	40,403	(415,000)	785,289	1,004,387	155,499	0	1,159,886	1,004,387	34,986	(423,000)	616,373
(h) Recreation Reserve	859,720	236,914	0	1,096,634	556,432	323,288	(20,000)	859,720	556,432	329,832	0	886,264
(i) Works & Services Reserve	465,889	16,228	0	482,117	447,176	18,713	0	465,889	447,176	15,577	0	462,753
(j) Radio Reserve	35,777	1,246	0	37,023	34,340	1,437	0	35,777	34,340	1,196	0	35,536
(k) Newdegate Stadium Floor Reserve	346,776	12,079	0	358,855	332,848	13,928	0	346,776	332,848	11,594	0	344,442
(l) Office Furniture & Equipment Reserve	26,254	49,920	0	76,174	25,199	1,055	0	26,254	25,199	878	0	26,077
(m) Centenary Reserve	51,322	22,484	0	73,806	30,063	21,259	0	51,322	30,063	21,744	0	51,807
(n) Essential Medical Reserve	452,827	15,773	(100,000)	368,600	530,623	22,204	(100,000)	452,827	530,623	18,483	(100,000)	449,106
(o) History Book Reserve	12,429	433	0	12,862	11,930	499	0	12,429	11,930	416	0	12,346
(p) AIM Hospital Museum Reserve	59,118	2,059	0	61,177	56,743	2,375	0	59,118	56,743	1,977	0	58,720
	6,269,523	495,056	(715,000)	6,049,579	5,649,349	869,882	(249,708)	6,269,523	5,649,349	734,899	(788,865)	5,595,383
	8,132,381	559,946	(766,103)	7,926,224	7,376,704	1,005,385	(249,708)	8,132,381	7,376,704	865,562	(788,865)	7,453,401

(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		
(a) Lake Grace Sewerage Reserve	ongoing	to fund maintenance, addition and improvements to the Lake Grace sewerage system.
Restricted by council		
(b) Leave Reserve	ongoing	to fund employee leave liability entitlements.
(c) Emergency Services Reserve	ongoing	to fund volunteer bush fire brigades and other emergency services.
(d) Housing Reserve	ongoing	to fund the acquisition, construction, renovation or maintenance of shire staff housing.
(e) Swimming Pool Reserve	ongoing	to fund maintenance and improvement of the Lake Grace swimming pool and associated infrastructure.
(f) Land Development Reserve	ongoing	to fund the development of new residential, commercial and industrial land.
(g) Plant Reserve	ongoing	to fund acquistion or replacement of plant and equipment in accordance with the plant replacement program.
(h) Recreation Reserve	ongoing	to fund the development of sport and recreation facilities.
(i) Works & Services Reserve	ongoing	to fund expenditure associated with road and street works, including drainage and rehabilitation works.
(j) Radio Reserve	ongoing	to fund maintenance and upgrades of radio services in the Lake Grace town site.
(k) Newdegate Stadium Floor Reserve	ongoing	to fund upgrade works for the Newdegate stadium floor.
(l) Office Furniture & Equipment Reserve	ongoing	to fund replacement of furniture, office, electrical and computer equipment at the Lake Grace administration centre.
(m) Centenary Reserve	ongoing	to fund the 100 year centenary of the town sites.
(n) Essential Medical Reserve	ongoing	to fund the provision of essential medical services and associated legal expenses.
(o) History Book Reserve	ongoing	to fund expenditure associated with producing local history books.
(p) AIM Hospital Museum Reserve	ongoing	to fund expenditure associated with AIM Hospital Museum.

9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	640,941	588,019	627,440
Other interest revenue	21,000	17,692	21,000
	661,941	605,711	648,440
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	41,500	41,500	37,700
Other services	8,500	4,680	12,300
	50,000	46,180	50,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	63,868	69,657	69,731
	63,868	69,657	69,731
(d) Write offs			
General rate	3,000	646	3,000
	3,000	646	3,000
(e) Low Value lease expenses			
Land - Research Station	5,000	4,180	6,700
	5,000	4,180	6,700

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	23,257	22,470	22,470
Meeting attendance fees	9,456	9,136	9,136
Other expenses		2,867	
Annual allowance for ICT expenses	3,500	3,900	3,900
Travel and accommodation expenses	8,500	8,203	8,500
	44,713	46,576	44,006
Deputy President			
Deputy President's allowance	5,814	5,618	5,618
Meeting attendance fees	4,728	4,568	4,568
Annual allowance for ICT expenses	3,500	3,900	3,900
Travel and accommodation expenses	2,500	568	2,500
	16,542	14,654	16,586
All other council member's			
Meeting attendance fees	23,640	22,840	22,840
Annual allowance for ICT expenses	17,500	19,500	19,500
Travel and accommodation expenses	6,000	4,826	6,000
	47,140	47,166	48,340
Total Council Member Remuneration	108,395	108,395	108,932
President's allowance	23,257	22,470	22,470
Deputy President's allowance	5,814	5,618	5,618
Meeting attendance fees	37,824	36,544	36,544
Other expenses	0	2,867	0
Annual allowance for ICT expenses	24,500	27,300	27,300
Travel and accommodation expenses	17,000	13,597	17,000
	108,395	108,395	108,932

11. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Standpipe bonds	13,549	1,000	(1,000)	13,549
	13,549	1,000	(1,000)	13,549

12. 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
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.

12. REVENUE AND EXPENDITURE (CONTINUED)

(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
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
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
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

13. 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.	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose grants & interest revenue.
Law, order, public safety To provide bushfire prevention services and animal control services.	Supervision, enforcement of various local laws, fire prevention emergency services, animal control and other aspects of public safety.
Health To provide for an operation framework for good community health in conjunction with the Health Department.	Health inspection services in relation to food outlets and their control and waste disposal compliance and the provision of a Doctor dental & medical services.
Education and welfare To provide services for the elderly, children and youth.	Maintenance of playgroups and daycare centres. Provision of elderly and youth services.
Housing To ensure adequate housing is available for staff and the community.	Provision and maintenance of staff housing, aged persons units and community accommodation (Joint Venture and LOGCHOP) units.
Community amenities To provide services and infrastructure as required by the community.	Rubbish collection services, operation of refuse disposal sites and the Lake Grace sewerage scheme. Administration of Local Planning Scheme, maintenance of cemeteries and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resources which will help with the social wellbeing of the community.	The provision of public halls, sports pavilions, recreation grounds, Lake Grace swimming pool, parks, gardens and playgrounds. The operation of public libraries in conjunction with the Department of Education and other cultural and heritage facilities.
Transport To provide safe, effective and efficient transport infrastructure to the community.	Construction and maintenance of streets, roads, drainage, footpaths and aerodromes. Cleaning streets, maintenance of street trees street lighting and works depot. Provision of Department of Transport licensing services.
Economic services To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, saleyards and the provision of emergency water supplies.
Other property and services To monitor and control Council's overheads and operating accounts.	Private works operations, plant repair and operating costs and engineering operation costs.

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	45,550	69,696	25,550
General purpose funding	18,300	16,705	18,300
Law, order, public safety	1,700	1,166	2,200
Health	7,400	7,920	7,300
Housing	105,210	75,604	84,158
Community amenities	188,744	161,847	181,486
Recreation and culture	46,025	43,089	47,925
Economic services	148,580	135,605	124,480
Other property and services	59,500	59,622	59,500
	621,009	571,254	550,899

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

FEES AND CHARGES

Shire of Lake Grace

Budget 2026/27 - Schedule of Fees and Charges

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
GENERAL PURPOSE FUNDING				
Property Rates				
Rating				
Calculated Rate-in-Dollar (¢) Charge				
GRV - Town sites and other spot valuations	**I030102**	12.5211 cents in $	12.8967 cents in $	OOS
UV - Rural	**I030102**	0.5857 cents in $	0.4995 cents in $	OOS
Minimum Rate - UV per assessment throughout the Shire	**I030102**	$550.00	$575.00	OOS
Minimum Rate - GRV per assessment throughout the Shire	**I030102**	$550.00	$575.00	OOS
Penalty	**I030201**	7%	7%	Input Tax
A penalty of 7% is applied where the instalment option has not been selected by the ratepayer and payment has not been received within 35 days of the date of the rate notice being issued or where an instalment remains unpaid. (FM Reg 19A)				
Rates by Instalment				
Administration Fee - per instalment (FM Reg 67)	**I030250**	$11.00	$11.00	OOS
Interest Charge (FM Reg 68)	**I030206**	5.5%	5.5%	Input Tax
Rating Enquiries				
Rates Enquiries General	**I030205**	$30.00	$30.00	Exempt
Property Settlement Enquiry	**I030205**	$60.00	$60.00	Exempt
Complete Property Search	**I030205**	$70.00	$70.00	Incl GST
GOVERNANCE				
Administrative Functions				
Maps				
A4 or A3 sized maps, bond paper	**I042440**	$4.00	$4.00	Incl GST
A2 sized maps, bond paper	**I042440**	$18.00	$18.00	Incl GST
A1 or A0 sized maps, bond paper	**I042440**	$30.00	$30.00	Incl GST
Other				
Electoral Rolls	**I042450**	$8.00	$8.00	Incl GST
Payment arrangement - dishonour fee	**I042440**	$10.00	$10.00	Exempt
Administration Fee - Staff Time	**I042440**	Actual Cost	Actual Cost	
Copy of Council Minutes (per annum) – Hard copy mailed	**I042440**	$165.00	$165.00	Incl GST
Copy of Council Minutes (per annum) – Access from website	**I042440**	Free	Free	
Freedom Of Information Regulations 1993 (FOI) *Set by Statute				
Freedom of Information Application Fee	**I042440**	$30.00	$30.00	OOS
Staff time dealing with application per hour or pro rata	**I042440**	$30.00	$30.00	OOS
Access time supervised by staff per hour or pro rata plus actual additional cost to the agency of any special arrangements (e.g.. Hire of facilities or equipment)	**I042440**	$30.00	$30.00	OOS
Charges for photocopying per hour or pro rata	**I042440**	$30.00	$30.00	OOS
Per copy	**I042440**	$0.20	$0.20	OOS
Staff time to transcribe information from tape or other device per hour or pro rata	**I042440**	$30.00	$30.00	OOS
Charge for duplicating tape, film or computer information	**I042440**	Actual Cost	Actual Cost	OOS
Charge for delivery, packaging and postage	**I042440**	Actual Cost	Actual Cost	OOS
Advance Deposits under section 18(1) of the Act as a percentage of the estimated charges which will be payable in excess of the application fee	**I042440**	$0.25	$0.25	OOS
Further advance deposit which may be required by an agency under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	**I042440**	$0.75	$0.75	OOS
For an Applicant who is:				
- disadvantaged, in the opinion of the agency to whom the application is made;	**I042440**	the charge is reduced by 25%	the charge is reduced by 25%	OOS

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
- the holder of a currently valid pensioner concession card and issued on behalf of the Commonwealth to that person, or any other card which may by prescribed as being a pensioner concession card under the Rates and Charges (Rebates and Deferments) Act 1992	**I042440**	the charge is reduced by 25%	the charge is reduced by 25%	OOS
ANIMAL CONTROL				
Dogs				
Registration Fees ***Set by Statute**				
Sterilised Non-Dangerous Dogs Registration*				
One year, between 1 June and 31 October	**I052420**	$10.00	$10.00	OOS
One year, at any other time	**I052420**	$20.00	$20.00	OOS
Three years	**I052420**	$42.50	$42.50	OOS
Lifetime	**I052420**	$100.00	$100.00	OOS
Dog owned by pensioner		Reduce fee by 50%	Reduce fee by 50%	
Dog used for droving/tending stock		Reduce fee by 75%	Reduce fee by 75%	
Unsterilised Non-Dangerous Dogs Registration*				
One year, between 1 June and 31 October	**I052420**	$25.00	$25.00	OOS
One year, at any other time	**I052420**	$50.00	$50.00	OOS
Three years	**I052420**	$120.00	$120.00	OOS
Lifetime	**I052420**	$250.00	$250.00	OOS
Dog owned by pensioner		Reduce fee by 50%	Reduce fee by 50%	
Dog used for droving/tending stock		Reduce fee by 75%	Reduce fee by 75%	
Dangerous Dogs Registration* (*Dog Act s.33E, Dog Regulations r.4*)				
One year	**I052420**	$50.00	$50.00	OOS
Miscellaneous				
Dog tag replacement	**I052420**	$1.00	$1.00	Incl GST
Registration of dog kept in an approved kennel establishment licensed under s. 27				
Per Establishment	**I052420**	$200.00	$200.00	OOS
Kennels				
Application		$50.00	$50.00	OOS
Annual licence - 10 or fewer dogs		$100.00	$100.00	OOS
Annual licence - more than 10 dogs		$150.00	$150.00	OOS
Dog Pound Fees				
Impounding Fee	**I052410**	$70.00	$70.00	OOS
Pound Sustenance Fee (per day)	**I052410**	$20.00	$20.00	OOS
Destruction or Disposal	**I052410**	At Cost	At Cost	
Cats				
Cat Registration Fees ***Set by Statute**				
Grant or Renewal of Registration*				
One year, between 1 June and 31 October	**I052420**	$10.00	$10.00	OOS
One year, at any other time	**I052420**	$20.00	$20.00	OOS
Three years	**I052420**	$42.50	$42.50	OOS
Lifetime	**I052420**	$100.00	$100.00	OOS
Cat owned by pensioner		Reduce fee by 50%	Reduce fee by 50%	
Cat Breeders Registration*				
Grant or renewal per breeding cat (male or female)	**I052420**	$100.00	$100.00	OOS
Miscellaneous				
Cat tag replacement	**I052420**	$1.00	$1.00	incl GST
Cat Pound Fees				
Impounding Fee	**I052410**	$70.00	$70.00	OOS

Shire of Lake Grace

Budget 2026/27 - Schedule of Fees and Charges

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
Pound Sustenance Fee (per day)	I052410	$20.00	$20.00	OOS
Destruction or Disposal	I052410	At Cost	At Cost	
Fencing				
Fencing Local Law				
Application for electrified or razor wire fencing		$50.00	$50.00	Exempt
HEALTH				
Public Health				
Environmental Protection (Noise) Regulations 1997				
Noise Management Plan Fee	I074355	$500.00	$500.00	OOS
Late fee for notifiable event $500 (Reg 19D)	I074355	$500.00	$500.00	OOS
Food Business (Food Act 2008)				
Notification				
- Exempt*		No charge	No charge	Incl GST
- All Others	I074420	$67.00	$67.00	Incl GST
Registration				
- Exempt*				
- Registration	I074420	$55 or $110 Risk base	$55 or $110 Risk base	Incl GST
- Low Risk	I074420	$62.00	$62.00	Incl GST
- Medium/High Risk	I074420	$113.30	$113.30	Incl GST
**Exempt Food Businesses* *a Food Business:-*				
i) *in which 100% of profits go for community or charitable causes, staff or contractors are not paid and the food is cooked and presented for immediate consumption or is not potentially hazardous food.* *ii) that sell only pre-packaged non-potentially hazardous food (eg:newsagents selling pre-packaged confectionary or hairdressers serving tea/coffee in connection with another service).*				
Liquor Act Certification Section 39	I074355	$130.00	$130.00	Incl GST
Lodging Housing				
Annual Registration Fee	I074430	$191.00	$191.00	OOS
Annual Renewal (refer Health Local Law)	I074430	$191.00	$191.00	OOS
Caravan Parks – Camping Grounds ***Set by Statute**				
Application				
Application Fee or Multiplication of Site Prices *(which ever is greater)*	I074422	$200.00	$200.00	OOS
Licence				
Long Stay Sites - per site	I074422	$6.00	$6.00	OOS
Short Stay Sites and Sites in Transit - per site	I074422	$6.00	$6.00	OOS
Camp Sites - per site	I074422	$3.00	$3.00	OOS
Overflow - per site	I074422	$1.50	$1.50	OOS
Licence Renewal After Expiry	I074422	$20.00	$20.00	OOS
Temporary Licence - Pro-rata of application fee with minimum	I074422	$100.00	$100.00	OOS
Transfer of Licence	I074422	$100.00	$100.00	OOS
Fees are set under the Caravan Parks and Camping Grounds Regulations 1997				
Trading in Thoroughfares and Public Places -				
Annual licence for outdoor eating facilities in public places	I074355	$32.50	$32.50	OOS
Stallholder - Single event	I074355	$10.50	$10.50	Incl GST
Stallholder - Community / Non-profit group	I074355	Free	Free	Incl GST
Trading - Single event / 1 week	I074355	$43.00	$43.00	Incl GST
Trading - Up to 1 month	I074355	$86.00	$86.00	Incl GST
Trading - Up to 6 months	I074355	$161.50	$161.50	Incl GST
Trading - Annual	I074355	$323.00	$323.00	Incl GST
Public Building/Events - (Health (Public Buildings) Regs 1992)				
Assessment - Public Building/Event - Low/Medium Risk	I074358	$108.00	$108.00	Incl GST

Shire of Lake Grace

Budget 2026/27 - Schedule of Fees and Charges

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
Assessment - Public Building/Event - Medium Risk/ High Risk	**I074358**	$270.00	$270.00	Incl GST
Building Rentals				
Assessment - Alteration to Existing Public Building	**I074359**	$108.00	$108.00	Incl GST
Annual Inspection	**I074359**	$106.00	$106.00	Incl GST
Environmental Health Officer				
EHO hourly rate - applied to any application process where it has been determined that the amount of time taken to obtain required info and conduct inspection has been deemed excessive to normal	**I074357**	$105.00	$110.00	
Health Buildings				
Hire of Shire Buildings				
Medical Centre Rooms – per Hour	**I077450**	$22.50	$23.50	Incl GST
Medical Centre Rooms – per Day	**I077450**	$122.00	$126.00	Incl GST
COMMUNITY AMENITIES				
Waste Services				
Kerbside Rubbish Bin Service *				
** Only applicable to townsites or properties accessible from the road between towns. Properties can apply for more than one bin service.*				
Weekly rubbish bin pickup service for one bin (per year)	**I101410**	$156.50	$165.00	OOS
Weekly rubbish bin pickup service for one bin for eligible pensioner (per year)	**I101410**	$89.00	$93.00	OOS
Provision of green 240L rubbish bin		Free with each service paid for	Free with each service paid for	
Replacement of green 240L rubbish bin or bin parts		Free with each service paid for	Free with each service paid for	
Recycling Bin Service *				
** Only applicable to Lake Grace and Newdegate, pickups alternate weekly between the towns. Properties can apply for more than one bin service.*				
Fortnightly recycling bin pickup service for one bin (per year)	**I101412**	$161.00	$170.00	OOS
Provision of yellow-top 240L recycling bin		Free with each service paid for	Free with each service paid for	
Replacement of yellow-top 240L recycling bin or bin parts		Free with each service paid for	Free with each service paid for	
Trade and Other Refuse (per m3)	**I101420**	$96.00	$100.00	Incl GST
Commercial (per m3)	**I101420**	$12.00	$15.00	Incl GST
Asbestos Waste Disposal				
Disposal at Lake Grace Refuse Site (per m3)	**I101420**	$240.00	$240.00	Incl GST
Tip Drop-off				
Opening of tip outside of ordinary hours, Lake Grace & Newdegate only	**I101420**	$163.00	$168.00	Incl GST
Used Engine Oil per L > 50 Litres	**I101420**	$0.20	$0.20	Incl GST
Waste loads where the majority waste type is Commercial / Industrial waste: Cardboard, Metal, Glass, Soil, Sand, Bricks, Concrete, Timber (not including green waste). Cost is per load disposed of at tip.				
- Car, ute, box trailer (~1 cubic metre)	**I101420**	$40.00	$40.00	
- Stock trailer, small open truck (~6 cubic metres)	**I101420**	$200.00	$200.00	
- Large open truck, semitrailer (~20 cubic metres)	**I101420**	$600.00	$600.00	
- Partially filled waste loads, percentage assessed by the tip attendant	**I101420**	25%/50%/75% of the above fees	25%/50%/75% of the above fees	
- Waste load is clean building waste (bricks, concrete, timber)	**I101420**	Reduce fee by 50%	Reduce fee by 50%	
Contaminated Soil (up to Class 2 threshold only) per cubic metre	**I101420**	$130.00	$134.00	Incl GST
Septic Waste Disposal (WWTP) per 1000 litres	**I103800**	$66.00	$68.00	Incl GST
Special Burials (inc Clinical (per m3))	**I101420**	$110.00	$114.00	Incl GST
Car Tyres (4WD)	**I101420**	Not accepted	Not accepted	

Shire of Lake Grace

Budget 2026/27 - Schedule of Fees and Charges

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
Truck Tyres	I101420	Not accepted	Not accepted	
Earth Mover Tyres	I101420	Not accepted	Not accepted	
Wastewater Services				
Wastewater Apparatus Installation				
Application Fee - Single Dwelling or Low Flow (<= 540 L/day)* (approved by Local Government)	I103441	$118.00	$118.00	OOS
Application Fee - High Flow (> 540 L/day) (referred to Dept. of Health with Local Government Report)	I103441	$120.10	$120.10	OOS
Permit to Use Wastewater Apparatus * (after passing inspection)	I103441	$118.00	$118.00	OOS
** Fees are set under the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974.*				
Sewerage Fixtures - Lake Grace Sewerage Scheme				
1st Major Fixture	I103452	$284.00	$293.00	OOS
Additional Fixtures	I103452	$126.00	$130.00	OOS
Specified Area Rates - Lake Grace Sewerage Scheme				
Calculated Rate-in-Dollar Charge				
GRV	I103450	4.1254 cents in the $	4.2492 cents in the $	OOS
Town Planning Services				
**Fees Set by Statute*				
Development Applications				
1. Determination of development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -				
- not more than $50,000	I106110	$147.00	$147.00	OOS
- more than $50,000 but not more than $500,000	I106110	0.32% of the estimated cost of development	0.32% of the estimated cost of development	OOS
- more than $500,000 but not more than $2.5 million	I106110	$1,700 + 0.257% for every $1 in excess of $500,000	$1,700 + 0.257% for every $1 in excess of $500,000	OOS
- more than $2.5 million but not more than $5 million	I106110	$7,161 + 0.206% for every $1 in excess of $2.5 million	$7,161 + 0.206% for every $1 in excess of $2.5 million	OOS
- more than $5 million but not more than $21.5 million	I106110	$12,633 + 0.123% for every $1 in excess of $5 million	$12,633 + 0.123% for every $1 in excess of $5 million	OOS
- more than $21.5 million	I106110	$34,196.00	$34,196.00	OOS
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	I106110	The fee in item 1 plus, by way of penalty, twice that fee	The fee in item 1 plus, by way of penalty, twice that fee	OOS
3. Determination of development application for an extractive industry where the development has not commenced or been carried out	I106110	$739.00	$739.00	OOS
4. Determining a development application for an extractive industry where the development has commenced or been carried out	I106110	The fee in item 3 plus, by way of penalty, twice that fee	The fee in item 3 plus, by way of penalty, twice that fee	OOS
5A. Determining an application to amend or cancel development approval	I106110	$295.00	$295.00	OOS
5. Providing a subdivision clearance for -				
(a) not more than 5 lots	I106110	$73.00 per lot	$73.00 per lot	OOS
(b) more than 5 lots but not more than 195 lots	I106110	$73.00/lot for the first 5 lots, $35/lot after	$73.00/lot for the first 5 lots, $35/lot after	OOS
(c) more than 195 lots	I106110	$7,393.00	$7,393.00	OOS
6. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has not commenced	I106110	$222.00	$222.00	OOS

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has commenced	**I106110**	The fee in item 6 plus, by way of penalty, twice that fee	The fee in item 6 plus, by way of penalty, twice that fee	OOS
8. Determining an application for the renewal of an approval a home occupation or home business where the application is made before the approval expires.	**I106110**	$73.00	$73.00	OOS
9. Determining an application for the renewal of an approval of home occupation or home business where the application is made after the approval has expired	**I106110**	The fee in item 8 plus, by way of penalty, twice that fee	The fee in item 8 plus, by way of penalty, twice that fee	OOS
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	**I106110**	$295.00	$295.00	OOS
11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	**I106110**	The fee in item 10 plus, by way of penalty, twice that fee	The fee in item 10 plus, by way of penalty, twice that fee	OOS
12. Public advertising of development applications, scheme amendments, Structure Aplans, Activity Centre Plans or Development Plans.	**I106110**	Cost plus 10% administration fee plus 10% GST	Cost plus 10% administration fee plus 10% GST	Incl GST
13. Providing a zoning certificate	**I106110**	$73.00	$73.00	OOS
14. Replying to a property settlement questionnaire	**I106110**	$73.00	$73.00	OOS
15. Providing written planning advice	**I106110**	$73.00	$73.00	OOS
16. Scheme Amendments	**I106110**			
a) upon lodgement of the Scheme Amendment request with the local government	**I106110**	$1,485.00	$1,485.00	Incl GST
b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance	**I106110**	$1,485.00	$1,485.00	Incl GST
17. Structure Plans, Activity Centre Plans or Development Plans	**I106110**			
a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government	**I106110**	$1,485.00	$1,485.00	Incl GST
b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising.	**I106110**	$1,485.00	$1,485.00	Incl GST
18. Liquor act Certification Section 40	**I106110**	$122.00	$122.00	Incl GST
19. Deemed to comply check - development approval exemption for single house	**I106110**	$295.00	$295.00	Incl GST
Cemetery Services				
Reservation Fees				
Grant of Right of Burial (25 years)	**I107410**	$139.00	$139.00	Incl GST
Transfer of Grant of Right of Burial (duration carried over)	**I107410**	$36.00	$36.00	Incl GST
Niche Wall Single Plot (25 years)	**I107410**	$42.00	$42.00	Incl GST
Niche Wall Double Plot (25 years)	**I107410**	$58.50	$58.50	Incl GST
Transfer of Niche Wall Reservation (duration carried over)	**I107410**	Free	Free	Incl GST
Works Fees				
Grave Plot - Interment	**I107410**	$1,285.00	$1,324.00	Incl GST
Grave Plot - Second Interment	**I107410**	$1,510.00	$1,555.00	Incl GST
Grave Plot - Exhumation Only	**I107410**	$1,510.00	$1,555.00	Incl GST
Grave Plot - Exhumation & Re-interment	**I107410**	$2,250.00	$2,318.00	Incl GST
Grave Plot - Ashes Interment	**I107410**	$169.00	$174.00	Incl GST
Niche Wall - Ashes Interment & Plaque Mounting	**I107410**	$169.00	$174.00	Incl GST
Niche Wall - Plaque Mounting only	**I107410**	$105.00	$108.00	Incl GST
Interment Works on Weekends and Public Holidays (Graves and Niche Wall)	**I107410**	Add 20% of total costs	Add 20% of total costs	Incl GST
Interment of Ashes and/or Plaque Mounting done by Family/Relative	**I107410**	Reduce fee by 50%	Reduce fee by 50%	Incl GST

Shire of Lake Grace

Budget 2026/27 - Schedule of Fees and Charges

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
License & Permit Fees				
Funeral Director Licence - Annual	**I107410**	$160.00	$165.00	OOS
Funeral Director Licence - Single Permit	**I107410**	$94.00	$97.00	OOS
Work Permit – Monument Erection or Relocation (Foundation, Base & Headstone)	**I107410**	$89.00	$92.00	Incl GST
Work Permit – Full Monument Erection or Relocation (Foundation, Base, Headstone, Kerbing, Slab Cover/Infill)	**I107410**	$211.00	$217.00	Incl GST
Work Permit - Upgrade Monument to Full Monument	**I107410**	$84.00	$87.00	Incl GST
Work Permit - Repairs or Additional Inscription	**I107410**	$42.00	$43.00	Incl GST
RECREATION & CULTURE				
Public Halls				
Public Halls (excluding Lakes Village Hall)				
One-Off Hire (includes supper room & kitchen)				
- Per hour between 6:00 am to 6:00 pm	**I111410**	$8.75	$9.00	Incl GST
- Entire block from 6:00 am to 6:00 pm	**I111410**	$49.00	$50.50	Incl GST
- Per hour between 6:00 pm to 6:00 am	**I111410**	$18.00	$18.50	Incl GST
- Entire block from 6:00 pm to 6:00 am	**I111410**	$122.00	$125.50	Incl GST
- Kitchen only, per hour	**I111410**	$7.00	$7.00	Incl GST
Recurring Hire - Same time blocks every week/month (includes supper room & kitchen)				
- Per hour between 6:00 am to 6:00 pm	**I111410**	$7.00	$7.50	Incl GST
- Entire block from 6:00 am to 6:00 pm	**I111410**	$39.50	$41.00	Incl GST
- Per hour between 6:00 pm to 6:00 am	**I111410**	$13.25	$13.50	Incl GST
- Entire block from 6:00 pm to 6:00 am	**I111410**	$113.00	$116.50	Incl GST
- Kitchen only, per hour	**I111410**	$6.00	$6.00	Incl GST
- Seniors Wellness 100% Concession		Free	Free	
Lakes Village Hall				
- Per hour	**I111410**	$17.00	$17.00	Incl GST
- Per day	**I111410**	$52.50	$52.50	Incl GST
- Seniors Wellness 100% Concession		Free	Free	
Hire Bonds	**Trust**			
If costs to repair, clean, or repair the venue or equipment is higher than the bond paid, the Shire will seek further compensation				
Security Bond - Condition & Cleanliness (liqour not present)	**L001400**	$100.00	$150.00	OOS
Security Bond - Condition & Cleanliness (liqour present)	**L001400**	$150.00	$300.00	OOS
Equipment Damage Bond	**L001400**	$157.50	$175.00	OOS
Facility Key Bond	**L001400**	$175.00	$175.00	OOS
Liquor Permit Fees				
Per Permit (per day) For an occasional licence	**I111481**	$7.00	$7.00	Incl GST
Recreation Centres & Pavilions				
Income Account for Lake Grace Sports Pavilion Hire Fees	**I113440**			
Income Account for Newdegate Rec. Centre Hire Fees	**I113450**			
** Lake King & Varley Pavilions are hired through their respective town Progress Associations*				
Recreation Centres & Pavilions Hire Fees				
Per hour between 6:00 am to 6:00 pm	*As Above*	$27.50	$28.50	Incl GST
Entire block from 6:00 am to 6:00 pm	*As Above*	$215.00	$221.50	Incl GST
Per hour between 6:00 pm to 6:00 am	*As Above*	$32.50	$33.50	Incl GST
Entire block from 6:00 pm to 6:00 am	*As Above*	$257.50	$265.50	Incl GST
Kitchen, per hour	*As Above*	$10.00	$10.00	Incl GST
Hire Bonds				
Security Bond - Condition & Cleanliness (liqour not present)	**L001400**	$100.00	$150.00	OOS
Security Bond - Condition & Cleanliness (liqour present)	**L001400**	$150.00	$300.00	OOS
Facility Key Bond	**L001400**	$175.00	$175.00	OOS

Shire of Lake Grace

Budget 2026/27 - Schedule of Fees and Charges

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
Seasonal Bond - Football, Hockey, Netball, Cricket	**I021102**			OOS
No seasonal bond for affiliated sporting/community groups				
Public Swimming Pool Usage				
Lake Grace Swimming Pool Admission				
Adults (excluding Seniors/Pensioners/Spectators)	**I112410**	$4.00	$4.00	Incl GST
Child (under 16 years old) or full-time student	**I112410**	$3.00	$3.00	Incl GST
Toddlers (under 5 years)		Free	Free	
Spectator (Non Swimmer)	**I112410**	$1.00	$1.00	Incl GST
Seniors/Pensioners	**I112410**	$2.00	$2.00	Incl GST
Swimming Classes (Vacation & Interim)	**I112410**	$1.00	$1.00	Incl GST
Australia Day Lions Celebration Admission		Free until 12:00pm	Free until 12:00pm	
Lake Grace Swimming Pool Season Passes				
A dependent child is a child under 16 years old, or under 19 years old while being a full-time student				
Adult (16 years old & over) who is not a senior or pensioner	**I112410**	$121.00	$121.00	Incl GST
Child (under 16 years old), student, senior, or pensioner	**I112410**	$91.00	$91.00	Incl GST
Family with 2 or less dependent children	**I112410**	$178.00	$178.00	Incl GST
Family with 3 or more dependent children	**I112410**	$209.00	$209.00	Incl GST
Single parent with 2 or less dependent children	**I112410**	$133.50	$133.50	Incl GST
Single parent with 3 or more dependent children	**I112410**	$157.00	$157.00	Incl GST
Season Pass holder lives more than 15 km away from pool	**I112410**	Reduce fee by 10%	Reduce fee by 10%	Incl GST
Half Season Pass (from 1st January)	**I112410**	Reduce fee by 50%	Reduce fee by 50%	Incl GST
Lake Grace Swimming Pool Miscellaneous				
Sale of Fitness Equipment	**I112410**	At Cost + 5%	At Cost + 5%	Incl GST
Newdegate Swimming Pool Season Passes				
Adult (16 years old & over) who is not a senior or pensioner	**I112413**	$82.00	$82.00	Incl GST
Child (under 16 years old), student, senior, or pensioner	**I112413**	$64.00	$64.00	Incl GST
Family with 2 or less dependent children	**I112413**	$166.00	$166.00	Incl GST
Family with 3 or more dependent children	**I112413**	$197.50	$197.50	Incl GST
Single parent with 2 or less dependent children	**I112413**	$124.50	$124.50	Incl GST
Single parent with 3 or more dependent children	**I112413**	$148.00	$148.00	Incl GST
Season Pass holder lives more than 15 km away from pool	**I112413**	Reduce fee by 10%	Reduce fee by 10%	Incl GST
Newdegate Swimming Pool Miscellaneous				
Key Card Bond	**I021176**	$15.00	$15.00	OOS
Aquatic and Recreation Classes - Lake King				
All Classes Adults	**I113205**	$8.00	$8.00	Incl GST
All Classes Pensioner/Senior	**I113205**	$6.00	$6.00	Incl GST
All Classes Children	**I113205**	$5.00	$5.00	Incl GST
Special Program per Class	**I113205**	$5.00	$5.00	Incl GST
ARC Event	**I113205**	$5.00	$5.00	Incl GST
Package Options – Pass Books	**Condition of Passes**			
Pay for 10 Passes get 1 Free	· Can be used for any class			
Pay for 25 Passes get 3 Free	· No refunds			
Pay for 50 Passes get 6 Free	· Cannot be exchanged for money			
Pay for 80 Passes get 10 Free	· Can only be used in the town purchased for			
	· Must be paid for upfront			
Book Sales				
History Book	**I117600**	$42.00	$42.00	Incl GST
100 Years Book	**I117600**	$69.00	$69.00	Incl GST
TRANSPORT				
Rural Street Addressing				
Installation of rural number plate, primary/first driveway	**I136110**	$150.00	$150.00	Incl GST
Installation of rural number plate, additional driveways	**I136110**	$30.00	$30.00	Incl GST

Shire of Lake Grace

Budget 2026/27 - Schedule of Fees and Charges

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
Delivery of rural number plate to nominated address	I136110	$40.00	$40.00	Incl GST
Pick up of rural number plate from Shire office	I136110	$25.00	$25.00	Incl GST
Licensing				
"LG" fundraiser plates -				
- Dept of Transport charge **Set by Statute*	L001255	$225.00	$225.00	OOS
- donation to local non-profit/ community group/project, nominated by purchaser, and agreed by CEO	I021101	$100.00	$100.00	OOS
ECONOMIC SERVICES				
Building Approvals				
**Set by Statute*				
Building Services Levy				
- Building permit	I133410	0.137% of work value (minimum $61.65)	0.137% of work value (minimum $61.65)	OOS
- Demolition permit	I133410	0.137% of work value (minimum $61.65)	0.137% of work value (minimum $61.65)	OOS
- Occupancy permit for authorised but incomplete building	I133410	$61.65	$61.65	OOS
- Occupancy permit for unauthorised building	I133410	0.274% of work value (minimum $123.30)	0.274% of work value (minimum $123.30)	OOS
- Occupancy permit for completed building	I133410	No Levy Payable	No Levy Payable	
- Modification to occupancy permit for additional use under *Building Act, s. 48*	I133410	No Levy Payable	No Levy Payable	
- Building approval for unauthorised building	I133410	0.274% of work value (minimum $123.30)	0.274% of work value (minimum $123.30)	OOS
Div 1. Applications for building permits, demolition permits				
1. Certified application for a building permit (s. 16(l)) —				
(a) for building work for a Class 1 or Class 10 building or incidental structure	I133410	0.19% of work value (minimum $110.00)	0.19% of work value (minimum $121.00)	OOS
(b) for building work for a Class 2 to Class 9 building or incidental structure	I133410	0.09% of work value (minimum $110.00)	0.09% of work value (minimum $121.00)	OOS
2. Uncertified application for a building permit (s. 16(l))	I133410	0.32% of work value (minimum $110.00)	0.32% of work value (minimum $121.00)	OOS
3. Application for a demolition permit (s. 16(l)) —				
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	I133425	$110.00	$121.00	OOS
(b) for demolition work in respect of a Class 2 to Class 9 building	I133425	$110.00/storey	$121.00/storey	OOS
4. Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	I133410	$110.00	$121.00	OOS
Div 2 Application for occupancy permits, building approval certificates				
1. Application for an occupancy permit for a completed building (s. 46)	I133435	$110.00	$121.00	OOS
2. Application for a temporary occupancy permit for an incomplete building (s. 47)	I133435	$110.00	$121.00	OOS
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	I133435	$110.00	$121.00	OOS
4. Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	I133435	$110.00	$121.00	OOS
5. Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	I133435	$11.60/strata (minimum $115.00)	$11.60/strata (minimum $115.00)	OOS
6. Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	I133435	0.18% of unauthorised work value (minimum $110.00)	0.18% of unauthorised work value (minimum $121.00)	OOS
7. Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	I133435	0.38% of unauthorised work value (minimum $110.00)	0.38% of unauthorised work value (minimum $121.00)	OOS
8. Application to replace an occupancy permit for an existing building (s. 52(1))	I133435	$110.00	$121.00	OOS

Shire of Lake Grace

Budget 2026/27 - Schedule of Fees and Charges

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
9. Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	I133435	$110.00	$121.00	OOS
10. Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	I133435	$110.00	$121.00	OOS
Appointment of a new builder	I133435	$110.00	$110.00	OOS
Other applications				
1. Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	I133430	$2,160.15	$2,160.15	OOS
Application for approval of battery powered smoke alarms (regulation 61)	I133430	$179.40	$197.00	OOS
Building Surveyor - Time Cost	I133405	$69.00/hour	$69.00/hour	Incl GST
Building Surveyor - Travel Cost	I133405	$0.86/km	$0.86/km	Incl GST
Swimming Pool Inspection - 53(2) of Building Regulations 2012				
Swimming Pool Inspection Costs - Annual cost (inspections are carried out every 4 years) *	I133412	$58.45	$58.45	OOS
** Charge is only issued on the year of inspection and will include 4 years' worth of inspection costs*				
Construction Training Fund Levy (BCITF)				
- If building project value is $100,000 or less		No charge	No charge	OOS
- If building project value is more than $100,000		0.2% of project value	0.2% of project value	OOS
Bond - Trust				
Footpath, Kerb & Road Bond (Trust)	I021174	$1,000.00	$1,000.00	OOS
Miscellaneous				
Standpipe Water				
Per Kilo Litre (1,000 litres) - Non-civil Works (i.e. Agriculture)	I136100	$3.30	$3.50	Exempt
Per Kilo Litre (1,000 litres) - Civil Works & Construction Works	I136100	$5.50	$6.00	Exempt
Swipe Card Bond - Trust	I021108	$51.00	$51.00	Exempt
New Swipe Card	I136100	Free with bond	Free with bond	OOS
Replacement Swipe Card	I136100	$51.00	$51.00	Incl GST
Admin Fee (applied with new or replacement swipe cards)	I136100	$39.00	$40.00	Incl GST
Extractive Industries				
Annual Licence	I136120	$344.00	$344.00	Incl GST
Transfer of Licence	I136120	$114.00	$114.00	Incl GST
Tourism & Area Promotion				
AIM Admission - Adult over 16	I132415	$5.00	$5.00	Incl GST
AIM Admission - Family with dependent children	I132415	$10.00	$10.00	Incl GST
OTHER PROPERTY AND SERVICES				
Hire of Plant (includes operator)				
Grader – per hour	I141460	$260.00	$273.00	Incl GST
Loader (Large) – per hour	I141460	$260.00	$273.00	Incl GST
Loader (Small) – per hour	I141460	$217.00	$228.00	Incl GST
Loader - Skid Steer - per hour	I141460	$195.00	$405.00	Incl GST
Truck (Semi-side Tipper) – per hour	I141460	$228.00	$240.00	Incl GST
Truck (Single Axle) – per hour	I141460	$152.00	$160.00	Incl GST
Backhoe – per hour	I141460	$195.00	$205.00	Incl GST
Multi Wheel Roller (16 tonne) – per hour	I141460	$163.00	$171.00	Incl GST
Vibrating Roller (60 inch) – per hour	I141460	$163.00	$171.00	Incl GST
Tractor – per hour	I141460	$141.00	$148.00	Incl GST
Tractor (with road broom attached) – per hour	I141460	$146.50	$154.00	Incl GST
Tractor (with slasher) – per hour	I141460	$146.50	$154.00	Incl GST
John Deere Tractor Mower – per hour	I141460	$130.00	$136.50	Incl GST
Light Vehicle Hire (when required) – cents/km	I141460	$1.23	$1.30	Incl GST
Sundry Plant – per day	I141460	$87.00	$91.50	Incl GST

Shire of Lake Grace

Budget 2026/27 - Schedule of Fees and Charges

ITEM	Account	2025/26	2026/27	GST
			OOS - Outside the Scope of GST	
Private Works				
Private Works, as quoted by Shire, for a non-profit organisation		At Cost	At Cost	Incl GST
Private Works in any other circumstance		At Cost + 25%	At Cost + 25%	Incl GST
Labour only, per hour - e.g. travel, waiting	**I141460**	$64.00	$64.00	Incl GST
Sales of Stock and Materials				
Gravel ex pits – per m3	**I141460**	$10.00	$10.00	Incl GST
Gravel ex Town Stock – per m3	**I141460**	$20.00	$20.00	Incl GST
Sand ex Town Stock – per m3	**I141460**	$40.00	$40.00	Incl GST
Materials ex Stock				
5mm, 7mm, 10mm & 14mm Aggregate ex Stock – per m3	**I141460**	$100.00	$100.00	Incl GST
Slabs & Bricks				
Sale of Bricks - each	**I141460**	$0.55	$0.55	Incl GST