



# 2022-23 Annual Budget

Adopted by Council 18 August 2022



## 2022-23 BUDGET OVERVIEW

Dear Ratepayer

It is with pleasure that we present the Shire of Bruce Rock Annual Budget for the year ending 30th June 2023, a budget that will continue to deliver excellent services and resources to the local Bruce Rock community.

The most exciting project that is the centre piece of this year's budget, is the highly anticipated construction of the new supermarket. This has been several years in planning and development since the community lost its supermarket to arson in March 2020. This building will enhance the central business area of the Main Street in Bruce Rock and provide economic benefits to other local businesses and the wider community, as well as ensure certainty of grocery supply into the future.

Key budget highlights include:

- Funding for reconstruction of a building for a supermarket
- Significant road work and culvert projects throughout the Shire
- Final year of funding allocation for the Council subsidy for connection to the new STED Scheme

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

- Old Beverley Road – reconstruction, Shackleton – Kellerberrin Road and Doodlakine – Bruce Rock Road - reseal
- Roads to Recovery funded projects; Totadgin and Bruce Rock Corrigin Road Road safety project completion.
- Replace bridges with culverts on Yarding Ardath Road, Shackleton Bilbarin Road and Belka East Road, Erikin North Road, Erikin South Road and Cukela Road
- Footpath construction on Butcher St, Noonajin Road and kerbing on Yelland Road

In accordance with Council's Long Term Financial Plan, the budget is funded with an average rate increase of 4.5% and minimum rates of \$528. This rate revenue, along with grant funding, fees and charges and funds transferred from reserves will assist Council to fund the various exciting projects included in this year's Budget.

Councillors and staff look forward to completing the projects proposed for the new financial year and are dedicated to providing continued leadership in our community.

Cr Stephen Strange  
**Shire President**

Mr Darren Mollenoyux  
**Chief Executive Officer**

*Budget was adopted at the Ordinary Council Meeting on 18<sup>th</sup> August 2022  
See website for more information*

# SHIRE OF BRUCE ROCK

## ANNUAL BUDGET

### FOR THE YEAR ENDED 30 JUNE 2023

#### LOCAL GOVERNMENT ACT 1995

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

The Shire of Bruce Rock "Leads the Way" by maintaining and enhancing the

**SHIRE OF BRUCE ROCK**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	1,712,044	1,634,738	1,632,976
Operating grants, subsidies and contributions	11	1,313,529	3,817,575	1,655,388
Fees and charges	15	2,208,985	2,155,306	1,996,391
Interest earnings	12(a)	40,701	23,132	27,167
Other revenue	12(b)	63,000	40,883	44,500
		5,338,259	7,671,634	5,356,422
<b>Expenses</b>				
Employee costs		(2,812,257)	(2,684,646)	(2,634,818)
Materials and contracts		(3,207,053)	(2,935,962)	(3,031,010)
Utility charges		(271,215)	(283,660)	(268,670)
Depreciation on non-current assets	6	(3,425,700)	(3,474,150)	(4,619,584)
Interest expenses	12(d)	(47,882)	(5,840)	(4,238)
Insurance expenses		(226,665)	(209,671)	(207,200)
Other expenditure		(148,124)	(139,919)	(180,073)
		(10,138,896)	(9,733,848)	(10,945,593)
		(4,800,637)	(2,062,214)	(5,589,171)
Non-operating grants, subsidies and contributions	11	4,301,297	2,436,910	4,199,571
Profit on asset disposals	5(b)	8,500	38,105	29,000
Loss on asset disposals	5(b)	(100,500)	(21,278)	(83,250)
		4,209,297	2,453,737	4,145,321
<b>Net result for the period</b>		<b>(591,340)</b>	<b>391,523</b>	<b>(1,443,850)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(591,340)</b>	<b>391,523</b>	<b>(1,443,850)</b>

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

**SHIRE OF BRUCE ROCK**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

		<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>NOTE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,720,423	1,576,359	1,632,976
Operating grants, subsidies and contributions		149,165	5,497,847	1,655,388
Fees and charges		2,208,985	2,155,306	1,996,391
Interest received		40,701	23,132	27,167
Other revenue		63,000	40,883	44,500
		<b>4,182,274</b>	<b>9,293,527</b>	<b>5,356,422</b>
<b>Payments</b>				
Employee costs		(2,812,257)	(1,753,113)	(2,773,801)
Materials and contracts		(3,776,342)	(1,699,465)	(3,366,290)
Utility charges		(271,215)	(283,660)	(268,670)
Interest expenses		(47,882)	(5,840)	(4,238)
Insurance paid		(226,665)	(209,671)	(207,200)
Other expenditure		(148,124)	(139,919)	(180,073)
		<b>(7,282,485)</b>	<b>(4,091,668)</b>	<b>(6,800,272)</b>
<b>Net cash provided by (used in) operating activities</b>		<b>(3,100,211)</b>	<b>5,201,859</b>	<b>(1,443,850)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(6,496,314)	(1,269,011)	(3,701,030)
Payments for construction of infrastructure	5(a)	(2,218,695)	(2,322,862)	(3,229,736)
Non-operating grants, subsidies and contributions		4,301,297	2,436,910	4,199,571
Proceeds from sale of property, plant and equipment	5(b)	270,000	333,067	295,750
<b>Net cash provided by (used in) investing activities</b>		<b>(4,143,712)</b>	<b>(821,896)</b>	<b>(2,435,445)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(60,159)	(25,799)	(25,799)
Principal elements of lease payments	8	(5,637)	(3,891)	(3,891)
Proceeds on disposal of financial assets at amortised cost - term deposits		859,446	0	413,993
Proceeds from new borrowings	7(a)	2,100,000	0	500,000
<b>Net cash provided by (used in) financing activities</b>		<b>2,893,650</b>	<b>(29,690)</b>	<b>884,303</b>
<b>Net increase (decrease) in cash held</b>		<b>(4,350,273)</b>	<b>4,350,273</b>	<b>(2,994,992)</b>
Cash at beginning of year		4,350,273	0	2,994,992
<b>Cash and cash equivalents at the end of the year</b>	<b>4</b>	<b>0</b>	<b>4,350,273</b>	<b>0</b>

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

**SHIRE OF BRUCE ROCK**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

		<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>NOTE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3	2,625,000	2,120,113	2,659,712
		2,625,000	2,120,113	2,659,712
<b>Revenue from operating activities (excluding rates)</b>				
Ex gratia rates	2(a)(ii)	16,791	16,068	16,068
Operating grants, subsidies and contributions	11	1,313,529	3,817,575	1,655,388
Fees and charges	15	2,208,985	2,155,306	1,996,391
Interest earnings	12(a)	40,701	23,132	27,167
Other revenue	12(b)	63,000	40,883	44,500
Profit on asset disposals	5(b)	8,500	38,105	29,000
		3,651,506	6,091,069	3,768,514
<b>Expenditure from operating activities</b>				
Employee costs		(2,812,257)	(2,684,646)	(2,634,818)
Materials and contracts		(3,207,053)	(2,935,962)	(3,031,010)
Utility charges		(271,215)	(283,660)	(268,670)
Depreciation on non-current assets	6	(3,425,700)	(3,474,150)	(4,619,584)
Interest expenses	12(d)	(47,882)	(5,840)	(4,238)
Insurance expenses		(226,665)	(209,671)	(207,200)
Other expenditure		(148,124)	(139,919)	(180,073)
Loss on asset disposals	5(b)	(100,500)	(21,278)	(83,250)
		(10,239,396)	(9,755,126)	(11,028,843)
Non-cash amounts excluded from operating activities	3(b)	3,517,700	3,457,323	4,673,834
<b>Amount attributable to operating activities</b>		(445,190)	1,913,379	73,217
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	11	4,301,297	2,436,910	4,199,571
Payments for property, plant and equipment	5(a)	(6,496,314)	(1,269,011)	(3,701,030)
Payments for construction of infrastructure	5(a)	(2,218,695)	(2,322,862)	(3,368,719)
Proceeds from disposal of assets	5(b)	270,000	333,066	295,750
<b>Amount attributable to investing activities</b>		(4,143,712)	(821,897)	(2,574,428)
Non-cash amounts excluded from investing activities	3(c)	0	0	0
<b>Amount attributable to investing activities</b>		(4,143,712)	(821,897)	(2,574,428)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(60,159)	(25,799)	(25,799)
Principal elements of finance lease payments	8	(5,637)	(3,891)	(3,891)
Proceeds from new borrowings	7(b)	2,100,000	0	500,000
Transfers to cash backed reserves (restricted assets)	9(a)	(95,401)	(66,674)	(75,042)
Transfers from cash backed reserves (restricted assets)	9(a)	954,846	11,212	489,035
<b>Amount attributable to financing activities</b>		<b>2,893,649</b>	<b>(85,152)</b>	<b>884,303</b>
<b>Budgeted deficiency before general rates</b>		(1,695,253)	1,006,330	(1,616,908)
<b>Estimated amount to be raised from general rates</b>	2(a)	1,695,253	1,618,670	1,616,908
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	<b>0</b>	<b>2,625,000</b>	<b>0</b>

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

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**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (a) BASIS OF PREPARATION**

The annual 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**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 annual 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. A separate statement of those monies appears at Note 14 to the annual budget.

**2021/22 actual balances**

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Initial application of accounting standards**

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

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

**New accounting standards for application in future years**

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

**Judgements, estimates and assumptions**

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

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

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

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

**Rounding off figures**

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



**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (b) 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 and concessions 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.

**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, 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 and amortisation 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.

## 1 (c) 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.

#### 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, Drum muster 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 temporary Bruce Rock Supermarket.

#### Other property and services

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

SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
Gross rental valuations (GRV)	Gross rental valuation	0.078790	211	1,981,920	156,155	0	0	156,155	148,767	148,686
Unimproved valuations (UV)	Unimproved valuation	0.009784	324	150,781,500	1,475,246	0	0	1,475,246	1,412,643	1,411,961
Mining tenements (UV)	Unimproved valuation	0.009784	2	127,941	1,252	0	0	1,252	2,585	1,806
Non-rateable	Non-rateable	0.000000	267	195,083	0	0	0	0	0	0
<b>Sub-Total</b>			804	153,086,444	1,632,653	0	0	1,632,653	1,563,995	1,562,453
<b>Minimum payment</b>										
		\$								
Gross rental valuations (GRV)	Gross rental valuation	528	163	568,421	86,064	0	0	86,064	81,305	80,800
Unimproved valuations (UV)	Unimproved valuation	528	28	788,000	14,784	0	0	14,784	13,130	13,130
Mining tenements (UV)	Unimproved valuation	528	9	154,963	4,752	0	0	4,752	2,525	2,525
<b>Sub-Total</b>			200	1,511,384	105,600	0	0	105,600	96,960	96,455
			1,004	154,597,828	1,738,253	0	0	1,738,253	1,660,955	1,658,908
Discounts on general rates (Refer note 2(e))								(43,000)	(42,285)	(42,000)
<b>Total amount raised from general rates</b>								1,695,253	1,618,670	1,616,908
<b>(ii) Ex gratia rates</b>										
CBH Storage					16,791	0	0	16,791	16,068	16,068
<b>Total ex-gratia rates</b>					16,791	0	0	16,791	16,068	16,068

The Shire did not raise specified area rates for the year ended 30th June 2023.

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 2022/23 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.

## 2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	6/10/2022	N/A	N/A	7.0%
<b>Option two</b>				
First instalment	6/10/2022	0.00	0.0%	7.0%
Second instalment	8/12/2022	10.90	5.5%	7.0%
<b>Option three</b>				
First instalment	6/10/2022	0.00	0.0%	7.0%
Second instalment	8/12/2022	10.90	5.5%	7.0%
Third instalment	9/02/2022	10.90	5.5%	7.0%
Fourth instalment	13/04/2022	10.90	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,850	1,776	1,600
Instalment plan interest earned	1,300	1,291	1,000
Unpaid rates and service charge interest earned	4,000	4,245	10,700
	7,150	7,312	13,300



SHIRE OF BRUCE ROCK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Rate Early Payment Discount	Rate	3.0%	N/A	\$ 43,000	\$ 42,285	\$ 42,000	A discount of 3% if 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 6th October 2022 or 35 days after the date of service appearing on the rates notice, whichever is later.
				43,000	42,285	42,000	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rubbish charge - Pensioner	Service charge	Concession	50.0%	N/A	\$ 12,300	\$ 15,647	\$ 12,453	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & Charges (Rebates & Deferments( Act 1992	Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior.
Rubbish charge - Senior	Service charge	Concession	25.0%	N/A	2,925	3,076			
Rubbish charge - Pensioner	Service charge	Concession	50.0%	N/A	4,620	5,809	4,621	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & Charges (Rebates & Deferments( Act 1992	Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior.
Rubbish charge - Senior	Service charge	Concession	25.0%	N/A	1,080	1,141			
					20,925	21,456	21,291		

SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents - unrestricted	4	0	3,006,885
Cash and cash equivalents - restricted	4	0	1,343,388
Financial assets - restricted	4	804,337	1,663,783
Receivables		288,815	476,216
Inventories		25,000	108,193
		1,118,152	6,598,465
			1,678,126
<b>Less: current liabilities</b>			
Trade and other payables		0	(652,477)
Contract liabilities		0	(1,343,386)
Lease liabilities	8	(3,000)	(3,014)
Long term borrowings	7	(94,500)	(26,185)
Employee provisions		(431,533)	(431,533)
		(529,033)	(2,456,595)
		589,119	(623,623)
<b>Net current assets</b>			
		589,119	4,141,870
		589,119	1,054,503
<b>Less: Total adjustments to net current assets</b>			
	3.(c)	(587,357)	(1,516,870)
<b>Net current assets used in the Rate Setting Statement</b>			
		0	2,625,000
		0	0

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
Less: Profit on asset disposals	5(b)	(8,500)	(38,105)
Add: Loss on disposal of assets	5(b)	100,500	21,278
Add: Depreciation on assets	6	3,425,700	3,474,150
		3,517,700	4,619,584
<b>Non cash amounts excluded from operating activities</b>			
		3,517,700	4,673,834

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves	9	(804,337)	(1,663,785)
- Current portion of borrowings		94,500	26,185
- Current portion of lease liabilities		3,000	3,014
- Current portion of employee benefit provisions held in reserve		119,480	117,716
		(587,357)	(1,516,870)
<b>Total adjustments to net current assets</b>			
		(587,357)	(1,054,503)

3 (d) NET CURRENT ASSETS (CONTINUED)

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire 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.

**LAND HELD FOR RESALE**

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

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

**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.

**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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**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.

#### 4. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 0	\$ 4,350,273	\$ 0
<b>Total cash and cash equivalents</b>		0	4,350,273	0
Held as				
- Unrestricted cash and cash equivalents	3(a)	0	3,006,885	0
- Restricted cash and cash equivalents	3(a)	0	1,343,388	0
		0	4,350,273	0
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		0	1,343,388	0
- Restricted financial assets at amortised cost - term deposits	3(a)	804,337	1,663,783	1,194,329
		804,337	3,007,171	1,194,329
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	9	804,337	1,663,785	1,194,329
Contract liabilities		0	1,343,386	0
		804,337	3,007,171	1,194,329

#### 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 3 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

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

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



SHIRE OF BRUCE ROCK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

Asset class	Reporting program					2022/23	2021/22	2021/22
	Governance	Law, order, public safety	Recreation and culture	Transport	Economic services	Budget total	Actual total	Budget total
	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>								
Buildings	11,500	0	82,000	0	4,840,202	4,933,702	831,360	3,036,086
Furniture and equipment	80,600	0	0	0	0	80,600	59,835	90,444
Plant and equipment	59,000	424,012	102,000	897,000	0	1,482,012	377,816	574,500
	151,100	424,012	184,000	897,000	4,840,202	6,496,314	1,269,011	3,701,030
<i>Infrastructure</i>								
Infrastructure - roads	0	0	0	2,139,695	0	2,139,695	1,946,476	2,824,563
Infrastructure - footpaths	0	0	0	34,000	0	34,000	30,924	22,800
Infrastructure - drainage	0	0	0	45,000	0	45,000	114,891	104,500
Infrastructure - other	0	0	0	0	0	0	72,279	244,078
Infrastructure - carparks	0	0	0	0	0	0	23,873	21,180
Other infrastructure - airstrip	0	0	0	0	0	0	134,419	151,598
	0	0	0	2,218,695	0	2,218,695	2,322,862	3,368,719
<b>Total acquisitions</b>	151,100	424,012	184,000	3,115,695	4,840,202	8,715,009	3,591,873	7,069,749

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**5. FIXED ASSETS**

**(b) Disposals of Assets**

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

	<b>2022/23 Budget Net Book Value</b>	<b>2022/23 Budget Sale Proceeds</b>	<b>2022/23 Budget Profit</b>	<b>2022/23 Budget Loss</b>	<b>2021/22 Actual Net Book Value</b>	<b>2021/22 Actual Sale Proceeds</b>	<b>2021/22 Actual Profit</b>	<b>2021/22 Actual Loss</b>	<b>2021/22 Budget Net Book Value</b>	<b>2021/22 Budget Sale Proceeds</b>	<b>2021/22 Budget Profit</b>	<b>2021/22 Budget Loss</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	52,000	60,000	8,000	0	85,322	106,248	20,926	0	51,000	56,000	5,000	0
Health	0	0	0	0	17,994	14,091	0	(3,903)	18,000	17,000	0	(1,000)
Recreation and culture	46,000	40,000	500	(6,500)	0	0	0	0	0	0	0	0
Transport	264,000	170,000	0	(94,000)	102,760	112,728	17,178	(7,210)	200,000	117,750	0	(82,250)
Economic services	0	0	0	0	110,164	100,000	0	(10,164)	81,000	105,000	24,000	0
	<b>362,000</b>	<b>270,000</b>	<b>8,500</b>	<b>(100,500)</b>	<b>316,240</b>	<b>333,067</b>	<b>38,104</b>	<b>(21,277)</b>	<b>350,000</b>	<b>295,750</b>	<b>29,000</b>	<b>(83,250)</b>
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Land	0	0	0	0	12,000	12,000	0	0	12,000	12,000	0	0
Buildings	0	0	0	0	98,164	88,000	0	(10,164)	69,000	93,000	24,000	0
Plant and equipment	362,000	270,000	8,500	(100,500)	206,076	233,067	38,104	(11,113)	269,000	190,750	5,000	(83,250)
	<b>362,000</b>	<b>270,000</b>	<b>8,500</b>	<b>(100,500)</b>	<b>316,240</b>	<b>333,067</b>	<b>38,104</b>	<b>(21,277)</b>	<b>350,000</b>	<b>295,750</b>	<b>29,000</b>	<b>(83,250)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

## 6. ASSET DEPRECIATION

### By Program

Governance
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
Right of use - land

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
7,000	6,949	3,360
26,000	25,755	36,548
24,800	24,694	48,000
16,500	16,410	65,466
114,250	113,263	281,298
3,800	3,607	8,750
311,650	311,103	797,910
2,655,000	2,709,192	3,008,600
58,000	57,514	150,918
208,700	205,663	218,734
<b>3,425,700</b>	<b>3,474,150</b>	<b>4,619,584</b>
530,000	526,151	1,404,322
17,000	16,098	11,262
230,000	226,274	200,000
2,644,700	2,701,624	3,000,000
4,000	4,003	4,000
<b>3,425,700</b>	<b>3,474,150</b>	<b>4,619,584</b>

## 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.

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

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

Asset Class	Useful life
Buildings	5 to 50 years
Furniture and equipment	4 to 20 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	20 to 50 years
- bituminous seals	20 to 50 years
- asphalt surfaces	20 to 50 years
Gravel roads formation	not depreciated
pavement	10 years
Bridges	80 years
Footpaths	30 to 65 years
Drainage	10 to 80 years
Other Infrastructure	10 to 80 years
Airstrip	5 to 50 years
Carparks	10 to 50 years
Right of use (land)	Based on the remaining lease

### AMORTISATION

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

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

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
				Principal	Budget	Budget	Principal	Principal	Principal	Principal	Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget
				1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Repayments	1 July 2021	New Loans	Principal Repayments	Principal outstanding 30 June 2022	Repayments	1 July 2021	New Loans	Principal Repayments	outstanding 30 June 2022	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																			
Construct Housing	3	WATC	1.49%	220,782	0	(26,185)	194,597	(3,192)	246,581	0	(25,799)	220,782	(3,578)	246,581	0	(25,799)	220,782	(3,578)	
<b>Economic services</b>																			
Reconstruct Supermarket	4	WATC	4.36%	0	2,100,000	(33,974)	2,066,026	(44,229)	0	0	0	0	0	0	500,000	0	500,000	0	0
				220,782	2,100,000	(60,159)	2,260,623	(47,421)	246,581	0	(25,799)	220,782	(3,578)	246,581	500,000	(25,799)	720,782	(3,578)	

All borrowing repayments will be financed by general purpose revenue.



**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2022/23**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Reconstruction of Supermarket	WATC	Debenture	20	4.3634%	\$ 2,100,000	\$ 1,355,145	\$ 2,100,000	\$ 0
					2,100,000	1,355,145	2,100,000	0

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

**(d) Credit Facilities**

	2022/23 Budget	2021/22 Actual	2021/22 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	380	0
<b>Total amount of credit unused</b>	5,000	5,380	5,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,260,623	220,782	720,782

**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.

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2022/23 Budget Lease New	2022/23 Budget Lease Principal	2022/23 Budget Lease Interest	Actual Principal	2021/22 Actual Lease New	2021/22 Actual Lease Principal	Actual Lease outstanding	2021/22 Actual Lease Interest	Budget Principal	2021/22 Budget Lease New	2021/22 Budget Lease Principal	Budget Lease outstanding	2021/22 Budget Lease Interest	
					1 July 2022	Leases	Repayments	30 June 2023	Repayments	1 July 2021	Leases	repayments	30 June 2022	repayments	1 July 2021	Leases	repayments	30 June 2022	repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Economic services</b>																			
	L7109	Burgess Rawson	3.6%	10	8,462	0	(2,719)	5,743	(230)	9,820	0	(1,358)	8,462	(280)	9,820	0	(1,358)	8,462	(280)
<b>Other property and services</b>																			
	L7109	Burgess Rawson	3.6%	10	8,462	0	(2,719)	5,743	(230)	9,820	0	(1,358)	8,462	(280)	9,820	0	(1,358)	8,462	(280)
	L7338	Burgess Rawson	3.0%	10	199	0	(199)	0	(1)	1,374	0	(1,175)	199	(25)	1,374	0	(1,175)	199	(25)
					17,123	0	(5,637)	11,486	(461)	21,014	0	(3,891)	17,123	(585)	21,014	0	(3,891)	17,123	(585)

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Long Service Leave reserve	117,716	1,766	0	119,480	116,373	1,343	0	117,716	116,373	582	0	116,955
(b) Plant Replacement reserve	6,418	96	0	6,514	6,345	73	0	6,418	6,345	32	0	6,377
(c) Housing reserves	226,800	3,402	(20,000)	210,202	230,156	2,644	(6,000)	226,800	230,156	1,151	(6,000)	225,307
(d) Council Housing reserve	3,744	56	0	3,800	3,701	43	0	3,744	3,701	19	0	3,720
(e) Transport Infrastructure reserve	754,710	11,321	(664,000)	102,031	751,445	3,265	0	754,710	751,445	3,757	(260,000)	495,202
(f) Hockey Turf Facility Replacement reserve	30,048	15,451	0	45,499	15,000	15,048	0	30,048	15,000	15,075	0	30,075
(g) Shire Sports Facility Replacement reserve	126,818	11,902	0	138,720	118,833	11,385	(3,400)	126,818	118,833	10,594	(3,400)	126,027
(h) Bowls Club SFFR reserve	12,667	6,190	0	18,857	6,646	6,021	0	12,667	6,646	6,033	0	12,679
(i) Cricket Club SFFR reserve	25,951	6,389	0	32,340	21,470	6,068	(1,587)	25,951	21,470	6,107	(1,300)	26,277
(j) Football Club SFFR reserve	11,999	6,180	0	18,179	4,983	7,016	0	11,999	4,983	6,025	0	11,008
(k) Hockey Club SFFR reserve	30,724	6,461	0	37,185	24,646	6,078	0	30,724	24,646	6,123	0	30,769
(l) Netball Club SFFR reserve	16,754	6,251	0	23,005	16,701	53	0	16,754	16,701	6,084	0	22,785
(m) Squash Club SFFR reserve	1,139	717	0	1,856	388	751	0	1,139	388	6,002	0	6,390
(n) Tennis Club SFFR reserve	30,714	6,461	0	37,175	24,635	6,078	0	30,714	24,635	6,123	0	30,758
(o) Shackleton Bowls Club SFFR reserve	0	9,494	0	9,494	0	0	0	0	0	0	0	0
(p) Supermarket Guarantee reserve	50,000	0	(50,000)	0	50,000	225	(225)	50,000	50,000	250	(250)	50,000
(q) Supermarket Reconstruction reserve	217,583	3,264	(220,846)	0	217,000	583	0	217,583	217,000	1,085	(218,085)	0
	1,663,785	95,401	(954,846)	804,337	1,608,322	66,674	(11,212)	1,663,785	1,608,322	75,042	(489,035)	1,194,329
	1,663,785	95,401	(954,846)	804,337	1,608,322	66,674	(11,212)	1,663,785	1,608,322	75,042	(489,035)	1,194,329

**(b) Financially 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:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Long Service Leave reserve	Ongoing	to fund long service leave requirements.
(b) Plant Replacement reserve	Ongoing	to fund construction of replacement for Plant staff.
(c) Housing reserves	Ongoing	to fund construction of new joint venture housing.
(d) Council Housing reserve	Ongoing	to fund construction of housing for Council staff.
(e) Transport Infrastructure reserve	Ongoing	to fund the replacement of road infrastructure network within Shire.
(f) Hockey Turf Facility Replacement reserve	Ongoing	to fund the replacement of synthetic hockey turf at the Bruce Rock Recreation Centre.
(g) Shire Sports Facility Replacement reserve	Ongoing	to fund the replacement of sporting facilities at the Bruce Rock Recreation Centre.
(h) Bowls Club SFFR reserve	Ongoing	to be used for the Bruce Rock Bowls Club contribution to upgrade or replace facilities at the Bruce Rock Recreation Centre.
(i) Cricket Club SFFR reserve	Ongoing	to be used for the Bruce Rock Shackleton Ardath Cricket Club contribution to upgrade or replace facilities at the Bruce Rock Recreation Centre.
(j) Football Club SFFR reserve	Ongoing	to be used for the Bruce Rock Football Club contribution to upgrade or replace facilities at the Bruce Rock Recreation Centre.
(k) Hockey Club SFFR reserve	Ongoing	to be used for the Bruce Rock Hockey Club contribution to upgrade or replace facilities at the Bruce Rock Recreation Centre.
(l) Netball Club SFFR reserve	Ongoing	to be used for the Bruce Rock Netball Club contribution to upgrade or replace facilities at the Bruce Rock Recreation Centre.
(m) Squash Club SFFR reserve	Ongoing	to be used for the Bruce Rock Squash Club contribution to upgrade or replace facilities at the Bruce Rock Recreation Centre.
(n) Tennis Club SFFR reserve	Ongoing	to be used for the Bruce Rock Tennis Club contribution to upgrade or replace facilities at the Bruce Rock Recreation Centre.
(o) Shackleton Bowls Club SFFR reserve	Ongoing	to be used for the Shackleton Bowls Club contribution to upgrade or replace synthetic bowls playing surface.
(p) Supermarket Guarantee reserve	30/06/2023	to be used as a guarantee for the trading account for the Bruce Rock Supermarket.
(q) Supermarket Reconstruction reserve	30/06/2023	to be used towards funding the construction of the Bruce Rock Supermarket.

**(c) Cash Backed Reserves - Change in Use**

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2022/23 Budget amount to be used	2022/23 Budget amount change of purpose
Transport Infrastructure reserve	Reconstruction of supermarket	Require funding for the project	Require funds for completion of the project	\$ 664,000	\$ 580,000
				664,000	580,000

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls, rec centres and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Residential & commercial property rent	Rental of residential properties, units or housing	Single point in time	Paid at least weekly or monthly in advance	Refund if tenancy cancelled within 28 days	Adopted by council annually	Based on timing of entry to property	Returns limited to repayment of transaction price	Revenue recognised during tenancy of property
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Applied fully based on timing of provision	Returns limited to repayment of transaction price	When membership paid for
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Supermarket and other miscellaneous stock	Single point in time	Payment in full on sale	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed



## 11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	8,490	21,243	6,340
General purpose funding	1,784,595	1,666,650	1,659,243
Law, order, public safety	4,100	3,421	3,400
Health	53,090	51,383	43,106
Education and welfare	2,580	2,744	4,550
Housing	191,800	190,288	203,200
Community amenities	158,525	150,878	152,528
Recreation and culture	59,750	58,712	56,953
Transport	0	17,306	0
Economic services	1,624,500	1,572,864	1,426,214
Other property and services	145,800	156,671	174,500
	<b>4,033,230</b>	<b>3,892,160</b>	<b>3,730,034</b>
<b>Operating grants, subsidies and contributions</b>			
Governance	61,600	117,016	61,150
General purpose funding	700,816	3,348,475	1,288,999
Law, order, public safety	255,071	25,997	25,886
Health	0	534	200
Education and welfare	200	0	85
Housing	9,800	21,808	9,100
Community amenities	3,000	3,182	9,000
Recreation and culture	3,700	36,215	7,600
Transport	235,542	216,842	230,168
Economic services	26,500	32,170	9,700
Other property and services	17,300	15,338	13,500
	<b>1,313,529</b>	<b>3,817,577</b>	<b>1,655,388</b>
<b>Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	424,012	0	0
Recreation and culture	8,000	301,329	296,678
Transport	1,917,083	1,801,907	2,386,638
Economic services	1,952,202	333,674	1,516,255
	<b>4,301,297</b>	<b>2,436,910</b>	<b>4,199,571</b>
<b>Total Income</b>	<b>9,648,056</b>	<b>10,146,647</b>	<b>9,584,993</b>
<b>Expenses</b>			
Governance	(794,612)	(662,201)	(774,986)
General purpose funding	(98,329)	(92,493)	(89,343)
Law, order, public safety	(335,338)	(170,633)	(120,640)
Health	(469,802)	(519,378)	(599,392)
Education and welfare	(63,080)	(70,554)	(132,479)
Housing	(273,686)	(295,936)	(466,242)
Community amenities	(264,286)	(307,557)	(294,424)
Recreation and culture	(1,245,225)	(1,403,594)	(1,675,094)
Transport	(4,580,975)	(3,926,305)	(4,789,501)
Economic services	(1,984,504)	(2,095,636)	(1,910,710)
Other property and services	(129,559)	(210,837)	(176,032)
<b>Total expenses</b>	<b>(10,239,396)</b>	<b>(9,755,124)</b>	<b>(11,028,843)</b>
<b>Net result for the period</b>	<b>(591,340)</b>	<b>391,523</b>	<b>(1,443,850)</b>

## 12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	24,301	15,387	8,042
- Other funds	11,100	2,209	7,425
Other interest revenue (refer to Note 2(b))	5,300	5,536	11,700
	40,701	23,132	27,167
<b>(b) Other revenue</b>			
Reimbursements and recoveries	63,000	40,883	44,500
	63,000	40,883	44,500
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	32,100	53,500	50,200
Other services	2,900	2,600	4,800
	35,000	56,100	55,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	47,421	3,578	3,578
Interest expense on lease liabilities	461	585	585
Other	0	1,677	76
	47,882	5,840	4,239
<b>(e) Write offs</b>			
General rate	800	790	1,000
	800	790	1,000

### 13. ELECTED MEMBERS REMUNERATION

	<b>2021/22 Actual</b>
	\$
<b>Cr Stephen Strange</b>	
President's allowance	14,140
Meeting attendance fees	7,427
Annual allowance for ICT expenses	505
Travel and accommodation expenses	1,489
	<u>23,561</u>
<b>Cr Ram Rajagopalan</b>	
Annual allowance for ICT expenses	1,515
	<u>1,515</u>
<b>Cr Natalie Kilminster</b>	
Meeting attendance fees	1,138
Annual allowance for ICT expenses	505
	<u>1,643</u>
<b>Cr Brendan Waight</b>	
Meeting attendance fees	1,184
Annual allowance for ICT expenses	505
	<u>1,689</u>
<b>Cr Rebecca Waye</b>	
Meeting attendance fees	1,323
Annual allowance for ICT expenses	505
	<u>1,828</u>

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>Total Elected Member Remuneration</b>	20,644	30,236	19,190
President's allowance	14,495	14,140	14,140
Deputy President's allowance	3,624	0	3,535
Meeting attendance fees	15,000	11,072	15,000
Other expenses	500	0	0
Annual allowance for ICT expenses	4,635	3,535	5,000
Travel and accommodation expenses	2,000	1,489	1,500
	<u>40,254</u>	<u>30,236</u>	<u>39,175</u>

## 14. TRUST FUNDS

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

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Factory Unit Bonds	2,590	0	0	2,590
Vietnam Veterans	7,541	0	(7,541)	0
	10,131	0	(7,541)	2,590

## 15. FEES AND CHARGES

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	490	317	1,340
General purpose funding	4,350	4,784	4,600
Law, order, public safety	3,600	3,421	2,900
Health	53,090	50,434	43,106
Education and welfare	2,580	2,744	4,550
Housing	191,800	190,288	197,700
Community amenities	158,525	150,878	152,528
Recreation and culture	59,250	55,198	56,953
Transport	0	128	0
Economic services	1,624,500	1,572,864	1,402,214
Other property and services	110,800	124,250	130,500
	<b>2,208,985</b>	<b>2,155,306</b>	<b>1,996,391</b>

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

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
<b>GENERAL PURPOSE FUNDING</b>							
Property Information Request (EAS)	Rate Enquiry Fee	Each	\$77.00	\$70.00	\$7.00	\$77.00	031316
	Orders & Requisition Requests	Each	\$77.00	\$70.00	\$7.00	\$77.00	031316
	Rate Enquiry and Orders & Requisition Requests	Each	\$154.00	\$140.00	\$14.00	\$154.00	031316
	Enquiries not of a general nature requiring research	Hour	\$70.00	\$63.64	\$6.36	\$70.00	031316
	Certificate of Title Searches through Landgate	Each Title	\$47.00	\$42.73	\$4.27	\$47.00	031316
Rate Instalments	Instalment Administration Fee for 2 Payment Plan (\$10.90 per notice x 1)	Per Notice	\$10.90	\$10.90		\$10.90	031309
	Instalment Administration Fee for 4 Payment Plan (\$10.90 per notice x 3)	Per Notice	\$32.70	\$32.70		\$32.70	031309
Copy of Rate Notice	Re-print Copy of Rate Notice	Each	\$14.60	\$13.27	\$1.33	\$14.60	042307
Dishonoured Cheque Recovery Fee	Cost to recover dishonoured cheque fee	Each	Cost + 20%				032312
Full Rate Book	Printed or Electronic	Each	\$135.70	\$123.36	\$12.34	\$135.70	031316
Photocopying	- 5 A4 pages per school aged child for assignments	5 Pages	No Charge				
Elections	Sale of Electoral Rolls (Paper or Electronic)	Each	\$77.00	\$70.00	\$7.00	\$77.00	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	\$10.20	\$9.27	\$0.93	\$10.20	042309
	- Local History Book (outside WA destination)	Each	\$10.20	\$9.27	\$0.93	\$10.20	042309
	- School History Book	Each	\$6.20	\$5.64	\$0.56	\$6.20	042309
Sale of Shire Merchandise	Hats	Each	\$12.00	\$10.91	\$1.09	\$12.00	042310
	Stubbie Holders	Each	\$8.00	\$7.27	\$0.73	\$8.00	042310
	Water Bottles	Each	\$22.00	\$20.00	\$2.00	\$22.00	042310
	Coffee Mugs	Each	\$16.00	\$14.55	\$1.45	\$16.00	042310
<b>ANIMAL CONTROL</b>							
Dog Pound Fees	Surrender of Dog	Per Dog	\$79.50	\$72.27	\$7.23	\$79.50	052302
	Impounding Fee	Per Dog	\$69.70	\$63.36	\$6.34	\$69.70	052302
	Release Fee	Per Dog	\$42.60	\$38.73	\$3.87	\$42.60	052302
	Daily Sustenance Fee	Per Day	\$20.30	\$18.45	\$1.85	\$20.30	052302
Cat Pound Fees	Surrender of Cat	Per Cat	\$79.50	\$72.27	\$7.23	\$79.50	052302
	Impounding Fee	Per Cat	\$69.70	\$63.36	\$6.34	\$69.70	052302
	Release Fee	Per Cat	\$42.60	\$38.73	\$3.87	\$42.60	052302
	Daily Sustenance Fee	Per Day	\$20.30	\$18.45	\$1.85	\$20.30	052302

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
<b>HEALTH</b>							
Dental Surgery Rent	Monthly rental of Dental Surgery	Monthly	\$787.50	\$715.91	\$71.59	\$787.50	072302
Daily Rental of Consult Room at Medical Centre (Non Doctor)	Daily Rental of Medical Consult Room	Daily	\$112.50	\$102.27	\$10.23	\$112.50	073302
Instant Drug Testing	Conducted at Medical Centre	Per Test	\$68.60	\$62.36	\$6.24	\$68.60	073305
Hire of Consult Room for Female GP	Daily Rental of Medical Consult Room	Daily	\$330.00	\$300.00	\$30.00	\$330.00	073302
Cleaning of Infant Health Nurse's Rooms	WA Country Health	Annual (Inv Quarterly)	\$3,290.00	\$2,990.91	\$299.09	\$3,290.00	074302
<b>EDUCATION &amp; WELFARE</b>							
Rental of Playgroup Building - Butcher	Bruce Rock Playgroup	1/2 Yearly	\$343.40	\$312.18	\$31.22	\$343.40	081301
Occasional Use of Playgroup Building -		Per Use	\$14.80	\$13.18	\$1.32	\$14.50	081301
Rental of Senior Citizens Building	Bruce Rock Senior Citizens Association				No Charge		
Rental of Daycare Building	Bruce Rock Daycare Centre	Monthly	\$182.60	\$166.00	\$16.60	\$182.60	083301
Men's Shed					No Charge		
Hire of Settlers Court Amenities Room	Minimum Charge 1 Hour per Session	Per Hour	\$26.50	24.09	\$2.41	\$26.50	83302
Gas at Settlers Court	Consumption of Gas by Residents at Settlers Court				At Cost		
<b>HOUSING</b>							
Singles Housing	McDonald Court, Johnson St	Weekly	\$116.00	\$116.00		\$116.00	092301
	Farrall Court, Farrall St	Weekly	\$116.00	\$116.00		\$116.00	092302
Cleaning Charge on Vacating Property	Charge per hour if Unit not cleaned prior to vacating	Per Hour	\$65.30	\$59.36	\$5.94	\$65.30	092304
Joint Venture Housing	53 Dampier St	Weekly	\$156.00	\$156.00		\$156.00	093301
	43 Westral St	Weekly			As per Lease		093301
	57 Westral St	Weekly	\$156.00	\$156.00		\$156.00	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
	44 Curlew Dr (GROH * Fixed for Term of Lease)	Monthly			As per Lease		093302
Other Rentals	60 Westral St	Weekly	\$80.50	\$80.50		\$80.50	093303
	60 Dampier St	Weekly	\$308.00	\$308.00		\$308.00	093303
	23 Collier St	Weekly	\$308.00	\$308.00		\$308.00	093303
Cleaning Charge on Vacating Property	Charge per hour if House not cleaned prior to vacating	Per Hour	\$65.30	\$59.36	\$5.94	\$65.30	093305
Staff Housing	Dunstall St (Rec Centre)	Weekly			As per Lease		094301
	39 Westral St	Weekly			As per Lease		094301
	12 Buller Road	Weekly			As per Lease		094301
	21 Collier St	Weekly			As per Lease		094301
Cleaning Charge on Vacating Property	Charge per hour if House not cleaned prior to vacating	Per Hour	\$65.30	\$59.36	\$5.94	\$65.30	094302



SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2022-23



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
<b>COMMUNITY AMENITIES</b>							
Kerbside Rubbish Collection Fees	Refuse Collection	Annual	\$300.00	\$300.00		\$300.00	101301
	Pensioner	Annual	\$150.00	\$150.00		\$150.00	101300
	Senior	Annual	\$225.00	\$225.00		\$225.00	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	\$120.00	\$120.00		\$120.00	101307
	Pensioner	Annual	\$60.00	\$60.00		\$60.00	101308
	Senior	Annual	\$90.00	\$90.00		\$90.00	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	\$143.00	\$130.00	\$13.00	\$143.00	101303
Disposal Fees for Refuse Site <b>(For Waste Generated in the Shire of Bruce Rock Only)</b>	Bulk Commercial/Industrial inert waste - per m3	Per m <sup>3</sup>	\$48.00	\$43.64	\$4.36	\$48.00	101304
	Bulk Demolition waste - per m3	Per m <sup>3</sup>	\$48.00	\$43.64	\$4.36	\$48.00	101304
	Wrapped Asbestos Waste - per m3	Per m <sup>3</sup>	\$48.00	\$43.64	\$4.36	\$48.00	101304
	Wrapped Asbestos contaminated soil - per m3	Per m <sup>3</sup>	\$48.00	\$43.64	\$4.36	\$48.00	101304
	Administration and supervision charge for observing waste disposal & statutory recording	Per delivery	\$48.00	\$43.64	\$4.36	\$48.00	
Vehicle Impounding Fee	Includes collection of vehicle from roadside and impounding fee	Per Vehicle	\$336.00	\$305.45	\$30.55	\$336.00	101309
	Storage of vehicle	Per Day	\$23.50	\$21.36	\$2.14	\$23.50	101309
Disposal of Liquid Waste <b>(For Liquid Waste Generated in the Shire of Bruce Rock Only)</b>		Per litre	\$0.03	0.027	\$0.003	\$0.030	101306
Cemetery	On application for an "Order for Burial", the following fees shall be payable in advance:						
	Grave preparation and burial fee (During weekday)		\$947.00	\$860.91	\$86.09	\$947.00	102301
	Grave preparation and burial fee (During weekend or Public Holiday)		\$1,678.00	\$1,525.45	\$152.55	\$1,678.00	102301
	Order for Burial - Offsite Application		\$190.00	\$172.73	\$17.27	\$190.00	102301
	2nd Interment in existing Grave		\$947.00	\$860.91	\$86.09	\$947.00	102301
	For each interment without due notice (less than 24hrs)		\$253.00	\$230.00	\$23.00	\$253.00	102301
	Permission for exhumation		\$190.00	\$172.73	\$17.27	\$190.00	102301
	Re-opening grave for exhumation		\$473.00	\$430.00	\$43.00	\$473.00	102301
	Re-interment in new grave after exhumation		\$947.00	\$860.91	\$86.09	\$947.00	102301
	Additional fee for closing Grave outside normal hours (when dug in normal hours)	Per Hour	As per Private Works 'Outside Normal Hours' Fees				102301
Disposal of Ashes	Permission for interment of ashes in family grave		\$62.00	\$56.36	\$5.64	\$62.00	102303
	Placement of Ashes in Niche Wall (Only to be carried out by Shire Staff) (Does Not include Plaque)		\$126.00	\$114.55	\$11.45	\$126.00	102303
	Reservations in Niche Wall		\$37.40	\$34.00	\$3.40	\$37.40	102303
	Niche Wall Plaque		Actual Cost				102303
	Grave Site for Disposal of Ashes (does not include labour to make site suitable)		\$190.00	\$172.73	\$17.27	\$190.00	102302

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
Grant of Right of Burial (Reservation)	Grant of Right of Burial		\$37.40	\$37.40		\$37.40	102301
	Copy of Grant of Right of Burial		\$31.20	\$28.36	\$2.84	\$31.20	102305
Miscellaneous	For permission to erect a headstone or monument		\$63.20	\$57.45	\$5.75	\$63.20	102305
	Undertaker's Annual License Fee		\$125.50	\$114.09	\$11.41	\$125.50	102305
	Single Funeral Permit Fee		\$37.40	\$34.00	\$3.40	\$37.40	102304
<b>RECREATION &amp; CULTURE</b>							
Amphitheatre	Includes stage & kitchen	Per Day	\$190.00	\$172.73	\$17.27	\$190.00	111304
	Sound equipment (Outside Hire)	Per Day	\$350.00	\$318.18	\$31.82	\$350.00	111304
	Kitchen	Per Day	\$46.00	\$41.82	\$4.18	\$46.00	111304
	Casual Hire	Per Hour	\$11.50	\$10.45	\$1.05	\$11.50	111304
Shire Hall (currently housing the Temporary Supermarket and unavailable for hire)	Food Warmer for Kitchen	Per Day	\$111.00	\$100.91	\$10.09	\$111.00	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	\$6.30	\$5.73	\$0.57	\$6.30	113301
Bruce Rock Recreation Centre	Squash Courts	Per Hour	\$9.40	\$8.55	\$0.85	\$9.40	113314
	Old Trestles each	Per Trestle	\$6.30	\$5.73	\$0.57	\$6.30	113314
	Green Chairs each	Per Chair	\$2.00	\$1.82	\$0.18	\$2.00	113314
	Hire of Oval	Daily	\$164.00	\$149.09	\$14.91	\$164.00	113314
	Bond for Use of Oval (Refunded after use if undamaged)	Per Event	\$1,350.00	\$1,350.00		\$1,350.00	TRUST
	Hire of Indoor Basketball Arena	Daily	\$223.00	\$202.73	\$20.27	\$223.00	113314
	Hire of Indoor Basketball Court - Non-commercial	Hourly	\$14.80	\$13.45	\$1.35	\$14.80	113314
	Hire of Indoor Basketball Court - Commercial	Hourly	\$26.50	\$24.09	\$2.41	\$26.50	113314
	Hire of Tennis Courts	Hourly	\$14.80	\$13.45	\$1.35	\$14.80	113314
	Hire of Grass Playing Field (Marking Required) - Daytime other than Bruce Rock Sporting Teams	Daily per playing field	\$223.00	\$202.73	\$20.27	\$223.00	113314
	Hire of Grass Playing Field (Marking Required) - With Lights other than Bruce Rock Sporting Teams	Daily per playing field	\$279.00	\$253.64	\$25.36	\$279.00	113314
	Penalty for Preparation of Field for sporting event without notice of cancellation	Penalty	\$104.00	\$94.55	\$9.45	\$104.00	113314
	Turf Groomer	Hire of Turf Groomer (50% fee payable to Bruce Rock Hockey Club)	Per Hire	\$858.00	\$780.00	\$78.00	\$858.00
Annual Usage Fees for Facilities at the Bruce Rock Recreation Centre	Bowling Club	Annual	\$1,931.00	\$1,755.45	\$175.55	\$1,931.00	113307
	Cricket Club	Annual	\$1,931.00	\$1,755.45	\$175.55	\$1,931.00	113305
	Football Club	Annual	\$2,573.00	\$2,339.09	\$233.91	\$2,573.00	113303
	Hockey Club	Annual	\$1,931.00	\$1,755.45	\$175.55	\$1,931.00	113304
	Netball Club	Annual	\$1,931.00	\$1,755.45	\$175.55	\$1,931.00	113307
	Squash Club	Annual	\$1,285.00	\$1,168.18	\$116.82	\$1,285.00	113306
	Fast Tennis Comp (1 competition)	Annual	\$458.00	\$416.36	\$41.64	\$458.00	113317

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
Leases for Other Recreation Facilities	Equestrian Lease (Mitchell Street)	Annual	\$1,650.00	\$1,500.00	\$150.00	\$1,650.00	113310
	Pony Club	Annual	\$350.00	\$318.18	\$31.82	\$350.00	113310
Bruce Rock District Club	Bruce Rock District Club	Monthly	\$671.00	\$610.00	\$61.00	\$671.00	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
	Free entry for spectators for Swimming Carnivals held by Bruce Rock District High School			No Charge			
Bruce Rock Aquatic Centre Season Tickets	Single Adult	Annual	\$172.00	\$156.36	\$15.64	\$172.00	114301
	Child	Annual	\$80.50	\$73.18	\$7.32	\$80.50	114301
	Family	Annual	\$287.00	\$260.91	\$26.09	\$287.00	114301
	Single Pensioner	Annual	\$80.50	\$73.18	\$7.32	\$80.50	114301
	Pensioner Family	Annual	\$186.50	\$169.55	\$16.95	\$186.50	114301
	Single Adult Monthly Pass	Per Month	\$52.00	\$47.27	\$4.73	\$52.00	114301
Private Hire of Pool	Until 10pm for evening provided Pool Supervisor available (No Entry Fee Charges)	Per Night	\$290.00	\$263.64	\$26.36	\$290.00	114303
Gymnasium	Initial Gym Membership Fee (Including Card which is non refundable)		\$81.60	\$74.18	\$7.42	\$81.60	114304
	Renewal of Gym Membership (1 July to 30 June)	Annual	\$61.20	\$55.64	\$5.56	\$61.20	114304
	Replacement Gym Card	Per Card	\$28.00	\$25.45	\$2.55	\$28.00	114304
	Monthly Gym Membership	Per Month	\$28.00	\$25.45	\$2.55	\$28.00	114304
Hydrotherapy Pool	Residents of the Shire of Bruce Rock	Per Visit	\$5.00	\$4.55	\$0.45	\$5.00	114310
	Non-Residents	Per Visit	\$10.00	\$9.09	\$0.91	\$10.00	114310
	Pensioner Concession of 50% (must show Concession Card)	Per Visit	\$5.00	\$4.55	\$0.45	\$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 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
<b>TRANSPORT</b>							
Inspection of Vehicle Onsite	Workshop Manager to inspect vehicle on site	Per hour	\$107.00	\$97.27	\$9.73	\$107.00	122304
<b>ECONOMIC SERVICES</b>							
Supermarket	GST inclusive Groceries	Per item	Not itemised as too many to list individually and price set as per Metcash or other supplier cost, plus mark up and recovery of freight formula				130301
	GST free Groceries	Per item	Not itemised as too many to list individually and price set as per Metcash or other supplier cost, plus mark up and recovery of freight formula				130302
Caravan Park	Powered Sites	Per Night	\$31.00	\$28.18	\$2.82	\$31.00	131301
	Powered sites	Per Week (seven nights)	\$153.00	\$139.09	\$13.91	\$153.00	131301
	Backpackers Units	Per Night	\$23.00	\$20.90	\$2.10	\$23.00	131301
	Camp Site/Tents	Per Person Per Night	\$11.00	\$10.00	\$1.00	\$11.00	131301
	Self-Contained Unit - Single Occupancy per night	Single Person Per Night	\$117.00	\$106.36	\$10.64	\$117.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
	Self-Contained Unit - Double Occupancy per night	Double (2 people) Per Night	\$138.00	\$125.45	\$12.55	\$138.00	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	\$16.00	\$14.55	\$1.45	\$16.00	131303
	Self-Contained Unit- Extra person (Child 5 - 12 Years) per night (Max extras - 2) Under 5 Free	Per Child Per Night	\$5.00	\$4.55	\$0.45	\$5.00	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		\$36.50	\$33.18	\$3.32	\$36.50	131303
Community Bus	Includes Mileage & Fuel for Residents and Community Groups in Shire of Bruce Rock	Per Km	\$0.90	\$0.82	\$0.08	\$0.90	132301
	Includes Mileage & Fuel for Residents and Community Groups outside of Shire of Bruce	Per Km	\$1.31	\$1.19	\$0.12	\$1.31	132301
	Cleaning Fee	Per Hour	\$69.50	\$63.18	\$6.32	\$69.50	132301
	Penalty for Non-Cancellation Advice or for not returning bus or keys by end of booking	Per Booking	\$104.00	\$94.55	\$9.45	\$104.00	132301
	Use by Seniors			3 Uses per Year with No Charge as per Council Resolution			

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	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	\$1,936.00	\$1,760.00	\$176.00	\$1,936.00	135301
	Unit 2, Johnson Street, Bruce Rock	Monthly	\$612.00	\$556.36	\$55.64	\$612.00	135301
	Roadwise Office (Front Office Unit 2, Johnson St, Bruce Rock)	Monthly	\$266.00	\$241.82	\$24.18	\$266.00	135301
	Factory Units - Corner Butcher & Swan 1	Monthly	\$424.00	\$385.45	\$38.55	\$424.00	135301
	Factory Units - Corner Butcher & Swan 2	Monthly	\$503.00	\$457.27	\$45.73	\$503.00	135301
	Factory Units - Corner Butcher & Swan 3	Monthly	\$503.00	\$457.27	\$45.73	\$503.00	135301
	Lot 261 Johnson Street, Bruce Rock (Old Ambulance Building)	Monthly	\$324.00	\$294.55	\$29.45	\$324.00	135303
	Lot 261 Johnson Street, Bruce Rock (Old Gardeners Shed)	Monthly	\$58.50	\$53.18	\$5.32	\$58.50	135303
	48 Johnson Street, Bruce Rock (Café)	Monthly	\$759.00	\$690.00	\$69.00	\$759.00	135302
	32 Johnson Street, Bruce Rock (Craft Shop)	Monthly	\$78.00	\$70.91	\$7.09	\$78.00	135302
Saleyards	Sheep Sale Yards on Lethlean St	Per Head Sold at Sale	\$0.42	\$0.38	\$0.04	\$0.42	137301
Back to the Bush Reunion	Camping (on the oval)	Per Person Per Night	\$10.00	\$9.09	\$0.91	\$10.00	138309

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
<b>OTHER PROPERTY &amp; SERVICES</b>							
Plant with Operator Note: Time is measured from Depot Departure until Depot Return	8 Ton Trucks	Hourly	\$148.00	\$134.55	\$13.45	\$148.00	141301
	15 Ton Truck & Side Tipper	Hourly	\$184.00	\$167.27	\$16.73	\$184.00	141301
	15 Ton Trucks	Hourly	\$158.00	\$143.64	\$14.36	\$158.00	141301
	Back Hoe	Hourly	\$168.00	\$152.73	\$15.27	\$168.00	141301
	Bobcat	Hourly	\$148.00	\$134.55	\$13.45	\$148.00	141301
	Borer	Hourly	\$117.00	\$106.36	\$10.64	\$117.00	141301
	Cherry Picker	Hourly	\$204.00	\$185.45	\$18.55	\$204.00	141301
	Front End Loader	Hourly	\$184.00	\$167.27	\$16.73	\$184.00	141301
	Grader	Hourly	\$204.00	\$185.45	\$18.55	\$204.00	141301
	Prime Mover & Low Loader	Hourly	\$212.00	\$192.73	\$19.27	\$212.00	141301
	Prime Mover & Side Tipper	Hourly	\$212.00	\$192.73	\$19.27	\$212.00	141301
	Ride on mower and operator	Hourly	\$92.00	\$83.64	\$8.36	\$92.00	141301
	Roller - Rubber or Steel	Hourly	\$148.00	\$134.55	\$13.45	\$148.00	141301
	Tractor with Mower/ Broom	Hourly	\$122.00	\$110.91	\$11.09	\$122.00	141301
Trencher	Hourly	\$138.00	\$125.45	\$12.55	\$138.00	141301	
Plant Only - (Dry Hire) No Fuel & No Operator (Only hired to Other Local Govts, Schools and Incorporated Bodies, with CEO Permission)	Agitator	Daily	\$520.00	\$472.73	\$47.27	\$520.00	141301
	Grader 12G	Daily	\$416.00	\$378.18	\$37.82	\$416.00	141301
	Grader 12M	Daily	\$525.00	\$477.27	\$47.73	\$525.00	141301
	Low Loader Trailer Only	Daily	\$265.00	\$240.91	\$24.09	\$265.00	141302
	Side Tipper Trailer Only	Daily	\$265.00	\$240.91	\$24.09	\$265.00	141301
	Vibratory Roller	Daily	\$265.00	\$240.91	\$24.09	\$265.00	141301
Commodities - All Plus Cartage	Gravel (10T & under)	Per Tonne	\$37.00	\$33.64	\$3.36	\$37.00	141301
	Gravel (10T to 50T)	Per Tonne	\$27.50	\$25.00	\$2.50	\$27.50	141301
	Gravel (50T & over)	Per Tonne	\$18.50	\$16.82	\$1.68	\$18.50	141301
	Yellow Sand (10T & under)	Per Tonne	\$37.00	\$33.64	\$3.36	\$37.00	141301
	Yellow Sand (10T to 50T)	Per Tonne	\$27.50	\$25.00	\$2.50	\$27.50	141301
	Yellow Sand (over 50T)	Per Tonne	\$18.50	\$16.82	\$1.68	\$18.50	141301
	Self Extracted Sand from Yarding Sand Pit with prior approval of CEO or MOWS	Per Tonne	\$5.10	\$4.64	\$0.46	\$5.10	141301
	Metal Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	\$32.00	\$29.09	\$2.91	\$32.00	141301
	Blue Metal - All Available Sizes, Except Dust (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)	\$3.50	\$3.18	\$0.32	\$3.50	141301

SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2022-23



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
<b>CONCRETE</b>							
Concrete	Ready mixed 25mpa	Per m <sup>3</sup>	\$325.00	\$295.45	\$29.55	\$325.00	141301
	32mpa Extra Charge	Per m <sup>3</sup>	\$17.50	\$15.91	\$1.59	\$17.50	141301
	40mpa Extra Charge	Per m <sup>3</sup>	\$37.00	\$33.64	\$3.36	\$37.00	141301
	Other Materials Required (Reinforcing Mesh/Bar, Chairs, Black Plastic etc.)	At Cost	At Cost				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>	\$6.30	\$5.73	\$0.57	\$6.30	141301
	Saturday - 7.00am to 3.30pm (Minimum charge of \$90.00 inc GST)	Per m <sup>3</sup>	\$31.00	\$28.18	\$2.82	\$31.00	141301
	Sunday - 7.00am to 3.30pm (Minimum charge of \$180.00 inc GST)	Per m <sup>3</sup>	\$62.00	\$56.36	\$5.64	\$62.00	141301
<b>Excess Discharge Time</b> (Waiting Time)	Applies after first 45 minutes on site						
	- Normal Operating Hours	Per 15 minutes	\$24.50	\$22.27	\$2.23	\$24.50	141301
	- Outside Normal Operating Hours	Per 15 minutes	\$49.00	\$44.55	\$4.45	\$49.00	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	\$149.00	\$135.45	\$13.55	\$149.00	141301
<b>Delivery</b>	Within Town site	Per Tonne	No Charge				
	Outside of Town site	Per Km (1 way)	\$3.50	\$3.18	\$0.32	\$3.50	141301
<b>LABOUR</b>							
<b>Labour</b> Monday to Friday - 7.00am to 3.30pm	Supervisor	Per Hour	\$107.00	\$97.27	\$9.73	\$107.00	141301
	Leading Hand	Per Hour	\$102.00	\$92.73	\$9.27	\$102.00	141301
	Plant Operators/ Labourers	Per Hour	\$69.00	\$62.73	\$6.27	\$69.00	141301
<b>Labour</b> Outside of Normal Hours Weekdays	Supervisor	Per Hour	\$160.00	\$145.45	\$14.55	\$160.00	141301
	Leading Hand	Per Hour	\$153.00	\$139.09	\$13.91	\$153.00	141301
	Plant Operators/ Labourers	Per Hour	\$104.00	\$94.55	\$9.45	\$104.00	141301
<b>Labour</b> Outside of Normal Hours Saturday & Sundays	Supervisor	Per Hour	\$214.00	\$194.55	\$19.45	\$214.00	141301
	Leading Hand	Per Hour	\$204.00	\$185.45	\$18.55	\$204.00	141301
	Plant Operators/ Labourers	Per Hour	\$139.00	\$126.36	\$12.64	\$139.00	141301



SHIRE OF BRUCE ROCK  
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2022-23



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
<b>GENERAL PURPOSE FUNDING</b>							
Freedom of Information	<i>Charges as per the Freedom of Information Act</i>						
	Application Fee	Per Application	\$30.00	\$30.00		\$30.00	042317
	Access time supervised by staff	Hour	\$30.00	\$30.00		\$30.00	042317
	Photocopy staff time	Hour	\$30.00	\$30.00		\$30.00	042317
	Photocopy	Page	\$0.20	\$0.20		\$0.20	042317
	Transcribing from tape, film or computer	Hour	\$30.00	\$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
<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>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
	First time registration effective after 31 May and before 1 November in that year (Valid until following 31 October)	Dog Act 1976	50% of Fee Payable				052303
	Registrations of Farm Working Dog	Dog Act 1976	25% of Fee Payable				052303
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 (Valid until the next 31 October)	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

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF STATUTORY FEES & CHARGES FOR 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	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	\$85.00	\$85.00		\$85.00	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	\$80.00	\$80.00		\$80.00	071306
	Registration of a food premises business	Per Premises	\$240.00	\$240.00		\$240.00	071306
	Inspection pursuant to Food Act 2008 - food premises inspection	Per Premises	\$107.00	\$97.27	\$9.73	\$107.00	071306
	Issuing and serving of either an Improvement Notice or Prohibition Notice	Per Premises	\$107.00	\$97.27	\$9.73	\$107.00	071306
	Replying in writing or orally to a request for information related to the Food Act 2008 and subsidiary legislation and Standards and Codes by the Proprietor or designated staff member/s of a Registered Food Premises	Per Hour	\$70.00	\$63.63	\$6.37	\$70.00	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	\$11.00	\$10.00	\$1.00	\$11.00	071306
Lodging House	Registration of lodging house inclusive of inspection	Per Premises	\$107.00	\$97.27	\$9.73	\$107.00	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 for a single event	Per Permit	\$35.00	\$31.82	\$3.18	\$35.00	071306
	Application for Permit for up to 93 days	Per Permit	\$70.00	\$63.63	\$6.37	\$70.00	071306
	Application for Permit for up to 365 days	Per Permit	\$180.00	\$163.64	\$16.36	\$180.00	071306

SHIRE OF BRUCE ROCK  
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2022-23



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
<b>TRANSPORT</b>							
Vehicle Inspection Fees	<i>(Charges in accordance with Department of Transport's Licensing Fees &amp; Charges for Wheatbelt)</i>						
Light vehicles (MRC 4,500kg or less)	Trailer (with brakes), motor carrier	Initial Inspection	\$182.65	\$182.65		\$182.65	930702
		Re-inspection	\$120.85	\$120.85		\$120.85	930702
	Trailer (without brakes) and motor carrier	Initial Inspection	\$146.05	\$146.05		\$146.05	930702
		Re-inspection	\$116.30	\$116.30		\$116.30	930702
	Light Vehicle (including Motor/ Mobile home equal or less than 4,500kg)	Initial Inspection	\$182.65	\$182.65		\$182.65	930702
		Re-inspection	\$120.85	\$120.85		\$120.85	930702
	Motorcycle	Initial Inspection	\$146.05	\$146.05		\$146.05	930702
		Re-inspection	\$116.30	\$116.30		\$116.30	930702
Heavy vehicles (MRC over 4,500kg)	Heavy vehicle (including Motor/Mobile home over 4,500kg)	Initial examination fee	\$233.00	\$233.00		\$233.00	930702
		Re-examination fee	\$136.90	\$136.90		\$136.90	930702
General vehicle inspection fees	Minor inspection (verification of vehicle details only)	Inspection fee	\$130.00	\$130.00		\$130.00	930702

SHIRE OF BRUCE ROCK  
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2022-23



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
<b>ECONOMIC SERVICES</b>							
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	\$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		\$34,916.00	\$34,916.00	\$34,916.00	071304
	2	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
	3	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
	4	Determining a development application for an Extractive Industry where the development has commenced or been carried out - the fee in item 3 plus, by way of penalty, twice that fee					071304
	5A	Determining an application to amend or cancel Development Approval		\$295.00	\$295.00	\$295.00	071304
	5B	Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)		\$295.00	\$295.00	\$295.00	071304
	5	Providing a Subdivision Clearance for -					
		(a) not more than 5 lots \$73 per lot	per lot	\$73.00	\$73.00	\$73.00	071304
		(b) more than 5 lots but not more than 195 lots, then \$73 per lot for the first 5 lots and then \$35 per lot					071304
		(c) not more than 195 lots		\$7,393.00	\$7,393.00	\$7,393.00	071304
	6	Determining an initial application for approval of a home occupation where the home occupation has not commenced		\$222.00	\$222.00	\$222.00	071304
	7	Determining an initial application for approval of a home occupation where the home occupation has commenced. The fee in item 6 plus, by way of penalty, twice that fee					071304
	8	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires		\$73.00	\$73.00	\$73.00	071304
	9	Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired. The fee in item 8 plus, by way of penalty, twice that fee					071304

SHIRE OF BRUCE ROCK  
**SCHEDULE OF STATUTORY FEES & CHARGES FOR 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
	10 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out		\$295.00	\$295.00		\$295.00	071304
	11 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out. The fee in item 10 plus, by way of penalty, twice that fee.						071304
	12 Providing a zoning certificate		\$73.00	\$73.00		\$73.00	071304
	13 Replying to a property settlement questionnaire		\$73.00	\$73.00		\$73.00	071304
	14 Providing written planning advice		\$73.00	\$73.00		\$73.00	071304
	15 Providing written planning advice to determine Outbuilding, Shipping Container & Lean-Tos Policy criteria are met, or not. If not meeting the criteria the normal planning application fee for Development as applicable will prevail.	Per	\$37.00	\$33.64	\$3.36	\$37.00	071304
Fees for scheme amendments, structure plans and local development plans	The person in charge of planning at the local government of Bruce Rock,		\$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 with qualifications relevant to the request, 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 to recover operating overhead costs						071304

SHIRE OF BRUCE ROCK  
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2022-23



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
Planning Fees (continued)							
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-for building work for a Class 1 or Class 10 building or incidental structure - 0.19% of the estimated value but not less than \$110.00	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Certified application for a building permit for building work for a Class 2 to Class 9 building or incidental structure - 0.09% of the estimated value but not less than \$110.00	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Uncertified application for a building permit - 0.32% of the value but not less than \$110.00	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Application to extend the time during which a Building Permit has effect		\$110.00	\$110.00		\$110.00	133301
Demolition Permit	Demolition permit - demolition work in respect of a Class 1 or Class 10 building or incidental structure		\$110.00	\$110.00		\$110.00	133301
	Demolition permit - demolition work in respect of a Class 2 to Class 9 building; and then \$110.00 for each storey of the building	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Application to extend the time during which a Demolition Permit has effect		\$110.00	\$110.00		\$110.00	133301
Other Building Fees	Application for an occupancy permit for a completed building		\$110.00	\$110.00		\$110.00	133301
	Application for an occupancy permit for an incomplete building		\$110.00	\$110.00		\$110.00	133301
	Application for modification of an occupancy permit for additional use of a building on a temporary basis		\$110.00	\$110.00		\$110.00	133301
	Application for a replacement occupancy permit for permanent change of the building's use or classification		\$110.00	\$110.00		\$110.00	133301

SHIRE OF BRUCE ROCK  
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2022-23



DESCRIPTION	DETAILS	CHARGING	2022/23	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 \$110.00	Minimum \$110.00					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 \$110.00	Minimum \$110.00					133301
	Application to replace an occupancy permit for an existing building		\$110.00	\$110.00		\$110.00	133301
	Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done		\$110.00	\$110.00		\$110.00	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		\$110.00	\$110.00		\$110.00	133301
	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)		\$2,160.15	\$2,160.15		\$2,160.15	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 or s52 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
	Occupancy permit under s46 of the Building Act. No levy is payable						
	Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act. No levy is payable						



SHIRE OF BRUCE ROCK  
**SCHEDULE OF STATUTORY FEES & CHARGES FOR 2022-23**



DESCRIPTION	DETAILS	CHARGING	2022/23	FEE	GST	TOTAL	GL
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 for construction works to which the levy applies or providing false or misleading information to the Board in respect of the training levy is an offence. Penalties are as follows a) \$20,000 for a single person b) \$50,000 for a body corporate Where construction work is commenced before the project owner has paid the levy due in respect of that work, the project owner may be liable to pay 100% of the unpaid levy, in addition to the original levy amount and any other penalties that may apply.						133302
	Adjustment payments, Where the final construction value has increased by \$25,000 or more from the original estimated value, the project owner is required to pay an additional sum of levy to CTF. Where the final construction value is \$25,000 or more under the original estimated value, the project owner is entitled to a partial refund of the original levy paid to CTF.						133302