

# SHIRE OF LAKE GRACE

## BUDGET 2025 / 2026



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# INTRODUCTION



## **BUDGET REPORT 2025/2026**

### **General Rates**

The budget has been formulated with an increase of 3% on rate in the dollar for GRV (within town site) rate revenue and 3% on rate revenue for UV properties. The UV valuations carried out by Landgate substantially increased the value of these properties (on average by 20.31%) which has had a bearing on the setting of rates. This has led to the rate increase being formulated off total revenue which will reduce the rate in the dollar.

Rising input costs required to maintain our main source of expenditure, being roads, and the increased pressure being placed on the shires vast network of gravel roads (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 Valuations (GRV)	12.5211 cents in the dollar
Unimproved Valuations (UV)	0.5857 cents in the dollar

#### Minimum Rates

Gross Rental Valuations (GRV)	\$550.00
Unimproved Valuations (UV)	\$550.00

#### Specified Area Rates – Sewerage

The 2025/26 budget has been prepared with a 3% increase in specified area rate revenue for the Lake Grace Sewerage Scheme.

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

#### Specified Area Rate

Sewerage – GRV	4.1254 cents in the dollar
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#### Sewerage Fixture Charges

#### Fixture Charges

First Major Fixture	\$284.00
Additional Fixtures	\$126.00

### **Borrowings**

The outstanding loan principal at 1 July 2025 is \$1,617,248. The principal repayments for 2025/26 amount to \$202,299 and interest payable of \$69,731 leaving a balance of \$1,414,949 at 30 June 2026.

### Reserve Transfers

Council commence the new financial year with \$7,376,704 in its reserve accounts. The budget proposal includes transfers to and from reserves and interest with a predicted increase overall in reserve funds of \$76,697.

#### Transfers to Reserves:

• Lake Grace Sewerage Scheme	\$68,121
• Swimming Pool	\$200,000
• Recreation (Lake King Pavilion Project)	\$300,000
• Centenary (Lake King/Varley)	\$20,000
• Interest	\$277,441

#### Transfers from Reserves:

• Housing - WACHS	\$65,865
• Land Development – Industrial Land	\$200,000
• Plant Replacement	\$423,000
• Essential Medical – offset part cost of medical services	\$100,000

The above transfers and interest earned will budget to give Council a closing balance of \$7,453,401 at the end of the 2025/26 financial year.

### Infrastructure – Roads, Footpaths, Drainage and Cemetery Upgrades

An amount of \$5,279,111 has been set aside for road renewal and upgrades to cover works on:

• Dykes Road Resheet SLK 5.90 - 13.48	\$345,081
• Bairstow Road Resheet SLK 3.76 - 8.72	\$265,514
• Lake King-Norseman Road Reseal SLK 4.00 - 11.00 (RRG)	\$485,988
• Old Ravensthorpe Road Resheet SLK 32.00 - 37.00 (RRG)	\$326,023
• Haig Road Resheet SLK 0.00 – 5.00	\$268,684
• Biddy Camm Road Resheet SLK 127.20 - 133.71	\$330,795
• Biddy Camm Road (Hogan East) Resheet 3 Sections	\$163,684
• West Kuender Road Reseal SLK 6.40 – 11.40 (R2R)	\$508,205
• Biddy Camm Road Reseal SLK 58.32 - 62.83 (R2R)	\$242,662
• Aylmore Road Reseal SLK 8.80 - 13.80	\$543,000
• Naisbitt Road Resheet SLK 0.00 - 3.10	\$101,201
• Mt Sheridan Road Resheet SLK 27.00 - 32.96	\$323,200
• Mallee Road Resheet SLK 0.00 - 5.00	\$269,000
• Biddy Camm Road Reseal SLS 4.25 - 12.70 (R2R)	\$964,020
• Witham Road Resheet SLK 0.00 - 2.80	\$106,862
• Kean Road Resheet & Culvert Upgrades	\$35,192

The following urban infrastructure allocations were provided for:

• Lake Grace & Newdegate Recycling Stations	\$4,500
• Lake King Cemetery New Fence	\$53,300
• Lake Grace Footpaths	\$50,000
• Newdegate Footpaths	\$50,000
• Newdegate Airstrip Dam (CWSP)	\$53,057

### **Infrastructure – Parks, Gardens and Recreation Facilities**

A total of \$540,584 has been allocated for capital parks and garden works which include:

- Lake Grace Sporting Complex Entry \$15,750
- Lake King Park Upgrade \$87,300
- Jam Patch Upgrades including New Walk Way \$345,750
- Newdegate Bowling Club Reconstruction & Resurfacing Project \$82,455

### **Property, Plant & Equipment**

An amount of \$1,232,663 has been allocated to Shire Building refurbishment and upgrades including Shire houses, Lake Grace Community Bus Shed, Lake Grace/Newdegate/Varley Hall Refurbishment, Lakes Village Hall, Lake King Sports Pavilion, Lake Grace Sporting Precinct, Newdegate Recreation Centre, Lot 352 Stubbs St (Pink Building), AIM Building, Lake Grace RSL Hall, Lake Grace/Newdegate Depot Upgrades, Lake Grace Visitor Centre and Hainesworth Museum Shed.

The Shire is currently in the process of applying for grant funding to release of some more residential land. 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.

An amount of \$1,544,000 has been allocated to purchase plant and equipment which includes:

- CEO Vehicle \$110,000
- Doctors Vehicle \$55,000
- Skid Steer Plant Trailer \$68,000
- Newdegate Community Bus \$275,000
- 6 Wheel Tip Truck \$380,000
- CAT CS16 Roller \$215,000
- Infrastructure/Works Supervisor Ute \$56,000
- Loader \$340,000
- Variable Message Sign Trailers \$45,000





# STATUTORY REQUIREMENTS



**SHIRE OF LAKE GRACE**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**LOCAL GOVERNMENT ACT 1995**

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

A safe, inclusive and growing community embracing opportunity



**SHIRE OF LAKE GRACE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	5,475,441	5,296,119	5,309,734
Grants, subsidies and contributions		3,236,652	3,605,676	1,512,684
Fees and charges	14	550,899	467,414	419,735
Interest revenue	9(a)	648,440	639,106	695,393
Other revenue		334,033	357,878	360,658
		10,245,465	10,366,193	8,298,204
<b>Expenses</b>				
Employee costs		(2,863,379)	(2,718,475)	(2,579,645)
Materials and contracts		(5,385,180)	(4,028,438)	(5,380,838)
Utility charges		(340,688)	(351,120)	(319,468)
Depreciation	6	(8,612,566)	(8,398,407)	(8,350,957)
Finance costs	9(c)	(69,731)	(50,320)	(60,026)
Insurance		(299,544)	(293,402)	(291,597)
Other expenditure		(401,763)	(368,926)	(418,827)
		(17,972,851)	(16,209,088)	(17,401,358)
		(7,727,386)	(5,842,895)	(9,103,154)
Capital grants, subsidies and contributions		2,712,096	2,931,012	4,253,861
Profit on asset disposals	5	6,570	198,291	111,861
Loss on asset disposals	5	(43,631)	(11,061)	(35,772)
Fair value adjustments to financial assets at fair value through profit or loss		0	(4,440)	0
		2,675,035	3,113,802	4,329,950
<b>Net result for the period</b>		<b>(5,052,351)</b>	<b>(2,729,093)</b>	<b>(4,773,204)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(5,052,351)</b>	<b>(2,729,093)</b>	<b>(4,773,204)</b>

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 2026**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	<b>2025/26</b>	<b>2024/25</b>	<b>2024/25</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	\$	\$	\$
Rates	5,475,441	5,306,807	5,309,734
Grants, subsidies and contributions	3,236,652	3,470,780	1,512,684
Fees and charges	550,899	467,414	419,735
Interest revenue	648,440	639,106	695,393
Other revenue	334,033	357,878	360,658
	10,245,465	10,241,985	8,298,204

**Payments**

Employee costs	(2,863,379)	(2,622,775)	(2,579,645)
Materials and contracts	(5,385,180)	(3,334,259)	(5,380,838)
Utility charges	(340,688)	(351,120)	(319,468)
Finance costs	(69,731)	(50,320)	(60,026)
Insurance paid	(299,544)	(293,402)	(291,597)
Other expenditure	(401,763)	(368,926)	(418,827)
	(9,360,285)	(7,020,802)	(9,050,401)

<b>Net cash provided by (used in) operating activities</b>	4	885,180	3,221,183	(752,197)
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(3,076,663)	(2,767,955)	(6,745,642)
Payments for construction of infrastructure	5(b)	(6,030,551)	(4,804,488)	(5,535,409)
Capital grants, subsidies and contributions		2,712,096	2,939,461	4,253,861
Proceeds from sale of property, plant and equipment	5(a)	420,000	515,661	426,500
<b>Net cash (used in) investing activities</b>		(5,975,118)	(4,117,321)	(7,600,690)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(202,299)	(169,214)	(185,235)
Proceeds from new borrowings	7(a)	0	750,000	1,350,000
<b>Net cash provided by (used in) financing activities</b>		(202,299)	580,786	1,164,765

<b>Net (decrease) in cash held</b>		(5,292,237)	(315,352)	(7,188,122)
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Cash at beginning of year		13,321,525	13,636,877	13,648,984
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<b>Cash and cash equivalents at the end of the year</b>	4	<b>8,029,288</b>	<b>13,321,525</b>	<b>6,460,862</b>
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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 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	5,155,367	4,977,436	4,992,543
Rates excluding general rates	2(a)	320,074	318,683	317,191
Grants, subsidies and contributions		3,236,652	3,605,676	1,512,684
Fees and charges	14	550,899	467,414	419,735
Interest revenue	9(a)	648,440	639,106	695,393
Other revenue		334,033	357,878	360,658
Profit on asset disposals	5	6,570	198,291	111,861
		10,252,035	10,564,484	8,410,065

**Expenditure from operating activities**

Employee costs		(2,863,379)	(2,718,475)	(2,579,645)
Materials and contracts		(5,385,180)	(4,028,438)	(5,380,838)
Utility charges		(340,688)	(351,120)	(319,468)
Depreciation	6	(8,612,566)	(8,398,407)	(8,350,957)
Finance costs	9(c)	(69,731)	(50,320)	(60,026)
Insurance		(299,544)	(293,402)	(291,597)
Other expenditure		(401,763)	(368,926)	(418,827)
Loss on asset disposals	5	(43,631)	(11,061)	(35,772)
Fair value adjustments to financial assets at fair value through profit or loss		0	(4,440)	0
		(18,016,482)	(16,224,589)	(17,437,130)

Non cash amounts excluded from operating activities

	3(c)	8,666,041	8,262,657	8,291,282
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**Amount attributable to operating activities**

**901,594 2,602,552 (735,783)**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		2,712,096	2,931,012	4,253,861
Proceeds from disposal of property, plant and equipment	5(a)	420,000	515,661	426,500
		3,132,096	3,446,673	4,680,361

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(3,076,663)	(2,767,955)	(6,745,642)
Payments for construction of infrastructure	5(b)	(6,030,551)	(4,804,488)	(5,535,409)
		(9,107,214)	(7,572,443)	(12,281,051)

**Amount attributable to investing activities**

**(5,975,118) (4,125,770) (7,600,690)**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	0	750,000	1,350,000
Transfers from reserve accounts	8(a)	788,865	454,762	1,331,816
		788,865	1,204,762	2,681,816

**Outflows from financing activities**

Repayment of borrowings	7(a)	(202,299)	(169,214)	(185,235)
Transfers to reserve accounts	8(a)	(865,562)	(1,195,234)	(1,195,533)
		(1,067,861)	(1,364,448)	(1,380,768)

**Amount attributable to financing activities**

**(278,996) (159,686) 1,301,048**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	5,352,520	7,035,424	7,035,425
Amount attributable to investing activities		901,594	2,602,552	(735,783)
Amount attributable to financing activities		(5,975,118)	(4,125,770)	(7,600,690)
		(278,996)	(159,686)	1,301,048

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

**3 0 5,352,520 0**

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

**SHIRE OF LAKE GRACE  
FOR THE YEAR ENDED 30 JUNE 2026  
INDEX OF NOTES TO THE BUDGET**

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1 BASIS OF PREPARATION

The annual budget of the Shire of Lake Grace which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
    - *Classification of Liabilities as Current or Non-current*
  - *AASB 2022-5 Amendments to Australian Accounting Standards*
    - *Lease Liability in a Sale and Leaseback*
  - *AASB 2022-6 Amendments to Australian Accounting Standards*
    - *Non-current Liabilities with Covenants*
  - *AASB 2023-1 Amendments to Australian Accounting Standards*
    - *Supplier Finance Arrangements*
  - *AASB 2023-3 Amendments to Australian Accounting Standards*
    - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
  - *AASB 2024-1 Amendments to Australian Accounting Standards*
    - *Supplier Finance Arrangements: Tier 2 Disclosures*
- It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards*
  - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

- The following new accounting standards will have application to local government in future years:
- *AASB 2014-10 Amendments to Australian Accounting Standards*
    - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
  - *AASB 2024-4b Amendments to Australian Accounting Standards*
    - *Effective Date of Amendments to AASB 10 and AASB 128* [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
  - *AASB 2022-9 Amendments to Australian Accounting Standards*
    - *Insurance Contracts in the Public Sector*
  - *AASB 2023-5 Amendments to Australian Accounting Standards*
    - *Lack of Exchangeability*
  - *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
    - (Appendix D) [for for-profit entities]
  - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
    - (Appendix D) [for not-for-profit and superannuation entities]
  - *AASB 2024-2 Amendments to Australian Accounting Standards*
    - *Classification and Measurement of Financial Instruments*
  - *AASB 2024-3 Amendments to Australian Accounting Standards*
    - *Standards – Annual Improvements Volume 11*
- It is not expected these standards will have an impact on the annual budget.

Critical accounting estimates and judgements

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

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

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

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

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

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Gross rental valuations	Gross rental valuation	0.125211	391	5,545,642	694,375	4,000	698,375	671,318	670,492
Unimproved valuations	Unimproved valuation	0.005857	563	760,285,329	4,452,991	4,000	4,456,991	4,306,118	4,322,051
<b>Total general rates</b>			954	765,830,971	5,147,366	8,000	5,155,367	4,977,436	4,992,543
		<b>Minimum</b>							
		<b>\$</b>							
<b>(ii) Minimum payment</b>									
Gross rental valuations	Gross rental valuation	550.00	45	52,019	24,750	0	24,750	26,400	26,400
Unimproved valuations	Unimproved valuation	550.00	84	1,845,668	46,200	0	46,200	51,150	51,150
<b>Total minimum payments</b>			129	1,897,687	70,950	0	70,950	77,550	77,550
<b>Total general rates and minimum payments</b>			1,083	767,728,658	5,218,316	8,000	5,226,317	5,054,986	5,070,093
<b>(iii) Specified area rates</b>									
Sewerage - GRV		0.41254	268	3,730,611	153,903	0	153,903	148,685	147,193
<b>(ii) Ex-gratia rates</b>									
Ex-gratia rates		0.060864	8	1,564,494	95,221	0	95,221	92,448	92,448
<b>Total rates</b>					5,467,440	8,000	5,475,441	5,296,119	5,309,734
Instalment plan charges							4,800	3,487	4,800
Instalment plan interest							10,000	8,646	10,000
Late payment of rate or service charge interest							11,000	9,547	11,000
							25,800	21,680	25,800

\*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF LAKE GRACE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	19/09/2025	0	0.0%	7.0%
<b>Option two</b>				
First instalment	19/09/2025	0	5.5%	7.0%
Second instalment	21/11/2025	11	5.5%	7.0%
<b>Option three</b>				
First instalment	19/09/2025	0	5.5%	7.0%
Second instalment	21/11/2025	11	5.5%	7.0%
Third instalment	28/01/2026	11	5.5%	7.0%
Fourth instalment	31/03/2026	11	5.5%	7.0%



SHIRE OF LAKE GRACE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

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
<b>Specified area rate</b>	\$	\$	\$		
Sewerage - GRV	153,903	0	0	Applied in full to operate and maintain the sewerage scheme	Lake Grace Townsite
	153,903	0	0		

(d) Service Charges

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

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

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

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Receivables  
 Inventories  
 Non-current assets held for sale

**Less: current liabilities**

Trade and other payables  
 Capital grant/contribution liability  
 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**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	8,029,288	13,321,525	6,460,862
	304,859	304,859	179,743
	34,505	34,505	17,796
	0	0	
	8,368,652	13,660,889	6,658,401
	(1,102,853)	(1,102,853)	(386,259)
	(12,492)	(12,492)	(4,043)
7	0	(202,299)	(1,333,979)
	(475,309)	(475,309)	(443,553)
	(1,590,654)	(1,792,953)	(2,167,834)
	6,777,998	11,867,936	4,490,567
3(b)	(6,777,998)	(6,515,416)	(4,490,567)
	0	5,352,520	0

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**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**

8	(7,453,401)	(7,376,704)	(6,499,949)
	(50,072)	(50,072)	(50,072)
	573,390	573,390	573,390
	(97,255)	(97,255)	(97,255)
	(112,752)	(112,752)	(112,750)
	0	202,299	1,333,979
	362,092	345,678	362,090
	(6,777,998)	(6,515,416)	(4,490,567)

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

**Items excluded from calculation of budgeted deficiency**

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

**(c) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

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

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(6,570)	(198,291)	(111,861)
	0	4,440	0
5	43,631	11,061	35,772
6	8,612,566	8,398,407	8,350,957
	16,414		16,414
	0	47,040	
	8,666,041	8,262,657	8,291,282

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

Shire of Lake Grace

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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 2026**

**4. RECONCILIATION OF CASH**

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 8,029,288	\$ 13,321,525	\$ 6,460,862
<b>Total cash and cash equivalents</b>		8,029,288	13,321,525	6,460,862
Held as				
- Unrestricted cash and cash equivalents		563,395	5,932,329	(39,087)
- Restricted cash and cash equivalents		7,465,893	7,389,196	6,499,949
	3(a)	8,029,288	13,321,525	6,460,862
<b>Restrictions</b>				
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		7,465,893	7,389,196	6,499,949
		7,465,893	7,389,196	6,499,949
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	7,453,401	7,376,704	6,499,949
Unspent capital grants, subsidies and contribution liabilities		12,492	12,492	0
		7,465,893	7,389,196	6,499,949
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(5,052,351)	(2,729,093)	(4,773,204)
Depreciation	6	8,612,566	8,398,407	8,350,957
(Profit)/loss on sale of asset	5	37,061	(187,230)	(76,089)
Adjustments to fair value of financial assets at fair value through profit and loss		0	4,440	0
(Increase)/decrease in receivables		0	(125,116)	0
(Increase)/decrease in inventories		0	(16,709)	0
Increase/(decrease) in payables		0	728,700	0
Increase/(decrease) in unspent capital grants		0	8,449	0
Increase/(decrease) in employee provisions		0	78,796	0
Capital grants, subsidies and contributions		(2,712,096)	(2,939,461)	(4,253,861)
<b>Net cash from operating activities</b>		885,180	3,221,183	(752,197)

**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 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	300,000	0	0	0	0	0	0	0	0	0	1,100,000	0	0	0	0
Buildings	1,232,663	0	0	0	0	553,550	0	0	0	0	3,638,142	0	0	0	0
Furniture and equipment	0	0	0	0	0	142,332	0	0	0	0	30,000	0	0	0	0
Plant and equipment	1,544,000	(457,061)	420,000	6,570	(43,631)	1,337,293	(328,431)	515,661	198,291	(11,061)	1,977,500	(350,411)	426,500	111,861	(35,772)
WIP PPE	0	0	0	0	0	734,780	0	0	0	0	0	0	0	0	0
Total	3,076,663	(457,061)	420,000	6,570	(43,631)	2,767,955	(328,431)	515,661	198,291	(11,061)	6,745,642	(350,411)	426,500	111,861	(35,772)
(b) Infrastructure															
Infrastructure - roads	5,279,110	0	0	0	0	3,809,609	0	0	0	0	4,237,924	0	0	0	0
Infrastructure - parks, gardens & recrea	540,584	0	0	0	0	662,400	0	0	0	0	919,426	0	0	0	0
Infrastructure - urban infrastructure	210,857	0	0	0	0	208,916	0	0	0	0	378,059	0	0	0	0
WIP Infrastructure	0	0	0	0	0	123,563	0	0	0	0	0	0	0	0	0
Total	6,030,551	0	0	0	0	4,804,488	0	0	0	0	5,535,409	0	0	0	0
Total	9,107,214	(457,061)	420,000	6,570	(43,631)	7,572,443	(328,431)	515,661	198,291	(11,061)	12,281,051	(350,411)	426,500	111,861	(35,772)

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 2026**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised	57,525	56,095	55,111
Buildings - specialised	540,301	526,866	530,917
Furniture and equipment	31,457	30,675	29,483
Plant and equipment	515,760	502,935	545,697
Infrastructure - roads	6,643,571	6,478,373	6,407,670
Infrastructure - parks, gardens & recreational facilities	607,446	592,341	574,851
Infrastructure - sewerage	41,369	40,340	40,340
Infrastructure - urban infrastructure	175,137	170,782	166,888

**By Program**

Governance	71,388	69,613	69,224
Law, order, public safety	120,780	117,777	115,151
Health	43,333	42,255	42,218
Education and welfare	10,184	9,931	9,653
Housing	133,586	130,264	130,367
Community amenities	105,274	102,656	103,582
Recreation and culture	864,318	842,826	826,006
Transport	7,089,728	6,913,436	6,889,444
Economic services	59,837	58,349	59,826
Other property and services	114,138	111,300	105,486

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
57,525	56,095	55,111
540,301	526,866	530,917
31,457	30,675	29,483
515,760	502,935	545,697
6,643,571	6,478,373	6,407,670
607,446	592,341	574,851
41,369	40,340	40,340
175,137	170,782	166,888
8,612,566	8,398,407	8,350,957
71,388	69,613	69,224
120,780	117,777	115,151
43,333	42,255	42,218
10,184	9,931	9,653
133,586	130,264	130,367
105,274	102,656	103,582
864,318	842,826	826,006
7,089,728	6,913,436	6,889,444
59,837	58,349	59,826
114,138	111,300	105,486
8,612,566	8,398,407	8,350,957

**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 systems	75 years

**AMORTISATION**

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

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

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

SHIRE OF LAKE GRACE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
L181 - Office Redevelopm	181	WATC	5.8%	\$ 156,343	\$ 0	\$ (22,491)	\$ 133,852	\$ (9,510)	\$ 177,588	\$ 0	\$ (21,245)	\$ 156,343	\$ (10,869)	\$ 177,588	\$ 0	\$ (21,245)	\$ 156,343	\$ (11,276)
L204 - CEO& Staff Hous	204	WATC	0.9%	280,503	0	(49,984)	230,519	(4,216)	330,043	0	(49,540)	280,503	(5,009)	330,043	0	(49,541)	280,502	(5,081)
L182 - Lake Grace Sports	182	WATC	6.3%	45,886	0	(22,228)	23,658	(2,612)	66,771	0	(20,885)	45,886	(4,026)	66,771	0	(20,885)	45,886	(4,464)
L198 - Lake Grace Precin	198	WATC	4.5%	0	0	0	0	0	0	0	0	0	(76)	0	0	0	0	0
L189 - LG Residential Lar	189	WATC	6.0%	73,239	0	(12,958)	60,281	(4,808)	91,287	0	(18,048)	73,239	(5,629)	91,287	0	(18,048)	73,239	(8,387)
L203 - Land Development	203	WATC	1.5%	311,277	0	(60,397)	250,880	(6,489)	370,773	0	(59,496)	311,277	(7,803)	370,773	0	(59,495)	311,278	(7,992)
L205 - WACHS Housing	205	WATC	5.1%	750,000	0	(34,241)	715,759	(42,096)	0	750,000	0	750,000	(16,908)	0	750,000	(16,021)	733,979	(21,750)
L206 - Staff Housing	206	WATC		0	0	0	0	0	0	0	0	0	0	0	600,000	0	600,000	0
L193 - Newdegate Bowlin	193	WATC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	(76)
				1,617,248	0	(202,299)	1,414,949	(69,731)	1,036,462	750,000	(169,214)	1,617,248	(50,320)	1,036,462	1,350,000	(185,235)	2,201,227	(59,026)

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 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	0	0	100,000
Bank overdraft at balance date			
Credit card limit	17,000	17,000	15,000
Credit card balance at balance date	0	(6,998)	0
<b>Total amount of credit unused</b>	17,000	10,002	115,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,414,949	1,617,248	2,201,227

MATERIAL ACCOUNTING POLICIES

**BORROWING COSTS**

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

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

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

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

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Specified area rate reserve	1,727,355	130,663	0	1,858,018	1,576,313	151,042	0	1,727,355	1,576,313	150,899	0	1,727,212
	1,727,355	130,663	0	1,858,018	1,576,313	151,042	0	1,727,355	1,576,313	150,899	0	1,727,212
<b>Restricted by council</b>												
(b) Leave Reserve	378,806	13,195	0	392,001	362,090	16,716	0	378,806	362,090	15,932	0	378,022
(c) Emergency Services Reserve	30,962	1,079	0	32,041	29,596	1,366	0	30,962	29,596	1,302	0	30,898
(d) Housing Reserve	1,006,650	35,065	(65,865)	975,850	1,199,090	54,834	(247,274)	1,006,650	1,199,090	52,760	(634,000)	617,850
(e) Swimming Pool Reserve	921,492	239,065	0	1,160,557	689,250	232,242	0	921,492	689,250	239,127	0	928,377
(f) Land Development Reserve	281,698	9,812	(200,000)	91,510	269,267	12,431	0	281,698	269,267	11,848	(200,000)	81,115
(g) Plant Reserve	1,004,387	34,986	(423,000)	616,373	960,064	44,323	0	1,004,387	960,065	42,243	(293,000)	709,308
(h) Recreation Reserve	556,432	329,832	0	886,264	238,519	317,913	0	556,432	238,519	311,334	0	549,853
(i) Works & Services Reserve	447,176	15,577	0	462,753	412,568	34,608	0	447,176	412,568	33,683	0	446,251
(j) Newdegate Hall Reserve	0	0	0	0	60,778	2,672	(63,450)	0	60,778	0	(60,778)	0
(k) Radio Reserve	34,340	1,196	0	35,536	32,825	1,515	0	34,340	32,825	1,444	0	34,269
(l) Varley Sullage Reserve	0	0	0	0	1,816	0	(1,816)	0	1,816	0	(1,816)	0
(m) Newdegate Sports Dam Reserve	0	0	0	0	29,163	0	(29,163)	0	29,163	0	(29,163)	0
(n) Newdegate Stadium Floor Reserve	332,848	11,594	0	344,442	126,582	206,266	0	332,848	126,582	214,370	0	340,952
(o) Community Water Supplies Reserve	0	0	0	0	13,059	0	(13,059)	0	13,059	0	(13,059)	0
(p) Office Furniture & Equipment Reserve	25,199	878	0	26,077	14,508	10,691	0	25,199	14,508	11,078	0	25,586
(q) Centenary Reserve	30,063	21,744	0	51,807	0	30,063	0	30,063	0	30,000	0	30,000
(r) Essential Medical Reserve	530,623	18,483	(100,000)	449,106	602,996	27,627	(100,000)	530,623	602,996	26,532	(100,000)	529,528
(s) History Book Reserve	11,930	416	0	12,346	11,403	527	0	11,930	11,403	502	0	11,905
(t) AIM Hospital Museum Reserve	56,743	1,977	0	58,720	6,345	50,398	0	56,743	6,344	52,479	0	58,823
	5,649,349	734,899	(788,865)	5,595,383	5,059,919	1,044,192	(454,762)	5,649,349	5,059,919	1,044,634	(1,331,816)	4,772,737
	7,376,704	865,562	(788,865)	7,453,401	6,636,232	1,195,234	(454,762)	7,376,704	6,636,232	1,195,533	(1,331,816)	6,499,949

**(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
<b>Restricted by legislation</b>		
(a) Specified area rate reserve	ongoing	to fund maintenance, addition and improvements to the Lake Grace sewerage system.
<b>Restricted by council</b>		
(b) Leave Reserve	ongoing	to fund employee leave liability entitlements.
(c) Emergency Services Reserve	ongoing	to fund volunteer bush fire brigades and other emergency services.
(d) Housing Reserve	ongoing	to fund the acquisition, construction, renovation or maintenance of shire staff housing.
(e) Swimming Pool Reserve	ongoing	to fund maintenance and improvement of the Lake Grace swimming pool and associated infrastructure.
(f) Land Development Reserve	ongoing	to fund the development of new residential, commercial and industrial land.
(g) Plant Reserve	ongoing	to fund acquisition or replacement of plant and equipment in accordance with the plant replacement program.
(h) Recreation Reserve	ongoing	to fund the development of sport and recreation facilities.
(i) Works & Services Reserve	ongoing	to fund expenditure associated with road and street works, including drainage and rehabilitation works.
(j) Newdegate Hall Reserve	ongoing	to fund maintenance, renovation, extension or improvements of the Newdegate Town Hall.
(k) Radio Reserve	ongoing	to fund maintenance and upgrades of radio services in the Lake Grace town site.
(l) Varley Sullage Reserve	ongoing	to fund expenses associated with the operations of the Varley Sullage Scheme.
(m) Newdegate Sports Dam Reserve	ongoing	to fund upgrade works for the Newdegate sports dam.
(n) Newdegate Stadium Floor Reserve	ongoing	to fund upgrade works for the Newdegate stadium floor.
(o) Community Water Supplies Reserve	ongoing	to fund future commitments with the construction and maintenance of community water supplies.
(p) Office Furniture & Equipment Reserve	ongoing	to fund replacement of furniture, office, electrical and computer equipment at the Lake Grace administration centre.
(q) Centenary Reserve	ongoing	to fund the 100 year centenary of the Newdegate town site.
(r) Essential Medical Reserve	ongoing	to fund the provision of essential medical services and associated legal expenses.
(s) History Book Reserve	ongoing	to fund expenditure associated with producing local history books.
(t) 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 2026**

**9. OTHER INFORMATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>The net result includes as revenues</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Interest earnings</b>			
Investments	627,440	620,913	674,393
Other interest revenue	21,000	18,193	21,000
	<b>648,440</b>	<b>639,106</b>	<b>695,393</b>
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	37,700	40,245	37,700
Other services	12,300	4,680	12,300
	<b>50,000</b>	<b>44,925</b>	<b>50,000</b>
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	69,731	50,320	59,026
Other finance costs	0	0	1,000
	<b>69,731</b>	<b>50,320</b>	<b>60,026</b>
<b>(d) Write offs</b>			
General rate	3,000	7,252	3,000
	<b>3,000</b>	<b>7,252</b>	<b>3,000</b>
<b>(e) Low Value lease expenses</b>			
Land - Research Station	6,700	6,692	73,330
	<b>6,700</b>	<b>6,692</b>	<b>73,330</b>

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

**10. COUNCIL MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>President's</b>			
President's allowance	22,470	21,710	21,710
Meeting attendance fees	9,136	8,827	8,827
Annual allowance for ICT expenses	3,900	3,768	3,768
Travel and accommodation expenses	8,500	8,389	8,500
	44,006	42,694	42,805
<b>Deputy President's</b>			
Deputy President's allowance	5,618	5,428	5,428
Meeting attendance fees	4,568	4,414	4,414
Annual allowance for ICT expenses	3,900	3,768	3,768
Travel and accommodation expenses	2,500	1,179	2,500
	16,586	14,789	16,110
<b>All other council member's</b>			
Meeting attendance fees	22,840	22,070	30,898
Annual allowance for ICT expenses	19,500	18,840	26,376
Travel and accommodation expenses	6,000	3,322	6,000
	48,340	44,232	63,274
<b>Total Council Member Remuneration</b>	<b>108,932</b>	<b>101,715</b>	<b>122,189</b>
President's allowance	22,470	21,710	21,710
Deputy President's allowance	5,618	5,428	5,428
Meeting attendance fees	36,544	35,311	44,139
Annual allowance for ICT expenses	27,300	26,376	33,912
Travel and accommodation expenses	17,000	12,890	17,000
	108,932	101,715	122,189



SHIRE OF LAKE GRACE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

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 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Standpipe bonds	12,774	765	(765)	12,774
	12,774	765	(765)	12,774

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

**12. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

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

**INTEREST REVENUE**

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

**OTHER REVENUE / 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 2026**

**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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
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 2026**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose grants & interest revenue.

**Law, order, public safety**

To provide bushfire prevention services and animal control services.

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

**Health**

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

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

**Education and welfare**

To provide services for the elderly, children and youth.

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

**Housing**

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

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

**Community amenities**

To provide services and infrastructure as required by the community.

Rubbish collection services, operation of refuse disposal sites and the Lake Grace sewerage scheme. Administration of Local Planning Scheme, maintenance of cemeteries and public conveniences.

**Recreation and culture**

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

The provision of public halls, sports pavilions, recreation grounds, Lake Grace swimming pool, parks, gardens and playgrounds. The operation of public libraries in conjunction with the Department of Education and other cultural and heritage facilities.

**Transport**

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

Construction and maintenance of streets, roads, drainage, footpaths and aerodromes. Cleaning streets, maintenance of street trees street lighting and works depot. Provision of Department of Transport licensing services.

**Economic services**

To help promote the Shire and improve its economic wellbeing.

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

**Other property and services**

To monitor and control Council's overheads and operating accounts.

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



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

**14. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	25,550	420	25,550
General purpose funding	18,300	15,125	18,300
Law, order, public safety	2,200	2,599	2,200
Health	7,300	6,788	7,300
Housing	84,158	26,686	24,000
Community amenities	181,486	195,816	165,480
Recreation and culture	47,925	48,305	47,925
Economic services	124,480	122,417	74,480
Other property and services	59,500	49,258	54,500
	<b>550,899</b>	<b>467,414</b>	<b>419,735</b>

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



# FEES AND CHARGES



# Shire of Lake Grace

## Budget 2025/26 - Schedule of Fees and Charges



ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
<b>GENERAL PURPOSE FUNDING</b>				
<b><u>Property Rates</u></b>				
<b>Rating</b>				
Calculated Rate-in-Dollar (c) Charge				
GRV - Town sites and other spot valuations	I030102	12.1564 cents in \$	12.5211 cents in \$	OOS
UV - Rural	I030102	0.6816 cents in \$	0.5857 cents in \$	OOS
Minimum Rate - UV per assessment throughout the Shire	I030102	\$550.00	\$550.00	OOS
Minimum Rate - GRV per assessment throughout the Shire	I030102	\$550.00	\$550.00	OOS
<b>Penalty</b>	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)				
<b>Rates by Instalment</b>				
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
<b>Rating Enquiries</b>				
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
<b>GOVERNANCE</b>				
<b><u>Administrative Functions</u></b>				
<b>Maps</b>				
Black & White Maps, A4 or A3 paper size	I042440	\$11.00		Incl GST
Coloured Maps, A4 or A3 paper size	I042440	\$14.50		Incl GST
Black & White Maps, A4 or A3 paper size, laminated	I042440	\$25.00		Incl GST
Coloured Maps, A4 or A3 paper size, laminated	I042440	\$28.00		Incl GST
Coloured Maps, A2 or A1 paper size, unlaminated	I042440	\$28.00		Incl GST
A4 or A3 sized maps, bond paper	I042440		\$4.00	Incl GST
A2 sized maps, bond paper	I042440		\$18.00	Incl GST
A1 or A0 sized maps, bond paper	I042440		\$30.00	Incl GST
<b>Other</b>				
Electoral Rolls	I042450	\$8.00	\$8.00	Incl GST
Payment arrangement - dishonour fee	I042440	\$10.00	\$10.00	Exempt
Administration Fee - Staff Time	I042440	Actual Cost	Actual Cost	
Copy of Council Minutes (per annum) – Hard copy mailed	I042440	\$165.00	\$165.00	Incl GST
Copy of Council Minutes (per annum) – Access from website	I042440	Exempt	Exempt	
<b>Freedom Of Information Regulations 1993 (FOI) *Set by Statute</b>				
Freedom of Information Application Fee	I042440	\$30.00	\$30.00	OOS
Staff time dealing with application per hour or pro rata	I042440	\$30.00	\$30.00	OOS
Access time supervised by staff per hour or pro rata plus actual additional cost to the agency of any special arrangements (e.g.. Hire of facilities or equipment)	I042440	\$30.00	\$30.00	OOS
Charges for photocopying per hour or pro rata	I042440	\$30.00	\$30.00	OOS
Per copy	I042440	\$0.20	\$0.20	OOS
Staff time to transcribe information from tape or other device per hour or pro rata	I042440	\$30.00	\$30.00	OOS
Charge for duplicating tape, film or computer information	I042440	Actual Cost	Actual Cost	OOS
Charge for delivery, packaging and postage	I042440	Actual Cost	Actual Cost	OOS

# Shire of Lake Grace

## Budget 2025/26 - Schedule of Fees and Charges



ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
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
<b>ANIMAL CONTROL</b>				
<b><i>Dogs</i></b>				
<b>Registration Fees *Set by Statute</b>				
<b>Sterilised Dogs* -- Discounts applicable</b>				
One year of registration, between 1 June and 31 October	I052420		\$10.00	OOS
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
<b>Unsterilised Dogs* -- Discounts applicable</b>				
One year of registration, between 1 June and 31 October	I052420		\$25.00	OOS
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
<b>Dangerous Dogs* (Dog Act s. 33E, Dog Regulations r. 4) -- Discounts are not applicable</b>				
One year of registration	I052420	\$50.00	\$50.00	OOS
<b>Registration Fee Discounts* -- Fee rounded up, discounts applied multiplicatively</b>				
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%	
Dog tag (replacement)	I052420	\$1.00	\$1.00	Incl GST
<b>Registration of dog kept in an approved kennel establishment licensed under s. 27</b>				
Per Establishment	I052420	\$200.00	\$200.00	OOS
<b>Kennels -</b>				
- 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
<b>Dog Pound Fees</b>				
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	



# Shire of Lake Grace

## Budget 2025/26 - Schedule of Fees and Charges



ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
<b><u>Cats</u></b>				
<b>Cat Registration Fees *Set by Statute</b>				
<b>Grant or Renewal of Registration*</b>				
One year, between 1 June and 31 October	I052420		\$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%	
<b>Cat Breeders Registration*</b>				
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
<b>Cat Pound Fees</b>				
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	
<b><u>Fencing</u></b>				
<b>Fencing Local Law</b>				
Application for electrified or razor wire fencing		\$50.00	\$50.00	Exempt
<b>HEALTH</b>				
<b><u>Public Health</u></b>				
<b>Environmental Protection (Noise) Regulations 1997</b>				
Noise Management Plan Fee	I074355	\$500.00	\$500.00	OOS
Late fee for notifiable event \$500 (Reg 19D)	I074355	\$500.00	\$500.00	OOS
<b>Food Business (Food Act 2008)</b>				
<b>Notification</b>				
- Exempt*		No charge	No charge	Incl GST
- All Others	I074420	\$67.00	\$67.00	Incl GST
<b>Registration</b>				
- 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
<b>*Exempt Food Businesses a Food Business:-</b>				
i) in which 100% of profits go for community or charitable causes, staff or contractors are not paid and the food is cooked and presented for immediate consumption or is not potentially hazardous food.				
ii) that sell only pre-packaged non-potentially hazardous food (eg:newsagents selling pre-packaged confectionary or hairdressers serving tea/coffee in connection with another service).				
Liquor Act Certification Section 39	I074355	\$130.00	\$130.00	Incl GST
<b>Lodging Housing</b>				
Annual Registration Fee	I074430	\$191.00	\$191.00	OOS
Annual Renewal (refer Health Local Law)	I074430	\$191.00	\$191.00	OOS

# Shire of Lake Grace

## Budget 2025/26 - Schedule of Fees and Charges



ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
<b>Caravan Parks – Camping Grounds *Set by Statute</b>				
<b>Application</b>				
#Application Fee or Multiplication of Site Prices (which ever is greater)	I074422	\$200.00	\$200.00	OOS
<b>Licence</b>				
# 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				
<b>Trading in Thoroughfares and Public Places -</b>				
Annual licence for outdoor eating facilities in public places	I074355	\$32.50	\$32.50	OOS
Stallholder - Single event	I074355	\$10.50	\$10.50	Incl GST
Stallholder - Community / Non-profit group	I074355	Free	Free	Incl GST
Trading - Single event / 1 week	I074355	\$43.00	\$43.00	Incl GST
Trading - Up to 1 month	I074355	\$86.00	\$86.00	Incl GST
Trading - Up to 6 months	I074355	\$161.50	\$161.50	Incl GST
Trading - Annual	I074355	\$323.00	\$323.00	Incl GST
<b>Public Building/Events - (Health (Public Buildings) Regs 1992)</b>				
Assessment - Public Building/Event - Low/Medium Risk	I074358	\$108.00	\$108.00	Incl GST
Assessment - Public Building/Event - Medium Risk/ High Risk	I074358	\$270.00	\$270.00	Incl GST
<b>Building Rentals</b>				
Assessment - Alteration to Existing Public Building	I074359	\$108.00	\$108.00	Incl GST
Annual Inspection	I074359	\$106.00	\$106.00	Incl GST
<b>Environmental Health Officer</b>				
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	\$101.00	\$105.00	
<b>Health Buildings</b>				
<b>Hire of Shire Buildings</b>				
Medical Centre Rooms – per Hour	I077450	\$22.00	\$22.50	Incl GST
Medical Centre Rooms – per Day	I077450	\$119.00	\$122.00	Incl GST
<b>COMMUNITY AMENITIES</b>				
<b>Waste Services</b>				
<b>Kerbside Rubbish Bin Service *</b>				
<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	\$152.00	\$156.50	OOS
Weekly rubbish bin pickup service for one bin for eligible pensioner (per year)	I101410	\$87.00	\$89.00	OOS
Provision of green 240L rubbish bin		Free with each service paid for	Free with each service paid for	

# Shire of Lake Grace



## Budget 2025/26 - Schedule of Fees and Charges

ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
Replacement of green 240L rubbish bin or bin parts		Free	Free	
<b>Recycling Bin Service *</b>				
<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	\$156.50	\$161.00	OOS
Provision of yellow-top 240L recycling bin		Free with each service paid for	Free with each service paid for	
Replacement of yellow-top 240L recycling bin or bin parts		Free	Free	
Trade and Other Refuse (per m3)	I101420	\$96.00	\$96.00	Incl GST
Commercial (per m3)	I101420	\$12.00	\$12.00	Incl GST
<b>Asbestos Waste Disposal</b>				
Disposal at Lake Grace Refuse Site (per m3)	I101420	\$240.00	\$240.00	Incl GST
<b>Tip Drop-off</b>				
Opening of tip outside of ordinary hours, Lake Grace & Newdegate only	I101420	\$159.00	\$163.00	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	\$40.00	
- Stock trailer, small open truck (~6 cubic metres)	I101420	\$252.00	\$200.00	
- Large open truck, semitrailer (~20 cubic metres)	I101420	\$840.00	\$600.00	
- Partially filled waste loads, percentage assessed by the tip attendant	I101420	25%/50%/75% of the above fees	25%/50%/75% of the above fees	
- Waste load is clean building waste (bricks, concrete, timber)	I101420		Reduce fee by 50%	
Contaminated Soil (up to Class 2 threshold only) per cubic metre	I101420	\$127.00	\$130.00	Incl GST
Septic Waste Disposal (WWTP) per 1000 litres	I103800	\$64.00	\$66.00	Incl GST
Special Burials (inc Clinical (per m3))	I101420	\$106.00	\$110.00	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	
<b>Wastewater Services</b>				
<b>Wastewater Apparatus Installation</b>				
Application Fee - Single Dwelling or Low Flow (<= 540 L/day)* (approved by Local Government)	I103441	\$118.00	\$118.00	OOS
Application Fee - High Flow (> 540 L/day) (referred to Dept. of Health with Local Government Report)	I103441	\$120.10	\$120.10	OOS
Permit to Use Wastewater Apparatus * (after passing inspection)	I103441	\$118.00	\$118.00	OOS
<i>* Fees are set under the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974.</i>				
<b>Sewerage Fixtures - Lake Grace Sewerage Scheme</b>				
1st Major Fixture	I103452	\$276.00	\$284.00	OOS
Additional Fixtures	I103452	\$122.00	\$126.00	OOS

# Shire of Lake Grace



## Budget 2025/26 - Schedule of Fees and Charges

ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
<b>Specified Area Rates - Lake Grace Sewerage Scheme</b>				
Calculated Rate-in-Dollar Charge				
GRV	I103450	4.0052 cents in the \$	4.1254 cents in the \$	OOS
<b><u>Town Planning Services</u></b>				
<i>*Fees Set by Statute</i>				
<b>Development Applications</b>				
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
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

# Shire of Lake Grace



## Budget 2025/26 - Schedule of Fees and Charges

ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
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
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
<b><u>Cemetery Services</u></b>				
<b>Reservation Fees</b>				
Grant of Right of Burial (25 years)	I107410	\$135.00	\$139.00	Incl GST
Transfer of Grant of Right of Burial (duration carried over)	I107410	\$92.00	\$36.00	Incl GST
Niche Wall Single Plot (25 years)	I107410	\$41.00	\$42.00	Incl GST
Niche Wall Double Plot (25 years)	I107410	\$57.00	\$58.50	Incl GST
Transfer of Niche Wall Reservation (duration carried over)	I107410	Free	Free	Incl GST
<b>Cemetery Fees</b>				
Grave Plot - Interment	I107410	\$1,250.00	\$1,285.00	Incl GST
Grave Plot - Second Interment	I107410	\$1,470.00	\$1,510.00	Incl GST
Exhumation Only - Grave Plot	I107410	\$1,470.00	\$1,510.00	Incl GST
Exhumation & Re-interment - Grave Plot	I107410	\$2,200.00	\$2,250.00	Incl GST
Interment - Ashes into Grave	I107410	\$165.00	\$169.00	Incl GST
Interment - Ashes into Niche Wall & Plaque Mounting	I107410	\$165.00	\$169.00	Incl GST
Plaque Mounting only (on Niche Wall)	I107410	\$103.00	\$105.00	Incl GST
Interment Works on Weekends and Public Holidays (Graves and Niche Wall)	I107410	20% of total costs	20% of total costs	Incl GST
Interment of Ashes and/or Plaque Mounting done by Family/Relative	I107410	Reduce fee by 50%	Reduce fee by 50%	Incl GST
<b>License &amp; Permit Fees</b>				
Funeral Director Licence - Annual	I107410	\$113.00	\$160.00	OOS
Funeral Director Licence - Single Permit	I107410	\$92.00	\$94.00	OOS
Work Permit – Monument Erection or Relocation (Foundation, Base & Headstone)	I107410	\$87.00	\$89.00	Incl GST

# Shire of Lake Grace

## Budget 2025/26 - Schedule of Fees and Charges



ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
Work Permit – Full Monument Erection or Relocation (Foundation, Base, Headstone, Kerbing, Slab Cover/Infill)	I107410	\$206.00	\$211.00	Incl GST
Work Permit - Upgrade Monument to Full Monument	I107410	\$82.00	\$84.00	Incl GST
Work Permit - Repairs or Additional Inscription	I107410		\$42.00	Incl GST
<b>RECREATION &amp; CULTURE</b>				
<b>Public Halls</b>				
<b>Public Halls (excluding Lakes Village Hall)</b>				
One-Off Hire (including supper room & kitchen)				
- Per hour between 6:00 am to 6:00 pm	I111410	\$8.50	\$8.75	Incl GST
- Entire block from 6:00 am to 6:00 pm	I111410	\$48.00	\$49.00	Incl GST
- Per hour between 6:00 pm to 6:00 am	I111410	\$17.50	\$18.00	Incl GST
- Entire block from 6:00 pm to 6:00 am	I111410	\$119.00	\$122.00	Incl GST
- Kitchen only, per hour	I111410	\$8.50	\$7.00	Incl GST
Recurring Hire - Same time blocks every week/month (including supper room & kitchen)				
- Per hour between 6:00 am to 6:00 pm	I111410	\$6.50	\$7.00	Incl GST
- Entire block from 6:00 am to 6:00 pm	I111410	\$38.50	\$39.50	Incl GST
- Per hour between 6:00 pm to 6:00 am	I111410	\$13.00	\$13.25	Incl GST
- Entire block from 6:00 pm to 6:00 am	I111410	\$110.50	\$113.00	Incl GST
- Kitchen only, per hour	I111410	\$8.50	\$6.00	Incl GST
- Seniors Wellness 100% Concession		Free	Free	
Lakes Village Hall				
- Per hour	I111410	\$17.00	\$17.00	Incl GST
- Per day	I111410	\$52.50	\$52.50	Incl GST
- Seniors Wellness 100% Concession		Free	Free	
<b>Hall Hire Bonds</b>	<b>Trust</b>			
<i>If costs to repair, clean, or repair the venue or equipment is higher than the bond paid, the Shire will seek further compensation</i>				
Security Bond - Condition & Cleanliness (liquor not present)	L001401	\$100.00	\$100.00	OOS
Security Bond - Condition & Cleanliness (liquor present)	L001401	\$150.00	\$150.00	OOS
Equipment Damage Bond	L001401	\$157.50	\$157.50	OOS
Facility Key Bond	L001401	\$26.00	\$175.00	OOS
<b>Liquor Permit Fees</b>				
Per Permit (per day) For an occasional licence	I111481	\$7.00	\$7.00	Incl GST
<b>Recreation Centres &amp; Pavilions</b>				
Income Account for Lake Grace Sports Pavilion Hire Fees	I113440			
Income Account for Newdegate Rec. Centre Hire Fees	I113450			
<i>* Lake King &amp; Varley Pavilions are hired through their respective town Progress Associations</i>				
<b>Recreation Centres &amp; Pavilions Hire Fees</b>				
Per hour between 6:00 am to 6:00 pm	As Above	\$27.00	\$27.50	Incl GST
Entire block from 6:00 am to 6:00 pm	As Above	\$211.00	\$215.00	Incl GST
Per hour between 6:00 pm to 6:00 am	As Above	\$32.00	\$32.50	Incl GST
Entire block from 6:00 pm to 6:00 am	As Above	\$252.00	\$257.50	Incl GST
Kitchen, per hour	As Above	\$8.50	\$10.00	Incl GST



# Shire of Lake Grace

## Budget 2025/26 - Schedule of Fees and Charges



ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
<b>Bond Fees</b>				
Security Bond - Condition & Cleanliness (liquor not present)	L001400	\$100.00	\$100.00	OOS
Security Bond - Condition & Cleanliness (liquor present)	L001400	\$150.00	\$150.00	OOS
Facility Key Bond	L001400	\$26.00	\$175.00	OOS
Seasonal Bond - Football, Hockey, Netball, Cricket	I021102			OOS
No seasonal bond for affiliated sporting/community groups				
<b>Public Swimming Pool Usage</b>				
<b>Lake Grace Swimming Pool Admission</b>				
Adults (excluding Seniors/Pensioners/Spectators)	I112410	\$4.00	\$4.00	Incl GST
Child (under 16 years old) or full-time student	I112410	\$3.00	\$3.00	Incl GST
Toddlers (under 5 years)		Free	Free	
Spectator (Non Swimmer)	I112410	\$1.00	\$1.00	Incl GST
Seniors/Pensioners	I112410	\$2.00	\$2.00	Incl GST
Swimming Classes (Vacation & Interim)	I112410	\$1.00	\$1.00	Incl GST
Australia Day Lions Celebration Admission			Free until 12:00pm	
<b>Lake Grace Swimming Pool Season Passes</b>				
<i>A dependent child is a child under 16 years old, or under 19 years old while being a full-time student</i>				
Adults (16 years old & over) who is not a senior or pensioner	I112410	\$121.00	\$121.00	Incl GST
Child (under 16 years old), student, senior, or pensioner	I112410	\$91.00	\$91.00	Incl GST
Family with 2 or less dependent children	I112410	\$178.00	\$178.00	Incl GST
Family with 3 or more dependent children	I112410	\$209.00	\$209.00	Incl GST
Single parent with 2 or less dependent children	I112410	\$133.50	\$133.50	Incl GST
Single parent with 3 or more dependent children	I112410	\$157.00	\$157.00	Incl GST
Season Pass holder lives more than 15 km away from pool	I112410	Reduce fee by 10%	Reduce fee by 10%	Incl GST
Half Season Pass (from 1st January)	I112410		Reduce fee by 50%	Incl GST
<b>Lake Grace Swimming Pool Miscellaneous</b>				
Sale of Fitness Equipment	I112410	At Cost + 5%	At Cost + 5%	Incl GST
<b>Newdegate Swimming Pool Season Passes</b>				
Adults (16 years old & over) who is not a senior or pensioner	I112413	\$82.00	\$82.00	Incl GST
Child (under 16 years old), student, senior, or pensioner	I112413	\$64.00	\$64.00	Incl GST
Family with 2 or less dependent children	I112413	\$166.00	\$166.00	Incl GST
Family with 3 or more dependent children	I112413	\$197.50	\$197.50	Incl GST
Single parent with 2 or less dependent children	I112413	\$124.50	\$124.50	Incl GST
Single parent with 3 or more dependent children	I112413	\$148.00	\$148.00	Incl GST
Season Pass holder lives more than 15 km away from pool	I112413	Reduce fee by 10%	Reduce fee by 10%	Incl GST
Newdegate Pool - key card bond	I021176	\$10.00	\$15.00	OOS
<b>Aquatic and Recreation Classes - Lake King</b>				
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
<b>Package Options – Pass Books</b>	<b>Condition of Passes</b>			
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			

# Shire of Lake Grace



## Budget 2025/26 - Schedule of Fees and Charges

ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
<b><u>Book Sales</u></b>				
History Book	I117600	\$42.00	\$42.00	Incl GST
100 Years Book	I117600	\$69.00	\$69.00	Incl GST
<b>TRANSPORT</b>				
<b><u>Rural Street Addressing</u></b>				
Installation of rural number plate, primary driveway			\$150.00	Incl GST
Installation of rural number plate, additional driveways			\$30.00	Incl GST
Delivery of rural number plate to nominated address			\$40.00	Incl GST
Pick up of rural number plate from Shire office			\$25.00	Incl GST
<b><u>Licensing</u></b>				
"LG" fundraiser plates -				
- Dept of Transport charge <i>*Set by Statute</i>	L001255	\$200.00	\$225.00	OOS
- donation to local non-profit/ community group/project, nominated by purchaser, and agreed by CEO	I021101	\$100.00	\$100.00	OOS
<b>ECONOMIC SERVICES</b>				
<b><u>Building Approvals</u></b>				
<i>*Set by Statute</i>				
<b>Building Services Levy</b>				
- 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
<b>Div 1. Applications for building permits, demolition permits</b>				
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
<b>Div 2 Application for occupancy permits, building approval certificates</b>				
1. Application for an occupancy permit for a completed building (s. 46)	I133435	\$110.00	\$110.00	OOS

# Shire of Lake Grace



## Budget 2025/26 - Schedule of Fees and Charges

ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
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
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
<b>Other applications</b>				
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
<b>Swimming Pool Inspection - 53(2) of Building Regulations 2012</b>				
Swimming Pool Inspection Costs - Annual cost (inspections are carried out every 4 years) *	I133412	\$58.45	\$58.45	OOS
<i>* Charge is only issued on the year of inspection and will include 4 years' worth of inspection costs</i>				
<b>Construction Training Fund Levy (BCITF)</b>				
- 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
<b>Bond - Trust</b>				
Footpath, Kerb & Road Bond (Trust)	I021174	\$1,000.00	\$1,000.00	OOS
<b>Miscellaneous</b>				
<b>Standpipe Water</b>				
Per Kilo Litre (1,000 litres) - Non-civil Works (i.e. Agriculture)	I136100	\$3.00	\$3.30	Exempt
Per Kilo Litre (1,000 litres) - Civil Works & Construction Works	I136100	\$5.00	\$5.50	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	\$39.00	Incl GST

# Shire of Lake Grace

## Budget 2025/26 - Schedule of Fees and Charges



ITEM	Account	2024/25	2025/26	GST
OOS - Outside the Scope of GST				
<b>Extractive Industries</b>				
Annual licence	I136120	\$344.00	\$344.00	Incl GST
Transfer of Licence	I136120	\$114.00	\$114.00	Incl GST
<b>Tourism &amp; Area Promotion</b>				
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
<b>OTHER PROPERTY AND SERVICES</b>				
<b>Hire of Plant (includes operator)</b>				
Grader – per hour	I141460	\$255.00	\$260.00	Incl GST
Loader (Large) – per hour	I141460	\$255.00	\$260.00	Incl GST
Loader (Small) – per hour	I141460	\$212.50	\$217.00	Incl GST
Loader - Skid Steer - per hour	I141460	\$191.00	\$195.00	Incl GST
Truck (Semi-side Tipper) – per hour	I141460	\$223.00	\$228.00	Incl GST
Truck (Single Axle) – per hour	I141460	\$149.00	\$152.00	Incl GST
Backhoe – per hour	I141460	\$191.00	\$195.00	Incl GST
Multi Wheel Roller (16 tonne) – per hour	I141460	\$159.50	\$163.00	Incl GST
Vibrating Roller (60 inch) – per hour	I141460	\$159.50	\$163.00	Incl GST
Tractor – per hour	I141460	\$138.00	\$141.00	Incl GST
Tractor (with road broom attached) – per hour	I141460	\$143.50	\$146.50	Incl GST
Tractor (with slasher) – per hour	I141460	\$143.50	\$146.50	Incl GST
John Deere Tractor Mower – per hour	I141460	\$127.50	\$130.00	Incl GST
Light Vehicle Hire (when required) – cents/km	I141460	\$1.20	\$1.23	Incl GST
Sundry Plant – per day	I141460	\$85.00	\$87.00	Incl GST
<b>Private Works</b>				
Private Works, as quoted by Shire, for a non-profit organisation		At Cost	At Cost	Incl GST
Private Works in any other circumstance		At Cost + 25%	At Cost + 25%	Incl GST
Labour only, per hour - e.g. travel, waiting	I141460	\$64.00	\$64.00	Incl GST
<b>Sales of Stock and Materials</b>				
Gravel ex pits – per m3	I141460	\$10.00	\$10.00	Incl GST
Gravel ex Town Stock – per m3	I141460	\$20.00	\$20.00	Incl GST
Sand ex Town Stock – per m3	I141460	\$40.00	\$40.00	Incl GST
<b>Materials ex Stock</b>				
5mm, 7mm, 10mm & 14mm Aggregate ex Stock – per m3	I141460	\$100.00	\$100.00	Incl GST
<b>Slabs &amp; Bricks</b>				
Sale of Bricks - each	I141460	\$0.50	\$0.55	Incl GST