

SHIRE OF LAKE GRACE

BUDGET 2024 / 2025



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INTRODUCTION



BUDGET REPORT 2024/2025

General Rates

The budget has been formulated with an increase of 3% on rate revenue for both GRV (within town site) and UV properties. The valuations carried out by Landgate increased the value of GRV properties with the most significant being residential having a median change of 27.47% and UV properties had an even further significant increase with average overall change being 29.96%. 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 (2500km) 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 Value (GRV)	12.1564 cents in the dollar
Rural Unimproved Value (UV)	0.6816 cents in the dollar

Minimum Rates

Gross Rental Value (GRV)	\$550
Unimproved Value (UV)	\$550

Specified area Rates – Sewerage

The 2024/25 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 Values has been imposed:

Specified Area Rate

Sewerage – GRV	4.0052 cents in the dollar
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Sewerage Fixture Charges

Fixture Charges

First Major Fixture	\$276.00
Additional Fixtures	\$122.00

Borrowings

The outstanding loan principal at 1 July 2024 is \$1,036,462. The principal repayments for 2024/25 amount to \$185,235 and interest payable of \$59,026 leaving a balance of \$2,201,227 at 30 June 2025. It is anticipated that two new loans for housing (WACHS \$750,000, Staff \$600,000) will be acquired totalling \$1,350,000.

Reserve Transfers

Transfers to Reserves total \$1,195,533 which includes \$324,393 interest, Lake Grace Sewerage Reserve \$78,105, Swimming Pool \$200,000, Recreation \$288,160, Works & Services \$14,875, Newdegate Stadium Floor \$200,000, Office Furniture \$10,000, Centenary \$30,000 and AIM Hospital Museum \$50,000. Transfers from Reserves amount to \$1,331,816 totalling Housing \$634,000, Land Development \$200,000, Plant Replacement \$293,000, Newdegate Hall \$60,778, Varley Sullage \$1,816, Newdegate Sports Dam \$29,163, Community Water Supply \$13,059 and Essential Medical \$100,000. This will give a total closing balance of \$6,499,948.

Infrastructure – Roads, Footpaths, Drainage and Cemetery Upgrades

An amount of \$4,237,924 has been set aside for road renewal and upgrades to cover works on:

- Crooks/Kent SLK 0.0-4.0
- Biddy Camm Rd SLK 58.32-62.83
- Old Ravensthorpe Rd Resheet SLK 27.00 - 32.00 (RRG)
- Dykes Rd Resheet SLK 0.00-5.00
- Mount Vernon Road SLK 7.00-13.00
- Lake King-Norseman Rd Reseal SLK 0.00-4.00 (RRG)
- Lockhart Road SLK 3 - 5.00
- Fitzgerald Rd Resheet SLK 0.00 - 9.76 (R2R)
- Ladyman Rd SLK 0.00 -4.00
- West Kuender Rd Seal SLK 3.10 - 6.20 (R2R)
- 9 Biddy Camm RD SLK 62.83- 68.1
- Rasmussen Rd + McCracken Rd

The following allocations were provided for:

- Lake Grace & Newdegate Recycling Stations
- Lake King Cemetery New Fence
- Lake Grace Footpaths
- Newdegate Footpaths
- Construct Newdegate Dam

Infrastructure – Parks, Gardens and Recreation Facilities

A total of \$919,426 has been allocated for capital parks and garden works which include:

- Lake Grace Sporting Precinct - New Lawn Area
- Lake Grace Football Field Lighting Upgrade
- Lake Grace Sporting Complex Entry
- Lake King Walk Trail Upgrade
- Jam Patch New BBQ & Picnic Shelters
- Lighting Install Lake Grace & Lake King Playgrounds
- Padley Park Stormwater Capture (CWSP)
- Lake King Park Upgrade
- Jam Patch - New Walk Way
- Lake Grace Pump Track
- Lake Grace Lookout Upgrade

Property, Plant & Equipment

An amount of \$3,638,141 has been allocated to Shire Building refurbishment and upgrades including Admin Office Building, Relocation of Toy Library to Daycare Centre, Shire houses, Lake Grace Community Bus Shed, Lake Grace/Newdegate Hall Refurbishment, Lakes Village Hall, Lake King Sports Pavilion, Lake Grace Sporting Precinct, Newdegate Recreation Centre, Lake Grace Football Electronic Score Board, AIM Building, Lake Grace RSL Hall, Lake Grace Depot Upgrades, Lake Grace Visitor Centre, Lake King Tractor Museum Shed and Hainesworth Museum Shed. A major portion of this amount is for the construction of four houses, two for WA Country Health and two for staff housing.

An amount of \$300,000 has been included to purchase Industrial Land in Lake Grace which will in turn be subdivided at a later date. The Shire is currently in the process of applying for grant funding to release of some more residential land.

An amount of \$2,077,500 has been allocated to purchase plant and equipment which includes:

- Deputy CEO Vehicle
- MCS Vehicle
- MIS Vehicle
- Lake Grace & Newdegate Digital Speed Signs
- Lake Grace & Newdegate Town CCTV
- Lake Grace Pool
- Lake Grace Football Electronic Score Board
- Varley Mower
- Supervisor Vehicle
- Plant Trailer
- Newdegate Community Bus
- Side Tipper Trailer (2)
- Maintenance Grader LG
- 6 Wheel Tip Truck
- Mobile Trailer Generators (2)



STATUTORY REQUIREMENTS



SHIRE OF LAKE GRACE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A safe, inclusive and growing community embracing opportunity

SHIRE OF LAKE GRACE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	5,309,734	5,146,844	5,141,182
Grants, subsidies and contributions		1,512,684	4,128,058	657,915
Fees and charges	14	419,735	388,050	390,615
Interest revenue	9(a)	695,393	653,153	374,884
Other revenue		360,658	373,637	324,896
		8,298,204	10,689,742	6,889,492
Expenses				
Employee costs		(2,579,645)	(2,467,406)	(2,465,070)
Materials and contracts		(5,380,838)	(3,577,704)	(4,987,200)
Utility charges		(319,468)	(294,568)	(314,818)
Depreciation	6	(8,350,957)	(8,179,561)	(3,746,374)
Finance costs	9(c)	(60,026)	(42,081)	(39,474)
Insurance		(291,597)	(278,280)	(286,174)
Other expenditure		(418,827)	(329,530)	(322,436)
		(17,401,358)	(15,169,130)	(12,161,546)
		(9,103,154)	(4,479,388)	(5,272,054)
Capital grants, subsidies and contributions		4,253,861	2,573,335	4,315,687
Profit on asset disposals	5	111,861	122,233	155,866
Loss on asset disposals	5	(35,772)	(80,702)	(62,959)
Share of net profit of associates accounted for using the equity method	10	0	2,102	0
		4,329,950	2,616,968	4,408,594
Net result for the period		(4,773,204)	(1,862,420)	(863,460)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(4,773,204)	(1,862,420)	(863,460)

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 2025

CASH FLOWS FROM OPERATING ACTIVITIES

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Receipts		\$	\$	\$
Rates		5,309,734	5,166,038	5,141,182
Grants, subsidies and contributions		1,512,684	4,253,685	657,915
Fees and charges		419,735	388,050	390,615
Interest revenue		695,393	653,153	374,884
Other revenue		360,658	373,637	324,896
		8,298,204	10,834,563	6,889,492
Payments				
Employee costs		(2,579,645)	(2,413,846)	(2,465,070)
Materials and contracts		(5,380,838)	(3,528,179)	(4,987,200)
Utility charges		(319,468)	(294,568)	(314,818)
Finance costs		(60,026)	(40,474)	(39,474)
Insurance paid		(291,597)	(278,280)	(286,174)
Other expenditure		(418,827)	(329,530)	(322,436)
		(9,050,401)	(6,884,877)	(8,415,172)
Net cash provided by (used in) operating activities	4	(752,197)	3,949,686	(1,525,680)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(6,745,642)	(1,418,951)	(2,727,308)
Payments for construction of infrastructure	5(b)	(5,535,409)	(4,829,865)	(6,491,104)
Capital grants, subsidies and contributions		4,253,861	2,573,335	4,315,687
Proceeds from sale of property, plant and equipment	5(a)	426,500	852,186	686,909
Net cash (used in) investing activities		(7,600,690)	(2,823,295)	(4,215,816)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(185,235)	(177,282)	(177,282)
Proceeds from new borrowings	7(a)	1,350,000	0	0
Net cash provided by (used in) financing activities		1,164,765	(177,282)	(177,282)
Net increase (decrease) in cash held		(7,188,122)	949,109	(5,918,778)
Cash at beginning of year		13,648,984	12,699,875	12,699,875
Cash and cash equivalents at the end of the year	4	6,460,862	13,648,984	6,781,097

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 2025

OPERATING ACTIVITIES

Revenue from operating activities

General rates	
Rates excluding general rates	
Grants, subsidies and contributions	
Fees and charges	
Interest revenue	
Other revenue	
Profit on asset disposals	
Share of net profit of associates accounted for using the equity method	

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	
Proceeds from disposal of assets	
Proceeds on disposal of financial assets at fair values through other comprehensive income	

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	4,992,543	4,847,064	4,841,568
2(a)	317,191	299,780	299,614
	1,512,684	4,128,058	657,915
14	419,735	388,050	390,615
9(a)	695,393	653,153	374,884
	360,658	373,637	324,896
5	111,861	122,233	155,866
	0	2,102	0
	8,410,065	10,814,077	7,045,358
	(2,579,645)	(2,467,406)	(2,465,070)
	(5,380,838)	(3,577,704)	(4,987,200)
	(319,468)	(294,568)	(314,818)
6	(8,350,957)	(8,179,561)	(3,746,374)
9(c)	(60,026)	(42,081)	(39,474)
	(291,597)	(278,280)	(286,174)
	(418,827)	(329,530)	(322,436)
5	(35,772)	(80,702)	(62,959)
	(17,437,130)	(15,249,832)	(12,224,505)
3(c)	8,291,282	8,139,074	3,653,467
	(735,783)	3,703,319	(1,525,680)
	4,253,861	2,573,335	4,315,687
5	426,500	852,186	686,909
	0	(2,102)	0
	4,680,361	3,423,419	5,002,596
5(a)	(6,745,642)	(1,418,951)	(2,727,308)
5(b)	(5,535,409)	(4,829,865)	(6,491,104)
	(12,281,051)	(6,248,816)	(9,218,412)
	(7,600,690)	(2,825,397)	(4,215,816)
	1,350,000	0	0
7(a)	1,331,816	0	0
8(a)	2,681,816	0	0
	(185,235)	(177,282)	(177,282)
7(a)	(1,195,533)	(1,364,139)	(1,321,718)
8(a)	(1,380,768)	(1,541,421)	(1,499,000)
	1,301,048	(1,541,421)	(1,499,000)
3	7,035,425	7,698,924	7,240,496
	(735,783)	3,703,319	(1,525,680)
	(7,600,690)	(2,825,397)	(4,215,816)
	1,301,048	(1,541,421)	(1,499,000)
3	0	7,035,425	0

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

**SHIRE OF LAKE GRACE
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2023/24 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Gross rental valuations					0		0		
General Rates	Gross rental valuation	0.121564	386	5,482,642	666,492	4,000	670,492	652,394	647,840
Unimproved valuations					0		0		
General Rate	Unimproved valuation	0.006816	564	633,516,834	4,318,051	4,000	4,322,051	4,194,670	4,193,728
Total general rates			950	638,999,476	4,984,543	8,000	4,992,543	4,847,064	4,841,568
		Minimum							
		\$							
(j) Minimum payment									
Gross rental valuations					0		0		
General rate revenue - GRV	Gross rental valuation	550	48	59,084	26,400		26,400	20,140	20,140
Unimproved valuations					0		0		
General rate revenue - UV	Unimproved valuation	550	93	1,617,645	51,150		51,150	46,980	48,060
Total minimum payments			141	1,676,729	77,550	0	77,550	67,120	68,200
Total general rates and minimum payments			1,091	640,676,205	5,062,093	8,000	5,070,093	4,914,184	4,909,768
(k) Specified area rates									
Sewerage - GRV		0.040052			147,193		147,193	142,905	141,659
(l) Ex-gratia rates									
Ex-gratia rates					92,448		92,448	89,755	89,755
					5,301,734	8,000	5,309,734	5,146,844	5,141,182
Total rates					5,301,734	8,000	5,309,734	5,146,844	5,141,182

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

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

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

SHIRE OF LAKE GRACE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

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	16/09/2024	0	0.0%	7.0%
Option two				
First instalment	16/09/2024	0	5.5%	7.0%
Second instalment	18/11/2024	11	5.5%	7.0%
Option three				
First instalment	16/09/2024	0	5.5%	7.0%
Second instalment	18/11/2024	11	5.5%	7.0%
Third instalment	24/01/2025	11	5.5%	7.0%
Fourth instalment	28/03/2025	11	5.5%	7.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,800	3,267	5,800
Instalment plan interest earned	10,000	8,237	11,000
Unpaid rates and service charge interest earned	11,000	11,405	8,000
	25,800	22,909	24,800

SHIRE OF LAKE GRACE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

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	\$ 147,193	\$ 0	\$ 0	Applied in full to operate and maintain the sewerage scheme	Lake Grace Townsite
Sewerage - GRV	147,193	0	0		

(d) Service Charges

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

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Less: Municipal - restricted cash
- Less: Capital grants In-kind contribution
- Less: Units in Local Government House Trust
Less: Movement in provisions
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	6,460,862	13,648,984	6,781,097
	179,743	179,743	320,521
	17,796	17,796	6,545
	6,658,401	13,846,523	7,108,163
	(386,259)	(386,259)	(323,876)
	(4,043)	(4,043)	0
7	(1,333,979)	(169,214)	0
	(443,553)	(443,553)	(377,944)
	(2,167,834)	(1,003,069)	(701,820)
	4,490,567	12,843,454	6,406,343
3(b)	(4,490,567)	(5,808,029)	(6,406,343)
	0	7,035,425	0
8	(6,499,949)	(6,636,232)	(6,593,811)
	(50,072)	(50,072)	
	573,390	573,390	
	(97,255)	(97,255)	
	(112,750)	(112,750)	(194,229)
	1,333,979	169,214	0
	362,090	345,676	381,697
	(4,490,567)	(5,808,029)	(6,406,343)

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(111,861)	(122,233)	(155,866)
5	35,772	80,702	62,959
6	8,350,957	8,179,561	3,746,374
	16,414		
	0	1,044	
	8,291,282	8,139,074	3,653,467

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 6,460,862	\$ 13,648,984	\$ 6,781,097
Total cash and cash equivalents		6,460,862	13,648,984	6,781,097
Held as				
- Unrestricted cash and cash equivalents		(39,087)	7,012,752	187,286
- Restricted cash and cash equivalents		6,499,949	6,636,232	6,593,811
	3(a)	6,460,862	13,648,984	6,781,097
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		6,499,949	6,636,232	6,593,811
		6,499,949	6,636,232	6,593,811
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	6,499,949	6,636,232	6,593,811
		6,499,949	6,636,232	6,593,811
Reconciliation of net cash provided by operating activities to net result				
Net result		(4,773,204)	(1,862,420)	(863,460)
Depreciation	6	8,350,957	8,179,561	3,746,374
(Profit)/loss on sale of asset	5	(76,089)	(41,531)	(92,907)
Share of profit or (loss) of associates accounted for using the equity method		0	(2,102)	0
(Increase)/decrease in receivables		0	140,778	
(Increase)/decrease in inventories		0	(11,251)	
Increase/(decrease) in payables		0	62,383	
Increase/(decrease) in contract liabilities		0	4,043	
Increase/(decrease) in employee provisions		0	53,560	
Capital grants, subsidies and contributions		(4,253,861)	(2,573,335)	(4,315,687)
Net cash from operating activities		(752,197)	3,949,686	(1,525,680)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 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	1,100,000	0	0	0	0	32,550	529,546	562,558	90,454	(57,442)	100,000	301,865	435,000	155,866	(22,731)
Buildings - specialised	3,638,142	0	0	0	0	628,697	0	0	0	0	1,547,308	0	0	0	0
Furniture and equipment	30,000	0	0	0	0	64,269	0	0	0	0	40,000	0	0	0	0
Plant and equipment	1,977,500	(350,411)	426,500	111,861	(35,772)	693,435	281,108	289,628	31,779	(23,260)	1,040,000	292,137	251,909	0	(40,228)
Total	6,745,642	(350,411)	426,500	111,861	(35,772)	1,418,951	810,654	852,186	122,233	(80,702)	2,727,308	594,002	686,909	155,866	(62,959)
(b) Infrastructure															
Infrastructure - roads	4,237,924	0	0	0	0	3,535,155	0	0	0	0	4,251,182	0	0	0	0
Other infrastructure - parks, gardens & recreational facilities	919,426	0	0	0	0	1,152,271	0	0	0	0	1,611,851	0	0	0	0
Other infrastructure - urban infrastructure	378,059	0	0	0	0	142,439	0	0	0	0	628,071	0	0	0	0
Total	5,535,409	0	0	0	0	4,829,865	0	0	0	0	6,491,104	0	0	0	0
Total	12,281,051	(350,411)	426,500	111,861	(35,772)	6,248,816	810,654	852,186	122,233	(80,702)	9,218,412	594,002	686,909	155,866	(62,959)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised	
Buildings - specialised	
Furniture and equipment	
Plant and equipment	
Infrastructure - roads	
Other infrastructure - parks, gardens & recreational facilities	
Other infrastructure - sewerage	
Other infrastructure - urban infrastructure	

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
55,111	55,111	58,366
530,917	520,407	545,837
29,483	26,909	29,059
545,697	434,704	420,995
6,407,670	6,407,670	1,762,743
574,851	527,532	620,844
40,340	40,340	83,363
166,888	166,888	225,167
8,350,957	8,179,561	3,746,374
69,224	66,650	75,848
115,151	113,513	114,897
42,218	40,841	41,503
9,653	9,641	9,902
130,367	130,204	132,702
103,582	78,375	99,560
826,006	778,862	850,541
6,889,444	6,809,673	2,262,600
59,826	48,157	66,842
105,486	103,645	91,979
8,350,957	8,179,561	3,746,374

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
Water supply piping and drainage system	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.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office Refurbishment	L181	WATC		177,588	0	(21,245)	156,343	(11,276)	197,657	0	(20,069)	177,588	(12,186)	197,657	0	(20,069)	177,588	(12,570)
Staff Housing & CEO's R	L204	WATC		330,043	0	(49,541)	280,502	(5,081)	379,144	0	(49,101)	330,043	(5,786)	379,144	0	(49,101)	330,043	(5,857)
Lake Grace Pool	L173	WATC		0	0	0	0	0	0	0	0	0	(12)	(2)	0	0	(2)	(12)
LG Sports Pavillion	L182	WATC		66,771	0	(20,885)	45,886	(4,464)	86,394	0	(19,623)	66,771	(5,430)	86,394	0	(19,623)	66,771	(5,842)
Newdegate Bowling Club	L193	WATC		0	0	0	0	(76)	0	0	0	0	0	0	0	0	0	0
LG Precinct	L198	WATC		0	0	0	0	0	24,216	0	(24,216)	0	(1,002)	24,217	0	(24,216)	1	(1,097)
Roadworks & Plant	L196	WATC		0	0	0	0	0	0	0	0	0	(166)	0	0	0	0	(166)
LG Residential Land	L189	WATC		91,287	0	(18,048)	73,239	(8,387)	96,954	0	(5,667)	91,287	(6,400)	96,954	0	(5,667)	91,287	(3,645)
Purchase & Develop Indt	L203	WATC		370,773	0	(59,495)	311,278	(7,992)	429,379	0	(58,606)	370,773	(9,098)	429,378	0	(58,606)	370,772	(9,285)
WACHS Housing	L205	WATC		0	750,000	(16,021)	733,979	(21,750)	0	0	0	0	0	0	0	0	0	0
Staff Housing	L206	WATC		0	600,000	0	600,000	0	0	0	0	0	0	0	0	0	0	0
				1,036,462	1,350,000	(185,235)	2,201,227	(59,026)	1,213,744	0	(177,282)	1,036,462	(40,080)	1,213,744	0	(177,282)	1,036,462	(38,474)

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

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
L205 - WACHS Housing	WATC	Semi-annual c	15	5.8%	750,000	383,145	750,000	0
L206 - Staff Housing	WATC				600,000		600,000	0
* WA Treasury Corporation					1,350,000	383,145	1,350,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	(4,355)	0
Total amount of credit unused	115,000	110,645	115,000
Loan facilities			
Loan facilities in use at balance date	2,201,227	1,036,462	1,036,462

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2024	2024/25 Budgeted Increase/ (Decrease)	Amount as at 30th June 2025
			\$	\$	\$
Bankwest	Cashflow	2019	100,000	0	100,000
			100,000	0	100,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Lake Grace Sewerage Reserve	1,576,313	150,899	0	1,727,212	1,409,139	167,174	0	1,576,313	1,409,139	156,366	0	1,565,505
	1,576,313	150,899	0	1,727,212	1,409,139	167,174	0	1,576,313	1,409,139	156,366	0	1,565,505
Restricted by council												
(a) Leave Reserve	362,090	15,932	0	378,022	345,677	16,413	0	362,090	345,678	13,827	0	359,505
(b) Emergency Services Reserve	29,596	1,302	0	30,898	28,255	1,341	0	29,596	28,254	1,130	0	29,384
(c) Housing Reserve	1,199,090	52,760	(634,000)	617,850	761,842	437,248	0	1,199,090	761,841	430,474	0	1,192,315
(d) Swimming Pool Reserve	689,250	239,127	0	928,377	489,693	199,557	0	689,250	489,693	195,422	0	685,115
(e) Land Development Reserve	269,267	11,848	(200,000)	81,115	127,834	141,433	0	269,267	127,834	140,113	0	267,947
(f) Plant Reserve	960,065	42,243	(293,000)	709,308	725,100	234,965	0	960,065	725,099	229,004	0	954,103
(g) Recreation Reserve	238,519	311,334	0	549,853	227,708	10,811	0	238,519	227,708	9,108	0	236,816
(h) Works & Services Reserve	412,568	33,683	0	446,251	393,867	18,701	0	412,568	393,868	15,755	0	409,623
(i) Newdegate Hall Reserve	60,778	0	(60,778)	0	58,023	2,755	0	60,778	58,023	2,321	0	60,344
(j) Radio Reserve	32,825	1,444	0	34,269	31,337	1,488	0	32,825	31,337	1,253	0	32,590
(k) Varley Sullage Reserve	1,816	0	(1,816)	0	1,734	82	0	1,816	1,733	69	0	1,802
(l) Newdegate Sports Dam Reserve	29,163	0	(29,163)	0	27,841	1,322	0	29,163	27,841	1,114	0	28,955
(m) Newdegate Stadium Floor Reserve	126,582	214,370	0	340,952	25,120	101,462	0	126,582	25,120	101,005	0	126,125
(n) Community Water Supplies Reserve	13,059	0	(13,059)	0	12,467	592	0	13,059	12,467	499	0	12,966
(o) Office Furniture & Equipment Reserve	14,508	11,078	0	25,586	13,850	658	0	14,508	13,851	554	0	14,405
(p) Centenary Reserve	0	30,000	0	30,000	0	0	0	0	0	0	0	0
(q) Essential Medical Reserve	602,996	26,532	(100,000)	529,528	575,664	27,332	0	602,996	575,664	23,027	0	598,691
(r) History Book Reserve	11,403	502	0	11,905	10,886	517	0	11,403	10,886	435	0	11,321
(s) AIM Hospital Museum Reserve	6,344	52,479	0	58,823	6,056	288	0	6,344	6,057	242	0	6,299
	5,059,919	1,044,634	(1,331,816)	4,772,737	3,862,954	1,196,965	0	5,059,919	3,862,954	1,165,352	0	5,028,306
	6,636,232	1,195,533	(1,331,816)	6,499,949	5,272,093	1,364,139	0	6,636,232	5,272,093	1,321,718	0	6,593,811

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Lake Grace Sewerage Reserve	ongoing	to fund maintenance, addition and improvements to the Lake Grace sewerage system.
(a) Leave Reserve	ongoing	to fund employee leave liability entitlements.
(b) Emergency Services Reserve	ongoing	to fund volunteer bush fire brigades and other emergency services.
(c) Housing Reserve	ongoing	to fund the acquisition, construction, renovation or maintenance of shire staff housing.
(d) Swimming Pool Reserve	ongoing	to fund maintenance and improvement of the Lake Grace swimming pool and associated infrastructure.
(e) Land Development Reserve	ongoing	to fund the development of new residential, commercial and industrial land.
(f) Plant Reserve	ongoing	to fund acquisition or replacement of plant and equipment in accordance with the plant replacement program.
(g) Recreation Reserve	ongoing	to fund the development of sport and recreation facilities.
(h) Works & Services Reserve	ongoing	to fund expenditure associated with road and street works, including drainage and rehabilitation works.
(i) Newdegate Hall Reserve	30/06/2025	to fund maintenance, renovation, extension or improvements of the Newdegate Town Hall.
(j) Radio Reserve	ongoing	to fund maintenance and upgrades of radio services in the Lake Grace town site.
(k) Varley Sullage Reserve	30/06/2025	to fund expenses associated with the operations of the Varley Sullage Scheme.
(l) Newdegate Sports Dam Reserve	30/06/2025	to fund upgrade works for the Newdegate sports dam.
(m) Newdegate Stadium Floor Reserve	ongoing	to fund upgrade works for the Newdegate stadium floor.
(n) Community Water Supplies Reserve	30/06/2025	to fund future commitments with the construction and maintenance of community water supplies.
(o) Office Furniture & Equipment Reserve	ongoing	to fund replacement of furniture, office, electrical and computer equipment at the Lake Grace administration centre.
(p) Centenary Reserve	ongoing	to fund the 100 year centenary of the Shire's towns.
(q) Essential Medical Reserve	ongoing	to fund the provision of essential medical services and associated legal expenses.
(r) History Book Reserve	ongoing	to fund expenditure associated with producing local history books.
(s) AIM Hospital Museum Reserve	ongoing	to fund expenditure associated with AIM Hospital Museum.

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	674,393	633,511	355,884
Other interest revenue	21,000	19,642	19,000
	695,393	653,153	374,884

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	37,700	29,090	35,000
Other services	12,300	4,550	12,500
	50,000	33,640	47,500

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	59,026	40,080	38,474
Other finance costs	1,000	2,000	1,000
	60,026	42,080	39,474

(d) Write offs

General rate	3,000	466	3,000
	3,000	466	3,000

(e) Low Value lease expenses

Land - Research Station	73,330	67,855	73,330
	73,330	67,855	73,330

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	21,710	20,875	20,875
Meeting attendance fees	8,827	8,487	8,487
Annual allowance for ICT expenses	3,768	3,623	3,623
Travel and accommodation expenses	9,500	9,548	8,000
	43,805	42,533	40,985
Elected member 2			
Deputy President's allowance	5,428	5,219	5,219
Meeting attendance fees	4,414	4,244	4,244
Annual allowance for ICT expenses	3,768	3,623	3,623
Travel and accommodation expenses	2,500	2,593	2,000
	16,110	15,679	15,086
Elected member 3			
Meeting attendance fees	4,414	4,244	4,244
Annual allowance for ICT expenses	3,768	3,623	3,623
Travel and accommodation expenses	0	0	1,000
	8,182	7,867	8,867
Elected member 4			
Meeting attendance fees	4,414	4,244	4,244
Annual allowance for ICT expenses	3,768	3,623	3,623
Travel and accommodation expenses	1,000	1,163	1,000
	9,182	9,030	8,867
Elected member 5			
Meeting attendance fees	4,414	4,244	4,244
Annual allowance for ICT expenses	3,768	3,623	3,623
Travel and accommodation expenses	2,000	1,856	1,000
	10,182	9,723	8,867
Elected member 6			
Meeting attendance fees	4,414	4,244	4,244
Annual allowance for ICT expenses	3,768	3,623	3,623
Travel and accommodation expenses	1,000	808	1,000
	9,182	8,675	8,867
Elected member 7			
Meeting attendance fees	4,414	4,244	4,244
Annual allowance for ICT expenses	3,768	3,623	3,623
Travel and accommodation expenses	1,000	2,247	1,000
	9,182	10,114	8,867
Elected member 8			
Meeting attendance fees	4,414	1,061	4,244
Annual allowance for ICT expenses	3,768	906	3,623
Travel and accommodation expenses			1,000
	8,182	1,967	8,867
Elected member 9			
Meeting attendance fees	4,414		4,244
Annual allowance for ICT expenses	3,768		3,623
Travel and accommodation expenses			1,000
	8,182	0	8,867
Total Elected Member Remuneration	122,189	105,589	118,140
President's allowance	21,710	20,875	20,875
Deputy President's allowance	5,428	5,219	5,219
Meeting attendance fees	44,139	35,012	42,439
Annual allowance for ICT expenses	33,912	26,267	32,607
Travel and accommodation expenses	17,000	18,216	17,000
	122,189	105,589	118,140

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

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 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Standpipe Bonds	12,107	867	(867)	12,107
	12,107	867	(867)	12,107

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF LAKE GRACE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
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

SHIRE OF LAKE GRACE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

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

Governance

To provide a decision making process for the efficient allocation of scarce resources.

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

To provide bushfire prevention services and animal control services.

Health

To provide for an operation framework for good community health in conjunction with the Health Department.

Education and welfare

To provide services for the elderly, children and youth.

Housing

To ensure adequate housing is available for staff and the community.

Community amenities

To provide services and infrastructure as required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help with the social wellbeing of the community.

Transport

To provide safe, effective and efficient transport infrastructure to the community.

Economic services

To help promote the Shire and improve its economic wellbeing.

Other property and services

To monitor and control Council's overheads and operating accounts

ACTIVITIES

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.

Rates, general purpose grants & interest revenue.

Supervision, enforcement of various local laws, fire prevention emergency services, animal control and other aspects of public safety.

Health inspection services in relation to food outlets and their control and waste disposal compliance and the provision of a Doctor dental & medical services.

Maintenance of playgroups and daycare centres. Provision of elderly and youth services.

Provision and maintenance of staff housing, aged persons units and community accommodation (Joint Venture and LOGCHOP) units.

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.

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.

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.

The regulation and provision of tourism, area promotion, building control, noxious weeds, saleyards and the provision of emergency water supplies.

Private works operations, plant repair and operating costs and engineering, operation costs.

SHIRE OF LAKE GRACE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	25,550	29,879	12,550
General purpose funding	18,300	7,121	24,300
Law, order, public safety	2,200	1,513	2,200
Health	7,300	6,503	8,150
Housing	24,000	24,051	20,000
Community amenities	165,480	153,259	158,210
Recreation and culture	47,925	33,994	41,925
Economic services	74,480	84,050	72,780
Other property and services	54,500	47,680	50,500
	419,735	388,050	390,615

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



FEEES AND CHARGES



Shire of Lake Grace



Budget 2024/25 - Schedule of Fees and Charges

ITEM	Account	2023/24	2024/25	GST
OOS - Outside the Scope of GST				
GENERAL PURPOSE FUNDING				
<u>Property Rates</u>				
Rating				
Calculated Rate-in-Dollar (¢) Charge				
GRV - Town sites and other spot valuations	I030102	14.4746 cents in \$	12.1564 cents in \$	OOS
UV - Rural	I030102	0.8600 cents in \$	0.6816 cents in \$	OOS
Minimum Rate - UV per assessment throughout the Shire	I030102	\$540.00	\$550.00	OOS
Minimum Rate - GRV per assessment throughout the Shire	I030102	\$530.00	\$550.00	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				
<u>Administrative Functions</u>				
Maps				
Black & White Maps, A4 or A3 paper size	I042440	\$10.30	\$11.00	Incl GST
Coloured Maps, A4 or A3 paper size	I042440	\$13.90	\$14.50	Incl GST
Black & White Maps, A4 or A3 paper size, laminated	I042440	\$24.20	\$25.00	Incl GST
Coloured Maps, A4 or A3 paper size, laminated	I042440	\$27.30	\$28.00	Incl GST
Coloured Maps, A2 or A1 paper size, un laminated	I042440	\$27.30	\$28.00	Incl GST
Other				
Electoral Rolls	I042450	\$8.00	\$8.00	Incl GST
Payment arrangement - dishonour fee	I042440		\$10.00	Exempt
Administration Fee - Staff Time	I042440	Actual Cost	Actual Cost	
Copy of Council Minutes (per annum) – Hard copy mailed	I042440	\$159.60	\$165.00	Incl GST
Copy of Council Minutes (per annum) – Access from website	I042440	Exempt	Exempt	
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

Shire of Lake Grace

Budget 2024/25 - Schedule of Fees and Charges



ITEM	Account	2023/24	2024/25	GST
			OOS - Outside the Scope of GST	
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
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 be 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				
<u>Dogs</u>				
Registration Fees *Set by Statute				
Sterilised Dogs* -- Discounts applicable				
One year of registration	I052420	\$20.00	\$20.00	OOS
Three years of registration	I052420	\$42.50	\$42.50	OOS
Lifetime registration	I052420	\$100.00	\$100.00	OOS
Unsterilised Dogs* -- Discounts applicable				
One year of registration	I052420	\$50.00	\$50.00	OOS
Three years of registration	I052420	\$120.00	\$120.00	OOS
Lifetime registration	I052420	\$250.00	\$250.00	OOS
Dangerous Dogs* (Dog Act s. 33E, Dog Regulations r. 4) -- Discounts are not applicable				
One year of registration	I052420	\$50.00	\$50.00	OOS
Registration Fee Discounts* -- Fee rounded up, discounts applied multiplicatively				
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%	
Registration after 31 May in any year, for that registration year		Reduce fee by 50%	Reduce fee by 50%	
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 -				

Shire of Lake Grace



Budget 2024/25 - Schedule of Fees and Charges

ITEM	Account	2023/24	2024/25	GST
			OOS - Outside the Scope of GST	
- 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, if after 31 May in any year for that registration year	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 owner is a 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
Cat tag (replacement)	I052420	\$1.00	\$1.00	incl GST
Cat 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	
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:-				

Shire of Lake Grace



Budget 2024/25 - Schedule of Fees and Charges

ITEM	Account	2023/24	2024/25	GST
OOS - Outside the Scope of GST				
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	\$125.70	\$130.00	Incl GST
Lodging Housing				
Annual Registration Fee	I074430	\$185.40	\$191.00	OOS
Annual Renewal (refer Health Local Law)	I074430	\$185.40	\$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	\$31.40	\$32.50	OOS
Stallholder - Single event	I074355	\$10.00	\$10.50	Incl GST
Stallholder - Community / Non-profit group	I074355	Free	Free	Incl GST
Trading - Single event / 1 week	I074355	\$41.70	\$43.00	Incl GST
Trading - Up to 1 month	I074355	\$83.40	\$86.00	Incl GST
Trading - Up to 6 months	I074355	\$156.80	\$161.50	Incl GST
Trading - Annual	I074355	\$313.60	\$323.00	Incl GST
Public Building/Events - (Health (Public Buildings) Regs 1992)				
Assessment - Public Building/Event - Low/Medium Risk	I074358	\$104.55	\$108.00	Incl GST
Assessment - Public Building/Event - Medium Risk/ High Risk	I074358	\$261.35	\$270.00	Incl GST
Building Rentals				
Assessment - Alteration to Existing Public Building	I074359	\$104.55	\$108.00	Incl GST
Annual Inspection	I074359	\$103.00	\$106.00	Incl GST
Private Swimming Pools				
Application to construct, alter or amend	I074356	\$58.45	\$58.45	
Annual inspection	I074356	\$58.45	\$58.45	

Shire of Lake Grace



Budget 2024/25 - Schedule of Fees and Charges

ITEM	Account	2023/24	2024/25	GST
OOS - Outside the Scope of 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	\$97.85	\$101.00	
<u>Health Buildings</u>				
Hire of Shire Buildings				
Medical Centre Rooms – per Hour	I077450	\$21.10	\$22.00	Incl GST
Medical Centre Rooms – per Day	I077450	\$115.30	\$119.00	Incl GST
COMMUNITY AMENITIES				
<u>Waste Services</u>				
Kerbside Rubbish Bin Service *				
<i>* Only applicable to townsites or properties accessible from the road between towns. Properties can apply for more than one bin service.</i>				
Weekly rubbish bin pickup service for one bin (per year)	I101410	\$147.00	\$152.00	OOS
Weekly rubbish bin pickup service for one bin for eligible pensioner (per year)	I101410	\$84.00	\$87.00	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		Free	Free	
Recycling Bin Service *				
<i>* Only applicable to Lake Grace and Newdegate, pickups alternate weekly between the towns. Properties can apply for more than one bin service.</i>				
Fortnightly recycling bin pickup service for one bin (per year)	I101412	\$151.00	\$156.50	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		Free	Free	
Trade and Other Refuse (per m3)	I101420	\$92.70	\$96.00	Incl GST
Commercial (per m3)	I101420	\$11.30	\$12.00	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	\$154.00	\$159.00	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		\$42.00	
- Stock trailer, small open truck (~6 cubic metres)	I101420		\$252.00	
- Large open truck, semitrailer (~20 cubic metres)	I101420		\$840.00	

Shire of Lake Grace

Budget 2024/25 - Schedule of Fees and Charges



ITEM	Account	2023/24	2024/25	GST
OOS - Outside the Scope of GST				
- Partially filled waste loads, percentage assessed by the tip attendant			25%/50%/75% of the above fees	
Contaminated Soil (up to Class 2 threshold only) per cubic metre	I101420	\$123.60	\$127.00	Incl GST
Septic Waste Disposal (WWTP) per 1000 litres	I103800	\$61.80	\$64.00	Incl GST
Special Burials (inc Clinical (per m3))	I101420	\$103.00	\$106.00	Incl GST
Car Tyres (4WD)	I101420	Not accepted	Not accepted	
Truck Tyres	I101420	Not accepted	Not accepted	
Earth Mover Tyres	I101420	Not accepted	Not accepted	
<u>Wastewater Services</u>				
Septic Tank				
Septic Tank Application Fee *	I103441	\$118.00	\$118.00	OOS
Septic Tank Permit to Use *	I103441	\$118.00	\$118.00	OOS
Local Government Septic Tank Report Fee	I103441	\$120.10	\$120.10	Incl GST
<i>* Fees are set under the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974.</i>				
Sewerage Fixtures - Lake Grace Sewerage Scheme				
1st Major Fixture	I103452	\$268.00	\$276.00	OOS
Additional Fixtures	I103452	\$118.00	\$122.00	OOS
Specified Area Rates - Lake Grace Sewerage Scheme				
Calculated Rate-in-Dollar Charge				
GRV	I103450	4.89 cents in the \$	4.0052 cents in the \$	OOS
<u>Town Planning Services</u>				
<i>*Fees Set by Statute</i>				
Development Applications				
1. Determination of development application (other than for an extractive industry) where the development has <u>not</u> 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 <u>not</u> commenced or been carried out	I106110	\$739.00	\$739.00	OOS

Shire of Lake Grace

Budget 2024/25 - Schedule of Fees and Charges



ITEM	Account	2023/24	2024/25	GST
OOS - Outside the Scope of GST				
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 -	I106110	\$73.00 per lot	\$73.00 per lot	OOS
(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 per lot for the first 5 lots and then \$35 per lot	\$73.00 per lot for the first 5 lots and then \$35 per lot	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 <u>not</u> commenced	I106110	\$222.00	\$222.00	OOS
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 <u>not</u> 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 Plans, 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

Shire of Lake Grace



Budget 2024/25 - Schedule of Fees and Charges

ITEM	Account	2023/24	2024/25	GST
			OOS - Outside the Scope of 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
<u>Cemetery Services</u>				
Reservation Fees				
Grant of Right of Burial (25 years)	I107410	\$130.00	\$135.00	Incl GST
Transfer of Grant of Right of Burial (duration carried over)	I107410	\$90.00	\$92.00	Incl GST
Niche Wall Single Plot (25 years)	I107410	\$40.00	\$41.00	Incl GST
Niche Wall Double Plot (25 years)	I107410	\$55.00	\$57.00	Incl GST
Transfer of Niche Wall Reservation (duration carried over)	I107410	Free	Free	Incl GST
Cemetery Fees				
Interment - Burial	I107410	\$1,200.00	\$1,250.00	Incl GST
Second Interment - Burial	I107410	\$1,400.00	\$1,470.00	Incl GST
Exhumation & Re-interment in a Shire of Lake Grace Cemetery	I107410	N/A	\$2,200.00	Incl GST
Exhumation Only	I107410	\$1,400.00	\$1,470.00	Incl GST
Interment - Ashes into Grave	I107410	\$160.00	\$165.00	Incl GST
Interment - Ashes into Niche Wall & Plaque Mounting	I107410	\$160.00	\$165.00	Incl GST
Plaque Mounting only (on Niche Wall)	I107410	\$100.00	\$103.00	Incl GST
Cemetery Fees Additional				
Grave Digging beyond 1.8m	I107410	\$100.00	\$103.00	Incl GST
Interment Works on Weekends and Public Holidays (Graves and Niche Wall)	I107410	\$173.00	20% of total costs	Incl GST
Interment of Ashes and/or Plaque Mounting done by Family/Relative		N/A	Reduce fee by 50%	
License & Permit Fees				
Funeral Director Licence - Annual	I107410	\$110.00	\$113.00	OOS
Funeral Director Licence - Single Permit	I107410	\$90.00	\$92.00	OOS
Work Permit – Monument Erection or Relocation (Foundation, Base & Headstone)	I107410	\$85.00	\$87.00	Incl GST
Work Permit – Full Monument Erection or Relocation (Foundation, Base, Headstone, Kerbing, Slab Cover/Infill)	I107410	\$200.00	\$206.00	Incl GST
Work Permit - Upgrade Monument to Full Monument	I107410	\$80.00	\$82.00	Incl GST
RECREATION & CULTURE				
<u>Public Halls</u>				
Public Halls (excluding Lakes Village Hall)				
Short Term Hire (including supper room and kitchen)				
- Per hour between 6:00 am to 6:00 pm	I111410	\$8.20	\$8.50	Incl GST
- Entire block from 6:00 am to 6:00 pm	I111410	\$46.30	\$48.00	Incl GST
- Per hour between 6:00 pm to 6:00 am	I111410	\$17.00	\$17.50	Incl GST
- Entire block from 6:00 pm to 6:00 am	I111410	\$115.30	\$119.00	Incl GST

Shire of Lake Grace

Budget 2024/25 - Schedule of Fees and Charges



ITEM	Account	2023/24	2024/25	GST
OOS - Outside the Scope of GST				
Single Hirer - Multiple bookings each week (including supper room & kitchen)				
- Per hour between 6:00 am to 6:00 pm	I111410	\$6.20	\$6.50	Incl GST
- Entire block from 6:00 am to 6:00 pm	I111410	\$37.10	\$38.50	Incl GST
- Per hour between 6:00 pm to 6:00 am	I111410	\$12.30	\$13.00	Incl GST
- Entire block from 6:00 pm to 6:00 am	I111410	\$107.10	\$110.50	Incl GST
- Long Term Multiple Sessions Hire (Client to clean) per hour	I111410	\$6.20	\$6.50	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
Hall Hire Bonds	Trust			
Hire without liquor being present	L001401	\$100.00	\$100.00	OOS
Hire when liquor is present	L001401	\$150.00	\$150.00	OOS
Equipment	L001401	\$157.50	\$157.50	OOS
Damage to any hired equipment is to be recouped	I111410	At Cost	At Cost	Incl GST
Bond for Shire facility key	L001401	\$26.00	\$26.00	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	\$26.80	\$27.00	Incl GST
Entire block from 6:00 am to 6:00 pm	As Above	\$211.00	\$211.00	Incl GST
Per hour between 6:00 pm to 6:00 am	As Above	\$32.00	\$32.00	Incl GST
Entire block from 6:00 pm to 6:00 am	As Above	\$252.00	\$252.00	Incl GST
Kitchen, per hour	As Above	\$8.20	\$8.50	Incl GST
Bond Fees				
Bond for Pavilion - without liquor	L001400	\$100.00	\$100.00	OOS
Bond for Pavilion - with liquor	L001400	\$150.00	\$150.00	OOS
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 or Student (over 5 years and attending school)	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

Shire of Lake Grace

Budget 2024/25 - Schedule of Fees and Charges



ITEM	Account	2023/24	2024/25	GST
			OOS - Outside the Scope of GST	
Lake Grace Swimming Pool Season Passes				
(dependent child is 16 years of age or a full time student)				
Adult (16 years and over)	I112410	\$118.00	\$121.00	Incl GST
Child, Student, Senior, Pensioners	I112410	\$88.50	\$91.00	Incl GST
Family with 2 dependent children	I112410	\$173.00	\$178.00	Incl GST
Family with 3 or more dependent children	I112410	\$203.50	\$209.00	Incl GST
Single Parent with 2 dependent children	I112410	\$133.50	\$133.50	Incl GST
Single Parent with 3 or more dependent children	I112410	\$156.70	\$157.00	Incl GST
Discount on season tickets 15 kilometres and over from pool	I112410	10%	10%	Incl GST
Australia Day Lions Celebration Free Pool Entry until noon				
Sale of Fitness Equipment - Cost plus 5% mark up				
Newdegate Swimming Pool Season Fees				
Adult (16 & over years) per season	I112413	\$81.90	\$82.00	Incl GST
Seniors/Pensioners/Students/Child per season	I112413	\$63.80	\$64.00	Incl GST
Family (with up to two dependents) per season	I112413	\$165.80	\$166.00	Incl GST
Family (with up to three or more dependents) per season	I112413	\$197.20	\$197.50	Incl GST
Single Parent with 2 dependent children per season	I112413	\$124.30	\$124.50	Incl GST
Single Parent with 3 or more dependent children per season	I112413	\$147.90	\$148.00	Incl GST
Discount on season tickets 15 kilometres and over from pool	I112413	\$0.10	\$0.10	Incl GST
Newdegate Pool - key card bond	I021176	\$10.00	\$10.00	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			
<u>Book Sales</u>				
History Book	I117600	\$42.00	\$42.00	Incl GST
100 Years Book	I117600	\$69.00	\$69.00	Incl GST
TRANSPORT				
<u>Licensing</u>				
"LG" fundraiser plates -				
- Dept of Transport charge <i>*Set by Statute</i>	L001255	\$200.00	\$200.00	OOS
- donation to local non-profit/ community group/project, nominated by purchaser, and agreed by CEO	I021101	\$100.00	\$100.00	OOS
ECONOMIC SERVICES				
<u>Building Approvals</u>				

Shire of Lake Grace

Budget 2024/25 - Schedule of Fees and Charges



ITEM	Account	2023/24	2024/25	GST
			OOS - Outside the Scope of GST	
<i>*Set by Statute</i>				
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 <i>Building Act, s. 48</i>	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 \$110.00)	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 \$110.00)	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 \$110.00)	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	\$110.00	OOS
(b) for demolition work in respect of a Class 2 to Class 9 building	I133425	\$110.00/storey	\$110.00/storey	OOS
4. Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	I133410	\$110.00	\$110.00	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	\$110.00	OOS
2. Application for a temporary occupancy permit for an incomplete building (s. 47)	I133435	\$110.00	\$110.00	OOS
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	I133435	\$110.00	\$110.00	OOS
4. Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	I133435	\$110.00	\$110.00	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 \$110.00)	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 \$110.00)	OOS

Shire of Lake Grace

Budget 2024/25 - Schedule of Fees and Charges



ITEM	Account	2023/24	2024/25	GST
OOS - Outside the Scope of GST				
8. Application to replace an occupancy permit for an existing building (s. 52(1))	I133435	\$110.00	\$110.00	OOS
9. Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	I133435	\$110.00	\$110.00	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	\$110.00	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	\$179.40	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 - 4 yearly pool fence inspection	I133412	\$58.45	\$58.45	OOS
Construction Training Fund Levy (BCITF)				
- If building project value is \$20,000 or less		No charge	No charge	OOS
- If building project value is more than \$20,000		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	\$3.00	\$3.00	Exempt
Per Kilo Litre (1,000 litres) - Civil Works & Construction Works	I136100		\$5.00	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	\$35.50	\$35.50	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 Fee 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	\$247.20	\$255.00	Incl GST
Loader (Large) – per hour	I141460	\$247.20	\$255.00	Incl GST
Loader (Small) – per hour	I141460	\$206.00	\$212.50	Incl GST
Loader - Skid Steer - per hour	I141460	\$185.40	\$191.00	Incl GST

Shire of Lake Grace



Budget 2024/25 - Schedule of Fees and Charges

ITEM	Account	2023/24	2024/25	GST
			OOS - Outside the Scope of GST	
Truck (Semi-side Tipper) – per hour	I141460	\$216.30	\$223.00	Incl GST
Truck (Single Axle) – per hour	I141460	\$144.20	\$149.00	Incl GST
Backhoe – per hour	I141460	\$185.40	\$191.00	Incl GST
Multi Wheel Roller (16 tonne) – per hour	I141460	\$154.50	\$159.50	Incl GST
Vibrating Roller (60 inch) – per hour	I141460	\$154.50	\$159.50	Incl GST
Tractor – per hour	I141460	\$133.90	\$138.00	Incl GST
Tractor (with road broom attached) – per hour	I141460	\$139.00	\$143.50	Incl GST
Tractor (with slasher) – per hour	I141460	\$139.00	\$143.50	Incl GST
John Deere Tractor Mower – per hour	I141460	\$123.60	\$127.50	Incl GST
Light Vehicle Hire (when required) – cents/km	I141460	\$1.20	\$1.20	Incl GST
Sundry Plant – per day	I141460	\$82.40	\$85.00	Incl 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	\$61.80	\$64.00	Incl GST
Sales of Stock and Materials				
Gravel ex pits – per m3	I141460	\$5.50	\$10.00	Incl GST
Gravel ex Town Stock – per m3	I141460	\$17.00	\$20.00	Incl GST
Sand ex Town Stock – per m3	I141460	\$37.00	\$40.00	Incl GST
Materials ex Stock				
5mm, 7mm, 10mm & 14mm Aggregate ex Stock – per m3	I141460	\$92.70	\$100.00	Incl GST
Slabs & Bricks				
Sale of Bricks - each	I141460	\$0.50	\$0.50	Incl GST