



# 2025-2026 Annual Budget

# ELECTED MEMBERS

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**RAM RAJAGOPALAN**  
SHIRE PRESIDENT



**TONY CROOKS**  
DEPUTY SHIRE PRESIDENT



**KEVIN FOSS**  
COUNCILLOR



**STEPHEN STRANGE**  
COUNCILLOR



**BRENDON WAIGHT**  
COUNCILLOR



**PERRY HODGKISS**  
COUNCILLOR

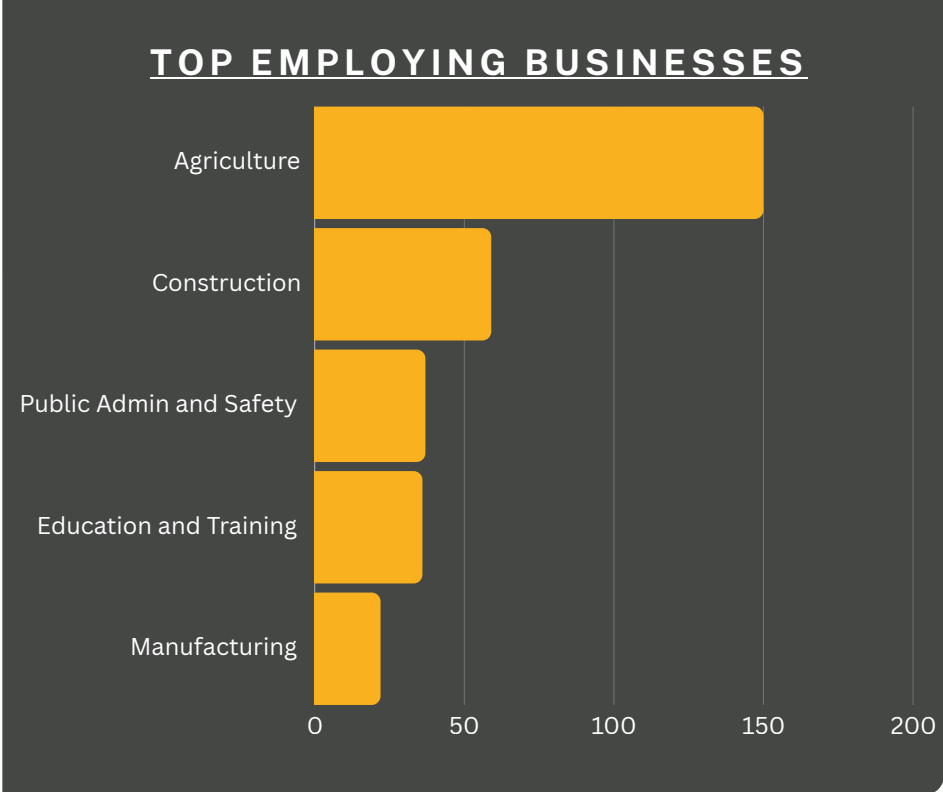
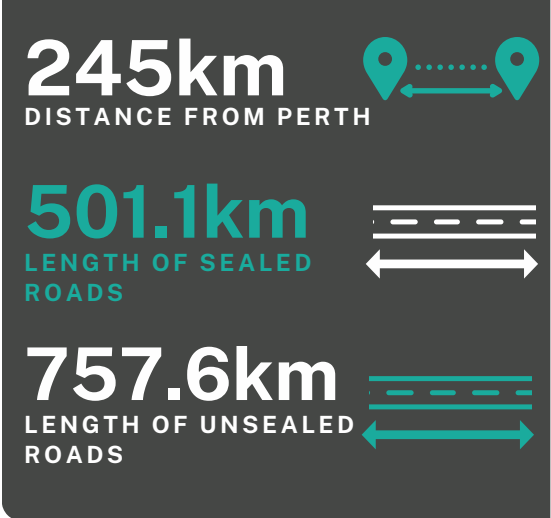
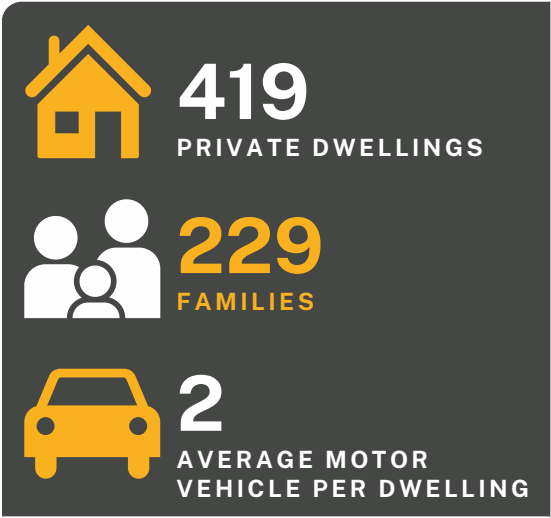
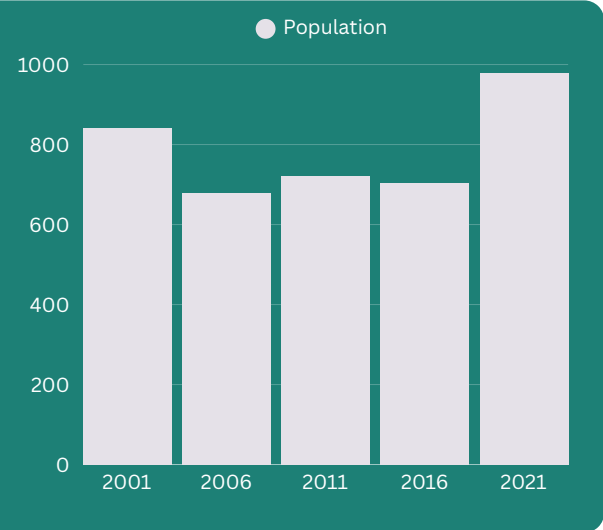
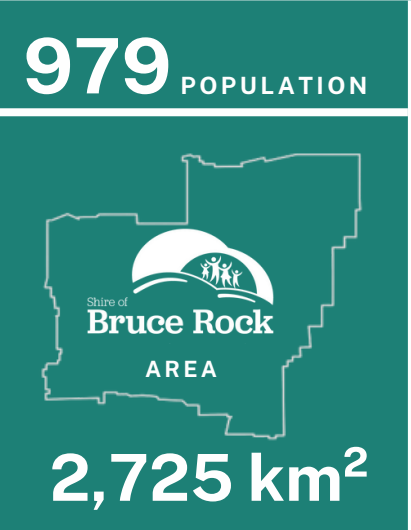
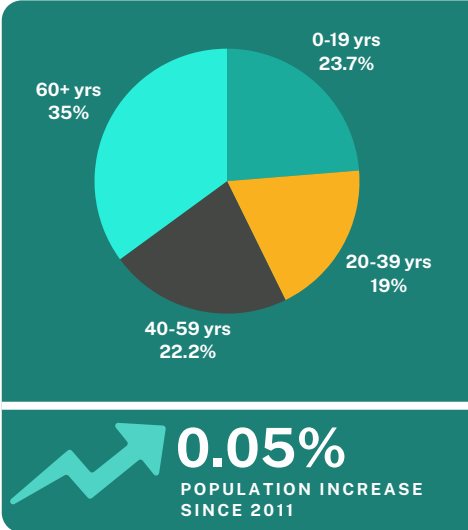


**JEN VERHOOGT**  
COUNCILLOR





# FACTS AND STATS



## CEO & PRESIDENTS REPORT



**Ramesh Rajagopalan**  
Shire President



**Mark Furr**  
Chief Executive Officer

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.

We are therefore pleased to present the Annual Budget of the Shire of Bruce Rock for 2025/26.

This Budget reflects our continued 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; and
- Supporting future growth of the Shire through investments in infrastructure and community development.

Like most Shire's, Bruce Rock has a dependency on State and Federal Government grants. As well as funded assistance via grants, the budget is also funded by an increase in rates revenue, averaging 7% and minimum rates values at \$622.

The 2025/26 Budget outlines a responsible financial framework that will enable the Shire to continue to maintain its assets and work diligently to meet its communities expectations.

Our strategy informs our budget decisions in 2025/26 focusing on providing infrastructure and services to the community in a responsible and feasible manner. 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. With a keen focus on improving our roads and bridges infrastructure, as well as the maintenance of our numerous buildings and other assets.

A total of \$2.91 million has been earmarked for Capital Projects within the Shire. Key projects for 2025/26 include:

- The Procurement of an Ausroad's Multipatcher;
- Construction, Maintenance and Works on:

- Old Beverley Road (SLK31.80 to SLK33.80);
  - Doodlakine–Bruce Rock Road – Reseal (SLK11.61 to SLK16.11);
  - Bruce Rock–Narembeen Road – Reseal (SLK3.65 to SLK7.15);
  - Corrigin–Bruce Rock Road - Survey and Scope for WSNF;
  - Hines Hill Road - Shoulders and Sealing (SLK3.70 to SLK8.00);
  - Cumminin Road Intersection;
  - Shephard Road Floodway;
- 
- Various re-sheeting of gravel roads;
  - Bridge Maintenance x 3 on the Yarding - Ardath Rd;
  - A maintenance and replacement program of various footpaths;
  - A new Landfill pit at the Shire’s Waste Site;
  - An upgrade to the Turkey Nest Dam;
  - Chalet upgrades at the Shire’s Caravan Park (painting, furniture and air-conditioning);
  - Shackelton Bank refurbishment;
  - Hockey Club Viewing Area - path/ramp;
  - Shade Structure Improvements at the bowling green;
  - Completion of works at the Aquatic Centre (Shade Sails);
  - Completion of works at the Amphitheatre (Shade Sails); and
  - A new Weather Station for the Airstrip.

Additional grant funding, (\$1,697,900) for budget 2025/26 is as follows:

- Local Roads and Community Infrastructure Funding Program - \$111,399;
- Roads to Recovery - \$468,421;
- Department of Water & Environmental Regulations - \$100,000;
- Wheatbelt Secondary Freight Network- \$74,400;
- Bridges grants (WALGGC)- \$387,000; and
- Regional Road Group - \$556,680.

The Shire has also allocated a total of \$18,000 for contributions towards small community projects and donations.

Significant funds have also been allocated to maintain the shire’s other remaining assets:

- \$3,196,688 will be spent on the Works General Operating & Maintenance Budget;
- \$1,096,793 will be spent on the Building Operating & Maintenance Budget; and
- \$1,058,068 will be spent on the maintenance of the Shire’s Plant & Vehicle assets.

Smart spending and sound investment practices will enable \$343,181 to be invested into the Shire’s reserves, which includes, a financial commitment of \$153,000, for a further three (3) CEACA accommodation units to be built in Bruce Rock, in the near future; further enhancing our housing portfolio and accompanying strategy.

The Shire Council’s “Commitment to Excellence”, underpins this budget, and justifies three (3) key themes for the 2025/26 budget; they are:

- Consolidation,
- Investment; and
- Maintenance.



# 2025/2026 BUDGET

## WHERE DOES EACH \$100 GO?

If we had \$100 to spend...

Roads, Bridges and Footpaths \$58.80

Rec & Culture \$15.60

Economic Services \$9.20

Governance \$3.80

Housing \$3.80

Health \$2.40

Community Amenities \$2.30

Law, Order, Public Safety \$1.60

Education & Welfare \$0.90

Other Property & Services \$0.90

General Purpose Funding \$0.70



## CAPITAL EXPENDITURE HIGHLIGHTS



PROCUREMENT  
OF AUSROADS  
MULTIPATCHER



AIRSTRIP  
UPGRADES



CARAVAN PARK  
CHALET AND  
HUT UPGRADES



RESEAL AND  
SHOULDER  
WORK



SHACKLETON  
BANK  
REFURBISHMENT



# Where do my rates go?



**SUPERMARKET**

Recreation & Culture  
\$ 2,489,912



**LIBRARY**

Health Services  
\$387,117



Housing  
\$ 614,714



**Welcome**

where friends  
become family



Transport (inc. roads, bridges, drainages  
footpaths, dams and culverts)  
\$9,420,853



Education & Welfare  
\$133,797

Community Amenities  
\$ 375,957



Law, Order & Public Safety  
\$ 258,576



Economic Services  
\$1,471,259

Other Property and Services  
\$ 132,349



Governance  
\$ 606,115

General Purpose Funding  
\$ 107,017

**SHIRE OF BRUCE ROCK**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
**LOCAL GOVERNMENT ACT 1995**

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

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



**SHIRE OF BRUCE ROCK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	2,036,226	1,900,234	1,898,583
Grants, subsidies and contributions		2,133,778	2,523,793	833,609
Fees and charges	16	1,228,902	1,096,006	803,905
Interest revenue	10(a)	136,584	137,297	97,509
Other revenue		173,712	128,062	115,650
		5,709,202	5,785,392	3,749,256
<b>Expenses</b>				
Employee costs		(3,523,559)	(2,890,947)	(3,429,050)
Materials and contracts		(1,821,974)	(1,801,981)	(1,568,002)
Utility charges		(310,540)	(310,195)	(311,790)
Depreciation	6	(6,373,502)	(6,356,477)	(3,503,679)
Finance costs	10(c)	(126,075)	(87,852)	(155,814)
Insurance		(265,316)	(252,707)	(273,031)
Other expenditure		(177,283)	(125,391)	(165,850)
		(12,598,249)	(11,825,550)	(9,407,216)
		(6,889,047)	(6,040,158)	(5,657,960)
Capital grants, subsidies and contributions		1,851,100	1,791,705	5,904,513
Profit on asset disposals	5	7,211	12,639	91,403
Loss on asset disposals	5	(1,923)	(71,058)	(22,028)
Fair value adjustments to financial assets at fair value through profit or loss		0	(3,551)	0
		1,856,388	1,729,735	5,973,888
<b>Net result for the period</b>		<b>(5,032,659)</b>	<b>(4,310,423)</b>	<b>315,928</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(5,032,659)</b>	<b>(4,310,423)</b>	<b>315,928</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 2026**

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 2,061,226	\$ 1,894,456	\$ 1,868,583
Grants, subsidies and contributions		2,391,803	2,808,609	833,609
Fees and charges		1,228,902	1,096,006	803,905
Interest revenue		136,584	137,297	97,509
Goods and services tax received		366,763	329,535	0
Other revenue		173,712	128,062	115,650
		6,358,990	6,393,965	3,719,256
<b>Payments</b>				
Employee costs		(3,523,559)	(2,890,947)	(3,539,050)
Materials and contracts		(1,661,434)	(2,389,357)	(2,211,217)
Utility charges		(310,540)	(310,195)	(311,790)
Finance costs		(126,075)	(83,452)	(175,814)
Insurance paid		(265,316)	(252,707)	(273,031)
Goods and services tax paid		(366,763)	(366,763)	0
Other expenditure		(177,283)	(125,391)	(165,850)
		(6,430,970)	(6,418,812)	(6,676,752)
<b>Net cash (used in) operating activities</b>	4	(71,980)	(24,847)	(2,957,496)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(755,151)	(934,477)	(3,416,500)
Payments for construction of infrastructure	5(b)	(2,163,089)	(2,184,348)	(3,037,230)
Capital grants, subsidies and contributions		1,851,100	2,034,146	5,836,602
Proceeds from sale of inventory - land held for resale	5(c)	0	0	20,000
Proceeds from sale of property, plant and equipment	5(a)	57,000	158,500	157,000
<b>Net cash (used in) investing activities</b>		(1,010,140)	(926,179)	(440,128)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(129,090)	(96,312)	(96,312)
Payments for principal portion of lease liabilities	8	(6,987)	(6,640)	(6,932)
Proceeds from new borrowings	7(a)	385,000	0	0
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(109,925)	(162,964)
<b>Net cash provided by (used in) financing activities</b>		248,923	(212,877)	(266,208)
<b>Net (decrease) in cash held</b>		(833,197)	(1,163,903)	(3,663,832)
Cash at beginning of year		1,813,171	2,977,074	3,663,832
<b>Cash and cash equivalents at the end of the year</b>	4	<b>979,974</b>	<b>1,813,171</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 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	1,922,839	1,794,317	1,794,675
Rates excluding general rates	2(a)	113,387	105,917	103,908
Grants, subsidies and contributions		2,133,778	2,523,793	833,609
Fees and charges	16	1,228,902	1,096,006	803,905
Interest revenue	10(a)	136,584	137,297	97,509
Other revenue		173,712	128,062	115,650
Profit on asset disposals	5	7,211	12,639	91,403
Fair value adjustments to financial assets at fair value through profit or loss		0	(3,551)	0
		5,716,413	5,794,480	3,840,659

**Expenditure from operating activities**

Employee costs		(3,523,559)	(2,890,947)	(3,429,050)
Materials and contracts		(1,821,974)	(1,801,981)	(1,568,002)
Utility charges		(310,540)	(310,195)	(311,790)
Depreciation	6	(6,373,502)	(6,356,477)	(3,503,679)
Finance costs	10(c)	(126,075)	(87,852)	(155,814)
Insurance		(265,316)	(252,707)	(273,031)
Other expenditure		(177,283)	(125,391)	(165,850)
Loss on asset disposals	5	(1,923)	(71,058)	(22,028)
		(12,600,172)	(11,896,608)	(9,429,244)

Non cash amounts excluded from operating activities

	3(c)	6,373,559	6,444,378	3,439,345
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		1,851,100	1,791,705	5,904,513
Proceeds from disposal of property, plant and equipment	5(a)	57,000	158,500	157,000
Proceeds from disposal of inventory - land held for resale	5(c)	0	0	20,000
		1,908,100	1,950,205	6,081,513

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(755,151)	(934,477)	(3,426,500)
Payments for construction of infrastructure	5(b)	(2,163,089)	(2,184,348)	(3,027,230)
		(2,918,240)	(3,118,825)	(6,453,730)

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	385,000	0	0
Transfers from reserve accounts	9(a)	92,000	203,795	0
		477,000	203,795	0

**Outflows from financing activities**

Repayment of borrowings	7(a)	(129,090)	(96,312)	(96,312)
Payments for principal portion of lease liabilities	8	(6,987)	(6,640)	(6,932)
Transfers to reserve accounts	9(a)	(343,181)	(323,989)	(162,964)
		(479,258)	(426,941)	(266,208)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

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

Amount attributable to operating activities	3	1,522,598	2,572,114	2,787,665
Amount attributable to investing activities		(510,200)	342,250	(2,149,240)
Amount attributable to financing activities		(1,010,140)	(1,168,620)	(372,217)
Amount attributable to financing activities		(2,258)	(223,146)	(266,208)
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>0</b>	<b>1,522,598</b>	<b>0</b>

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



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

**1 BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

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

**2024/25 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*

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

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

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

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

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

<b>Rate Description</b>	<b>Basis of valuation</b>	<b>Rate in dollar</b>	<b>Number of properties</b>	<b>Rateable value*</b>	<b>2025/26 Budgeted rate revenue</b>	<b>2025/26 Budgeted interim rates</b>	<b>2025/26 Budgeted total revenue</b>	<b>2024/25 Actual total revenue</b>	<b>2024/25 Budget total revenue</b>
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Gross rental valuations (GRV)	Gross rental valuation	0.065112	198	2,711,660	176,562	0	176,562	165,032	165,032
Unimproved valuations (UV)	Unimproved valuation	0.006007	321	290,707,000	1,746,277	0	1,746,277	1,629,285	1,629,643
Mining tenements (UV)	Unimproved valuation	0.006007	0	0	0	0	0	0	0
Non-rateable	Non-rateable	0.000000	268	0	0	0	0	0	0
<b>Total general rates</b>			787	293,418,660	1,922,839	0	1,922,839	1,794,317	1,794,675
		<b>Minimum</b>							
		\$							
<b>(ii) Minimum payment</b>									
Gross rental valuations (GRV)	Gross rental valuation	622.00	182	848,946	113,204	0	113,204	104,582	102,837
Unimproved valuations (UV)	Unimproved valuation	622.00	35	1,781,300	21,770	0	21,770	20,916	20,916
Mining tenements (UV)	Unimproved valuation	622.00	1	7,231	622	0	622	1,124	2,324
<b>Total minimum payments</b>			218	2,637,477	135,596	0	135,596	126,622	126,077
<b>Total general rates and minimum payments</b>			1,005	296,056,137	2,058,435	0	2,058,435	1,920,939	1,920,752
<b>(iii) Ex-gratia rates</b>									
CBH Grain Storage Facilities	Tonnage	0.10107	5	287,500	29,057	0	29,057	27,156	27,156
<b>Total ex-gratia rates</b>			5	287,500	29,057	0	29,057	27,156	27,156
					2,087,492	0	2,087,492	1,948,095	1,947,908
Discounts (Refer note 2(e))							(51,266)	(47,861)	(48,825)
Rate write-offs							0	0	(500)
<b>Total rates</b>					2,087,492	0	2,036,226	1,900,234	1,898,583
Instalment plan charges							1,654	2,111	1,575
Instalment plan interest							1,323	1,433	1,260
Interest on ESL							331	437	315
Interest on deferred rates							551	0	525
Late payment of rate or service charge interest							3,859	5,561	3,675
							7,718	9,542	7,350

The Shire did not raise specified area rates for the year ended 30th June 2026.

\*Rateable Value at time of adopting budget.

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

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

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



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

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

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

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

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 23 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 23 September 2025 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 25 November 2025 or 2 months after the first instalment, whichever is the later.

**Option 3 (Four Instalments)**

First instalment to be made on or before 23 September 2025 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 25 November 2025 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 27 January 2026 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 31 March 2026 or 2 months after the third instalment, whichever is the later.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	23/09/2025	N/A	N/A	11.00%
<b>Option two</b>				
First instalment	23/09/2025	0.00	0.00%	11.00%
Second instalment	25/11/2025	12.30	5.50%	11.00%
<b>Option three</b>				
First instalment	23/09/2025	0.00	0.00%	11.00%
Second instalment	25/11/2025	12.30	5.50%	11.00%
Third instalment	27/01/2026	12.30	5.50%	11.00%
Fourth instalment	31/03/2026	12.30	5.50%	11.00%

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

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

**(d) Service Charges**

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

**(e) Early payment discounts**

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
Rate Early Payment Discount	Rate	3.0%		\$ 51,266	\$ 47,861	\$ 48,825	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.
				51,266	47,861	48,825	

**(f) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rubbish charge - Pensioner	Service charge	Concession	50.0%	N/A	\$ 15,795	\$ 14,895	\$ 8,000	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & Charges (Rebates & Deferments Act 1992)	Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior.
Rubbish charge - Senior	Service charge	Concession	25.0%	N/A	1,053	993	1,833		
					16,848	15,888	9,833		

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

**3. NET CURRENT ASSETS**

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

**Current assets**

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

**Less: current liabilities**

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

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

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

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

**Adjustments to net current assets**

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

**Total adjustments to net current assets**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	979,974	1,813,171	0
	864,594	864,594	0
	272,873	555,898	1,130,795
	295,193	295,193	301,982
	43,813	46,318	874,719
	0	0	123,030
	0	0	50,000
	2,456,447	3,575,174	2,480,526
	(525,363)	(367,328)	(310,808)
	(8,853)	(8,853)	0
	(310,352)	(310,352)	0
8	0	(6,987)	(14,625)
7	(385,000)	(129,090)	(96,312)
	(355,435)	(355,435)	(276,811)
	(56,214)	(56,214)	0
	(1,641,217)	(1,234,259)	(698,556)
	815,230	2,340,915	1,781,970
3(b)	(815,230)	(818,317)	(1,655,942)
	0	1,522,598	126,028

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

**Items excluded from calculation of budgeted deficiency**

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

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

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

**Adjustments to operating activities**

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

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(7,211)	(12,639)	(91,403)
	0	3,551	0
5	1,923	71,058	22,028
6	6,373,502	6,356,477	3,503,679
	5,345	7,603	5,041
	0	18,328	0
	6,373,559	6,444,378	3,439,345



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

**3. NET CURRENT ASSETS**

**(d) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**SUPERANNUATION**

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

**INVENTORY - LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**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 2026**

**4. RECONCILIATION OF CASH**

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

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Cash at bank and on hand	756,543	1,589,740	(1,130,795)
Term deposits	223,431	223,431	1,130,795
<b>Total cash and cash equivalents</b>	<b>979,974</b>	<b>1,813,171</b>	<b>0</b>
Held as			
- Unrestricted cash and cash equivalents	195,010	1,279,388	(1,130,795)
- Restricted cash and cash equivalents	784,964	533,783	1,130,795
3(a)	979,974	1,813,171	0
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	784,964	533,783	0
- Restricted financial assets at amortised cost - term deposits	864,594	864,594	1,130,795
	1,649,558	1,398,377	1,130,795
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	9 1,339,206	1,088,025	1,130,795
Unspent capital grants, subsidies and contribution liabilities	310,352	310,352	0
	1,649,558	1,398,377	1,130,795
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(5,032,659)	(4,310,423)	315,928
Depreciation	6 6,373,502	6,356,477	3,503,679
(Profit)/loss on sale of asset	5 (5,288)	58,419	(69,375)
Adjustments to fair value of financial assets at fair value through profit and loss	0	3,551	0
(Increase)/decrease in receivables	283,025	(346,568)	(30,000)
(Increase)/decrease in contract assets	0	579,525	0
(Increase)/decrease in inventories	2,505	(8,010)	0
(Increase)/decrease in other assets	0	18,689	(50,000)
Increase/(decrease) in payables	158,035	(593,655)	(613,215)
Increase/(decrease) in contract liabilities	0	8,853	0
Increase/(decrease) in unspent capital grants	0	242,441	(67,911)
Increase/(decrease) in employee provisions	0	0	(95,000)
Capital grants, subsidies and contributions	(1,851,100)	(2,034,146)	(5,836,602)
<b>Net cash from operating activities</b>	<b>(71,980)</b>	<b>(24,847)</b>	<b>(2,942,496)</b>

**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 2026**

**5. PROPERTY, PLANT AND EQUIPMENT**

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

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>															
Land - freehold land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (99,000)	\$ 61,364	\$ 0	\$ (37,636)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings - specialised	151,420	0	0	0	0	193,332	0	0	0	0	2,811,500	0	0	0	0
Furniture and equipment	0	0	0	0	0	132,508	0	0	0	0	135,000	0	0	0	0
Plant and equipment	603,731	(51,712)	57,000	7,211	(1,923)	608,637	(117,919)	97,136	12,639	(33,422)	480,000	(75,460)	57,000	3,568	(22,028)
Batching plant	0	0	0	0	0	0	0	0	0	0	0	(32,165)	100,000	67,835	0
<b>Total</b>	<b>755,151</b>	<b>(51,712)</b>	<b>57,000</b>	<b>7,211</b>	<b>(1,923)</b>	<b>934,477</b>	<b>(216,919)</b>	<b>158,500</b>	<b>12,639</b>	<b>(71,058)</b>	<b>3,426,500</b>	<b>(107,625)</b>	<b>157,000</b>	<b>71,403</b>	<b>(22,028)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	1,477,841	0	0	0	0	1,313,142	0	0	0	0	1,673,230	0	0	0	0
Infrastructure - footpaths	70,000	0	0	0	0	133,330	0	0	0	0	130,000	0	0	0	0
Infrastructure - drainage	130,000	0	0	0	0	84,037	0	0	0	0	130,000	0	0	0	0
Infrastructure - bridges	387,000	0	0	0	0	463,810	0	0	0	0	954,000	0	0	0	0
Infrastructure - other	10,000	0	0	0	0	190,029	0	0	0	0	140,000	0	0	0	0
Infrastructure - airstrip	88,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,163,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,184,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,027,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Inventory - Land held for resale</b>															
Cost of acquisition	0	0	0	0	0	0	0	0	0	0	0	0	20,000	20,000	0
	0	0	0	0	0	0	0	0	0	0	0	0	20,000	20,000	0
<b>Total</b>	<b>2,918,240</b>	<b>(51,712)</b>	<b>57,000</b>	<b>7,211</b>	<b>(1,923)</b>	<b>3,118,825</b>	<b>(216,919)</b>	<b>158,500</b>	<b>12,639</b>	<b>(71,058)</b>	<b>6,453,730</b>	<b>(107,625)</b>	<b>177,000</b>	<b>91,403</b>	<b>(22,028)</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

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



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

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - other
Infrastructure - airstrip
Right of use - land
Right of use - plant and equipment

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
98,353	98,090	0
1,490,913	1,486,930	552,722
29,885	29,805	35,821
374,945	373,943	265,823
3,384,275	3,375,236	2,649,313
33,030	32,942	0
113,305	113,002	0
721,947	720,019	0
80,193	79,979	0
41,766	41,654	0
2,869	2,861	0
2,021	2,016	0
6,373,502	6,356,477	3,503,679
23,858	23,662	24,580
54,454	54,010	41,258
38,858	38,541	27,118
66,124	65,593	16,387
247,990	245,967	113,108
12,747	12,643	2,413
872,222	865,109	328,445
4,455,888	4,419,343	2,658,874
283,781	285,877	63,174
317,580	345,732	228,322
6,373,502	6,356,477	3,503,679

**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:

Asset Class	Useful life
Buildings	5 to 50 years
Furniture and equipment	4 to 20 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	20 to 50 years
seal	
- bituminous seals	20 to 50 years
- asphalt surfaces	20 to 50 years
Gravel roads formation	not depreciated
pavement	10 years
Bridges	40 to 80 years
Footpaths	30 to 65 years
Drainage	10 to 80 years
Other Infrastructure	10 to 80 years
Airstrip	5 to 50 years
Carparks	10 to 50 years
Right of use (land)	Based on the remaining lease

**AMORTISATION**

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

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

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

SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2025/26	2025/26	Budget	2025/26	Actual	2024/25	2024/25	Actual	2024/25	Budget	2024/25	2024/25	Budget	2024/25
				Principal	Budget	Budget	Principal	Actual		Actual	Actual	Actual	Principal		Budget	Budget	Principal	Principal
				1 July 2025	New Loans	Principal Repayments	outstanding 30 June 2026	Interest Repayments	1 July 2024	New Loans	Principal Repayments	Principal outstanding 30 June 2025	Interest Repayments	1 July 2024	New Loans	Principal Repayments	outstanding 30 June 2025	Interest Repayments
Construct Housing	3	WATC	1.49%	\$ 141,045	\$ 0	\$ (27,378)	\$ 113,667	\$ (2,908)	\$ 168,019	\$ 0	\$ (26,974)	\$ 141,045	\$ (2,566)	\$ 168,019	\$ 0	\$ (26,974)	\$ 141,045	\$ (2,403)
Reconstruct Supermarket	4	WATC	4.54%	1,964,369	0	(72,522)	1,891,847	(101,935)	2,033,707	0	(69,338)	1,964,369	(83,906)	2,033,707	0	(69,338)	1,964,369	(91,574)
Multi Patcher	5	WATC	5.00%	0	385,000	(29,190)	355,810	(20,200)	0	0	0	0	0	0	0	0	0	0
				2,105,414	385,000	(129,090)	2,361,324	(125,043)	2,201,726	0	(96,312)	2,105,414	(86,472)	2,201,726	0	(96,312)	2,105,414	(93,977)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

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

**7. BORROWINGS**

**(b) New borrowings - 2025/26**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Multi Patcher	WATC	Debenture	10	5.00%	\$ 385,000	\$ 0	\$ 385,000	\$ 0
					385,000	0	385,000	0

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	10,000
Credit card balance at balance date	0	(215)	0
<b>Total amount of credit unused</b>	5,000	4,785	10,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,361,324	2,105,414	2,105,414

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

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

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

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

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					1 July 2025	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PTAWA - Saleyards (50%)	L7109	Burgess Rawson	3.6%	10	2,776	0	(1,565)	1,211	(73)	4,286	0	(1,510)	2,776	(128)	4,286	0	(1,510)	2,776	(119)
PTAWA - Batching Plant (50%)	L7109	Burgess Rawson	3.6%	10	2,776	0	(1,565)	1,211	(73)	4,286	0	(1,510)	2,776	(128)	4,286	0	(1,510)	2,776	(119)
PTAWA - Yarding Sandpit	L7338	Burgess Rawson	3.6%	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(199)
Gym Equipment		MAIA Financial/CHG Meridan	2.0%	5	15,276	0	(3,857)	11,419	(886)	18,896	0	(3,620)	15,276	(1,124)	18,896	0	(3,912)	14,984	0
					20,828	0	(6,987)	13,841	(1,032)	27,468	0	(6,640)	20,828	(1,380)	27,468	0	(6,932)	20,536	(437)

**MATERIAL ACCOUNTING POLICIES**

**LEASES**

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

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

**LEASE LIABILITIES**

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



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

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Long Service Leave reserve	133,631	5,345	0	138,976	126,028	7,603	0	133,631	126,028	5,041	0	131,069
(b) Housing reserve	235,029	162,401	0	397,430	221,657	13,372	0	235,029	221,657	8,866	0	230,523
(c) Council Housing reserve	4,250	170	0	4,420	4,008	242	0	4,250	4,008	160	0	4,168
(d) Transport Infrastructure reserve	223,431	8,937	(92,000)	140,368	213,162	10,269	0	223,431	213,162	58,526	0	271,688
(e) Sports Facility Replacement reserve	143,964	5,759	0	149,723	135,773	8,191	0	143,964	135,773	5,431	0	141,204
(f) Bowls Sporting Club Facility Replacement r	32,835	1,313	0	34,148	25,591	7,244	0	32,835	25,591	1,024	0	26,615
(g) Cricket Sporting Club Facility Replacement r	45,873	7,835	0	53,708	38,025	7,848	0	45,873	38,025	9,521	0	47,546
(h) Football Club SFFR reserve	25,547	7,022	0	32,569	18,641	6,906	0	25,547	18,641	8,746	0	27,387
(i) Hockey Club SFFR reserve	52,783	8,111	0	60,894	44,615	8,168	0	52,783	44,616	9,785	0	54,401
(j) Netball Club SFFR reserve	29,357	7,174	0	36,531	22,275	7,082	0	29,357	22,274	8,891	0	31,165
(k) Squash Club SFFR reserve	2,511	850	0	3,361	1,966	545	0	2,511	1,966	829	0	2,795
(l) Tennis Club SFFR reserve	52,772	8,111	0	60,883	44,604	8,168	0	52,772	44,605	7,784	0	52,389
(m) Shackleton Bowls Club SFFR reserve	23,785	6,551	0	30,336	17,342	6,443	0	23,785	17,342	6,194	0	23,536
(n) Hockey Turf Facility Replacement reserve	79,569	18,183	0	97,752	47,272	32,297	0	79,569	47,271	31,891	0	79,162
(o) Plant Replacement reserve	2,688	95,419	0	98,107	6,872	199,611	(203,795)	2,688	6,872	275	0	7,147
	1,088,025	343,181	(92,000)	1,339,206	967,831	323,989	(203,795)	1,088,025	967,831	162,964	0	1,130,795

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
<b>Restricted by legislation</b>		
<b>Restricted by council</b>		
(a) Long Service Leave reserve	Ongoing	To be used to fund long service leave requirements for employees.
(b) Housing reserve	Ongoing	To be used for the construction of future joint venture housing projects.
(c) Council Housing reserve	Ongoing	To be used for the construction of housing for Council staff.
(d) Transport Infrastructure reserve	Ongoing	To be used for the road infrastructure network within the Shire.
(e) Sports Facility Replacement reserve	Ongoing	To be used towards the replacement of sporting playing surfaces and facilities within the Shire.
(f) Bowls Sporting Club Facility Replacement r	Ongoing	To be used for the Bruce Rock Bowls Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(g) Cricket Sporting Club Facility Replacement r	Ongoing	To be used for the Bruce Rock Shackleton Ardath Cricket Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(h) Football Club SFFR reserve	Ongoing	To be used for the Bruce Rock Football Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(i) Hockey Club SFFR reserve	Ongoing	To be used for the Bruce Rock Hockey Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(j) Netball Club SFFR reserve	Ongoing	To be used for the Bruce Rock Netball Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(k) Squash Club SFFR reserve	Ongoing	To be used for the Bruce Rock Squash Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(l) Tennis Club SFFR reserve	Ongoing	To be used for the Bruce Rock Tennis Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(m) Shackleton Bowls Club SFFR reserve	Ongoing	To be used for the Shackleton Bowls Club contribution to upgrade or replace synthetic bowls playing surface.
(n) Hockey Turf Facility Replacement reserve	Ongoing	To be used towards the replacement of the Hockey Turf at the Bruce Rock Recreation Centre.
(o) Plant Replacement reserve	Ongoing	To be used to fund major plant purchases.

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

**10. OTHER INFORMATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments	130,520	129,866	91,734
Other interest revenue	6,064	7,431	5,775
	<u>136,584</u>	<u>137,297</u>	<u>97,509</u>
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	45,000	45,200	41,000
Other services	0	3,580	40,000
	<u>45,000</u>	<u>48,780</u>	<u>81,000</u>
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	125,043	86,472	93,977
Interest on lease liabilities (refer Note 8)	1,032	1,380	437
	<u>126,075</u>	<u>87,852</u>	<u>94,414</u>
<b>(d) Write offs</b>			
General rate	500	57	500
	<u>500</u>	<u>57</u>	<u>500</u>
<b>(e) Low Value lease expenses</b>			
Office equipment	0	0	3,912
	<u>0</u>	<u>0</u>	<u>3,912</u>

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

**11. COUNCIL MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>President's</b>			
President's allowance	15,001	14,494	14,576
Meeting attendance fees	9,135	8,826	8,382
Annual allowance for ICT expenses	1,553	518	518
Travel and accommodation expenses	500	0	500
Superannuation contribution payments	1,096	0	0
	<b>27,285</b>	<b>23,838</b>	<b>23,976</b>
<b>Deputy President's</b>			
Deputy President's allowance	3,750	0	3,624
Meeting attendance fees	1,875	0	1,812
Annual allowance for ICT expenses	1,553	0	518
Travel and accommodation expenses	300	0	0
Superannuation contribution payments	225	0	0
	<b>7,703</b>	<b>0</b>	<b>5,954</b>
<b>Council member 1</b>			
Meeting attendance fees	1,875	1,872	1,812
Annual allowance for ICT expenses	518	518	518
Travel and accommodation expenses	300	520	300
Superannuation contribution payments	225	0	0
	<b>2,918</b>	<b>2,910</b>	<b>2,630</b>
<b>Council member 2</b>			
Meeting attendance fees	1,875	1,256	1,812
Annual allowance for ICT expenses	1,553	518	518
Travel and accommodation expenses	100	0	100
Superannuation contribution payments	225	0	0
	<b>3,753</b>	<b>1,774</b>	<b>2,430</b>
<b>Council member 3</b>			
Meeting attendance fees	1,875	0	1,812
Annual allowance for ICT expenses	518	0	518
Travel and accommodation expenses	100	0	100
Superannuation contribution payments	225	0	0
	<b>2,718</b>	<b>0</b>	<b>2,430</b>
<b>Council member 4</b>			
Meeting attendance fees	1,875	0	0
Annual allowance for ICT expenses	518	0	0
Travel and accommodation expenses	100	0	0
Superannuation contribution payments	225	0	0
	<b>2,718</b>	<b>0</b>	<b>0</b>
<b>Council member 5</b>			
Meeting attendance fees	1,875	0	0
Annual allowance for ICT expenses	1,553	0	0
Travel and accommodation expenses	100	0	0
Superannuation contribution payments	225	0	0
	<b>3,753</b>	<b>0</b>	<b>0</b>
<b>Total Council Member Remuneration</b>	<b>50,848</b>	<b>28,522</b>	<b>37,420</b>
President's allowance	15,001	14,494	14,576
Deputy President's allowance	3,750	0	3,624
Meeting attendance fees	20,385	11,954	15,630
Annual allowance for ICT expenses	7,766	1,554	2,590
Travel and accommodation expenses	1,500	520	1,000
Superannuation contribution payments	2,446	0	0
	<b>50,848</b>	<b>28,522</b>	<b>37,420</b>

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

**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:

<b>Detail</b>	<b>Balance 30 June 2025</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2026</b>
	\$	\$	\$	\$
Factory Unit & Housing Bonds	2,842	0	0	2,842
Hall Hire Bond Deposits	0	2,500	(2,500)	0
Nomination Deposits	100	0	0	100
Vietnam Veterans	7,541	0	0	7,541
	<b>10,483</b>	<b>2,500</b>	<b>(2,500)</b>	<b>10,483</b>



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

**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 government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

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

**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>Timing of Revenue recognition</b>
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service
Fees and charges - 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	At point of sale

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

**15. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

**General purpose funding**

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

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

**Health**

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

**Education and welfare**

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

**Housing**

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

**Community amenities**

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

**Recreation and culture**

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

**Transport**

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

**Economic services**

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

**Other property and services**

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

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

**16. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	740	527	640
General purpose funding	4,254	6,013	4,224
Law, order, public safety	2,650	3,301	3,850
Health	94,040	76,905	50,400
Education and welfare	9,720	8,309	8,750
Housing	209,978	191,432	185,341
Community amenities	211,431	192,648	162,950
Recreation and culture	74,622	66,026	56,050
Transport	167,000	175,216	8,500
Economic services	312,467	295,065	242,400
Other property and services	142,000	80,564	80,800
	<b>1,228,902</b>	<b>1,096,006</b>	<b>803,905</b>

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