SHIRE OF BRUCE ROCK

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

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.

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SHIRE OF BRUCE ROCK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	2,186,220	2,034,069	2,036,226
Grants, subsidies and contributions		1,218,786	5,072,376	2,133,778
Fees and charges	16	1,184,335	1,182,726	1,228,902
Interest revenue	10(a)	132,613	110,645	136,584
Other revenue		162,254	260,642	173,712
		4,884,208	8,660,458	5,709,202
Expenses				
Employee costs		(3,099,701)	(3,207,769)	(3,523,559)
Materials and contracts		(2,581,124)	(2,294,172)	(1,821,974)
Utility charges		(332,720)	(324,177)	(310,540)
Depreciation	6	(6,361,646)	(6,355,616)	(6,373,502)
Finance costs	10(c)	(122,838)	(84,145)	(126,075)
Insurance		(271,985)	(246,310)	(265,316)
Other expenditure		(231,085)	(128,769)	(177,283)
		(13,001,099)	(12,640,958)	(12,598,249)
		(8,116,891)	(3,980,500)	(6,889,047)
Capital grants, subsidies and contributions		6,377,799	1,391,734	1,851,100
Profit on asset disposals	5	44,102	0	7,211
Loss on asset disposals	5	(35,570)	(26,126)	(1,923)
		6,386,331	1,365,608	1,856,388
Net result for the period		**(1,730,560)**	**(2,614,892)**	**(5,032,659)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(1,730,560)**	**(2,614,892)**	**(5,032,659)**

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

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SHIRE OF BRUCE ROCK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		$	$	$
Rates		2,186,220	2,015,427	2,061,226
Grants, subsidies and contributions		1,471,286	5,202,461	2,391,803
Fees and charges		1,184,335	1,182,726	1,228,902
Interest revenue		132,613	110,645	136,584
Goods and services tax received		528,902	617,762	366,763
Other revenue		162,254	260,642	173,712
		5,665,610	9,389,663	6,358,990
Payments				
Employee costs		(3,099,701)	(3,225,500)	(3,523,559)
Materials and contracts		(2,609,189)	(2,162,284)	(1,661,434)
Utility charges		(332,720)	(324,177)	(310,540)
Finance costs		(122,838)	(106,218)	(126,075)
Insurance paid		(271,985)	(246,310)	(265,316)
Goods and services tax paid		(528,902)	(528,902)	(366,763)
Other expenditure		(231,085)	(128,769)	(177,283)
		(7,196,420)	(6,722,160)	(6,430,970)
Net cash provided by (used in) operating activities	4	(1,530,810)	2,667,503	(71,980)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for inventory - land held for resale	5(c)	(100,000)	0	0
Payments for purchase of property, plant & equipment	5(a)	(763,911)	(792,445)	(755,151)
Payments for construction of infrastructure	5(b)	(7,042,919)	(1,708,920)	(2,163,089)
Proceeds from capital grants, subsidies and contributions		6,377,799	1,175,975	1,851,100
Proceeds from disposal of property, plant and equipment	5(a)	259,500	104,545	57,000
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(811,933)	0
Net cash (used in) investing activities		(1,269,531)	(2,032,778)	(1,010,140)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(134,028)	(99,900)	(129,090)
Proceeds from new borrowings	8(a)	0	385,000	385,000
Payments for principal portion of lease liabilities	7	(6,530)	(6,987)	(6,987)
Net cash provided by (used in) financing activities		(140,558)	278,113	248,923
Net increase (decrease) in cash held		(2,940,899)	912,838	(833,197)
Cash at beginning of year		3,245,572	2,332,734	1,813,171
Cash and cash equivalents at the end of the year	4	**304,673**	**3,245,572**	**979,974**

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

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SHIRE OF BRUCE ROCK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	2,184,141	2,059,266	2,058,435
Rates excluding general rates	2(a)	2,079	(25,197)	(22,209)
Grants, subsidies and contributions		1,218,786	5,072,376	2,133,778
Fees and charges	16	1,184,335	1,182,726	1,228,902
Interest revenue	10(a)	132,613	110,645	136,584
Other revenue		162,254	260,642	173,712
Profit on asset disposals	5	44,102	0	7,211
		4,928,310	8,660,458	5,716,413
Expenditure from operating activities				
Employee costs		(3,099,701)	(3,207,769)	(3,523,559)
Materials and contracts		(2,581,124)	(2,294,172)	(1,821,974)
Utility charges		(332,720)	(324,177)	(310,540)
Depreciation	6	(6,361,646)	(6,355,616)	(6,373,502)
Finance costs	10(c)	(122,838)	(84,145)	(126,075)
Insurance		(271,985)	(246,310)	(265,316)
Other expenditure		(231,085)	(128,769)	(177,283)
Loss on asset disposals	5	(35,570)	(26,126)	(1,923)
		(13,036,669)	(12,667,084)	(12,600,172)
Non cash amounts excluded from operating activities	3(c)	6,359,376	6,407,827	6,373,559
Amount attributable to operating activities		**(1,748,983)**	**2,401,201**	**(510,200)**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		6,377,799	1,391,734	1,851,100
Proceeds from disposal of property, plant and equipment	5(a)	259,500	104,545	57,000
		6,637,299	1,496,279	1,908,100
Outflows from investing activities				
Acquisition of inventory - land held for resale	5(c)	(100,000)	0	0
Acquisition of property, plant and equipment	5(a)	(763,911)	(792,445)	(755,151)
Acquisition of infrastructure	5(b)	(7,042,919)	(1,708,920)	(2,163,089)
		(7,906,830)	(2,501,365)	(2,918,240)
Amount attributable to investing activities		**(1,269,531)**	**(1,005,086)**	**(1,010,140)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	8(a)	0	385,000	385,000
Transfers from reserve accounts	9(a)	335,326	92,000	92,000
		335,326	477,000	477,000
Outflows from financing activities				
Repayment of borrowings	8(a)	(134,028)	(99,900)	(129,090)
Payments for principal portion of lease liabilities	7	(6,530)	(6,987)	(6,987)
Transfers to reserve accounts	9(a)	(341,139)	(160,941)	(343,181)
		(481,697)	(267,828)	(479,258)
Amount attributable to financing activities		**(146,371)**	**209,172**	**(2,258)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	3,164,885	1,559,598	1,522,598
Amount attributable to operating activities		(1,748,983)	2,401,201	(510,200)
Amount attributable to investing activities		(1,269,531)	(1,005,086)	(1,010,140)
Amount attributable to financing activities		(146,371)	209,172	(2,258)
Surplus remaining after the imposition of general rates	3	**0**	**3,164,885**	**0**

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

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SHIRE OF BRUCE ROCK
FOR THE YEAR ENDED 30 JUNE 2027
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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.

2025/26 actual balances
Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *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*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and 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.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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
• Impairment losses of non-financial assets
• Measurement of employee benefits

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2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Gross rental valuations (GRV)	Gross rental valuation	0.069230	198	2,711,660	187,728	0	187,728	175,939	176,562
Unimproved valuations (UV)	Unimproved valuation	0.005279	324	350,717,000	1,851,435	0	1,851,435	1,746,522	1,746,277
Mining tenements (UV)	Unimproved valuation	0.005279	0	0	0	0	0	0	0
Non-rateable	Non-rateable	0.000000	269	329,869	0	0	0	0	0
Total general rates			791	353,758,529	2,039,163	0	2,039,163	1,922,461	1,922,839
		Minimum							
(ii) Minimum payment		$							
Gross rental valuations (GRV)	Gross rental valuation	662.00	181	848,481	119,822	0	119,822	113,204	113,204
Unimproved valuations (UV)	Unimproved valuation	662.00	35	2,155,360	23,170	0	23,170	21,770	21,770
Mining tenements (UV)	Unimproved valuation	662.00	3	15,833	1,986	0	1,986	1,831	622
Total minimum payments			219	3,019,674	144,978	0	144,978	136,805	135,596
Total general rates and minimum payments			1,010	356,778,203	2,184,141	0	2,184,141	2,059,266	2,058,435
(iii) Ex-gratia rates									
CBH Grain Storage Facilities	Tonnage	0.107130	5	287,500	30,800	0	30,800	29,057	29,057
Total ex-gratia rates			5	287,500	30,800	0	30,800	29,057	29,057
					2,214,941	0	2,214,941	2,088,323	2,087,492
Discounts (Refer note 2(d))							(28,721)	(54,254)	(51,266)
Total rates					2,214,941	0	2,186,220	2,034,069	2,036,226
Instalment plan charges							1,743	1,759	1,654
Instalment plan interest							1,402	1,336	1,323
Interest on ESL							346	565	331
Interest on deferred rates							584	888	551
Late payment of rate or service charge interest							4,091	5,802	3,859
							8,166	10,350	7,718

The Shire did not raise specified area rates for the year ended 30th June 2027.

*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 2026/27 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.

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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 29 September 2026 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 29 September 2026 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 2 December 2026 or 2 months after the first instalment, whichever is the later.

Option 3 (Four Instalments)
First instalment to be made on or before 29 September 2026 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 2 December 2026 or 2 months after the first instalment, whichever is the later;
Third instalment to be made on or before 4 February 2027 or 2 months after the second instalment, whichever is the later; and
Fourth instalment to be made on or before 9 April 2027 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	29/09/2026	N/A	N/A	11.00%
Option two				
First instalment	29/09/2026	0	0.00%	11.00%
Second instalment	2/12/2026	13	5.50%	11.00%
Option three				
First instalment	29/09/2026	0	0.00%	11.00%
Second instalment	2/12/2026	13	5.50%	11.00%
Third instalment	4/02/2027	13	5.50%	11.00%
Fourth instalment	9/04/2027	13	5.50%	11.00%

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2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
				$	$	$	
Rate Early Payment Discount	Rate	1.5%		28,721	54,254	51,266	A discount of 1.5% 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.
				28,721	54,254	51,266	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 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	22,635	22,482	15,795	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	1,697	1,649	1,053		
					24,332	24,131	16,848		

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3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	304,673	3,245,572	979,974
Financial assets		1,156,966	1,156,966	864,594
Receivables		153,778	406,278	272,873
Inventories		159,423	56,358	43,813
Other assets		222,882	222,882	295,193
		1,997,722	5,088,056	2,456,447
Less: current liabilities				
Trade and other payables		(408,191)	(433,191)	(525,363)
Contract liabilities		(10,000)	(10,000)	(8,853)
Capital grant/contributions liabilities		(94,593)	(94,593)	(310,352)
Lease liabilities	7	0	(6,530)	0
Long term borrowings	8	0	(134,028)	(385,000)
Employee provisions		(367,576)	(367,576)	(411,649)
		(880,360)	(1,045,918)	(1,641,217)
Net current assets		1,117,362	4,042,138	815,230
Less: Total adjustments to net current assets	3(b)	(1,117,362)	(877,253)	(815,230)
Net current assets used in the Statement of Financial Activity		0	3,164,885	0

(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: Reserve accounts	9	(1,162,779)	(1,156,966)	(1,339,206)
Less: Current assets not expected to be received at end of year				
- Inventory - land held for resale		(100,000)	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	134,028	385,000
- Current portion of lease liabilities		0	6,530	0
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		145,417	139,155	138,976
Total adjustments to net current assets		(1,117,362)	(877,253)	(815,230)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(44,102)	0	(7,211)
Add: Loss on asset disposals	5	35,570	26,126	1,923
Add: Depreciation	6	6,361,646	6,355,616	6,373,502
Movement in current employee provisions associated with restricted cash		6,262	5,523	5,345
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	20,562	
Non cash amounts excluded from operating activities		6,359,376	6,407,827	6,373,559

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3. NET CURRENT ASSETS (CONTINUED)

(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 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.

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.

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.

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.

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4. RECONCILIATION OF CASH

(a) 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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		304,673	3,245,572	979,974
Restrictions				
The following classes of financial 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		110,406	104,593	784,964
Restricted financial assets at amortised cost - term deposits		1,156,966	1,156,966	864,594
		1,267,372	1,261,559	1,649,558
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	1,162,779	1,156,966	1,339,206
Contract liabilities		10,000	10,000	0
Capital grant/contributions liabilities		94,593	94,593	310,352
Total restricted financial assets		1,267,372	1,261,559	1,649,558

(b) Reconciliation of net cash provided by operating activities

Net result		(1,730,560)	(2,614,892)	(5,032,659)
Non-cash items:				
Depreciation	6	6,361,646	6,355,616	6,373,502
(Profit)/loss on sale of assets	5	(8,532)	26,126	(5,288)
Changes in assets and liabilities:				
Decrease in receivables		252,500	199,156	283,025
(Increase)/decrease in inventories		(3,065)	(13,206)	2,505
Decrease in other assets		0	73,422	0
(Increase)/decrease in trade and other payables		(25,000)	31,870	158,035
Decrease in contract liabilities		0	1,147	0
(Increase) in capital grant/contributions liabilities		0	(215,759)	0
(Increase) in employee related provisions		0	(2)	0
Capital grants, subsidies and contributions		(6,377,799)	(1,175,975)	(1,851,100)
Net cash provided by/(used in) operating activities		(1,530,810)	2,667,503	(71,980)

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

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5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget					2025/26 Actual					2025/26 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
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Buildings - specialised	321,911	0	0	0	0	105,577	0	0	0	0	151,420	0	0	0	0
Furniture and equipment	35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	407,000	(250,968)	259,500	44,102	(35,570)	686,868	(130,671)	104,545	0	(26,126)	603,731	(51,712)	57,000	7,211	(1,923)
Total	763,911	(250,968)	259,500	44,102	(35,570)	792,445	(130,671)	104,545	0	(26,126)	755,151	(51,712)	57,000	7,211	(1,923)
(b) Infrastructure															
Infrastructure - roads	2,880,964	0	0	0	0	1,279,018	0	0	0	0	1,477,841	0	0	0	0
Infrastructure - footpaths	50,501	0	0	0	0	51,748	0	0	0	0	70,000	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	0	0	0	0	0	130,000	0	0	0	0
Infrastructure - bridges	570,090	0	0	0	0	218,339	0	0	0	0	387,000	0	0	0	0
Infrastructure - other	3,496,364	0	0	0	0	98,452	0	0	0	0	10,000	0	0	0	0
Infrastructure - airstrip	45,000	0	0	0	0	61,363	0	0	0	0	88,248	0	0	0	0
Total	7,042,919	0	0	0	0	1,708,920	0	0	0	0	2,163,089	0	0	0	0
(c) Inventory - Land held for resale															
Development costs	100,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	100,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,906,830	(250,968)	259,500	44,102	(35,570)	2,501,365	(130,671)	104,545	0	(26,126)	2,918,240	(51,712)	57,000	7,211	(1,923)

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.

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6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	88,025	87,942	98,353
Buildings - specialised	1,085,095	1,084,066	1,490,913
Furniture and equipment	53,460	53,409	29,885
Plant and equipment	414,317	413,924	374,945
Infrastructure - roads	3,405,942	3,402,714	3,384,275
Infrastructure - footpaths	35,846	35,812	33,030
Infrastructure - drainage	114,206	114,098	113,305
Infrastructure - bridges	726,506	725,817	721,947
Infrastructure - other	388,536	388,168	80,193
Infrastructure - airstrip	44,832	44,790	41,766
Right of use - land	2,864	2,861	2,869
Right of use - plant and equipment	2,017	2,015	2,021
	6,361,646	6,355,616	6,373,502
By Program			
Governance	23,684	23,662	23,858
Law, order, public safety	54,060	54,010	54,454
Health	38,576	38,541	38,858
Education and welfare	65,741	65,682	66,124
Housing	135,492	135,369	247,990
Community amenities	14,886	14,872	12,747
Recreation and culture	899,725	898,903	872,222
Transport	4,464,006	4,459,934	4,455,888
Economic services	288,464	288,201	283,781
Other property and services	377,012	376,442	317,580
	6,361,646	6,355,616	6,373,502

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
and	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.

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7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
PTAWA - Saleyards (50%)	L7109	Burgess Rawson	3.60%	10	1,211	0	(1,210)	1	(18)	2,776	0	(1,565)	1,211	(73)	2,776	0	(1,565)	1,211	(73)
PTAWA - Batching Plant (50%)	L7109	Burgess Rawson	3.60%	10	1,211	0	(1,210)	1	(18)	2,776	0	(1,565)	1,211	(73)	2,776	0	(1,565)	1,211	(73)
Gym Equipment		MAIA Financial/CHG Meridan	2.00%	5	11,419	0	(4,110)	7,309	(634)	15,276	0	(3,857)	11,419	(886)	15,276	0	(3,857)	11,419	(886)
					13,841	0	(6,530)	7,311	(670)	20,828	0	(6,987)	13,841	(1,032)	20,828	0	(6,987)	13,841	(1,032)

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.

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8. 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 Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Construct Housing	3	WATC	1.49%	113,667	0	(27,787)	85,880	(2,307)	141,045	0	(27,378)	113,667	(2,134)	141,045	0	(27,378)	113,667	(2,908)
Reconstruct Supermarket	4	WATC	4.54%	1,891,848	0	(75,853)	1,815,995	(98,086)	1,964,370	0	(72,522)	1,891,848	(80,979)	1,964,369	0	(72,522)	1,891,847	(101,935)
Multi Patcher	5	WATC	5.00%	385,000	0	(30,388)	354,612	(21,775)	0	385,000	0	385,000	0	0	385,000	(29,190)	355,810	(20,200)
				2,390,515	0	(134,028)	2,256,487	(122,168)	2,105,415	385,000	(99,900)	2,390,515	(83,113)	2,105,414	385,000	(129,090)	2,361,324	(125,043)

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

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8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Credit card limit	10,000	10,000	5,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	10,000	10,000	5,000
Loan facilities			
Loan facilities in use at balance date	2,256,487	2,390,515	2,361,324
Unused loan facilities at balance date	0	0	0

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.

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9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 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
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Long Service Leave	139,155	6,262	0	145,417	133,632	5,523	0	139,155	133,631	5,345	0	138,976
(b) Plant Replacement	29,799	220,840	(84,000)	166,639	2,688	27,111	0	29,799	2,688	95,419	0	98,107
(c) Housing	284,743	12,813	(92,571)	204,985	235,028	49,715	0	284,743	235,029	162,401	0	397,430
(d) Council Housing	4,426	199	0	4,625	4,250	176	0	4,426	4,250	170	0	4,420
(e) Transport Infrastructure	138,755	0	(138,755)	0	223,431	7,324	(92,000)	138,755	223,431	8,937	(92,000)	140,368
(f) Sports Facility Replacement	149,914	6,746	(20,000)	136,660	143,963	5,951	0	149,914	143,964	5,759	0	149,723
(g) Bowls Sporting Club Facility Replacement	40,145	8,088	0	48,233	32,835	7,310	0	40,145	32,835	1,313	0	34,148
(h) Cricket Sporting Club Facility Replacement	53,703	8,793	0	62,496	45,873	7,830	0	53,703	45,873	7,835	0	53,708
(i) Football Sporting Club Facility Replacement	32,567	7,693	0	40,260	25,548	7,019	0	32,567	25,547	7,022	0	32,569
(j) Hockey Sporting Club Facility Replacement	60,890	9,166	0	70,056	52,784	8,106	0	60,890	52,783	8,111	0	60,894
(k) Netball Sporting Club Facility Replacement	36,528	7,899	0	44,427	29,357	7,171	0	36,528	29,357	7,174	0	36,531
(l) Squash Sporting Facility Replacement	2,986	905	0	3,891	2,511	475	0	2,986	2,511	850	0	3,361
(m) Tennis Sporting Facility Replacement	60,878	9,166	0	70,044	52,772	8,106	0	60,878	52,772	8,111	0	60,883
(n) Shire Hockey Turf Facility Replacement	97,743	20,083	0	117,826	79,568	18,175	0	97,743	79,569	18,183	0	97,752
(o) Shackleton Bowls Club Facility Replacement	24,734	12,486	0	37,220	23,785	949	0	24,734	23,785	6,551	0	30,336
(p) Landfill Rehabilitation	0	10,000	0	10,000	0	0	0	0	0	0	0	0
	1,156,966	341,139	(335,326)	1,162,779	1,088,025	160,941	(92,000)	1,156,966	1,088,025	343,181	(92,000)	1,339,206

(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
Restricted by council		
(a) Long Service Leave	Ongoing	To be used to fund long service leave requirements for employees.
(b) Plant Replacement	Ongoing	To be used to fund major plant purchases.
(c) Housing	Ongoing	To be used for the construction of future joint venture housing projects.
(d) Council Housing	Ongoing	To be used for the construction of housing for Council staff.
(e) Transport Infrastructure	1/07/2026	To be used for the road infrastructure network within the Shire.
(f) Sports Facility Replacement	Ongoing	To be used towards the replacement of sporting playing surfaces and facilities within the Shire.
(g) Bowls Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Bowls Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(h) Cricket Sporting Club Facility Replacement	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.
(i) Football Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Football Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(j) Hockey Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Hockey Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(k) Netball Sporting Club Facility Replacement	Ongoing	To be used for the Bruce Rock Netball Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(l) Squash Sporting Facility Replacement	Ongoing	To be used for the Bruce Rock Squash Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(m) Tennis Sporting Facility Replacement	Ongoing	To be used for the Bruce Rock Tennis Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(n) Shire Hockey Turf Facility Replacement	Ongoing	To be used towards the replacement of the Hockey Turf at the Bruce Rock Recreation Centre.
(o) Shackleton Bowls Club Facility Replacement	Ongoing	To be used for the Shackleton Bowls Club contribution to upgrade or replace synthetic bowls playing surface.
(p) Landfill Rehabilitation	Ongoing	To be used for rehabilitation of landfill site at cessation of use.

(c) Reserve Accounts - Change in Use

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

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2026/27 Budget amount to be used	2026/27 Budget amount change of purpose
				$	$
Transport Infrastructure	Plant Replacement	To fund plant replacement requirements in coming years	Transport infrastructure reserve funds no longer required.	138,755	138,755
				138,755	138,755

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10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	126,190	102,054	130,520
Other interest revenue	6,423	8,591	6,064
	132,613	110,645	136,584
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	45,000	50,482	45,000
Other services	0	8,841	0
	45,000	59,323	45,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	122,168	83,113	125,043
Interest on lease liabilities (refer Note 7)	670	1,032	1,032
	122,838	84,145	126,075
(d) Write offs			
General rate	500	139	500
	500	139	500

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11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	15,526	14,796	15,001
Meeting attendance fees	6,720	7,878	9,135
Annual allowance for ICT expenses	357	1,553	1,553
Travel and accommodation expenses	400	481	500
Superannuation contribution payments	1,100	0	1,096
	24,103	24,708	27,285
Deputy President			
Deputy President's allowance	3,881	0	3,750
Meeting attendance fees	1,380	0	1,875
Annual allowance for ICT expenses	357	0	1,553
Travel and accommodation expenses	100	0	300
Superannuation contribution payments	233	0	225
	5,951	0	7,703
Council member 3			
Meeting attendance fees	1,380	1,440	1,875
Annual allowance for ICT expenses	357	518	518
Travel and accommodation expenses	100	0	300
Superannuation contribution payments	233	0	225
	2,070	1,958	2,918
Council member 4			
Meeting attendance fees	1,380	0	1,875
Annual allowance for ICT expenses	357	0	1,553
Travel and accommodation expenses	100	0	100
Superannuation contribution payments	233	0	225
	2,070	0	3,753
Council member 5			
Meeting attendance fees	1,380	0	1,875
Annual allowance for ICT expenses	357	0	518
Travel and accommodation expenses	100	0	100
Superannuation contribution payments	233	0	225
	2,070	0	2,718
Council member 6			
Meeting attendance fees	1,380	0	1,875
Annual allowance for ICT expenses	357	0	518
Travel and accommodation expenses	100	0	100
Superannuation contribution payments	234	0	225
	2,071	0	2,718
Council member 7			
Meeting attendance fees	1,380	0	1,875
Annual allowance for ICT expenses	358	0	1,553
Travel and accommodation expenses	100	0	100
Superannuation contribution payments	234	0	225
	2,072	0	3,753
Total Council Member Remuneration	40,407	26,666	50,848
President's allowance	15,526	14,796	15,001
Deputy President's allowance	3,881	0	3,750
Meeting attendance fees	15,000	9,318	20,385
Annual allowance for ICT expenses	2,500	2,071	7,766
Travel and accommodation expenses	1,000	481	1,500
Superannuation contribution payments	2,500	0	2,446
	40,407	26,666	50,848

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12. INTERESTS IN JOINT ARRANGEMENTS

(a) Interests in joint arrangements

The Shire of Bruce Rock is involved in the following Joint Venture agreements with the Department of Housing & Works.

JV Agreement Dated - 21 December 1994 with no expiration date
- Six x 2 bedroom singles units at Lots 201 and 202 (22 and 24) Farrall Street Bruce Rock

JV Agreement Dated - 19 August 1991 with no expiration date
- Three x 1 bedroom retirement units (Sandalwood Court) at Lot 460 (78) Butcher Street Bruce Rock

JV Agreement Dated - 28 May 1993 with no expiration date
- Two x 2 bedroom singles units (McDonald Court) at Lot 240 (86) Johnson Street Bruce Rock
- Two x 2 bedroom singles units (McDonald Court) at Lot 241 (88) Johnson Street Bruce Rock

JV Agreement Dated - 21 March 1995 expiring 21 March 2045
- Five x 2 and three x 1 retirement units (Settlers Court) at Lots 58-60 (89, 91 & 93) Johnson Street Bruce Rock

JV Agreement Dated - 05 May 1992 expiring 05 May 2042
- Three 1 bedroom retirement units (McGuigan Court) at Lot 66 (96) Buthcher Street Bruce Rock

JV Agreement Dated - 21 February 2002 expiring 21 February 2027
- One 3 bedroom house at Lot 111 (43) Westral Street Bruce Rock
- One 3 bedroom house at Lot 128 (57) Westral Street Bruce Rock
- One 3 bedroom house at Lot 77 (77) Dampier Street Bruce Rock

MATERIAL ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

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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 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Factory Unit Bonds	2,842	600	(600)	2,842
Vietnam Veterans	7,541	0	(7,541)	0
Nomination Deposits	200	0	(200)	0
Hall Hire Bond Deposits	850	725	(1,575)	0
	11,433	1,325	(9,916)	2,842

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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
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.

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14. REVENUE AND EXPENDITURE (CONTINUED)

(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:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
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 - 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
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
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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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.

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16. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	540	277	740
General purpose funding	4,793	7,097	4,254
Law, order, public safety	2,900	3,179	2,650
Health	86,976	96,157	94,040
Education and welfare	9,211	8,758	9,720
Housing	249,205	230,096	209,978
Community amenities	226,682	217,274	211,431
Recreation and culture	71,693	72,654	74,622
Transport	167,000	157,558	167,000
Economic services	310,135	332,635	312,467
Other property and services	55,200	57,041	142,000
	1,184,335	1,182,726	1,228,902

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

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SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
GENERAL PURPOSE FUNDING							
Property Information Request (EAS)	Rate Enquiry Fee	Each	$96.50	$87.73	$8.77	$96.50	031316
	Orders & Requisition Requests	Each	$96.50	$87.73	$8.77	$96.50	031316
	Rate Enquiry and Orders & Requisition Requests	Each	$193.50	$175.91	$17.59	$193.50	031316
	Enquiries not of a general nature requiring research	Hour	$88.00	$80.00	$8.00	$88.00	031316
	Certificate of Title Searches through Landgate	Each Title	$59.00	$53.64	$5.36	$59.00	031316
Rate Instalments	Instalment Administration Fee for 2 Payment Plan ($13.00 per notice x 1)	Per Notice	$13.00	$13.00		$13.00	031309
	Instalment Administration Fee for 4 Payment Plan ($13.00 per notice x 3)	Per Notice	$39.00	$39.00		$39.00	031309
Rates Recovery	Administration Fee (Charged by Shire's Debt Collection Service)		Actual Cost				031204
Copy of Rate Notice	Re-print Copy of Rate Notice	Each	$18.00	$16.36	$1.64	$18.00	042307
Dishonoured Cheque Recovery Fee	Cost to recover dishonoured cheque fee	Each	Actual Cost + 20%				032312
Full Rate Book	Printed or Electronic	Each	$168.50	$153.18	$15.32	$168.50	031316
Photocopying	- 5 A4 pages per school aged child for assignments	5 Pages	No Charge				
Elections	Sale of Electoral Rolls (Paper or Electronic)	Each	$94.50	$85.91	$8.59	$94.50	042306
History Books	- Bruce Rock Local History Book (Hard Cover)	Each	$23.00	$20.91	$2.09	$23.00	042309
	- Bruce Rock Local History Book (Leather Cover)	Each	$36.50	$33.18	$3.32	$36.50	042309
	- Bruce Rock School History Books	Each	$8.00	$7.27	$0.73	$8.00	042309
Postage of History Books	- Local History Book (WA destination)	Each	$13.00	$11.82	$1.18	$13.00	042309
	- Local History Book (outside WA destination)	Each	$13.00	$11.82	$1.18	$13.00	042309
	- School History Book	Each	$8.50	$7.73	$0.77	$8.50	042309
Sale of Shire Merchandise	Hats	Each	$14.50	$13.18	$1.32	$14.50	042310
	Stubbie Holders	Each	$10.00	$9.09	$0.91	$10.00	042310
	Water Bottles	Each	$26.50	$24.09	$2.41	$26.50	042310
	Coffee Mugs	Each	$20.00	$18.18	$1.82	$20.00	042310
LAW, ORDER & PUBLIC SAFETY							
VES Building	Hire of Meeting Room (for Elections and the like)	Per Day	$315.00	$286.36	$28.64	$315.00	051303
Ranger Infringements	Processing Fee for unpaid Infringements after 30 days	Each	$40.00	$36.36	$3.64	$40.00	052301
Dog Pound Fees	Surrender of Dog	Per Dog	$98.50	$89.55	$8.95	$98.50	052302
	Impounding Fee	Per Dog	$87.00	$79.09	$7.91	$87.00	052302
	Release Fee	Per Dog	$53.00	$48.18	$4.82	$53.00	052302
	Daily Sustenance Fee	Per Day	$25.50	$23.18	$2.32	$25.50	052302
Cat Pound Fees	Surrender of Cat	Per Cat	$98.50	$89.55	$8.95	$98.50	052302
	Impounding Fee	Per Cat	$87.00	$79.09	$7.91	$87.00	052302
	Release Fee	Per Cat	$53.00	$48.18	$4.82	$53.00	052302
	Daily Sustenance Fee	Per Day	$25.50	$23.18	$2.32	$25.50	052302

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
HEALTH							
Dental Surgery Rent	Monthly rental of Dental Surgery	Monthly	$961.50	$874.09	$87.41	$961.50	072302
Daily Rental of Consult Room at Medical Centre (Non Doctor)	Daily Rental of Medical Consult Room	Daily	$150.00	$136.36	$13.64	$150.00	073302
Daily Rental of Consult Room at Medical Centre (Non Doctor)	Half Day Rental of Medical Consult Room	Half Day	$94.00	$85.45	$8.55	$94.00	073302
Instant Drug Testing	Conducted at Medical Centre	Per Test	$91.00	$82.73	$8.27	$91.00	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)	$4,399.50	$3,999.55	$399.95	$4,399.50	074302
EDUCATION & WELFARE							
Rental of Playgroup Building - Butcher St	Bruce Rock Playgroup	1/2 Yearly	$410.00	$372.73	$37.27	$410.00	081301
	Occasional Use of Playgroup Building	Per Hour	$33.50	$30.45	$3.05	$33.50	081301
Rental of Senior Citizens Building	Bruce Rock Senior Citizens Association		No Charge				
Rental of Daycare Building	Bruce Rock Daycare Centre	Monthly	$226.00	$205.45	$20.55	$226.00	083301
Men's Shed	Bruce Rock Men's Shed		No Charge				
Hire of Settlers Court Amenities Room	Meeting & Consult Rooms	Monthly	$557.00	$506.36	$50.64	$557.00	082302
Gas at Settlers Court	Consumption of Gas by Residents at Settlers Court	Monthly	At Cost				091302
HOUSING - These charges are applied in conjunction with lease commencement anniversaries and requirements to comply with Tenancy Act regulations. All fees to be applied by end of financial year.							
Singles Housing	McDonald Court, Johnson St	Weekly	$160.00	$160.00		$160.00	092301
	Farrall Court, Farrall St	Weekly	$160.00	$160.00		$160.00	092302
Cleaning Charge on Vacating Property	Charge per hour if Unit not cleaned prior to vacating	Per Hour	$98.00	$98.00	$9.80	$107.80	092304
Joint Venture Housing	53 Dampier St	Weekly	$210.00	$210.00		$210.00	093301
	43 Westral St	Weekly	As per Lease				093301
	57 Westral St	Weekly	$210.00	$210.00		$210.00	093301
GROH Rentals	61 Westral St (GROH)	Monthly	As per Lease				093302
	119 Noonajin Rd (GROH)	Monthly	As per Lease				093302
	44 Curlew Dr (GROH)	Monthly	As per Lease				093302
Other Rentals	60 Westral St	Weekly	$125.00	$125.00		$125.00	093303
	60 Dampier Street	Weekly	$490.00	$490.00		$490.00	093303
	99 Noonajin Rd	Weekly	$350.00	$350.00		$350.00	093303
Cleaning Charge on Vacating Property	Charge per hour if House not cleaned prior to vacating	Per Hour	$98.00	$98.00	$9.80	$107.80	093305

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Staff Housing	Dunstall St (Rec Centre)	Weekly	As per Lease				094301
	39 Westral St	Weekly	As per Lease				094301
	58 Dampier Street	Weekly	As per Lease				094301
	60 Dampier Street	Weekly	As per Lease				094301
	50 Curlew Drive	Weekly	As per Lease				094301
	117 Noonajin Rd	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	$98.00	$98.00	$9.80	$107.80	094302
COMMUNITY AMENITIES							
Kerbside Rubbish Collection Fees	Refuse Collection	Annual	$372.00	$372.00		$372.00	101301
	Pensioner	Annual	$186.00	$186.00		$186.00	101300
	Senior	Annual	$279.00	$279.00		$279.00	101300
	** Annual fee is for pickup of one bin per week						
	** Extra bins, incur extra collection fee per bin						
Kerbside Recycling Fees	Recycling Collection	Annual	$150.50	$150.50		$150.50	101307
	Pensioner	Annual	$75.00	$75.00		$75.00	101308
	Senior	Annual	$113.00	$113.00		$113.00	101308
	** Annual fee is for pickup of one bin per fortnight						
	** Extra bins, incur extra collection fee per bin						
Sale of Rubbish Bins	Sale of Mobile Garbage Bin 240L	Per Bin	$190.00	$172.73	$17.27	$190.00	101303
Disposal Fees for Refuse Site **(For Waste Generated in the Shire of Bruce Rock Only)** ***Access by Appointment Only***	Bulk Commercial/Industrial inert waste - per m3	Per m^3	$75.00	$68.18	$6.82	$75.00	101304
	Bulk Demolition waste - per m3	Per m^3	$65.00	$59.09	$5.91	$65.00	101304
	Wrapped Asbestos Waste - per m3	Per m^3	$75.00	$68.18	$6.82	$75.00	101304
	Wrapped Asbestos contaminated soil - per m3	Per m^3	$75.00	$68.18	$6.82	$75.00	101304
	Tyre Disposal - Light Vehicle	Each	$10.00	$9.09	$0.91	$10.00	101304
	Tyre Disposal - Light Truck -	Each	$13.00	$11.82	$1.18	$13.00	101304
	Tyre Disposal - Truck/Heavy Plant	Each	$17.00	$15.45	$1.55	$17.00	101304
	Administration and supervision charge for observing waste disposal & statutory recording of wrapped asbestos & contaminated soil	Per delivery	$60.00	$54.55	$5.45	$60.00	101304
Vehicle Impounding Fee	Includes collection of vehicle from roadside and impounding fee	Per Vehicle	$417.00	$379.09	$37.91	$417.00	101309
	Storage of vehicle	Per Day	$29.50	$26.82	$2.68	$29.50	101309
Disposal of Waste Oil **(For Waste Oil Generated in the Shire of Bruce Rock Only)**	Access by Appointment Only	Per litre	$0.20	$0.18	$0.02	$0.20	101306

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Disposal of Liquid Waste **(For Liquid Waste Generated in the Shire of Bruce Rock Only)**	Access by Appointment Only	Per litre	$0.05	$0.05	$0.005	$0.05	101306
Cemetery	On application for an "Order for Burial", the following fees shall be payable in advance:						
	Grave preparation and burial fee (During weekday)		$1,173.50	$1,066.82	$106.68	$1,173.50	102301
	Grave preparation and burial fee (During weekend or Public Holiday)		$2,078.50	$1,889.55	$188.95	$2,078.50	102301
	Order for Burial - Offsite Application		$235.50	$214.09	$21.41	$235.50	102301
	Second Interment in existing Grave		$1,173.50	$1,066.82	$106.68	$1,173.50	102301
	For each interment without due notice (less than 24hrs)		$296.00	$269.09	$26.91	$296.00	102301
	Permission for exhumation		$235.50	$214.09	$21.41	$235.50	102301
	Re-opening grave for exhumation		$587.00	$533.64	$53.36	$587.00	102301
	Re-interment in new grave after exhumation		$1,173.50	$1,066.82	$106.68	$1,173.50	102301
	Additional fee for closing Grave outside normal hours (when dug in normal hours)	Per Hour	As per Private Works 'Outside Normal Hours' Fees				102301
Disposal of Ashes	Permission for interment of ashes in family grave		$77.50	$70.45	$7.05	$77.50	102303
	Placement of Ashes in Niche Wall (Only to be carried out by Shire Staff) (Does Not include Plaque)		$156.50	$142.27	$14.23	$156.50	102303
	Placement of Ashes in Niche Wall (Only to be carried out by Shire Staff) (Does Not include Plaque)(Out of Hours)		$480.00	$436.36	$43.64	$480.00	102303
	Niche Wall Plaque		Actual Cost				102303
	Grave Site for Disposal of Ashes (does not include labour to make site suitable)		$235.50	$214.09	$21.41	$235.50	102302
Grant of Right of Burial (Reservation) also Applies to Niche Wall	Grant of Right of Burial		$46.00	$46.00		$46.00	102301
	Copy of Grant of Right of Burial		$39.00	$35.45	$3.55	$39.00	102305
Miscellaneous	For permission to erect a headstone or monument		$79.00	$71.82	$7.18	$79.00	102305
	Undertaker's Annual License Fee		$156.50	$142.27	$14.23	$156.50	102305
	Single Funeral Permit Fee		$46.00	$41.82	$4.18	$46.00	102304

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
RECREATION & CULTURE							
Amphitheatre	Venue Hire - Includes Stage & Kiosk Only	Per Day	$233.50	$212.27	$21.23	$233.50	111304
	Venue Hire - Including Sound and Lighting	Per Day	$429.50	$390.45	$39.05	$429.50	111304
	Kiosk	Per Day	$57.00	$51.82	$5.18	$57.00	111304
	Casual Hire (Max 3 hrs Venue Only)	Per Hour	$15.00	$13.64	$1.36	$15.00	111304
	Casual Hire (Max 3 hrs Venue & AV equipment)	Per Hour	$29.50	$26.82	$2.68	$29.50	111304
	Bond for Function With Alcohol	Per Event	$278.00	$278.00		$278.00	TRUST
	Bond for Function Without Alcohol	Per Event	$168.00	$168.00		$168.00	TRUST
Shire Hall	Hall Complete (Bar & Kitchen & Projector Equipment) - no set up	Per Day	$293.00	$266.36	$26.64	$293.00	113301
	Hire of Hall Only	Per Day	$176.00	$160.00	$16.00	$176.00	113301
	Hire for Funeral (Includes chair set up)	Per Day	$293.00	$266.36	$26.64	$293.00	113301
	Supper or Meeting Room	Per Day	$78.00	$70.91	$7.09	$78.00	113301
	Supper Room or Meeting Room & Kitchen	Per Day	$117.00	$106.36	$10.64	$117.00	113301
	Casual Hire (Max 3 Hrs Venue Only)	Per Hour	$15.00	$13.64	$1.36	$15.00	113301
	Food Warmer for Kitchen	Per Day	$137.00	$124.55	$12.45	$137.00	113301
	Hire of Chairs from Shire Hall	Per Chair	$2.50	$2.27	$0.23	$2.50	113301
	Hire of Trestle Tables from Shire Hall	Per Trestle	$8.00	$7.27	$0.73	$8.00	113301
	Bond for Function With Alcohol	Per Event	$278.00	$278.00		$278.00	TRUST
	Bond for Function Without Alcohol	Per Event	$168.00	$168.00		$168.00	TRUST
Bruce Rock Recreation Centre	Squash Courts	Per Hour	$11.75	$10.68	$1.07	$11.75	113314
	Trestles each	Per Trestle	$8.00	$7.27	$0.73	$8.00	113314
	Green Chairs each	Per Chair	$2.50	$2.27	$0.23	$2.50	113314
	Hire of Oval	Daily	$199.00	$180.91	$18.09	$199.00	113314
	Bond for Use of Oval (Refunded after use if undamaged)	Per Event	$1,700.00	$1,700.00		$1,700.00	TRUST
	Hire of Indoor Basketball Arena	Daily	$275.00	$250.00	$25.00	$275.00	113314
	Hire of Indoor Basketball Court - Non-commercial	Per Hour	$18.50	$16.82	$1.68	$18.50	113314
	Hire of Indoor Basketball Court - Commercial	Per Hour	$33.00	$30.00	$3.00	$33.00	113314
	Hire of Tennis Courts	Per Hour	$18.50	$16.82	$1.68	$18.50	113314
	Hire of Grass Playing Field (Marking Required) - Daytime other than Bruce Rock Sporting Teams	Daily per playing field	$275.00	$250.00	$25.00	$275.00	113314
	Hire of Grass Playing Field (Marking Required) - With Lights other than Bruce Rock Sporting Teams	Daily per playing field	$343.00	$311.82	$31.18	$343.00	113314
	Penalty for Preparation of Field for sporting event without notice of cancellation	Penalty	$135.00	$122.73	$12.27	$135.00	113314
Turf Groomer	Hire of Turf Groomer (50% fee payable to Bruce Rock Hockey Club)	Per Hire	$1,052.00	$956.36	$95.64	$1,052.00	113318

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Annual Usage Fees for Facilities at the Bruce Rock Recreation Centre	Bowling Club	Annual	$2,371.00	$2,155.45	$215.55	$2,371.00	113307
	Cricket Club	Annual	$2,576.00	$2,341.82	$234.18	$2,576.00	113305
	Football Club	Annual	$3,360.00	$3,054.55	$305.45	$3,360.00	113303
	Hockey Club	Annual	$2,576.00	$2,341.82	$234.18	$2,576.00	113304
	Netball Club	Annual	$2,576.00	$2,341.82	$234.18	$2,576.00	113307
	Squash Club	Annual	$1,578.00	$1,434.55	$143.45	$1,578.00	113306
	Fast Tennis Comp (1 competition)	Annual	$570.00	$518.18	$51.82	$570.00	113317
Leases for Other Recreation Facilities	Equestrian Lease (Mitchell Street)	Annual	$1,823.50	$1,657.73	$165.77	$1,823.50	113310
	Pony Club	Annual	$410.00	$372.73	$37.27	$410.00	113310
Bruce Rock District Club	Bruce Rock District Club Rent	Monthly	$824.00	$749.09	$74.91	$824.00	131315
Bruce Rock Aquatic Centre Daily Admissions	Adult	Per Day	$6.00	$5.45	$0.55	$6.00	114302
	Child (4 Years & younger free if wears RLSA Wrist Band)	Per Day	$3.50	$3.18	$0.32	$3.50	114302
	Pensioner	Per Day	$3.50	$3.18	$0.32	$3.50	114302
	Student	Per Day	$3.50	$3.18	$0.32	$3.50	114302
	Parent entry pack for swimming lessons or similar activity	Per Pack	$20.00	$18.18	$1.82	$20.00	114302
	Spectator	Per Day	No Charge				
Bruce Rock Aquatic Centre Season Tickets	Single Adult	Annual	$194.00	$176.36	$17.64	$194.00	114301
	Child	Annual	$94.00	$85.45	$8.55	$94.00	114301
	Family	Annual	$321.50	$292.27	$29.23	$321.50	114301
	Single Pensioner	Annual	$94.00	$85.45	$8.55	$94.00	114301
	Pensioner Family	Annual	$210.50	$191.36	$19.14	$210.50	114301
	Single Adult Monthly Pass	Per Month	$61.00	$55.45	$5.55	$61.00	114301
	Single Pensioner Monthly Pass	Per Month	$33.00	$30.00	$3.00	$33.00	114301
	Local Business Non Resident Workers Subsidy	Annual	50% Reduction in Single Adult Season Pass				114301
Private Hire of Pool	6pm until 10pm for evening provided Pool Supervisor available (No Entry Fee Charges)	Per Evening	$355.00	$322.73	$32.27	$355.00	114303
Gymnasium	Initial Gym Membership Fee (Including Card which is non refundable)	First Year	$174.50	$158.64	$15.86	$174.50	114304
	Renewal of Annual Gym Membership (1 July to 30 June)	Annual	$139.50	$126.82	$12.68	$139.50	114304
	Replacement Gym Card	Per Card	$35.00	$31.82	$3.18	$35.00	114304
	Initial Monthly Gym Membership Fee (Including Card which is non refundable)	First Month	$52.50	$47.73	$4.77	$52.50	114304
	Monthly Gym Membership (after Initial Month)	Per Month	$18.00	$16.36	$1.64	$18.00	114304
	Pensioner Concession (must show Concession Card)	50% of Applicable Fee					
Hydrotherapy Pool	Residents of the Shire of Bruce Rock	Per Visit	$6.50	$5.91	$0.59	$6.50	114310
	Non-Residents	Per Visit	$13.00	$11.82	$1.18	$13.00	114310
	Pensioner Concession (must show Concession Card)	50% of Applicable Fee					

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Library	Replacement of Library Card	Per Card	$8.50	$7.73	$0.77	$8.50	115301
	Replacement of Lost Library Book - Minimum	Per Book	$26.00	$23.64	$2.36	$26.00	115302
	Replacement of Lost Library Book - Over $25	Per Book	Actual Replacement Cost				115302
	Late Return of Borrowed Books	Per book, per day	$0.50	$0.50		$0.50	115302
TRANSPORT							
Inspection of Vehicle Onsite	Vehicle Inspector to inspect vehicle on site	Per Visit	$158.00	$143.64	$14.36	$158.00	122304
ECONOMIC SERVICES							
Caravan Park	Powered Sites	Per Night	$38.00	$34.55	$3.45	$38.00	131301
	Powered sites	Per Week (seven nights)	$230.00	$209.09	$20.91	$230.00	131301
	Backpackers Units	Per Person Per Night	$29.00	$26.36	$2.64	$29.00	131301
	Backpackers Unit- Extra person (Child 5 - 12 Years) per night (Max extras - 2) Under 5 Free	Per Child Per Night	$9.00	$8.18	$0.82	$9.00	131301
	Air Conditioned Backpackers Units - Single Occupancy per night	Single Person Per Night	$52.00	$47.27	$4.73	$52.00	131301
	Air Conditioned Backpackers Units - Extra Person per night	Per Person Per Night	$21.00	$19.09	$1.91	$21.00	131301
	Camp Site/Tents	Per Person Per Night	$14.00	$12.73	$1.27	$14.00	131301
	Self-Contained Unit - Single Occupancy per night	Single Person Per Night	$146.00	$132.73	$13.27	$146.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
	Self-Contained Unit - Double Occupancy per night	Double (2 people) Per Night	$172.00	$156.36	$15.64	$172.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
	Self-Contained Unit- Extra person per night (Max extras - 2)	Per Person Per Night	$26.00	$23.64	$2.36	$26.00	131303
	Self-Contained Unit- Extra person (Child 5 - 12 Years) per night (Max extras - 2) Under 5 Free	Per Child Per Night	$13.00	$11.82	$1.18	$13.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
	Cancellation fee (Huts) - if cancelled less than 24 hours prior to booking	1 Nights Accommodation Fee					131301
	Cancellation fee (Chalets) - if cancelled less than 24 hours prior to booking	1 Nights Accommodation Fee					131303
	Excess Cleaning Charge - To clean Chalet/Hut if left in untidy/unclean manner	Per Half Hour	$53.50	$48.64	$4.86	$53.50	131303
	Loss of Chalet or Backpacker Hut keys	As Occurred	Actual Replacement Cost				131304

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Community Bus	Includes Mileage & Fuel for Residents and Community Groups in Shire of Bruce Roc	Per Km	$1.50	$1.36	$0.14	$1.50	132301
	Includes Mileage & Fuel for Residents and Community Groups outside of Shire of	Per Km	$2.00	$1.82	$0.18	$2.00	132301
	Cleaning Fee	Per Hour	$98.00	$89.09	$8.91	$98.00	132301
	Penalty for Non-Cancellation Advice or for not returning bus or keys by end of booking	Per Booking	$129.00	$117.27	$11.73	$129.00	132301
	Loss of Bus Keys	As Occurred	Actual Replacement Cost				132302
	Use by Seniors	6 Uses per Year with No Charge as per Council Resolutions					
Building Control	Development Enquiry Fee	Per Hour	$87.00	$79.09	$7.91	$87.00	133304
Water from Standpipes	Minimum Charge 1000L	Per KL	Actual Cost				134301
Factory Units & Commercial Buildings	Unit 1, Johnson Street, Bruce Rock (Elders)	Monthly	$2,346.43	$2,133.12	$213.31	$2,346.43	135301
	Unit 2, Johnson Street, Bruce Rock (Including Front Office) (MGCM)	Monthly	$955.95	$869.05	$86.90	$955.95	135301
	Factory Units - Corner Butcher & Swan 1	Monthly	$870.83	$791.66	$79.17	$870.83	135301
	Factory Units - Corner Butcher & Swan 2	Monthly	$651.79	$592.54	$59.25	$651.79	135301
	Factory Units - Corner Butcher & Swan 3	Monthly	$651.79	$592.54	$59.25	$651.79	135301
	Lot 261 Johnson Street, Bruce Rock (Old Ambulance Building)	Monthly	$434.52	$395.02	$39.50	$434.52	135303
	Lot 261 Johnson Street, Bruce Rock (Old Gardeners Shed)	Monthly	$86.90	$79.00	$7.90	$86.90	135303
	Half of Shire Hanger at Airstrip	Annual (Inv Quarterly)	$430.00	$390.91	$39.09	$430.00	135301
	Land for Privately Owned Hanger at Airstrip (BRE)	Annual (Inv Quarterly)	As per Lease				
	48 Johnson Street, Bruce Rock (Café)	Monthly	$738.69	$671.54	$67.15	$738.69	135302
	32 Johnson Street, Bruce Rock (Craft Shop)	Monthly	$96.00	$87.27	$8.73	$96.00	135302
	46 Johnson Street, Bruce Rock (Old Bank Building)	Monthly	$608.33	$553.03	$55.30	$608.33	135302
	Broadcast Australia	Monthly	As per Lease				116303
	WIN TV	Monthly	As per Lease				116303
	52 Johnson Street, Bruce Rock (Supermarket)	Monthly	As per Lease				135302
Saleyards	Sheep Sale, Yards on Lethlean St	Per Head Sold at Sale	$0.50	$0.45	$0.05	$0.50	137301
Back to the Bush Reunion	Camping (on the oval)	Per Person Per Night	$12.00	$10.91	$1.09	$12.00	138309

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
OTHER PROPERTY & SERVICES							
Plant with Operator Note: Time is measured from Depot Departure until Depot Return	8 Ton Trucks	Hourly	$185.00	$168.18	$16.82	$185.00	141301
	15 Ton Truck & Side Tipper	Hourly	$220.00	$200.00	$20.00	$220.00	141301
	15 Ton Trucks	Hourly	$195.00	$177.27	$17.73	$195.00	141301
	Back Hoe	Hourly	$210.00	$190.91	$19.09	$210.00	141301
	Bobcat	Hourly	$180.00	$163.64	$16.36	$180.00	141301
	Skid Steer Loader with Bucket	Hourly	$188.00	$170.91	$17.09	$188.00	141301
	Skid Steer Loader with Attachments	Hourly	$229.00	$208.18	$20.82	$229.00	141301
	Cherry Picker	Hourly	$253.00	$230.00	$23.00	$253.00	141301
	Front End Loader	Hourly	$243.00	$220.91	$22.09	$243.00	141301
	Front End Loader - Small	Hourly	$195.00	$177.27	$17.73	$195.00	141301
	Grader 14ft Blade	Hourly	$243.00	$220.91	$22.09	$243.00	141301
	Grader 12ft Blade	Hourly	$155.00	$140.91	$14.09	$155.00	141301
	Prime Mover & Low Loader	Hourly	$255.00	$231.82	$23.18	$255.00	141301
	Prime Mover & Side Tipper	Hourly	$255.00	$231.82	$23.18	$255.00	141301
	Ride on mower and operator	Hourly	$114.50	$104.09	$10.41	$114.50	141301
	Roller - Rubber or Steel	Hourly	$210.00	$190.91	$19.09	$210.00	141301
	Double Drum Roller	Hourly	$100.00	$90.91	$9.09	$100.00	141301
	Tractor with Mower/ Broom	Hourly	$151.00	$137.27	$13.73	$151.00	141301
	School Oval Marking	Hourly	$169.50	$154.09	$15.41	$169.50	141301
	Temp Fence Panels (Each)	Daily	$10.00	$9.09	$0.91	$10.00	141301
	Trencher	Hourly	$172.00	$156.36	$15.64	$172.00	141301
Dry Hire - Local Governments Only	Grader 12H (fuel to be refilled by hirer prior to return)	Daily (Max 8 hrs per day)	$550.00	$500.00	$50.00	$550.00	141301
	Grader 12M (fuel to be refilled by hirer prior to return)	Daily (Max 8 hrs per day)	$650.00	$590.91	$59.09	$650.00	141301
	Low Loader Trailer Only	Daily (Max 8 hrs per day)	$339.00	$308.18	$30.82	$339.00	141302
	Side Tipper Trailer Only	Daily (Max 8 hrs per day)	$339.00	$308.18	$30.82	$339.00	141301
	Vibratory Roller (fuel to be refilled by hirer prior to return)	Daily (Max 8 hrs per day)	$350.00	$318.18	$31.82	$350.00	141301
	Rubber Roller (fuel to be refilled by hirer prior to return)	Daily (Max 8 hrs per day)	$350.00	$318.18	$31.82	$350.00	141301

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Commodities - All Plus Cartage	Gravel (10T & under)	Per Tonne	$46.00	$41.82	$4.18	$46.00	141301
	Gravel (10T to 50T)	Per Tonne	$35.00	$31.82	$3.18	$35.00	141301
	Gravel (50T & over)	Per Tonne	$30.00	$27.27	$2.73	$30.00	141301
	Yellow Sand (10T & under)	Per Tonne	$46.00	$41.82	$4.18	$46.00	141301
	Yellow Sand (10T to 50T)	Per Tonne	$35.00	$31.82	$3.18	$35.00	141301
	Yellow Sand (over 50T)	Per Tonne	$30.00	$27.27	$2.73	$30.00	141301
	White Sand (10T & under)	Per Tonne	$46.00	$41.82	$4.18	$46.00	141301
	White Sand (10T to 50T)	Per Tonne	$35.00	$31.82	$3.18	$35.00	141301
	White Sand (over 50T)	Per Tonne	$30.00	$27.27	$2.73	$30.00	141301
	Self Extracted Sand from Yarding Sand Pit with prior approval of CEO or EMTS	Per Tonne	$8.00	$7.27	$0.73	$8.00	141301
	Metal Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	$40.00	$36.36	$3.64	$40.00	141301
	Blue Metal - All Available Sizes, Except Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	$77.00	$70.00	$7.00	$77.00	141301
	Used Grader blades	Each	$8.00	$7.27	$0.73	$8.00	141301
	Mulch (when available) **PICK UP ONLY**	6 x 4 Trailer	Free - 1 load per household per year				
Cartage	Within Town site	Per Tonne	No Charge				
	Outside of Town site	Per Km (1 way)	$5.00	$4.55	$0.45	$5.00	141301
CONCRETE							
Concrete (Minimum Charge 2 Cubic Metres)	Ready mixed 25mpa (Includes delivery within Townsite)	Per m^3	$420.00	$381.82	$38.18	$420.00	141301
	32mpa Extra Charge (Includes delivery within Townsite)	Per m^3	$435.00	$395.45	$39.55	$435.00	141301
	40mpa Extra Charge (Includes delivery within Townsite)	Per m^3	$455.00	$413.64	$41.36	$455.00	141301
	Other Materials Required (Reinforcing Mesh/Bar, Chairs, Black Plastic etc.)	Each	Actual Cost				141301
CONCRETE (Supply & Delivery Charges)							
Normal Operating Hours	Monday to Friday - 7.00am to 3.30pm	Per m^3	No Charge				
Outside Hours Charge Note: Rates are applied as "On site times"	Monday to Friday - 3.30pm to 6.00pm (Minimum Charge of $25.00 inc GST)	Per m^3	$8.50	$7.73	$0.77	$8.50	141301
	Saturday - 7.00am to 3.30pm (Minimum charge of $90.00 inc GST)	Per m^3	$39.00	$35.45	$3.55	$39.00	141301
	Sunday - 7.00am to 3.30pm (Minimum charge of $180.00 inc GST)	Per m^3	$76.00	$69.09	$6.91	$76.00	141301
Excess Discharge Time (Waiting Time)	Applies after first 45 minutes on site						
	- Normal Operating Hours	Per 15 minutes	$31.00	$28.18	$2.82	$31.00	141301
	- Outside Normal Operating Hours	Per 15 minutes	$61.05	$55.50	$5.55	$61.05	141301

SHIRE OF BRUCE ROCK

SCHEDULE OF FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Truck Standby Fee Applies outside Normal Operating Hours when an order does not proceed at the original booked time or when delays occur in excess of one hour	On a pro-rata basis after the first hour	Per Hour Per Truck	$185.00	$168.18	$16.82	$185.00	141301
Delivery	Within Town site	Per Tonne	No Charge				
	Outside of Town site	Per Km (1 way)	$6.00	$5.45	$0.55	$6.00	141301
LABOUR							
Labour Monday to Friday - 7.00am to 3.30pm	Supervisor	Per Hour	$135.00	$122.73	$12.27	$135.00	141301
	Leading Hand	Per Hour	$129.00	$117.27	$11.73	$129.00	141301
	Plant Operators/ Labourers	Per Hour	$95.00	$86.36	$8.64	$95.00	141301
Labour Outside of Normal Hours Weekdays	Supervisor	Per Hour	$204.00	$185.45	$18.55	$204.00	141301
	Leading Hand	Per Hour	$194.00	$176.36	$17.64	$194.00	141301
	Plant Operators/ Labourers	Per Hour	$143.00	$130.00	$13.00	$143.00	141301
Labour Outside of Normal Hours Saturday & Sundays	Supervisor	Per Hour	$272.00	$247.27	$24.73	$272.00	141301
	Leading Hand	Per Hour	$259.00	$235.45	$23.55	$259.00	141301
	Plant Operators/ Labourers	Per Hour	$191.00	$173.64	$17.36	$191.00	141301

In accordance with Section 6.12(b) of the *Local Government Act 1995*, Council delegates authority to the Chief Executive Officer to waive, reduce or refund fees and charges at their discretion, up to a value of $500, where applications are received from not-for-profit organisations, charitable bodies, community or sporting organisations, volunteer groups, or for activities considered to provide a demonstrable community benefit.

SHIRE OF BRUCE ROCK

SCHEDULE OF STATUTORY FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
GENERAL PURPOSE FUNDING							
Freedom of Information	*Charges as prescribed under the Freedom of Information Regulations 1993*						
	Application Fee	Per Application	$30.00	$30.00		$30.00	042317
	Access time supervised by staff	Per Hour or Part there of	$30.00	$30.00		$30.00	042317
	Photocopy staff time	Per Hour or Part there of	$30.00	$30.00		$30.00	042317
	Photocopy	Page	$0.20	$0.20		$0.20	042317
	Transcribing from tape, film or computer	Per Hour or Part there of	$30.00	$30.00		$30.00	042317
	Duplicating a tape, film or computer information	Per Application	Actual Cost				042317
	Delivery, packing and postage	Per Application	Actual Cost				042317
	Advance Deposits	Per Application	25%				042317
If the estimated fees are greater than $25, then applicant is given 30 days in which to respond if they wish to continue with application							
ANIMAL CONTROL							
Dog Registration	Annual - Unsterilised or Dangerous	Dog Act 1976	$50.00	$50.00		$50.00	052303
	Annual (Pensioner) - Unsterilised	Dog Act 1976	$25.00	$25.00		$25.00	052303
	Annual - Sterilised	Dog Act 1976	$20.00	$20.00		$20.00	052303
	Annual (Pensioner) - Sterilised	Dog Act 1976	$10.00	$10.00		$10.00	052303
	First time registration effective after 31 May and before 1 November in that year (Valid until following 31 October)	Dog Act 1976	50% of Fee Payable				052303
	3 Years - Unsterilised	Dog Act 1976	$120.00	$120.00		$120.00	052303
	3 Years (Pensioner) - Unsterilised	Dog Act 1976	$60.00	$60.00		$60.00	052303
	3 Years - Sterilised	Dog Act 1976	$42.50	$42.50		$42.50	052303
	3 Years (Pensioner) - Sterilised	Dog Act 1976	$21.25	$21.25		$21.25	052303
	Lifetime - Unsterilised	Dog Act 1976	$250.00	$250.00		$250.00	052303
	Lifetime (Pensioner) - Unsterilised	Dog Act 1976	$125.00	$125.00		$125.00	052303
	Lifetime - Sterilised	Dog Act 1976	$100.00	$100.00		$100.00	052303
	Lifetime (Pensioner) - Sterilised	Dog Act 1976	$50.00	$50.00		$50.00	052303
	First time registration effective after 31 May and before 1 November in that year (Valid until following 31 October)	Dog Act 1976	50% of Fee Payable				052303
	Registrations of Farm Working Dog	Dog Act 1976	25% of Fee Payable				052303

SHIRE OF BRUCE ROCK

SCHEDULE OF STATUTORY FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Cat Registrations Fees	1 year	Cat Act 2012	$20.00	$20.00		$20.00	052305
	3 years	Cat Act 2012	$42.50	$42.50		$42.50	052305
	Life	Cat Act 2012	$100.00	$100.00		$100.00	052305
	Registrations after 31 May (Valid until the next 31 October)	Cat Act 2012	50% of fee payable				052305
	Pensioners - 50% of Fee Payable	Cat Act 2012	50% of fee payable				052305
	Fee for application for grant or renewal of approval to breed cats per breeding cat male or female	Cat Act 2012	$100.00	$100.00		$100.00	052305
HEALTH							
Swimming Pool or Spa Pool Safety Barrier Inspection	Annual Inspection of private Swimming and/or spa pool	Building Regulations 2012	$78.00	$78.00		$78.00	071307
Swimming or Spa Pool Safety Barrier Inspection (For new or Unknown pools)	Initial inspection within 30 calendar days of a new swimming pool or spa-pool, or for either type of pool that has never had a safety barrier inspection.	Building Regulations 2012	$312.00	$312.00		$312.00	71307
Septic System	Application to Local government to construct or install an apparatus for the treatment of sewerage (septic system) per apparatus	Health (Miscellaneous Provisions) Act 1911	$122.00	$122.00		$122.00	071303
	Fee for the grant of a permit to use an apparatus per apparatus inclusive of inspection of authorised installation	Health (Miscellaneous Provisions) Act 1911	$61.00	$61.00		$61.00	071303
	Local government report fee for applications submitted to the Health Department of WA	Health (Miscellaneous Provisions) Act 1911	$94.00	$141.82	$14.18	$156.00	071303
	Health Department of WA application fee with a local government report	Health (Miscellaneous Provisions) Act 1911	$244.00	$93.00		$93.00	071303
	Health Department of WA application fee without a local government report	Health (Miscellaneous Provisions) Act 1911	$183.00	$110.00		$110.00	071303

SHIRE OF BRUCE ROCK

SCHEDULE OF STATUTORY FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Food Premises	Receival of written notification in respect of food premises to conduct a food business to a local govt	Per Premises	$80.00	$80.00		$80.00	071306
	Registration of a new food premises business	Per Premises	$240.00	$240.00		$240.00	071306
	Change of proprietor for an existing food premises business	Per Premises	$80.00	$80.00		$80.00	071306
	Inspection pursuant to Food Act 2008 - food premises inspection	Per Premises	$107.00	$97.27	$9.73	$107.00	071306
	Issuing and serving of either an Improvement Notice or Prohibition Notice	Per Premises	$107.00	$97.27	$9.73	$107.00	071306
	Replying in writing or orally to a request for information related to the Food Act 2008 and subsidiary legislation and Standards and Codes by the Proprietor or designated staff member/s of a Registered Food Premises	Per Hour	$98.00	$66.82	$6.68	$73.50	071306
	Notification by a Registered Food Business to operate at a location other than the principal address of the Registered Food Business (Mobile food vendor, event caterer and the like)	Per Food Business	$20.00	$10.00	$1.00	$11.00	071306
Health Fees (continued)							
Lodging House	Registration of lodging house inclusive of inspection	Per Premises	$107.00	$97.27	$9.73	$107.00	071306
Local Law Activities on Thoroughfares and Trading in Thoroughfares and Public Places	Application for Permit for a single event	Per Permit	$35.00	$31.82	$3.18	$35.00	071306
	Application for Permit for up to 93 days	Per Permit	$70.00	$63.64	$6.36	$70.00	071306
	Application for Permit for up to 365 days	Per Permit	$180.00	$163.64	$16.36	$180.00	071306
TRANSPORT							
Vehicle Inspection Fees	*(Charges in accordance with Department of Transport and Major Infrastructure's Licensing Fees & Charges for Wheatbelt)*						
Light vehicles (MRC 4,500kg or less)	Trailer (with brakes), Motor Carrier	Initial Inspection	$227.55	$227.55		$227.55	930702
		Re-inspection	$155.20	$155.20		$155.20	930702
	Trailer (without brakes) and Motor Carrier	Initial Inspection	$184.70	$184.70		$184.70	930702
		Re-inspection	$147.20	$147.20		$147.20	930702
	Light Vehicle (including Motor/ Mobile Home equal or less than 4,500kg)	Initial Inspection	$227.55	$227.55		$227.55	930702
		Re-inspection	$155.20	$155.20		$155.20	930702
	Motorcycle	Initial Inspection	$184.70	$184.70		$184.70	930702
		Re-inspection	$147.20	$147.20		$147.20	930702
Heavy vehicles (MRC over 4,500kg)	Heavy vehicle (including Motor/Mobile Home over 4,500kg)	Initial Inspection	$289.80	$289.80		$289.80	930702
		Re-inspection	$174.65	$174.65		$174.65	930702
General vehicle inspection fees	Minor inspection (verification of vehicle details only)	Inspection fee	$165.95	$165.95		$165.95	930702
Tow Trucks/School Buses	Initial (First time ever inspected as this type of Vehicle)	Initial Inspection	$385.75	$385.75		$385.75	930702
		Re-inspection	$174.65	$174.65		$174.65	930702
Tow Trucks/School Buses	Other (All subsequent inspections of this type of Vehicle after Initial)	Initial Inspection	$330.90	$330.90		$330.90	930702
		Re-inspection	$174.65	$174.65		$174.65	930702

SHIRE OF BRUCE ROCK

SCHEDULE OF STATUTORY FEES & CHARGES FOR 2026-27

DESCRIPTION		DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
ECONOMIC SERVICES								
Planning Fees	1	Determination of a Development Application (other than Extractive Industry) where the estimated cost of development is -						
		(a) not more than $50,000		$147.00	$147.00		$147.00	071304
		(b) more than $50,000 but not more than $500,000 0.32% of the estimated cost of development	0.32% of cost					071304
		(c) more than $500,000 but not more than $2.5M $1,700 + 0.257% for every $1 in excess of $500,000						071304
		(d) more than $2.5M but not more than $5M $7,161 + 0.206% for every $1 in excess of $2.5M						071304
		(e) more than $5M but not more than $21.5M - $12,633 + 0.123% for every $1 in excess of $5M						071304
		(f) more than $21.5M		$34,916.00	$34,916.00		$34,916.00	071304
	2	Determining a Development Application (other than for an Extractive Industry) where the development has commenced or been carried out. The fee in item 1 plus, by way of penalty, twice that fee.						071304
	3	Determining a development application for an Extractive Industry where the development has not commenced or has not been carried out		$739.00	$739.00		$739.00	071304
	4	Determining a development application for an Extractive Industry where the development has commenced or been carried out - the fee in item 3 plus, by way of penalty, twice that fee						071304
	5A	Determining an application to amend or cancel Development Approval		$295.00	$295.00		$295.00	071304
	5B	Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)		$295.00	$295.00		$295.00	071304
	5	Providing a Subdivision Clearance for -						
		(a) not more than 5 lots $73 per lot	per lot	$73.00	$73.00		$73.00	071304
		(b) more than 5 lots but not more than 195 lots, then $73 per lot for the first 5 lots and then $35 per lot						071304
		(c) more than 195 lots		$7,393.00	$7,393.00		$7,393.00	071304
	6	Determining an initial application for approval of a home occupation where the home occupation has not commenced		$222.00	$222.00		$222.00	071304
	7	Determining an initial application for approval of a home occupation where the home occupation has commenced. The fee in item 6 plus, by way of penalty, twice that fee						071304
	8	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires		$73.00	$73.00		$73.00	071304

SHIRE OF BRUCE ROCK

SCHEDULE OF STATUTORY FEES & CHARGES FOR 2026-27

DESCRIPTION		DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Planning Fees (continued)	9	Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired. The fee in item 8 plus, by way of penalty, twice that fee						071304
	10	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out		$295.00	$295.00		$295.00	071304
	11	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out. The fee in item 10 plus, by way of penalty, twice that fee.						071304
	12	Providing a zoning certificate		$73.00	$73.00		$73.00	071304
	13	Replying to a property settlement questionnaire		$96.50	$87.73	$8.77	$96.50	071304
	14	Providing written planning advice		$98.00	$89.09	$8.91	$98.00	071304
	15	Providing written planning approval to determine Outbuilding, Shipping Container & Lean-Tos Policy 5.2 criteria are in accord; or written advice if not. If not meeting the criteria this fee is void and the scheduled planning application fee for Development as applicable will prevail.	Per	$98.00	$89.09	$8.91	$98.00	071304
	16	Providing retrospective written planning approval to determine Outbuilding, Shipping Container & Lean-Tos Policy 5.2 criteria that are in accord; or written advice if not. If not meeting the criteria this fee is void and the scheduled planning application fee for Development as applicable will prevail.		$98.00	$89.09	$8.91	$98.00	071304
Fees for scheme amendments, structure plans and local development plans		The person in charge of planning at the local government of Bruce Rock,		$88.00	$88.00		$88.00	071304
		Manager/Senior Planner		$66.00	$66.00		$66.00	071304
		Planning Officer		$36.85	$36.85		$36.85	071304
		Other staff with qualifications relevant to the request, eg CEO, DCEO, EHO		$36.85	$36.85		$36.85	071304
		Administration Officer		$30.20	$30.20		$30.20	071304
		All Applicants - Estimate payable in advance 33.3% of Time Cost to recover operating overhead costs						071304
Direct Costs (advertising, consultation procedures, statutory notices, technical resources and equipment and computer modelling, - environmental assessment, specialist advice and heritage assessment)		All Applicants - Estimate payable in advance			Actual Cost			071304

SHIRE OF BRUCE ROCK

SCHEDULE OF STATUTORY FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Building Regulation Fees	Certified application for a building permit for building work for a Class 1 or Class 10 Building or incidental structure the fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than $121.00	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Certified application for a building permit for building work for a Class 2 to Class 9 building or incidental structure the fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than $121.00	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Uncertified application for a building permit the fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than $121.00	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application to extend the time during which a building permit has effect	Minimum $121.00	$121.00	$121.00		$121.00	133301
Demolition Permit	Application for a demolition permit for demolition work in respect of a Class 1 or Class 10 building or incidental structure	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application for a demolition permit for demolition work in respect of a Class 2 to Class 9 building the fee is $121.00 for each storey of the building	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application to extend the time during which a Demolition Permit has effect	Minimum $121.00	$121.00	$121.00		$121.00	133301
Other Building Fees	Application for an occupancy permit for a completed building (s. 46)	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application for an occupancy permit for an incomplete building (s. 47)	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application for a replacement occupancy permit for permanent change of the building's use or classification (s. 49)	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application for an occupancy permit for a building in respect of which unauthorised work has been done - 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority (s. 51(2))	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done - 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority (s. 51(1))	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application to replace an occupancy permit for an existing building (s. 52(1))	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s. 52(2))	Minimum $121.00	$121.00	$121.00		$121.00	133301

SHIRE OF BRUCE ROCK

SCHEDULE OF STATUTORY FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
Other Building Fees (continued)	Application to extend the time during which an Occupancy Permit or Building Approval Certificate has effect (s. 65(3)(a))	Minimum $121.00	$121.00	$121.00		$121.00	133301
	Regulation 61: An Application for Local Government Approval of Battery Powered Smoke Alarms		$197.00	$197.00		$197.00	133301
	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)		$2,160.15	$2,160.15		$2,160.15	133301
Building Services Levy	Building permit Certified or Uncertified Less than $45,000.00		$61.65	$61.65		$61.65	133303
	Building permit Certified or Uncertified More than $45,000.00 = 0.137% of the value of the work	0.137% of value of work					133303
	Demolition permit Less than $45,000.00		$61.65	$61.65		$61.65	133303
	Demolition permit More than $45,000.00 = 0.137% of the value of work	0.137% of value of work					133303
	Occupancy permit or building approval certificate for approved building work under s47,s49 or s52 of the Building Act		$61.65	$61.65		$61.65	133303
	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act $45,000 or under		$123.30	$123.30		$123.30	133303
	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act Over $45,000 fee calculated at 0.274% of the value of the work	0.274% of value of work					133303
	Occupancy permit under s46 of the Building Act. No levy is payable						
	Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act. No levy is payable						

SHIRE OF BRUCE ROCK

SCHEDULE OF STATUTORY FEES & CHARGES FOR 2026-27

DESCRIPTION	DETAILS	CHARGING	2026/27	FEE	GST	TOTAL	GL
BCITF Levy	The total value of construction is estimated to be more than $100,000 The rate of the levy is 0.2% of the total value of construction (inclusive of GST) or $200 in every $100,000 worth of project value						133302
	Failure to pay the levy (for construction works to which the levy applies) or providing false or misleading information is an offence, as follows a) $20,000 for a single person b) $50,000 for a body corporate Where construction work is started before the project owner has paid the levy due, the project owner may be liable to pay 100% of the unpaid levy in addition to the original levy amount and any applicable prosecution penalties.						133302
	Where the final construction value of a project is $25,000 or more greater than the original estimated construction value declared for levy purposes, the project owner is required to notify the Construction Training Fund (CTF) and pay any additional levy that becomes payable. Where the final construction value of a project is $25,000 or more less than the original estimated construction value declared for levy purposes, the project owner may apply to the CTF for a reassessment and, if approved, may be entitled to a partial refund of levy previously paid. All adjustments are directly dealt with the CTF.						133302