



# 2024-2025 Annual Budget

# ELECTED MEMBERS

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**STEPHEN STRANGE**  
COUNCILLOR



**BRENDON WAIGHT**  
COUNCILLOR



**KEVIN FOSS**  
COUNCILLOR



**TONY CROOKS**  
DEPUTY SHIRE PRESIDENT



**JEN VERHOOGT**  
COUNCILLOR



**RAM RAJAGOPALAN**  
SHIRE PRESIDENT







**JOHN MERRICK**  
ACTING CHIEF  
EXECUTIVE OFFICER



**RAMESH RAJAGOPALAN**  
SHIRE PRESIDENT

# CEO & PRESIDENTS REPORT

We are pleased to present the Annual Budget of the Shire of Bruce Rock for the fiscal year ending June 30, 2025. This Budget reflects our vision for advancing the growth and development of our Shire and community, underscored by robust financial management. The budget adheres to the following financial principles:

- Ensuring Financial Sustainability
- Alignment with the Shire's integrated resources and planning, including the strategic resource and community plan, Long Term Financial Plan, and corporate business plan
- Compliance with financial regulations
- Supporting future growth of the Shire through investments in infrastructure and community development

The Annual Budget is a statutory requirement under Section 6.2 of the Local Government Act 1995. Division 6 of the Act provides further guidance on financial management matters related to budgeting, while the Local Government (Financial Management) Regulations 22-33A specify the form and content of the statutory annual budget. The Annual Budget plays a pivotal role in implementing the strategic financial management approach outlined in the Corporate Business Plan and Long Term Financial Plan. The Long Term Financial Plan significantly influences the content of the Shire's Annual Budget.

In accordance with the council's latest Long Term Financial Plan, that was adopted last year; the budget is funded with an average of 5% increase in the rate revenue and minimum rates of \$581.

As a smaller Shire/Council, we depend significantly on grants from both the State and Federal Government. The 2023/24 Budget outlines the financial framework essential for the Shire of Bruce Rock to fulfill our community's ambitions. It directs our strategy for providing infrastructure and services to the community in a responsible and feasible manner. A total of \$6.5 million has been earmarked for Capital Projects within the Shire. This budget ensures we have secured the necessary funding to support the delivery of agreed services, proposed capital replacements, and new projects in the upcoming year.

This year, our primary focus is enhancing our infrastructure, specifically through the renewal, construction, and repair of roads and bridges. While capital projects are key priorities, the council is committed to ensuring essential services that maintain the safety, cleanliness, and upkeep of our streets and public spaces are consistently delivered with high standards. We are also advancing our main street revitalization strategy, which includes plans for the playground. We are currently in the process of applying for funding to support the playground project and are optimistic about starting it soon.



**JOHN MERRICK**  
ACTING CHIEF  
EXECUTIVE OFFICER



**RAMESH RAJAGOPALAN**  
SHIRE PRESIDENT

# CEO & PRESIDENTS REPORT

Recently, we secured funding approval of \$20,000 for the development of a community garden for under the drought ready community program by Foundation for Rural & Regional Renewal (FRRR) This represents a crucial first step towards creating a communal space where residents can come together to participate in gardening activities, thereby enhancing our social lifestyle.

With the resignation of Darren Mollenoyux, who served the council for 14.5 years as CEO, the upcoming financial year marks a significant transition with the arrival of a new CEO. The council looks forward to a prosperous year ahead under new leadership.

Following are the capital budget and funding highlights for FY2024-25:

- A capital works programme close to \$6.5 for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment is planned.

Following are the highlights of major capital programs

- Property, Plant & Equipment close to \$0.5Mn
- All Infrastructure (Includes Roads, Bridges, Footpath and other infrastructure) of \$3Mn
- Playground project for \$2.7Mn, carried forward from last financial year.
- A community garden project for \$20k near men's shed
- Stage lighting and advanced sound system in Townhall for \$120k
- Heating equipment at the aquatic centre for \$150k
- Landscaping at Hockey turf viewing area for \$10k
- Various maintenance projects close to \$1.5Mn has been included for infrastructure, including building, roads, parks and gardens.
- A total of \$15,000 Grant/Donation & Contribution towards the community for multiple community projects.
- Principal additional grant funding for the year is estimated from;
  - Local Roads and Community Infrastructure Funding Program Phase 4 - \$829,000
  - Roads to Recovery for safety improvements on various roads - \$809,880
  - Wheatbelt Secondary Freight Network- \$85,000
  - Bridges grants (WALGGC)- 954,000
  - Regional Road Group for Old Beverley Road, Bruce Rock-Narembeen Rd and Bruce Rock-Doodlakine Road - \$552,233





Housing  
\$ 567,981

Health Services  
\$567,981

LIBRARY

Recreation & Culture  
\$ 4,583,514

SUPERMARKET

Transport (inc. roads, bridges, drainages  
footpaths, dams and culverts)  
\$7,230,648

Education & Welfare  
\$81,651

Community Amenities  
\$ 286,014

FIRE DEPT.

Law, Order & Public Safety  
\$ 256,116

Other Property and Services  
\$ 145,356

Economic Services  
\$ 1,056,479

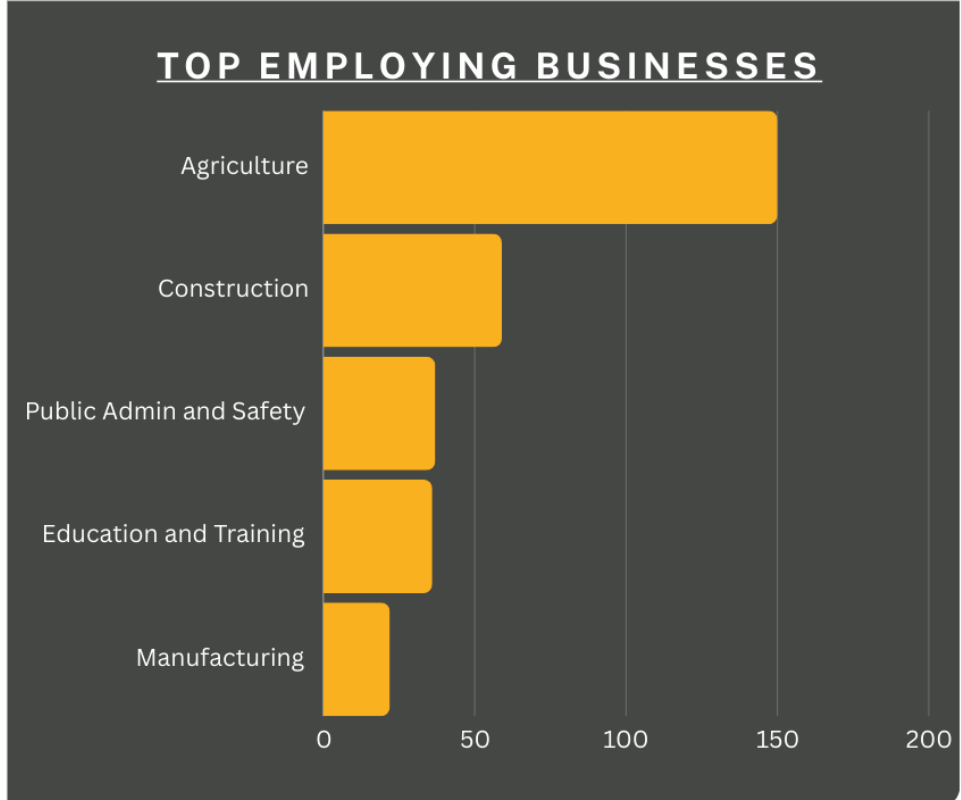
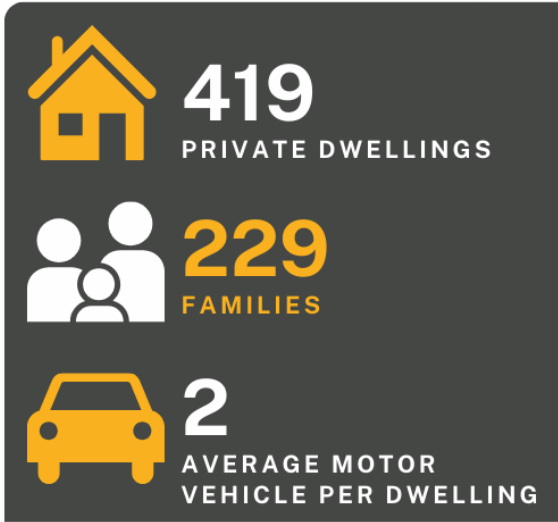
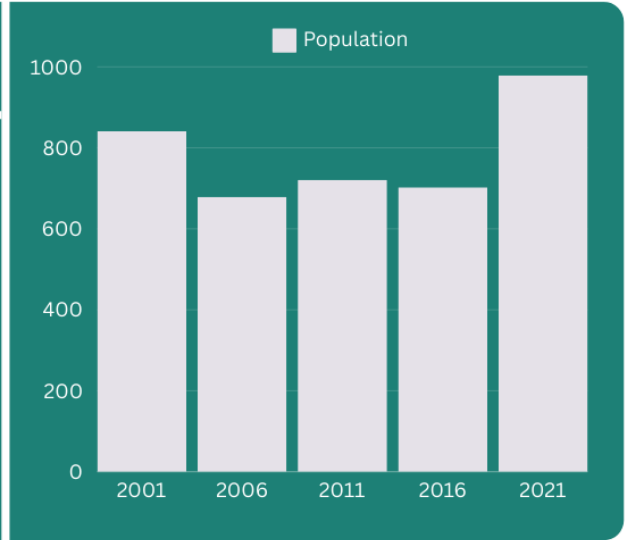
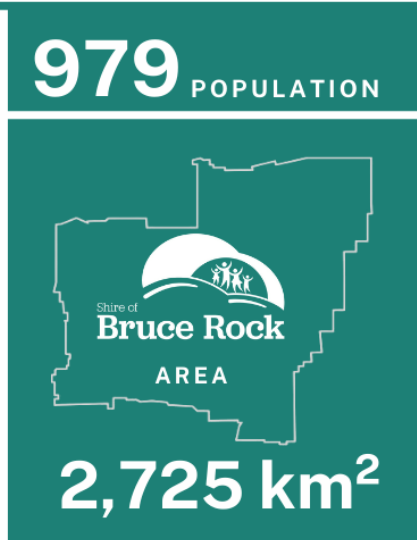
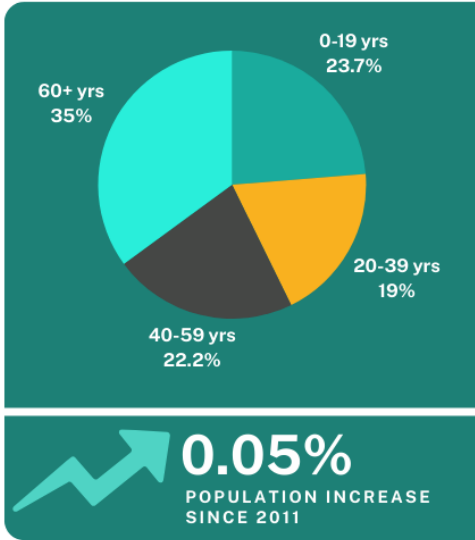
Governance  
\$ 921,880

General Purpose Funding  
\$ 116,228.00

# EXPENDITURE AREAS

Item	Budgeted Figure
Governance	\$ 921,880.00
General Purpose Funding	\$ 116,228.00
Law, Order, Public Safety	\$ 256,116.00
Health	\$ 567,981.00
Education and Welfare	\$ 81,651.00
Housing	\$ 306,926.00
Community Amenities	\$ 286,014.00
Recreation & Culture	\$ 4,583,514.00
Transport	\$ 7,230,648.00
Economic Services	\$ 1,056,479.00
Other Property and Services	\$ 145,356.00
<b>TOTAL</b>	<b>\$ 15,552,793.00</b>

# FACTS AND STATS



**SHIRE OF BRUCE ROCK**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
**LOCAL GOVERNMENT ACT 1995**

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# 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 2025**

	<b>Note</b>	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	1,898,583	1,807,264	1,854,717
Grants, subsidies and contributions		833,609	3,282,579	3,748,102
Fees and charges	16	803,905	1,316,273	1,789,820
Interest revenue	10(a)	97,509	81,883	125,038
Other revenue		115,650	92,574	32,268
		<b>3,749,256</b>	<b>6,580,573</b>	<b>7,549,945</b>
<b>Expenses</b>				
Employee costs		(3,429,050)	(3,019,862)	(3,377,016)
Materials and contracts		(1,568,002)	(2,403,715)	(2,686,606)
Utility charges		(311,790)	(340,053)	(283,012)
Depreciation	6	(3,503,679)	(3,574,289)	(3,768,270)
Finance costs	10(c)	(155,814)	(89,694)	(98,919)
Insurance		(273,031)	(225,838)	(273,597)
Other expenditure		(165,850)	(88,322)	(228,974)
		<b>(9,407,216)</b>	<b>(9,741,773)</b>	<b>(10,716,394)</b>
		<b>(5,657,960)</b>	<b>(3,161,200)</b>	<b>(3,166,449)</b>
Capital grants, subsidies and contributions		5,904,513	2,119,865	4,945,902
Profit on asset disposals	5	91,403	49,965	0
Loss on asset disposals	5	(22,028)	(9,919)	(112,201)
Reversal of prior year loss on revaluation of assets	0	0	0	1,385,000
	0	<b>5,973,888</b>	<b>2,159,911</b>	<b>6,218,701</b>
	0			
<b>Net result for the period</b>		<b>315,928</b>	<b>(1,001,289)</b>	<b>3,052,252</b>
<b>Total comprehensive income for the period</b>		<b>315,928</b>	<b>(1,001,289)</b>	<b>3,052,252</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 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 1,868,583	\$ 1,732,643	\$ 1,851,717
Grants, subsidies and contributions		833,609	2,283,528	955,875
Fees and charges		803,905	1,316,273	1,789,820
Interest revenue		97,509	81,883	125,038
Other revenue		115,650	92,574	32,268
		3,719,256	5,433,872	4,767,718
<b>Payments</b>				
Employee costs		(3,539,050)	(2,628,719)	(3,130,071)
Materials and contracts		(2,211,217)	(1,574,258)	(2,686,606)
Utility charges		(311,790)	(340,053)	(283,012)
Finance costs		(175,814)	(32,229)	(98,919)
Insurance paid		(273,031)	(225,838)	(273,597)
Other expenditure		(165,850)	(88,322)	(228,974)
		(6,676,752)	(4,889,419)	(6,701,179)
<b>Net cash provided by (used in) operating activities</b>	4	(2,957,496)	544,453	(1,933,461)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(3,426,500)	(4,222,838)	(4,814,051)
Payments for construction of infrastructure	5(b)	(3,027,230)	(1,607,647)	(4,787,392)
Payments for intangible assets	5(c)	0	0	0
Capital grants, subsidies and contributions		5,836,602	2,187,776	4,945,902
Proceeds from sale of land held for resale	5(c)	120,000	0	10,000
Proceeds from sale of investment property	5(c)	0	0	0
Proceeds from sale of property, plant and equipment	5(a)	57,000	293,247	166,500
Proceeds from sale of infrastructure	5(b)	0	0	0
<b>Net cash (used in) investing activities</b>		(440,128)	(3,349,462)	(4,479,041)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(96,312)	(92,870)	(117,401)
Payments for principal portion of lease liabilities	8	(6,932)	(7,693)	(5,637)
Payments for financial assets at amortised cost - term deposits		0	0	0
Proceeds on disposal of financial assets at amortised cost - term deposits		(162,964)	(967,831)	
Proceeds from new borrowings	7(a)	0	0	0
<b>Net cash (used in) financing activities</b>		(266,208)	(1,068,394)	(123,038)
<b>Net (decrease) in cash held</b>		(3,663,832)	(3,873,403)	(6,535,540)
Cash at beginning of year		3,663,832	5,701,071	6,535,540
<b>Cash and cash equivalents at the end of the year</b>	4	<b>0</b>	<b>1,827,668</b>	<b>0</b>

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 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 1,871,427	\$ 1,781,478	\$ 1,828,854
Rates excluding general rates	2(a)	27,156	25,863	25,863
Grants, subsidies and contributions		833,609	3,282,579	3,748,102
Fees and charges	16	803,905	1,316,273	1,789,820
Interest revenue	10(a)	97,509	81,883	125,038
Other revenue		115,650	92,574	32,268
Profit on asset disposals	5	91,403	49,965	0
		<b>3,840,659</b>	<b>6,630,615</b>	<b>7,549,945</b>

**Expenditure from operating activities**

Employee costs		(3,429,050)	(3,019,862)	(3,377,016)
Materials and contracts		(1,568,002)	(2,403,715)	(2,686,606)
Utility charges		(311,790)	(340,053)	(283,012)
Depreciation	6	(3,503,679)	(3,574,289)	(3,768,270)
Finance costs	10(c)	(155,814)	(89,694)	(98,919)
Insurance		(273,031)	(225,838)	(273,597)
Other expenditure		(165,850)	(88,322)	(228,974)
Loss on asset disposals	5	(22,028)	(9,919)	(112,201)
Reversal of prior year loss on revaluation of assets	0	0	0	(1,385,000)
	0	<b>(9,429,244)</b>	<b>(9,751,692)</b>	<b>(12,213,595)</b>

Non cash amounts excluded from operating activities

	0	3,439,345	3,554,687	5,265,820
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**Amount attributable to operating activities**

	0	<b>(2,149,240)</b>	<b>433,610</b>	<b>602,170</b>
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**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		5,904,513	2,119,865	4,945,902
Proceeds from disposal of assets		177,000	293,247	176,500
		<b>6,081,513</b>	<b>2,413,112</b>	<b>5,122,402</b>

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(3,426,500)	(4,222,838)	(4,814,051)
Payments for construction of infrastructure	5(b)	(3,027,230)	(1,607,647)	(4,787,392)
		<b>(6,453,730)</b>	<b>(5,830,485)</b>	<b>(9,601,443)</b>

Non-cash amounts excluded from investing activities

	3(d)	0	0	0
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**Amount attributable to investing activities**

		<b>(372,217)</b>	<b>(3,417,373)</b>	<b>(4,479,041)</b>
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**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	0	0	0
Leases liabilities recognised	8	0	5,216	0
Transfers from reserve accounts	9(a)	0	51,729	50,000
		<b>0</b>	<b>56,945</b>	<b>50,000</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(96,312)	(92,870)	(117,401)
Payments for principal portion of lease liabilities	8	(6,932)	(7,693)	(5,637)
Transfers to reserve accounts	9(a)	(162,964)	(175,834)	(133,806)
		<b>(266,208)</b>	<b>(276,397)</b>	<b>(256,844)</b>

Non-cash amounts excluded from financing activities

	3(d)	0	(5,216)	0
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**Amount attributable to financing activities**

		<b>(266,208)</b>	<b>(224,668)</b>	<b>(206,844)</b>
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**MOVEMENT IN SURPLUS OR DEFICIT**

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

Amount attributable to operating activities	3	2,787,665	5,996,096	4,083,715
Amount attributable to investing activities		(2,149,240)	433,610	602,170
Amount attributable to financing activities		(372,217)	(3,417,373)	(4,479,041)
		<b>(266,208)</b>	<b>(224,668)</b>	<b>(206,844)</b>

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

	3	<b>0</b>	<b>2,787,665</b>	<b>0</b>
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This statement is to be read in conjunction with the accompanying notes.



**CITY OF SOMEWHERE  
FOR THE YEAR ENDED 30 JUNE 2025  
INDEX OF NOTES TO THE BUDGET**

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

**1 BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

**2023/24 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

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

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

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

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

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

**Judgements, estimates and assumptions**

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

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

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

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

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

<b>Rate Description</b>	<b>Basis of valuation</b>	<b>Rate in \$</b>	<b>Number of properties</b>	<b>Rateable value \$</b>	<b>2024/25 Budgeted rate revenue \$</b>	<b>2024/25 Budgeted interim rates \$</b>	<b>2024/25 Budgeted total revenue \$</b>	<b>2023/24 Actual total revenue \$</b>	<b>2023/24 Budget total revenue \$</b>
<b>(i) General rates</b>									
Gross rental valuations (GRV)	Gross rental valuation	0.06086	198	2,711,660	165,032	0	165,032	165,547	165,363
Unimproved valuations (UV)	Unimproved valuation	0.00674	322	241,751,000	1,629,643	0	1,629,643	1,552,975	1,553,345
Mining tenements (UV)	Unimproved valuation	0.00674	0	0	0	0	0	(1,618)	1,563
Non-rateable	Non-rateable	0.00000	269	329,424	0	0	0	0	0
		<b>Minimum \$</b>	<b>789</b>	<b>244,792,084</b>	<b>1,794,675</b>	<b>0</b>	<b>1,794,675</b>	<b>1,716,904</b>	<b>1,720,270</b>
<b>(ii) Minimum payment</b>									
Gross rental valuations (GRV)	Gross rental valuation	581	177	848,311	102,837	0	102,837	89,748	89,748
Unimproved valuations (UV)	Unimproved valuation	581	36	7,603,700	20,916	0	20,916	15,512	14,404
Mining tenements (UV)	Unimproved valuation	581	4	52,911	2,324	0	2,324	5,540	4,432
Non-rateable	Non-rateable				0	0	0	0	0
<b>Total minimum payments</b>			<b>217</b>	<b>8,504,922</b>	<b>126,077</b>	<b>0</b>	<b>126,077</b>	<b>110,800</b>	<b>108,584</b>
<b>Total general rates and minimum payments</b>			<b>1,006</b>	<b>253,297,006</b>	<b>1,920,752</b>	<b>0</b>	<b>1,920,752</b>	<b>1,827,704</b>	<b>1,828,854</b>
<b>(iii) Ex-gratia rates</b>									
<b>CBH Storage</b>					<b>27,156</b>	<b>0</b>	<b>27,156</b>	<b>25,863</b>	<b>25,863</b>
<b>Total ex-gratia rates</b>			<b>0</b>	<b>0</b>	<b>27,156</b>	<b>0</b>	<b>27,156</b>	<b>25,863</b>	<b>25,863</b>
Discounts (Refer note 2(d))					1,947,908	0	1,947,908	1,853,567	1,854,717
Rate write-offs					(48,825)	0	(48,825)	(46,226)	(46,500)
<b>Total rates</b>					<b>1,898,583</b>	<b>0</b>	<b>1,898,583</b>	<b>1,807,264</b>	<b>1,807,717</b>

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

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

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



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

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

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

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

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 24 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

**Option 2 (Two Instalments)**

First instalment to be made on or before 24 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later, including all arrears and half the current rates and service charges; and  
Second instalment to be made on or before 26 November 2024 or 2 months after the first instalment, whichever is the later.

**Option 3 (Four Instalments)**

First instalment to be made on or before 24 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;  
Second instalment to be made on or before 26 November 2024 or 2 months after the first instalment, whichever is the later;  
Third instalment to be made on or before 28 January 2025 or 2 months after the second instalment, whichever is the later; and  
Fourth instalment to be made on or before 1 April 2025 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan		Instalment plan		Unpaid rates	
		admin charge	interest rate	interest rate	interest rates		
		\$	%	%	%		
<b>Option 1</b>	24/09/2024	N/A	N/A	N/A	11.0%		
<b>Option 2</b>							
First instalment	24/09/2024	0	0.0%	0.0%	11.0%		
Second instalment	26/11/2024	11.6	11.6	5.5%	11.0%		
<b>Option 3</b>							
First instalment	24/09/2024	0	0.0%	0.0%	11.0%		
Second instalment	26/11/2024	11.6	11.6	5.5%	11.0%		
Third instalment	28/01/2025	11.6	11.6	5.5%	11.0%		
Fourth instalment	1/04/2025	11.6	11.6	5.5%	11.0%		
		<b>2024/25</b>	<b>2023/24</b>	<b>2023/24</b>		<b>2023/24</b>	
		<b>Budget</b>	<b>Actual</b>	<b>Budget</b>		<b>Budget</b>	

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

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

	revenue	revenue	revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,575	1,639	1,500
Instalment plan interest earned	1,260	1,085	1,200
Interest on ESL	315	315	300
Interest on deferred rates	525	0	500
Unpaid rates and service charge interest earned	3,675	3,776	3,500
	7,350	6,815	7,000

SHIRE OF BRUCE ROCK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Ex-gratia rates

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

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
Rate Early Payment Discount	Rate	3.00%		\$ 48,825	\$ 46,226	\$ 46,500	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.
				48,825	46,226	46,500	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 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	8,000	8,252	12,500	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & 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	1,833	2,091	1,000		Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior
					9,833	10,342	18,600		



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

**3. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents  
 Financial assets  
 Receivables  
 Contract assets  
 Inventories  
 Other assets

**Less: current liabilities**

Trade and other payables  
 Contract liabilities  
 Capital grant/contribution liability  
 Lease liabilities  
 Long term borrowings  
 Employee provisions

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	0	2,696,001	1,150,306
	1,130,795	967,831	
	301,982	331,632	175,723
	874,719	874,719	
	123,030	123,030	105,261
	50,000	0	
	2,480,526	4,993,213	1,431,290
	(310,808)	(924,023)	
	0	0	(1,706,566)
	0	(67,911)	
8	(14,625)	(7,693)	(5,637)
7	(96,312)	0	(91,216)
	(276,811)	(371,811)	(311,660)
	(698,556)	(1,371,438)	(2,115,079)
	1,781,970	3,621,775	(683,789)
3(b)	(1,655,942)	(834,110)	(711,201)
	126,028	2,787,665	(1,394,990)

**(b)**

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
 Less: Current assets not expected to be received at end of year  
 - Land held for resale  
 - Current portion of borrowings  
 - Current portion of lease liabilities  
 - Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

9	(1,130,795)	(967,831)	(927,534)
	(729,947)		
	(32,165)	0	
	96,312	0	91,216
	14,625	7,693	5,637
	126,028	126,028	119,480
	(1,655,942)	(834,110)	(711,201)

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

**3. NET CURRENT ASSETS**

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

**Items excluded from calculation of budgeted deficiency**

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

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

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
 Less: Reversal of prior year loss on revaluation of non-current assets  
 Add: Loss on asset disposals  
 Add: Depreciation  
 Movement in current employee provisions associated with restricted cash  
 - Pensioner deferred rates

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(91,403)	(49,965)	0
	0	0	1,385,000
5	22,028	9,919	112,201
6	3,503,679	3,574,289	3,768,270
	5,041	4,234	349
	0	16,210	
	<b>3,439,345</b>	<b>3,554,687</b>	<b>5,265,820</b>

**(d) Non-cash amounts excluded from financing activities**

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

**Adjustments to financing activities**

Less: Lease liability recognised

**Non cash amounts excluded from financing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	(5,216)	0
	<b>0</b>	<b>(5,216)</b>	<b>0</b>

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

**3. NET CURRENT ASSETS**

**(e) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer.

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.

**CONTRACT ASSETS**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.



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

**4. RECONCILIATION OF CASH**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ (1,130,795)	\$ 2,696,001	\$ 1,150,306
Term deposits		1,130,795	967,831	
<b>Total cash and cash equivalents</b>		0	3,663,832	1,150,306
Held as				
- Unrestricted cash and cash equivalents		(1,130,795)	2,628,090	222,772
- Restricted cash and cash equivalents		1,130,795	1,035,742	927,534
	3(a)	0	3,663,832	1,150,306
<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:				
- Restricted financial assets at amortised cost - term deposits	9	1,130,795	967,831	927,534
Unspent capital grants, subsidies and contribution liabilities		0	67,911	
		1,130,795	1,035,742	927,534
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		315,928	(1,001,289)	282,252
Depreciation	6	3,503,679	3,574,289	3,768,270
(Profit)/loss on sale of asset	5	(69,375)	(40,046)	112,201
Reversal of prior year loss on revaluation of assets		0	0	1,385,000
(Increase)/decrease in receivables		(30,000)	(271,982)	7,000
(Increase)/decrease in contract assets		0	(874,719)	0
(Increase)/decrease in inventories		0	(17,769)	0
Increase/(decrease) in payables		(613,215)	924,023	0
Increase/(decrease) in unspent capital grants		(67,911)	67,911	0
Increase/(decrease) in employee provisions		(95,000)	371,811	0
Capital grants, subsidies and contributions		(5,836,602)	(2,187,776)	(4,945,902)
<b>Net cash from operating activities</b>		(2,942,496)	544,453	608,821

**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 2025**

**5. PROPERTY, PLANT AND EQUIPMENT**

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit/Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit/Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit/Loss
<b>(a) Property, Plant and Equipment</b>															
Buildings - specialised	2,811,500					3,298,712					3,859,051				
Furniture and equipment	135,000					20,459					144,000				
Plant and equipment	480,000		75,460	57,000	3,568 (22,028)	903,667		293,247	49,965 (9,919)	811,000		288,701	166,500	(122,201)	
<b>Total</b>	3,426,500	0	75,460	57,000	3,568 (22,028)	4,222,838	0	293,247	49,965 (9,919)	4,814,051	0	288,701	166,500	(122,201)	
<b>(b) Infrastructure</b>															
Infrastructure - roads	1,673,230					1,184,492					2,773,392				
Infrastructure - footpaths	130,000					130,290					81,000				
Infrastructure - drainage	130,000					51,159					30,000				
	954,000					822					385,000				
	140,000					240,884					1,518,000				
<b>Total</b>	3,027,230	0	0	0	0	1,607,647	0	0	0	0	4,787,392	0	0	0	0
<b>(c) Land held for resale</b>															
Cost of acquisition	2,811,500					3,298,712					3,859,051				
Batching Plant	0		32,165	100,000	20,000	0		0	0	0	0		0	10,000	10,000
	0	0	32,165	120,000	87,835	0	0	0	0	0	0	0	0	10,000	10,000
<b>Total</b>	6,453,730	0	107,625	177,000	91,403 (22,028)	5,830,485	0	293,247	49,965 (9,919)	9,601,443	0	288,701	176,500	(112,201)	

**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 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised  
 Buildings - specialised  
 Furniture and equipment  
 Plant and equipment  
 Infrastructure - roads

**By Program**

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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
	552,722	553,482	583,000
	35,821	35,869	18,700
	265,823	331,991	253,000
	2,649,313	2,652,947	2,913,570
	3,503,679	3,574,289	3,768,270
	24,580	26,614	26,800
	0	0	0
	41,258	41,315	42,000
	27,118	27,155	29,000
	16,387	16,410	17,500
	113,108	113,263	115,000
	2,413	2,278	2,500
	328,445	326,510	324,000
	2,658,874	2,662,522	2,852,798
	63,174	63,261	63,450
	228,322	294,961	295,222
	3,503,679	3,574,289	3,768,270

**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 - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years

Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - water supply	30 to 75 years
Infrastructure - parks and ovals	10 to 60 Years
Infrastructure - bridges	40 Years

- Additions after valuation - cost

Other infrastructure [describe] - Less: accu 40 years Intangible assets

- intangible assets [describe]

**AMORTISATION**

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

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

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

SHIRE OF BRUCE ROCK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	2024/25		2024/25		2024/25		2023/24		2023/24		2023/24		2023/24		2023/24		
				Budget Principal	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2025	Actual Principal	Actual New Loans	Actual Principal Repayments	Actual Principal outstanding 30 June 2024	Budget Principal	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2024	Actual Interest Repayments	Budget Principal Repayments	Budget Principal outstanding 30 June 2024	Budget Interest Repayments	
Housing Construct Housing	3	WATC	1.49%	168,019	0	(26,974)	141,045	194,205	0	220,782	0	(26,577)	194,547	0	188,362	0	(2,991)	188,362	(3,192)	
Economic services Reconstruct Supermarket	4	WATC	4.54%	2,033,707	0	(69,338)	1,964,369	(66,293)	(66,293)	0	(66,293)	0	(92,870)	2,008,784	0	1,917,568	0	(91,216)	1,917,568	(30,120)
				2,201,726	0	(96,312)	2,105,414	127,912	127,912	220,782	0	(92,870)	2,203,331	0	2,085,930	0	(89,694)	2,085,930	(33,312)	
				2,201,726	0	(96,312)	2,105,414	127,912	127,912	220,782	0	(92,870)	2,203,331	0	2,085,930	0	(89,694)	2,085,930	(33,312)	

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 2025**

**7. BORROWINGS**

**(d) Credit Facilities**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 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	2,105,414	127,912	2,085,930

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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



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

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	2024/25		2024/25		2024/25		2023/24		2023/24		2023/24		2023/24		2023/24	
					Budget New Leases	Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	Budget Lease Interest Repayments	Actual New Leases	Actual Lease Principal	Actual Lease Principal outstanding 30 June 2024	Actual Lease Interest Repayments	Budget New Leases	Budget Lease Principal	Budget Lease Principal outstanding 30 June 2024	Budget Lease Interest Repayments	Budget New Leases	Budget Lease Principal	Budget Lease Principal outstanding 30 June 2024	Budget Lease Interest Repayments
	L7109	Burgess Rawson	3.60%	10	0	(1,510)	5,807	(119)	4,286	0	(2,927)	1,359	0	0	5,743	3,024	0	0	0	
	L7109	Burgess Rawson	3.60%	10	0	(1,510)	5,807	(119)	4,286	0	(2,682)	1,604	0	0	5,743	3,024	0	0	0	
	L7338	Burgess Rawson	3.60%	10	0	0	2,915	(199)	2,915	0	0	2,915	0	0	0	(199)	0	0	0	
	MAIA Equipment	MAIA Financial/CHG Meridian	2.0%	5	0	(3,912)	(781)	0	0	5,216	(2,085)	3,131	0	0	0	0	0	0	0	
					0	(6,932)	13,748	(437)	11,486	5,216	(7,693)	9,009	0	0	11,486	5,849	0	0	0	

**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, 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 2025**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25		2023/24		Actual		2023/24		Budget	
	Opening Balance	Transfer to	Transfer to	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>										
(a) Long Service Leave Reserve	126,028	5,041	121,794	4,234	0	126,028	121,795	4,872	0	126,667
(b) Housing Reserves	221,657	8,866	214,211	7,446	0	221,657	214,211	8,568	0	222,779
(c) Council Housing Reserve	4,008	160	3,873	135	0	4,008	3,874	155	0	4,029
(d) Transport Infrastructure reserve	213,162	58,526	101,900	111,262	0	213,162	101,901	104,076	0	205,977
(f) Shire Sports Facility Replacement reserve	135,773	5,431	131,212	4,561	0	135,773	131,212	5,248	0	136,460
(g) Bowls Club SFFR reserve	25,591	1,024	18,821	6,770	0	25,591	18,821	753	0	19,574
(h) Cricket Club SFFR reserve	38,025	9,521	30,766	7,259	0	38,025	30,766	1,231	0	31,997
(i) Football Club SFFR reserve	18,641	8,746	12,144	6,497	0	18,641	12,144	486	0	12,630
(j) Hockey Club SFFR reserve	44,616	9,785	37,098	7,518	0	44,616	37,098	1,484	0	38,582
(k) Netball Club SFFR reserve	22,274	8,891	19,957	2,317	0	22,274	19,957	798	0	20,755
(l) Squash Club SFFR reserve	1,966	829	1,528	438	0	1,966	1,528	61	0	1,589
(m) Tennis Club SFFR reserve	44,605	7,784	37,087	7,518	0	44,605	37,087	1,483	0	38,570
(n) Shackleton Bowls Club SFFR reserve	17,342	6,194	11,281	6,061	0	17,342	11,281	458	0	11,739
(e) Hockey Turf Facility Replacement reserve	47,271	31,891	45,413	1,858	0	47,271	45,413	1,817	0	47,230
(o) Supermarket Guarantee reserve	0	0	50,000	1,729	(51,729)	0	50,000	2,050	(50,000)	2,050
(q) Plant Replacement reserve	6,872	275	6,641	231	0	6,872	6,640	266	0	6,906
	967,831	162,964	843,726	175,834	(51,729)	967,831	843,728	133,806	(50,000)	927,534
	967,831	162,964	843,726	175,834	(51,729)	967,831	843,728	133,806	(50,000)	927,534

**(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.

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

**10. OTHER INFORMATION**

The net result includes as revenues

**(a) Interest earnings**

Investments	91,734	76,707	119,538
Other interest revenue	5,775	5,176	5,500
	97,509	81,883	125,038

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

The net result includes as expenses

**(b) Auditors remuneration**

Audit services	41,000	37,590	35,000
Other services	40,000	1,500	1,500
	81,000	39,090	36,500

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	93,977	89,694	33,312
Interest on lease liabilities (refer Note 8)	437	0	199
Interest on lease liabilities (refer Note 0)			
Interest on lease liabilities (refer Note 0)			
	94,414	89,694	33,511

**(d) Interest on lease liabilities (refer Note 0)**

Interest on lease liabilities (refer Note 0)	500	77	500
	500	77	500

**(e) Low Value lease expenses**

Gymnasium equipment	3,912	0	0
	3,912	0	0

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

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	14,576	14,098	14,576
Meeting attendance fees	8,382	8,172	8,524
Annual allowance for ICT expenses	518		518
Travel and accommodation expenses	500	454	1,448
	23,976	22,724	25,066
<b>Elected member 2</b>			
Deputy President's allowance	3,624	0	3,624
Meeting attendance fees	1,812	0	1,116
Annual allowance for ICT expenses	518	0	518
Travel and accommodation expenses	0	0	987
Annual allowance for travel and accommodation expenses	5,954	0	6,245
Annual allowance for travel and accommodation expenses			
Annual allowance for travel and accommodation expenses	1,812	1,429	1,116
Annual allowance for travel and accommodation expenses	518	1,553	518
Travel and accommodation expenses	300	267	
	2,630	3,249	1,634
<b>Elected member 4</b>			
Meeting attendance fees	1,812	1,190	1,116
Annual allowance for ICT expenses	518	518	518
Travel and accommodation expenses	100		
	2,430	1,708	1,634
<b>Elected member 5</b>			
Meeting attendance fees	1,812	665	1,116
Annual allowance for ICT expenses	518	1,553	518
Travel and accommodation expenses	100		
	2,430	2,218	1,634
<b>Total Elected Member Remuneration</b>	37,420	29,899	36,213
President's allowance	14,576	14,098	14,576
Deputy President's allowance	3,624	0	3,624
Meeting attendance fees	15,630	11,456	12,988
Annual allowance for ICT expenses	2,590	3,624	2,590
Travel and accommodation expenses	1,000	721	2,435
	37,420	29,899	36,213

SHIRE OF BRUCE ROCK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

12. MAJOR LAND TRANSACTIONS

(a) Details

Land Sale at Dampier St or Teasdale Road  
 Batching Plant

(b) Current year transactions

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
<b>Capital revenue</b>				
Batching Plant		100,000	0	0
Land Sale		20,000	11,371	0
		120,000	11,371	0



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

**13. TRUST FUNDS**

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Factory Unit & Housing Bonds	2,842	1,000	(850)	2,992
Nomination Deposits	100	0	0	100
Vietnam Veterans	7,541	0	0	7,541
	10,483	1,000	(850)	10,633

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

**14. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

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

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

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

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

**14. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of Revenue recognition</b>
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	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 2025**

**16. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	640	337	640
General purpose funding	4,224	4,187	5,649
Law, order, public safety	3,850	2,966	5,600
Health	50,400	65,465	61,150
Education and welfare	8,750	3,850	2,800
Housing	185,341	191,024	178,550
Community amenities	162,950	172,553	165,650
Recreation and culture	56,050	56,406	56,565
Transport	8,500	9,610	4,300
Economic services	242,400	731,073	1,198,116
Other property and services	80,800	78,802	110,800
	<b>803,905</b>	<b>1,316,273</b>	<b>1,789,820</b>

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

Due to closing of temporary Supermarket operations, there is significant variance in fees and charges in economic services between the two years

**SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2024-25**



DESCRIPTION		CHARGING			DETAILS			2024/25			TOTAL			GL		
<b>GENERAL PURPOSE FUNDING</b>																
Property Information Request (EAS)		Rate Enquiry Fee	Each		\$86.00	\$78.18	\$7.82	\$86.00	\$78.18	\$7.82	\$86.00	031316	\$86.00		031316	
		Orders & Requisition Requests	Each		\$86.00	\$78.18	\$7.82	\$86.00	\$78.18	\$7.82	\$86.00	031316	\$86.00		031316	
		Rate Enquiry and Orders & Requisition Requests	Each		\$172.00	\$156.36	\$15.64	\$172.00	\$156.36	\$15.64	\$172.00	031316	\$172.00		031316	
		Enquiries not of a general nature requiring research	Hour		\$78.00	\$70.91	\$7.09	\$78.00	\$70.91	\$7.09	\$78.00	031316	\$78.00		031316	
		Certificate of Title Searches through Landgate	Each Title		\$52.00	\$47.27	\$4.73	\$52.00	\$47.27	\$4.73	\$52.00	031316	\$52.00		031316	
Rate Instalments		Instalment Administration Fee for 2 Payment Plan (\$11.60 per notice x 1)	Per Notice		\$11.60	\$11.60		\$11.60	\$11.60		\$11.60	031309	\$11.60		031309	
		Instalment Administration Fee for 4 Payment Plan (\$11.60 per notice x 3)	Per Notice		\$34.80	\$34.80		\$34.80	\$34.80		\$34.80	031309	\$34.80		031309	
Copy of Rate Notice		Re-print Copy of Rate Notice	Each		\$16.00	\$14.55	\$1.45	\$16.00	\$14.55	\$1.45	\$16.00	042307	\$16.00		042307	
Dishonoured Cheque Recovery Fee		Cost to recover dishonoured cheque fee	Each			Cost + 20%			Cost + 20%			032312			032312	
Full Rate Book		Printed or Electronic	Each		\$150.00	\$136.36	\$13.64	\$150.00	\$136.36	\$13.64	\$150.00	031316	\$150.00		031316	
Photocopying		- 5 A4 pages per school aged child for assignments	5 Pages			No Charge			No Charge							
Elections		Sale of Electoral Rolls (Paper or Electronic)	Each		\$85.00	\$77.27	\$7.73	\$85.00	\$77.27	\$7.73	\$85.00	042306	\$85.00		042306	
History Books		- Bruce Rock Local History Book (Hard Cover)	Each		\$19.00	\$17.27	\$1.73	\$19.00	\$17.27	\$1.73	\$19.00	042309	\$19.00		042309	
		- Bruce Rock Local History Book (Leather Cover)	Each		\$33.00	\$30.00	\$3.00	\$33.00	\$30.00	\$3.00	\$33.00	042309	\$33.00		042309	
		- Bruce Rock School History Books	Each		\$7.00	\$6.36	\$0.64	\$7.00	\$6.36	\$0.64	\$7.00	042309	\$7.00		042309	
Postage of History Books		- Local History Book (WA destination)	Each		\$11.60	\$10.55	\$1.05	\$11.60	\$10.55	\$1.05	\$11.60	042309	\$11.60		042309	
		- Local History Book (outside WA destination)	Each		\$11.60	\$10.55	\$1.05	\$11.60	\$10.55	\$1.05	\$11.60	042309	\$11.60		042309	
		- School History Book	Each		\$7.50	\$6.82	\$0.68	\$7.50	\$6.82	\$0.68	\$7.50	042309	\$7.50		042309	
Sale of Shire Merchandise		Hats	Each		\$13.00	\$11.82	\$1.18	\$13.00	\$11.82	\$1.18	\$13.00	042310	\$13.00		042310	
		Stubbie Holders	Each		\$9.00	\$8.18	\$0.82	\$9.00	\$8.18	\$0.82	\$9.00	042310	\$9.00		042310	
		Water Bottles	Each		\$24.00	\$21.82	\$2.18	\$24.00	\$21.82	\$2.18	\$24.00	042310	\$24.00		042310	
		Coffee Mugs	Each		\$18.00	\$16.36	\$1.64	\$18.00	\$16.36	\$1.64	\$18.00	042310	\$18.00		042310	
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>																
VES Building		Hire of Meeting Room (for Elections and the like)	Per Day		\$200.00	\$181.82	\$18.18	\$200.00	\$181.82	\$18.18	\$200.00	051303	\$200.00		051303	
Dog Pound Fees		Surrender of Dog	Per Dog		\$88.00	\$80.00	\$8.00	\$88.00	\$80.00	\$8.00	\$88.00	052302	\$88.00		052302	
		Impounding Fee	Per Dog		\$77.00	\$70.00	\$7.00	\$77.00	\$70.00	\$7.00	\$77.00	052302	\$77.00		052302	
		Release Fee	Per Dog		\$47.00	\$42.73	\$4.27	\$47.00	\$42.73	\$4.27	\$47.00	052302	\$47.00		052302	
		Daily Sustenance Fee	Per Day		\$22.50	\$20.45	\$2.05	\$22.50	\$20.45	\$2.05	\$22.50	052302	\$22.50		052302	
Cat Pound Fees		Surrender of Cat	Per Cat		\$88.00	\$80.00	\$8.00	\$88.00	\$80.00	\$8.00	\$88.00	052302	\$88.00		052302	
		Impounding Fee	Per Cat		\$77.00	\$70.00	\$7.00	\$77.00	\$70.00	\$7.00	\$77.00	052302	\$77.00		052302	
		Release Fee	Per Cat		\$47.00	\$42.73	\$4.27	\$47.00	\$42.73	\$4.27	\$47.00	052302	\$47.00		052302	
		Daily Sustenance Fee	Per Day		\$22.50	\$20.45	\$2.05	\$22.50	\$20.45	\$2.05	\$22.50	052302	\$22.50		052302	



**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2024-25**



DESCRIPTION		DETAILS			CHARGING			2024/25			TOTAL		GL
<b>HEALTH</b>													
Dental Surgery Rent	Monthly rental of Dental Surgery	Monthly		\$868.00	\$789.09	\$78.91	\$868.00					072302	
Daily Rental of Consult Room at Medical Centre (Non-Doctor)	Daily Rental of Medical Consult Room	Daily		\$135.50	\$123.18	\$12.32	\$135.50					073302	
Instant Drug Testing	Conducted at Medical Centre	Per Test		\$82.00	\$74.55	\$7.45	\$82.00					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)		\$3,970.00	\$3,609.09	\$360.91	\$3,970.00					074302	
<b>EDUCATION &amp; WELFARE</b>													
Rental of Playgroup Building - Butcher St	Bruce Rock Playgroup	1/2 Yearly		\$368.00	\$334.55	\$33.45	\$368.00					081301	
Rental of Senior Citizens Building	Occasional Use of Playgroup Building	Per Hour		\$17.00	\$15.45	\$1.55	\$17.00					081301	
Rental of Daycare Building	Bruce Rock Senior Citizens Association					No Charge							
Men's Shed	Bruce Rock Daycare Centre	Monthly		\$202.00	\$183.64	\$18.36	\$202.00					083301	
Hire of Settlers Court Amenities Room	Meeting & Consult Rooms	Monthly		\$500.00	\$454.55	\$45.45	\$500.00					082302	
Gas at Settlers Court	Consumption of Gas by Residents at Settlers Court	Weekly		\$125.00	\$113.64	\$11.36	\$125.00					082302	
		Monthly			At Cost							091302	
<b>HOUSING</b>													
Singles Housing	McDonald Court, Johnson St	Weekly		\$128.00	\$128.00		\$128.00					092301	
	Farrall Court, Farrall St	Weekly		\$128.00	\$128.00		\$128.00					092302	
Cleaning Charge on Vacating Property	Charge per hour if Unit not cleaned prior to vacating	Per Hour		\$84.00	\$76.36	\$7.64	\$84.00					092304	
Joint Venture Housing	53 Dampier St	Weekly		\$172.00	\$172.00		\$172.00					093301	
	43 Westral St	Weekly			As per Lease							093301	
	57 Westral St	Weekly		\$172.00	\$172.00		\$172.00					093301	
GROH Rentals	61 Westral St (GROH)	Monthly			As per Lease							093302	
	117 Noonajin Rd (GROH)	Monthly			As per Lease							093302	
	44 Curlew Dr (GROH)	Monthly			As per Lease							093302	
Other Rentals	60 Westral St	Weekly		\$89.00	\$89.00		\$89.00					093303	
	99 Noonajin Rd	Weekly		\$315.00	\$315.00		\$315.00					093303	
Cleaning Charge on Vacating Property	Charge per hour if House not cleaned prior to vacating	Per Hour		\$84.00	\$76.36	\$7.64	\$84.00					093305	
Staff Housing	Dunstable 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 Rd	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		\$84.00	\$76.36	\$7.64	\$84.00					094302	

**SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2024-25**



DESCRIPTION		DETAILS			CHARGING	2024/25	FEE	GST	TOTAL	GL
<b>COMMUNITY AMENITIES</b>										
Kerbside Rubbish Collection Fees	Refuse Collection	Annual	\$331.00	\$331.00		\$331.00		\$331.00	101301	
	Pensioner	Annual	\$165.50	\$165.50		\$165.50		\$165.50	101300	
	Senior	Annual	\$248.25	\$248.25		\$248.25		\$248.25	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	\$134.00	\$134.00		\$134.00		\$134.00	101307	
	Pensioner	Annual	\$67.00	\$67.00		\$67.00		\$67.00	101308	
	Senior	Annual	\$100.50	\$100.50		\$100.50		\$100.50	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	\$158.00	\$143.64	\$14.36	\$158.00		\$158.00	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>	\$53.00	\$48.18	\$4.82	\$53.00		\$53.00	101304	
	Bulk Demolition waste - per m3	Per m <sup>3</sup>	\$53.00	\$48.18	\$4.82	\$53.00		\$53.00	101304	
	Wrapped Asbestos Waste - per m3	Per m <sup>3</sup>	\$53.00	\$48.18	\$4.82	\$53.00		\$53.00	101304	
	Wrapped Asbestos contaminated soil - per m3	Per m <sup>3</sup>	\$53.00	\$48.18	\$4.82	\$53.00		\$53.00	101304	
	Administration and supervision charge for observing waste disposal & statutory recording of wrapped asbestos & contaminated soil	Per delivery		\$53.00	\$48.18	\$4.82	\$53.00		\$53.00	101304
Vehicle Impounding Fee	Includes collection of vehicle from roadside and impounding fee	Per Vehicle	\$371.00	\$337.27	\$33.73	\$371.00		\$371.00	101309	
	Storage of vehicle	Per Day	\$26.00	\$23.64	\$2.36	\$26.00		\$26.00	101309	
Disposal of Liquid Waste <b>(For Liquid Waste Generated in the Shire of Bruce Rock Only)</b>		Per litre	\$0.04	\$0.036	\$0.004	\$0.04		\$0.04	101306	

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2024-25**



DESCRIPTION		CHARGING				GL	
DETAILS		2024/25	FEE	GST	TOTAL	GL	
Cemetery	On application for an "Order for Burial", the following fees shall be payable in advance:						
	Grave preparation and burial fee (During weekday)	\$1,044.00	\$949.09	\$94.91	\$1,044.00	102301	102301
	Grave preparation and burial fee (During weekend or Public Holiday)	\$1,850.00	\$1,681.82	\$168.18	\$1,850.00	102301	102301
	Order for Burial - Offsite Application	\$209.50	\$190.45	\$19.05	\$209.50	102301	102301
	2nd Interment in existing Grave	\$1,044.00	\$949.09	\$94.91	\$1,044.00	102301	102301
	For each interment without due notice (less than 24hrs)	\$280.00	\$254.55	\$25.45	\$280.00	102301	102301
	Permission for exhumation	\$209.50	\$190.45	\$19.05	\$209.50	102301	102301
	Re-opening grave for exhumation	\$522.00	\$474.55	\$47.45	\$522.00	102301	102301
	Re-interment in new grave after exhumation	\$1,044.00	\$949.09	\$94.91	\$1,044.00	102301	102301
	Additional fee for closing Grave outside normal hours (when dug in normal hours)	As per Private Works 'Outside Normal Hours' Fees				102301	102301
Disposal of Ashes	Permission for interment of ashes in family grave	\$68.50	\$62.27	\$6.23	\$68.50	102303	102303
	Placement of Ashes in Niche Wall (Only to be carried out by Shire Staff) (Does Not include Plaque)	\$139.00	\$126.36	\$12.64	\$139.00	102303	102303
	Niche Wall Plaque		Actual Cost			102303	102303
	Grave Site for Disposal of Ashes (does not include labour to make site suitable)	\$209.50	\$190.45	\$19.05	\$209.50	102302	102302
Grant of Right of Burial (Reservation) also Applies to Niche Wall	Grant of Right of Burial	\$41.00	\$41.00		\$41.00	102301	102301
	Copy of Grant of Right of Burial	\$35.00	\$31.82	\$3.18	\$35.00	102305	102305
Miscellaneous	For permission to erect a headstone or monument	\$70.00	\$63.64	\$6.36	\$70.00	102305	102305
	Undertaker's Annual License Fee	\$139.00	\$126.36	\$12.64	\$139.00	102305	102305
	Single Funeral Permit Fee	\$41.00	\$37.27	\$3.73	\$41.00	102304	102304

**SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2024-25**



DESCRIPTION		DETAILS				CHARGING				2024/25		FEE	GST	TOTAL	GL
RECREATION & CULTURE	Amphitheatre	Includes stage & kitchen	Per Day	\$210.00	\$190.91	\$19.09	\$210.00	111304							
		Sound equipment (Outside Hire)	Per Day	\$386.00	\$350.91	\$35.09	\$386.00	111304							
		Kitchen	Per Day	\$51.00	\$46.36	\$4.64	\$51.00	111304							
		Casual Hire	Per Hour	\$12.60	\$11.45	\$1.15	\$12.60	111304							
	Shire Hall	Hall Complete (Bar & Kitchen & Projector Equipment) - no set up	Per Day	\$263.00	\$239.09	\$23.91	\$263.00	113301							
		Hire of Hall Only	Per Day	\$158.00	\$143.64	\$14.36	\$158.00	113301							
		Hire for Funeral (Includes chair set up)	Per Day	\$263.00	\$239.09	\$23.91	\$263.00	113301							
		Supper or Meeting Room	Per Day	\$70.00	\$63.64	\$6.36	\$70.00	113301							
		Supper Room or Meeting Room & Kitchen	Per Day	\$105.00	\$95.45	\$9.55	\$105.00	113301							
		Casual Hire	Per Hour	\$13.00	\$11.82	\$1.18	\$13.00	113301							
		Food Warmer for Kitchen	Per Day	\$123.00	\$111.82	\$11.18	\$123.00	113301							
		Hire of Chairs from Shire Hall	Per Chair	\$2.20	\$2.00	\$0.20	\$2.20	113301							
		Hire of Trestle Tables from Shire Hall	Per Trestle	\$6.90	\$6.27	\$0.63	\$6.90	113301							
Bruce Rock Recreation Centre	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								
	Squash Courts	Per Hour	\$10.50	\$9.55	\$0.95	\$10.50	113314								
	Trestles each	Per Trestle	\$6.90	\$6.27	\$0.63	\$6.90	113314								
	Green Chairs each	Per Chair	\$2.20	\$2.00	\$0.20	\$2.20	113314								
	Hire of Oval	Daily	\$178.50	\$162.27	\$16.23	\$178.50	113314								
	Bond for Use of Oval (Refunded after use if undamaged)	Per Event	\$1,500.00	\$1,500.00		\$1,500.00	TRUST								
	Hire of Indoor Basketball Arena	Daily	\$247.00	\$224.55	\$22.45	\$247.00	113314								
	Hire of Indoor Basketball Court - Non-commercial	Per Hour	\$16.25	\$14.77	\$1.48	\$16.25	113314								
	Hire of Indoor Basketball Court - Commercial	Per Hour	\$29.50	\$26.82	\$2.68	\$29.50	113314								
	Hire of Tennis Courts	Per Hour	\$16.25	\$14.77	\$1.48	\$16.25	113314								
	Hire of Grass Playing Field (Marking Required) - Daytime other than Bruce Rock Sporting Teams	Daily per playing field	\$247.00	\$224.55	\$22.45	\$247.00	113314								
	Hire of Grass Playing Field (Marking Required) - With Lights other than Bruce Rock Sporting Teams	Daily per playing field	\$308.00	\$280.00	\$28.00	\$308.00	113314								
Turf Groomer	Penalty for Preparation of Field for sporting event without notice of	Penalty	\$121.00	\$110.00	\$11.00	\$121.00	113314								
	Hire of Turf Groomer (50% fee payable to Bruce Rock Hockey Club)	Per Hire	\$945.00	\$859.09	\$85.91	\$945.00	113318								

**SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2024-25**



DESCRIPTION		DETAILS				CHARGING				2024/25	FEE	GST	TOTAL	GL
Annual Usage Fees for Facilities at the Bruce Rock Recreation Centre	Bowling Club	Annual		\$2,130.00	\$1,936.36	\$193.64	\$2,130.00	113307						
	Cricket Club	Annual		\$2,130.00	\$1,936.36	\$193.64	\$2,130.00	113305						
	Football Club	Annual		\$2,835.00	\$2,577.27	\$257.73	\$2,835.00	113303						
	Hockey Club	Annual		\$2,130.00	\$1,936.36	\$193.64	\$2,130.00	113304						
	Netball Club	Annual		\$2,130.00	\$1,936.36	\$193.64	\$2,130.00	113307						
	Squash Club	Annual		\$1,418.00	\$1,289.09	\$128.91	\$1,418.00	113306						
	Fast Tennis Comp (1 competition)	Annual		\$505.00	\$459.09	\$45.91	\$505.00	113317						
	Equestrian Lease (Mitchell Street)	Annual		\$1,654.00	\$1,503.64	\$150.36	\$1,654.00	113310						
	Pony Club	Annual		\$368.00	\$334.55	\$33.45	\$368.00	113310						
	Bruce Rock District Club	Monthly		\$740.00	\$672.73	\$67.27	\$740.00	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						
	Spectators at Swimming Carnivals held by Bruce Rock DHS					No Charge								
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						
	Single Pensioner Monthly Pass	Per Month		\$30.00	\$27.27	\$2.73	\$30.00	114301						
	Local Business Non Resident Workers Subsidy	Annual		50% Reduction in Single Adult Season Pass				114301						
	Until 10pm for evening provided Pool Supervisor available (No Entry Fee Charges)	Per Evening		\$320.00	\$290.91	\$29.09	\$320.00	114303						
Private Hire of Pool Gymnasium	Initial Gym Membership Fee (Including Card which is non refundable)	First Year		\$157.50	\$143.18	\$14.32	\$157.50	114304						
	Renewal of Annual Gym Membership (1 July to 30 June)	Annual		\$126.00	\$114.55	\$11.45	\$126.00	114304						
	Replacement Gym Card	Per Card		\$31.50	\$28.64	\$2.86	\$31.50	114304						
	Initial Monthly Gym Membership Fee (Including Card which is non refundable)	First Month		\$47.50	\$43.18	\$4.32	\$47.50	114304						
Hydrotherapy Pool	Monthly Gym Membership	Per Month		\$16.00	\$14.55	\$1.45	\$16.00	114304						
	Residents of the Shire of Bruce Rock	Per Visit		\$5.80	\$5.27	\$0.53	\$5.80	114310						
	Non-Residents	Per Visit		\$11.50	\$10.45	\$1.05	\$11.50	114310						
	Pensioner Concession (must show Concession Card)					50% of Applicable Fee								



**SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2024-25**



DETAILS		CHARGING	2024/25	FEE	GST	TOTAL	GL
Library	Replacement of Library Card	Per Card	\$7.50	\$6.82	\$0.68	\$7.50	115301
	Replacement of Lost Library Book - Minimum	Per Book	\$20.00	\$18.18	\$1.82	\$20.00	115302
	Replacement of Lost Library Book - Over \$20	Per Book		Actual Cost			115302
<b>TRANSPORT</b>							
Inspection of Vehicle Onsite	Workshop Manager to inspect vehicle on site	Per hour	\$119.00	\$108.18	\$10.82	\$119.00	122304
<b>ECONOMIC SERVICES</b>							
Caravan Park	Powered Sites	Per Night	\$34.00	\$30.91	\$3.09	\$34.00	131301
	Powered sites	Per Week (seven nights)	\$204.00	\$185.45	\$18.55	\$204.00	131301
	Backpackers Units	Per Person Per Night	\$26.00	\$23.64	\$2.36	\$26.00	131301
	Camp Site/Tents	Per Person Per Night	\$12.00	\$10.91	\$1.09	\$12.00	131301
	Self-Contained Unit - Single Occupancy per night	Single Person Per Night	\$129.50	\$117.73	\$11.77	\$129.50	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
	Self-Contained Unit - Double Occupancy per night	Double (2 people) Per Night	\$152.50	\$138.64	\$13.86	\$152.50	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	\$23.00	\$20.91	\$2.09	\$23.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
Self-Contained Unit- Extra person (Child 5 - 12 Years) per night (Max extras - 2)	Per Child Per Night	\$11.00	\$10.00	\$1.00	\$11.00	131303	
Under 5 Free							
Maximum tenancy is for 7 nights unless specially agreed by CEO							
Cancellation fee - if cancelled less than 24 hours prior to booking							
Excess Cleaning Charge - To clean unit if left in untidy/unclean manner							
			1 Nights Accommodation Fee				131303
		Per Half Hour	\$47.50	\$43.18	\$4.32	\$47.50	131303
Community Bus	Includes Mileage & Fuel for Residents and Community Groups in Shire of Bruce	Per Km	\$1.00	\$0.91	\$0.09	\$1.00	132301
	Includes Mileage & Fuel for Residents and Community Groups outside of Shire	Per Km	\$1.45	\$1.32	\$0.13	\$1.45	132301
	Cleaning Fee	Per Hour	\$84.00	\$76.36	\$7.64	\$84.00	132301
	Penalty for Non-Cancellation Advice or for not returning bus or keys by end of booking	Per Booking	\$115.50	\$105.00	\$10.50	\$115.50	132301
	Use by Seniors						
			3 Uses per Year with No Charge as per Council Resolution				

**SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2024-25**



DESCRIPTION		DETAILS				CHARGING			2024/25	FEE	GST	TOTAL	GL
Building Control Water from Standpipes Factory Units & Commercial Buildings	Development Enquiry Fee	Hour			77.00	\$70.00	\$7.00	\$77.00				133304	
	Minimum Charge 1000L	Per KL				Actual Cost						134301	
	Unit 1, Johnson Street, Bruce Rock	Monthly			\$2,134.50	\$1,940.45	\$194.05	\$2,134.50				135301	
	Unit 2, Johnson Street, Bruce Rock (Including Front Office)	Monthly			\$821.00	\$746.36	\$74.64	\$821.00				135301	
	Factory Units - Corner Butcher & Swan 1	Monthly			\$467.50	\$425.00	\$40.45	\$465.45				135301	
	Factory Units - Corner Butcher & Swan 2	Monthly			\$554.50	\$504.09	\$50.41	\$554.50				135301	
	Factory Units - Corner Butcher & Swan 3	Monthly			\$554.50	\$504.09	\$50.41	\$554.50				135301	
	Lot 261 Johnson Street, Bruce Rock (Old Ambulance Building)	Monthly			\$357.00	\$324.55	\$32.45	\$357.00				135303	
	Lot 261 Johnson Street, Bruce Rock (Old Gardeners Shed)	Monthly			\$64.60	\$58.73	\$5.87	\$64.60				135303	
	Part of Shire Hanger at Airstrip	Annual			\$386.00	\$350.91	\$35.09	\$386.00				135301	
	Land for Privately Owned Hanger at Airstrip	Annual (Inv Quarterly)				As per Lease						135301	
	48 Johnson Street, Bruce Rock (Café)	Monthly			\$643.50	\$585.00	\$58.50	\$643.50				135302	
	32 Johnson Street, Bruce Rock (Craft Shop)	Monthly			\$86.00	\$78.18	\$7.45	\$85.63				135302	
	46 Johnson Street, Bruce Rock	Weekly			\$111.00	\$100.91	\$10.09	\$111.00				135302	
	46 Johnson Street, Bruce Rock	Daily			\$55.00	\$50.00	\$5.00	\$55.00				135302	
46 Johnson Street, Bruce Rock	Monthly (12 Month or more Lease)			\$350.00	\$318.18	\$31.82	\$350.00				135302		
52 Johnson Street, Bruce Rock (Supermarket)	Monthly				As per Lease						135302		
Saleyards	Sheep Sale Yards on Lethlean St	Per Head Sold at Sale		\$0.46	\$0.42	\$0.04	\$0.46				137301		
Back to the Bush Reunion	Camping (on the oval)	Per Person Per Night		\$11.00	\$10.00	\$1.00	\$11.00				138309		

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2024-25**



DESCRIPTION		CHARGING				TOTAL		GL
DETAILS		2024/25	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	\$163.00	\$148.18	\$14.82	\$163.00	141301	
	15 Ton Truck & Side Tipper	Hourly	\$203.00	\$184.55	\$18.45	\$203.00	141301	
	15 Ton Trucks	Hourly	\$174.50	\$158.64	\$15.86	\$174.50	141301	
	Back Hoe	Hourly	\$185.00	\$168.18	\$16.82	\$185.00	141301	
	Bobcat	Hourly	\$163.00	\$148.18	\$14.82	\$163.00	141301	
	Borer	Hourly	\$129.00	\$117.27	\$11.73	\$129.00	141301	
	Cherry Picker	Hourly	\$225.00	\$204.55	\$20.45	\$225.00	141301	
	Front End Loader	Hourly	\$203.00	\$184.55	\$18.45	\$203.00	141301	
	Grader	Hourly	\$225.00	\$204.55	\$20.45	\$225.00	141301	
	Prime Mover & Low Loader	Hourly	\$234.00	\$212.73	\$21.27	\$234.00	141301	
	Prime Mover & Side Tipper	Hourly	\$234.00	\$212.73	\$21.27	\$234.00	141301	
	Ride on mower and operator	Hourly	\$102.00	\$92.73	\$9.27	\$102.00	141301	
	Roller - Rubber or Steel	Hourly	\$163.00	\$148.18	\$14.82	\$163.00	141301	
	Tractor with Mower/ Broom	Hourly	\$134.50	\$122.27	\$12.23	\$134.50	141301	
	Trencher	Hourly	\$152.50	\$138.64	\$13.86	\$152.50	141301	
	Agitator	Daily	\$573.00	\$520.91	\$52.09	\$573.00	141301	
	Grader 12G	Daily	\$459.00	\$417.27	\$41.73	\$459.00	141301	
	Grader 12M	Daily	\$579.00	\$526.36	\$52.64	\$579.00	141301	
	Low Loader Trailer Only	Daily	\$292.00	\$265.45	\$26.55	\$292.00	141302	
	Side Tipper Trailer Only	Daily	\$292.00	\$265.45	\$26.55	\$292.00	141301	
Vibratory Roller	Daily	\$292.00	\$265.45	\$26.55	\$292.00	141301		
Gravel (10T & under)	Per Tonne	\$41.00	\$37.27	\$3.73	\$41.00	141301		
Gravel (10T to 50T)	Per Tonne	\$30.50	\$27.73	\$2.77	\$30.50	141301		
Gravel (50T & over)	Per Tonne	\$20.50	\$18.64	\$1.86	\$20.50	141301		
Yellow Sand (10T & under)	Per Tonne	\$41.00	\$37.27	\$3.73	\$41.00	141301		
Yellow Sand (10T to 50T)	Per Tonne	\$30.50	\$27.73	\$2.77	\$30.50	141301		
Yellow Sand (over 50T)	Per Tonne	\$20.50	\$18.64	\$1.86	\$20.50	141301		
Self Extracted Sand from Yarding Sand Pit with prior approval of CEO or MOWS	Per Tonne	\$5.80	\$5.27	\$0.53	\$5.80	141301		
Metal Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	\$36.00	\$32.73	\$3.27	\$36.00	141301		
Blue Metal - All Available Sizes, Except Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	\$68.50	\$62.27	\$6.23	\$68.50	141301		
Mulch (when available)	6 x 4 Trailer	Free - 1 load per household per year						
Within Town site	Per Tonne	No Charge						
Cartage	Per Km (1 way)	\$4.20	\$3.82	\$0.38	\$4.20	141301		

**SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2024-25**



DESCRIPTION		CHARGING			2024/25			FEE	GST	TOTAL	GL
DETAILS											
<b>CONCRETE</b>											
Concrete	Ready mixed 25mpa	Per m <sup>3</sup>		\$357.00	\$324.55	\$32.45	\$357.00				141301
	32mpa Extra Charge	Per m <sup>3</sup>		\$19.50	\$17.73	\$1.77	\$19.50				141301
	40mpa Extra Charge	Per m <sup>3</sup>		\$41.00	\$37.27	\$3.73	\$41.00				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>	Monday to Friday - 3.30pm to 6.00pm (Minimum Charge of \$25.00 inc GST)	Per m <sup>3</sup>		\$7.50	\$6.82	\$0.68	\$7.50				141301
Note: Rates are applied as "On site times"	Saturday - 7.00am to 3.30pm (Minimum charge of \$90.00 inc GST)	Per m <sup>3</sup>		\$34.50	\$31.36	\$3.14	\$34.50				141301
	Sunday - 7.00am to 3.30pm (Minimum charge of \$180.00 inc GST)	Per m <sup>3</sup>		\$68.00	\$61.82	\$6.18	\$68.00				141301
<b>Excess Discharge Time</b> (Waiting Time)	Applies after first 45 minutes on site										
	- Normal Operating Hours	Per 15 minutes		\$27.50	\$25.00	\$2.50	\$27.50				141301
	- Outside Normal Operating Hours	Per 15 minutes		\$54.50	\$49.55	\$4.95	\$54.50				141301
<b>Truck Standby Fee</b>	On a pro-rata basis after the first hour	Per Hour Per Truck		\$164.50	\$149.55	\$14.95	\$164.50				141301
<b>Delivery</b>	Within Town site	Per Tonne									
	Outside of Town site	Per Km (1 way)		\$4.20	\$3.82	\$0.38	\$4.20				141301
<b>LABOUR</b>											
<b>Labour</b>	Supervisor	Per Hour		\$121.00	\$110.00	\$11.00	\$121.00				141301
	Leading Hand	Per Hour		\$115.00	\$104.55	\$10.45	\$115.00				141301
	Plant Operators/ Labourers	Per Hour		\$80.00	\$72.73	\$7.27	\$80.00				141301
	Supervisor	Per Hour		\$181.50	\$165.00	\$16.50	\$181.50				141301
	Leading Hand	Per Hour		\$172.50	\$156.82	\$14.60	\$171.42				141301
	Plant Operators/ Labourers	Per Hour		\$120.00	\$109.09	\$10.91	\$120.00				141301
	Supervisor	Per Hour		\$242.00	\$220.00	\$22.00	\$242.00				141301
	Leading Hand	Per Hour		\$230.00	\$209.09	\$20.91	\$230.00				141301
	Plant Operators/ Labourers	Per Hour		\$160.00	\$145.45	\$14.55	\$160.00				141301

**SHIRE OF BRUCE ROCK**

**STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2024 TO 30 JUNE 2025**

Particulars	Job Cost Account	RO	Balance Sheet Description (Asset Class)	Budget 2024/25	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
<b>Governance</b>								
<i>Administration General</i>								
Admin Building Windows Repair	042401		Buildings	\$ -				
New Admin office Phone System & Other Furnitures	042403	F&HR	Furniture & Equipment	\$ 15,000.00				
Purchase Software - Altus Payroll	042403		Furniture & Equipment	\$ -				
Purchase Plant (BK1)	J04202	MOWS	Plant & Equipment	\$ -				
Purchase Plant (BK2)	J04203	MOWS	Plant & Equipment	\$ 50,000.00				
<b>Education &amp; Welfare</b>								
<i>Pre Schools</i>								
Building Renovations Playgroup	081401	MORS	Buildings	\$ 8,500.00				
<b>Housing</b>								
<i>Staff Housing</i>								
39 Westral St - Construction	094401	MORS	Buildings	\$ 30,000.00				
<b>Community Amenities</b>								
<i>Sanitation</i>								
Upgrade of Refuse Site	101401	MORS	Buildings	\$ 11,000.00				
<b>Recreation &amp; Culture</b>								
<i>Entertainment</i>								
Repair and renovation works at Amphitheatre	111401	MORS	Buildings	\$ 8,500.00				
<i>Halls &amp; Rec Centres</i>								
Advanced Sound and Lights at Townhall	113403	ESO	Furniture & Equipment	\$ 120,000.00				
Drought Ready Community Garden (partly funded Drought Funding FRRP)	113407	CDO	Infrastructure Other	\$ 25,000.00				
Landscaping in Hockey Turf Viewing Area	113401	CEO	Infrastructure Other	\$ 10,000.00				
Shade Structure for Bowling Greens	113407	MORS	Infrastructure Other	\$ 5,000.00				
<i>Aquatic Centre</i>								
Pool Heat Mat	114405	MORS	Plant & Equipment	\$ 150,000.00				
<i>Other Recreation &amp; Culture</i>								
Bruce Rock Central Playground	117401	CEO	Buildings	\$ 2,736,000.00				
<b>Transport</b>								
<i>Roads Maintenance &amp; Construction</i>								
<b>Roads Construction</b>								
Gravel Sheeting (Multiple Roads- Capital works)	121407	MOWS	Infrastructure Other	\$ 100,000.00				
<b>Roads to Recovery</b>								
R2R - Hines Hill Rd	121411	MOWS	Infrastructure Roads	\$ 384,880.00				
Narembeen Cumminin Road Intersection Reconstruction	121411	MOWS	Infrastructure Roads	\$ 375,000.00				
				\$ -				

**SHIRE OF BRUCE ROCK**

**STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2024 TO 30 JUNE 2025**

Particulars	Job Cost Account	RO	Balance Sheet Description (Asset Class)	Budget 2024/25	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
<b>RRG (MRWA) Project Funded Works</b>								
RC Old Beverley Rd (Regional Road Group)	121408	MOWS	Infrastructure Roads	\$ 291,900.00				
RC Bruce Rock-Narembeen Rd	121408	MOWS	Infrastructure Roads	\$ 243,650.00				
RC Doodlakine-Bruce Rock Rd	121410	MOWS	Infrastructure Roads	\$ 292,800.00				
<b>Western Secondary Freight Network Funded Works</b>								
RC Corrigin-Bruce Rock Rd	121408	MOWS	Infrastructure Roads	\$ 85,000.00				
<b>WALGGC Funded Works</b>								
<b>Bridges Construction</b>								
Zis Rd (Bridge no: 5016)	121413	MOWS	Infrastructure Bridges	\$ 100,000.00				
Yarding Ardath Rd (Bridge No 4059A)	121413	MOWS	Infrastructure Bridges	\$ 87,000.00				
Erikin South Rd (Bridge no; 6033)	121413	MOWS	Infrastructure Bridges	\$ 344,000.00				
Bozanich Rd (Bridge no: 5018)	121413	MOWS	Infrastructure Bridges	\$ 105,000.00				
Erikin North Rd (Bridge no; 5085)	121413	MOWS	Infrastructure Bridges	\$ 168,000.00				
Bridges - Cukela Rd (Bridge 5017)	121413	MOWS	Infrastructure Bridges	\$ 75,000.00				
Bridge Programme - Narembeen Boundary Rd (Br:5011)	121413	MOWS	Infrastructure Bridges	\$ 75,000.00				
				\$ -				
<b>Drainage Construction</b>								
Drainage Construction- Cemetary	121414	MOWS	Infrastructure Drainage	\$ 40,000.00				
Drainage Construction - Narembeen Boundary Road	121414	MOWS	Infrastructure Drainage	\$ 50,000.00				
				\$ -				
<b>Footpath Construction</b>								
Butcher St (between Parry and Bruce St & parry to Mc Calls)	FC137	MOWS	Infrastructure Footpaths	\$ 38,000.00				
Railway parade Footpath Construction (Cnr Butler St to Levers St, & next	FC137	MOWS	Infrastructure Footpaths	\$ 66,000.00				
Butler Street Footpath Construction (Between Railway Pde and Farral St)	FC137	MOWS	Infrastructure Footpaths	\$ 26,000.00				
				\$ -				
<b>Road Plant/Vehicle Purchases</b>								
BK02 - Construction Foremans Ute	121405	MOWS	Plant & Equipment	\$ 46,000.00				
Purchase New Road Grader (BK949)	121405	MOWS	Plant & Equipment	\$ -				
Converter Dolly	121405	MOWS	Plant & Equipment	\$ 44,000.00				
EHO's Car (Isuzu MUX)	121405	MOWS	Plant & Equipment	\$ -				
Purchase of Sign Truck (Mitsubishi)	121405	MOWS	Plant & Equipment	\$ 190,000.00				
Purchase of Front End Loader (Volvo)	121405	MOWS	Plant & Equipment	\$ -				
				\$ -				
<b>Economic Services</b>								
<i>Caravan Park &amp; Camping Grounds</i>								
Caravan Park Roof Restoration	131401	MORS	Buildings	\$ 17,500.00				
				\$ -				
<i>Dams</i>								
Dams- CWSP next round funded	136407	MOWS	Infrastructure Drainage	\$ 40,000.00				
				\$ -				
<b>GRAND TOTAL</b>				<b>\$ 6,453,730</b>				