



2021-22 Annual Budget

Adopted by Council 19 August 2021

2021-22 BUDGET OVERVIEW

Dear Ratepayer

It is with pleasure that we present the Shire of Bruce Rock Annual Budget for the year ending 30th June 2022, a budget that will continue to deliver excellent services and resources to the local Bruce Rock community.

The 2021-22 Budget 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 as the community still grapples with the flow-on effects of the Covid-19 pandemic.

Key budget highlights include:

- Funding for reconstruction of a building for a supermarket
- Exciting upgrades to the War Memorial and Sculpture Park
- Upgrades to the Caravan Park including new ablutions
- Continuation of funding allocation for the Council subsidy for connection to the new STED Scheme

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

- Old Beverley Road - reconstruction
- Completion of Black Spot Project on Lawrie Road and Cumminin Road Intersection
- Roads to Recovery funded projects; Yarding North Road, Yarding Ardath Road, Totadgin Road and sealing of sections on Butcher Street and Dampier Street
- Replace bridges with culverts on Yarding Ardath Road, Old Beverley Road, Shackleton Bilbarin Road and Belka East Road
- Safety improvements to Bruce Rock Corrigin Road funded under the Regional Road Safety Program
- Airstrip upgrade of apron funded by Regional Airports Development Scheme.

In accordance with Council's Long Term Financial Plan, the budget is funded with an average rate increase of 4.5% and minimum rates of \$505. This rate revenue, along with grant funding, fees and charges and funds transferred from reserves will assist Council to fund the various exciting projects included in this year's Budget.

Councillors and staff look forward to completing the projects proposed for the new financial year and are dedicated to providing continued leadership in our community.

Cr Stephen Strange
Shire President

Mr Darren Mollenoyux
Chief Executive Officer

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Budget was adopted at the Ordinary Council Meeting on 19th August 2021
See website for more information

SHIRE OF BRUCE ROCK
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,632,976	1,559,947	1,550,092
Operating grants, subsidies and contributions	10(a)	1,655,388	3,115,211	1,568,179
Fees and charges	9	1,996,391	1,937,575	1,764,566
Interest earnings	13(a)	27,167	20,200	22,216
Other revenue	13(b)	44,500	241,069	60,500
		5,356,422	6,874,002	4,965,553
Expenses				
Employee costs		(2,634,818)	(2,630,171)	(2,555,210)
Materials and contracts		(3,031,010)	(2,483,505)	(2,383,874)
Utility charges		(268,670)	(269,718)	(208,330)
Depreciation on non-current assets	5	(4,619,584)	(4,658,212)	(5,577,968)
Interest expenses	13(d)	(4,238)	(5,993)	(3,958)
Insurance expenses		(207,200)	(261,498)	(184,328)
Other expenditure		(180,073)	(205,602)	(363,127)
		(10,945,593)	(10,514,699)	(11,276,795)
Subtotal		(5,589,171)	(3,640,697)	(6,311,242)
Non-operating grants, subsidies and contributions	10(b)	4,199,571	1,685,032	2,225,963
Profit on asset disposals	4(b)	29,000	1,731	4,000
Loss on asset disposals	4(b)	(83,250)	(137,064)	(79,000)
		4,145,321	1,549,699	2,150,963
Net result		(1,443,850)	(2,090,998)	(4,160,279)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,443,850)	(2,090,998)	(4,160,279)

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

SHIRE OF BRUCE ROCK

FOR THE YEAR ENDED 30 JUNE 2022

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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Accounting policies which have been adopted in the preparation of this 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.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 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 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		62,490	103,351	82,290
General purpose funding		2,948,242	4,030,972	2,746,760
Law, order, public safety		29,286	19,597	30,398
Health		43,306	61,850	53,042
Education and welfare		4,635	9,947	4,142
Housing		212,300	200,162	203,000
Community amenities		161,528	160,350	129,776
Recreation and culture		64,553	251,682	50,197
Transport		230,168	233,109	295,120
Economic services		1,411,914	1,594,098	1,117,028
Other property and services		188,000	208,884	253,800
		5,356,422	6,874,002	4,965,553
Expenses excluding finance costs	4(a),5,12,13(c),13(e)			
Governance		(774,986)	(728,497)	(743,800)
General purpose funding		(89,343)	(114,728)	(85,083)
Law, order, public safety		(120,640)	(112,153)	(129,281)
Health		(598,392)	(423,105)	(566,101)
Education and welfare		(132,479)	(118,691)	(117,653)
Housing		(462,664)	(423,359)	(412,829)
Community amenities		(294,424)	(263,358)	(237,903)
Recreation and culture		(1,675,094)	(1,886,635)	(1,833,372)
Transport		(4,707,251)	(4,260,683)	(5,306,554)
Economic services		(1,910,410)	(1,917,617)	(1,614,202)
Other property and services		(175,672)	(259,880)	(226,059)
		(10,941,355)	(10,508,706)	(11,272,837)
Finance costs	7,6(a),13(d)			
Housing		(3,578)	(5,159)	(3,958)
Recreation and culture		0	(31)	0
Economic services		(300)	(417)	0
Other property and services		(360)	(386)	0
		(4,238)	(5,993)	(3,958)
Subtotal		(5,589,171)	(3,640,697)	(6,311,242)
Non-operating grants, subsidies and contributions	10(b)	4,199,571	1,685,032	2,225,963
Profit on disposal of assets	4(b)	29,000	1,731	4,000
(Loss) on disposal of assets	4(b)	(83,250)	(137,064)	(79,000)
		4,145,321	1,549,699	2,150,963
Net result		(1,443,850)	(2,090,998)	(4,160,279)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,443,850)	(2,090,998)	(4,160,279)

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.

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,632,976	1,735,857	1,550,092
Operating grants, subsidies and contributions		1,655,388	3,041,464	1,578,179
Fees and charges		1,996,391	1,937,575	1,764,566
Interest received		27,167	20,200	22,216
Other revenue		44,500	241,069	60,500
		5,356,422	6,976,165	4,975,553
Payments				
Employee costs		(2,773,801)	(2,514,817)	(2,553,710)
Materials and contracts		(3,366,290)	(2,649,710)	(2,666,323)
Utility charges		(268,670)	(269,718)	(208,330)
Interest expenses		(4,238)	(5,384)	(3,958)
Insurance paid		(207,200)	(261,498)	(184,328)
Other expenditure		(180,073)	(205,602)	(363,127)
		(6,800,272)	(5,906,729)	(5,979,776)
Net cash provided by (used in) operating activities		(1,443,850)	1,069,436	(1,004,223)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(3,701,030)	(811,200)	(2,287,502)
Payments for construction of infrastructure		(3,229,736)	(1,274,137)	(1,459,089)
Non-operating grants, subsidies and contributions	10(b)	4,199,571	1,685,032	2,225,963
Proceeds from sale of plant and equipment	4(b)	295,750	290,373	352,500
Net cash provided by (used in) investing activities		(2,435,445)	(109,932)	(1,168,128)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(25,799)	(25,419)	(25,419)
Principal elements of lease payments	7	(3,891)	(3,672)	0
Proceeds on disposal of financial assets at amortised cost - term deposits		413,993	(276,661)	128,530
Proceeds from new borrowings	6(a)	500,000	272,000	0
Net cash provided by (used in) financing activities		884,303	(33,752)	103,111
Net increase (decrease) in cash held		(2,994,992)	925,752	(2,069,240)
Cash at beginning of year		2,994,992	2,069,240	2,069,240
Cash and cash equivalents at the end of the year	3	0	2,994,992	0

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	2,659,712	1,810,024	1,796,138
		2,659,712	1,810,024	1,796,138
Revenue from operating activities (excluding rates)				
Governance		67,490	103,351	82,290
General purpose funding		1,331,334	2,486,475	1,212,118
Law, order, public safety		29,286	19,597	30,398
Health		43,306	61,850	53,042
Education and welfare		4,635	9,947	4,142
Housing		212,300	200,162	203,000
Community amenities		161,528	160,350	129,776
Recreation and culture		64,553	251,682	50,197
Transport		230,168	234,840	299,120
Economic services		1,435,914	1,594,098	1,117,028
Other property and services		188,000	208,884	253,800
		3,768,514	5,331,236	3,434,911
Expenditure from operating activities				
Governance		(774,986)	(733,891)	(749,800)
General purpose funding		(89,343)	(114,728)	(85,083)
Law, order, public safety		(120,640)	(112,153)	(129,281)
Health		(599,392)	(425,781)	(568,101)
Education and welfare		(132,479)	(118,691)	(117,653)
Housing		(466,242)	(428,518)	(416,787)
Community amenities		(294,424)	(263,358)	(237,903)
Recreation and culture		(1,675,094)	(1,886,666)	(1,833,372)
Transport		(4,789,501)	(4,361,313)	(5,371,554)
Economic services		(1,910,710)	(1,946,398)	(1,620,202)
Other property and services		(176,032)	(260,266)	(226,059)
		(11,028,843)	(10,651,763)	(11,355,795)
Non-cash amounts excluded from operating activities	2(b)	4,673,834	4,769,404	5,654,121
Amount attributable to operating activities		73,217	1,258,901	(470,625)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		4,199,571	1,685,032	2,225,963
Payments for land held for resale	4(a)	0	0	0
Payments for investment property	4(a)	0	0	0
Payments for property, plant and equipment	4(a)	(3,701,030)	(811,200)	(2,287,502)
Payments for construction of infrastructure	4(a)	(3,368,719)	(1,274,137)	(1,459,089)
Payments for financial assets at fair value through profit and loss		0	0	
Payments for financial assets at amortised cost - self supporting loans	6(a)	0	0	
Payments for financial assets at fair values through other comprehensive income		0	0	
Payments for other loans and receivables [describe]		0	0	
Proceeds from disposal of assets	4(b)	295,750	290,373	352,500
Proceeds from financial assets at amortised cost - self supporting loans	6(a)	0	0	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	0	
Proceeds on disposal of financial assets at fair values through other comprehensive income		0	0	
Proceeds on other loans and receivables [describe]		0	0	
		(2,574,428)	(109,932)	(1,168,128)
Non-cash amounts excluded from investing activities	2(c)	0	0	0
Amount attributable to investing activities		(2,574,428)	(109,932)	(1,168,128)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(25,799)	(25,419)	(25,419)
Principal elements of finance lease payments	7	(3,891)	(3,672)	0
Proceeds from new borrowings	6(a)	500,000	272,000	0
Transfers to cash backed reserves (restricted assets)	8(a)	(75,042)	(295,031)	(74,816)
Transfers from cash backed reserves (restricted assets)	8(a)	489,035	18,368	203,346
Amount attributable to financing activities		884,303	(33,754)	103,111
Budgeted deficiency before imposition of general rates		(1,616,908)	1,115,215	(1,535,642)
Estimated amount to be raised from general rates	1	1,616,908	1,544,497	1,535,642
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	2,659,712	0

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

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SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
General rate									
Gross rental valuations (GRV)	0.0753970	210	1,972,040	148,686	0	0	148,686	137,455	131,278
Unimproved valuations (UV)	0.0112260	322	125,776,000	1,411,961	0	0	1,411,961	1,350,171	1,350,111
Mining tenements (UV)	0.0112260	3	160,881	1,806	0	0	1,806	0	
Non-rateable	0.0000000	271	201,811	0	0	0	0	0	0
Sub-Totals		806	128,110,732	1,562,453	0	0	1,562,453	1,487,626	1,481,389
Minimum									
Minimum payment	\$								
Gross rental valuations									
Gross rental valuations (GRV)	505	160	562,951	80,800	0	0	80,800	82,247	77,280
Unimproved valuations									
Unimproved valuations (UV)	505	26	605,300	13,130	0	0	13,130	13,524	13,524
Mining tenements (UV)	505	5	49,359	2,525	0	0	2,525	2,219	1,449
Sub-Totals		191	1,217,610	96,455	0	0	96,455	97,990	92,253
		997	129,328,342	1,658,908	0	0	1,658,908	1,585,616	1,573,642
Discounts (Refer note 1 (e))							(42,000)	(41,119)	(38,000)
Concessions (Refer note 1f.)							0	0	0
Total amount raised from general rates							1,616,908	1,544,497	1,535,642
Specified area rates (Refer note 1c.)							0	0	0
Ex gratia rates							16,068	15,450	15,450
Total rates							1,632,976	1,559,947	1,551,092

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 2021/22 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.

SHIRE OF BRUCE ROCK
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	6/10/2021	N/A	N/A	7.0%
Option two				
First instalment	6/10/2021	0	0.0%	7.0%
Second instalment	8/12/2021	\$10.70	5.5%	7.0%
Option three				
First instalment	6/10/2021	0	0.0%	7.0%
Second instalment	8/12/2021	\$10.70	5.5%	7.0%
Third instalment	9/02/2022	\$10.70	5.5%	7.0%
Fourth instalment	13/04/2022	\$10.70	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,600	0	0
Instalment plan interest earned	1,000	0	0
Unpaid rates and service charge interest earned	10,700	5,925	3,750
	13,300	5,925	3,750

SHIRE OF BRUCE ROCK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

1. RATES AND SERVICE CHARGES (CONTINUED)

c. Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

d. Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

e. Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Rate Early Payment Discount	3.0%	N/A	\$ 42,000	\$ 41,119	\$ 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 6th October 2021 or 35 days after the date of service appearing on the rates notice, whichever is later.
			42,000	41,119	38,000	

f. Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rubbish charge - Pensioner	Concession	50.0%		\$ 12,453	\$ 16,658	\$ 13,059	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & Charges (Rebates & Deferments) Act 1992.	Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior.
Rubbish charge - Senior	Concession	25.0%		3,076		1,220		
Recycling charge - Pensioner	Concession	50.0%		4,621	6,236	4,850	Rate payer must be registered as a pensioner, concession card holder or senior under the Rates & Charges (Rebates & Deferments) Act 1992.	Discount up to 50% - reduction in service charge as registered as a pensioner, concession card holder or senior.
Recycling charge - Senior	Concession	25.0%		1,141		489		
				21,291	22,894	19,618		

SHIRE OF BRUCE ROCK
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 2. NET CURRENT ASSETS

	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	0	2,994,992	0
Financial assets - restricted	1,194,329	1,608,322	1,203,131
Receivables	400,000	210,380	259,500
Contract assets	0	0	77,105
Inventories	83,797	83,797	7,247
	1,678,126	4,897,491	1,546,983
Less: current liabilities			
Trade and other payables	(182,286)	(327,364)	(131,906)
Long term borrowings	(26,135)	(25,749)	(25,419)
Employee provisions	(415,202)	(415,202)	(328,398)
	(623,623)	(768,315)	(485,723)
Net current assets	1,054,503	4,129,176	1,061,260
Less: Total adjustments to net current assets	(1,054,503)	(1,469,464)	(1,035,459)
Net current assets used in the Rate Setting Statement	0	2,659,712	25,801

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals

Add: Loss on disposal of assets

Add: Depreciation on assets

Movement in non-current employee provisions

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(29,000)	(1,731)	(4,000)
4(b)	83,250	137,064	79,000
5	4,619,584	4,658,212	5,577,968
	0	(24,141)	0
	4,673,834	4,769,404	5,652,968

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves

Less: Current assets not expected to be received at end of year

- Other liabilities- Bonds held

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(1,194,329)	(1,608,322)	(1,203,129)
	(3,264)	(3,264)	0
	26,135	25,749	51,218
	116,955	116,373	116,452
	(1,054,503)	(1,469,464)	(1,035,459)

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire 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.

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.

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

SHIRE OF BRUCE ROCK
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
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	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	0	2,994,992	0
Total cash and cash equivalents	0	2,994,992	0
Held as			
- Unrestricted cash and cash equivalents	0	2,994,992	0
	0	2,994,992	0
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Restricted financial assets at amortised cost - term deposits	1,194,329	1,608,322	1,203,129
	1,194,329	1,608,322	1,203,129
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8 1,194,329	1,608,322	1,203,129
	1,194,329	1,608,322	1,203,129

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 2022
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program					2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Health	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>								
Land	0	0	0	0	0	0	41,894	11,475
Buildings	10,000	41,300	419,302	0	2,565,484	3,036,086	536,246	1,698,274
Furniture and equipment	80,444	0	0	10,000	0	90,444	59,739	116,203
Plant and equipment	57,500	42,000	0	0	475,000	574,500	173,321	461,550
	147,944	83,300	419,302	10,000	3,040,484	3,701,030	811,200	2,287,502
<i>Infrastructure</i>								
Infrastructure - roads	0	0	0	2,824,563	0	2,824,563	1,088,809	1,143,301
Other infrastructure - bridges	0	0	0	0	0	0	0	0
Other infrastructure - footpaths	0	0	0	22,800	0	22,800	10,432	40,868
Other infrastructure - drainage	0	0	85,500	19,000	0	104,500	93,692	177,590
Other infrastructure - other	0	0	192,078	52,000	0	244,078	0	0
Other infrastructure - carparks	15,000	0	6,180	0	0	21,180	81,204	97,330
Other infrastructure Airstrip	0	0	0	151,598	0	151,598	0	0
	15,000	0	283,758	3,069,961	0	3,368,719	1,274,137	1,459,089
Total acquisitions	162,944	83,300	703,060	3,079,961	3,040,484	7,069,749	2,085,337	3,746,591

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document at Note 16.

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.

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	51,000	56,000	5,000	0	55,849	50,455	0	(5,394)	51,000	45,000	0	(6,000)
Health	18,000	17,000	0	(1,000)	19,949	17,273	0	(2,676)	20,000	18,000	0	(2,000)
Transport	200,000	117,750	0	(82,250)	283,908	185,009	1,731	(100,630)	245,500	184,500	4,000	(65,000)
Economic services	81,000	105,000	24,000	0	66,000	37,636	0	(28,364)	111,000	105,000	0	(6,000)
	350,000	295,750	29,000	(83,250)	425,706	290,373	1,731	(137,064)	427,500	352,500	4,000	(79,000)
By Class												
<i>Property, Plant and Equipment</i>												
Land	12,000	12,000	0	0	66,000	37,636	0	(28,364)	36,000	30,000	0	(6,000)
Buildings	69,000	93,000	24,000	0	0	0	0	0	75,000	75,000	0	0
Plant and equipment	269,000	190,750	5,000	(83,250)	359,706	252,737	1,731	(108,700)	316,500	247,500	4,000	(73,000)
	350,000	295,750	29,000	(83,250)	425,706	290,373	1,731	(137,064)	427,500	352,500	4,000	(79,000)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document at Note 17.

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.

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
5. ASSET DEPRECIATION

By Program

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

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Right of use - land

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
3,360	3,357	13,133
36,548	36,546	46,322
48,000	47,884	49,078
65,466	65,462	65,501
281,298	281,298	276,701
8,750	8,749	15,357
797,910	797,902	827,096
3,008,600	3,047,808	3,750,739
150,918	150,917	154,644
218,734	218,289	380,916
4,619,584	4,658,212	5,579,487
1,404,322	1,416,527	1,436,428
11,262	11,262	35,755
200,000	226,421	407,195
3,000,000	3,000,000	3,700,109
4,000	4,002	
4,619,584	4,658,212	5,579,487

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:

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

AMORTISATION

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

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

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

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
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	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget
				1 July 2021	New	Repayments	outstanding	Interest	1 July 2020	New	Repayments	30 June 2021	Repayments	1 July 2020	New	Repayments	30 June 2021	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																		
Construct House	3	WATC	1.49%	246,581	0	(25,799)	220,782	(3,578)	0	272,000	(25,419)	246,581	(3,958)	0	0	(25,419)	(25,419)	(3,958)
Economic services																		
Reconstruct Supermarket	4	WATC	1.79%	0	500,000	0	500,000	0	0	0	0	0	0	0	0	0	0	0
				246,581	500,000	(25,799)	720,782	(3,578)	0	272,000	(25,419)	246,581	(3,958)	0	0	(25,419)	(25,419)	(3,958)

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Reconstruction of Supermarket	WATC	Debenture	15	1.7907	\$ 500,000	\$ 72,376	\$ 500,000	\$ 0
					500,000	72,376	500,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	1,232	0
Total amount of credit unused	5,000	6,232	5,000
Loan facilities			
Loan facilities in use at balance date	720,782	246,581	(25,419)

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 2022**

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2021/22 Budget	Budget Lease	2021/22 Budget	Actual Principal	2020/21 Actual	Actual Lease	2020/21 Actual	Actual Lease	Budget Principal	2020/21 Budget	Budget Lease	Budget Lease	2020/21 Budget	Budget Lease
					Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease Repayments	Budget Lease Principal outstanding 30 June 2022		2021/22 Budget Lease Repayments	Principal 1 July 2020	2020/21 Actual New Leases	Actual Lease repayments	Actual Lease Principal outstanding 30 June 2021	2020/21 Actual Lease repayments	Budget Principal 1 July 2020	2020/21 Budget New Leases	Budget Lease repayments	Budget Lease Principal outstanding 30 June 2021
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Economic services																			
PTAWA - Saleyards (50%)	L7109	Burgess Rawson	3.6%	10 years	9,820	0	(1,358)	8,462	(280)	11,086	0	(1,266)	9,820	(327)	0	0	0	0	0
Other property and services																			
PTAWA - Batching Plant (50%)	L7109	Burgess Rawson	3.6%	10 years	9,820	0	(1,358)	8,462	(279)	11,085	0	(1,265)	9,820	(327)	0	0	0	0	0
PTAWA - Sandpit	L7338	Burgess Rawson	3.0%	10 years	1,374	0	(1,175)	199	(25)	2,515	0	(1,141)	1,374	(59)	0	0	0	0	0
					21,014	0	(3,891)	17,123	(584)	24,686	0	(3,672)	21,014	(713)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Long Service Leave reserve	116,373	582	0	116,955	115,299	1,074	0	116,373	115,299	1,153	0	116,452
(b) Plant Replacement reserve	6,345	32	0	6,377	6,286	59	0	6,345	6,287	63	0	6,350
(c) Housing reserve	230,156	1,151	(6,000)	225,307	228,033	2,123	0	230,156	228,033	2,280	0	230,313
(d) Council Housing reserve	3,701	19	0	3,720	3,667	34	0	3,701	3,667	37	0	3,704
(e) Transport Infrastructure reserve	751,445	3,757	(260,000)	495,202	741,062	10,383	0	751,445	741,062	7,411	(203,346)	545,127
(f) Hockey Turf Facility Replacement reserve	15,000	15,075	0	30,075	0	15,000	0	15,000	97,939	20,979	0	118,918
(g) Shire Sports Facility Replacement reserve	118,833	10,594	(3,400)	126,027	97,939	20,894	0	118,833	0	0	0	0
(h) Bowling Club SFFR reserve	6,646	6,033	0	12,679	18,420	6,226	(18,000)	6,646	18,420	6,184	0	24,604
(i) Cricket Club SFFR reserve	21,470	6,107	(1,300)	26,277	15,283	6,187	0	21,470	15,282	6,153	0	21,435
(j) Football Club SFFR reserve	4,983	6,025	0	11,008	4,923	60	0	4,983	4,922	6,049	0	10,971
(k) Hockey Club SFFR reserve	24,646	6,123	0	30,769	18,420	6,226	0	24,646	18,420	6,184	0	24,604
(l) Netball Club SFFR reserve	16,701	6,084	0	22,785	13,535	3,166	0	16,701	13,535	6,135	0	19,670
(m) Squash Club SFFR reserve	388	6,002	0	6,390	383	5	0	388	383	6,004	0	6,387
(n) Tennis Club SFFR reserve	24,635	6,123	0	30,758	18,409	6,226	0	24,635	18,410	6,184	0	24,594
(o) Supermarket Guarantee reserve	50,000	250	(250)	50,000	50,000	368	(368)	50,000	50,000	0	0	50,000
(p) Supermarket Reconstruction reserve	217,000	1,085	(218,085)	0	0	217,000	0	217,000	0	0	0	0
	1,608,322	75,042	(489,035)	1,194,329	1,331,659	295,031	(18,368)	1,608,322	1,331,659	74,816	(203,346)	1,203,129

(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) Long Service Leave reserve	Ongoing	to fund long service leave requirements.
(b) Plant Replacement reserve	Ongoing	to fund major purchase of plant.
(c) Housing reserve	Ongoing	to fund construction of new joint venture housing.
(d) Council Housing reserve	Ongoing	to fund construction of housing for Council staff.
(e) Transport Infrastructure reserve	Ongoing	to fund the replacement of road infrastructure network within the Shire.
(f) Hockey Turf Facility Replacement reserve	Ongoing	to fund the replacement of sporting playing surfaces and facilities within the Shire.
(g) Shire Sports Facility Replacement reserve	Ongoing	to fund the replacement of synthetic hockey turf at the Bruce Rock Recreation Centre.
(h) Bowling Club SFFR reserve	Ongoing	to be used for the Bruce Rock Bowling Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(i) Cricket Club SFFR reserve	Ongoing	to be used for the Bruce Rock Cricket Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(j) Football Club SFFR reserve	Ongoing	to be used for the Bruce Rock Football Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(k) Hockey Club SFFR reserve	Ongoing	to be used for the Bruce Rock Hockey Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(l) Netball Club SFFR reserve	Ongoing	to be used for the Bruce Rock Netball Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(m) Squash Club SFFR reserve	Ongoing	to be used for the Bruce Rock Squash Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(n) Tennis Club SFFR reserve	Ongoing	to be used for the Bruce Rock Tennis Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(o) Supermarket Guarantee reserve	Ongoing	to be used as guarantee for the trading account for the Bruce Rock Supermarket.
(p) Supermarket Reconstruction reserve	Ongoing	to be used to fund the reconstruction of the Bruce Rock Supermarket.

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	1,340	1,115	590
General purpose funding	4,600	3,736	2,000
Law, order, public safety	2,900	2,613	5,400
Health	43,106	50,457	53,675
Education and welfare	4,550	2,515	2,500
Housing	197,700	191,680	191,900
Community amenities	152,528	157,120	125,776
Recreation and culture	56,953	52,631	46,197
Transport	0	0	50,000
Economic services	1,402,214	1,330,241	1,103,528
Other property and services	130,500	145,467	183,000
	1,996,391	1,937,575	1,764,566

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	61,150	18,124	81,700
General purpose funding	1,288,999	2,528,616	1,274,213
Law, order, public safety	25,886	16,983	20,765
Health	200	8,028	100
Education and welfare	85	7,433	1,642
Housing	9,100	8,482	11,100
Community amenities	9,000	3,229	4,000
Recreation and culture	7,600	10,988	4,000
Transport	230,168	228,822	245,120
Economic services	9,700	263,856	11,500
Other property and services	13,500	20,650	63,800
	1,655,388	3,115,211	1,717,940

(b) Non-operating grants, subsidies and contributions

General purpose funding	0	263,151	1,026,302
Law, order, public safety	0	4,233	4,233
Recreation and culture	296,678	465,000	179,290
Transport	2,386,638	952,648	996,032
Economic services	1,516,255	0	20,106
	4,199,571	1,685,032	2,225,963
Total grants, subsidies and contributions	5,854,959	4,800,243	3,943,903

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
11. 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	Adopted by council annually	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	
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event	
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	

12. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
President's allowance	14,140	14,140	14,140
Deputy President's allowance	3,535	3,535	3,535
Meeting attendance fees	15,000	12,508	15,000
Annual allowance for ICT expenses	5,000	5,550	5,000
Travel and accommodation expenses	1,500	1,494	1,500
	39,175	37,227	39,175

13. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	8,042	16,030	12,816
- Other funds	7,425	(1,755)	5,650
Other interest revenue (refer note 1b)	11,700	5,925	3,750
	27,167	20,200	22,216
(b) Other revenue			
Reimbursements and recoveries	44,500	241,069	60,500
	44,500	241,069	60,500
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	50,200	0	33,000
Other services	4,800	1,800	2,000
	55,000	1,800	35,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	3,578	3,958	3,958
Interest expense on lease liabilities	584	713	0
Other	76	1,323	
	4,238	5,994	3,958
(e) Write offs			
General rate	1,000	33,848	10,000
	1,000	33,848	10,000

SHIRE OF BRUCE ROCK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
14. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2021/22.

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.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

14. TRUST FUNDS

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

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Factory Unit & Bonds	3,106	0	0	3,106
Vietnam Veterans	7,541	0	(7,541)	0
Wheatbelt Women	7,339	0	0	7,339
	17,986	0	(7,541)	10,445

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 2022

16. DETAILED ACQUISITION OF ASSETS

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

	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructure	2021-22 Budget total
	\$	\$	\$	\$	\$
By Program					
<u>Governance</u>					
J04204 Complete upgrade of electrical compliance at Admin Building	10,000				10,000
J04215 Altus Payroll		29,603			29,603
J04216 Altus Procurement		16,500			16,500
J04217 Altus Records Management		34,341			34,341
J04202 Purchase Plant (BK1) - Changeover			57,500		57,500
J04219 Asphalt Car Park behind Admin Building				15,000	15,000
<u>Health</u>					
J07313 Electrical compliance upgrade at Medical Centre	41,300				41,300
J07301 Purchase Plant (BK09) - Changeover			42,000		42,000
<u>Recreation & Culture</u>					
<u>Entertainment</u>					
J11141 Amphitheatre Synthetic Turf & Opening Up Entrance project	111,000				111,000
<u>Parks & Gardens</u>					
J11241 CBD Revitalisation - Town Centre Activation Plan	5,000				5,000
J11246 CBD Revitalisation -Landscape Architect for Playground	10,000				10,000
J11242 Memorial Gardens - Funded by Grant	134,000				134,000
J11244 Pebble Paving in Sculpture Park	22,000				22,000
J11245 Synthetic Grass in War Memorial	50,000				50,000
<u>Halls & Recreation Centre</u>					
J11353 Replace Bowling Green (Insurance Claim)	14,802				14,802
J11312 Installation of Automatic Doors on Shire Hall	21,000				21,000
J11311 Installation of Synthetic Turf on West Side of Rec Centre	12,000				12,000
J11302 Installation of Accessibility Ramp at Rec Centre	15,000				15,000
J11301 Upgrade Transformer at Bruce Rock Golf Club	20,000				20,000
J11346 Upgrade Drainage at Club/Rec Centre				85,500	85,500
J11347 Paint Rec Centre Carpark				6,180	6,180
J11354 Replace & Upgrade Reticulation at Rec Centre Oval				192,078	192,078
<u>Aquatic Centre</u>					
J11442 Pool Slide Staircase replacement structure	4,500				4,500

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022**

16. DETAILED ACQUISITION OF ASSETS

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

	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructure	2021-22 Budget total
	\$	\$	\$	\$	\$
By Program					
<u>Transport</u>					
J12124 Supply & Upgrade Computers at the Depot		10,000			10,000
<u>Plant</u>					
J12103 Changeover Construction Foreman's Ute (BK02)			40,000		40,000
J12104 Changeover Town Foreman's Ute (BK08)			40,000		40,000
J12117 Change over fuso 8T Tipper for Town Crew (BK062)			160,000		160,000
J12142 Changeover UD Tip Truck (BK024)			215,000		215,000
J12115 Emulsion Tank for Patching Truck Sundry Plant - In PWO (\$15,000)			20,000		20,000
RC201 Permanent Installation of Parklets in Main St				52,000	52,000
<u>Council Funded Capital Renewal</u>					
FC134 Footpath Noonajin St (Bruce To Swan Street)				22,800	22,800
<u>Regional Road Group</u>					
RC024 Black Spot Lawrie Road Intersection with Cumminin Road				15,359	15,359
RC045 Black Spot Cumminin Road Intersection with BK NB Rd				102,550	102,550
RC050 Regional Road Group - Old Beverley Rd				529,634	529,634
<u>Roads to Recovery</u>					
RR163 Totadgin Rd				431,900	431,900
RR036 Yarding North Road				19,100	19,100
RR014 Yarding Ardath Rd				175,000	175,000
RR132 Butcher St (Bath to Bruce St) - Reseal				40,000	40,000
RR138 Dampier St (Swan to Bath St) - Reseal				40,000	40,000
<u>Regional Road Safety Program</u>					
RC174 Corrigin Bruce Rock Road (Edge widening & lines)				1,080,580	1,080,580
<u>Bridges - Replace with Culverts</u>					
BR014 Yarding Ardath Road (Bridge 4059A)				89,180	89,180
BR014A Yarding Ardath Road (Bridge 6023)				69,220	69,220
BR050 Old Beverley Road (Bridge 6041, 4 barrels @ 1050mm dia HDPE pipes)				56,180	56,180
BR001 Shackleton Bilbarin Road (Bridge 5130)				62,180	62,180
BR004 Belka East Road (Bridge 6008)				67,180	67,180
<u>Drought Funding</u>					
KR132 Kerb Replacement in Townsite - Butcher St (Btw Bath & Bruce St)				13,000	13,000
KR138 Kerb Replacement in Townsite - Dampier St (Btw Swan & Bruce St)				13,000	13,000
KR137 Kerb Replacement in Townsite - Bath St (Btw Johnson & Butcher St)				6,500	6,500
KR132 Kerb Replacement in Townsite - Butcher St (Btw Bath & Swan St)				14,000	14,000
<u>RADS Funding</u>					
RC202 Airstrip Apron Upgrade				151,598	151,598

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022

16. DETAILED ACQUISITION OF ASSETS

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

	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructure	2021-22 Budget total
	\$	\$	\$	\$	\$
By Program					
<u>Economic Services</u>					
<u>Supermarket</u>					
J13042 Construction of Supermarket Building	2,000,000				2,000,000
J13044 Consultants for reconstruction	63,390				63,390
<u>Caravan Park</u>					
J13102 Upgrade of Caravan Park - Stage 1 (LRCI)	333,674				333,674
J13113 Upgrade of Caravan park - Stage 2 (LRCI)	116,500				116,500
J13114 Installation of Hot water Systems in Ablutions	21,500				21,500
<u>Dams</u>					
J13603 Water Catchment improvements to Small Negri Dam				19,000	19,000
<u>Community Development</u>					
J13805 Completion of Installation of Electronic Notice board	15,420				15,420
J13806 Water Refill Station	5,000				5,000
<u>NRMO</u>					
J13941 Cumminin Rock - Grant Funding Application Submitted	10,000				10,000
Total acquisitions	3,036,086	90,444	574,500	3,368,719	7,069,749

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022

17. DETAILED DISPOSAL OF ASSETS

Disposals of Assets

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

			Net book	Sale	2021-22 Budget		New Vehicle	Net Change
			value	proceeds	Profit	Loss	cost	Over
			\$	\$	\$	\$		(ex-GST)
By Program								
<u>Governance</u>								
P3439	BK1	CEO	51,000	56,000	5,000	0	57,500	1,500
<u>Health</u>								
P3440	BK09	Doctor	18,000	17,000	0	(1,000)	42,000	25,000
<u>Transport</u>								
P3422	BK02	Construction Crew Foreman's Ute	27,000	20,000	0	(7,000)	40,000	20,000
P3424	BK08	Town Crew Foreman's Ute	27,000	20,000	0	(7,000)	40,000	20,000
P3144	BK062	Fuso 8T Tipper	50,000	30,000	0	(20,000)	160,000	130,000
P3045	BK024	Two Way Tipper Truck	96,000	47,750	0	(48,250)	215,000	167,250
<u>Economic Services</u>								
		Industrial Land	20,000	15,000	0	(5,000)	N/A	
L1048	Lot 341	Factory Unit	12,000	12,000	0	0	N/A	
B2036	Lot 341	Factory Unit	69,000	93,000	24,000	0	N/A	
TOTAL			370,000	310,750	29,000	(88,250)		
By Class								
<u>Property, Plant and Equipment</u>								
		Land	32,000	27,000	0	(5,000)		
		Buildings	69,000	93,000	24,000	0		
		Plant and Equipment	269,000	190,750	5,000	(83,250)		
			370,000	310,750	29,000	(88,250)		

SHIRE OF BRUCE ROCK
SCHEDULE OF FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
GENERAL PURPOSE FUNDING							
Property Information Request (EAS)	Rate Enquiry Fee	Each	\$75.00	\$68.18	\$6.82	\$75.00	031316
	Orders & Requisition Requests	Each	\$75.00	\$68.18	\$6.82	\$75.00	031316
	Rate Enquiry and Orders & Requisition Requests	Each	\$125.00	\$113.64	\$11.36	\$125.00	031316
	Enquiries not of a general nature requiring research	Hour	\$68.50	\$62.27	\$6.23	\$68.50	031316
	Certificate of Title Searches through Landgate	Each Title	\$46.00	\$41.82	\$4.18	\$46.00	031316
Rate Instalments	Instalment Administration Fee for 2 Payment Plan (\$10.90 per notice x 1)	Per Notice	\$10.90	\$10.90		\$10.90	031309
	Instalment Administration Fee for 4 Payment Plan (\$10.90 per notice x 3)	Per Notice	\$32.70	\$32.70		\$32.70	031309
Copy of Rate Notice	Re-print Copy of Rate Notice	Each	\$14.30	\$13.00	\$1.30	\$14.30	042307
Dishonoured Cheque Recovery Fee	Cost to recover dishonoured cheque fee	Each	Cost + 20%				032312
Full Rate Book	Printed or Electronic	Each	\$133.00	\$120.91	\$12.09	\$133.00	031316
Photocopying	- 5 A4 pages per school aged child for assignments	5 Pages	No Charge				
Elections	Sale of Electoral Rolls (Paper or Electronic)	Each	\$75.50	\$68.64	\$6.86	\$75.50	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	\$12.00	\$10.91	\$1.09	\$12.00	042310
	Stubbie Holders	Each	\$8.00	\$7.27	\$0.73	\$8.00	042310
	Water Bottles	Each	\$22.00	\$20.00	\$2.00	\$22.00	042310
	Coffee Mugs	Each	\$16.00	\$14.55	\$1.45	\$16.00	042310
ANIMAL CONTROL							
Dog Pound Fees	Surrender of Dog	Per Dog	\$78.00	\$70.91	\$7.09	\$78.00	052302
	Impounding Fee	Per Dog	\$68.30	\$62.09	\$6.21	\$68.30	052302
	Release Fee	Per Dog	\$41.80	\$38.00	\$3.80	\$41.80	052302
	Daily Sustenance Fee	Per Day	\$19.90	\$18.09	\$1.81	\$19.90	052302
Cat Pound Fees	Surrender of Cat	Per Cat	\$78.00	\$70.91	\$7.09	\$78.00	052302
	Impounding Fee	Per Cat	\$68.30	\$62.09	\$6.21	\$68.30	052302
	Release Fee	Per Cat	\$41.80	\$38.00	\$3.80	\$41.80	052302
	Daily Sustenance Fee	Per Day	\$19.90	\$18.09	\$1.81	\$19.90	052302

SHIRE OF BRUCE ROCK
SCHEDULE OF FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
HEALTH							
Dental Surgery Rent	Monthly rental of Dental Surgery	Monthly	\$772.00	\$701.82	\$70.18	\$772.00	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	\$67.30	\$61.18	\$6.12	\$67.30	073305
Hire of Consult Room for Female GP	Daily Rental of Medical Consult Room	Daily	\$330.00	\$300.00	\$30.00	\$330.00	073302
Cleaning of Infant Health Nurse's Rooms	WA Country Health	Annual (Inv Quarterly)	\$3,225.25	\$2,932.05	\$293.20	\$3,225.25	074302
EDUCATION & WELFARE							
Rental of Playgroup Building - Butcher	Bruce Rock Playgroup	1/2 Yearly	\$336.60	\$306.00	\$30.60	\$336.60	081301
Occasional Use of Playgroup Building -		Per Use	\$14.50	\$13.18	\$1.32	\$14.50	081301
Rental of Senior Citizens Building	Bruce Rock Senior Citizens Association					No Charge	
Rental of Daycare Building	Bruce Rock Daycare Centre	Monthly	\$179.00	\$162.73	\$16.27	\$179.00	083301
Men's Shed						No Charge	
Gas at Settlers Court	Consumption of Gas by Residents at Settlers Court	At Cost					
HOUSING							
Singles Housing	McDonald Court, Johnson St	Weekly	\$114.00	\$114.00		\$114.00	092301
	Farrall Court, Farrall St	Weekly	\$114.00	\$114.00		\$114.00	092302
Cleaning Charge on Vacating Property	Charge per hour if Unit not cleaned prior to vacating	Per Hour	\$64.00	\$58.18	\$5.82	\$64.00	092304
Joint Venture Housing	53 Dampier St	Weekly	\$153.00	\$153.00		\$153.00	093301
	43 Westral St	Weekly	\$153.00	\$153.00		\$153.00	093301
	57 Westral St	Weekly	\$153.00	\$153.00		\$153.00	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	Weekly	\$79.00	\$79.00		\$79.00	093303
	60 Dampier St	Weekly	\$302.00	\$302.00		\$302.00	093303
	23 Collier St	Weekly	\$302.00	\$302.00		\$302.00	093303
Cleaning Charge on Vacating Property	Charge per hour if House not cleaned prior to vacating	Per Hour	\$64.00	\$58.18	\$5.82	\$64.00	093305
Staff Housing	Dunstall St (Rec Centre)	Weekly					094301
	39 Westral St	Weekly				As per Lease	094301
	12 Buller Road	Weekly				As per Lease	094301
	21 Collier St	Weekly				As per Lease	094301
Cleaning Charge on Vacating Property	Charge per hour if House not cleaned prior to vacating	Per Hour	\$64.00	\$58.18	\$5.82	\$64.00	094302

SHIRE OF BRUCE ROCK
SCHEDULE OF FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
COMMUNITY AMENITIES							
Kerbside Rubbish Collection Fees	Refuse Collection	Annual	\$293.00	\$293.00		\$293.00	101301
	Pensioner	Annual	\$146.50	\$146.50		\$146.50	101300
	Senior	Annual	\$219.75	\$219.75		\$219.75	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	\$117.00	\$117.00		\$117.00	101307
	Pensioner	Annual	\$58.50	\$58.50		\$58.50	101308
	Senior	Annual	\$87.75	\$87.75		\$87.75	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 ³	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Bulk Demolition waste - per m3	Per m ³	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Wrapped Asbestos Waste - per m3	Per m ³	\$47.00	\$42.73	\$4.27	\$47.00	101304
	Wrapped Asbestos contaminated soil - per m3	Per m ³	\$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 (For Liquid Waste Generated in the Shire of Bruce Rock Only)		Per litre	\$0.03	\$0.03	\$0.003	\$0.033	101306
Cemetery	On application for an "Order for Burial", the following fees shall be payable in advance:						
	Grave preparation and burial fee (During weekday)		\$928.00	\$843.64	\$84.36	\$928.00	102301
	Grave preparation and burial fee (During weekend or Public Holiday)		\$1,645.00	\$1,495.45	\$149.55	\$1,645.00	102301
	Order for Burial - Offsite Application		\$186.00	\$169.09	\$16.91	\$186.00	102301
	2nd Interment in existing Grave		\$928.00	\$843.64	\$84.36	\$928.00	102301
	For each interment without due notice (less than 24hrs)		\$248.00	\$225.45	\$22.55	\$248.00	102301
	Permission for exhumation		\$186.00	\$169.09	\$16.91	\$186.00	102301
	Re-opening grave for exhumation		\$464.00	\$421.82	\$42.18	\$464.00	102301
	Re-interment in new grave after exhumation		\$928.00	\$843.64	\$84.36	\$928.00	102301
	Additional fee for closing Grave outside normal hours (when dug in normal hours)	Per Hour	As per Private Works 'Outside Normal Hours' Fees				102301
Disposal of Ashes	Permission for interment of ashes in family grave		\$61.00	\$55.45	\$5.55	\$61.00	102303
	Placement of Ashes in Niche Wall (Only to be carried out by Shire Staff) (Does Not include Plaque)		\$123.40	\$112.18	\$11.22	\$123.40	102303
	Reservations in Niche Wall		\$36.70	\$33.36	\$3.34	\$36.70	102303
	Niche Wall Plaque		Actual Cost				102303
	Grave Site for Disposal of Ashes (does not include labour to make site suitable)		\$186.00	\$169.09	\$16.91	\$186.00	102302

SHIRE OF BRUCE ROCK
SCHEDULE OF FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
Grant of Right of Burial (Reservation)	Grant of Right of Burial		\$36.70	\$36.70		\$36.70	102301
	Copy of Grant of Right of Burial		\$30.60	\$27.82	\$2.78	\$30.60	102305
Miscellaneous	For permission to erect a headstone or monument		\$62.00	\$56.36	\$5.64	\$62.00	102305
	Undertaker's Annual License Fee		\$123.00	\$111.82	\$11.18	\$123.00	102305
	Single Funeral Permit Fee		\$36.70	\$33.36	\$3.34	\$36.70	102304
RECREATION & CULTURE							
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	\$161.00	\$146.36	\$14.64	\$161.00	113314
	Bond for Use of Oval (Refunded after use if undamaged)	Per Event	\$1,350.00	\$1,350.00		\$1,350.00	TRUST
	Hire of Indoor Basketball Arena	Daily	\$218.80	\$198.91	\$19.89	\$218.80	113314
	Hire of Indoor Basketball Court - Non-commercial	Hourly	\$14.50	\$13.18	\$1.32	\$14.50	113314
	Hire of Indoor Basketball Court - Commercial	Hourly	\$26.00	\$23.64	\$2.36	\$26.00	113314
	Hire of Tennis Courts	Hourly	\$14.60	\$13.27	\$1.33	\$14.60	113314
	Hire of Grass Playing Field (Marking Required) - Daytime other than Bruce Rock Sporting Teams	Daily per playing field	\$218.80	\$198.91	\$19.89	\$218.80	113314
	Hire of Grass Playing Field (Marking Required) - With Lights other than Bruce Rock Sporting Teams	Daily per playing field	\$273.40	\$248.55	\$24.85	\$273.40	113314
	Penalty for Preparation of Field for sporting event without notice of cancellation	Penalty	\$102.00	\$92.73	\$9.27	\$102.00	113314
	Turf Groomer	Hire of Turf Groomer (50% fee payable to Bruce Rock Hockey Club)	Per Hire	\$841.50	\$765.00	\$76.50	\$841.50
Annual Usage Fees for Facilities at the Bruce Rock Recreation Centre	Bowling Club	Annual	\$1,893.00	\$1,720.91	\$172.09	\$1,893.00	113307
	Cricket Club	Annual	\$1,893.00	\$1,720.91	\$172.09	\$1,893.00	113305
	Football Club	Annual	\$2,523.00	\$2,293.64	\$229.36	\$2,523.00	113303
	Hockey Club	Annual	\$1,893.00	\$1,720.91	\$172.09	\$1,893.00	113304
	Netball Club	Annual	\$1,893.00	\$1,720.91	\$172.09	\$1,893.00	113307
	Squash Club	Annual	\$1,260.00	\$1,145.45	\$114.55	\$1,260.00	113306
	Fast Tennis Comp (1 competition)	Annual	\$449.00	\$408.18	\$40.82	\$449.00	113317

SHIRE OF BRUCE ROCK
SCHEDULE OF FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
Leases for Other Recreation Facilities	Equestrian Lease (Mitchell Street)	Annual	\$897.60	\$816.00	\$81.60	\$897.60	113310
	Pony Club	Annual	\$343.00	\$311.82	\$31.18	\$343.00	113310
Bruce Rock District Club	Bruce Rock District Club	Monthly	\$658.00	\$598.18	\$59.82	\$658.00	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
	Spectator	Per Day	\$2.50	\$2.27	\$0.23	\$2.50	114302
	Free entry for spectators for Swimming Carnivals held by Bruce Rock District High School			No Charge			
Bruce Rock Aquatic Centre Season Tickets	Single Adult	Annual	\$169.00	\$153.64	\$15.36	\$169.00	114301
	Child	Annual	\$79.00	\$71.82	\$7.18	\$79.00	114301
	Family	Annual	\$281.00	\$255.45	\$25.55	\$281.00	114301
	Single Pensioner	Annual	\$79.00	\$71.82	\$7.18	\$79.00	114301
	Pensioner Family	Annual	\$183.00	\$166.36	\$16.64	\$183.00	114301
	Single Adult Monthly Pass	Per Month	\$51.00	\$46.36	\$4.64	\$51.00	114301
Private Hire of Pool	Until 10pm for evening provided Pool Supervisor available (No Entry Fee Charges)	Per Night	\$284.00	\$258.18	\$25.82	\$284.00	114303
Gymnasium	Initial Gym Membership Fee (Including Card which is non refundable)		\$80.00	\$72.73	\$7.27	\$80.00	114304
	Renewal of Gym Membership (1 July to 30 June)	Annual	\$60.00	\$54.55	\$5.45	\$60.00	114304
	Replacement Gym Card	Per Card	\$27.50	\$25.00	\$2.50	\$27.50	114304
	Monthly Gym Membership	Per Month	\$27.50	\$25.00	\$2.50	\$27.50	114304
Hydrotherapy Pool	Residents of the Shire of Bruce Rock	Per Visit	\$5.00	\$4.55	\$0.45	\$5.00	114310
	Non-Residents	Per Visit	\$10.00	\$9.09	\$0.91	\$10.00	114310
	Pensioner Concession of 50% (must show Concession Card)	Per Visit	\$5.00	\$4.55	\$0.45	\$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 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
TRANSPORT							
Inspection of Vehicle Onsite	Workshop Manager to inspect vehicle on site	Per hour	\$105.00	\$95.45	\$9.55	\$105.00	122304
ECONOMIC SERVICES							
Supermarket							
	GST inclusive Groceries	Per item	Not itemised as too many to list individually and price set as per Metcash or other supplier cost, plus mark up and recovery of freight formula				130301
	GST free Groceries	Per item	Not itemised as too many to list individually and price set as per Metcash or other supplier cost, plus mark up and recovery of freight formula				130302
Caravan Park	Powered Sites	Per Night	\$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	\$35.70	\$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	\$68.00	\$61.82	\$6.18	\$68.00	132301
	Penalty for Non-Cancellation Advice or for not returning bus or keys by end of booking	Per Booking	\$102.00	\$92.73	\$9.27	\$102.00	132301
	Use by Seniors		3 Uses per Year with No Charge as per Council Resolution				

SHIRE OF BRUCE ROCK
SCHEDULE OF FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	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	\$1,897.70	\$1,725.19	\$172.52	\$1,897.71	135301
	Unit 2, Johnson Street, Bruce Rock	Monthly	\$599.80	\$545.27	\$54.53	\$599.80	135301
	Roadwise Office (Front Office Unit 2, Johnson St, Bruce Rock)	Monthly	\$260.10	\$236.45	\$23.65	\$260.10	135301
	Factory Units - Corner Butcher & Swan 1	Monthly	\$416.20	\$378.36	\$37.84	\$416.20	135301
	Factory Units - Corner Butcher & Swan 2	Monthly	\$493.20	\$448.36	\$44.84	\$493.20	135301
	Factory Units - Corner Butcher & Swan 3	Monthly	\$493.20	\$448.36	\$44.84	\$493.20	135301
	70 Dampier Street (Lot 341), Bruce Rock	Monthly	\$578.30	\$525.73	\$52.57	\$578.30	135301
	Lot 261 Johnson Street, Bruce Rock (Old Ambulance Building)	Monthly	\$318.20	\$289.27	\$28.93	\$318.20	135303
	Lot 261 Johnson Street, Bruce Rock (Old Gardeners Shed)	Monthly	\$57.20	\$52.00	\$5.20	\$57.20	135303
	48 Johnson Street, Bruce Rock (Café)	Monthly	\$747.50	\$679.55	\$67.95	\$747.50	135302
	32 Johnson Street, Bruce Rock (Craft Shop)	Monthly	\$76.50	\$69.55	\$6.95	\$76.50	135302
	46 Johnson Street, Bruce rock	Monthly	\$260.10	\$236.45	\$23.65	\$260.10	135302
	46 Johnson Street, Bruce rock	Weekly	\$100.00	\$90.91	\$9.09	\$100.00	135302
	46 Johnson Street, Bruce rock	Daily	\$50.00	\$45.45	\$4.55	\$50.00	135302
Saleyards	Sheep Sale Yards on Lethlean St	Per Head Sold at Sale	\$0.41	\$0.37	\$0.04	\$0.41	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 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL	
OTHER PROPERTY & SERVICES								
Plant with Operator Note: Time is measured from Depot Departure until Depot Return	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	\$208.00	\$189.09	\$18.91	\$208.00	141301	
	Prime Mover & Side Tipper	Hourly	\$208.00	\$189.09	\$18.91	\$208.00	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	
	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 (Only hired to Other Local Govts, Schools and Incorporated Bodies, with CEO Permission)	Agitator	Daily	\$510.00	\$463.64	\$46.36	\$510.00	141301	
	Grader 12G	Daily	\$408.00	\$370.91	\$37.09	\$408.00	141301	
	Grader 12M	Daily	\$515.10	\$468.27	\$46.83	\$515.10	141301	
	Low Loader Trailer Only	Daily	\$260.00	\$236.36	\$23.64	\$260.00	141302	
	Side Tipper Trailer Only	Daily	\$260.00	\$236.36	\$23.64	\$260.00	141301	
	Vibratory Roller	Daily	\$260.00	\$236.36	\$23.64	\$260.00	141301	
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	\$31.00	\$28.18	\$2.82	\$31.00	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					
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	

SHIRE OF BRUCE ROCK
SCHEDULE OF FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
CONCRETE							
Concrete	Ready mixed 25mpa	Per m ³	\$319.00	\$290.00	\$29.00	\$319.00	141301
	32mpa Extra Charge	Per m ³	\$17.00	\$15.45	\$1.55	\$17.00	141301
	40mpa Extra Charge	Per m ³	\$36.00	\$32.73	\$3.27	\$36.00	141301
	Other Materials Required (Reinforcing Mesh/Bar, Chairs, Black Plastic etc.)	At Cost	At Cost				141301
CONCRETE (Supply & Delivery Charges)							
Normal Operating Hours	Monday to Friday - 7.00am to 3.30pm	Per m ³	No Charge				
Outside Hours Charge Note: Rates are applied as "On site times"	Monday to Friday - 3.30pm to 6.00pm (Minimum Charge of \$25.00 inc GST)	Per m ³	\$6.10	\$5.55	\$0.55	\$6.10	141301
	Saturday - 7.00am to 3.30pm (Minimum charge of \$90.00 inc GST)	Per m ³	\$30.00	\$27.27	\$2.73	\$30.00	141301
	Sunday - 7.00am to 3.30pm (Minimum charge of \$180.00 inc GST)	Per m ³	\$61.00	\$55.45	\$5.55	\$61.00	141301
Excess Discharge Time (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
Truck Standby Fee Applies outside Normal Operating Hours when an order does not proceed at the original booked time or when delays occur in excess of one hour	On a pro-rata basis after the first hour	Per Hour Per Truck	\$146.00	\$132.73	\$13.27	\$146.00	141301
Delivery	Within Town site	Per Tonne	No Charge				
	Outside of Town site	Per Km (1 way)	\$3.00	\$2.73	\$0.27	\$3.00	141301
LABOUR							
Labour Monday to Friday - 7.00am to 3.30pm	Supervisor	Per Hour	\$105.00	\$95.45	\$9.55	\$105.00	141301
	Leading Hand	Per Hour	\$100.00	\$90.91	\$9.09	\$100.00	141301
	Plant Operators/ Labourers	Per Hour	\$68.00	\$61.82	\$6.18	\$68.00	141301
Labour Outside of Normal Hours Weekdays	Supervisor	Per Hour	\$157.50	\$143.18	\$14.32	\$157.50	141301
	Leading Hand	Per Hour	\$150.00	\$136.36	\$13.64	\$150.00	141301
	Plant Operators/ Labourers	Per Hour	\$102.00	\$92.73	\$9.27	\$102.00	141301
Labour Outside of Normal Hours Saturday & Sundays	Supervisor	Per Hour	\$210.00	\$190.91	\$19.09	\$210.00	141301
	Leading Hand	Per Hour	\$200.00	\$181.82	\$18.18	\$200.00	141301
	Plant Operators/ Labourers	Per Hour	\$136.00	\$123.64	\$12.36	\$136.00	141301

SHIRE OF BRUCE ROCK
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
GENERAL PURPOSE FUNDING							
Freedom of Information	<i>Charges as per the Freedom of Information Act</i>						
	Application Fee	Per Application	\$30.00	\$30.00		\$30.00	042317
	Access time supervised by staff	Hour	\$30.00	\$30.00		\$30.00	042317
	Photocopy staff time	Hour	\$30.00	\$30.00		\$30.00	042317
	Photocopy	Page	\$0.20	\$0.20		\$0.20	042317
	Transcribing from tape, film or computer	Hour	\$30.00	\$30.00		\$30.00	042317
	Duplicating a tape, film or computer information	Per Application	Actual Cost				042317
	Delivery, packing and postage	Per Application	Actual Cost				042317
	Advance Deposits	Per Application	25%				042317
<i>If the estimated fees are greater than \$25, then applicant is given 30 days in which to respond if they wish to continue with application</i>							
ANIMAL CONTROL							
Dog Registration	Annual - Unsterilised or Dangerous	Dog Act 1976	\$50.00	\$50.00		\$50.00	052303
	Annual (Pensioner) - Unsterilised	Dog Act 1976	\$25.00	\$25.00		\$25.00	052303
	Annual - Sterilised	Dog Act 1976	\$20.00	\$20.00		\$20.00	052303
	Annual (Pensioner) - Sterilised	Dog Act 1976	\$10.00	\$10.00		\$10.00	052303
	Annual - After 31 May	Dog Act 1976	50% of Fee Payable				052303
	3 Years - Unsterilised	Dog Act 1976	\$120.00	\$120.00		\$120.00	052303
	3 Years (Pensioner) - Unsterilised	Dog Act 1976	\$60.00	\$60.00		\$60.00	052303
	3 Years - Sterilised	Dog Act 1976	\$42.50	\$42.50		\$42.50	052303
	3 Years (Pensioner) - Sterilised	Dog Act 1976	\$21.25	\$21.25		\$21.25	052303
	Lifetime - Unsterilised	Dog Act 1976	\$250.00	\$250.00		\$250.00	052303
	Lifetime (Pensioner) - Unsterilised	Dog Act 1976	\$125.00	\$125.00		\$125.00	052303
	Lifetime - Sterilised	Dog Act 1976	\$100.00	\$100.00		\$100.00	052303
	Lifetime (Pensioner) - Sterilised	Dog Act 1976	\$50.00	\$50.00		\$50.00	052303
	First time registration effective after 31 May and before 1 November in that year (Valid until following 31 October)	Dog Act 1976	50% of Fee Payable				052303
	Registrations of Farm Working Dog	Dog Act 1976	25% of Fee Payable				052303
Cat Registrations Fees	1 year	Cat Act 2012	\$20.00	\$20.00		\$20.00	052305
	3 years	Cat Act 2012	\$42.50	\$42.50		\$42.50	052305
	Life	Cat Act 2012	\$100.00	\$100.00		\$100.00	052305
	Registrations after 31 May (Valid until the next 31 October)	Cat Act 2012	50% of Fee Payable				052305
	Pensioners - 50% of Fee Payable	Cat Act 2012	50% of Fee Payable				052305
	Fee for application for grant or renewal of approval to breed cats per breeding cat male or female	Cat Act 2012	\$100.00	\$100.00		\$100.00	052305

SHIRE OF BRUCE ROCK
SCHEDULE OF STAUTORY FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
HEALTH							
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	\$79.00	\$79.00		\$79.00	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
	Issuing and serving of either an Improvement Notice or Prohibition Notice	Per Premises	\$104.50	\$95.00	\$9.50	\$104.50	071306
	Replying in writing or orally to a request for information related to the Food Act 2008 and subsidiary legislation and Standards and Codes by the Proprietor or designated staff member/s of a Registered Food Premises	Per Hour	\$67.10	\$61.00	\$6.10	\$67.10	071306
	Notification by a Registered Food Business to operate at a location other than the principal address of the Registered Food Business (Mobile food vendor, event caterer and the like)	Per Food Business	\$11.00	\$10.00	\$1.00	\$11.00	071306
Lodging House	Registration of lodging house inclusive of inspection	Per Premises	\$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

SHIRE OF BRUCE ROCK
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
TRANSPORT							
Vehicle Inspection Fees	<i>(Charges in accordance with Department of Transport's Licensing Fees & Charges for Wheatbelt)</i>						
Light vehicles (MRC 4,500kg or less)	Trailer (with brakes), motor carrier	Initial Inspection	\$162.30	\$162.30		\$162.30	112302
		Re-inspection	\$105.00	\$105.00		\$105.00	112302
	Trailer (without brakes) and motor carrier	Initial Inspection	\$135.80	\$135.80		\$135.80	112302
		Re-inspection	\$105.00	\$105.00		\$105.00	112302
	Light Vehicle (including Motor/ Mobile home equal or less than 4,500kg)	Initial Inspection	\$162.30	\$162.30		\$162.30	112302
		Re-inspection	\$105.00	\$105.00		\$105.00	112302
	Motorcycle	Initial Inspection	\$135.80	\$135.80		\$135.80	112302
		Re-inspection	\$105.00	\$105.00		\$105.00	112302
Heavy vehicles (MRC over 4,500kg)	Heavy vehicle (including Motor/Mobile home over 4,500kg)	Initial examination fee	\$195.40	\$195.40		\$195.40	122302
		Re-examination fee	\$136.80	\$136.80		\$136.80	122302
	Heavy vehicle minor inspection (Verification of vehicle identity and/or specifications)	Inspection fee	\$116.00	\$116.00		\$116.00	122302
General vehicle inspection fees	Minor inspection (verficiation of vehicle details only)	Inspection fee	\$116.00	\$116.00		\$116.00	122302

SHIRE OF BRUCE ROCK
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
ECONOMIC SERVICES							
Planning Fees	1	Determination of a Development Application (other than Extractive Industry) where the estimated cost of development is -					
		(a) not more than \$50,000		\$147.00	\$147.00	\$147.00	071304
		(b) more than \$50,000 but not more than \$500,000 0.32% of the estimated cost of development	0.32% of cost				071304
		(c) more than \$500,000 but not more than \$2.5M \$1,700 + 0.257% for every \$1 in excess of \$500,000					071304
		(d) more than \$2.5M but not more than \$5M \$7,161 + 0.206% for every \$1 in excess of \$2.5M					071304
		(e) more than \$5M but not more than \$21.5M - \$12,633 + 0.123% for every \$1 in excess of \$5M					071304
		(f) more than \$21.5M		\$34,916.00	\$34,916.00	\$34,916.00	071304
	2	Determining a Development Application (other than for an Extractive Industry) where the development has commenced or been carried out. The fee in item 1 plus, by way of penalty, twice that fee.					071304
	3	Determining a development application for an Extractive Industry where the development has not commenced or has not been carried out		\$739.00	\$739.00	\$739.00	071304
	4	Determining a development application for an Extractive Industry where the development has commenced or been carried out - the fee in item 3 plus, by way of penalty, twice that fee					071304
	5A	Determining an application to amend or cancel Development Approval		\$295.00	\$295.00	\$295.00	071304
	5B	Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)		\$295.00	\$295.00	\$295.00	071304
	5	Providing a Subdivision Clearance for -					
		(a) not more than 5 lots \$73 per lot	per lot	\$73.00	\$73.00	\$73.00	071304
		(b) more than 5 lots but not more than 195 lots, then \$73 per lot for the first 5 lots and then \$35 per lot					071304
		(c) not more than 195 lots		\$7,392.00	\$7,393.00	\$7,393.00	071304
	6	Determining an initial application for approval of a home occupation where the home occupation has not commenced		\$222.00	\$222.00	\$222.00	071304
	7	Determining an initial application for approval of a home occupation where the home occupation has commenced. The fee in item 6 plus, by way of penalty, twice that fee					071304
	8	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires		\$73.00	\$73.00	\$73.00	071304
	9	Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired. The fee in item 8 plus, by way of penalty, twice that fee					071304

SHIRE OF BRUCE ROCK
SCHEDULE OF STAUTORY FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
	10 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out		\$295.00	\$295.00		\$295.00	071304
	11 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out. The fee in item 10 plus, by way of penalty, twice that fee.						071304
	12 Providing a zoning certificate		\$73.00	\$73.00		\$73.00	071304
	13 Replying to a property settlement questionnaire		\$73.00	\$73.00		\$73.00	071304
	14 Providing written planning advice		\$73.00	\$73.00		\$73.00	071304
Fees for scheme amendments, structure plans and local development plans	The person in charge of planning at the local government of Bruce Rock, Manager/Senior Planner		\$88.00	\$88.00		\$88.00	071304
	Planning Officer		\$66.00	\$66.00		\$66.00	071304
	Other staff with qualifications relevant to the request, eg CEO, DCEO, EHO		\$36.86	\$38.86		\$36.86	071304
	Administration Officer		\$30.20	\$30.20		\$30.20	071304
	All Applicants - Estimate payable in advance 33.3% of Time Cost to recover operating overhead costs						071304

SHIRE OF BRUCE ROCK
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
Planning Fees (continued)							
Direct Costs (advertising, consultation procedures, statutory notices, technical resources and equipment and computer modelling, - environmental assessment, specialist advice and heritage assessment)	All Applicants - Estimate payable in advance			Actual Cost			071304
Building Regulation Fees	Certified application for a building permit-for building work for a Class 1 or Class 10 building or incidental structure - 0.19% of the estimated value but not less than \$110.00	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Certified application for a building permit for building work for a Class 2 to Class 9 building or incidental structure - 0.09% of the estimated value but not less than \$110.00	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Uncertified application for a building permit - 0.32% of the value but not less than \$110.00	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Application to extend the time during which a Building Permit has effect		\$110.00	\$110.00		\$110.00	133301
Demolition Permit	Demolition permit - demolition work in respect of a Class 1 or Class 10 building or incidental structure		\$110.00	\$110.00		\$110.00	133301
	Demolition permit - demolition work in respect of a Class 2 to Class 9 building; and then \$110.00 for each storey of the building	Minimum \$110.00	\$110.00	\$110.00		\$110.00	133301
	Application to extend the time during which a Demolition Permit has effect		\$110.00	\$110.00		\$110.00	133301
Other Building Fees	Application for an occupancy permit for a completed building		\$110.00	\$110.00		\$110.00	133301
	Application for an occupancy permit for an incomplete building		\$110.00	\$110.00		\$110.00	133301
	Application for modification of an occupancy permit for additional use of a building on a temporary basis		\$110.00	\$110.00		\$110.00	133301
	Application for a replacement occupancy permit for permanent change of the building's use or classification		\$110.00	\$110.00		\$110.00	133301

SHIRE OF BRUCE ROCK
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	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 \$110.00	Minimum \$110.00					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 \$110.00	Minimum \$110.00					133301
	Application to replace an occupancy permit for an existing building		\$110.00	\$110.00		\$110.00	133301
	Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done		\$110.00	\$110.00		\$110.00	133301
	Application for approval of battery powered smoke alarms		\$179.40	\$179.40		\$179.40	133301
	Application to extend the time during which an occupancy permit or building approval certificate has effect		\$110.00	\$110.00		\$110.00	133301
	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)		\$2,160.15	\$2,160.15		\$2,160.15	133301
Building 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
	Occupancy permit under s46 of the Building Act. No levy is payable						
	Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act. No levy is payable						

SHIRE OF BRUCE ROCK
SCHEDULE OF STATUTORY FEES & CHARGES FOR 2021-22



DESCRIPTION	DETAILS	CHARGING	2021/22	FEE	GST	TOTAL	GL
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 for construction works to which the levy applies or providing false or misleading information to the Board in respect of the training levy is an offence. Penalties are as follows a) \$20,000 for a single person b) \$50,000 for a body corporate Where construction work is commenced before the project owner has paid the levy due in respect of that work, the project owner may be liable to pay 100% of the unpaid levy, in addition to the original levy amount and any other penalties that may apply.						133302
	Adjustment payments, where the final value of the project has varied by more than \$25,000, are reconciled upon completion of the project.						133302