



# 2023-2024 Annual Budget



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# ELECTED MEMBERS

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**STEPHEN STRANGE**  
SHIRE PRESIDENT



**TONY CROOKS**  
DEPUTY SHIRE PRESIDENT



**KEVIN FOSS**  
COUNCILLOR



**NATALIE KILMINSTER**  
COUNCILLOR



**PHILIP NEGRI**  
COUNCILLOR



**RAM RAJAGOPALAN**  
COUNCILLOR



**JEN VERHOOGT**  
COUNCILLOR



**BRENDON WAIGHT**  
COUNCILLOR



**REBECCA WAYE**  
COUNCILLOR





**DARREN MOLLENOYUX**  
CHIEF EXECUTIVE  
OFFICER

**STEPHEN STRANGE**  
SHIRE PRESIDENT

# CEO & PRESIDENTS REPORT

It is with great pleasure we present the Shire Of Bruce Rock's Annual Budget for the year ending 30<sup>th</sup> June 2024. This Budget showcases our vision for the growth and development of our Shire and the community, while demonstrating our ability to underpin this with robust financial management. This budget holds the following financial principles:

- Financial Sustainability
- Alignment with Shire's integrated resources and planning (e.g; the strategic resource and community plan, Long term financial plan, corporate business plan)
- Meeting financial compliances
- Future growth of the Shire as a whole with a focus on infrastructure and community

The Annual Budget plays the most important role in operationalising the strategic financial management approach referenced in the Corporate Business Plan and Long Term Financial Plan. The Long Term Financial Plan exerts persuasive influence on the content of the Shire's Annual Budget. The Annual Budget is a statutory requirement under Section 6.2 of the Local Government Act 1995. More broadly, Division 6 of the Local Government Act 1995 provides guidance on financial management matters related to budgeting. Local Government (Financial Management) Regulations 22 - 33A prescribe the form and content of the statutory annual budget.

In accordance with the council's latest Long Term Financial Plan, that was adopted in May council meeting; the budget is funded with an average of 5% increase in the rate revenue and minimum rates of \$554.

Being comparatively a smaller Shire/Council, we are also reliant on Grants income from both the State and Federal Government. The 2023/24 Budget allocates the financial resources necessary for Shire of Bruce Rock to deliver on our community's aspirations. It guides our approach to delivering infrastructure and services to the community in a responsible and affordable way. A budget of \$9.6Mn has been allocated to the Capital Projects for the Shire. The budget ensures that we have in place the necessary funding arrangements to support delivery of these agreed services and programs, proposed capital replacement programs and new capital projects for the upcoming year. The key capital projects are listed below along with a highlight of the main financial activities.



**DARREN MOLLENOYUX**  
CHIEF EXECUTIVE  
OFFICER



**STEPHEN STRANGE**  
SHIRE PRESIDENT

# CEO & PRESIDENTS REPORT

## Capital Budget Highlights

Major Infrastructure Upgrades (Roads, Bridges, Footpaths, Drains, Dams)	\$2,884,392
Airport Upgrade	\$385,000
Plant Replacement Program	\$811,100
Playground Project	\$1,518,000
Solar Heat Mat for Aquatic Facilities	\$120,000
Housing amenities upgrade	\$133,050.95
Recreation Facilities Upgrade	\$125,098
Others	\$62,803
Carry Forward Projects from Previous Year (Supermarket)	\$3,562,002
<b>Total</b>	<b>\$9,601,444</b>

While the Retail precinct/Supermarket construction continues to be a major carry forward Capital project; the 2023-24 budget is a financially responsible plan that will re-energise our road infrastructure and develop a new playground; deliver on the evolving needs of our community and ensure we are financially sustainable well into the future. The Council and the staff look forward to another financial year in advocating and providing continued leadership to the community.







Cemetery  
\$38,085

Community Development  
\$135,740

SUPERMARKET

Bruce Rock Supermarket  
\$4,629,366

Recreation Facilities  
\$714,760

LIBRARY

Library  
\$41,930

Health Services  
\$325,684

Aged Housing  
\$52,220

Community Housing  
\$146,663

Aquatic Centre  
\$310,985

Road Construction & Maintenance  
\$7,783,801

Parks & Gardens  
\$1,965,152

Sanitation  
\$262,850

Caravan Park & Camping Grounds  
\$274,986

Animal Control  
\$21,916

Bushfire Brigade & Fire Prevention  
\$138,250

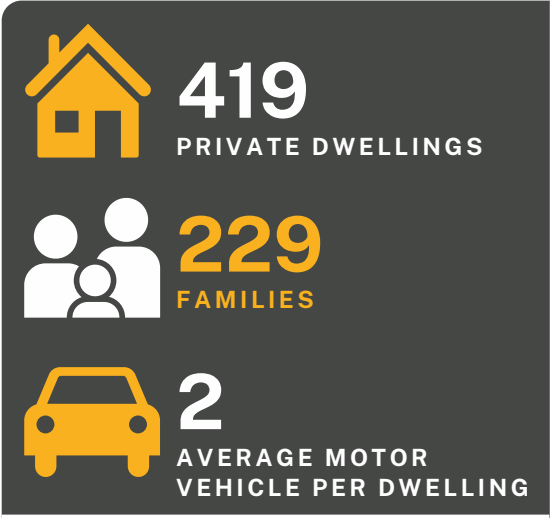
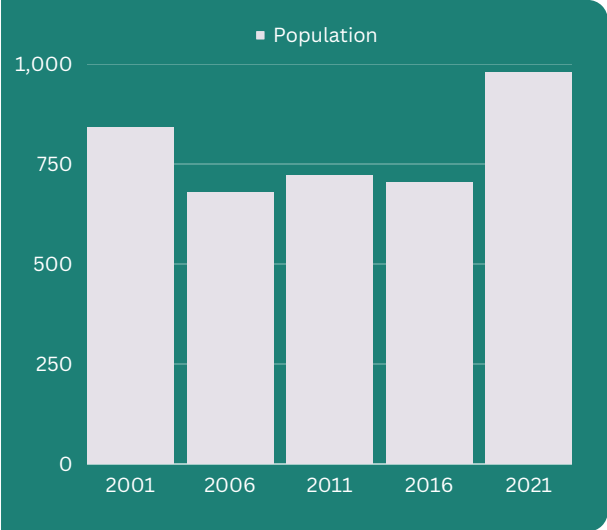
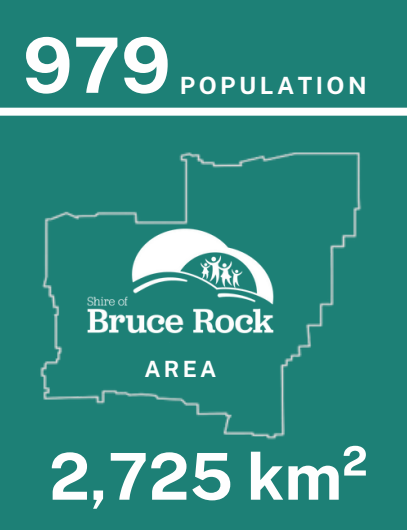
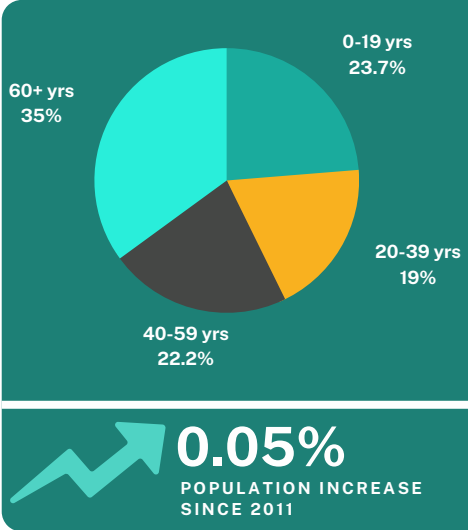
Admin, Governance and Elected Members  
\$1,672,915

Senior Citizens  
\$12,530

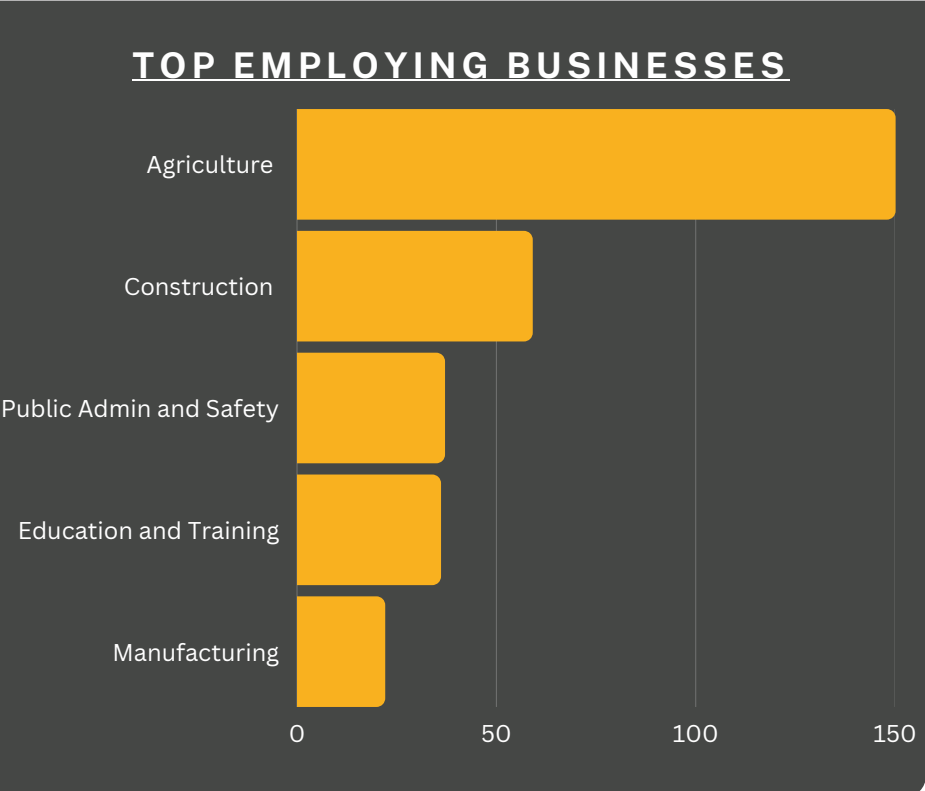
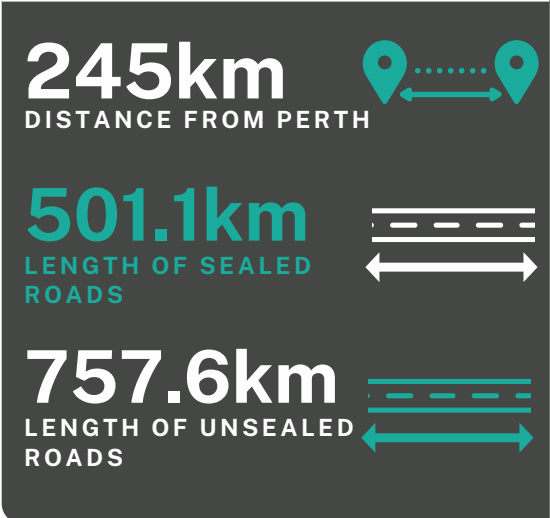
# EXPENDITURE AREAS

Item	Budgeted Figure	Item	Budgeted Figure
Administration General	\$1,520,645	Health Inspection & Admin	194,505
Aged Housing	\$57,220	Library	41,930
Animal Control	\$21,916	Other Recreation & Culture	76,000
Aquatic Centre	\$310,985	Other Welfare	38,050
Bruce Rock Supermarket	\$4,629,366	Parks & Gardens	1,965,152
Building Control	\$11,500	Rate Revenue	124,030
Bush Fire Brigades	\$36,000	Roads Maintenance & Construction	7,783,801
Caravan Park & Camping Grounds	\$274,986	Saleyards	7,783
Cemetery	\$38,085	Sanitation	262,850
Community Bus	\$13,350	Senior Citizens	12,530
Community Development	\$135,740	Singles Housing	108,763
Community Housing	\$146,663	Staff Housing	108,763
Dams	\$89,589	Standpipes	22,344
Dentist	\$14,600	Vehicle Inspections	10,300
Doctor	\$311,084	Other	47,295
Entertainment	\$67,880	<b>TOTAL</b>	<b>\$19,355,050</b>
Factory Units & Shops	\$102,008		
Fire Prevention	\$102,250		
General Purpose Funding	\$28,240		
Halls & Rec Centres	\$638,760		

# FACTS AND STATS



**MEDIAN AGE** **49**





**SHIRE OF BRUCE ROCK**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Capital Budget	26
Fees and Charges Schedule	28

## **Our Vision**

**“The Shire of Bruce Rock Leads the Way”**

We will achieve our vision by maintaining and enhancing the Bruce Rock lifestyle, increase business and employment opportunities and achieve population growth in an environmentally sustainable way.



**SHIRE OF BRUCE ROCK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>				
		\$	\$	\$
Rates	2(a)	1,854,717	1,710,844	1,712,044
Grants, subsidies and contributions	11	3,748,102	1,442,988	1,313,529
Fees and charges	15	1,789,820	2,231,399	2,208,985
Interest revenue	12(a)	125,038	80,176	40,701
Other revenue	12(b)	32,268	103,213	63,000
		7,549,945	5,568,620	5,338,259
<b>Expenses</b>				
Employee costs		(3,377,016)	(3,062,504)	(2,812,257)
Materials and contracts		(2,686,606)	(2,849,633)	(3,207,053)
Utility charges		(283,012)	(293,019)	(271,215)
Depreciation	6	(3,768,270)	(770,229)	(3,425,700)
Finance costs	12(d)	(98,919)	(4,207)	(47,882)
Insurance		(273,597)	(251,913)	(226,665)
Other expenditure		(228,974)	(107,263)	(148,124)
		(10,716,394)	(7,338,768)	(10,138,896)
		(3,166,449)	(1,770,148)	(4,800,637)
Capital grants, subsidies and contributions	11	4,945,902	1,655,848	4,301,297
Profit on asset disposals	5	0	0	8,500
Loss on asset disposals		(112,201)	(76,921)	(100,500)
Loss on revaluation of non current assets		(1,385,000)	0	0
		3,448,701	1,578,927	4,209,297
<b>Net result for the period</b>		<b>282,252</b>	<b>(191,221)</b>	<b>(591,340)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		5,000,000	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>5,000,000</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>5,282,252</b>	<b>(191,221)</b>	<b>(591,340)</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 2024**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates		\$ 1,851,717	\$ 1,690,545	\$ 1,720,423
Grants, subsidies and contributions		955,875	1,815,744	149,165
Fees and charges		1,789,820	2,231,399	2,208,985
Interest revenue		125,038	80,176	40,701
Other revenue		32,268	103,213	63,000
		4,767,718	5,893,113	4,182,274

**Payments**

Employee costs		(3,130,071)	(3,182,377)	(2,812,257)
Materials and contracts		(2,686,606)	(2,846,701)	(3,776,342)
Utility charges		(283,012)	(293,019)	(271,215)
Finance costs		(98,919)	(4,207)	(47,882)
Insurance		(273,597)	(251,913)	(226,665)
Other expenditure		(228,974)	(107,263)	(148,124)
		(6,701,179)	(6,685,480)	(7,282,485)

**Net cash provided by (used in) operating activities** 4 (1,933,461) (792,367) (3,100,211)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(4,814,051)	(3,047,419)	(6,496,314)
Payments for construction of infrastructure	5(b)	(4,787,392)	(1,520,364)	(2,218,695)
Capital grants, subsidies and contributions		4,945,902	3,362,414	4,301,297
Proceeds from sale of property, plant and equipment	5(a)	166,500	94,122	270,000
<b>Net cash provided by (used in) investing activities</b>		(4,479,041)	(1,111,247)	(4,143,712)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(117,401)	(26,185)	(60,159)
Payments for principal portion of lease liabilities	8	(5,637)	(2,815)	(5,637)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	0	859,446
Proceeds from new borrowings	7(a)	0	2,100,000	2,100,000
<b>Net cash provided by (used in) financing activities</b>		(123,038)	2,071,000	2,893,650

**Net increase (decrease) in cash held**

Cash at beginning of year 6,535,540 4,350,273 4,350,273

**Cash and cash equivalents at the end of the year** 4 **0** **4,517,659** **0**

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

**SHIRE OF BRUCE ROCK**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General Rates	2(a)	\$ 1,828,854	\$ 1,694,053	\$ 1,695,253
Rates excluding general rates	2(a)	25,863	16,791	16,791
Grants, subsidies and contributions	11	3,748,102	1,442,988	1,313,529
Fees and charges	15	1,789,820	2,231,399	2,208,985
Interest revenue	12(a)	125,038	80,176	40,701
Other revenue	12(b)	32,268	103,213	63,000
Profit on asset disposals	5	0	0	8,500
		<b>7,549,945</b>	<b>5,568,620</b>	<b>5,346,759</b>
<b>Expenditure from operating activities</b>				
Employee costs		(3,377,016)	(3,062,504)	(2,812,257)
Materials and contracts		(2,686,606)	(2,849,633)	(3,207,053)
Utility charges		(283,012)	(293,019)	(271,215)
Depreciation	6	(3,768,270)	(770,229)	(3,425,700)
Finance costs	12(d)	(98,919)	(4,207)	(47,882)
Insurance		(273,597)	(251,913)	(226,665)
Other expenditure		(228,974)	(107,263)	(148,124)
Loss on asset disposals	5	(112,201)	(76,921)	(100,500)
Loss on revaluation of non current assets		(1,385,000)	0	0
		<b>(12,213,595)</b>	<b>(7,415,689)</b>	<b>(10,239,396)</b>
Non-cash amounts excluded from operating activities	3(b)	5,265,820	902,052	3,517,700
<b>Amount attributable to operating activities</b>		<b>602,170</b>	<b>(945,017)</b>	<b>(1,374,937)</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	11	4,945,902	1,655,848	4,301,297
Proceeds from disposal of assets		176,500	94,122	270,000
		<b>5,122,402</b>	<b>1,749,970</b>	<b>4,571,297</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(4,814,051)	(3,047,419)	(6,496,314)
Payments for construction of infrastructure	5(b)	(4,787,392)	(1,520,364)	(2,218,695)
		<b>(9,601,443)</b>	<b>(4,567,783)</b>	<b>(8,715,009)</b>
<b>Amount attributable to investing activities</b>		<b>(4,479,041)</b>	<b>(2,817,813)</b>	<b>(4,143,712)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new borrowings	7(a)	0	2,100,000	2,100,000
Transfers from reserve accounts	9(a)	50,000	1,494,202	954,846
		<b>50,000</b>	<b>3,594,202</b>	<b>3,054,846</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(117,401)	(26,185)	(60,159)
Payments for principal portion of lease liabilities	8	(5,637)	(3,014)	(5,637)
Transfers to reserve accounts	9(a)	(133,806)	(648,657)	(95,401)
		<b>(256,844)</b>	<b>(677,856)</b>	<b>(161,197)</b>
<b>Amount attributable to financing activities</b>		<b>(206,844)</b>	<b>2,916,346</b>	<b>2,893,649</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	4,083,715	4,930,199	2,625,000
Amount attributable to operating activities		602,170	(945,017)	(1,374,937)
Amount attributable to investing activities		(4,479,041)	(2,817,813)	(4,143,712)
Amount attributable to financing activities		(206,844)	2,916,346	2,893,649
<b>Surplus or deficit at the end of the financial year</b>	3	<b>0</b>	<b>4,083,715</b>	<b>0</b>

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



**SHIRE OF BRUCE ROCK  
FOR THE YEAR ENDED 30 JUNE 2024  
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	13
Note 5	Fixed Assets	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Lease Liabilities	18
Note 9	Reserve Accounts	19
Note 10	Revenue Recognition	20
Note 11	Program Information	21
Note 12	Other Information	22
Note 13	Elected Members Remuneration	23
Note 14	Trust Funds	24
Note 15	Fees and Charges	25

## 1(a) BASIS OF PREPARATION

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

### Local Government Act 1995 requirements

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

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

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

### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

### 2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

### Budget comparative figures

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

### Comparative figures

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

### Rounding off figures

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

### 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 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

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

**INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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



**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
Gross rental valuations (GRV)	Gross rental valuation	0.08300	212	1,992,320	165,363	0	0	165,363		156,155
Unimproved valuations (UV)	Unimproved valuation	0.00830	329	187,150,000	1,553,345	0	0	1,553,345		1,475,246
Mining tenements (UV)	Unimproved valuation	0.00830	3	188,266	1,563	0	0	1,563		1,252
Non-rateable	Non-rateable	0.000000	268	0	0	0	0	0		
<b>Total general rates</b>			812	189,330,586	1,720,270	0	0	1,720,270	0	1,632,653
<b>(ii) Minimum payment</b>										
		\$								
Gross rental valuations (GRV)	Gross rental valuation	554	162	565,083	89,748			89,748		86,064
Unimproved valuations (UV)	Unimproved valuation	554	26	859,900	14,404			14,404		14,784
Mining tenements (UV)	Unimproved valuation	554	8	108,203	4,432			4,432		4,752
<b>Total minimum payments</b>			196	1,533,186	108,584	0	0	108,584	0	105,600
<b>Total general rates and minimum payments</b>			1,008	190,863,772	1,828,854	0	0	1,828,854	0	1,738,253
<b>(iv) Ex-gratia rates</b>										
Ex-gratia rates								25,863		16,791
<b>Total ex-gratia rates</b>			0	0	0	0	0	25,863	0	16,791
					1,828,854	0	0	1,854,717	0	1,755,044
Discounts (Refer note 2(c))								(46,500)	0	(42,000)
Waivers or Concessions (Refer note 2(c))								0	0	0
<b>Total rates</b>					1,828,854	0	0	1,808,217	0	1,713,044

The Shire did not raise specified area rates for the year ended 30th June 2024.

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

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

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

Instalment options	Date due	Instalment plan	Instalment plan	Unpaid rates
		admin charge	interest rate	interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	26/09/2023	N/A	N/A	7.00%
<b>Option two</b>				
First instalment	26/09/2023	\$0.00	0.00%	7.00%
Second instalment	28/11/2023	\$11.00	5.50%	7.00%
<b>Option three</b>				
First instalment	26/09/2023	\$0.00	0.00%	7.00%
Second instalment	28/11/2023	\$11.00	5.50%	7.00%
Third instalment	29/01/2024	\$11.00	5.50%	7.00%
Fourth instalment	1/04/2024	\$11.00	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,330	1,850
Instalment plan interest earned	1,200	910	1,300
Unpaid rates and service charge interest earned	3,500	3,878	4,000
	6,200	6,118	7,150

SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
		%	\$	\$	\$	\$	
Rate Early Payment Discount	Rate	3.00%		46,500	44,395	43,000	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 35 days after the date of service appearing on the rates notice.
				46,500	44,395	43,000	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			%	\$	\$	\$	\$		
Rubbish charge - Pensioner	Service charge	Concession	50.00%	N/A	12,500	12,487	12,300	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	25.00%	N/A	1,000	971	2,925		
Rubbish charge - Pensioner	Service charge	Concession	50.00%	N/A	4,600	4,635	4,620	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	25.00%	N/A	500	389	1,080		
					18,600	18,482	20,925		



**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

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

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	1,150,306	6,535,540	804,337
Receivables	175,723	182,723	288,815
Inventories	105,261	105,261	25,000
	1,431,290	6,823,524	1,118,152
<b>Less: current liabilities</b>			
Capital grant/contribution liability	(1,706,566)	(1,706,566)	0
Lease liabilities	(5,637)	0	(3,000)
Long term borrowings	(91,216)	(26,185)	(94,500)
Employee provisions	(311,660)	(311,660)	(431,533)
	(2,115,079)	(2,044,411)	(529,033)
<b>Net current assets</b>	(683,789)	4,779,113	589,119
<b>Less: Total adjustments to net current assets</b>	(711,201)	(695,398)	(706,837)
<b>Net current assets used in the Statement of Financial Activity</b>	(1,394,990)	4,083,715	(117,718)

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	0	36,850	(8,500)
Less: Movement in liabilities associated with restricted cash		18,052	
Add: Loss on asset disposals	112,201	76,921	100,500
Add: Loss on revaluation of non current assets	1,385,000	0	0
Add: Depreciation	3,768,270	770,229	3,425,700
<b>Non cash amounts excluded from operating activities</b>	5,265,820	902,052	3,517,700

**(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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts	9	(927,534)	(843,728)	(804,337)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		91,216	26,185	94,500
- Current portion of lease liabilities		5,637	3,014	3,000
- Current portion of employee benefit provisions held in reserve		119,480	119,131	
<b>Total adjustments to net current assets</b>		(711,201)	(695,398)	(706,837)

3(d) NET CURRENT ASSETS (CONTINUED)

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

**LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		1,150,306	6,535,540	0
Term deposits		0	0	0
<b>Total cash and cash equivalents</b>		1,150,306	6,535,540	0
Held as				
- Unrestricted cash and cash equivalents	3(a)	222,772	3,985,246	(804,337)
- Restricted cash and cash equivalents	3(a)	927,534	2,550,294	804,337
		1,150,306	6,535,540	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		927,534	2,550,294	804,337
		927,534	2,550,294	804,337
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	927,534	843,728	804,337
Unspent capital grants, subsidies and contribution liabilities		0	1,706,566	
		927,534	2,550,294	804,337
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		282,252	0	(591,340)
Depreciation	6	3,768,270	770,229	3,425,700
(Profit)/loss on sale of asset	5	112,201	76,921	92,000
Loss on revaluation of non current assets		1,385,000	0	0
(Increase)/decrease in receivables		7,000	293,493	187,401
(Increase)/decrease in inventories		0	2,932	83,193
Increase/(decrease) in payables		0	0	(652,477)
Increase/(decrease) in contract liabilities		0	31,000	(1,343,386)
Increase/(decrease) in unspent capital grants		0	1,706,566	
Increase/(decrease) in employee provisions		0	(119,873)	
Capital grants, subsidies and contributions		(4,945,902)	(3,362,414)	(4,301,297)
<b>Net cash from operating activities</b>		608,821	(601,146)	(3,100,206)

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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



SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

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

	2023/24 Budget					2022/23 Actual					2022/23 Budget				
	2023/24 Budget Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit or Loss	2022/23 Actual Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit or Loss	2022/23 Budget Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>															
Buildings - specialised	3,859,051				0	1,781,753				0	4,933,702				0
Furniture and equipment	144,000				0	76,639				0	0				0
Plant and equipment	811,000		288,701	166,500	(122,201)	1,189,027		171,043	94,122	(76,921)	80,600		362,000	270,000	(92,000)
<b>Total</b>	<b>4,814,051</b>	<b>0</b>	<b>288,701</b>	<b>166,500</b>	<b>(122,201)</b>	<b>3,047,419</b>	<b>0</b>	<b>171,043</b>	<b>94,122</b>	<b>(76,921)</b>	<b>6,496,314</b>	<b>0</b>	<b>362,000</b>	<b>270,000</b>	<b>(92,000)</b>
<b>(b) Infrastructure</b>															
Infrastructure - Roads & Bridges	2,773,392				0	1,463,286				0	2,139,695				0
Other infrastructure - Footpaths	81,000				0	57,078				0	0				0
Other infrastructure - Airstrip	385,000				0	0				0	34,000				0
Other infrastructure - Dams	30,000				0	0				0	45,000				0
Other infrastructure - Parks & Gardens	1,518,000				0	0				0	0				0
<b>Total</b>	<b>4,787,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,520,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,218,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Land held for resale</b>															
Cost of acquisition	0			10,000	10,000					0					0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>9,601,443</b>	<b>0</b>	<b>288,701</b>	<b>176,500</b>	<b>(112,201)</b>	<b>4,567,783</b>	<b>0</b>	<b>171,043</b>	<b>94,122</b>	<b>(76,921)</b>	<b>8,715,009</b>	<b>0</b>	<b>362,000</b>	<b>270,000</b>	<b>(92,000)</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**6. DEPRECIATION**

**By Class**

Buildings - specialised  
 Furniture and equipment  
 Plant and equipment  
 Infrastructure - Roads & Bridges  
 Right of use - land

<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
\$	\$	\$
583,000	507,476	530,000
18,700	19,957	17,000
253,000	240,866	230,000
2,909,170	1,928	2,644,700
4,400		4,000
<b>3,768,270</b>	<b>770,227</b>	<b>3,425,700</b>

**By Program**

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - specialised	5 to 50 years
Furniture and equipment	4 to 20 years
Plant and equipment	5 to 15 years
Infrastructure - Roads & Bridges	20 to 50 years
Other infrastructure - Footpaths	30 to 65 years
Other infrastructure - Airstrip	5 to 50 years
Other infrastructure - Dams	10 to 80 years
Other infrastructure - Parks & Gardens	10 to 80 years
Right of use - land	Based on the remaining lease

Note: The Actual depreciation for FY2022-23 is undergoing review as a part of end of financial year's process and hence has not been journalled yet. Therefore the actual Vs budgeted figure has a huge variance for FY2022-23

SHIRE OF BRUCE ROCK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments	Principal 1 July 2022	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments
<b>Housing</b>				\$ 0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Construct Housing	3	WATC	1.49%	194,547		(26,185)	168,362	(3,192)	220,782		(26,185)	194,597	(2,647)	220,782		(26,185)	194,597	(3,192)
<b>Economic services</b>				0														
Reconstruct Supermarket	4	WATC	4.50%	2,008,784		(91,216)	1,917,568	(30,120)	0	2,100,000	0	2,100,000	0	2,100,000		(33,974)	2,066,026	(44,229)
				2,203,331	0	(117,401)	2,085,930	(33,312)	220,782	2,100,000	(26,185)	2,294,597	(2,647)	220,782	2,100,000	(60,159)	2,260,623	(47,421)

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

**(d) Credit Facilities**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Credit card limit	10,000	5,000	5,000
Credit card balance at balance date			
<b>Total amount of credit unused</b>	10,000	5,000	5,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,085,930	2,294,597	2,260,623

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF BRUCE ROCK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24 Budget	2023/24 Budget	Budget Lease	2023/24 Budget	Actual	2022/23 Actual	2022/23 Actual	Actual	2022/23 Actual	Budget	2022/23 Budget	2022/23 Budget	Budget	2022/23 Budget
					Principal	New Leases	Lease Principal Repayments	Principal outstanding 30 June 2024	Lease Interest Repayments	Principal 1 July 2022	New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments	Principal 1 July 2022	New Leases	Lease Principal repayments	Principal outstanding 30 June 2023	Lease Interest repayments
<b>Economic services</b>					\$ 0	\$	\$	\$ 0	\$	\$	\$	\$	\$ 0	\$	\$	\$	\$	\$ 0	\$
PTAWA - Saleyards (50%)	L7109	Burgess Rawson	3.60%	10	5,743		(2,719)	3,024		7,151	0	(1,407)	5,743		8,462		(2,719)	5,743	(230)
PTAWA - Batching Plant (5	L7109	Burgess Rawson	3.60%	10	5,743		(2,719)	3,024		7,151	0	(1,407)	5,743		8,462		(2,719)	5,743	(230)
PTAWA - Sand Pit	L7338	Burgess Rawson	3.60%	10	0		(199)	(199)		0		(199)	0		199		(199)	0	(1)
					11,486	0	(5,637)	5,849	(199)	14,301	0	(2,815)	11,486	(199)	17,123	0	(5,637)	11,486	(461)

MATERIAL 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 2024**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Long Service Leave reserve	121,795	4,872		126,667	121,795			121,795	117,716	1,766		119,480
(b) Housing reserves	214,211	8,568		222,779	214,211			214,211	226,800	3,402	(20,000)	210,202
(c) Council Housing reserve	3,874	155		4,029	3,874			3,874	3,744	56		3,800
(d) Transport Infrastructure reserve	101,901	104,076		205,977	101,901			101,901	754,710	11,321	(664,000)	102,031
(e) Hockey Turf Facility Replacement reserve	45,413	1,817		47,230	45,413			45,413	30,048	15,451		45,499
(f) Shire Sports Facility Replacement reserve	131,212	5,248		136,460	131,212			131,212	126,818	11,902		138,720
(g) Bowls Club SFFR reserve	18,821	753		19,574	18,821			18,821	12,667	6,190		18,857
(h) Cricket Club SFFR reserve	30,766	1,231		31,997	30,766			30,766	25,951	6,389		32,340
(i) Football Club SFFR reserve	12,144	486		12,630	12,144			12,144	11,999	6,180		18,179
(j) Hockey Club SFFR reserve	37,098	1,484		38,582	37,098			37,098	30,724	6,461		37,185
(k) Netball Club SFFR reserve	19,957	798		20,755	19,957			19,957	16,754	6,251		23,005
(l) Squash Club SFFR reserve	1,528	61		1,589	1,528			1,528	1,139	717		1,856
(m) Tennis Club SFFR reserve	37,087	1,483		38,570	37,087			37,087	30,714	6,461		37,175
(n) Shackleton Bowls Club SFFR reserve	11,281	458		11,739	11,281			11,281	0	9,494		9,494
(o) Supermarket Guarantee reserve	50,000	2,050	(50,000)	2,050	50,000			50,000	50,000	0	(50,000)	0
(p) Supermarket Reconstruction reserve	0	0		0	0			0	217,583	3,264	(220,846)	0
(q) Plant Replacement reserve	6,640	266		6,906	6,418			6,640	6,418	96		6,514
	843,728	133,806	(50,000)	927,534	843,506	0	0	843,728	1,663,785	95,401	(954,846)	804,337

**(b) Reserve Accounts - Purposes**

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

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

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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
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
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
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	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	640	562	8,490
General purpose funding	1,967,759	1,848,542	1,784,595
Law, order, public safety	5,600	3,043	4,100
Health	61,650	66,512	53,090
Education and welfare	2,800	2,606	2,580
Housing	178,550	184,115	191,800
Community amenities	165,650	157,904	158,525
Recreation and culture	55,465	49,092	59,750
Transport	4,300	4,864	0
Economic services	1,219,629	1,669,839	1,624,500
Other property and services	139,800	123,961	145,800
	3,801,843	4,111,040	4,033,230
<b>Grants, subsidies and contributions</b>			
Governance	62,749	61,086	61,600
General purpose funding	2,993,354	3,691,387	700,816
Law, order, public safety	83,500	83,191	255,071
Health	5,500	5,500	0
Education and welfare			200
Housing	26,050	25,519	9,800
Community amenities	1,100	89	3,000
Recreation and culture	35,300	11,694	3,700
Transport	7,000	0	235,542
Economic services	523,850	229,369	26,500
Other property and services	9,700	2,950	17,300
	3,748,103	4,110,785	1,313,529
<b>Capital grants, subsidies and contributions</b>			
Law, order, public safety	0	424,011	424,012
Recreation and culture	1,560,000	0	8,000
Transport	2,432,600	1,126,721	1,917,083
Economic services	953,302	105,115	1,952,202
	4,945,902	1,655,847	4,301,297
<b>Total Income</b>	12,495,848	9,877,672	9,648,056
<b>Expenses</b>			
Governance	(1,567,848)	(1,343,248)	(794,612)
General purpose funding	(152,270)	(141,967)	(98,329)
Law, order, public safety	(115,166)	(112,083)	(335,338)
Health	(453,209)	(350,369)	(469,802)
Education and welfare	(50,230)	(43,124)	(63,080)
Housing	(248,423)	(196,672)	(273,686)
Community amenities	(241,935)	(253,703)	(264,286)
Recreation and culture	(1,093,821)	(1,258,831)	(1,245,225)
Transport	(1,758,313)	(1,750,526)	(4,580,975)
Economic services	(1,568,201)	(1,468,520)	(1,984,504)
Other property and services	(4,964,179)	(3,149,850)	(129,559)
<b>Total expenses</b>	(12,213,595)	(10,068,893)	(10,239,396)
<b>Net result for the period</b>	282,252	(191,221)	(591,340)

**SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**12. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Investments			
- Reserve accounts	33,806	23,883	24,301
- Other funds	52,411	50,884	11,000
Other interest revenue	4,700	4,788	5,300
	<u>90,917</u>	<u>79,555</u>	<u>40,601</u>

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.

**(b) Other revenue**

Reimbursements and recoveries	32,268	103,213	63,000
	<u>32,268</u>	<u>103,213</u>	<u>63,000</u>

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	35,000	34,400	32,100
Other services	1,500	1,698	2,900
	<u>36,500</u>	<u>36,098</u>	<u>35,000</u>

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	33,312	2,647	47,421
expense on lease liabilities (refer Note 8)	199	199	461
	<u>33,511</u>	<u>2,846</u>	<u>47,882</u>

**(e) Write offs**

General rate	1,000	450	800
	<u>1,000</u>	<u>450</u>	<u>800</u>

SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Cr Stephen Strange</b>			
President's allowance	14,576	14,494	
Meeting attendance fees	8,524	7,357	
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	518	518	
Travel and accommodation expenses	1,448	613	
Annual allowance for travel and accommodation expenses			
	25,066	22,982	0
<b>Cr Tony Crooks</b>			
Deputy President's allowance	3,624		
Meeting attendance fees	1,116		
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	518		
Travel and accommodation expenses	987		
Annual allowance for travel and accommodation expenses			
	6,245	0	0
<b>Cr Brendan Waight</b>			
Meeting attendance fees	1,116	838	
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	518	518	
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	1,634	1,356	0
<b>Cr Rebecca Waye</b>			
Meeting attendance fees	1,116	793	
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	518	518	
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	1,634	1,311	0
<b>Cr Ram Rajagopalan</b>			
Meeting attendance fees	1,116	1,351	
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	518	518	
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	1,634	1,869	0
<b>Elected Member 6</b>			
Meeting attendance fees	0		
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	0	0	0
<b>Elected member 7</b>			
Meeting attendance fees	0		
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	0	0	0
<b>Total Elected Member Remuneration</b>	<b>36,213</b>	<b>27,518</b>	<b>0</b>
President's allowance	14,576	14,494	14,495
Deputy President's allowance	3,624	0	3,624
Meeting attendance fees	12,988	10,339	15,000
Child care expenses	0	0	500
Other expenses	0	0	
ICT expenses	0	0	
Annual allowance for ICT expenses	2,590	2,072	4,635
Travel and accommodation expenses	2,435	613	2,000
Annual allowance for travel and accommodation expenses	0	0	0
	36,213	27,518	40,254



**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**15. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	640	563	490
General purpose funding	5,649	7,377	4,350
Law, order, public safety	5,600	3,044	3,600
Health	61,150	53,782	53,090
Education and welfare	2,800	2,606	2,580
Housing	178,550	185,875	191,800
Community amenities	165,650	157,986	158,525
Recreation and culture	56,565	49,300	59,250
Transport	4,300	4,865	0
Economic services	1,198,116	1,610,853	1,624,500
Other property and services	110,800	89,021	110,800
	<b>1,789,820</b>	<b>2,165,272</b>	<b>2,208,985</b>

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Factory Unit Bonds	2,497	1,103	(1,060)	2,540
Vietnam Veterans	7,581	0	0	7,581
	10,078	1,103	(1,060)	10,121



## CAPITAL WORKS BUDGET for 2023-2024

CAPITAL PROJECT NAME	Asset Category	SOURCE	TOTAL CAPITAL EXPENSE	GRANT FUNDING		CONTRIBUTIONS		RESERVES		LOAN		TOTAL CAPITAL REVENUE
				SALES PROCEEDS	Description	Description	Amount	tion	unt	ption	Amount	
Implementation of Roof anchor points	Land & Buildings	Muni	\$ 13,702.95									\$ 13,702.95 \$ 13,702.95
Public Drop Off Upgrade at Rubbish Tip	Land & Buildings	Muni	\$ 12,450.00									\$ 12,450.00 \$ 12,450.00
Remove Existing Evaporative Units (Various properties)	Land & Buildings	Muni	\$ 47,100.00									\$ 47,100.00 \$ 47,100.00
Replace unservicable BBQ at Aquatic Centre	Land & Buildings	Muni	\$ 4,598.00									\$ 4,598.00 \$ 4,598.00
Re-level house to compensate for excessive settling	Land & Buildings	Muni	\$ 43,700.00									\$ 43,700.00 \$ 43,700.00
Solar Heat Mat- Aquatic Centre	Land & Buildings	Muni	\$ 150,000.00		CSRFF	\$ 60,000.00						\$ 90,000.00 \$ 150,000.00
Upgrade main switch board with updated RCDs	Land & Buildings	Muni	\$ 6,500.00									\$ 6,500.00 \$ 6,500.00
Shade structure at Bowling clubs and greens	Land & Buildings	Muni	\$ 5,000.00									\$ 5,000.00 \$ 5,000.00
Mazda CX9 (Doctor)	Plant & Equipment	Muni	\$ 48,000.00	\$ 35,000.00								\$ 13,000.00 \$ 48,000.00
Isuzu D Max (Damian)	Plant & Equipment	Muni	\$ 38,000.00	\$ 15,000.00								\$ 23,000.00 \$ 38,000.00
Isuzu MUX (Julian)	Plant & Equipment	Muni	\$ 45,000.00	\$ 25,000.00								\$ 20,000.00 \$ 45,000.00
Isuzu Tip Truck (Construction Crew)- Prime Mover	Plant & Equipment	Muni	\$ 230,000.00	\$ 60,000.00								\$ 170,000.00 \$ 230,000.00
Mitsubishi Sign Truck*	Plant & Equipment	Muni	\$ 190,000.00	\$ 1,500.00								\$ 188,500.00 \$ 190,000.00
Volvo Front End Loader	Plant & Equipment	Muni	\$ 250,000.00	\$ 30,000.00								\$ 220,000.00 \$ 250,000.00
Power Tools and Lazer Levels (Minor Assets)	Plant & Equipment	Muni	\$ 10,000.00									\$ 10,000.00 \$ 10,000.00
Attain Compliance System	Furniture & Equipment	Muni	\$ 7,000.00									\$ 7,000.00 \$ 7,000.00
Staged Project Stage One (Narembeen-Cumminin Rd)	Roads	Grants	\$ 501,500.00		Black Spot	\$ 334,333.00						\$ 167,167.00 \$ 501,500.00
Staged Project Stage Two	Roads	Grants	\$ 269,500.00		Black Spot	\$ 179,666.00						\$ 89,834.00 \$ 269,500.00
R2R Program	Roads	Grants	\$ 638,045.00		R2R	\$ 638,045.00						\$ - \$ 638,045.00
ReSeal Asphalt (Bath St)	Roads	Grants	\$ 55,000.00		R2R	\$ 55,000.00						\$ - \$ 55,000.00
WSFN (Corrgin Rd)	Roads	Grants	\$ 85,000.00		WSFN	\$ 79,390.00						\$ 5,610.00 \$ 85,000.00
RRG Projects	Roads	Grants	\$ 612,871.00		RRG	\$ 408,581.00						\$ 204,290.00 \$ 612,871.00
Gravel Sheeting Program (multiple)	Roads	Muni	\$ 100,000.00									\$ 100,000.00 \$ 100,000.00

CAPITAL PROJECT NAME	Asset Category	SOURCE	TOTAL CAPITAL		Description	Amount	Description	Amount	Description	Amount	Description	Amount	MUNI FUND	TOTAL CAPITAL						
			EXPENSE	SALES PROCEEDS										REVENUE	REVENUE					
Bridge Work(Erikin North Rd)	Roads	Grants	\$	147,000.00	WALGGC&AF P Allocation	\$	147,000.00						\$	-	\$	147,000.00				
Bridge Work(Erikin South Rd)	Roads	Grants	\$	267,630.00	WALGA&MR WA	\$	267,630.00						\$	-	\$	267,630.00				
Update of Town circle and Square Dams	Roads	Grants	\$	10,000.00	Mainroads	\$	10,000.00						\$	-	\$	10,000.00				
Update of the Towns Turkey Nest Dam	Roads	Grants	\$	20,000.00	Mainroads	\$	20,000.00						\$	-	\$	20,000.00				
Drainage Program (Narembeen Boundary Rd)	Drainage	Muni	\$	50,000.00									\$	50,000.00	\$	50,000.00				
Drainage Works(Cemetery)	Drainage	Muni	\$	46,846.80									\$	46,846.80	\$	46,846.80				
Kerb Replacement (Teasdale)	Footpaths	Muni	\$	23,000.00									\$	23,000.00	\$	23,000.00				
Footpath Program (Brownley & Leeveys)	Footpaths	Muni	\$	52,500.00									\$	52,500.00	\$	52,500.00				
Airstrip Work	Airstrip	Grants	\$	385,000.00	RAVP	\$	192,500.00						\$	192,500.00	\$	385,000.00				
Island and Pram ramp in Johnson St	Carpark	Muni	\$	5,500.00									\$	5,500.00	\$	5,500.00				
Medical Centre Promotion for Community Health *	Infrastructure Others (Parks & Gardens)	Muni	\$	-	Grant	\$	-						\$	-	\$	-				
BR Playground (Name)	Infrastructure Others (Parks & Gardens)	Grants	\$	1,500,000.00	LRCIP 4	\$	829,000.00	Other Grants	\$	671,000.00			\$	-	\$	1,500,000.00				
Landscaping Shackleton Gazebo	Infrastructure Others (Parks & Gardens)	Muni	\$	7,000.00									\$	7,000.00	\$	7,000.00				
Refit Retail Space-46 Johnson St	Land & Buildings	Muni	\$	6,000.00									\$	6,000.00	\$	6,000.00				
Split Acs in Backpackers Hut	Land & Buildings	Muni	\$	10,000.00									\$	10,000.00	\$	10,000.00				
Main Street Revitalisation	Infrastructure Others (Parks & Gardens)	Muni	\$	8,000.00									\$	8,000.00	\$	8,000.00				
Upgrade of tourism signage at Caravan Park (Will be listed as operational)	Infrastructure Others (Parks & Gardens)	Muni	\$	3,000.00									\$	3,000.00	\$	3,000.00				
Purchase of Gym Equipments	Furniture & Equipment	Grants	\$	10,000.00	WAPOL/Other s	\$	10,000.00						\$	-	\$	10,000.00				
Supermarket Power connection	Furniture & Equipment		\$	65,000.00									\$	65,000.00	\$	65,000.00				
Supermarket (Carry forward project)	Land & Buildings		\$	3,500,000.00	LRCIP, REDS	\$	1,157,818.00	Community	\$	398,000.00	Loan	\$	1,369,000.00	\$	575,182.00	\$	3,500,000.00			
BBQ at Amphitheatre (Carry forward project)	Furniture & Equipment	Muni		12000									\$	12,000.00	\$	12,000.00				
Timekeepers Box (Carry forward project)	Furniture & Equipment	Muni	\$	15,000.00									\$	15,000.00	\$	15,000.00				
Altus Payroll (Carry forward project)	Furniture & Equipment	Muni	\$	35,000.00									\$	35,000.00	\$	35,000.00				
Purchase Retail Space	Buildings		\$	60,000.00									\$	60,000.00	\$	60,000.00				
<b>TOTAL</b>			\$	<b>9,601,443.75</b>		\$	<b>166,500.00</b>		\$	<b>4,388,963.00</b>		\$	<b>\$1,069,000.00</b>		\$	<b>1,369,000.00</b>	\$	<b>2,607,980.75</b>	\$	<b>9,601,443.75</b>

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
<b>GENERAL PURPOSE FUNDING</b>							
Property Information Request (EAS)	Rate Enquiry Fee	Each	\$81.00	\$73.64	\$7.36	\$81.00	031316
	Orders & Requisition Requests	Each	\$81.00	\$73.64	\$7.36	\$81.00	031316
	Rate Enquiry and Orders & Requisition Requests	Each	\$162.00	\$147.27	\$14.73	\$162.00	031316
	Enquiries not of a general nature requiring research	Hour	\$73.50	\$66.82	\$6.68	\$73.50	031316
	Certificate of Title Searches through Landgate	Each Title	\$49.50	\$45.00	\$4.50	\$49.50	031316
Rate Instalments	Instalment Administration Fee for 2 Payment Plan (\$11.00 per notice x 1)	Per Notice	\$11.00	\$11.00		\$11.00	031309
	Instalment Administration Fee for 4 Payment Plan (\$11.00 per notice x 3)	Per Notice	\$33.00	\$33.00		\$33.00	031309
Copy of Rate Notice	Re-print Copy of Rate Notice	Each	\$15.30	\$13.91	\$1.39	\$15.30	042307
Dishonoured Cheque Recovery Fee	Cost to recover dishonoured cheque fee	Each	Cost + 20%				032312
Full Rate Book	Printed or Electronic	Each	\$142.50	\$129.55	\$12.96	\$142.50	031316
Photocopying	- 5 A4 pages per school aged child for assignments	5 Pages	No Charge				
Elections	Sale of Electoral Rolls (Paper or Electronic)	Each	\$81.00	\$73.64	\$7.36	\$81.00	042306
History Books	- Bruce Rock Local History Book (Hard Cover)	Each	\$18.00	\$16.36	\$1.64	\$18.00	042309
	- Bruce Rock Local History Book (Leather Cover)	Each	\$31.50	\$28.64	\$2.86	\$31.50	042309
	- Bruce Rock School History Books	Each	\$6.50	\$5.91	\$0.59	\$6.50	042309
Postage of History Books	- Local History Book (WA destination)	Each	\$11.00	\$10.00	\$1.00	\$11.00	042309
	- Local History Book (outside WA destination)	Each	\$11.00	\$10.00	\$1.00	\$11.00	042309
	- School History Book	Each	\$7.00	\$6.36	\$0.64	\$7.00	042309
Sale of Shire Merchandise	Hats	Each	\$12.50	\$11.36	\$1.14	\$12.50	042310
	Stubbie Holders	Each	\$8.50	\$7.73	\$0.77	\$8.50	042310
	Water Bottles	Each	\$23.00	\$20.91	\$2.09	\$23.00	042310
	Coffee Mugs	Each	\$17.00	\$15.45	\$1.55	\$17.00	042310
<b>ANIMAL CONTROL</b>							
Dog Pound Fees	Surrender of Dog	Per Dog	\$83.50	\$75.91	\$7.59	\$83.50	052302
	Impounding Fee	Per Dog	\$73.50	\$66.82	\$6.68	\$73.50	052302
	Release Fee	Per Dog	\$44.50	\$40.45	\$4.05	\$44.50	052302
	Daily Sustenance Fee	Per Day	\$21.50	\$19.55	\$1.95	\$21.50	052302
Cat Pound Fees	Surrender of Cat	Per Cat	\$83.50	\$75.91	\$7.59	\$83.50	052302
	Impounding Fee	Per Cat	\$73.50	\$66.82	\$6.68	\$73.50	052302
	Release Fee	Per Cat	\$44.50	\$40.45	\$4.05	\$44.50	052302
	Daily Sustenance Fee	Per Day	\$21.50	\$19.55	\$1.95	\$21.50	052302



**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
<b>HEALTH</b>							
Dental Surgery Rent	Monthly rental of Dental Surgery	Monthly	\$827.00	\$751.82	\$75.18	\$827.00	072302
Daily Rental of Consult Room at Medical Centre (Non Doctor)	Daily Rental of Medical Consult Room	Daily	\$129.00	\$117.27	\$11.73	\$129.00	073302
Instant Drug Testing	Conducted at Medical Centre	Per Test	\$78.00	\$70.91	\$7.09	\$78.00	073305
Hire of Consult Room for Female GP	Daily Rental of Medical Consult Room	Daily	\$440.00	\$400.00	\$40.00	\$440.00	073302
Cleaning of Infant Health Nurse's Rooms	WA Country Health	Annual (Inv Quarterly)	\$3,780.00	\$3,436.36	\$343.64	\$3,780.00	074302
<b>EDUCATION &amp; WELFARE</b>							
Rental of Playgroup Building - Butcher	Bruce Rock Playgroup	1/2 Yearly	\$350.00	\$318.18	\$31.82	\$350.00	081301
Occasional Use of Playgroup Building -		Per Hour	\$16.00	\$14.55	\$1.45	\$16.00	081301
Rental of Senior Citizens Building	Bruce Rock Senior Citizens Association				No Charge		
Rental of Daycare Building	Bruce Rock Daycare Centre	Monthly	\$192.00	\$174.55	\$17.45	\$192.00	083301
Men's Shed					No Charge		
Hire of Settlers Court Amenities Room	Minimum Charge 1 Hour per Session	Per Hour	\$30.00	27.27	\$2.73	\$30.00	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	\$122.00	\$122.00		\$122.00	092301
	Farrall Court, Farrall St	Weekly	\$122.00	\$122.00		\$122.00	092302
Cleaning Charge on Vacating Property	Charge per hour if Unit not cleaned prior to vacating	Per Hour	\$80.00	\$72.73	\$7.27	\$80.00	092304
Joint Venture Housing	53 Dampier St	Weekly	\$164.00	\$164.00		\$164.00	093301
	43 Westral St	Weekly			As per Lease		093301
	57 Westral St	Weekly	\$164.00	\$164.00		\$164.00	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
	44 Curlew Dr (GROH * Fixed for Term of Lease)	Monthly			As per Lease		093302
Other Rentals	60 Westral St	Weekly	\$84.50	\$84.50		\$84.50	093303
	60 Dampier St	Weekly	\$323.00	\$323.00		\$323.00	093303
Cleaning Charge on Vacating Property	Charge per hour if House not cleaned prior to vacating	Per Hour	\$80.00	\$72.73	\$7.27	\$80.00	093305
Staff Housing	Dunstall St (Rec Centre)	Weekly			As per Lease		094301
	39 Westral St	Weekly			As per Lease		094301
	23 Collier 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	\$80.00	\$72.73	\$7.27	\$80.00	094302

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
<b>COMMUNITY AMENITIES</b>							
Kerbside Rubbish Collection Fees	Refuse Collection	Annual	\$315.00	\$315.00		\$315.00	101301
	Pensioner	Annual	\$157.50	\$157.50		\$157.50	101300
	Senior	Annual	\$236.25	\$236.25		\$236.25	101300
	** Annual fee is for pickup of one bin per week						
	** Extra bins, incur extra collection fee per bin						
Kerbside Recycling Fees	Recycling Collection	Annual	\$127.00	\$127.00		\$127.00	101307
	Pensioner	Annual	\$63.50	\$63.50		\$63.50	101308
	Senior	Annual	\$95.25	\$95.25		\$95.25	101308
	** Annual fee is for pickup of one bin per week						
	** Extra bins, incur extra collection fee per bin						
Sale of Rubbish Bins	Sale of Mobile Garbage Bin 240L	Per Bin	\$150.00	\$136.36	\$13.64	\$150.00	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>	\$50.40	\$45.82	\$4.58	\$50.40	101304
	Bulk Demolition waste - per m3	Per m <sup>3</sup>	\$50.40	\$45.82	\$4.58	\$50.40	101304
	Wrapped Asbestos Waste - per m3	Per m <sup>3</sup>	\$50.40	\$45.82	\$4.58	\$50.40	101304
	Wrapped Asbestos contaminated soil - per m3	Per m <sup>3</sup>	\$50.40	\$45.82	\$4.58	\$50.40	101304
	Administration and supervision charge for observing waste disposal &	Per delivery	\$50.40	\$45.82	\$4.58	\$50.40	
Vehicle Impounding Fee	Includes collection of vehicle from roadside and impounding fee	Per Vehicle	\$353.00	\$320.91	\$32.09	\$353.00	101309
	Storage of vehicle	Per Day	\$24.75	\$22.50	\$2.25	\$24.75	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	\$0.03	101306
Cemetery	On application for an "Order for Burial", the following fees shall be payable in ad						
	Grave preparation and burial fee (During weekday)		\$994.00	\$903.64	\$90.36	\$994.00	102301
	Grave preparation and burial fee (During weekend or Public Holiday)		\$1,762.00	\$1,601.82	\$160.18	\$1,762.00	102301
	Order for Burial - Offsite Application		\$199.50	\$181.36	\$18.14	\$199.50	102301
	2nd Interment in existing Grave		\$994.00	\$903.64	\$90.36	\$994.00	102301
	For each interment without due notice (less than 24hrs)		\$266.00	\$241.82	\$24.18	\$266.00	102301
	Permission for exhumation		\$199.50	\$181.36	\$18.14	\$199.50	102301
	Re-opening grave for exhumation		\$497.00	\$451.82	\$45.18	\$497.00	102301
	Re-interment in new grave after exhumation		\$994.00	\$903.64	\$90.36	\$994.00	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

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
Disposal of Ashes	Permission for interment of ashes in family grave		\$65.00	\$59.09	\$5.91	\$65.00	102303
	Placement of Ashes in Niche Wall (Only to be carried out by Shire Staff) (Does Not include Plaque)		\$132.50	\$120.45	\$12.05	\$132.50	102303
	Reservations in Niche Wall		\$39.00	\$35.45	\$3.55	\$39.00	102303
	Niche Wall Plaque		Actual Cost				102303
	Grave Site for Disposal of Ashes (does not include labour to make site suitable)		\$199.50	\$181.36	\$18.14	\$199.50	102302
Grant of Right of Burial (Reservation)	Grant of Right of Burial		\$39.00	\$39.00		\$39.00	102301
	Copy of Grant of Right of Burial		\$33.00	\$30.00	\$3.00	\$33.00	102305
Miscellaneous	For permission to erect a headstone or monument		\$66.50	\$60.45	\$6.05	\$66.50	102305
	Undertaker's Annual License Fee		\$132.00	\$120.00	\$12.00	\$132.00	102305
	Single Funeral Permit Fee		\$39.00	\$35.45	\$3.55	\$39.00	102304
<b>RECREATION &amp; CULTURE</b>							
Amphitheatre	Includes stage & kitchen	Per Day	\$200.00	\$181.82	\$18.18	\$200.00	111304
	Sound equipment (Outside Hire)	Per Day	\$367.50	\$334.09	\$33.41	\$367.50	111304
	Kitchen	Per Day	\$48.50	\$44.09	\$4.41	\$48.50	111304
	Casual Hire	Per Hour	\$12.00	\$10.91	\$1.09	\$12.00	111304
Shire Hall (currently housing the Temporary Supermarket and unavailable for hire)	Hall Complete (Bar & Kitchen & Projector Equipment) - no set up	Per Day	\$250.00	\$227.27	\$22.73	\$250.00	113301
	Hire of Hall Only	Per Day	\$150.00	\$136.36	\$13.64	\$150.00	113301
	Hire for Funeral (Includes chair set up)	Per Day	\$250.00	\$227.27	\$22.73	\$250.00	113301
	Supper or Meeting Room	Per Day	\$65.00	\$59.09	\$5.91	\$65.00	113301
	Supper Room or Meeting Room & Kitchen	Per Day	\$100.00	\$90.91	\$9.09	\$100.00	113301
	Casual Hire	Per Hour	\$12.00	\$10.91	\$1.09	\$12.00	113301
	Food Warmer for Kitchen	Per Day	\$117.00	\$106.36	\$10.64	\$117.00	113301
	Hire of Chairs from Shire Hall	Per Chair	\$2.10	\$1.91	\$0.19	\$2.10	113301
	Hire of Trestle Tables from Shire Hall	Per Trestle	\$6.60	\$6.00	\$0.60	\$6.60	113301
	Bond for Function With Alcohol	Per Event	\$250.00	\$250.00		\$250.00	TRUST
Bond for Function Without Alcohol	Per Event	\$150.00	\$150.00		\$150.00	TRUST	

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
Bruce Rock Recreation Centre	Squash Courts	Per Hour	\$10.00	\$9.09	\$0.91	\$10.00	113314
	Old Trestles each	Per Trestle	\$6.60	\$6.00	\$0.60	\$6.60	113314
	Green Chairs each	Per Chair	\$2.10	\$1.91	\$0.19	\$2.10	113314
	Hire of Oval	Daily	\$170.00	\$154.55	\$15.45	\$170.00	113314
	Bond for Use of Oval (Refunded after use if undamaged)	Per Event	\$1,400.00	\$1,400.00		\$1,400.00	TRUST
	Hire of Indoor Basketball Arena	Daily	\$235.00	\$213.64	\$21.36	\$235.00	113314
	Hire of Indoor Basketball Court - Non-commercial	Per Hour	\$15.50	\$14.09	\$1.41	\$15.50	113314
	Hire of Indoor Basketball Court - Commercial	Per Hour	\$28.00	\$25.45	\$2.55	\$28.00	113314
	Hire of Tennis Courts	Per Hour	\$15.50	\$14.09	\$1.41	\$15.50	113314
	Hire of Grass Playing Field (Marking Required) - Daytime other than Bruce Rock Sporting Teams	Daily per playing field	\$235.00	\$213.64	\$21.36	\$235.00	113314
	Hire of Grass Playing Field (Marking Required) - With Lights other than Bruce Rock Sporting Teams	Daily per playing field	\$293.00	\$266.36	\$26.64	\$293.00	113314
	Penalty for Preparation of Field for sporting event without notice of	Penalty	\$115.00	\$104.55	\$10.45	\$115.00	113314
	Turf Groomer	Hire of Turf Groomer (50% fee payable to Bruce Rock Hockey Club)	Per Hire	\$900.00	\$818.18	\$81.82	\$900.00
Annual Usage Fees for Facilities at the Bruce Rock Recreation Centre	Bowling Club	Annual	\$2,028.00	\$1,843.64	\$184.36	\$2,028.00	113307
	Cricket Club	Annual	\$2,028.00	\$1,843.64	\$184.36	\$2,028.00	113305
	Football Club	Annual	\$2,700.00	\$2,454.55	\$245.45	\$2,700.00	113303
	Hockey Club	Annual	\$2,028.00	\$1,843.64	\$184.36	\$2,028.00	113304
	Netball Club	Annual	\$2,028.00	\$1,843.64	\$184.36	\$2,028.00	113307
	Squash Club	Annual	\$1,350.00	\$1,227.27	\$122.73	\$1,350.00	113306
Leases for Other Recreation Facilities	Fast Tennis Comp (1 competition)	Annual	\$481.00	\$437.27	\$43.73	\$481.00	113317
	Equestrian Lease (Mitchell Street)	Annual	\$1,575.00	\$1,431.82	\$143.18	\$1,575.00	113310
	Pony Club	Annual	\$350.00	\$318.18	\$31.82	\$350.00	113310
Bruce Rock District Club	Bruce Rock District Club	Monthly	\$705.00	\$640.91	\$64.09	\$705.00	131315
Bruce Rock Aquatic Centre Daily Admissions	Adult	Per Day	\$5.00	\$4.55	\$0.45	\$5.00	114302
	Child (4 Years & younger free if wears RLSA Wrist Band)	Per Day	\$3.00	\$2.73	\$0.27	\$3.00	114302
	Pensioner	Per Day	\$3.00	\$2.73	\$0.27	\$3.00	114302
	Student	Per Day	\$3.00	\$2.73	\$0.27	\$3.00	114302
	Spectator	Per Day	\$3.00	\$2.73	\$0.27	\$3.00	114302
	Free entry for spectators for Swimming Carnivals held by Bruce Rock District High School					No Charge	

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
Bruce Rock Aquatic Centre Season Tickets	Single Adult	Annual	\$175.00	\$159.09	\$15.91	\$175.00	114301
	Child	Annual	\$85.00	\$77.27	\$7.73	\$85.00	114301
	Family	Annual	\$290.00	\$263.64	\$26.36	\$290.00	114301
	Single Pensioner	Annual	\$85.00	\$77.27	\$7.73	\$85.00	114301
	Pensioner Family	Annual	\$190.00	\$172.73	\$17.27	\$190.00	114301
	Single Adult Monthly Pass	Per Month	\$55.00	\$50.00	\$5.00	\$55.00	114301
	Local Business Non Resident Workers Subsidy	Annual	50% Reduction in Single Adult Season Ticket				
Private Hire of Pool	Until 10pm for evening provided Pool Supervisor available (No Entry Fee)	Per Night	\$305.00	\$277.27	\$27.73	\$305.00	114303
Gymnasium	Initial Gym Membership Fee (Including Card which is non refundable)		\$150.00	\$136.36	\$13.64	\$150.00	114304
	Renewal of Annual Gym Membership (1 July to 30 June)	Annual	\$120.00	\$109.09	\$10.91	\$120.00	114304
	Replacement Gym Card	Per Card	\$30.00	\$27.27	\$2.73	\$30.00	114304
	Monthly Gym Membership	Per Month	\$15.00	\$13.64	\$1.36	\$15.00	114304
Hydrotherapy Pool	Residents of the Shire of Bruce Rock	Per Visit	\$5.50	\$5.00	\$0.50	\$5.50	114310
	Non-Residents	Per Visit	\$11.00	\$10.00	\$1.00	\$11.00	114310
	Pensioner Concession of 50% (must show Concession Card)	Per Visit	\$5.50	\$5.00	\$0.50	\$5.50	114310
Library	Replacement of Library Card	Per Card	\$7.00	\$6.36	\$0.64	\$7.00	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				



**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL	
<b>TRANSPORT</b>								
Inspection of Vehicle Onsite	Workshop Manager to inspect vehicle on site	Per hour	\$112.50	\$102.27	\$10.23	\$112.50	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	\$32.50	\$29.55	\$2.95	\$32.50	131301	
	Powered sites	Per Week (seven nights)	\$161.00	\$146.36	\$14.64	\$161.00	131301	
	Backpackers Units	Per Person Per Night	\$24.50	\$22.27	\$2.23	\$24.50	131301	
	Camp Site/Tents	Per Person Per Night	\$11.50	\$10.45	\$1.05	\$11.50	131301	
	Self-Contained Unit - Single Occupancy per night	Single Person Per Night	\$123.00	\$111.82	\$11.18	\$123.00	131303	
	Maximum tenancy is for 7 nights unless specially agreed by CEO							
	Self-Contained Unit - Double Occupancy per night	Double (2 people) Per Night	\$145.00	\$131.82	\$13.18	\$145.00	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	\$22.00	\$20.00	\$2.00	\$22.00	131303	
	Self-Contained Unit- Extra person (Child 5 - 12 Years) per night (Max extras - 2) Under 5 Free	Per Child Per Night	\$10.00	\$9.09	\$0.91	\$10.00	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/unclean manner	\$45.00	\$40.91	\$4.09	\$45.00	131303		

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
Community Bus	Includes Mileage & Fuel for Residents and Community Groups in Shire of Bruce	Per Km	\$0.95	\$0.86	\$0.09	\$0.95	132301
	Includes Mileage & Fuel for Residents and Community Groups outside of Shire	Per Km	\$1.38	\$1.25	\$0.13	\$1.38	132301
	Cleaning Fee	Per Hour	\$80.00	\$72.73	\$7.27	\$80.00	132301
	Penalty for Non-Cancellation Advice or for not returning bus or keys by end of booking	Per Booking	\$110.00	\$100.00	\$10.00	\$110.00	132301
	Use by Seniors	3 Uses per Year with No Charge as per Council Resolution					
Building Control	Development Enquiry Fee	Hour	73.50	66.82	\$6.68	\$73.50	133304
Water from Standpipes	Minimum Charge 1000L	Per KL	Actual Cost				134301
Factory Units & Commercial Buildings	Unit 1, Johnson Street, Bruce Rock	Monthly	\$2,032.80	\$1,848.00	\$184.80	\$2,032.80	135301
	Unit 2, Johnson Street, Bruce Rock (Including Front Office)	Monthly	\$782.00	\$710.91	\$71.09	\$782.00	135301
	Factory Units - Corner Butcher & Swan 1	Monthly	\$445.00	\$404.55	\$40.45	\$445.00	135301
	Factory Units - Corner Butcher & Swan 2	Monthly	\$528.00	\$480.00	\$48.00	\$528.00	135301
	Factory Units - Corner Butcher & Swan 3	Monthly	\$528.00	\$480.00	\$48.00	\$528.00	135301
	Lot 261 Johnson Street, Bruce Rock (Old Ambulance Building)	Monthly	\$340.00	\$309.09	\$30.91	\$340.00	135303
	Lot 261 Johnson Street, Bruce Rock (Old Gardeners Shed)	Monthly	\$61.50	\$55.91	\$5.59	\$61.50	135303
	48 Johnson Street, Bruce Rock (Café)	Monthly	\$613.00	\$557.27	\$55.73	\$613.00	135302
	32 Johnson Street, Bruce Rock (Craft Shop)	Monthly	\$82.00	\$74.55	\$7.45	\$82.00	135302
Saleyards	Sheep Sale Yards on Lethlean St	Per Head Sold at Sale	\$0.44	\$0.40	\$0.04	\$0.44	137301
Back to the Bush Reunion	Camping (on the oval)	Per Person Per Night	\$10.50	\$9.55	\$0.95	\$10.50	138309

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	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	\$155.00	\$140.91	\$14.09	\$155.00	141301
	15 Ton Truck & Side Tipper	Hourly	\$193.00	\$175.45	\$17.55	\$193.00	141301
	15 Ton Trucks	Hourly	\$166.00	\$150.91	\$15.09	\$166.00	141301
	Back Hoe	Hourly	\$176.00	\$160.00	\$16.00	\$176.00	141301
	Bobcat	Hourly	\$155.00	\$140.91	\$14.09	\$155.00	141301
	Borer	Hourly	\$123.00	\$111.82	\$11.18	\$123.00	141301
	Cherry Picker	Hourly	\$214.00	\$194.55	\$19.45	\$214.00	141301
	Front End Loader	Hourly	\$193.00	\$175.45	\$17.55	\$193.00	141301
	Grader	Hourly	\$214.00	\$194.55	\$19.45	\$214.00	141301
	Prime Mover & Low Loader	Hourly	\$223.00	\$202.73	\$20.27	\$223.00	141301
	Prime Mover & Side Tipper	Hourly	\$223.00	\$202.73	\$20.27	\$223.00	141301
	Ride on mower and operator	Hourly	\$97.00	\$88.18	\$8.82	\$97.00	141301
	Roller - Rubber or Steel	Hourly	\$155.00	\$140.91	\$14.09	\$155.00	141301
	Tractor with Mower/ Broom	Hourly	\$128.00	\$116.36	\$11.64	\$128.00	141301
Trencher	Hourly	\$145.00	\$131.82	\$13.18	\$145.00	141301	
Plant Only - (Dry Hire) No Fuel & No Operator (Only hired to Other Local Govts, Schools and Incorporated Bodies, with CEO Permission)	Agitator	Daily	\$546.00	\$496.36	\$49.64	\$546.00	141301
	Grader 12G	Daily	\$437.00	\$397.27	\$39.73	\$437.00	141301
	Grader 12M	Daily	\$551.00	\$500.91	\$50.09	\$551.00	141301
	Low Loader Trailer Only	Daily	\$278.00	\$252.73	\$25.27	\$278.00	141302
	Side Tipper Trailer Only	Daily	\$278.00	\$252.73	\$25.27	\$278.00	141301
	Vibratory Roller	Daily	\$278.00	\$252.73	\$25.27	\$278.00	141301
Commodities - All Plus Cartage	Gravel (10T & under)	Per Tonne	\$39.00	\$35.45	\$3.55	\$39.00	141301
	Gravel (10T to 50T)	Per Tonne	\$29.00	\$26.36	\$2.64	\$29.00	141301
	Gravel (50T & over)	Per Tonne	\$19.50	\$17.73	\$1.77	\$19.50	141301
	Yellow Sand (10T & under)	Per Tonne	\$39.00	\$35.45	\$3.55	\$39.00	141301
	Yellow Sand (10T to 50T)	Per Tonne	\$29.00	\$26.36	\$2.64	\$29.00	141301
	Yellow Sand (over 50T)	Per Tonne	\$19.50	\$17.73	\$1.77	\$19.50	141301
	Self Extracted Sand from Yarding Sand Pit with prior approval of CEO or MOWS	Per Tonne	\$5.50	\$5.00	\$0.50	\$5.50	141301
	Metal Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	\$34.00	\$30.91	\$3.09	\$34.00	141301
	Blue Metal - All Available Sizes, Except Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	\$65.00	\$59.09	\$5.91	\$65.00	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)	\$4.00	\$3.64	\$0.36	\$4.00	141301

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
<b>CONCRETE</b>							
Concrete	Ready mixed 25mpa	Per m <sup>3</sup>	\$340.00	\$309.09	\$30.91	\$340.00	141301
	32mpa Extra Charge	Per m <sup>3</sup>	\$18.50	\$16.82	\$1.68	\$18.50	141301
	40mpa Extra Charge	Per m <sup>3</sup>	\$39.00	\$35.45	\$3.55	\$39.00	141301
	Other Materials Required (Reinforcing Mesh/Bar, Chairs, Black Plastic etc.)	Each	Actual 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	Per m <sup>3</sup>	\$7.00	\$6.36	\$0.64	\$7.00	141301
	Saturday - 7.00am to 3.30pm (Minimum charge of \$90.00 inc	Per m <sup>3</sup>	\$33.00	\$30.00	\$3.00	\$33.00	141301
	Sunday - 7.00am to 3.30pm (Minimum charge of \$180.00 inc	Per m <sup>3</sup>	\$65.00	\$59.09	\$5.91	\$65.00	141301
<b>Excess Discharge Time</b> (Waiting Time)	Applies after first 45 minutes on site						
	- Normal Operating Hours	Per 15 minutes	\$26.00	\$23.64	\$2.36	\$26.00	141301
	- Outside Normal Operating Hours	Per 15 minutes	\$52.00	\$47.27	\$4.73	\$52.00	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	\$156.50	\$141.82	\$14.18	\$156.00	141301
<b>Delivery</b>	Within Town site	Per Tonne	No Charge				
	Outside of Town site	Per Km (1 way)	\$4.00	\$3.64	\$0.36	\$4.00	141301
<b>LABOUR</b>							
<b>Labour</b> Monday to Friday - 7.00am to 3.30pm	Supervisor	Per Hour	\$112.35	\$102.14	\$10.21	\$112.35	141301
	Leading Hand	Per Hour	\$107.10	\$97.36	\$9.74	\$107.10	141301
	Plant Operators/ Labourers	Per Hour	\$72.45	\$65.86	\$6.59	\$72.45	141301
<b>Labour</b> Outside of Normal Hours Weekdays	Supervisor	Per Hour	\$168.00	\$152.73	\$15.27	\$168.00	141301
	Leading Hand	Per Hour	\$160.65	\$146.05	\$14.60	\$160.65	141301
	Plant Operators/ Labourers	Per Hour	\$109.20	\$99.27	\$9.93	\$109.20	141301
<b>Labour</b> Outside of Normal Hours Saturday & Sundays	Supervisor	Per Hour	\$224.70	\$204.27	\$20.43	\$224.70	141301
	Leading Hand	Per Hour	\$214.20	\$194.73	\$19.47	\$214.20	141301
	Plant Operators/ Labourers	Per Hour	\$145.95	\$132.68	\$13.27	\$145.95	141301

SHIRE OF BRUCE ROCK  
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2023-24



DESCRIPTION	DETAILS	CHARGING	2023/24	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 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	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 Local government 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	\$147.00	\$133.64	\$13.36	\$147.00	071303
	Health Department of WA application fee with a local government report	Health (Miscellaneous Provisions) Act 1911	\$93.00	\$93.00		\$93.00	071303
	Health Department of WA application fee without a local government report	Health (Miscellaneous Provisions) Act 1911	\$110.00	\$110.00		\$110.00	071303

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF STATUTORY FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
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	\$73.50	\$66.82	\$6.68	\$73.50	071306
	Notification by a Registered Food Business to operate at a location other than the principal address of the Registered Food Business (Mobile food vendor, event caterer and the like)	Per Food Business	\$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	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 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
<b>TRANSPORT</b>							
<i>Vehicle Inspection Fees</i>	<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	\$188.70	\$188.70		\$188.70	930702
		Re-inspection	\$124.45	\$124.45		\$124.45	930702
	Trailer (without brakes) and motor carrier	Initial Inspection	\$150.60	\$150.60		\$150.60	930702
		Re-inspection	\$119.70	\$119.70		\$119.70	930702
	Light Vehicle (including Motor/ Mobile home equal or less than 4,500kg)	Initial Inspection	\$188.70	\$188.70		\$188.70	930702
		Re-inspection	\$124.45	\$124.45		\$124.45	930702
	Motorcycle	Initial Inspection	\$150.60	\$150.60		\$150.60	930702
		Re-inspection	\$119.70	\$119.70		\$119.70	930702
Heavy vehicles (MRC over 4,500kg)	Heavy vehicle (including Motor/Mobile home over 4,500kg)	Initial examination fee	\$241.00	\$241.00		\$241.00	930702
		Re-examination fee	\$141.10	\$141.10		\$141.10	930702
General vehicle inspection fees	Minor inspection (verification of vehicle details only)	Inspection fee	\$133.95	\$133.95		\$133.95	930702

SHIRE OF BRUCE ROCK  
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2023-24



DESCRIPTION	DETAILS	CHARGING	2023/24	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

SHIRE OF BRUCE ROCK  
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2023-24



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
	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
Planning Fees (continued)							
	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 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
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 the fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Certified application for a building permit for For building work for a Class 2 to Class 9 building or incidental structure the fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Uncertified application for a building permit the fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, 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	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
Demolition Permit	Application for a demolition permit for demolition work in respect of a Class 1 or Class 10 building or incidental structure the fee is \$110.00		\$110.00	\$110.00		\$110.00	133301
	Application for a demolition permit for demolition work in respect of a Class 2 to Class 9 building the fee is \$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



**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF STATUTORY FEES & CHARGES FOR 2023-24**



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL
Other Building Fees	Application for an occupancy permit for a completed building		\$110.00	\$110.00		\$110.00	133301
	Application for a temporary 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
	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 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 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 approval certificate has effect		\$110.00	\$110.00		\$110.00	133301
Other Building Fees (continued)							
	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

SHIRE OF BRUCE ROCK  
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2023-24



DESCRIPTION	DETAILS	CHARGING	2023/24	FEE	GST	TOTAL	GL	
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							
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 levy (for construction works to which the levy applies) or providing false or misleading information is an offence, as follows a) \$20,000 for a single person b) \$50,000 for a body corporate Where construction work is started before the project owner has paid the levy due, the project owner may be liable to pay 100% of the unpaid levy in addition to the original levy amount and any other penalties which 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