



# 2019-20 Annual Budget

## 2019-20 BUDGET OVERVIEW

Dear Ratepayer

It is with pleasure that we present the Shire of Bruce Rock Annual Budget for the year ending 30th June 2020, a budget that will continue to deliver excellent services and resources to the local Bruce Rock community.

Council has built this budget in consultation with the current Strategic Community Plan, structuring the budget with a strong focus on Infrastructure, Economy, Community and Governance priority areas for our community and Shire. This budget aims to further enhance the Bruce Rock Lifestyle, maintain & improve current facilities and increase opportunities for the growth of the Shire.

Key highlights include:

- Finish construction of second executive style residence in the new Residential Subdivision
- Funding allocation for Council subsidy for connection to the new STED Scheme
- Implementation works on the revitalisation of the CBD
- Upgrade the power to the Bruce Rock Recreation Centre and install lighting at the Hockey turf

The safety and efficiency of our transport network throughout the Shire remains a priority and includes:

- Bruce Rock Naremben Road - reconstruction
- Black Spot Project on Lawrie Road and Cumminin Road Intersection
- Roads to Recovery funded projects; Bees Road (resheet), Kwolyin South Road (resheet), Yerrapin Boundary Road (resheet), Lawrie Road (resheet), Carger Road (resheet), Belka East Road (reseal), Cumminin Road (reseal), Erikin South Road (reseal), Bruce Rock East Road (reseal) & McGellin Road (resheet)
- Replace bridges with culverts on Cole Road, Belka West Road and Old Beverley Road

Local government is continuing to face many external factors affecting funding and service delivery however, the Bruce Rock Shire Council is positioning itself to ensure its services and facilities are well maintained. In light of these factors, Council has increased fees and charges by 2%, rates on average increasing 4.5% (includes CPI of 2%) and minimum rates up to \$469. This has been modelled on the recently adopted Strategic Resources Plan which oversees the financial direction of the Shire for the next 15 years to ensure equitable service delivery and cost efficiencies.

Council is continuing to the rebrand with street signs and tourism signage a main priority this year along with a strong social media presence. This new branding will continue to better position the Shire in promoting Bruce Rock and the community.

Councillors and staff look forward to another successful year ahead delivering services and infrastructure to the community of Bruce Rock.

Cr Stephen Strange  
**Shire President**

Mr Darren Mollenoyux  
**Chief Executive Officer**

## SHIRE OF BRUCE ROCK

### BUDGET

FOR THE YEAR ENDED 30 JUNE 2020

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#### **SHIRE'S VISION**

The Shire of Bruce Rock "Leads the Way" by maintaining and enhancing the lifestyle of residents and increasing business and employment opportunities in an environmentally sustainable way.



**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,503,859	1,434,475	1,436,206
Operating grants, subsidies and contributions	9	1,771,767	2,929,140	1,516,021
Fees and charges	8	841,070	790,185	862,860
Interest earnings	10(a)	66,278	76,080	70,291
Other revenue	10(b)	59,000	56,352	55,000
		4,241,974	5,286,232	3,940,378
<b>Expenses</b>				
Employee costs		(2,520,167)	(2,451,014)	(2,478,915)
Materials and contracts		(1,754,916)	(1,384,594)	(1,592,127)
Utility charges		(226,620)	(242,427)	(235,300)
Depreciation on non-current assets	5	(3,961,066)	(3,876,505)	(3,920,994)
Interest expenses	10(d)	(4,027)	(3,676)	(2,955)
Insurance expenses		(182,190)	(175,719)	(168,385)
Other expenditure		(89,863)	(107,099)	(204,505)
		(8,738,849)	(8,241,034)	(8,603,181)
<b>Subtotal</b>				
		(4,496,875)	(2,954,802)	(4,662,803)
Non-operating grants, subsidies and contributions	9	1,019,102	1,120,849	858,256
Profit on asset disposals	4(b)	27,000	12,530	1,000
Loss on asset disposals	4(b)	(37,500)	(33,021)	(137,500)
		1,008,602	1,100,358	721,756
<b>Net result</b>				
		<b>(3,488,273)</b>	<b>(1,854,444)</b>	<b>(3,941,047)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>				
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>(3,488,273)</b>	<b>(1,854,444)</b>	<b>(3,941,047)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Bruce Rock controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.  
#NAME?

### 2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

##### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING 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.

#### FEES AND CHARGES

Revenue (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.

#### INTEREST EARNINGS

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 can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### 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.

#### 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, 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, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		58,245	58,644	66,390
General purpose funding		2,804,248	3,973,071	2,627,907
Law, order, public safety		29,400	34,252	25,750
Health		55,970	74,964	59,900
Education and welfare		2,640	2,576	2,400
Housing		172,400	176,496	170,600
Community amenities		144,400	139,680	140,470
Recreation and culture		207,397	69,642	90,210
Transport		303,475	329,449	271,551
Economic services		216,000	167,598	162,200
Other property and services		247,800	259,859	323,000
		4,241,975	5,286,231	3,940,378
<b>Expenses excluding finance costs</b>	#NAME?			
Governance		(775,060)	(771,285)	(683,622)
General purpose funding		(79,901)	(91,715)	(88,690)
Law, order, public safety		(128,224)	(130,059)	(133,220)
Health		(589,151)	(405,048)	(575,250)
Education and welfare		(132,372)	(109,449)	(117,118)
Housing		(444,499)	(417,388)	(433,559)
Community amenities		(214,028)	(195,888)	(189,046)
Recreation and culture		(1,684,940)	(1,657,080)	(1,657,962)
Transport		(3,659,697)	(3,439,329)	(3,662,729)
Economic services		(742,777)	(630,505)	(678,853)
Other property and services		(284,174)	(389,611)	(380,177)
		(8,734,823)	(8,237,357)	(8,600,226)
<b>Finance costs</b>	6, 10(d)			
Housing		(2,747)	0	0
Recreation and culture		(331)	(951)	(765)
Economic services		(949)	(2,725)	(2,190)
		(4,027)	(3,676)	(2,955)
<b>Subtotal</b>		(4,496,875)	(2,954,802)	(4,662,803)
Non-operating grants, subsidies and contributions	9	1,019,102	1,120,849	858,256
Profit on disposal of assets	4(b)	27,000	12,530	1,000
(Loss) on disposal of assets	4(b)	(37,500)	(33,021)	(137,500)
		1,008,602	1,100,358	721,756
<b>Net result</b>		<b>(3,488,273)</b>	<b>(1,854,444)</b>	<b>(3,941,047)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(3,488,273)</b>	<b>(1,854,444)</b>	<b>(3,941,047)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

### 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

Administration and operation of facilities and services to its members of Council and other costs that relate to the costs of the tasks of elected members and ratepayers on matters which do not concern specific areas of Council.

##### GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

##### LAW, ORDER, PUBLIC SAFETY

Assistance to the Shire's Bush Fire Services, fire prevention, animal control, crime prevention and community safety and the supervision of various by-laws.

##### HEALTH

Food quality and pest control, operation of medical centre and the provision of accommodation office and other services to the doctor, dentist, counsellor, infant health nurse and other visiting practitioners.

##### EDUCATION AND WELFARE

Provision of facilities for local playgroup, senior citizen association, day-care and men's shed.

##### EDUCATION AND WELFARE

Provision of facilities for local playgroup, senior citizen association, day-care and men's shed.

##### HOUSING

Maintenance of the shire aged, single and community and other houses.

##### COMMUNITY AMENITIES

Rubbish and recycling collection services, operation of refuse site, bulk litter drives, Drummuster and maintenance of cemetery.

##### RECREATION AND CULTURE

Maintenance and operation of amphitheatre, halls and the recreation centre, the swimming pool, various courts, cricket pitches and oval. Maintenance of Council's parks and gardens and various reserves. Operation and control of Library and Museum and heritage inventory.

##### TRANSPORT

Construction and maintenance of streets, roads, drainage works, lighting of streets, depot maintenance and airstrip maintenance. Vehicle inspections are conducted on behalf of Department of Transport.

##### ECONOMIC SERVICES

Provision of tourism promotion through caravan park and camping ground, provision of community bus, assistance with Vietnam Veterans Back to the Bush Reunion, building surveyor, saleyards and water standpipes. Operation of Bruce Rock Natural Resource Management and various Landcare projects.

##### OTHER PROPERTY AND SERVICES

Private works operations, public works overheads, plant repairs and operation costs.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,553,859	1,453,556	1,436,206
Operating grants, subsidies and contributions		1,771,767	2,908,131	1,516,021
Fees and charges		841,070	790,185	862,860
Interest earnings		66,278	76,080	70,291
Other revenue		59,000	56,352	55,000
		4,291,974	5,284,304	3,940,378
<b>Payments</b>				
Employee costs		(2,782,431)	(2,419,410)	(2,678,915)
Materials and contracts		(2,254,916)	(1,054,235)	(1,705,861)
Utility charges		(226,620)	(242,427)	(235,300)
Interest expenses		(4,027)	(4,004)	(2,955)
Insurance expenses		(182,190)	(175,719)	(168,385)
Other expenditure		(89,863)	(107,099)	(204,505)
		(5,540,047)	(4,002,894)	(4,995,921)
<b>Net cash provided by (used in) operating activities</b>		(1,248,073)	1,281,410	(1,055,543)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,437,299)	(872,499)	(1,095,260)
Payments for construction of infrastructure	4(a)	(1,337,207)	(1,275,430)	(1,392,610)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,019,102	1,120,849	858,256
Proceeds from sale of plant & equipment	4(b)	229,000	226,270	227,500
<b>Net cash provided by (used in) investing activities</b>		(1,526,404)	(800,810)	(1,402,114)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(83,061)	(69,044)	(69,998)
Proceeds from new borrowings	6(b)	272,000	0	272,000
<b>Net cash provided by (used in) financing activities</b>		188,939	(69,044)	202,002
<b>Net increase (decrease) in cash held</b>		(2,585,538)	411,556	(2,255,655)
Cash at beginning of year		3,917,868	3,506,312	3,506,312
<b>Cash and cash equivalents at the end of the year</b>	3	<b>1,332,330</b>	<b>3,917,868</b>	<b>1,250,657</b>

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



**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2 (b)(i)	1,945,478	1,925,688	1,896,373
		1,945,478	1,925,688	1,896,373
<b>Revenue from operating activities (excluding rates)</b>				
Governance		58,245	62,456	66,390
General purpose funding		1,315,388	2,538,596	1,191,701
Law, order, public safety		29,400	34,252	25,750
Health		55,970	74,964	59,900
Education and welfare		2,640	2,576	2,400
Housing		172,400	176,496	170,600
Community amenities		144,400	139,680	140,470
Recreation and culture		213,397	69,642	91,210
Transport		324,475	338,167	271,551
Economic services		216,000	167,598	162,200
Other property and services		247,800	259,859	323,000
		2,780,115	3,864,286	2,505,172
<b>Expenditure from operating activities</b>				
Governance		(786,060)	(777,205)	(683,622)
General purpose funding		(79,901)	(91,715)	(88,690)
Law, order, public safety		(128,224)	(130,059)	(133,220)
Health		(589,151)	(411,340)	(575,250)
Education and welfare		(132,372)	(109,449)	(117,118)
Housing		(447,246)	(417,388)	(433,559)
Community amenities		(214,028)	(195,888)	(189,046)
Recreation and culture		(1,685,271)	(1,658,031)	(1,658,727)
Transport		(3,686,197)	(3,432,031)	(3,800,229)
Economic services		(743,726)	(633,230)	(681,043)
Other property and services		(284,174)	(389,611)	(380,177)
		(8,776,350)	(8,245,947)	(8,740,681)
Non-cash amounts excluded from operating activities	2 (b)(ii)	3,971,566	3,896,996	4,057,494
<b>Amount attributable to operating activities</b>		(79,191)	1,441,023	(281,642)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,019,102	1,120,849	858,256
Purchase property, plant and equipment	4(a)	(1,437,299)	(872,499)	(1,095,260)
Purchase and construction of infrastructure	4(a)	(1,337,207)	(1,275,430)	(1,392,610)
Proceeds from disposal of assets	4(b)	229,000	226,270	227,500
<b>Amount attributable to investing activities</b>		(1,526,404)	(800,810)	(1,402,114)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(83,061)	(69,044)	(69,998)
Proceeds from new borrowings	6(b)	272,000	0	272,000
Transfers to cash backed reserves (restricted assets)	7(a)	(72,203)	(91,005)	(82,491)
Transfers from cash backed reserves (restricted assets)	7(a)	0	140,000	140,000
<b>Amount attributable to financing activities</b>		116,736	(20,049)	259,511
<b>Budgeted deficiency before general rates</b>		(1,488,859)	620,164	(1,424,245)
<b>Estimated amount to be raised from general rates</b>	1	1,488,859	1,422,514	1,424,245
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	<b>0</b>	<b>2,042,678</b>	<b>0</b>

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
Gross rental valuations (GRV)	0.06897	190	1,729,048	119,252	0	0	119,252	114,993	115,628
Unimproved valuations (UV)	0.01182	318	110,992,500	1,311,931	0	0	1,311,931	1,254,852	1,254,919
Non-rateable	0.00000	273	65,374	0	0	0	0		0
<b>Sub-Totals</b>		781	112,786,922	1,431,183	0	0	1,431,183	1,369,845	1,370,547
<b>Minimum</b>									
<b>Minimum payment</b>	\$								
Gross rental valuations (GRV)	469	176	690,572	82,544	0	0	82,544	78,126	78,126
Unimproved valuations (UV)	469	25	573,000	11,725	0	0	11,725	11,225	11,225
Mining Tenaments (UV)	469	3	47,363	1,407	0	0	1,407	1,347	1,347
<b>Sub-Totals</b>		204	1,310,935	95,676	0	0	95,676	90,698	90,698
		985	114,097,857	1,526,859	0	0	1,526,859	1,460,543	1,461,245
Discounts/concessions (Refer note 1(d))							(38,000)	(38,029)	(37,000)
<b>Total amount raised from general rates</b>							1,488,859	1,422,514	1,424,245
Ex-Gratia Rates							15,000	11,960	11,961
<b>Total rates</b>							1,503,859	1,434,474	1,436,206

All land (other than exempt land) in the Shire of Bruce Rock is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Bruce Rock.

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. 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>				
1 Payment	25/09/2019	0	0.0%	11.0%
<b>Option two</b>				
2 Instalment Plan	25/09/2019	0	5.5%	11.0%
	26/11/2019	10.70	5.5%	11.0%
<b>Option three</b>				
4 Instalment Plan	25/09/2019	0	5.5%	11.0%
	26/11/2019	10.70	5.5%	11.0%
	28/01/2020	10.70	5.5%	11.0%
	31/03/2020	10.70	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,600	1,575	1,300
Instalment plan interest earned	1,300	1,238	850
Unpaid rates and service charge interest earned	13,000	13,622	14,000
	15,900	16,435	16,150

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

The Shire did not raise specified area rates for the year ended 30th June 2020.

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2020.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
Rate	3.0%	N/A	\$ 38,000	\$ 38,029	\$ 37,000	A discount of 3% of the current rates levied (excluding service charges) will be offered to rate payers who make payment of the full amount owing, including arrears and service charges on or before the 25th September 2019 or 35 days after the date of service appearing on the rates notice, whichever is the later.
			38,000	38,029	37,000	

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rubbish Charge	Pensioner	50.0%	143.50	\$ 12,341	\$ 14,820	\$ 14,680	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & Charges (Rebates & Deferements) Act 1992.	Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior.
	Senior	25.0%	71.75	1,076				
Recycling Charges	Pensioner	50.0%	57.50	4,600	5,564	5,650	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & Charges (Rebates & Deferements) Act 1992.	Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior.
	Senior	25.0%	28.75	431				
				18,448	20,384	20,330		



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	Note	\$	\$	\$	\$
<b>Composition of estimated net current assets</b>					
<b>Current assets</b>					
Cash - unrestricted	3	0	2,657,741	2,657,741	0
Cash - restricted reserves	3	1,332,330	1,260,128	1,260,128	1,251,611
Receivables		377,767	274,430	274,430	150,000
Inventories		34,774	34,774	34,774	41,624
		1,744,871	4,227,073	4,227,073	1,443,235
<b>Less: current liabilities</b>					
Trade and other payables		(100,000)	(658,636)	(629,460)	(205,200)
Long term borrowings		(259,658)	(70,719)	(70,719)	(58,897)
Provisions		(428,126)	(408,126)	(408,126)	(100,000)
		(787,784)	(1,137,481)	(1,108,305)	(364,097)
<b>Net current assets</b>		<b>957,087</b>	<b>3,089,592</b>	<b>3,118,768</b>	<b>1,079,138</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from 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.

	Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>					
<b>Net current assets</b>	2	957,087	3,089,592	3,118,768	1,079,138
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
<b>Adjustments to net current assets</b>					
Less: Cash - restricted reserves	3	(1,332,330)	(1,260,128)	(1,260,128)	(1,251,611)
Add: Current liabilities associated with restricted assets					
- Unspent grants, contributions and reimbursements		0	(68,024)	0	0
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings		259,658	70,719	70,719	58,897
- Employee benefit provisions		115,585	113,319	113,319	113,576
- bonds and deposits held			0		
Add: Movement in provisions between current and non-current provisions			0		
<b>Adjusted net current assets - surplus/(deficit)</b>		<b>0</b>	<b>1,945,478</b>	<b>2,042,678</b>	<b>0</b>
<b>(ii) Operating activities excluded from budgeted deficiency</b>					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	4(b)	(27,000)	(12,530)	(12,530)	(1,000)
Add: Loss on disposal of assets	4(b)	37,500	33,021	33,021	137,500
Add: Depreciation on assets	5	3,961,066	3,876,505	3,876,505	3,920,994
<b>Non cash amounts excluded from operating activities</b>		<b>3,971,566</b>	<b>3,896,996</b>	<b>3,896,996</b>	<b>4,057,494</b>

(ii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2 (c). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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 of Bruce Rock 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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

Provisions are recognised when the Shire has a 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.

**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 of Bruce Rock contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Bruce Rock contributes are defined contribution plans.

**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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the Shire of Bruce Rock'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 of Bruce Rock'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 statement of financial position. The Shire of Bruce Rock's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**3. 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:

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Cash - unrestricted	0	2,657,741	0
Cash - restricted	1,332,330	1,260,127	1,251,611
	<b>1,332,330</b>	<b>3,917,868</b>	<b>1,251,611</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Long Service Leave	115,585	113,319	113,576
Plant Replacement	6,303	6,179	6,193
Housing	228,597	224,115	224,623
Council Housing	3,676	3,604	3,929
Transport Infrastructure	771,930	756,794	752,219
Sports Facility Replacement	98,157	86,429	86,371
Bowls Sporting Club Facility Replacement	18,391	12,148	12,150
Cricket Sporting Club Facility Replacement	15,261	9,079	9,075
Football Sporting Club Facility Replacement	17,894	11,661	13,175
Hockey Sporting Club Facility Replacement	18,391	12,148	12,150
Netball Sporting Club Facility Replacement	18,381	12,138	12,150
Squash Sporting Club Facility Replacement	1,383	375	0
Tennis Sporting Club Facility Replacement	18,381	12,138	6,000
	<b>1,332,330</b>	<b>1,260,127</b>	<b>1,251,611</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>(3,488,273)</b>	<b>(1,854,444)</b>	<b>(3,941,047)</b>

**SIGNIFICANT 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 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program								2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Buildings	13,000	6,960	46,000	222,000	3,883	477,206	0	9,500	778,549	336,953	592,800
Furniture and equipment	8,000	0	18,000	0	0	6,350	0	0	32,350	0	14,000
Plant and equipment	150,000	0	0	0	0	86,400	390,000	0	626,400	535,546	488,460
	171,000	6,960	64,000	222,000	3,883	569,956	390,000	9,500	1,437,299	872,499	1,095,260
<i>Infrastructure</i>											
Infrastructure - Roads	0	0	0	0	0	0	778,117	0	778,117	1,073,005	1,095,110
Infrastructure - Drainage	0	0	0	0	0	50,000	509,090	0	559,090	202,425	247,500
Infrastructure - Parks & Ovals	0	0	0	0	0	0	0	0	0	0	50,000
	0	0	0	0	0	50,000	1,287,207	0	1,337,207	1,275,430	1,392,610
<b>Total acquisitions</b>	171,000	6,960	64,000	222,000	3,883	619,956	1,677,207	9,500	2,774,506	2,147,929	2,487,870

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	127,000	116,000	0	(11,000)	95,744	93,636	3,812	(5,920)	102,000	93,000	0	(9,000)
Health	0	0	0	0	20,838	14,546	0	(6,292)	22,000	14,500	0	(7,500)
Recreation and culture	9,000	15,000	6,000	0	0	0	0	0	0	0	0	0
Transport	103,500	98,000	21,000	(26,500)	130,179	118,088	8,718	(20,809)	165,000	120,000	1,000	(46,000)
Economic services	0	0	0	0	0	0	0	0	75,000	0	0	(75,000)
	239,500	229,000	27,000	(37,500)	246,761	226,270	12,530	(33,021)	364,000	227,500	1,000	(137,500)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Land - freehold land	0	0	0	0	0	0	0	0	75,000	0	0	(75,000)
Plant and equipment	239,500	229,000	27,000	(37,500)	246,761	226,270	12,530	(33,021)	289,000	227,500	1,000	(62,500)
	239,500	229,000	27,000	(37,500)	246,761	226,270	12,530	(33,021)	364,000	227,500	1,000	(137,500)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - Roads

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
20,951	20,951	18,620
	0	0
46,057	46,057	46,060
49,238	49,237	48,900
65,392	65,392	65,370
273,108	273,107	263,163
15,358	15,357	15,296
827,346	827,345	817,760
2,135,000	2,050,444	2,136,240
152,281	152,280	140,785
376,335	376,334	368,800
3,961,066	3,876,504	3,920,994
1,434,970	1,434,970	1,490,360
45,424	45,424	42,000
396,110	396,110	380,000
2,084,562	2,000,000	2,008,634
3,961,066	3,876,504	3,920,994

SIGNIFICANT 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.

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

Buildings	5 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	5 to 50 years
seal	
- bituminous seals	5 to 50 years
- asphalt surfaces	5 to 50 years
Gravel roads	
formation	not depreciated
pavement	7 to 15 years
Formed roads (unsealed)	
formation	not depreciated
pavement	5 to 50 years
Bridges	40 to 55 years
Footpaths	40 to 65 years
Drainage	40 to 60 years
Other Infrastructure	20 to 50 years

DEPRECIATION (CONTINUED)

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.

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.

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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget	2019/20	2019/20	2019/20	Budget	Actual	2018/19	2018/19	2018/19	Actual	Budget	2018/19	2018/19	2018/19	Budget
	Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2020	Principal 1 July 2018	Actual New loans	Actual Principal repayments	Actual Interest repayments	Principal outstanding 30 June 2019	Principal 1 July 2018	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2019
		\$	\$	\$	\$		\$	\$	\$			\$	\$	\$	\$
<b>Housing</b>															
Loan 3 - Construct House	0	272,000	12,341	2,747	259,659	0	0	0	0	0	0	272,000	0	0	272,000
<b>Recreation and culture</b>															
Loan 2 - Solar Panels	18,296	0	18,296	331	0	36,157	0	17,861	765	18,296	36,157	0	17,681	765	18,476
<b>Economic services</b>															
Loan 1 - Caravan Park	52,424	0	52,424	949	0	103,607	0	51,183	2,190	52,424	103,607	0	51,183	2,190	52,424
	70,720	272,000	83,061	4,027	259,659	139,764	0	69,044	2,955	70,720	139,764	272,000	69,998	2,955	342,900

All borrowing repayments will be financed by general purpose revenue.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Loan 3 - Construct Hous WATC		Debenture	10	2.02%	\$ 272,000	\$ 39,603	\$ 272,000	\$ 0
					272,000	39,603	272,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	300	0
<b>Total amount of credit unused</b>	5,000	5,300	5,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	259,659	70,720	342,900

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave	113,319	2,266	0	115,585	110,813	2,506	0	113,319	110,813	2,763	0	113,576
Plant Replacement	6,179	124	0	6,303	6,042	137	0	6,179	6,042	151	0	6,193
Housing	224,115	4,482	0	228,597	219,159	4,956	0	224,115	219,159	5,464	0	224,623
Council Housing	3,604	72	0	3,676	140,428	3,176	(140,000)	3,604	140,428	3,501	(140,000)	3,929
Transport Infrastructure	756,794	15,136	0	771,930	733,922	22,872	0	756,794	733,921	18,298	0	752,219
Sports Facility Replacement	86,429	11,728	0	98,157	64,758	21,671	0	86,429	64,757	21,614	0	86,371
Bowls Sporting Club Facility Replacement	12,148	6,243	0	18,391	6,000	6,148	0	12,148	6,000	6,150	0	12,150
Cricket Sporting Club Facility Replacement	9,079	6,182	0	15,261	3,000	6,079	0	9,079	3,000	6,075	0	9,075
Football Sporting Club Facility Replacement	11,661	6,233	0	17,894	7,000	4,661	0	11,661	7,000	6,175	0	13,175
Hockey Sporting Club Facility Replacement	12,148	6,243	0	18,391	6,000	6,148	0	12,148	6,000	6,150	0	12,150
Netball Sporting Club Facility Replacement	12,138	6,243	0	18,381	6,000	6,138	0	12,138	6,000	6,150	0	12,150
Squash Sporting Club Facility Replacement	375	1,008	0	1,383	0	375	0	375	0	0	0	0
Tennis Sporting Club Facility Replacement	12,138	6,243	0	18,381	6,000	6,138	0	12,138	6,000	0	0	6,000
	1,260,127	72,203	0	1,332,330	1,309,122	91,005	(140,000)	1,260,127	1,309,120	82,491	(140,000)	1,251,611



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**7. CASH BACKED RESERVES (CONTINUED)**

**(b) Cash Backed Reserves - Purposes**

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Long Service Leave	Ongoing	To fund long service leave requirements
Plant Replacement	Ongoing	To fund purchase of major plant
Housing	Ongoing	To fund construction of new joint venture housing
Council Housing	Ongoing	To fund construction of housing for Council staff
Transport Infrastructure	Ongoing	To fund the replacement of road infrastructure network within the Shire
Sports Facility Replacement	Ongoing	To fund the replacement of sporting playing surfaces and facilities within the Shire
Bowls Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Bowling Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
Cricket Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Cricket Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
Football Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Football Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
Hockey Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Hockey Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
Netball Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Netball Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
Squash Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Squash Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
Tennis Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Tennis Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**8. FEES & CHARGES REVENUE**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Governance	545	888	290
General purpose funding	4,600	5,371	3,800
Law, order, public safety	5,700	5,137	3,500
Health	52,870	51,143	55,300
Education and welfare	2,500	2,441	2,400
Housing	162,900	156,155	162,500
Community amenities	140,400	135,188	139,270
Recreation and culture	54,055	50,703	54,700
Transport	47,000	46,448	32,000
Economic services	183,500	159,012	155,100
Other property and services	187,000	177,699	254,000
	<b>841,070</b>	<b>790,185</b>	<b>862,860</b>

**9. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

Governance	57,700	57,755	66,100
General purpose funding	1,229,510	2,456,895	1,117,610
Law, order, public safety	23,700	29,116	22,250
Health	100	21,011	4,600
Education and welfare	140	135	0
Housing	9,500	20,341	8,100
Community amenities	4,000	4,491	1,200
Recreation and culture	153,342	18,938	35,510
Transport	256,475	283,003	239,551
Economic services	26,500	7,586	7,100
Other property and services	10,800	29,868	14,000
	<b>1,771,767</b>	<b>2,929,139</b>	<b>1,516,021</b>

**Non-operating grants, subsidies and contributions**

Recreation and culture	76,732	61,386	0
Transport	942,370	1,059,463	858,256
	<b>1,019,102</b>	<b>1,120,849</b>	<b>858,256</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	25,203	36,133	32,491
- Other funds	26,775	25,087	22,950
Other interest revenue (refer note 1b)	14,300	14,860	14,850
	66,278	76,080	70,291
<b>(b) Other revenue</b>			
Other	59,000	56,352	55,000
	59,000	56,352	55,000
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	26,000	24,700	25,000
Other services	2,000	2,115	5,000
	28,000	26,815	30,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	4,027	2,955	2,955
	4,027	2,955	2,955
<b>(e) Elected members remuneration</b>			
Meeting fees	15,000	13,941	15,000
President's allowance	14,140	14,000	14,000
Deputy President's allowance	3,535	3,500	3,500
Travelling expenses	3,000	1,064	3,000
Telecommunications allowance	9,500	3,500	5,500
	45,175	36,005	41,000
<b>(f) Write offs</b>			
General rate	150	161	300
	150	161	300

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS**

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

**12. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. TRUST FUNDS**

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Factory Unit & Housing Bonds	11,418	3,000	(3,000)	11,418
Fundraising	300	0	(300)	0
Kwolyin Progress Association	501	0	0	501
Sale of Land Deposits	1,000	0	0	1,000
Bruce Rock Museum	34	0	0	34
Nomination Deposits	0	240	(240)	0
Overpayment of Rates	120	0	0	120
Community Rec Centre	25	0	0	25
Tidy Towns	1,513	0	0	1,513
Vietnam Veterans	7,541	0	0	7,541
Wind Up	125	0	(125)	0
Wheatbelt Women	7,839	0	0	7,839
	<b>30,416</b>	<b>3,240</b>	<b>(3,665)</b>	<b>29,991</b>



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**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.

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a 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.

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**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.

**REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of Bruce Rock adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Bruce Rock has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	61,386	61,386
Adjustment to retained surplus from adoption of AASB 15	0	(61,386)	61,386

**INCOME FOR NOT-FOR-PROFIT ENTITIES**

The Shire of Bruce Rock has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Bruce Rock has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	0	6,638	(6,638)
Adjustment to retained surplus from adoption of AASB 1058		(6,638)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Bruce Rock. When the taxable event occurs the financial liability is extinguished and the Shire of Bruce Rock recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Bruce Rock to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Bruce Rock of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	
Adjustment to retained surplus from adoption of AASB 15	(61,386)
Adjustment to retained surplus from adoption of AASB 1058	(6,638)
Retained surplus - 01/07/2019	(68,024)

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

16. DETAILED ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Programme	Reporting program				2019-20 Budget total
	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructure	
	\$	\$	\$	\$	\$
<b><u>Governance</u></b>					
J04204 Upgrade electricla compliance at Admin Building	13,000				13,000
J04206 Purchase Photocopier		8,000			8,000
J04202 Purchase Plant (BK1) - Changeover X 2			105,000		105,000
J04203 Purchase Plant (BK2) - Changeover X 1			45,000		45,000
	13,000	8,000	150,000	-	171,000
<b><u>Law, Order &amp; Public Safety</u></b>					
J52401 Construct New Dog Pound	6,960				6,960
	6,960	-	-	-	6,960
<b><u>Health</u></b>					
J07313 Elctrical compliance upgrade at Medical Centre	37,000				37,000
J07302 Install Aircon into Medical Centre	9,000				9,000
J07308 Upgrade Server and Computers at Medical Centre		18,000			18,000
	46,000	18,000	-	-	64,000
<b><u>Housing</u></b>					
J09301 Construct Second Residence on Curlew Drive	222,000				222,000
	222,000	-	-	-	222,000
<b><u>Community Amenities</u></b>					
J10303 Finish Entry Statement for Curlew Drive	3,883				3,883
	3,883	-	-	-	3,883
<b><u>Recreation &amp; Culture</u></b>					
<b><u>Recreation Centre</u></b>					
J11347 Drainage Works at Rec Centre				50,000	50,000
J11348 Entry Statement for Rec Centre	20,000				20,000
Power Upgrade to Rec Centre	175,500				175,500
Lighting for Hockey Turf	241,706				241,706
Purchase Turf Cleaner for BK Hockey Turf (50% contribution from hockey club)			35,000		35,000
J11350 New Projector for Shire Hall		6,350			6,350
Electric Line Marker for Oval			2,400		2,400
Mower for Oval			42,000		42,000
Mower for Cricket Wicket			7,000		7,000
<b><u>Aquatic Centre</u></b>					
New staircase for pool slide access	22,000				22,000
Repaint entry structure in new logo colours	6,000				6,000
Replace shade sails at Pool	12,000				12,000
	477,206	6,350	86,400	50,000	619,956
<b><u>Transport</u></b>					
<b><u>Plant</u></b>					
Water Truck - Second Hand			105,000		105,000
Front End Loader			285,000		285,000
<b><u>Council Funded Capital Renewal</u></b>					
Kerb Replacement in Townsite				37,091	37,091
CBD Revitalisation - Johnson Street				70,000	70,000
<b><u>Regional Road Group</u></b>					
Black Spot Lawrie Road Intersection with Cumminin Raod				45,787	45,787
RC176 Regional Road Group - Bruce Rock Narembeen Rd				461,564	461,564
					-

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

16. DETAILED ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Programme	Reporting program				2019-20 Budget total
	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructu re	
	\$	\$	\$	\$	\$
<u>Roads to Recovery</u>					
Bees Road (resheet)				65,520	65,520
Kwolyin South Road (resheet)				48,587	48,587
Yerrapin Boundary Rd (resheet)				52,710	52,710
Lawrie Rd (resheet)				35,811	35,811
Carger Road (resheet)				43,499	43,499
Belka East Road (reseal)				31,554	31,554
Cumminin Road (reseal)				49,070	49,070
Erikin South Road (reseal)				22,432	22,432
Bruce Rock East Road (reseal)				49,070	49,070
McGellin Road (resheet)				36,272	36,272
<u>Bridges - Replace with Culverts</u>					
BR020 Cole Road				71,492	71,492
BR040 Belka West Road				87,242	87,242
BR075 Old Beverley Road				49,412	49,412
<u>Council Funded Drainage Works</u>					
Concrete Open Drain				30,094	30,094
	-	-	390,000	1,287,207	1,677,207
<u>Economic Services</u>					
J13801 Installation of Interpretive Signage & Picnic Facilities at Bru	9,500				9,500
	9,500	0	0	0	9,500
					-
<b>Total acquisitions</b>	<b>778,549</b>	<b>32,350</b>	<b>626,400</b>	<b>1,337,207</b>	<b>2,774,506</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

17. DETAILED DISPOSAL OF ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	Net book	Sale	2019-20 Budget	
	value	proceeds	Profit	Loss
	\$	\$	\$	\$
<b>By Program</b>				
<b><u>Governance</u></b>				
BK 1 - CEO Vehicle	50,000	47,000	0	(3,000)
BK 1 - CEO Vehicle	50,000	47,000	0	(3,000)
BK 2 - DCEO Vehicle	27,000	22,000	0	(5,000)
<b><u>Transport</u></b>				
Ride on Mower	9,000	15,000	6,000	
BK06 - Front End Loader	43,000	60,000	17,000	
BK792 - Workshop Ute	6,000	10,000	4,000	
BK237 - Truck	8,000	4,000		(4,000)
BK238 - Truck	6,500	4,000		(2,500)
BK014 - Roller	40,000	20,000		(20,000)
	<b>239,500</b>	<b>229,000</b>	<b>27,000</b>	<b>(37,500)</b>
<b>By Class</b>				
<b><u>Property, Plant and Equipment</u></b>				
Plant and equipment	239,500	229,000	27,000	37,500
	<b>239,500</b>	<b>229,000</b>	<b>27,000</b>	<b>37,500</b>

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
<b>GENERAL PURPOSE FUNDING</b>							
Property Information Request	Rate Enquiry Fee	Each	\$71.00	\$64.55	\$6.45	\$71.00	031316
	Orders & Requisition Requests	Each	\$71.00	\$64.55	\$6.45	\$71.00	031316
	Rate Enquiry and Orders & Requisition Requests	Each	\$118.00	\$107.27	\$10.73	\$118.00	031316
	Enquiries not of a general nature requiring research	Hour	\$67.10	\$61.00	\$6.10	\$67.10	031316
	Certificate of Title Searches through Landgate	Each Title	\$45.10	\$41.00	\$4.10	\$45.10	031316
Rate Instalments	Instalment Administration Fee for 2 Payment Plan (\$10.50 per notice x 1)	Per Notice	\$10.70	\$10.70		\$10.70	031309
	Instalment Administration Fee for 4 Payment Plan (\$10.50 per notice x 3)	Per Notice	\$32.10	\$32.10		\$32.10	031309
Copy of Rate Notice	Re-print Copy of Rate Notice	Each	\$14.00	\$12.73	\$1.27	\$14.00	042307
Dishonoured Cheque Recovery Fee	Cost to recover dishonoured cheque fee	Each	Cost + 20%				032312
Full Rate Book	Printed or Electronic	Each	\$130.50	\$118.64	\$11.86	\$130.50	031316
Photocopying	- 5 A4 pages per school aged child for assignments	5 Pages	No Charge				
Elections	Sale of Electoral Rolls (Paper or Electronic)	Each	\$74.00	\$67.27	\$6.73	\$74.00	042306
History Books	- Bruce Rock Local History Book (Hard Cover)	Each	\$17.00	\$15.45	\$1.55	\$17.00	042309
	- Bruce Rock Local History Book (Leather Cover)	Each	\$30.00	\$27.27	\$2.73	\$30.00	042309
	- Bruce Rock School History Books	Each	\$6.00	\$5.45	\$0.55	\$6.00	042309
Postage of History Books	- Local History Book (WA destination)	Each	\$10.00	\$9.09	\$0.91	\$10.00	042309
	- Local History Book (outside WA destination)	Each	\$10.00	\$9.09	\$0.91	\$10.00	042309
	- School History Book	Each	\$6.00	\$5.45	\$0.55	\$6.00	042309
Sale of Shire Merchandise	Hats	Each	\$10.00	\$9.09	\$0.91	\$10.00	042310
	Stubbie Holders	Each	\$8.00	\$7.27	\$0.73	\$8.00	042310
	Water Bottles	Each	\$20.00	\$18.18	\$1.82	\$20.00	042310
	Coffee Mugs	Each	\$15.00	\$13.64	\$1.36	\$15.00	042310
Freedom of Information	<i>Charges as per the Freedom of Information Act</i>						
	Application Fee	Per Application	\$30	\$30.00		\$30.00	042317
	Access time supervised by staff	Hour	\$30	\$30.00		\$30.00	042317
	Photocopy staff time	Hour	\$30	\$30.00		\$30.00	042317
	Photocopy	Page	\$0.20	\$0.20		\$0.20	042317
	Transcribing from tape, film or computer	Hour	\$30	\$30.00		\$30.00	042317
	Duplicating a tape, film or computer information	Per Application	Actual Cost				042317
	Delivery, packing and postage	Per Application	Actual Cost				042317
	Advance Deposits	Per Application	25%				042317
<b><i>If the estimated fees are greater than \$25, then applicant is given 30 days in which to respond if they wish to continue with application</i></b>							

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL	
<b>ANIMAL CONTROL</b>								
Dog Registration	Annual - Unsterilised or Dangerous	Dog Act 1976	\$50.00	\$50.00		\$50.00	052303	
	Annual (Pensioner) - Unsterilised	Dog Act 1976	\$25.00	\$25.00		\$25.00	052303	
	Annual - Sterilised	Dog Act 1976	\$20.00	\$20.00		\$20.00	052303	
	Annual (Pensioner) - Sterilised	Dog Act 1976	\$10.00	\$10.00		\$10.00	052303	
	Annual - After 31 May	Dog Act 1976	50% of Fee Payable					052303
	3 Years - Unsterilised	Dog Act 1976	\$120.00	\$120.00		\$120.00	052303	
	3 Years (Pensioner) - Unsterilised	Dog Act 1976	\$60.00	\$60.00		\$60.00	052303	
	3 Years - Sterilised	Dog Act 1976	\$42.50	\$42.50		\$42.50	052303	
	3 Years (Pensioner) - Sterilised	Dog Act 1976	\$21.25	\$21.25		\$21.25	052303	
	Lifetime - Unsterilised	Dog Act 1976	\$250.00	\$250.00		\$250.00	052303	
	Lifetime (Pensioner) - Unsterilised	Dog Act 1976	\$125.00	\$125.00		\$125.00	052303	
	Lifetime - Sterilised	Dog Act 1976	\$100.00	\$100.00		\$100.00	052303	
	Lifetime (Pensioner) - Sterilised	Dog Act 1976	\$50.00	\$50.00		\$50.00	052303	
	Registrations after 31 May	Dog Act 1976	50% of Fee Payable					052303
Registrations of Farm Working Dog	Dog Act 1976	25% of Fee Payable					052303	
Pound Fees	Surrender of Dog	Per Dog	\$76.50	\$69.55	\$6.95	\$76.50	052302	
	Impounding Fee	Per Dog	\$67.00	\$60.91	\$6.09	\$67.00	052302	
	Release Fee	Per Dog	\$41.00	\$37.27	\$3.73	\$41.00	052302	
	Daily Sustenance Fee	Per Day	\$19.50	\$17.73	\$1.77	\$19.50	052302	
Cat Registrations Fees	1 year	Cat Act 2012	\$20.00	\$20.00		\$20.00	052305	
	3 years	Cat Act 2012	\$42.50	\$42.50		\$42.50	052305	
	Life	Cat Act 2012	\$100.00	\$100.00		\$100.00	052305	
	Registrations after 31 May in any year - All registrations - 1 year only	Cat Act 2012	50% of Fee Payable					052305
	Pensioners - 50% of Fee Payable	Cat Act 2012	50% of Fee Payable					052305
	Fee for application for grant or renewal of approval to breed cats per breeding cat male or female	Cat Act 2012	\$100.00	\$100.00		\$100.00	052305	
Pound Fees	Surrender of Cat	Per Cat	\$76.50	\$69.55	\$6.95	\$76.50	052302	
	Impounding Fee	Per Cat	\$67.00	\$60.91	\$6.09	\$67.00	052302	
	Release Fee	Per Cat	\$41.00	\$37.27	\$3.73	\$41.00	052302	
	Daily Sustenance Fee	Per Day	\$19.50	\$17.73	\$1.77	\$19.50	052302	
Microchipping of Dog or Cat	Microchipping of Dog or Cat by Ranger	Per Animal	Actual Cost				052306	
	Pensioner or Healthcare Card Holders	Per Animal	Actual Discount Cost				052306	

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
<b>HEALTH</b>							
Swimming Pool Inspection	Annual Inspection of private Swimming and/or spa pool	Building Regulations 2012	\$58.45	\$58.45		\$58.45	071307
Septic System	Application to construct or install an apparatus for the treatment of sewerage (septic system) per apparatus	Health (Miscellaneous Provisions) Act 1911	\$118.00	\$118.00		\$118.00	071303
	Fee for the grant of a permit to use an apparatus per apparatus inclusive of inspection of authorised installation	Health (Miscellaneous Provisions) Act 1911	\$118.00	\$118.00		\$118.00	071303
	Local government report fee for applications submitted to the Health Department of WA	Health (Miscellaneous Provisions) Act 1911	\$129.80	\$118.00	\$11.80	\$129.80	071303
	Health Department of WA application fee with a local government report	Health (Miscellaneous Provisions) Act 1911	\$66.00	\$66.00		\$66.00	071303
	Health Department of WA application fee without a local government report	Health (Miscellaneous Provisions) Act 1911	\$110.00	\$110.00		\$110.00	071303
Food Premises	Receival of written notification in respect of food premises to conduct a food business to a local govt	Per Premises	\$60.00	\$60.00		\$60.00	071306
	Registration of a food premises business	Per Premises	\$165.00	\$165.00		\$165.00	071306
	Inspection pursuant to Food Act 2008 - food premises inspection	Per Premises	\$104.50	\$95.00	\$9.50	\$104.50	071306
	Notification by a Registered Food Business to operate at a location other than the principal address of the Registered Food Business (Mobile food vendor, event caterer and the like)	Per Food Business	\$10.00	\$10.00		\$10.00	071306
Lodging House	Registration of lodging house inclusive of inspection	Per Premises	\$104.50	\$95.00	\$9.50	\$104.50	071306
Local Law Activities on Thoroughfares and Trading in Thoroughfares and Public Places	Removal of Abandoned Trolley - As per Local Law Activities on Thoroughfares and Trading in Thoroughfares and Public Places		Actual Cost				071306
	Application for Permit	Per Permit	\$55.00	\$50.00	\$5.00	\$55.00	071306
Dental Surgery Rent	Monthly rental of Dental Surgery	Monthly	\$757.00	\$688.18	\$68.82	\$757.00	072302
Daily Rental of Consult Room at Medical Centre (Non Doctor)	Daily Rental of Medical Consult Room	Daily	\$110.00	\$100.00	\$10.00	\$110.00	073302
Instant Drug Testing	Conducted at Medical Centre	Per Test	\$66.00	\$60.00	\$6.00	\$66.00	073305
Hire of Consult Room for Female GP	Daily Rental of Medical Consult Room	Daily	\$220.00	\$200.00	\$20.00	\$220.00	073302
Cleaning of Infant Health Nurse's Rooms	WA Country Health	Annual (Inv Quarterly)	\$3,162.00	\$2,874.55	\$287.45	\$3,162.00	074302



**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
<b>EDUCATION &amp; WELFARE</b>							
Rental of Playgroup Building - Butcher	Bruce Rock Playgroup	1/2 Yearly	\$330.00	\$300.00	\$30.00	\$330.00	081301
Occasional Use of Playgroup Building -		Per Use	\$14.30	\$13.00	\$1.30	\$14.30	081301
Rental of Consult Room in Settlers	Physiotherapist	Daily	\$85.75	\$77.95	\$7.80	\$85.75	082302
Rental of Senior Citizens Building	Bruce Rock Senior Citizens Association		No Charge				
Rental of Daycare Building	Bruce Rock Daycare Centre	Monthly	\$175.50	\$159.55	\$15.95	\$175.50	083301
Men's Shed			No Charge				
<b>HOUSING</b>							
Singles Housing	McDonald Court, Johnson St	Weekly	\$112.00	\$112.00		\$112.00	092301
	Farrall Court, Farrall St	Weekly	\$112.00	\$112.00		\$112.00	092302
Joint Venture Housing	53 Dampier St	Weekly	\$150.00	\$150.00		\$150.00	093301
	43 Westral St	Weekly	\$150.00	\$150.00		\$150.00	093301
	57 Westral St	Weekly	\$150.00	\$150.00		\$150.00	093301
GROH Rentals	61 Westral St (GROH * Fixed for Term of Lease)	Monthly	As per Lease				093302
	117 Noonajin Rd (GROH * Fixed for Term of Lease)	Monthly	As per Lease				093302
	21 Collier St (GROH * Fixed for Term of Lease)	Monthly	As per Lease				093302
Other Rentals	60 Westral St (Chemist)	Weekly	\$77.00	\$77.00		\$77.00	093303
	60 Dampier St	Weekly	\$296.00	\$296.00		\$296.00	093303
	23 Collier St	Weekly	\$296.00	\$296.00		\$296.00	093303
Staff Housing	Dunstall St (Rec Centre Manager)	Weekly	\$64.00	\$64.00		\$64.00	094301
	39 Westral St	Weekly	\$81.00	\$81.00		\$81.00	094301
	12 Buller Road (Pool Manager)	Weekly	\$92.00	\$92.00		\$92.00	094301
Cleaning Charge on Vacating Property	Charge per hour if property not cleaned prior to vacating	Per Hour	\$51.00	\$46.36	\$4.64	\$51.00	093305

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
<b>COMMUNITY AMENITIES</b>							
Kerbside Rubbish Collection Fees	Refuse Collection	Annual	\$287.00	\$287.00		\$287.00	101301
	Pensioner	Annual	\$143.50	\$143.50		\$143.50	101300
	Senior	Annual	\$215.25	\$215.25		\$215.25	101300
	** Annual fee is for pickup of one bin per week						
	** Extra bins, incur extra collection fee per bin						
Kerbside Recycling Fees	Recycling Collection	Annual	\$115.00	\$115.00		\$115.00	101307
	Pensioner	Annual	\$57.50	\$57.50		\$57.50	101308
	Senior	Annual	\$86.25	\$86.25		\$86.25	101308
	** Annual fee is for pickup of one bin per week						
	** Extra bins, incur extra collection fee per bin						
Sale of Rubbish Bins	Sale of Mobile Garbage Bin 240L	Per Bin	\$140.25	\$127.50	\$12.75	\$140.25	101303
Disposal Fees for Refuse Site (For Waste Generated in the Shire of Bruce Rock Only)	Bulk Commercial/Industrial inert waste - per m3	Per m <sup>3</sup>	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Bulk Demolition waste - per m3	Per m <sup>3</sup>	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Wrapped Asbestos Waste - per m3	Per m <sup>3</sup>	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Wrapped Asbestos contaminated soil - per m3	Per m <sup>3</sup>	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Administration and supervision charge for observing waste disposal & statutory recording	Per delivery	\$47.00	\$42.73	\$4.27	\$47.00	
Vehicle Impounding Fee	Includes collection of vehicle from roadside and impounding fee	Per Vehicle	\$330.00	\$300.00	\$30.00	\$330.00	101309
	Storage of vehicle	Per Day	\$23.00	\$20.91	\$2.09	\$23.00	101309
Disposal of Liquid Waste		Per litre	\$0.02	\$0.02	\$0.002	\$0.022	101306
Cemetery	On application for an "Order for Burial", the following fees shall be payable in advance:						
	Grave preparation and burial fee (During weekday)		\$910.00	\$827.27	\$82.73	\$910.00	102301
	Grave preparation and burial fee (During weekend or Public Holiday)		\$1,613.00	\$1,466.36	\$146.64	\$1,613.00	102301
	Order for Burial - Offsite Application		\$182.00	\$165.45	\$16.55	\$182.00	102301
	2nd Interment in existing Grave		\$910.00	\$827.27	\$82.73	\$910.00	102301
	For each interment without due notice (less than 24hrs)		\$243.00	\$220.91	\$22.09	\$243.00	102301
	Permission for exhumation		\$182.00	\$165.45	\$16.55	\$182.00	102301
	Re-opening grave for exhumation		\$455.00	\$413.64	\$41.36	\$455.00	102301
	Re-interment in new grave after exhumation		\$910.00	\$827.27	\$82.73	\$910.00	102301
	Disposal of Ashes	Permission for interment of ashes in family grave		\$60.00	\$54.54	\$5.45	\$59.99
Placement of Ashes in Niche Wall (Only to be carried out by Shire Staff) (Does Not include Plaque)			\$121.00	\$110.00	\$11.00	\$121.00	102303
Reservations in Niche Wall			\$36.00	\$32.73	\$3.27	\$36.00	102303
Niche Wall Plaque			Actual Cost				102303
Grave Site for Disposal of Ashes (does not include labour to make site suitable)			\$182.00	\$165.45	\$16.55	\$182.00	102302
Grant of Right of Burial (Reservation)	Grant of Right of Burial		\$36.00	\$32.73	\$3.27	\$36.00	102301
	Copy of Grant of Right of Burial		\$30.00	\$27.27	\$2.73	\$30.00	102305
Miscellaneous	For permission to erect a headstone or monument		\$61.00	\$55.45	\$5.55	\$61.00	102305
	Undertaker's Annual License Fee		\$121.00	\$110.00	\$11.00	\$121.00	102305
	Single Funeral Permit Fee		\$36.00	\$32.73	\$3.27	\$36.00	102304

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
<b>RECREATION &amp; CULTURE</b>							
Amphitheatre	Includes stage & kitchen	Per Day	\$186.50	\$169.55	\$16.95	\$186.50	111304
	Sound equipment (Outside Hire)	Per Day	\$343.00	\$311.82	\$31.18	\$343.00	111304
	Kitchen	Per Day	\$45.00	\$40.91	\$4.09	\$45.00	111304
	Casual Hire	Per Hour	\$11.25	\$10.23	\$1.02	\$11.25	111304
Shire Hall	Hall Complete (Bar & Kitchen & Projector Equipment) - no set up	Per Day	\$225.00	\$204.55	\$20.45	\$225.00	113301
	Hire of Hall Only	Per Day	\$112.50	\$102.27	\$10.23	\$112.50	113301
	Hire for Funeral (Includes chair set up)	Per Day	\$225.00	\$204.55	\$20.45	\$225.00	113301
	Supper or Meeting Room	Per Day	\$45.00	\$40.91	\$4.09	\$45.00	113301
	Supper Room or Meeting Room & Kitchen	Per Day	\$65.50	\$59.55	\$5.95	\$65.50	113301
	Casual Hire	Per Hour	\$11.25	\$10.23	\$1.02	\$11.25	113301
	Food Warmer for Kitchen	Per Day	\$109.00	\$99.09	\$9.91	\$109.00	113301
	Hire of Chairs from Shire Hall	Per Chair	\$2.00	\$1.82	\$0.18	\$2.00	113301
	Hire of Trestle Tables from Shire Hall	Per Trestle	\$6.15	\$5.59	\$0.56	\$6.15	113301
	Bond for Function With Alcohol	Per Event	\$200.00	\$200.00		\$200.00	TRUST
	Bond for Function Without Alcohol	Per Event	\$100.00	\$100.00		\$100.00	TRUST
Bruce Rock Recreation Centre	Squash Courts	Per Hour	\$9.20	\$8.36	\$0.84	\$9.20	113307
	Old Trestles each	Per Trestle	\$6.15	\$5.59	\$0.56	\$6.15	113307
	Green Chairs each	Per Chair	\$2.00	\$1.82	\$0.18	\$2.00	113307
	Hire of Oval	Daily	\$158.00	\$143.64	\$14.36	\$158.00	113307
	Bond for Use of Oval (Refunded after use if undamaged)	Per Event	\$1,320.00	\$1,320.00		\$1,320.00	TRUST
	Hire of Indoor Basketball Arena	Daily	\$214.50	\$195.00	\$19.50	\$214.50	113307
	Hire of Indoor Basketball Court - Non-commercial	Hourly	\$14.30	\$13.00	\$1.30	\$14.30	113307
	Hire of Indoor Basketball Court - Commercial	Hourly	\$25.50	\$23.18	\$2.32	\$25.50	113307
	Hire of Grass Playing Field (Marking Required) - Daytime other than Bruce Rock Sporting Teams	Daily per playing field	\$214.50	\$195.00	\$19.50	\$214.50	113307
	Hire of Grass Playing Field (Marking Required) - With Lights other than Bruce Rock Sporting Teams	Daily per playing field	\$268.00	\$243.64	\$24.36	\$268.00	113307
Penalty for Preparation of Field for sporting event without notice of cancellation	Penalty	\$100.00	\$90.91	\$9.09	\$100.00	113307	
Annual Usage Fees for Facilities at the Bruce Rock Recreation Centre	Bowling Club	Annual	\$1,856.00	\$1,687.27	\$168.73	\$1,856.00	113307
	Cricket Club	Annual	\$1,856.00	\$1,687.27	\$168.73	\$1,856.00	113305
	Football Club	Annual	\$2,474.00	\$2,249.09	\$224.91	\$2,474.00	113303
	Hockey Club	Annual	\$1,856.00	\$1,687.27	\$168.73	\$1,856.00	113304
	Netball Club	Annual	\$1,856.00	\$1,687.27	\$168.73	\$1,856.00	113307
	Squash Club	Annual	\$1,235.00	\$1,122.73	\$112.27	\$1,235.00	113306
	Tennis Club	Annual	\$1,856.00	\$1,687.27	\$168.73	\$1,856.00	113307

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
Leases for Other Recreation Facilities	Equestrian Lease (Mitchell Street)	Annual	\$880.00	\$800.00	\$80.00	\$880.00	113310
	Pony Club	Annual	\$336.00	\$305.45	\$30.55	\$336.00	113310
Bruce Rock District Club	Bruce Rock District Club	Monthly	\$645.00	\$586.36	\$58.64	\$645.00	131315
Bruce Rock Aquatic Centre Daily Admissions	Adult	Per Day	\$4.50	\$4.09	\$0.41	\$4.50	114302
	Child (4 Years & younger free if wears RLSA Wrist Band)	Per Day	\$2.50	\$2.27	\$0.23	\$2.50	114302
	Pensioner	Per Day	\$2.50	\$2.27	\$0.23	\$2.50	114302
	Student	Per Day	\$2.50	\$2.27	\$0.23	\$2.50	114302
	Spectator	Per Day	\$2.50	\$2.27	\$0.23	\$2.50	114302
Bruce Rock Aquatic Centre Season Tickets	Single Adult	Annual	\$165.50	\$150.45	\$15.05	\$165.50	114301
	Child	Annual	\$77.50	\$70.45	\$7.05	\$77.50	114301
	Family	Annual	\$275.50	\$250.45	\$25.05	\$275.50	114301
	Single Pensioner	Annual	\$77.50	\$69.09	\$6.91	\$76.00	114301
	Pensioner Family	Annual	\$179.50	\$163.18	\$16.32	\$179.50	114301
	Single Adult Monthly Pass	Per Month	\$50.00	\$45.45	\$4.55	\$50.00	114301
Private Hire of Pool	Until 10pm for evening provided Pool Supervisor available (No Entry Fee Charges)	Per Night	\$278.50	\$253.18	\$25.32	\$278.50	114303
Gymnasium	Initial Gym Membership Fee (Including Card which is non refundable)		\$75.00	\$68.18	\$6.82	\$75.00	114304
	Renewal of Gym Membership	Annual	\$55.00	\$50.00	\$5.00	\$55.00	114304
	Replacement Gym Card	Per Card	\$25.00	\$22.73	\$2.27	\$25.00	114304
	Monthly Gym Membership	Per Month	\$25.00	\$22.73	\$2.27	\$25.00	114304
Hydrotherapy Pool	Residents of the Shire of Bruce Rock	Per Visit	\$5.00	\$4.50	\$0.50	\$5.00	114310
	Non-Residents	Per Visit	\$10.00	\$9.00	\$1.00	\$10.00	114310
	Pensioner Concession of 50% (must show Concession Card)	Per Visit	\$5.00	\$4.50	\$0.50	\$5.00	114310
Library	Replacement of Library Card	Per Card	\$6.00	\$5.45	\$0.55	\$6.00	115301
	Replacement of Lost Library Book - Minimum	Per Book	\$20.00	\$18.18	\$1.82	\$20.00	115302
	Replacement of Lost Library Book - Over \$20	Per Book		Actual Cost			115302

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
<b>TRANSPORT</b>							
Vehicle Inspection Fees	(Charges in accordance with Department of Transport's Licensing Fees & Charges)						
Light vehicles (MRC 4,500kg or less)	Any other light vehicle	Initial examination fee	\$130.90	\$130.90		\$130.90	122302
		Re-examination fee	\$100.10	\$100.10		\$100.10	122302
	Caravan and trailer(without brakes), motorcycle, motor carrier	Initial examination fee	\$115.45	\$115.45		\$115.45	122302
		Re-examination fee	\$94.60	\$94.60		\$94.60	122302
Heavy vehicles (MRC over 4,500kg)		Initial examination fee	\$189.15	\$189.15		\$189.15	122302
		Re-examination fee	\$136.20	\$136.20		\$136.20	122302
Minor examination fee	Verification of vehicle details only	General examination fee	\$100.10	\$100.10		\$100.10	122302
Inspection of Vehicle Onsite	Workshop Manager to inspect vehicle on site	Per hour	\$102.00	\$92.73	\$9.27	\$102.00	122304

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
<b>ECONOMIC SERVICES</b>							
Caravan Park	Powered Sites	Per Night	\$30.00	\$27.27	\$2.73	\$30.00	131301
	Powered sites	Per Week (seven nights)	\$150.00	\$136.36	\$13.64	\$150.00	131301
	Backpackers Units	Per Night	\$22.00	\$20.00	\$2.00	\$22.00	131301
	Camp Site/Tents	Per Person Per Night	\$10.00	\$9.09	\$0.91	\$10.00	131301
	Self-Contained Unit - Single Occupancy per night	Single Person Per Night	\$115.00	\$104.55	\$10.45	\$115.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
	Self-Contained Unit - Double Occupancy per night	Double (2 people) Per Night	\$135.00	\$122.73	\$12.27	\$135.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
	Self-Contained Unit- Extra person per night (Max extras - 2)	Per Person Per Night	\$15.00	\$13.64	\$1.36	\$15.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
	Cancellation fee - if cancelled less than 24 hours prior to booking			1 Nights Accommodation Fee			131303
	Excess Cleaning Charge - per Half Hour	To clean unit if left in untidy/clean manner		\$35.00	\$31.82	\$3.18	\$35.00
Community Bus	Includes Mileage & Fuel for Residents and Community Groups in Shire of Bruce Rock	Per Km	\$0.88	\$0.80	\$0.08	\$0.88	132301
	Includes Mileage & Fuel for Residents and Community Groups outside of Shire of Bruce	Per Km	\$1.28	\$1.16	\$0.12	\$1.28	132301
	Cleaning Fee	Per Hour	\$51.00	\$46.36	\$4.64	\$51.00	132301
	Penalty for Non-Cancellation Advice or for not returning bus or keys by end of booking	Per Booking	\$100.00	\$90.91	\$9.09	\$100.00	132301

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
Planning Fees	1. Determination of a Development Application (other than Extractive Industry) where the estimated cost of development is -						
	(a) not more than \$50,000		\$147.00	\$147.00	\$0.00	\$147.00	071304
	(b) more than \$50,000 but not more than \$500,000 0.32% of the estimated cost of development	0.32% of cost					071304
	(c) more than \$500,000 but not more than \$2.5M \$1,700 + 0.257% for every \$1 in excess of \$500,000						071304
	(d) more than \$2.5M but not more than \$5M \$7,161 + 0.206% for every \$1 in excess of \$2.5M						071304
	(e) more than \$5M but not more than \$21.5M - \$12,633 + 0.123% for every \$1 in excess of \$5M						071304
	(f) more than \$21.5M		\$34,196.00	\$34,916.00		\$34,916.00	071304
	2 Determining an application to amend or cancel Development Approval		\$295.00	\$295.00		\$295.00	071304
	3 Determining a Development Application (other than for an Extractive Industry) where the development has commenced or been carried out. The fee in item 1 plus, by way of penalty, twice that fee.						071304
	4 Determining a development application for an Extractive Industry where the development has not commenced or has not been carried out		\$739.00	\$739.00		\$739.00	071304
	5 Determining a development application for an Extractive Industry where the development has commenced or been carried out - the fee in item 4 plus, by way of penalty, twice that fee						071304
	6 Providing a Subdivision Clearance for -						
	(a) not more than 5 lots	per lot	\$73.00	\$73.00		\$73.00	071304
	(b) more than 5 lots - \$35 per lot there after						071304
	(c) not more than 195 lots		\$7,393.00	\$7,393.00		\$7,393.00	071304
Written Planning Advice		\$73.00	\$73.00		\$73.00	071304	
Zoning Certificate		\$73.00	\$73.00		\$73.00	071304	
Fees for scheme amendments, structure plans, activity centre plans and local development plans	Director/Shire Planner		\$88.00	\$88.00		\$88.00	071304
	Manager/Senior Planner		\$66.00	\$66.00		\$66.00	071304
	Planning Officer		\$36.86	\$38.86		\$36.86	071304
	Other staff, eg CEO, DCEO, EHO		\$36.86	\$36.86		\$36.86	071304
	Administration Officer		\$30.20	\$30.20		\$30.20	071304
	All Applicants - Estimate payable in advance 33.3% of Time Cost						071304

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
Planning Fees (continued)							
Fees for Development Assessment Panels (DAP) applications	Director/Shire Planner		\$96.80	\$88.00	\$8.80	\$96.80	071304
	Manager/Senior Planner		\$72.60	\$66.00	\$6.60	\$72.60	071304
	Planning Officer		\$40.55	\$36.86	\$3.69	\$40.55	071304
	Other staff, eg CEO, DCEO, EHO		\$40.55	\$36.86	\$3.69	\$40.55	
	Administration Officer		\$33.22	\$30.20	\$3.02	\$33.22	071304
	All Applicants - Estimate payable in advance 33.3% of Time Cost						
Direct Costs (advertising, consultation procedures, statutory notices, technical resources and equipment and computer modelling, - environmental assessment, specialist advice and heritage assessment)	All Applicants - Estimate payable in advance		Actual Cost				071304
Building Regulation Fees	Certified application for a building permit-Building Classification 1a & 10 - 0.19% of the estimated value but not less than \$105.00		\$105.00	\$105.00		\$105.00	133301
	Certified application for a building permit-Building Classification 2 to class 9 - 0.09% of the estimated value but not less than \$105.00	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
	Uncertified application for a building - Building classification 1a & 10 - 0.32% of the value but not less than \$105.00	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
	Application to extend the time during which a Building Permit has effect	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
Demolition Permit	Demolition permit - Build classification 1a & 10 or Incidental Structure	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
	Demolition permit - Build classification 2 - 9 for each storey of the Building	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
	Application to extend the time during which a Demolition Permit has effect	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
Other Building Fees	Application for an Occupancy Permit for completed buildings		\$105.00	\$105.00		\$105.00	133301
	Application for an temporary occupancy Permit for incomplete buildings		\$105.00	\$105.00		\$105.00	133301
	Application for modification of an occupancy permit for additional use of a building on a temporary basis		\$105.00	\$105.00		\$105.00	133301
	Application for a replacement occupancy permit for permanent change of the building's use or classification		\$105.00	\$105.00		\$105.00	133301
	Application for an occupancy permit or building approval certificate for registration of strata scheme or plan of re-subdivision	Minimum \$115.00					133301
	\$10.80 for each strata unit covered by the application, but not less than \$115.00						



**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
Other Building Fees (continued)							
	Application for an occupancy permit for a building in respect of which unauthorised work has been done  0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00	Minimum \$105.00					133301
	Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done  0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00	Minimum \$105.00					133301
	Application to replace an occupancy permit for an existing building		\$105.00	\$105.00		\$105.00	133301
	Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done		\$105.00	\$105.00		\$105.00	133301
	Application for approval of battery powered smoke alarms		\$179.40	\$179.40		\$179.40	133301
	Application to extend the time during which an occupancy permit or building approval certificate has effect		\$105.00	\$105.00		\$105.00	133301
Building Service Levy	Building permit Certified or Uncertified Less than \$45,000.00		\$61.65	\$61.65		\$61.65	133303
	Building permit Certified or Uncertified More than \$45,000.00 = 0.137% of the value of the work	0.137% of value of work					133303
	Demolition permit Less than \$45,000.00		\$61.65	\$61.65		\$61.65	133303
	Demolition permit More than \$45,000.00 = 0.137% of the value of work	0.137% of value of work					133303
	Occupancy permit or building approval certificate for approved building work under s47,s49, s50 or 52 of the Building Act		\$61.65	\$61.65		\$61.65	133303
	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or under		\$123.30	\$123.30		\$123.30	133303
	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act Over \$45,000 fee calculated at 0.274% of the value of the work	0.274% of value of work					133303
BCITF Levy	The total value of construction is estimated to be more than \$20,000 The rate of the levy is 0.2% of the total value of construction (inclusive of GST) or \$200 in every \$100,000 worth of project value						133302
	Failure to pay the BCITF Levy prior to commencement of construction estimated to be more than \$20,000 can result in a penalty of up to \$50,000, plus up to 100% of the original levy fee						133302

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
Water from Standpipes	Minimum Charge 1000L	Per KL		Actual Cost			134301
Factory Units & Commercial Buildings	Unit 1, Johnson Street, Bruce Rock	Monthly	\$1,860.50	\$1,691.36	\$169.14	\$1,860.50	135301
	Unit 2, Johnson Street, Bruce Rock	Monthly	\$588.00	\$534.55	\$53.45	\$588.00	135301
	Roadwise Office (Front Office Unit 2, Johnson St, Bruce Rock)	Monthly	\$255.00	\$231.82	\$23.18	\$255.00	135301
	Factory Units - Corner Butcher & Swan 1	Monthly	\$408.00	\$370.91	\$37.09	\$408.00	135301
	Factory Units - Corner Butcher & Swan 2	Monthly	\$483.50	\$439.55	\$43.95	\$483.50	135301
	Factory Units - Corner Butcher & Swan 3	Monthly	\$483.50	\$439.55	\$43.95	\$483.50	135301
	70 Dampier Street (Lot 341), Bruce Rock	Monthly	\$567.00	\$515.45	\$51.55	\$567.00	135301
	Lot 261 Johnson Street, Bruce Rock (Old Ambulance Building)	Monthly	\$312.00	\$283.64	\$28.36	\$312.00	135303
	Lot 261 Johnson Street, Bruce Rock (Old Gardeners Shed)	Monthly	\$56.10	\$51.00	\$5.10	\$56.10	135303
	44 Johnson Street, Bruce Rock (Café)	Monthly	\$561.00	\$510.00	\$51.00	\$561.00	135302
	32 Johnson Street, Bruce Rock (Craft Shop)	Monthly	\$75.00	\$68.18	\$6.82	\$75.00	135302
Quarry Lease	Annual Lease of Quarry	Annually (3 Instalments)	\$11,000	\$10,000	\$1,000	\$11,000	135310
Saleyards	Sheep Sale Yards on Lethlean St	Per Head Sold at Sale	\$0.40	\$0.36	\$0.04	\$0.40	137301
Back to the Bush Reunion	Camping (on the oval)	Per Person Per Night	\$8.00	\$7.27	\$0.73	\$8.00	138309

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2019-20**



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
<b>OTHER PROPERTY &amp; SERVICES</b>							
Plant with Operator	8 Ton Trucks	Hourly	\$145.00	\$131.82	\$13.18	\$145.00	141301
	15 Ton Truck & Side Tipper	Hourly	\$180.00	\$163.64	\$16.36	\$180.00	141301
	15 Ton Trucks	Hourly	\$155.00	\$140.91	\$14.09	\$155.00	141301
	Back Hoe	Hourly	\$165.00	\$150.00	\$15.00	\$165.00	141301
	Bobcat	Hourly	\$145.00	\$131.82	\$13.18	\$145.00	141301
	Borer	Hourly	\$115.00	\$104.55	\$10.45	\$115.00	141301
	Cherry Picker	Hourly	\$200.00	\$181.81	\$18.19	\$200.00	141301
	Dozer	Hourly	\$240.00	\$218.18	\$21.82	\$240.00	141301
	Front End Loader	Hourly	\$180.00	\$163.64	\$16.36	\$180.00	141301
	Grader Cat 12G	Hourly	\$170.00	\$154.55	\$15.45	\$170.00	141301
	Grader Cat 12M/John Deere	Hourly	\$200.00	\$181.82	\$18.18	\$200.00	141301
	Prime Mover & Low Loader	Hourly	\$155.00	\$140.91	\$14.09	\$155.00	141301
	Prime Mover & Side Tipper	Hourly	\$155.00	\$140.91	\$14.09	\$155.00	141301
	Ride on mower and operator	Hourly	\$90.00	\$81.82	\$8.18	\$90.00	141301
	Roller - Rubber or Steel	Hourly	\$145.00	\$131.82	\$13.18	\$145.00	141301
	Street Sweeper	Hourly	\$145.00	\$131.82	\$13.18	\$145.00	141301
	Tractor with Mower/ Broom	Hourly	\$120.00	\$109.09	\$10.91	\$120.00	141301
Trencher	Hourly	\$135.00	\$122.73	\$12.27	\$135.00	141301	
Plant Only - (Dry Hire) No Fuel & No Operator	Brick Saw	Daily	\$140.00	\$127.27	\$12.73	\$140.00	141301
	Car Trailer	Daily	\$90.00	\$81.82	\$8.18	\$90.00	141301
	Cement Mixer	Daily	\$115.00	\$104.55	\$10.45	\$115.00	141301
	Cherry Picker	Daily	\$145.00	\$131.82	\$13.18	\$145.00	141301
	Slasher	Daily	\$140.00	\$127.27	\$12.73	\$140.00	141301
	Wacker Packer	Daily	\$90.00	\$81.82	\$8.18	\$90.00	141301
Plant Only - (Dry Hire) No Fuel & No Operator (With CEO Permission)	Agitator (Daily Rate for Shires Only)	Daily	\$500.00	\$454.55	\$45.45	\$500.00	141301
	Grader 12G (With CEO Permission)	Daily	\$400.00	\$363.64	\$36.36	\$400.00	141301
	Grader 12M (With CEO Permission)	Daily	\$505.00	\$459.09	\$45.91	\$505.00	141301
	Low Loader Trailer Only (Daily rate for Shires Only)	Daily	\$255.00	\$231.82	\$23.18	\$255.00	141302
	Side Tipper (With CEO Permission)	Daily	\$255.00	\$231.82	\$23.18	\$255.00	141301
Vibratory Roller (With CEO Permission)	Daily	\$255.00	\$231.81	\$23.19	\$255.00	141301	

## SCHEDULE OF FEES &amp; CHARGES FOR 2019-20



DESCRIPTION	DETAILS	CHARGING	2019/20	FEE	GST	TOTAL	GL
Commodities - All Plus Cartage	Gravel (10T & under)	Per Tonne	\$36.00	\$32.73	\$3.27	\$36.00	141301
	Gravel (10T to 50T)	Per Tonne	\$27.00	\$24.55	\$2.45	\$27.00	141301
	Gravel (50T & over)	Per Tonne	\$18.00	\$16.36	\$1.64	\$18.00	141301
	Yellow Sand (10T & under)	Per Tonne	\$36.00	\$32.73	\$3.27	\$36.00	141301
	Yellow Sand (10T to 50T)	Per Tonne	\$27.00	\$24.55	\$2.45	\$27.00	141301
	Yellow Sand (over 50T)	Per Tonne	\$18.00	\$16.36	\$1.64	\$18.00	141301
	Metal Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	\$26.00	\$23.64	\$2.36	\$26.00	141301
	14mm & 20mm Blue Metal (Up to 8T) Will not supply more than this & only when available	Per Tonne	\$61.00	\$55.45	\$5.55	\$61.00	141301
	Mulch (when available)	6 x 4 Trailer	Free - 1 load per household per year				
Cartage	Within Town site	Per Tonne	No Charge				
	Outside of Town site	Per Km (1 way)	\$3.00	\$2.73	\$0.27	\$3.00	141301
<b>CONCRETE</b>							
Concrete	Ready mixed 25mpa	Per m <sup>3</sup>	\$319.00	\$290.00	\$29.00	\$319.00	141301
	32mpa Extra Charge	Per m <sup>3</sup>	\$17.00	\$15.45	\$1.55	\$17.00	141301
	40mpa Extra Charge	Per m <sup>3</sup>	\$36.00	\$32.73	\$3.27	\$36.00	141301
<b>CONCRETE (Supply &amp; Delivery Charges)</b>							
<b>Normal Operating Hours</b>	Monday to Friday - 7.00am to 3.30pm	Per m <sup>3</sup>	No Charge				
<b>Outside Hours Charge</b> Note: Rates are applied as "On site times"	Monday to Friday - 3.30pm to 6.00pm (Minimum Charge of \$25.00 inc GST)	Per m <sup>3</sup>	\$6.10	\$5.55	\$0.55	\$6.10	141301
	Saturday - 7.00am to 3.30pm (Minimum charge of \$90.00 inc GST)	Per m <sup>3</sup>	\$30.00	\$27.27	\$2.73	\$30.00	141301
	Sunday - 7.00am to 3.30pm (Minimum charge of \$180.00 inc GST)	Per m <sup>3</sup>	\$61.00	\$55.45	\$5.55	\$61.00	141301
<b>Excess Discharge Time</b> (Waiting Time)	Applies after first 45 minutes on site						
	- Normal Operating Hours	Per 15 minutes	\$24.00	\$21.82	\$2.18	\$24.00	141301
	- Outside Normal Operating Hours	Per 15 minutes	\$48.00	\$43.64	\$4.36	\$48.00	141301
<b>Truck Standby Fee</b> Applies outside Normal Operating Hours when an order does not proceed at the original booked time or when delays occur in excess of one hour	On a pro-rata basis after the first hour	Per Hour Per Truck	\$146.00	\$132.73	\$13.27	\$146.00	141301
<b>Delivery</b>	Within Town site	Per Tonne	No Charge				
	Outside of Town site	Per Km (1 way)	\$3.00	\$2.73	\$0.27	\$3.00	141301
<b>LABOUR</b>							
<b>Labour</b> Monday to Friday - 7.00am to 3.30pm	Supervisor	Per Hour	\$82.00	\$74.55	\$7.45	\$82.00	141301
	Leading Hand	Per Hour	\$65.00	\$59.09	\$5.91	\$65.00	141301
	Plant Operators/ Labourers	Per Hour	\$51.00	\$46.36	\$4.64	\$51.00	141301
<b>Labour</b> Outside of Normal Hours	Supervisor	Per Hour	\$164.00	\$149.09	\$14.91	\$164.00	141301
	Leading Hand	Per Hour	\$130.00	\$118.18	\$11.82	\$130.00	141301
	Plant Operators/ Labourers	Per Hour	\$102.00	\$92.72	\$9.28	\$102.00	141301