



# 2020-21 Annual Budget

Adopted by Council 20 August 2020

## 2020-21 BUDGET OVERVIEW

Dear Ratepayer

It is with pleasure that we present the Shire of Bruce Rock Annual Budget for the year ending 30th June 2021, a budget that will continue to deliver excellent services and resources to the local Bruce Rock community.

2020 has seen the community of Bruce Rock presented with unprecedented challenges. The past six months has seen Council and its staff handle a State of Emergency due to the COVID19 global pandemic, including its subsequent health and economic side effects, and the loss of the only grocery store in Bruce Rock. The establishment of the temporary Bruce Rock Supermarket in the Shire Hall has resulted in a significant increase of workloads and Council resources. The resilience and generosity of the Bruce Rock community has never been so apparent, and Council is thankful to everyone who has supported them in their efforts to meet these challenges.

The 2020-21 Budget can be considered a direct response to the current economic situation. Although it continues to reference our Strategic Community Plan, which focuses on Infrastructure, Economy, Community, and Governance, the main focus of the budget is to support local residents, businesses, sole traders, and community groups through these trying economic times.

Key highlights include:

- Investigations into construction of building for supermarket
- Funding allocation for Council subsidy for connection to the new STED Scheme
- Implementation works on the revitalisation of the CBD
- Exciting upgrades to the War Memorial and Sculpture Park

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

- Bruce Rock Narembeen Road - reconstruction
- Completion of Black Spot Project on Lawrie Road and Cumminin Road Intersection
- Totadgin Road – commence reconstruction and sealing
- Roads to Recovery funded projects; Belka West – reseal, Hines Hill – reconstruction & reseal, Kwolyin South, Old Beverley, Cook, Carger and Cole Boundary Roads – gravel resheet
- Replace bridges with culverts on Narembeen Boundary, Babakin South East, Bruce Rock South and Old Beverley Roads

The Local Government sector continues to face many external factors, including the COVID19 pandemic, which are affecting funding availability and service delivery; however, the Bruce Rock Shire Council is positioning itself to ensure its services and facilities continue to be well maintained. As a direct response to the COVID19 economic climate, Council has agreed to not increase fees and charges. To ensure Council are able to provide a long-term location for a supermarket, rates will be increasing 3% on average, and minimum rates increasing to \$483, which will raise an additional \$45,000 to be directly allocated to the construction of a new building for a supermarket.

Councillors and staff look forward to meeting the challenges that lay ahead and are dedicated to providing stellar leadership in this time of uncertainty and upheaval.

Cr Stephen Strange  
**Shire President**

Mr Darren Mollenoyux  
**Chief Executive Officer**

# SHIRE OF BRUCE ROCK

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2021

#### LOCAL GOVERNMENT ACT 1995

### TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

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

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

SHIRE OF BRUCE ROCK  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,550,092	1,503,228	1,503,859
Operating grants, subsidies and contributions	9(a)	1,568,179	3,164,492	1,771,767
Fees and charges	8	1,764,566	1,010,847	841,070
Service charges	1(d)	0	0	0
Interest earnings	11(a)	22,216	49,720	66,278
Other revenue	11(b)	60,500	56,100	59,000
		4,965,553	5,784,387	4,241,974
<b>Expenses</b>				
Employee costs		(2,555,210)	(2,550,189)	(2,520,167)
Materials and contracts		(2,383,874)	(1,719,134)	(1,754,916)
Utility charges		(208,330)	(229,310)	(226,620)
Depreciation on non-current assets	5	(5,577,968)	(5,579,488)	(3,961,066)
Interest expenses	11(d)	(3,958)	(2,265)	(4,027)
Insurance expenses		(184,328)	(232,936)	(182,190)
Other expenditure		(363,127)	(129,132)	(89,863)
		(11,276,795)	(10,442,454)	(8,738,849)
<b>Subtotal</b>		(6,311,242)	(4,658,067)	(4,496,875)
Non-operating grants, subsidies and contributions	9(b)	2,225,963	1,069,492	1,019,102
Profit on asset disposals	4(b)	4,000	9,887	27,000
Loss on asset disposals	4(b)	(79,000)	(106,566)	(37,500)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		2,150,963	972,813	1,008,602
<b>Net result</b>		<b>(4,160,279)</b>	<b>(3,685,254)</b>	<b>(3,488,273)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(4,160,279)</b>	<b>(3,685,254)</b>	<b>(3,488,273)</b>

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

# SHIRE OF BRUCE ROCK

## FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

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

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

##### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

##### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, 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.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**SHIRE OF BRUCE ROCK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		82,290	73,680	58,245
General purpose funding		2,746,760	4,208,639	2,804,248
Law, order, public safety		30,398	25,276	29,400
Health		53,042	54,856	55,970
Education and welfare		4,142	4,081	2,640
Housing		203,000	194,574	172,400
Community amenities		129,776	136,854	144,400
Recreation and culture		50,197	163,556	207,397
Transport		295,120	268,645	303,475
Economic services		1,117,028	258,838	216,000
Other property and services		253,800	395,388	247,800
		4,965,553	5,784,387	4,241,975
<b>Expenses excluding finance costs</b>	4(a),5,11(c),(e),(f)			
Governance		(743,800)	(797,180)	(775,060)
General purpose funding		(85,083)	(115,922)	(79,901)
Law, order, public safety		(129,281)	(128,135)	(128,224)
Health		(566,101)	(401,970)	(589,151)
Education and welfare		(117,653)	(116,452)	(132,372)
Housing		(412,829)	(401,881)	(444,499)
Community amenities		(237,903)	(215,383)	(214,028)
Recreation and culture		(1,833,372)	(1,793,676)	(1,684,940)
Transport		(5,306,554)	(5,186,547)	(3,659,697)
Economic services		(1,614,202)	(829,813)	(742,777)
Other property and services		(226,059)	(453,229)	(284,174)
		(11,272,837)	(10,440,188)	(8,734,823)
<b>Finance costs</b>	,6(a),11(d)			
Governance		0	(13)	0
Housing		(3,958)	(672)	(2,747)
Recreation and culture		0	(409)	(331)
Economic services		0	(1,172)	(949)
		(3,958)	(2,266)	(4,027)
<b>Subtotal</b>		(6,311,242)	(4,658,067)	(4,496,875)
Non-operating grants, subsidies and contributions	9(b)	2,225,963	1,069,492	1,019,102
Profit on disposal of assets	4(b)	4,000	9,887	27,000
(Loss) on disposal of assets	4(b)	(79,000)	(106,566)	(37,500)
		2,150,963	972,813	1,008,602
<b>Net result</b>		<b>(4,160,279)</b>	<b>(3,685,254)</b>	<b>(3,488,273)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(4,160,279)</b>	<b>(3,685,254)</b>	<b>(3,488,273)</b>

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

**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.

<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	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.
<b>GENERAL PURPOSE FUNDING</b>	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	Assistance to the Shire's Bush Fire Services, fire prevention, animal control, crime prevention and community safety and the supervision of various by-laws.
<b>HEALTH</b>	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.
<b>EDUCATION AND WELFARE</b>	Provision of facilities for local playgroup, senior citizen association, day-care and men's shed.
<b>HOUSING</b>	Maintenance of the shire aged, single and community and other houses.
<b>COMMUNITY AMENITIES</b>	Rubbish and recycling collection services, operation of refuse site, bulk litter drives, Drummuster and maintenance of cemetery.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT</b>	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.
<b>ECONOMIC SERVICES</b>	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 Bruce Rock Natural Resource Management and various Landcare projects.
<b>OTHER PROPERTY AND SERVICES</b>	Private works operations, public works overheads, plant repairs and operation costs.

SHIRE OF BRUCE ROCK  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,550,092	1,528,087	1,553,859
Operating grants, subsidies and contributions		1,578,179	3,141,467	1,771,767
Fees and charges		1,764,566	1,010,847	841,070
Interest earnings		22,216	49,720	66,278
Other revenue		60,500	56,100	59,000
		4,975,553	5,786,221	4,291,974
<b>Payments</b>				
Employee costs		(2,553,710)	(2,648,617)	(2,782,431)
Materials and contracts		(2,666,323)	(2,034,231)	(2,254,916)
Utility charges		(208,330)	(229,310)	(226,620)
Interest expenses		(3,958)	(1,928)	(4,027)
Insurance expenses		(184,328)	(232,936)	(182,190)
Other expenditure		(363,127)	(129,132)	(89,863)
		(5,979,776)	(5,276,154)	(5,540,047)
<b>Net cash provided by (used in) operating activities</b>		(1,004,223)	510,067	(1,248,073)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(2,287,502)	(906,269)	(1,437,299)
Payments for construction of infrastructure	4(a)	(1,459,089)	(1,458,076)	(1,337,207)
Non-operating grants, subsidies and contributions		2,225,963	1,069,492	1,019,102
Proceeds from sale of plant and equipment	4(b)	352,500	56,602	229,000
<b>Net cash provided by (used in) investing activities</b>		(1,168,128)	(1,238,251)	(1,526,404)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(25,419)	(70,720)	(83,061)
Proceeds on disposal of financial assets at amortised cost - term deposits		128,530	(71,533)	0
Proceeds from new borrowings	6(b)	0	272,000	272,000
<b>Net cash provided by (used in) financing activities</b>		103,111	129,747	188,939
<b>Net increase (decrease) in cash held</b>		(2,069,240)	(598,437)	(2,585,538)
Cash at beginning of year		2,069,240	2,667,677	3,917,868
<b>Cash and cash equivalents at the end of the year</b>	3	<b>0</b>	<b>2,069,240</b>	<b>1,332,330</b>

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



**SHIRE OF BRUCE ROCK**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>		1,796,138	1,981,242	1,978,925
		1,796,138	1,981,242	1,978,925
<b>Revenue from operating activities (excluding rates)</b>				
Governance		82,290	73,680	58,245
General purpose funding		1,212,118	2,720,411	1,315,389
Law, order, public safety		30,398	25,276	29,400
Health		53,042	54,856	55,970
Education and welfare		4,142	4,081	2,640
Housing		203,000	194,574	172,400
Community amenities		129,776	136,854	144,400
Recreation and culture		50,197	173,443	213,397
Transport		299,120	268,645	324,475
Economic services		1,117,028	258,838	216,000
Other property and services		253,800	395,388	247,800
		3,434,911	4,306,046	2,780,116
<b>Expenditure from operating activities</b>				
Governance		(749,800)	(805,139)	(786,060)
General purpose funding		(85,083)	(115,922)	(79,901)
Law, order, public safety		(129,281)	(128,135)	(128,224)
Health		(568,101)	(401,970)	(589,151)
Education and welfare		(117,653)	(116,452)	(132,372)
Housing		(416,787)	(402,553)	(447,246)
Community amenities		(237,903)	(215,383)	(214,028)
Recreation and culture		(1,833,372)	(1,794,085)	(1,685,271)
Transport		(5,371,554)	(5,216,167)	(3,719,645)
Economic services		(1,620,202)	(899,985)	(743,726)
Other property and services		(226,059)	(453,229)	(284,174)
		(11,355,795)	(10,549,020)	(8,809,798)
Non-cash amounts excluded from operating activities	2 (a)(i)	5,654,121	5,678,147	3,971,566
<b>Amount attributable to operating activities</b>		(470,625)	1,416,415	(79,191)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	2,225,963	1,069,492	1,019,102
Purchase property, plant and equipment	4(a)	(2,287,502)	(906,269)	(1,437,299)
Purchase and construction of infrastructure	4(a)	(1,459,089)	(1,458,076)	(1,337,207)
Proceeds from disposal of assets	4(b)	352,500	56,602	229,000
<b>Amount attributable to investing activities</b>		(1,168,128)	(1,238,251)	(1,526,404)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(25,419)	(70,720)	(83,061)
Proceeds from new borrowings	6(b)	0	272,000	272,000
Transfers to cash backed reserves (restricted assets)	7(a)	(74,816)	(108,233)	(72,203)
Transfers from cash backed reserves (restricted assets)	7(a)	203,346	36,700	0
<b>Amount attributable to financing activities</b>		103,111	129,747	116,736
<b>Budgeted deficiency before general rates</b>		(1,535,642)	307,911	(1,488,859)
<b>Estimated amount to be raised from general rates</b>	1	1,535,642	1,488,227	1,488,859
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	<b>0</b>	<b>1,796,138</b>	<b>0</b>

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

SHIRE OF BRUCE ROCK  
INDEX OF NOTES TO THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

Note 1	Rates	9
Note 2	Net Current Assets	12
Note 3	Reconciliation of Cash	15
Note 4(a)	Asset Acquisitions	16
Note 4(b)	Asset Disposals	17
Note 5	Asset Depreciation	18
Note 6	Borrowings	19
Note 7	Reserves	21
Note 8	Fees and Charges	22
Note 9	Grant Revenue	22
Note 10	Revenue Recognition	23
Note 11	Other Information	24
Note 12	Trading Undertakings and Major Trading Undertakings	25
Note 13	Interests in Joint Arrangements	26
Note 14	Trust	27
Note 15	Significant Accounting Policies - Other Information	28
Note 16	Asset Acquisitions Detail	29
Note 17	Asset Disposals Detail	31

## 1. RATES AND SERVICE CHARGES

### (a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
Gross rental valuations (GRV)	0.07215	208	1,819,508	131,278	0	0	131,278	119,876	119,252
Unimproved valuations (UV)	0.011973	319	112,763,000	1,350,111	0	0	1,350,111	1,311,921	1,311,931
Non-rateable	0.00000	271	114,862	0	0	0	0	0	0
<b>Sub-Totals</b>		798	114,697,370	1,481,389	0	0	1,481,389	1,431,797	1,431,183
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
Gross rental valuations (GRV)	483	160	564,438	77,280	0	0	77,280	82,544	82,544
Unimproved valuations (UV)	483	28	625,800	13,524	0	0	13,524	11,725	11,725
Mining tenements (UV)	483	3	5,514	1,449	0	0	1,449	1,407	1,407
<b>Sub-Totals</b>		191	1,195,752	92,253	0	0	92,253	95,676	95,676
		989	115,893,122	1,573,642	0	0	1,573,642	1,527,473	1,526,859
Discounts (Refer note 1(e))							(38,000)	(39,246)	(38,000)
<b>Total amount raised from general rates</b>							1,535,642	1,488,227	1,488,859
Ex-gratia rates							15,450	15,000	15,000
<b>Total rates</b>							1,551,092	1,503,227	1,503,859

All land (other than exempt land) in the Shire of Bruce Rock is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Bruce Rock.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**1. 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.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
1 Payment	9-10-2020	0	0.0%	8.0%
<b>Option two</b>				
2 instalment plan	9-10-2020	0	0.0%	8.0%
	11-12-2020	0	0.0%	8.0%
<b>Option three</b>				
4 instalment plan	9-10-2020	0	0.0%	8.0%
	11-12-2020	0	0.0%	8.0%
	12-02-2021	0	0.0%	8.0%
	16-04-2021	0	0.0%	8.0%

	<b>2020/21 Budget revenue</b>	<b>2019/20 Actual revenue</b>	<b>2019/20 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	0	1,466	1,600
Instalment plan interest earned	0	1,059	1,300
Unpaid rates and service charge interest earned	3,750	11,429	15,900
	<b>3,750</b>	<b>13,954</b>	<b>18,800</b>

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

### (d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Rate Early Payment Discount	3.0%	N/A	\$ 38,000	\$ 39,246	\$ 38,000	A discount of 3% of the current rates levied (excluding service charges) will be offered to rate payers who make payment of the full amount owing, including arrears and service charges on or before the 9th October 2020 or 35 days after the date of service appearing on the rates notice, whichever is the later.
			38,000	39,246	38,000	

### (f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rubbish Charge - Pensioner	Concession	50.0%	143.50	\$ 13,059	\$ 16,382	\$ 12,341	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & Charges (Rebates & Deferements) Act 1992.	Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior.
Rubbish Charge - Senior	Concession	25.0%	71.75	1,220	Inc above	1,076		
Recycling Charges - Pensioner	Concession	50.0%	57.50	4,850	6,155	4,600	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & Charges (Rebates & Deferements) Act 1992.	Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior.
Recycling Charges - Senior	Concession	25.0%	28.75	489	Inc above	431		
				19,618	22,537	18,448		

## 2 (a). NET CURRENT ASSETS

### 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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
<b>(i) Operating activities excluded from budgeted deficiency</b>			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	4(b) (4,000)	(9,887)	(27,000)
Less: Movement in employee liabilities associated with restricted cash	1,153	1,980	0
Add: Loss on disposal of assets	4(b) 79,000	106,566	37,500
Add: Depreciation on assets	5 5,577,968	5,579,488	3,961,066
<b>Non cash amounts excluded from operating activities</b>	<b>5,654,121</b>	<b>5,678,147</b>	<b>3,971,566</b>
<b>(ii) Current assets and liabilities excluded from budgeted deficiency</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
<b>Adjustments to net current assets</b>			
Less: Financial assets - restricted	3 (1,203,131)	(1,331,661)	(1,332,330)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	25,419	25,419	259,658
- Employee benefit provisions	116,452	115,299	115,585
- Bonds and deposits held		3,904	
Add: Movement in contract liabilities		(62,176)	
Add: Movement in provisions between current and non-current provisions		(18,799)	
<b>Total adjustments to net current assets</b>	<b>(1,061,260)</b>	<b>(1,268,014)</b>	<b>(957,087)</b>

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	0	2,069,240	0
Financial assets - restricted	3	1,203,131	1,331,661	1,332,330
Receivables		259,500	269,500	377,767
Inventories		77,105	82,107	34,774
Other Assets		7,247	8,747	0
		1,546,983	3,761,255	1,744,871
<b>Less: current liabilities</b>				
Trade and other payables		(131,906)	(343,286)	(100,000)
Long term borrowings		(25,419)	(25,419)	(259,658)
Provisions		(328,398)	(328,398)	(428,126)
		(485,723)	(697,103)	(787,784)
<b>Net current assets</b>		1,061,260	3,064,152	957,087
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(1,061,260)	(1,268,014)	(957,087)
<b>Closing funding surplus / (deficit)</b>		0	1,796,138	0

## 2 (b). NET CURRENT ASSETS (CONTINUED)

### SIGNIFICANT ACCOUNTING POLICIES

#### CURRENT AND NON-CURRENT CLASSIFICATION

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

#### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Bruce Rock becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

#### CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

#### PROVISIONS

Provisions are recognised when the Shire has a 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.

#### INVENTORIES

##### General

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

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

##### Superannuation

The Shire of Bruce Rock contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Bruce Rock contributes are defined contribution plans.

#### TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

#### EMPLOYEE BENEFITS

##### Short-term employee benefits

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

#### LAND HELD FOR RESALE

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

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

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



### 3. 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	0	2,069,240	0
	0	2,069,240	0
- Unrestricted cash and cash equivalents	0	2,069,240	0
	0	2,069,240	0
- Restricted financial assets at amortised cost - term deposits	1,203,131	1,331,661	1,332,330
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents and financial assets at amortised cost:			
Leave reserve	116,452	115,300	115,585
Plant Replacement	6,350	6,287	6,303
Housing	230,313	228,033	228,597
Council Housing	3,704	3,667	3,676
Transport Infrastructure	545,127	741,062	771,930
Sports Facility Replacement	118,918	97,939	98,157
Bowling Club SFFR	24,604	18,420	18,391
Cricket Club SFFR	21,435	15,282	15,261
Football Club SFFR	10,971	4,922	17,894
Hockey Club SFFR	24,604	18,420	18,391
Netball Club SFFR	19,670	13,536	18,381
Squash Club SFFR	6,387	383	1,383
Tennis Club SFFR	24,594	18,410	18,381
Supermarket Guarantee	50,000	50,000	0
	1,203,129	1,331,661	1,332,330
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>(4,160,279)</b>	<b>(3,685,254)</b>	<b>(3,488,273)</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2020/21 Budget total	2019/20 Actual total	2019/20 Budget total	
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>															
Land						11,475							11,475	2,242	0
Buildings	9,000			47,000		6,000		511,774	28,500	1,096,000			1,698,274	585,620	778,549
Furniture and equipment	116,203												116,203	30,060	32,350
Plant and equipment	55,000			40,000					366,550				461,550	288,347	626,400
	180,203	0	0	87,000	0	17,475	0	511,774	395,050	1,096,000	0		2,287,502	906,269	1,437,299
<i>Infrastructure</i>															
Infrastructure - roads									1,143,301				1,143,301	1,319,314	778,117
Infrastructure - bridges									0				0	0	0
Infrastructure - footpaths									40,868				40,868	42,242	559,090
Infrastructure - drainage								150,000	27,590				177,590	95,242	0
Infrastructure - other													0	1,278	0
Infrastructure - carparks								97,330					97,330	0	0
	0	0	0	0	0	0	0	247,330	1,211,759	0	0		1,459,089	1,458,076	1,337,207
<b>Total acquisitions</b>	180,203	0	0	87,000	0	17,475	0	759,104	1,606,809	1,096,000	0		3,746,591	2,364,345	2,774,506

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

#### 4. FIXED ASSETS

##### (b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	51,000	45,000	0	(6,000)	26,355	18,410	0	(7,945)	127,000	116,000	0	(11,000)
Health	20,000	18,000	0	(2,000)		0	0	0		0	0	0
Recreation and culture		0	0	0	9,213	19,100	9,887	0	9,000	15,000	6,000	0
Transport	245,500	184,500	4,000	(65,000)	39,712	10,092	0	(29,620)	103,500	98,000	21,000	(26,500)
Economic services	111,000	105,000	0	(6,000)	78,000	9,000	0	(69,000)		0	0	0
	427,500	352,500	4,000	(79,000)	153,280	56,602	9,887	(106,565)	239,500	229,000	27,000	(37,500)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Land	36,000	30,000		(6,000)	78,000	9,000		(69,000)		0		
Buildings	75,000	75,000				0				0		
Plant and equipment	316,500	247,500	4,000	(73,000)	75,280	47,602	9,887	(37,565)	239,500	229,000	27,000	(37,500)
	427,500	352,500	4,000	(79,000)	153,280	56,602	9,887	(106,565)	239,500	229,000	27,000	(37,500)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

#### SIGNIFICANT ACCOUNTING POLICIES

##### GAINS AND LOSSES ON DISPOSAL

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

## 5. ASSET DEPRECIATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>By Program</b>			
Governance	13,133	13,133	20,951
Law, order, public safety	46,322	46,322	46,057
Health	49,078	49,078	49,238
Education and welfare	65,501	65,501	65,392
Housing	276,701	276,701	273,108
Community amenities	15,357	15,357	15,358
Recreation and culture	827,096	827,096	827,346
Transport	3,750,739	3,750,739	2,135,000
Economic services	154,644	154,644	152,281
Other property and services	380,916	380,916	376,335
	<b>5,579,487</b>	<b>5,579,487</b>	<b>3,961,066</b>
<b>By Class</b>			
Buildings	1,436,428	1,436,428	1,434,970
Furniture and equipment	35,755	35,755	45,424
Plant and equipment	407,195	407,195	396,110
Infrastructure - roads	3,700,109	3,700,109	2,084,562
	<b>5,579,487</b>	<b>5,579,487</b>	<b>3,961,066</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### DEPRECIATION

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

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

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

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

Buildings	5 to 50 years
Furniture and equipment	4 to 20 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	20 to 50 years
- bituminous seals	20 to 50 years
- asphalt surfaces	20 to 50 years
Gravel roads formation	not depreciated
pavement	10 years
Formed roads (unsealed) formation	not depreciated
pavement	5 to 50 years
Bridges	80 years
Footpaths	30 to 65 years
Drainage	10 to 80 years
Other Infrastructure	10 to 80 years
Airstrip	5 to 50 years
Carparks	20 to 50 years

#### AMORTISATION

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

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

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget
				1 July 2020	New	Principal	outstanding	Interest	1 July 2019	New	Repayments	30 June 2020	Repayments	1 July 2019	New	Repayments	30 June 2020	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
Construct House	3	WATC	1.49%	272,000	0	(25,419)	246,581	(3,958)	0	272,000	0	272,000	0	0	272,000	(12,341)	259,659	(2,747)
<b>Recreation and culture</b>																		
Solar Panels	2	WATC	2.41%	0	0	0	0	0	18,296	0	(18,296)	0	(331)	18,296	0	(18,296)	0	(331)
<b>Economic services</b>																		
Caravan Park	1	WATC	2.41%	0	0	0	0	0	52,424	0	(52,424)	0	(949)	52,424	0	(52,424)	0	(949)
				272,000	0	(25,419)	246,581	(3,958)	70,720	272,000	(70,720)	272,000	(1,280)	70,720	272,000	(83,061)	259,659	(4,027)

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

	<b>2020/21 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	106	0
<b>Total amount of credit unused</b>	<b>5,000</b>	<b>5,106</b>	<b>5,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	<b>246,581</b>	272,000	259,659

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	115,299	1,153	0	116,452	113,318	1,981	0	115,299	113,319	2,266	0	115,585
(b) Plant Replacement	6,287	63	0	6,350	6,179	108	0	6,287	6,179	124	0	6,303
(c) Housing	228,033	2,280	0	230,313	224,116	3,917	0	228,033	224,115	4,482	0	228,597
(d) Council Housing	3,667	37	0	3,704	3,604	63	0	3,667	3,604	72	0	3,676
(e) Transport Infrastructure	741,062	7,411	(203,346)	545,127	756,794	13,968	(29,700)	741,062	756,794	15,136	0	771,930
(f) Sports Facility Replacement	97,939	20,979	0	118,918	86,428	11,511	0	97,939	86,429	11,728	0	98,157
(g) Bowling Club SFFR	18,420	6,184	0	24,604	12,148	6,272	0	18,420	12,148	6,243	0	18,391
(h) Cricket Club SFFR	15,282	6,153	0	21,435	9,079	6,203	0	15,282	9,079	6,182	0	15,261
(i) Football Club SFFR	4,922	6,049	0	10,971	11,661	261	(7,000)	4,922	11,661	6,233	0	17,894
(j) Hockey Club SFFR	18,420	6,184	0	24,604	12,148	6,272	0	18,420	12,148	6,243	0	18,391
(k) Netball Club SFFR	13,535	6,135	0	19,670	12,138	1,397	0	13,535	12,138	6,243	0	18,381
(l) Squash Club SFFR	383	6,004	0	6,387	375	8	0	383	375	1,008	0	1,383
(m) Tennis Club SFFR	18,410	6,184	0	24,594	12,138	6,272	0	18,410	12,138	6,243	0	18,381
(n) Supermarket Guarantee	50,000	0	0	50,000	0	50,000	0	50,000	0	0	0	0
	1,331,659	74,816	(203,346)	1,203,129	1,260,126	108,233	(36,700)	1,331,659	1,260,127	72,203	0	1,332,330

**7. CASH BACKED RESERVES (CONTINUED)**

**(b) Cash Backed Reserves - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To fund long service leave requirements
(b) Plant Replacement	Ongoing	To fund purchase of major plant
(c) Housing	Ongoing	To fund construction of new joint venture housing
(d) Council Housing	Ongoing	To fund construction of housing for Council staff
(e) Transport Infrastructure	13-03-21	To fund the replacement of road infrastructure network within the Shire
(f) Sports Facility Replacement	Ongoing	To fund the replacement of sporting playing surfaces and facilities within the Shire
(g) Bowling Club SFFR	Ongoing	To be used for the Bruce Rock Bowling Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(h) Cricket Club SFFR	Ongoing	To be used for the Bruce Rock Cricket Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(i) Football Club SFFR	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 Club SFFR	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 Club SFFR	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 Club SFFR	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 Club SFFR	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) Supermarket Guarantee	Ongoing	To be used as guarantee for the trading account for the Bruce Rock Supermarket.

SHIRE OF BRUCE ROCK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	590	3,644	545
General purpose funding	2,000	719	4,600
Law, order, public safety	5,400	4,648	5,700
Health	53,675	51,314	52,870
Education and welfare	2,500	2,508	2,500
Housing	191,900	183,823	162,900
Community amenities	125,776	136,854	140,400
Recreation and culture	46,197	48,857	54,055
Transport	50,000	12,190	47,000
Economic services	1,103,528	250,974	183,500
Other property and services	183,000	315,316	187,000
	1,764,566	1,010,847	841,070

9. GRANT REVENUE

Unspent grants, subsidies and contributions liability

Grants, subsidies and contributions revenue

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program:</b>								
<b>(a) Operating grants, subsidies and contributions</b>								
Governance	0	81,700	(81,700)	0	0	81,700	72,961	57,700
General purpose funding		1,274,213	(1,274,213)	0	0	1,274,213	2,652,047	1,229,510
Law, order, public safety	0	20,765	(20,765)	0	0	20,765	20,629	23,700
Health	0	100	(100)	0	0	100	0	100
Education and welfare	0	1,642	(1,642)	0	0	1,642	1,573	140
Housing	0	11,100	(11,100)	0	0	11,100	10,751	9,500
Community amenities	0	4,000	(4,000)	0	0	4,000	0	4,000
Recreation and culture	0	4,000	(4,000)	0	0	4,000	114,699	153,342
Transport	0	245,120	(245,120)	0	0	245,120	256,455	256,475
Economic services	0	11,500	(11,500)	0	0	11,500	8,035	26,500
Other property and services	0	63,800	(63,800)	0	0	63,800	27,342	10,800
	0	1,717,940	(1,717,940)	0	0	1,717,940	3,164,492	1,771,767
<b>(b) Non-operating grants, subsidies and contributions</b>								
General purpose funding	0	1,026,302	(1,026,302)	0	0	1,026,302	0	0
Law, order, public safety	0	4,233	(4,233)	0	0	4,233	0	0
Recreation and culture	0	175,000	(175,000)	0	0	179,290	76,733	76,732
Transport	0	993,958	(993,958)	0	0	996,032	992,759	942,370
Economic services	0	20,106	(20,106)	0	0	20,106	0	0
	0	2,219,599	(2,219,599)	0	0	2,225,963	1,069,492	1,019,102
<b>Total</b>	0	3,937,539	(3,937,539)	0	0	3,943,903	4,233,984	2,790,869



**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls, rec centres and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Supermarket and other miscellaneous stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	12,816	23,108	25,203
- Other funds	5,650	14,124	26,775
Other interest revenue (refer note 1b)	3,750	12,488	17,200
	22,216	49,720	69,178
<b>(b) Other revenue</b>			
Reimbursements and recoveries	60,500	56,100	59,000
	60,500	56,100	59,000
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	33,000	30,700	26,000
Other services	2,000	1,100	2,000
	35,000	31,800	28,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	3,958	1,280	4,027
Other	0	2,265	0
	3,958	3,545	4,027
<b>(e) Elected members remuneration</b>			
Meeting fees	15,000	11,046	15,000
Mayor/President's allowance	14,140	14,140	14,140
Deputy Mayor/President's allowance	3,535	3,535	3,535
Travelling expenses	1,500	975	3,000
Telecommunications allowance	5,000	4,025	9,500
	39,175	33,721	45,175
<b>(f) Write offs</b>			
General rate	10,000	29,297	300
	10,000	29,297	300

## 12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

### Bruce Rock Temporary Supermarket

#### (a) Details

The Shire of Bruce Rock has opened a temporary supermarket after the only grocery store was lost to arson in March 2020. It is being run from the Bruce Rock Shire Hall and stock essential grocery lines. Council is working to construction a suitable building that will be leased to a commercial operator. IT is estimated that the new supermarket will be operational towards the end of 2021.

#### (b) Statement of Comprehensive Income

	2019/20 Actual	2020/21 Budget	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Sale of Grocery items	117,592	982,328	300,000	0	0	0	0
	117,592	982,328	300,000	0	0	0	0
<b>Expenditure</b>							
Groceries & operational costs	(148,662)	(977,883)	(300,000)	0	0	0	0
Set Up Costs	(22,767)	(4,445)	0	0	0	0	0
	(171,429)	(982,328)	(300,000)	0	0	0	0
<b>NET RESULT</b>	(53,837)	0	0	0	0	0	0

### 13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

#### **SIGNIFICANT 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.

## 14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Factory Unit & Housing Bonds	2,106	1,000	0	3,106
Vietnam Veterans	7,541	0	0	7,541
Wheatbelt Women	7,839	0	(500)	7,339
	17,486	1,000	(500)	17,986

## 15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### 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.

### CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### 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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2021

16. DETAILED ACQUISITION OF ASSETS

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

Programme	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructu re	2020-21 Budget total
	\$	\$	\$	\$	\$
<b><u>Governance</u></b>					
Complete upgrade of electrical compliance at Admin					
J04204 Building	9,000				9,000
J04208 IT Backup Hardware		7,176			7,176
J04208 Firewall Installation		3,500			3,500
J04208 Server UPS		4,027			4,027
J04215 Altus Payroll		50,000			50,000
J04216 Altus Procurement		16,500			16,500
J04217 Altus Records Management		35,000			35,000
J04202 Purchase Plant (BK1) - Changeover			55,000		55,000
	9,000	116,203	55,000	0	180,203
<b><u>Health</u></b>					
J07313 Electrical compliance upgrade at Medical Centre	37,000				37,000
J07302 Replace aircon system at Medical Centre	10,000				10,000
J07301 Purchase Plant (BK09) - Changeover			40,000		40,000
	47,000	0	40,000	0	87,000
<b><u>Housing</u></b>					
J93403 Install aircon (split system) in 61 Westral St	6,000				6,000
J94407 Purchase of Lot 465, 39 Westral St Land	11,475				11,475
	17,475	0	0	0	17,475
<b><u>Recreation &amp; Culture</u></b>					
<b><u>Parks &amp; Gardens</u></b>					
J11241 CBD Revitalisation - Johnson Street	70,000				70,000
J11242 Memorial Gardens - Funded by Grant	175,000				175,000
J11243 New War Memorial	30,000				30,000
J11244 Pebble Paving in Sculpture Park	36,000				36,000
J11245 Synthetic Grass in War Memorial	35,000				35,000
<b><u>Recreation Centre</u></b>					
J11314 Upgrade to Power at Rec Centre Pony Club Fencing Project (Funded with CSRFF Grant)	100,611				100,611
J11349	7,663				7,663
J11347 Asphalt Carpark at Rec Centre				97,330	97,330
J11346 Upgrade Drainage at Club/Rec Centre				150,000	150,000
<b><u>Aquatic Centre</u></b>					
J11442 Pool Slide Staircase replacement structure	30,500				30,500
J11450 Repairs to slide - fibreglass	27,000				27,000
	511,774	0	0	247,330	759,104
<b><u>Transport</u></b>					
<b><u>Buildings</u></b>					
J12101 Upgrade Depot Office	22,500				22,500
J12102 Depot Gate Motors	6,000				6,000

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2021**

**16. DETAILED ACQUISITION OF ASSETS**

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

Programme	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructu re	2020-21 Budget total
	\$	\$	\$	\$	\$
<u>Plant</u>					
J12111 BK3 - Changeover MOWS Vehicle			45,000		45,000
J12105 BK010 - Changeover Workshop Manager Vehicle (to be pooled)			28,000		28,000
J12108 Replacement Motor for Kubota Ride on Mower			12,000		12,000
J12119 Retro Fit Side Tipper Door (Interlock) for 3 side tippers			11,550		11,550
J12142 BK024 - Changeover UD Tip Truck			270,000		270,000
Sundry Plant - In PWO (\$15,000)			0		-
<u>Council Funded Capital Renewal</u>					
KR Kerb Replacement in Townsite				37,091	37,091
FC132 Butcher St Footpath (in front of CEACA units)				16,000	16,000
RC163 Totadgin Hall Road - construct & seal				160,000	160,000
<u>Regional Road Group</u>					
RC024 Black Spot Lawrie Road Intersection with Cumminin Road				15,359	15,359
RC176 Regional Road Group - Bruce Rock Narembeen Rd				473,210	473,210
<u>Roads to Recovery</u>					
RR005 Belka West Road - reseal 2km				36,000	36,000
RR009 Kwolyin South Road - gravel resheet 2.6km				31,200	31,200
RR009 Kwolyin South Road - gravel resheet 0.72km				12,000	12,000
RR015 Hines Hill Road - construct & reseal 0.45km				60,000	60,000
RR050 Old Beverley Road - gravel resheet 0.55km				6,600	6,600
RR050 Old Beverley Road - gravel resheet 0.75km				12,000	12,000
RR050 Old Beverley Road - gravel resheet 0.85km				12,500	12,500
RR083 Cook Road - gravel resheet 1.61km				19,320	19,320
RR086 Carger Road - gravel resheet 2.05km				24,600	24,600
RR107 Cole Boundary Road - gravel resheet 2.5km				30,000	30,000
<u>Bridges - Replace with Culverts</u>					
BR003 Bruce Rock South Road (Bridge 5235, 2 barrels @ 1.6m dia HDPE pipes)				64,090	64,090
BR007 Babakin South East Road (Bridge 5096, 5 barrels @ 900mm dia HDPE pipes) * Council funded				55,992	55,992
BR026 Narembeen Boundary Road (Bridge 5011 12 barrels @ 750mm dia HDPE pipes)				74,250	74,250
BR050 Old Beverley Road (Bridge 4041, 4 barrels @ 1050mm dia HDPE pipes)				56,180	56,180
<u>Council Funded Drainage Works</u>					
Noonajin Rd Drain				27,590	27,590
	28,500	0	366,550	1,223,982	1,619,032
<u>Economic Services</u>					
<u>Supermarket</u>					
Construction of Supermarket Building	1,000,000				1,000,000
Additional Rates Contribution to Supermarket Reconstruction	45,000				45,000
<u>Community Development</u>					
Bruce's Rock Picnic Facilities - Committed with PDAWS	23,000				23,000
<u>NRMO</u>					
Cumminin Rock - Grant Funding Application Submitted	28,000				28,000
	1,096,000	0	0	0	1,096,000
<b>Total acquisitions</b>	<b>1,709,749</b>	<b>116,203</b>	<b>461,550</b>	<b>1,471,312</b>	<b>3,758,814</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2021

17. DETAILED DISPOSAL OF ASSETS

(b) Disposals of Assets

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

			Net book	Sale	2020-21 Budget		New	Net
			value	proceeds	Profit	Loss	Vehicle	Change
			\$	\$	\$	\$	cost	Over
								(ex-GST)
<b>By Program</b>								
<b><u>Governance</u></b>								
P3426	BK1	CEO	51,000	45,000	0	(6,000)	55,000	10,000
<b><u>Health</u></b>								
P3429	BK09	Dr	20,000	18,000	0	(2,000)	40,000	22,000
<b><u>Transport</u></b>								
P3423	BK3	MOWS	35,000	25,000		(10,000)	45,000	20,000
P3433	BK041	WSFN	40,000	25,000		(15,000)	N/A	
P3358	BK010	Workshop	17,500	12,500		(5,000)	28,000	15,500
P3235	BK792	Workshop	3,000	7,000	4,000		N/A	
P3157	BK237	Truck	7,000	2,500		(4,500)	N/A	
P3158	BK238	Truck	6,000	2,500		(3,500)	N/A	
P3015	9MT181	Dozer	55,000	30,000		(25,000)	N/A	
P3045	BK024	Truck	82,000	80,000		(2,000)	270,000	190,000
<b><u>Economic Services</u></b>								
L1048	Lot 341	Factory Unit	12,000	10,000		(2,000)	N/A	
B2036	Lot 341	Factory Unit	75,000	75,000		0	N/A	
		Industrial Land	24,000	20,000		(4,000)	N/A	
<b>TOTAL</b>			<b>427,500</b>	<b>352,500</b>	<b>4,000</b>	<b>(79,000)</b>		
<b>By Class</b>								
<b><u>Property, Plant and Equipment</u></b>								
		Land	36,000	30,000		(6,000)		
		Buildings	75,000	75,000		0		
		Plant and Equipment	316,500	247,500	4,000	(73,000)		
<b>TOTAL</b>			<b>427,500</b>	<b>352,500</b>	<b>4,000</b>	<b>(79,000)</b>		

SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2020-21



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
<b>GENERAL PURPOSE FUNDING</b>							
Property Information Request	Rate Enquiry Fee	Each	\$71.00	\$64.55	\$6.45	\$71.00	031316
	Orders & Requisition Requests	Each	\$71.00	\$64.55	\$6.45	\$71.00	031316
	Rate Enquiry and Orders & Requisition Requests	Each	\$118.00	\$107.27	\$10.73	\$118.00	031316
	Enquiries not of a general nature requiring research	Hour	\$67.10	\$61.00	\$6.10	\$67.10	031316
	Certificate of Title Searches through Landgate	Each Title	\$45.10	\$41.00	\$4.10	\$45.10	031316
Rate Instalments	Instalment Administration Fee for 2 Payment Plan (\$10.50 per notice x 1)	Per Notice	\$0.00	\$0.00		\$0.00	031309
	Instalment Administration Fee for 4 Payment Plan (\$10.50 per notice x 3)	Per Notice	\$0.00	\$0.00		\$0.00	031309
Copy of Rate Notice	Re-print Copy of Rate Notice	Each	\$14.00	\$12.73	\$1.27	\$14.00	042307
Dishonoured Cheque Recovery Fee	Cost to recover dishonoured cheque fee	Each	Cost + 20%				032312
Full Rate Book	Printed or Electronic	Each	\$130.50	\$118.64	\$11.86	\$130.50	031316
Photocopying	- 5 A4 pages per school aged child for assignments	5 Pages	No Charge				
Elections	Sale of Electoral Rolls (Paper or Electronic)	Each	\$74.00	\$67.27	\$6.73	\$74.00	042306
History Books	- Bruce Rock Local History Book (Hard Cover)	Each	\$17.00	\$15.45	\$1.55	\$17.00	042309
	- Bruce Rock Local History Book (Leather Cover)	Each	\$30.00	\$27.27	\$2.73	\$30.00	042309
	- Bruce Rock School History Books	Each	\$6.00	\$5.45	\$0.55	\$6.00	042309
Postage of History Books	- Local History Book (WA destination)	Each	\$10.00	\$9.09	\$0.91	\$10.00	042309
	- Local History Book (outside WA destination)	Each	\$10.00	\$9.09	\$0.91	\$10.00	042309
	- School History Book	Each	\$6.00	\$5.45	\$0.55	\$6.00	042309
Sale of Shire Merchandise	Hats	Each	\$10.00	\$9.09	\$0.91	\$10.00	042310
	Stubbie Holders	Each	\$8.00	\$7.27	\$0.73	\$8.00	042310
	Water Bottles	Each	\$20.00	\$18.18	\$1.82	\$20.00	042310
	Coffee Mugs	Each	\$15.00	\$13.64	\$1.36	\$15.00	042310
Freedom of Information	<i>Charges as per the Freedom of Information Act</i>						
	Application Fee	Per Application	\$30	\$30.00		\$30.00	042317
	Access time supervised by staff	Hour	\$30	\$30.00		\$30.00	042317
	Photocopy staff time	Hour	\$30	\$30.00		\$30.00	042317
	Photocopy	Page	\$0.20	\$0.20		\$0.20	042317
	Transcribing from tape, film or computer	Hour	\$30	\$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
<b><i>If the estimated fees are greater than \$25, then applicant is given 30 days in which to respond if they wish to continue with application</i></b>							

SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2020-21



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL	
<b>ANIMAL CONTROL</b>								
Dog Registration	Annual - Unsterilised or Dangerous	Dog Act 1976	\$50.00	\$50.00		\$50.00	052303	
	Annual (Pensioner) - Unsterilised	Dog Act 1976	\$25.00	\$25.00		\$25.00	052303	
	Annual - Sterilised	Dog Act 1976	\$20.00	\$20.00		\$20.00	052303	
	Annual (Pensioner) - Sterilised	Dog Act 1976	\$10.00	\$10.00		\$10.00	052303	
	Annual - After 31 May	Dog Act 1976	50% of Fee Payable					052303
	3 Years - Unsterilised	Dog Act 1976	\$120.00	\$120.00		\$120.00	052303	
	3 Years (Pensioner) - Unsterilised	Dog Act 1976	\$60.00	\$60.00		\$60.00	052303	
	3 Years - Sterilised	Dog Act 1976	\$42.50	\$42.50		\$42.50	052303	
	3 Years (Pensioner) - Sterilised	Dog Act 1976	\$21.25	\$21.25		\$21.25	052303	
	Lifetime - Unsterilised	Dog Act 1976	\$250.00	\$250.00		\$250.00	052303	
	Lifetime (Pensioner) - Unsterilised	Dog Act 1976	\$125.00	\$125.00		\$125.00	052303	
	Lifetime - Sterilised	Dog Act 1976	\$100.00	\$100.00		\$100.00	052303	
	Lifetime (Pensioner) - Sterilised	Dog Act 1976	\$50.00	\$50.00		\$50.00	052303	
	Registrations after 31 May (Valid until following October)	Dog Act 1976	50% of Fee Payable					052303
Registrations of Farm Working Dog	Dog Act 1976	25% of Fee Payable					052303	
Pound Fees	Surrender of Dog	Per Dog	\$76.50	\$69.55	\$6.95	\$76.50	052302	
	Impounding Fee	Per Dog	\$67.00	\$60.91	\$6.09	\$67.00	052302	
	Release Fee	Per Dog	\$41.00	\$37.27	\$3.73	\$41.00	052302	
	Daily Sustenance Fee	Per Day	\$19.50	\$17.73	\$1.77	\$19.50	052302	
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 following 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	
Pound Fees	Surrender of Cat	Per Cat	\$76.50	\$69.55	\$6.95	\$76.50	052302	
	Impounding Fee	Per Cat	\$67.00	\$60.91	\$6.09	\$67.00	052302	
	Release Fee	Per Cat	\$41.00	\$37.27	\$3.73	\$41.00	052302	
	Daily Sustenance Fee	Per Day	\$19.50	\$17.73	\$1.77	\$19.50	052302	
Microchipping of Dog or Cat	Microchipping of Dog or Cat by Ranger	Per Animal	Actual Cost				052306	
	Pensioner or Healthcare Card Holders	Per Animal	Actual Discount Cost				052306	

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
<b>HEALTH</b>							
Swimming Pool Inspection	Annual Inspection of private Swimming and/or spa pool	Building Regulations 2012	\$58.45	\$58.45		\$58.45	071307
Septic System	Application to construct or install an apparatus for the treatment of sewerage (septic system) per apparatus	Health (Miscellaneous Provisions) Act 1911	\$118.00	\$118.00		\$118.00	071303
	Fee for the grant of a permit to use an apparatus per apparatus inclusive of inspection of authorised installation	Health (Miscellaneous Provisions) Act 1911	\$118.00	\$118.00		\$118.00	071303
	Local government report fee for applications submitted to the Health Department of WA	Health (Miscellaneous Provisions) Act 1911	\$129.80	\$118.00	\$11.80	\$129.80	071303
	Health Department of WA application fee with a local government report	Health (Miscellaneous Provisions) Act 1911	\$72.00	\$72.00		\$72.00	071303
	Health Department of WA application fee without a local government report	Health (Miscellaneous Provisions) Act 1911	\$110.00	\$110.00		\$110.00	071303
Food Premises	Receival of written notification in respect of food premises to conduct a food business to a local govt	Per Premises	\$75.00	\$75.00		\$75.00	071306
	Registration of a food premises business	Per Premises	\$228.00	\$228.00		\$228.00	071306
	Inspection pursuant to Food Act 2008 - food premises inspection	Per Premises	\$104.50	\$95.00	\$9.50	\$104.50	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	\$10.00	\$10.00		\$10.00	071306
Lodging House	Registration of lodging house inclusive of inspection	Per Premises	\$104.50	\$95.00	\$9.50	\$104.50	071306
Local Law Activities on Thoroughfares and Trading in Thoroughfares and Public Places	Removal of Abandoned Trolley - As per Local Law Activities on Thoroughfares and Trading in Thoroughfares and Public Places		Actual Cost				071306
	Application for Permit	Per Permit	\$55.00	\$50.00	\$5.00	\$55.00	071306
Dental Surgery Rent	Monthly rental of Dental Surgery	Monthly	\$757.00	\$688.18	\$68.82	\$757.00	072302
Daily Rental of Consult Room at Medical Centre (Non Doctor)	Daily Rental of Medical Consult Room	Daily	\$110.00	\$100.00	\$10.00	\$110.00	073302
Instant Drug Testing	Conducted at Medical Centre	Per Test	\$66.00	\$60.00	\$6.00	\$66.00	073305
Hire of Consult Room for Female GP	Daily Rental of Medical Consult Room	Daily	\$220.00	\$200.00	\$20.00	\$220.00	073302
Cleaning of Infant Health Nurse's Rooms	WA Country Health	Annual (Inv Quarterly)	\$3,162.00	\$2,874.55	\$287.45	\$3,162.00	074302

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
<b>EDUCATION &amp; WELFARE</b>							
Rental of Playgroup Building - Butcher	Bruce Rock Playgroup	1/2 Yearly	\$330.00	\$300.00	\$30.00	\$330.00	081301
Occasional Use of Playgroup Building -		Per Use	\$14.30	\$13.00	\$1.30	\$14.30	081301
Rental of Senior Citizens Building	Bruce Rock Senior Citizens Association		No Charge				
Rental of Daycare Building	Bruce Rock Daycare Centre	Monthly	\$175.50	\$159.55	\$15.95	\$175.50	083301
Men's Shed			No Charge				
<b>HOUSING</b>							
Singles Housing	McDonald Court, Johnson St	Weekly	\$112.00	\$112.00		\$112.00	092301
	Farrall Court, Farrall St	Weekly	\$112.00	\$112.00		\$112.00	092302
Cleaning Charge on Vacating Property	Charge per hour if Unit not cleaned prior to vacating	Per Hour	\$51.00	\$46.36	\$4.64	\$51.00	092304
Joint Venture Housing	53 Dampier St	Weekly	\$150.00	\$150.00		\$150.00	093301
	43 Westral St	Weekly	\$150.00	\$150.00		\$150.00	093301
	57 Westral St	Weekly	\$150.00	\$150.00		\$150.00	093301
GROH Rentals	61 Westral St (GROH * Fixed for Term of Lease)	Monthly	As per Lease				093302
	117 Noonajin Rd (GROH * Fixed for Term of Lease)	Monthly	As per Lease				093302
	21 Collier St (GROH * Fixed for Term of Lease)	Monthly	As per Lease				093302
	44 Curlew Dr (GROH * Fixed for Term of Lease)	Monthly	As per Lease				093302
Other Rentals	60 Westral St (Chemist)	Weekly	\$77.00	\$77.00		\$77.00	093303
	60 Dampier St	Weekly	\$296.00	\$296.00		\$296.00	093303
	23 Collier St	Weekly	\$296.00	\$296.00		\$296.00	093303
Cleaning Charge on Vacating Property	Charge per hour if House not cleaned prior to vacating	Per Hour	\$51.00	\$46.36	\$4.64	\$51.00	093305
Staff Housing	Dunstall St (Rec Centre Manager)	Weekly	As per Lease				094301
	39 Westral St	Weekly	As per Lease				094301
	12 Buller Road (Pool Manager)	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	\$51.00	\$46.36	\$4.64	\$51.00	094302

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
<b>COMMUNITY AMENITIES</b>							
Kerbside Rubbish Collection Fees	Refuse Collection	Annual	\$287.00	\$287.00		\$287.00	101301
	Pensioner	Annual	\$143.50	\$143.50		\$143.50	101300
	Senior	Annual	\$215.25	\$215.25		\$215.25	101300
	** Annual fee is for pickup of one bin per week						
	** Extra bins, incur extra collection fee per bin						
Kerbside Recycling Fees	Recycling Collection	Annual	\$115.00	\$115.00		\$115.00	101307
	Pensioner	Annual	\$57.50	\$57.50		\$57.50	101308
	Senior	Annual	\$86.25	\$86.25		\$86.25	101308
	** Annual fee is for pickup of one bin per week						
	** Extra bins, incur extra collection fee per bin						
Sale of Rubbish Bins	Sale of Mobile Garbage Bin 240L	Per Bin	\$140.25	\$127.50	\$12.75	\$140.25	101303
Disposal Fees for Refuse Site (For Waste Generated in the Shire of Bruce Rock Only)	Bulk Commercial/Industrial inert waste - per m3	Per m <sup>3</sup>	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Bulk Demolition waste - per m3	Per m <sup>3</sup>	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Wrapped Asbestos Waste - per m3	Per m <sup>3</sup>	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Wrapped Asbestos contaminated soil - per m3	Per m <sup>3</sup>	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Administration and supervision charge for observing waste disposal & statutory recording	Per delivery	\$47.00	\$42.73	\$4.27	\$47.00	
Vehicle Impounding Fee	Includes collection of vehicle from roadside and impounding fee	Per Vehicle	\$330.00	\$300.00	\$30.00	\$330.00	101309
	Storage of vehicle	Per Day	\$23.00	\$20.91	\$2.09	\$23.00	101309
Disposal of Liquid Waste		Per litre	\$0.02	\$0.02	\$0.002	\$0.022	101306
Cemetery	On application for an "Order for Burial", the following fees shall be payable in advance:						
	Grave preparation and burial fee (During weekday)		\$910.00	\$827.27	\$82.73	\$910.00	102301
	Grave preparation and burial fee (During weekend or Public Holiday)		\$1,613.00	\$1,466.36	\$146.64	\$1,613.00	102301
	Order for Burial - Offsite Application		\$182.00	\$165.45	\$16.55	\$182.00	102301
	2nd Interment in existing Grave		\$910.00	\$827.27	\$82.73	\$910.00	102301
	For each interment without due notice (less than 24hrs)		\$243.00	\$220.91	\$22.09	\$243.00	102301
	Permission for exhumation		\$182.00	\$165.45	\$16.55	\$182.00	102301
	Re-opening grave for exhumation		\$455.00	\$413.64	\$41.36	\$455.00	102301
	Re-interment in new grave after exhumation		\$910.00	\$827.27	\$82.73	\$910.00	102301
	Disposal of Ashes	Permission for interment of ashes in family grave		\$60.00	\$54.54	\$5.45	\$59.99
Placement of Ashes in Niche Wall (Only to be carried out by Shire Staff) (Does Not include Plaque)			\$121.00	\$110.00	\$11.00	\$121.00	102303
Reservations in Niche Wall			\$36.00	\$32.73	\$3.27	\$36.00	102303
Niche Wall Plaque			Actual Cost				102303
Grave Site for Disposal of Ashes (does not include labour to make site suitable)			\$182.00	\$165.45	\$16.55	\$182.00	102302
Grant of Right of Burial (Reservation)	Grant of Right of Burial		\$36.00	\$32.73	\$3.27	\$36.00	102301
	Copy of Grant of Right of Burial		\$30.00	\$27.27	\$2.73	\$30.00	102305
Miscellaneous	For permission to erect a headstone or monument		\$61.00	\$55.45	\$5.55	\$61.00	102305
	Undertaker's Annual License Fee		\$121.00	\$110.00	\$11.00	\$121.00	102305
	Single Funeral Permit Fee		\$36.00	\$32.73	\$3.27	\$36.00	102304

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
<b>RECREATION &amp; CULTURE</b>							
Amphitheatre	Includes stage & kitchen	Per Day	\$186.50	\$169.55	\$16.95	\$186.50	111304
	Sound equipment (Outside Hire)	Per Day	\$343.00	\$311.82	\$31.18	\$343.00	111304
	Kitchen	Per Day	\$45.00	\$40.91	\$4.09	\$45.00	111304
	Casual Hire	Per Hour	\$11.25	\$10.23	\$1.02	\$11.25	111304
Shire Hall (currently housing the Temporary Supermarket and unavailable for hire)	Food Warmer for Kitchen	Per Day	\$109.00	\$99.09	\$9.91	\$109.00	113301
	Hire of Chairs from Shire Hall	Per Chair	\$2.00	\$1.82	\$0.18	\$2.00	113301
	Hire of Trestle Tables from Shire Hall	Per Trestle	\$6.15	\$5.59	\$0.56	\$6.15	113301
Bruce Rock Recreation Centre	Squash Courts	Per Hour	\$9.20	\$8.36	\$0.84	\$9.20	113314
	Old Trestles each	Per Trestle	\$6.15	\$5.59	\$0.56	\$6.15	113314
	Green Chairs each	Per Chair	\$2.00	\$1.82	\$0.18	\$2.00	113314
	Hire of Oval	Daily	\$158.00	\$143.64	\$14.36	\$158.00	113314
	Bond for Use of Oval (Refunded after use if undamaged)	Per Event	\$1,320.00	\$1,320.00		\$1,320.00	TRUST
	Hire of Indoor Basketball Arena	Daily	\$214.50	\$195.00	\$19.50	\$214.50	113314
	Hire of Indoor Basketball Court - Non-commercial	Hourly	\$14.30	\$13.00	\$1.30	\$14.30	113314
	Hire of Indoor Basketball Court - Commercial	Hourly	\$25.50	\$23.18	\$2.32	\$25.50	113314
	Hire of Tennis Courts	Hourly	\$14.30	\$13.00	\$1.30	\$14.30	113314
	Hire of Grass Playing Field (Marking Required) - Daytime other than Bruce Rock Sporting Teams	Daily per playing field	\$214.50	\$195.00	\$19.50	\$214.50	113314
	Hire of Grass Playing Field (Marking Required) - With Lights other than Bruce Rock Sporting Teams	Daily per playing field	\$268.00	\$243.64	\$24.36	\$268.00	113314
	Penalty for Preparation of Field for sporting event without notice of cancellation	Penalty	\$100.00	\$90.91	\$9.09	\$100.00	113314
Turf Groomer	Hire of Turf Groomer (50% fee payable to Bruce Rock Hockey Club)	Per Hire	\$825.00	\$750.00	\$75.00	\$825.00	113318
Annual Usage Fees for Facilities at the Bruce Rock Recreation Centre	Bowling Club	Annual	\$1,856.00	\$1,687.27	\$168.73	\$1,856.00	113307
	Cricket Club	Annual	\$1,856.00	\$1,687.27	\$168.73	\$1,856.00	113305
	Football Club	Annual	\$1,236.95	\$1,124.50	\$112.45	\$1,236.95	113303
	Hockey Club	Annual	\$928.40	\$844.00	\$84.40	\$928.40	113304
	Netball Club	Annual	\$928.40	\$844.00	\$84.40	\$928.40	113307
	Squash Club	Annual	\$926.25	\$842.05	\$84.21	\$926.26	113306
	Fast Tennis Comp (1 competition)	Annual	\$440.00	\$400.00	\$40.00	\$440.00	113317

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
Leases for Other Recreation Facilities	Equestrian Lease (Mitchell Street)	Annual	\$880.00	\$800.00	\$80.00	\$880.00	113310
	Pony Club	Annual	\$336.00	\$305.45	\$30.55	\$336.00	113310
Bruce Rock District Club	Bruce Rock District Club	Monthly	\$645.00	\$586.36	\$58.64	\$645.00	131315
Bruce Rock Aquatic Centre Daily Admissions	Adult	Per Day	\$4.50	\$4.09	\$0.41	\$4.50	114302
	Child (4 Years & younger free if wears RLSA Wrist Band)	Per Day	\$2.50	\$2.27	\$0.23	\$2.50	114302
	Pensioner	Per Day	\$2.50	\$2.27	\$0.23	\$2.50	114302
	Student	Per Day	\$2.50	\$2.27	\$0.23	\$2.50	114302
Bruce Rock Aquatic Centre Season Tickets	Spectator	Per Day	\$2.50	\$2.27	\$0.23	\$2.50	114302
	Single Adult	Annual	\$165.50	\$150.45	\$15.05	\$165.50	114301
	Child	Annual	\$77.50	\$70.45	\$7.05	\$77.50	114301
	Family	Annual	\$275.50	\$250.45	\$25.05	\$275.50	114301
	Single Pensioner	Annual	\$77.50	\$69.09	\$6.91	\$76.00	114301
Private Hire of Pool	Pensioner Family	Annual	\$179.50	\$163.18	\$16.32	\$179.50	114301
	Single Adult Monthly Pass	Per Month	\$50.00	\$45.45	\$4.55	\$50.00	114301
	Until 10pm for evening provided Pool Supervisor available (No Entry Fee Charges)	Per Night	\$278.50	\$253.18	\$25.32	\$278.50	114303
Gymnasium	Initial Gym Membership Fee (Including Card which is non refundable)		\$75.00	\$68.18	\$6.82	\$75.00	114304
	Renewal of Gym Membership (1 July to 30 June)	Annual	\$55.00	\$50.00	\$5.00	\$55.00	114304
	Replacement Gym Card	Per Card	\$25.00	\$22.73	\$2.27	\$25.00	114304
	Monthly Gym Membership	Per Month	\$25.00	\$22.73	\$2.27	\$25.00	114304
Hydrotherapy Pool	Residents of the Shire of Bruce Rock	Per Visit	\$5.00	\$4.50	\$0.50	\$5.00	114310
	Non-Residents	Per Visit	\$10.00	\$9.00	\$1.00	\$10.00	114310
	Pensioner Concession of 50% (must show Concession Card)	Per Visit	\$5.00	\$4.50	\$0.50	\$5.00	114310
Library	Replacement of Library Card	Per Card	\$6.00	\$5.45	\$0.55	\$6.00	115301
	Replacement of Lost Library Book - Minimum	Per Book	\$20.00	\$18.18	\$1.82	\$20.00	115302
	Replacement of Lost Library Book - Over \$20	Per Book		Actual Cost			115302



**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
<b>TRANSPORT</b>							
Vehicle Inspection Fees	(Charges in accordance with Department of Transport's Licensing Fees & Charges)						
Light vehicles (MRC 4,500kg or less)	Any other light vehicle	Initial examination fee	\$130.45	\$130.45		\$130.45	122302
		Re-examination fee	\$100.15	\$100.15		\$100.15	122302
	Caravan and trailer(without brakes), motorcycle, motor carrier	Initial examination fee	\$119.25	\$119.25		\$119.25	122302
		Re-examination fee	\$97.75	\$97.75		\$97.75	122302
Heavy vehicles (MRC over 4,500kg)		Initial examination fee	\$187.75	\$187.75		\$187.75	122302
		Re-examination fee	\$135.65	\$135.65		\$135.65	122302
Minor examination fee	Verification of vehicle details only	General examination fee	\$100.15	\$100.15		\$100.15	122302
Inspection of Vehicle Onsite	Workshop Manager to inspect vehicle on site	Per hour	\$102.00	\$92.73	\$9.27	\$102.00	122304

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
<b>ECONOMIC SERVICES</b>							
Supermarket	GST inclusive Groceries	Per item	Not itemised as too many to list individually and price set as per Metcash or other supplier cost, plus mark up and				130301
	GST free Groceries	Per item	as per Metcash or other supplier cost, plus mark up and recovery of freight formula				130302
Caravan Park	Powered Sites	Per Night	\$30.00	\$27.27	\$2.73	\$30.00	131301
	Powered sites	Per Week (seven nights)	\$150.00	\$136.36	\$13.64	\$150.00	131301
	Backpackers Units	Per Night	\$22.00	\$20.00	\$2.00	\$22.00	131301
	Camp Site/Tents	Per Person Per Night	\$10.00	\$9.09	\$0.91	\$10.00	131301
	Self-Contained Unit - Single Occupancy per night	Single Person Per Night	\$115.00	\$104.55	\$10.45	\$115.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
	Self-Contained Unit - Double Occupancy per night	Double (2 people) Per Night	\$135.00	\$122.73	\$12.27	\$135.00	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	\$15.00	\$13.64	\$1.36	\$15.00	131303
	Maximum tenancy is for 7 nights unless specially agreed by CEO						
Cancellation fee - if cancelled less than 24 hours prior to booking			1 Nights Accommodation Fee				131303
Excess Cleaning Charge - per Half Hour		To clean unit if left in untidy/clean manner	\$35.00	\$31.82	\$3.18	\$35.00	131303
Community Bus	Includes Mileage & Fuel for Residents and Community Groups in Shire of Bruce Rock	Per Km	\$0.88	\$0.80	\$0.08	\$0.88	132301
	Includes Mileage & Fuel for Residents and Community Groups outside of Shire of Bruce	Per Km	\$1.28	\$1.16	\$0.12	\$1.28	132301
	Cleaning Fee	Per Hour	\$51.00	\$46.36	\$4.64	\$51.00	132301
	Penalty for Non-Cancellation Advice or for not returning bus or keys by end of booking		Per Booking	\$100.00	\$90.91	\$9.09	\$100.00

SHIRE OF BRUCE ROCK  
SCHEDULE OF FEES & CHARGES FOR 2020-21



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
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	\$0.00	\$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		\$34,196.00	\$34,916.00		\$34,916.00	071304
	2 Determining an application to amend or cancel Development Approval		\$295.00	\$295.00		\$295.00	071304
	3 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
	4 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
	5 Determining a development application for an Extractive Industry where the development has commenced or been carried out - the fee in item 4 plus, by way of penalty, twice that fee						071304
	6 Providing a Subdivision Clearance for -						
	(a) not more than 5 lots	per lot	\$73.00	\$73.00		\$73.00	071304
	(b) more than 5 lots - \$35 per lot there after						071304
(c) not more than 195 lots		\$7,393.00	\$7,393.00		\$7,393.00	071304	
Written Planning Advice		\$73.00	\$73.00		\$73.00	071304	
Zoning Certificate		\$73.00	\$73.00		\$73.00	071304	
Fees for scheme amendments, structure plans, activity centre plans and local development plans	Director/Shire Planner		\$88.00	\$88.00		\$88.00	071304
	Manager/Senior Planner		\$66.00	\$66.00		\$66.00	071304
	Planning Officer		\$36.86	\$38.86		\$36.86	071304
	Other staff, eg CEO, DCEO, EHO		\$36.86	\$36.86		\$36.86	071304
	Administration Officer		\$30.20	\$30.20		\$30.20	071304
	All Applicants - Estimate payable in advance 33.3% of Time Cost						071304

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
Planning Fees (continued)							
Fees for Development Assessment Panels (DAP) applications	Director/Shire Planner		\$96.80	\$88.00	\$8.80	\$96.80	071304
	Manager/Senior Planner		\$72.60	\$66.00	\$6.60	\$72.60	071304
	Planning Officer		\$40.55	\$36.86	\$3.69	\$40.55	071304
	Other staff, eg CEO, DCEO, EHO		\$40.55	\$36.86	\$3.69	\$40.55	
	Administration Officer		\$33.22	\$30.20	\$3.02	\$33.22	071304
	All Applicants - Estimate payable in advance 33.3% of Time Cost						
Direct Costs (advertising, consultation procedures, statutory notices, technical resources and equipment and computer modelling, - environmental assessment, specialist advice and heritage assessment)	All Applicants - Estimate payable in advance		Actual Cost				071304
Building Regulation Fees	Certified application for a building permit-Building Classification 1a & 10 - 0.19% of the estimated value but not less than \$105.00		\$105.00	\$105.00		\$105.00	133301
	Certified application for a building permit-Building Classification 2 to class 9 - 0.09% of the estimated value but not less than \$105.00	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
	Uncertified application for a building permit - 0.32% of the value but not less than \$105.00	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
	Application to extend the time during which a Building Permit has effect	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
Demolition Permit	Demolition permit - Build classification 1a & 10 or Incidental Structure	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
	Demolition permit - Build classification 2 - 9 for each storey of the Building	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
	Application to extend the time during which a Demolition Permit has effect	Minimum \$105.00	\$105.00	\$105.00		\$105.00	133301
Other Building Fees	Application for an Occupancy Permit for completed buildings		\$105.00	\$105.00		\$105.00	133301
	Application for an temporary occupancy Permit for incomplete buildings		\$105.00	\$105.00		\$105.00	133301
	Application for modification of an occupancy permit for additional use of a building on a temporary basis		\$105.00	\$105.00		\$105.00	133301
	Application for a replacement occupancy permit for permanent change of the building's use or classification		\$105.00	\$105.00		\$105.00	133301
	Application for an occupancy permit or building approval certificate for registration of strata scheme or plan of re-subdivision	Minimum \$115.00					133301
	\$10.80 for each strata unit covered by the application, but not less than \$115.00						

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
Other Building Fees (continued)							
	Application for an occupancy permit for a building in respect of which unauthorised work has been done  0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00	Minimum \$105.00					133301
	Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done  0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00	Minimum \$105.00					133301
	Application to replace an occupancy permit for an existing building		\$105.00	\$105.00		\$105.00	133301
	Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done		\$105.00	\$105.00		\$105.00	133301
	Application for approval of battery powered smoke alarms		\$179.40	\$179.40		\$179.40	133301
	Application to extend the time during which an occupancy permit or building approval certificate has effect		\$105.00	\$105.00		\$105.00	133301
Building Service Levy	Building permit Certified or Uncertified Less than \$45,000.00		\$61.65	\$61.65		\$61.65	133303
	Building permit Certified or Uncertified More than \$45,000.00 = 0.137% of the value of the work	0.137% of value of work					133303
	Demolition permit Less than \$45,000.00		\$61.65	\$61.65		\$61.65	133303
	Demolition permit More than \$45,000.00 = 0.137% of the value of work	0.137% of value of work					133303
	Occupancy permit or building approval certificate for approved building work under s47,s49, s50 or 52 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
BCITF Levy	The total value of construction is estimated to be more than \$20,000 The rate of the levy is 0.2% of the total value of construction (inclusive of GST) or \$200 in every \$100,000 worth of project value						133302
	Failure to pay the BCITF Levy prior to commencement of construction estimated to be more than \$20,000 can result in a penalty of up to \$50,000, plus up to 100% of the original levy fee						133302

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
Water from Standpipes	Minimum Charge 1000L	Per KL		Actual Cost			134301
Factory Units & Commercial Buildings	Unit 1, Johnson Street, Bruce Rock	Monthly	\$1,860.50	\$1,691.36	\$169.14	\$1,860.50	135301
	Unit 2, Johnson Street, Bruce Rock	Monthly	\$588.00	\$534.55	\$53.45	\$588.00	135301
	Roadwise Office (Front Office Unit 2, Johnson St, Bruce Rock)	Monthly	\$255.00	\$231.82	\$23.18	\$255.00	135301
	Factory Units - Corner Butcher & Swan 1	Monthly	\$408.00	\$370.91	\$37.09	\$408.00	135301
	Factory Units - Corner Butcher & Swan 2	Monthly	\$483.50	\$439.55	\$43.95	\$483.50	135301
	Factory Units - Corner Butcher & Swan 3	Monthly	\$483.50	\$439.55	\$43.95	\$483.50	135301
	70 Dampier Street (Lot 341), Bruce Rock	Monthly	\$567.00	\$515.45	\$51.55	\$567.00	135301
	Lot 261 Johnson Street, Bruce Rock (Old Ambulance Building)	Monthly	\$312.00	\$283.64	\$28.36	\$312.00	135303
	Lot 261 Johnson Street, Bruce Rock (Old Gardeners Shed)	Monthly	\$56.10	\$51.00	\$5.10	\$56.10	135303
	48 Johnson Street, Bruce Rock (Café)	Monthly	\$561.00	\$510.00	\$51.00	\$561.00	135302
	32 Johnson Street, Bruce Rock (Craft Shop)	Monthly	\$75.00	\$68.18	\$6.82	\$75.00	135302
Saleyards	Sheep Sale Yards on Lethlean St	Per Head Sold at Sale	\$0.40	\$0.36	\$0.04	\$0.40	137301
Back to the Bush Reunion	Camping (on the oval)	Per Person Per Night	\$8.00	\$7.27	\$0.73	\$8.00	138309

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL
<b>OTHER PROPERTY &amp; SERVICES</b>							
Plant with Operator	8 Ton Trucks	Hourly	\$145.00	\$131.82	\$13.18	\$145.00	141301
	15 Ton Truck & Side Tipper	Hourly	\$180.00	\$163.64	\$16.36	\$180.00	141301
	15 Ton Trucks	Hourly	\$155.00	\$140.91	\$14.09	\$155.00	141301
	Back Hoe	Hourly	\$165.00	\$150.00	\$15.00	\$165.00	141301
	Bobcat	Hourly	\$145.00	\$131.82	\$13.18	\$145.00	141301
	Borer	Hourly	\$115.00	\$104.55	\$10.45	\$115.00	141301
	Cherry Picker	Hourly	\$200.00	\$181.81	\$18.19	\$200.00	141301
	Front End Loader	Hourly	\$180.00	\$163.64	\$16.36	\$180.00	141301
	Grader	Hourly	\$200.00	\$181.82	\$18.18	\$200.00	141301
	Prime Mover & Low Loader	Hourly	\$155.00	\$140.91	\$14.09	\$155.00	141301
	Prime Mover & Side Tipper	Hourly	\$155.00	\$140.91	\$14.09	\$155.00	141301
	Ride on mower and operator	Hourly	\$90.00	\$81.82	\$8.18	\$90.00	141301
	Roller - Rubber or Steel	Hourly	\$145.00	\$131.82	\$13.18	\$145.00	141301
	Street Sweeper	Hourly	\$145.00	\$131.82	\$13.18	\$145.00	141301
	Tractor with Mower/ Broom	Hourly	\$120.00	\$109.09	\$10.91	\$120.00	141301
Trencher	Hourly	\$135.00	\$122.73	\$12.27	\$135.00	141301	
Plant Only - (Dry Hire) No Fuel & No Operator (if Available)	Brick Saw	Daily	\$140.00	\$127.27	\$12.73	\$140.00	141301
	Car Trailer	Daily	\$90.00	\$81.82	\$8.18	\$90.00	141301
	Cement Mixer	Daily	\$115.00	\$104.55	\$10.45	\$115.00	141301
	Cherry Picker	Daily	\$145.00	\$131.82	\$13.18	\$145.00	141301
	Slasher	Daily	\$140.00	\$127.27	\$12.73	\$140.00	141301
	Jack Hammer (Petrol)	Daily	\$90.00	\$81.82	\$8.18	\$90.00	141301
	Wacker Packer	Daily	\$90.00	\$81.82	\$8.18	\$90.00	141301
Plant Only - (Dry Hire) No Fuel & No Operator (With CEO Permission)	Agitator (Daily Rate for Shires Only)	Daily	\$500.00	\$454.55	\$45.45	\$500.00	141301
	Grader 12G (With CEO Permission)	Daily	\$400.00	\$363.64	\$36.36	\$400.00	141301
	Grader 12M (With CEO Permission)	Daily	\$505.00	\$459.09	\$45.91	\$505.00	141301
	Low Loader Trailer Only (Daily rate for Shires Only)	Daily	\$255.00	\$231.82	\$23.18	\$255.00	141302
	Side Tipper (With CEO Permission)	Daily	\$255.00	\$231.82	\$23.18	\$255.00	141301
	Vibratory Roller (With CEO Permission)	Daily	\$255.00	\$231.81	\$23.19	\$255.00	141301

**SHIRE OF BRUCE ROCK**  
**SCHEDULE OF FEES & CHARGES FOR 2020-21**



DESCRIPTION	DETAILS	CHARGING	2020/21	FEE	GST	TOTAL	GL	
Commodities - All Plus Cartage	Gravel (10T & under)	Per Tonne	\$36.00	\$32.73	\$3.27	\$36.00	141301	
	Gravel (10T to 50T)	Per Tonne	\$27.00	\$24.55	\$2.45	\$27.00	141301	
	Gravel (50T & over)	Per Tonne	\$18.00	\$16.36	\$1.64	\$18.00	141301	
	Yellow Sand (10T & under)	Per Tonne	\$36.00	\$32.73	\$3.27	\$36.00	141301	
	Yellow Sand (10T to 50T)	Per Tonne	\$27.00	\$24.55	\$2.45	\$27.00	141301	
	Yellow Sand (over 50T)	Per Tonne	\$18.00	\$16.36	\$1.64	\$18.00	141301	
	Metal Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	\$26.00	\$23.64	\$2.36	\$26.00	141301	
	Blue Metal - All Available Sizes, Except Dust (Up to 8T) Will not supply more than this & only when available	Per Tonne	\$61.00	\$55.45	\$5.55	\$61.00	141301	
	Mulch (when available)	6 x 4 Trailer	Free - 1 load per household per year					
	Second Hand Grader Blades (per length)	Per Length	\$20.00	\$18.18	\$1.82	\$20.00	141301	
Cartage	Within Town site	Per Tonne	No Charge					
	Outside of Town site	Per Km (1 way)	\$3.00	\$2.73	\$0.27	\$3.00	141301	
<b>CONCRETE</b>								
Concrete	Ready mixed 25mpa	Per m <sup>3</sup>	\$319.00	\$290.00	\$29.00	\$319.00	141301	
	32mpa Extra Charge	Per m <sup>3</sup>	\$17.00	\$15.45	\$1.55	\$17.00	141301	
	40mpa Extra Charge	Per m <sup>3</sup>	\$36.00	\$32.73	\$3.27	\$36.00	141301	
<b>CONCRETE (Supply &amp; Delivery Charges)</b>								
<b>Normal Operating Hours</b>	Monday to Friday - 7.00am to 3.30pm	Per m <sup>3</sup>	No Charge					
<b>Outside Hours Charge</b> Note: Rates are applied as "On site times"	Monday to Friday - 3.30pm to 6.00pm (Minimum Charge of \$25.00 inc GST)	Per m <sup>3</sup>	\$6.10	\$5.55	\$0.55	\$6.10	141301	
	Saturday - 7.00am to 3.30pm (Minimum charge of \$90.00 inc GST)	Per m <sup>3</sup>	\$30.00	\$27.27	\$2.73	\$30.00	141301	
	Sunday - 7.00am to 3.30pm (Minimum charge of \$180.00 inc GST)	Per m <sup>3</sup>	\$61.00	\$55.45	\$5.55	\$61.00	141301	
<b>Excess Discharge Time</b> (Waiting Time)	Applies after first 45 minutes on site							
	- Normal Operating Hours	Per 15 minutes	\$24.00	\$21.82	\$2.18	\$24.00	141301	
	- Outside Normal Operating Hours	Per 15 minutes	\$48.00	\$43.64	\$4.36	\$48.00	141301	
<b>Truck Standby Fee</b> Applies outside Normal Operating Hours when an order does not proceed at the original booked time or when delays occur in excess of one hour	On a pro-rata basis after the first hour	Per Hour Per Truck	\$146.00	\$132.73	\$13.27	\$146.00	141301	
<b>Delivery</b>	Within Town site	Per Tonne	No Charge					
	Outside of Town site	Per Km (1 way)	\$3.00	\$2.73	\$0.27	\$3.00	141301	
<b>LABOUR</b>								
<b>Labour</b> Monday to Friday - 7.00am to 3.30pm	Supervisor	Per Hour	\$82.00	\$74.55	\$7.45	\$82.00	141301	
	Leading Hand	Per Hour	\$65.00	\$59.09	\$5.91	\$65.00	141301	
	Plant Operators/ Labourers	Per Hour	\$51.00	\$46.36	\$4.64	\$51.00	141301	
<b>Labour</b> Outside of Normal Hours	Supervisor	Per Hour	\$164.00	\$149.09	\$14.91	\$164.00	141301	
	Leading Hand	Per Hour	\$130.00	\$118.18	\$11.82	\$130.00	141301	
	Plant Operators/ Labourers	Per Hour	\$102.00	\$92.72	\$9.28	\$102.00	141301	