



**Attachment 14.07.23.02A – Draft
Statutory Budget including Fees
& Charges**

SHIRE OF BROOKTON
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	31

SHIRE'S VISION

a well-recognised business and agricultural hub, a flourishing stop-over destination, and a celebrated place to live.

SHIRE OF BROOKTON
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
		\$	\$	\$
Rates	2(a)	2,711,103	2,571,698	2,555,172
Grants, subsidies and contributions	11	2,199,065	2,305,083	685,317
Fees and charges	16	846,688	915,260	852,164
Interest revenue	12(a)	161,449	300,686	41,797
Other revenue	12(b)	237,641	318,178	251,859
		6,155,946	6,410,905	4,386,309
Expenses				
Employee costs		(2,425,436)	(2,142,462)	(2,003,317)
Materials and contracts		(3,876,751)	(1,681,847)	(2,052,132)
Utility charges		(225,310)	(217,021)	(196,100)
Depreciation	6	(2,176,012)	(2,032,148)	(2,890,397)
Finance costs	12(d)	(72,257)	(58,832)	(70,753)
Insurance		(233,965)	(222,323)	(220,653)
Other expenditure		(76,305)	(99,821)	(1,044)
		(9,086,036)	(6,454,454)	(7,434,396)
		(2,930,090)	(43,549)	(3,048,087)
Capital grants, subsidies and contributions	11	4,343,445	1,886,623	3,204,793
Profit on asset disposals	5	845	9,780	6,977
Loss on asset disposals		(82,068)	0	(36,710)
		4,262,222	1,896,403	3,175,060
Net result for the period		1,332,132	1,852,854	126,973
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	25,259	0
Total other comprehensive income for the period		0	25,259	0
Total comprehensive income for the period		1,332,132	1,878,113	126,973

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

SHIRE OF BROOKTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 2,690,347	\$ 2,551,413	\$ 2,507,421
Grants, subsidies and contributions		2,182,652	2,466,076	701,301
Fees and charges		846,688	915,260	852,164
Interest revenue		161,449	300,686	41,797
Goods and services tax received		446,441	444,106	307,871
Other revenue		237,641	318,178	251,859
		6,565,218	6,995,719	4,662,413
Payments				
Employee costs		(2,454,407)	(2,156,272)	(2,003,317)
Materials and contracts		(3,721,409)	(1,541,666)	(2,036,997)
Utility charges		(225,310)	(217,021)	(196,100)
Finance costs		(157,947)	(144,522)	(70,753)
Insurance		(233,965)	(222,323)	(220,653)
Goods and services tax paid		(446,441)	(446,441)	(307,871)
Other expenditure		(76,305)	(99,821)	(1,044)
		(7,315,784)	(4,828,066)	(4,836,735)
Net cash provided by (used in) operating activities	4	(750,566)	2,167,653	(174,322)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(7,045,621)	(694,490)	(2,368,261)
Payments for construction of infrastructure	5(b)	(3,445,635)	(2,309,082)	(3,352,190)
Capital grants, subsidies and contributions		4,343,445	1,886,623	3,204,793
Proceeds from sale of land held for resale	5(c)	0	60,500	60,501
Proceeds from sale of property, plant and equipment	5(a)	180,000	55,455	120,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	27,988	26,141	26,140
Net cash provided by (used in) investing activities		(5,939,823)	(974,853)	(2,309,017)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(202,168)	(142,462)	(167,267)
Payments for principal portion of lease liabilities	8	(1,515)	(1,467)	(1,467)
Proceeds from new borrowings	7(a)	600,000	0	600,000
Net cash provided by (used in) financing activities		396,317	(143,929)	431,266
Net increase (decrease) in cash held		(6,294,072)	1,048,871	(2,052,073)
Cash at beginning of year		15,029,902	13,981,031	13,981,041
Cash and cash equivalents at the end of the year	4	8,735,830	15,029,902	11,928,968

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

SHIRE OF BROOKTON
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
		\$	\$	\$
General rates	2(a)	2,668,102	2,531,131	2,518,292
Rates excluding general rates	2(a)	43,001	40,567	36,880
Grants, subsidies and contributions	11	2,199,065	2,305,083	685,317
Fees and charges	16	846,688	915,260	852,164
Interest revenue	12(a)	161,449	300,686	41,797
Other revenue	12(b)	237,641	318,178	251,859
Profit on asset disposals	5	845	9,780	6,977
		6,156,791	6,420,685	4,393,286
Expenditure from operating activities				
Employee costs		(2,425,436)	(2,142,462)	(2,003,317)
Materials and contracts		(3,876,751)	(1,681,847)	(2,052,132)
Utility charges		(225,310)	(217,021)	(196,100)
Depreciation	6	(2,176,012)	(2,032,148)	(2,890,397)
Finance costs	12(d)	(72,257)	(58,832)	(70,753)
Insurance		(233,965)	(222,323)	(220,653)
Other expenditure		(76,305)	(99,821)	(1,044)
Loss on asset disposals	5	(82,068)	0	(36,710)
		(9,168,104)	(6,454,454)	(7,471,106)
Non-cash amounts excluded from operating activities	3(b)	2,257,235	2,017,838	2,920,130
Amount attributable to operating activities		(754,078)	1,984,069	(157,690)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	4,343,445	1,886,623	3,204,793
Proceeds from disposal of assets	5	180,000	115,955	180,501
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	27,988	26,141	26,140
		4,551,433	2,028,719	3,411,434
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(7,045,621)	(694,490)	(2,368,261)
Payments for construction of infrastructure	5(b)	(3,445,635)	(2,309,082)	(3,352,190)
		(10,491,256)	(3,003,572)	(5,720,451)
Amount attributable to investing activities		(5,939,823)	(974,853)	(2,309,017)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	600,000	0	600,000
Transfers from reserve accounts	9(a)	16,616,616	1,258,107	2,347,223
		17,216,616	1,258,107	2,947,223
Outflows from financing activities				
Repayment of borrowings	7(a)	(202,168)	(142,462)	(167,267)
Payments for principal portion of lease liabilities	8	(1,515)	(1,467)	(1,467)
Transfers to reserve accounts	9(a)	(11,821,760)	(1,494,094)	(1,256,210)
		(12,025,443)	(1,638,023)	(1,424,944)
Amount attributable to financing activities		5,191,173	(379,916)	1,522,279
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year				
Amount attributable to operating activities	3	1,502,728	873,428	944,428
Amount attributable to investing activities		(754,078)	1,984,069	(157,690)
Amount attributable to financing activities		(5,939,823)	(974,853)	(2,309,017)
Surplus or deficit at the end of the financial year	3	0	1,502,728	0

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

**SHIRE OF BROOKTON
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	13
Note 5	Fixed Assets	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Lease Liabilities	18
Note 9	Reserve Accounts	19
Note 10	Revenue Recognition	23
Note 11	Program Information	24
Note 12	Other Information	26
Note 13	Elected Members Remuneration	27
Note 14	Investment in Associates	28
Note 15	Trust Funds	29
Note 16	Fees and Charges	30

1(a) **BASIS OF PREPARATION**

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV - Residential	Gross Rental Value	0.099300	249	2,965,255	294,450	0	0	294,450	285,516	284,772
GRV - Industrial	Gross Rental Value	0.099300	5	78,870	7,832	0	0	7,832	7,587	7,587
GRV - Commercial	Gross Rental Value	0.099300	20	651,728	64,717	0	0	64,717	63,537	63,537
GRV - GRV	Gross Rental Value	0.099300	2	303,500	30,138	0	0	30,138	29,197	29,697
UV - Unimproved	Unimproved Value	0.007210	204	268,792,000	1,937,990	0	0	1,937,990	1,842,872	1,830,474
Total general rates			480	272,791,353	2,335,127	0	0	2,335,127	2,228,708	2,216,067
(ii) Minimum payment										
		\$								
GRV - Residential	Gross Rental Value	885	67	178,520	59,295	0	0	59,295	55,110	55,110
GRV - Industrial	Gross Rental Value	885	2	9,280	1,770	0	0	1,770	1,670	1,670
GRV - Commercial	Gross Rental Value	885	11	60,396	9,735	0	0	9,735	8,350	8,350
GRV - GRV	Gross Rental Value	885	1	7,000	885	0	0	885	835	835
UV - Unimproved	Unimproved Value	1,480	178	19,776,354	263,440	0	0	263,440	238,560	238,560
Total minimum payments			259	20,031,550	335,125	0	0	335,125	304,525	304,525
Total general rates and minimum payments			739	292,822,903	2,670,252	0	0	2,670,252	2,533,233	2,520,592
(iv) Ex-gratia rates										
Ex Gratia Rates				0	43,001	0	0	43,001	40,567	36,880
Total ex-gratia rates			0	0	43,001	0	0	43,001	40,567	36,880
					2,713,253	0	0	2,713,253	2,573,800	2,557,472
Discounts (Refer note 2(d))								(2,150)	(2,102)	(2,300)
Total rates					2,713,253	0	0	2,711,103	2,571,698	2,555,172

The Shire did not raise specified area rates for the year ended 30th June 2024.

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 4 September 2023 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)

First instalment to be made on or before 4 September 2023 or 35 days after the date of issue appearing on the rate notice whichever is later including all arrears and half the the current rates and service charges; and Second instalment to be made on or before 12 January 2024, or 2 months after the due date of the first instalment, whichever is later.

Option 3 (Four Instalments)

Full amount of rates and charges including arrears, to be paid on or before 4 September 2023 or 35 days after the date of issue appearing on the rate notice whichever is the later including all arrears and a quarter of the current rates and service charges. Second instalment to be made on or before 9 November 2023 , or 2 months after the due date of the first instalment, whichever is later; Third instalment to be made on or before 12 January 2024, or 2 months after the due date of the second instalment, whichever is later; and Fourth instalment to be made on or before 18 March 2024, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment		0	0.00%	7.00%
Option two				
First instalment		0	5.50%	7.00%
Second instalment		10	5.50%	7.00%
Option three				
First instalment		0	5.50%	7.00%
Second instalment		10	5.50%	7.00%
Third instalment		10	5.50%	7.00%
Fourth instalment		10	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	3,000	4,000
Instalment plan interest earned	10,000	9,006	10,000
Unpaid rates and service charge interest earned	7,025	6,805	7,025
	20,025	18,811	21,025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
		%	\$	\$	\$	\$	
Contiguous Rating Discount	Rate		2,150	2,150	2,102	2,300	Properties adjoining and owned by same ratepayer
				2,150	2,102	2,300	

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Contract liabilities
 Lease liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	8,735,830	15,029,902	11,928,968
	27,988	27,988	26,140
	235,970	198,801	191,065
	52,809	32,367	(3,210)
	9,052,597	15,289,058	12,142,963
	(388,358)	(327,235)	(195,121)
	(477,426)	(477,426)	(295,020)
8	0	(1,515)	0
7	(549,668)	(151,836)	(575,195)
	(199,079)	(199,079)	(199,079)
	(1,614,531)	(1,157,091)	(1,264,415)
	7,438,066	14,131,967	10,878,548
3(c)	(7,438,066)	(12,629,239)	(10,878,548)
	0	1,502,728	0

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) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in share investment (non-current)
 Non-cash movements in non-current assets and liabilities:
 - Pensioner deferred rates

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(845)	(9,780)	(6,977)
5	82,068	0	36,710
6	2,176,012	2,032,148	2,890,397
	0	(5,000)	0
	0	470	0
	2,257,235	2,017,838	2,920,130

(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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Current assets not expected to be received at end of year
 - Current financial assets at amortised cost - self supporting loans
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of lease liabilities

Total adjustments to net current assets

9	(7,959,746)	(12,754,602)	(11,427,603)
	(27,988)	(27,988)	(26,140)
	549,668	151,836	575,195
	0	1,515	0
	(7,438,066)	(12,629,239)	(10,878,548)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 776,084	\$ 2,275,301	\$ 501,455
Term deposits		7,959,746	12,754,601	11,427,513
Total cash and cash equivalents		8,735,830	15,029,902	11,928,968
Held as				
- Unrestricted cash and cash equivalents	3(a)	776,084	2,275,300	501,365
- Restricted cash and cash equivalents	3(a)	7,959,746	12,754,602	11,427,603
		8,735,830	15,029,902	11,928,968
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:				
- Cash and cash equivalents		7,959,746	12,754,602	11,427,603
		7,959,746	12,754,602	11,427,603
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	7,959,746	12,754,602	11,427,603
		7,959,746	12,754,602	11,427,603
Reconciliation of net cash provided by operating activities to net result				
Net result		1,332,132	1,852,854	126,973
Depreciation	6	2,176,012	2,032,148	2,890,397
(Profit)/loss on sale of asset	5	81,223	(9,780)	29,733
(Increase)/decrease in receivables		(37,169)	(44,033)	(31,767)
(Increase)/decrease in inventories		(20,442)	(20,442)	15,135
Increase/(decrease) in payables		61,123	61,123	0
Increase/(decrease) in contract liabilities		0	182,406	0
Capital grants, subsidies and contributions		(4,343,445)	(1,886,623)	(3,204,793)
Net cash from operating activities		(750,566)	2,167,653	(174,322)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. FIXED ASSETS

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

	2023/24 Budget	2023/24 Budget	2023/24 Budget	2023/24 Budget		2022/23 Actual	2022/23 Actual	2022/23 Actual	2022/23 Actual		2022/23 Budget	2022/23 Budget	2022/23 Budget	2022/23 Budget	
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds		Disposals - Profit or Loss	Additions	In-kind Additions	Disposals - Net Book Value		Disposals - Sale Proceeds	Disposals - Profit or Loss	Additions	In-kind Additions	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Buildings - specialised	6,011,341	0	0	0	0	320,695	0	0	0	0	1,497,020	0	0	0	0
Furniture and equipment	29,188	0	0	0	0	25,105	0	0	0	0	28,900	0	0	0	0
Plant and equipment	1,005,092	0	261,223	180,000	(81,223)	348,690	0	46,721	55,455	8,734	842,341	0	156,710	120,000	(36,710)
Total	7,045,621	0	261,223	180,000	(81,223)	694,490	0	46,721	55,455	8,734	2,368,261	0	156,710	120,000	(36,710)
(b) Infrastructure															
Infrastructure - roads	2,634,253	0	0	0	0	2,256,518	0	0	0	0	2,685,905	0	0	0	0
Infrastructure - sewerage	600,000	0	0	0	0	29,943	0	0	0	0	650,000	0	0	0	0
Infrastructure - water supply	211,382	0	0	0	0	20,336	0	0	0	0	14,000	0	0	0	0
Infrastructure - parks and gardens	0	0	0	0	0	2,285	0	0	0	0	2,285	0	0	0	0
Total	3,445,635	0	0	0	0	2,309,082	0	0	0	0	3,352,190	0	0	0	0
(c) Land held for resale															
Cost of acquisition	0	0	0	0	0	0	0	59,454	60,500	1,046	0	0	53,524	60,501	6,977
Total	0	0	0	0	0	0	0	59,454	60,500	1,046	0	0	53,524	60,501	6,977
Total	10,491,256	0	261,223	180,000	(81,223)	3,003,572	0	106,175	115,955	9,780	5,720,451	0	210,234	180,501	(29,733)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised	0
Buildings - specialised	249,898
Furniture and equipment	15,790
Plant and equipment	137,826
Other property, plant and equipment - Plant and equipment Bushfire	111,851
Infrastructure - roads	1,429,365
Infrastructure - footpaths	32,784
Infrastructure - sewerage	29,057
Infrastructure - water supply	0
Infrastructure - parks and gardens	167,350
Right of use - land	2,091

By Program

Governance	39,021
Law, order, public safety	111,851
Education and welfare	34,868
Housing	32,521
Community amenities	41,472
Recreation and culture	297,843
Transport	1,462,148
Economic services	21,140
Other property and services	135,148

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
0		27,855
249,898	229,484	178,440
15,790	14,800	14,625
137,826	159,135	143,242
111,851	102,714	36,746
1,429,365	1,313,626	2,370,293
32,784	30,105	18,096
29,057	26,684	45,195
0	0	54,353
167,350	153,680	0
2,091	1,920	1,552
2,176,012	2,032,148	2,890,397
39,021	32,644	34,717
111,851	102,714	36,746
34,868	32,020	23,507
32,521	29,864	29,497
41,472	38,084	49,598
297,843	273,512	179,093
1,462,148	1,343,733	2,388,413
21,140	19,413	12,257
135,148	160,164	136,569
2,176,012	2,032,148	2,890,397

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	1 to 100 Years
Buildings - specialised	50 to 80 Years
Furniture and equipment	3 to 50 Years
Plant and equipment	2 to 100 Years
Other property, plant and equipment - Plant and equipment Bushfire	2 to 100 Years
Infrastructure - roads	0 to 100 Years
Infrastructure - footpaths	10 to 60 Years
Infrastructure - sewerage	6 to 100 Years
Infrastructure - water supply	10 to 75 Years
Infrastructure - parks and gardens	4 to 100 Years
Right of use - land	based on the remaining lease

SHIRE OF BROOKTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments	Principal 1 July 2022	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments
Kalkarni Residency	Loan 80	WATC	5.63%	\$ 34,443	\$ 0	\$ (10,850)	\$ 23,593	\$ (1,789)	\$ 44,707	\$ 0	\$ (10,264)	\$ 34,443	\$ (2,135)	\$ 44,707	\$ 0	\$ (10,264)	\$ 34,443	\$ (2,375)
Staff Housing	Loan 80	WATC	5.63%	56,832	0	(17,902)	38,930	(2,951)	73,767	0	(16,935)	56,832	(3,523)	73,766	0	(16,935)	56,831	(3,918)
Sewerage	Loan 80	WATC	5.63%	24,110	0	(7,595)	16,515	(1,252)	31,295	0	(7,185)	24,110	(1,495)	31,295	0	(7,185)	24,110	(1,662)
Effluent Loan				0	600,000	(50,332)	549,668	(22,385)	0	0	0	0	0	0	600,000	(24,805)	575,195	(11,730)
Sport & Recreation	Loan 81	WATC	6.95%	354,294	0	(69,599)	284,695	(23,435)	419,296	0	(65,002)	354,294	(27,799)	419,296	0	(65,003)	354,293	(28,031)
Grader	Loan 80	WATC	5.63%	56,831	0	(17,902)	38,929	(2,951)	73,766	0	(16,935)	56,831	(3,523)	73,766	0	(16,935)	56,831	(3,918)
				526,510	600,000	(174,180)	952,330	(54,763)	642,831	0	(116,321)	526,510	(38,474)	642,831	600,000	(141,127)	1,101,704	(51,634)
Self Supporting Loans																		
Country Club	Loan 82	WATC	6.95%	142,473	0	(27,988)	114,485	(9,424)	168,614	0	(26,141)	142,473	(10,695)	168,613	0	(26,140)	142,473	(11,272)
				142,473	0	(27,988)	114,485	(9,424)	168,614	0	(26,141)	142,473	(10,695)	168,613	0	(26,140)	142,473	(11,272)
				668,983	600,000	(202,168)	1,066,815	(64,187)	811,445	0	(142,462)	668,983	(49,170)	811,445	600,000	(167,267)	1,244,178	(62,906)

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

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
					\$	\$	\$	\$
Upgrade Effluent Network	WATC	P & I	10	3.81%	600,000	152,064	600,000	0
					600,000	152,064	600,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	21,500	21,500	10,000
Credit card balance at balance date	0	(1,375)	0
Total amount of credit unused	21,500	20,125	10,000
Loan facilities			
Loan facilities in use at balance date	1,066,815	668,983	1,244,178

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF BROOKTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24 Budget	Budget Lease	2023/24 Budget	Actual Principal 1 July 2022	2022/23 Actual	Actual Lease	2022/23 Actual	Budget Principal	2022/23 Budget	Budget Lease	Budget Lease	2022/23 Budget		
					Principal 1 July 2023	New Leases	Principal outstanding 30 June 2024	Lease Interest Repayments		Principal Leases	Principal repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments	Principal Leases	Principal repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments		
Re-Use Water Dam	LE-03	Seabrook Aboriginal Corporation	3.40%	300	\$ 20,552	\$ 0	\$ (1,515)	\$ 19,037	\$ (664)	\$ 22,019	\$ 0	\$ (1,467)	\$ 20,552	\$ (715)	\$ 22,018	\$ 0	\$ (1,467)	\$ 20,551	\$ (715)
					20,552	0	(1,515)	19,037	(664)	22,019	0	(1,467)	20,552	(715)	22,018	0	(1,467)	20,551	(715)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	146,463	1,493	0	147,956	138,959	7,504	0	146,463	138,959	2,950	0	141,909
(b) Plant and vehicle reserve	774,794	596,669	(975,776)	395,687	458,416	422,875	(106,497)	774,794	458,416	400,689	(617,341)	241,764
(c) Land and housing development reserve	1,785,748	0	(1,785,748)	0	1,640,521	145,227	0	1,785,748	1,640,520	89,740	0	1,730,260
(d) Furniture and equipment reserve	30,256	97,308	(33,300)	94,264	13,584	30,944	(14,272)	30,256	13,584	30,015	(17,000)	26,599
(e) Municipal building and facility reserve	508,351	0	(508,351)	0	607,292	29,297	(128,238)	508,351	607,292	9,777	(314,209)	302,860
(f) Town and footpath reserve	131,025	0	(131,025)	0	125,231	5,794	0	131,025	125,231	1,719	0	126,950
(g) Sewerage scheme reserve	449,016	54,545	0	503,561	510,977	42,410	(104,371)	449,016	510,977	25,986	(50,000)	486,963
(h) Road and bridges infrastructure reserve	452,381	0	(452,381)	0	296,801	351,173	(195,593)	452,381	296,802	331,258	(301,489)	326,571
(i) Health and wellbeing reserve	0	0	0	0	554,586	0	(554,586)	0	554,586	598	(555,184)	0
(j) Sport and recreation reserve	32,719	0	(32,719)	0	31,667	1,052	0	32,719	31,667	34	0	31,701
(k) Rehabilitation and refuse reserve	279,411	0	(279,411)	0	266,081	13,330	0	279,411	266,081	4,641	0	270,722
(l) Caravan park reserve	373,341	0	(373,341)	0	354,212	19,129	0	373,341	354,213	7,520	0	361,733
(m) Brookton museum/heritage reserve	48,777	0	(48,777)	0	47,209	1,568	0	48,777	47,209	51	0	47,260
(n) Kweda hall reserve	19,025	0	(19,025)	0	18,050	975	0	19,025	18,050	383	0	18,433
(o) Railway station reserve	526,287	0	(526,287)	0	530,223	17,614	(21,550)	526,287	530,223	572	(252,000)	278,795
(p) Madison square units reserve	32,351	538	0	32,889	30,693	1,658	0	32,351	30,693	652	0	31,345
(q) Cemetery reserve	84,276	0	(84,276)	0	80,748	3,528	0	84,276	80,748	907	0	81,655
(r) Water reserve	65,683	0	(65,683)	0	75,795	3,888	(14,000)	65,683	75,795	1,452	(14,000)	63,247
(s) Developer contribution reserve	2,891	0	(2,891)	0	2,743	148	0	2,891	2,743	58	0	2,801
(t) Brookton aquatic reserve	387,599	0	(387,599)	0	481,502	25,097	(119,000)	387,599	481,502	9,618	(226,000)	265,120
(u) Cash contingency reserve	138,858	0	(138,858)	0	131,745	7,113	0	138,858	131,745	2,797	0	134,542
(v) Future fund reserve	4,206,439	0	(4,206,439)	0	4,104,617	101,822	0	4,206,439	4,104,617	87,029	0	4,191,646
(w) Innovations fund reserve	2,056,957	0	(2,056,957)	0	2,016,963	39,994	0	2,056,957	2,016,963	32,764	0	2,049,727
(x) Brookton community resource centre	221,954	2,262	0	224,216	0	221,954	0	221,954	0	215,000	0	215,000
(y) Building and facility reserve	0	6,030,368	(1,575,864)	4,454,504	0	0	0	0	0	0	0	0
(z) Infrastructure reserve	0	892,389	(474,707)	417,682	0	0	0	0	0	0	0	0
(aa) Waste reserve	0	710,872	0	710,872	0	0	0	0	0	0	0	0
(ab) Aged housing reserve	0	404,155	0	404,155	0	0	0	0	0	0	0	0
(ac) Innovations and development reserve	0	3,031,161	(2,457,201)	573,960	0	0	0	0	0	0	0	0
	12,754,602	11,821,760	(16,616,616)	7,959,746	12,518,615	1,494,094	(1,258,107)	12,754,602	12,518,616	1,256,210	(2,347,223)	11,427,603

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve		This reserve is for the funding of annual and long service leave requirements.
(b) Plant and vehicle reserve		This reserve is for the purchase of major items in the Shire's plant and vehicle replacement program. Inclusive of the Community Bus.
(c) Land and housing development reserve	30/06/2024	This reserve is for the construction, acquisition, renewal or upgrading of housing and land development to meet present and future requirements.
(d) Furniture and equipment reserve		This reserve is for the replacement of major items of furniture and equipment.
(e) Municipal building and facility reserve	30/06/2024	This reserve is for the construction, demolition, acquisition, renewal or upgrade of Shire owned Public and Community buildings and facilities.
(f) Town and footpath reserve	30/06/2024	This reserve is for the cost of major works to construct and upgrade footpaths and general townscape works.
(g) Sewerage scheme reserve		This reserve is to fund the expansion, ongoing renewal, maintenance and asset management needs of the Brookton Sewerage Scheme.
(h) Road and bridges infrastructure reserve	30/06/2024	This reserve is for the construction and upgrade of roads and bridges within the Shire.
(i) Health and wellbeing reserve	30/06/2023	This reserve is for funding of initiatives in relation to Community Health & Wellbeing.
(j) Sport and recreation reserve	30/06/2024	This reserve is to fund new, renewal, upgrades, or major maintenance of sporting and recreation infrastructure.
(k) Rehabilitation and refuse reserve	30/06/2024	This reserve is to fund the rehabilitation or major upgrades of the Brookton Refuse Site and or to rehabilitate former Gravel Pits.
(l) Caravan park reserve	30/06/2024	This reserve is to be used to fund any upgrades or major maintenance at the Brookton Caravan Park.
(m) Brookton museum/heritage reserve	30/06/2024	This reserve is to be used to fund any upgrades or major maintenance of the Brookton Historical Museum.
(n) Kweda hall reserve	30/06/2024	This reserve is to be used to fund any upgrades or major maintenance on the Kweda Hall.
(o) Railway station reserve	30/06/2024	This reserve is to be used to fund any upgrades or major maintenance on the Brookton Railway Station and/or Platform.
(p) Madison square units reserve		This reserve is to be used to fund any upgrades or major maintenance on the Madison Square Units.
(q) Cemetery reserve	30/06/2024	This reserve is to be used to fund any upgrades or major maintenance on the Brookton Cemetery.
(r) Water reserve	30/06/2024	This reserve is to fund renewal, upgrades or major maintenance of the water scheme infrastructure under the control of the Shire.
(s) Developer contribution reserve	30/06/2024	This reserve is to hold contributions applied to a development via a Development Application or Subdivision Approval pending determination by council of its application to the specific works.
(t) Brookton aquatic reserve	30/06/2024	This reserve is to fund the renewal, replacement, upgrades or major maintenance of the Brookton Aquatic Centre.
(u) Cash contingency reserve	30/06/2024	This reserve is to cover unexpected shortfalls in operational funding should the need arise.
(v) Future fund reserve	30/06/2024	This reserve is primarily set aside for investment. It is anticipated this fund will be preserved in perpetuity.
(w) Innovations fund reserve	30/06/2024	This reserve is to support and complement the Integrated Planning and Reporting (IPR) framework.

9. RESERVE ACCOUNTS

- (x) Brookton community resource centre
This reserve is to be used to fund any upgrades and services for the Brookton Community Resource Centre.
- (y) Building and facility reserve
This reserve is for the construction, demolition, acquisition, renewal or upgrade of Shire owned Public and Community buildings and facilities.
- (z) Infrastructure reserve
This reserve is for the construction and upgrade of roads, bridges, paths and water infrastructure within the Shire.
- (aa) Waste reserve
This reserve is to fund the compliant management and future rehabilitation of the Brookton Refuse Site.
- (ab) Aged housing reserve
This reserve is to be used to fund any upgrades or major maintenance on the Independent Living Units.
- (ac) Innovations and development reserve
This reserve is to fund innovative projects, identified in the Integrated Planning and Reporting (IPR) framework, to grow and develop the Shire of Brookton.

(c) Reserve Accounts - Change in Use

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

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2023/24 Budget amount to be used	2023/24 Budget amount change of purpose
				\$	\$
Land and housing development reserve			The reserve has been finalised and moved to the Building and Facility Reserve	1,785,748	
Municipal building and facility reserve			The reserve has been finalised and moved to the Building and Facility Reserve	508,351	
Town and footpath reserve			The reserve has been finalised and moved to the Infrastructure Reserve	131,025	
Road and bridges infrastructure reserve			The reserve has been finalised and moved to the Infrastructure Reserve	452,381	
Sport and recreation reserve			The reserve has been finalised and moved to the Building and Facility Reserve	32,719	
Rehabilitation and refuse reserve			The reserve has been finalised and moved to the Waste Reserve	279,411	
Caravan park reserve			The reserve has been finalised and moved to the Building and Facility Reserve	373,341	
Brookton museum/heritage reserve			The reserve has been finalised and moved to the Building and Facility Reserve	48,777	
Kweda hall reserve			The reserve has been finalised and moved to the Building and Facility Reserve	19,025	

9. RESERVE ACCOUNTS

Railway station reserve	The reserve has been finalised and moved to the Building and Facility Reserve	526,287
Cemetery reserve	The reserve has been finalised and moved to the Building and Facility Reserve	84,276
Water reserve	The reserve has been finalised and moved to the Infrastructure Reserve	65,683
Developer contribution reserve	The reserve has been finalised and moved to the Building and Facility Reserve	2,891
Brookton aquatic reserve	The reserve has been finalised and moved to the Building and Facility Reserve	387,599
Cash contingency reserve	The reserve has been finalised and moved to the Infrastructure Reserve	104,124
Cash contingency reserve	The reserve has been finalised and moved to the Waste Reserve	34,734
Future fund reserve	The reserve has been finalised and moved to the Plant and Vehicle Reserve	418,772
Future fund reserve	The reserve has been finalised and moved to the Building and Facility Reserve	2,079,358
Future fund reserve	The reserve has been finalised and moved to the Waste Reserve	365,266
Future fund reserve	The reserve has been finalised and moved to the Aged Housing Reserve	400,000
Future fund reserve	The reserve has been finalised and moved to the Innovations and Development Reserve	943,043
Innovations fund reserve	The reserve has been finalised and moved to the Innovations and Development Reserve	2,056,957
		<u>11,099,768</u>
		0

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of 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
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	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 contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
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 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	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	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

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. PROGRAM INFORMATION

(a) 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

To provide a decision making process for the efficient allocation of resources.

Administration and operations of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer community.

Supervision of various by-laws, fire prevention, emergency services and animal control.

Health

To provide an operational framework for good community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

The Shire of Brookton provides low cost housing and Seniors accommodation units.

Support and provide assistance to senior citizens and other voluntary services.

Housing

Provision and maintenance of rental housing to staff and non-staff tenants.

Provision and maintenance of rental housing to staff and non-staff tenants.

Community amenities

Provision and maintenance of a sewerage overflow system; street; household and commercial refuse collection; refuse disposal site; administration of a town planning scheme; public conveniences and Brookton cemetery.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences.

Recreation and culture

To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.

Transport

Construction and maintenance of RAV network including traffic signs, footpaths, bridges, culverts and other drains, street cleaning and lighting of streets. Townscape projects and the maintenance of a works depot.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Economic services

Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and stand pipes. Building control.

Other property and services

Private works and indirect cost allocation pools for plant operation and public works.

Private works operations, public works operation, plant operation costs, gross salaries and wages.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	14,215	34,074	21,510
General purpose funding	2,891,797	2,895,191	2,611,073
Law, order, public safety	126,812	149,449	117,727
Health	300	253	300
Education and welfare	54,205	70,110	79,165
Housing	117,137	139,086	133,397
Community amenities	438,067	430,079	418,023
Recreation and culture	35,825	39,927	34,228
Transport	5,800	8,623	(1,176)
Economic services	250,368	298,713	275,022
Other property and services	23,200	50,097	18,700
	3,957,726	4,115,602	3,707,969
Grants, subsidies and contributions			
Governance	1,275	1,275	0
General purpose funding	0	1,680,386	166,073
Law, order, public safety	195,052	138,383	55,745
Recreation and culture	13,820	9,114	12,114
Transport	1,880,418	100,274	98,163
Economic services	108,500	375,651	353,222
	2,199,065	2,305,083	685,317
Capital grants, subsidies and contributions			
General purpose funding	683,276	315,501	595,978
Law, order, public safety	1,204,765	25,710	573,811
Community amenities	147,967	0	2,035,004
Transport	2,307,437	1,545,412	0
	4,343,445	1,886,623	3,204,793
Total Income	10,500,236	8,307,308	7,598,079
Expenses			
Governance	(283,302)	(692,530)	(580,714)
General purpose funding	(516,771)	(210,454)	(254,060)
Law, order, public safety	(613,934)	(513,233)	(343,249)
Health	(22,213)	(33,920)	(41,545)
Education and welfare	(148,672)	(138,067)	(179,000)
Housing	(208,266)	(173,433)	(262,781)
Community amenities	(747,384)	(573,738)	(617,820)
Recreation and culture	(1,104,206)	(1,012,453)	(1,097,996)
Transport	(4,701,763)	(2,536,392)	(3,563,077)
Economic services	(776,541)	(520,223)	(522,546)
Other property and services	(45,052)	(50,011)	(8,318)
Total expenses	(9,168,104)	(6,454,454)	(7,471,106)
Net result for the period	1,332,132	1,852,854	126,973

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	130,000	251,765	13,000
- Other funds	14,424	33,110	11,772
Other interest revenue	17,025	15,811	17,025
	<u>161,449</u>	<u>300,686</u>	<u>41,797</u>

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

(b) Other revenue

Reimbursements and recoveries	237,641	318,178	251,859
	<u>237,641</u>	<u>318,178</u>	<u>251,859</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	78,400	49,810	114,830
	<u>78,400</u>	<u>49,810</u>	<u>114,830</u>

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	64,187	49,170	62,906
expense on lease liabilities (refer Note 8)	664	715	715
Other finance costs	7,406	8,947	7,132
	<u>72,257</u>	<u>58,832</u>	<u>70,753</u>

(e) Write offs

General rate	800	122	800
	<u>800</u>	<u>122</u>	<u>800</u>

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member Cr Crute			
President's allowance	1,500	1,500	1,500
Meeting attendance fees	5,329	8,100	5,329
Travel and accommodation expenses	589	178	588
	7,418	9,778	7,417
Elected member Cr Walker			
Deputy President's allowance	375	375	375
Meeting attendance fees	5,229	3,200	5,229
Travel and accommodation expenses	589	749	588
	6,193	4,324	6,192
Elected member Cr Hartl			
Meeting attendance fees	5,229	2,100	5,229
Travel and accommodation expenses	589	372	588
	5,818	2,472	5,817
Elected member Cr Hayden			
Meeting attendance fees	5,228	1,650	5,229
Travel and accommodation expenses	588	0	589
	5,816	1,650	5,818
Elected member Cr Lilly			
Meeting attendance fees	5,229	4,137	5,228
Travel and accommodation expenses	589	770	589
	5,818	4,907	5,817
Elected member Cr Macnab			
Meeting attendance fees	0	3,200	5,228
Travel and accommodation expenses	0	97	589
	0	3,297	5,817
Elected member Cr Bell			
Meeting attendance fees	5,228	2,500	5,228
Travel and accommodation expenses	588	0	589
	5,816	2,500	5,817
Elected member Vacant			
Meeting attendance fees	5,228	0	0
Travel and accommodation expenses	588	0	0
	5,816	0	0
Total Elected Member Remuneration	42,695	28,928	42,695
President's allowance	1,500	1,500	1,500
Deputy President's allowance	375	375	375
Meeting attendance fees	36,700	24,887	36,700
Travel and accommodation expenses	4,120	2,166	4,120
	42,695	28,928	42,695

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. INVESTMENT IN ASSOCIATES

(a) Investment in associate

The Shire together with the State Housing Commission have a joint venture arrangement with regard to the provision of low cost housing. The only assets are four (4) residential units. The Shire's equity of the units is 13.40%.

(b) Share of Investment in Country Regional Council

Summarised statement of comprehensive income

Other revenue
 Total operating revenue

 Depreciation
 Other expenses
 Total operating expenses

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$ 26,001	\$ 29,911	\$ 29,557
26,001	29,911	29,557
(1,875)	(1,721)	(1,461)
(86,333)	(75,567)	(24,108)
(88,208)	(77,288)	(25,569)

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

15. 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 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Public Open Space Contributions	13,820	0	(13,820)	0
	13,820	0	(13,820)	0

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

16. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	10	7,798	10,010
General purpose funding	6,200	8,841	7,900
Law, order, public safety	3,919	6,399	4,719
Health	300	253	300
Education and welfare	46,425	60,287	71,385
Housing	113,137	135,157	129,397
Community amenities	438,067	427,897	418,023
Recreation and culture	29,870	34,844	30,170
Economic services	206,660	223,046	178,160
Other property and services	2,100	10,738	2,100
	846,688	915,260	852,164

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

SHIRE OF BROOKTON FEES AND CHARGES 2023/24

Account Code	Statutory/ Council	Particulars	Unit	2023/24 Excluding GST	GST	2023/24 Including GST
SCHEDULE 04 - GOVERNANCE						
PHOTOCOPYING FEES						
		Statutory Documents No GST				
		Other Charges Incl GST				
I114010.139	C	Photocopying				As per CRC Printing charges
OTHER ADMINISTRATION						
I042010.139	C	Lost Keys	Per Key	\$63.64	\$6.36	\$70.00
RATES & PROPERTY						
I031020.108	C	Rates Account Enquiry (Orders & Requisitions)	per enquiry		Exempt- D81	\$165.00
Added to Assessment	C	Rates Special Arrangement Administration Fee	per assessment		Exempt- D81	\$25.00
I031020.109	C	Debt Recovery - Debt Clearance Letter	per enquiry	\$53.64	\$5.36	\$59.00
I042010.139	C	Rate Book (Printed or Electronic) * Before purchase a statutory declaration must be made stating that it will not be copied, used for any commercial purpose, and/or provided to any other person	per roll	\$88.18	\$8.82	\$97.00
I031020.109	C	Certificate of Title Search Fee	per enquiry		Yes	At Cost
FREEDOM OF INFORMATION ACT 1992 CHARGES						
		Statutory - Freedom of Information Regulations 1993 Sch 1				
I042010.139	S	Application Fee	Per application		Exempt- D81	\$30.00
I042010.139	S	Staff Time dealing with FOI application	Per Hour (pro rata)		Exempt- D81	\$30.00
I042010.139	S	Photocopying for FOI Applications	Per A4 page		Exempt- D81	\$0.20
I042010.139	S	Charge for delivery, packaging and postage	Per application		Exempt- D81	Actual Cost
	C	Council and Committee Meeting Agendas and Minutes	By email		N/A	No Charge
I042010.139	C		Hard copy		N/A	As per CRC Printing charges
	C		Hard Copy at Council Meeting		N/A	No Charge
SCHEDULE 05 - LAW, ORDER AND PUBLIC SAFETY						
Offences against the Bush fires Act (Bush Fire Act 1954)						
I051010.118	C	Installation of Fire Break	Cost Recovery		GST Included	Cost Recovery
I051010.118	C	Hazard Reduction Burns	Per Hour	\$172.73	\$17.27	\$190.00
ANIMAL CONTROL						
DOG REGISTRATION LICENSE FEES						
All registrations expire on 31 October each year						
		No refund for death of dog for any time period				
		Statutory - Dog Act 1976 - Dog Regulations 2013	Registrations paid after 31 May each year are discounted by 50%			
I052010.111	S	Unsterilised Dog	1 year		Exempt- D81	\$50.00
I052010.111	S		3 Year		Exempt- D81	\$120.00
I052010.111	S		For Life		Exempt- D81	\$250.00

I052010.111	S	Sterilised Dog	1 year		Exempt- D81	\$20.00
I052010.111	S		3 Year		Exempt- D81	\$42.50
I052010.111	S		For Life		Exempt- D81	\$100.00
I052010.111	S	Working Dogs (droving or caring for stock)	1 year, 3 year or For Life		Exempt- D82 81	25% (of the fee that would otherwise be payable) of Full Registration
I052010.111	S	Dog Registration Concessions: Pensioner Concession Card Holders - Half Fee	Entitled to a discount of 50% of registration fees		Exempt- D81	Entitled to a discount of 50% of registration fees
I052010.111	S	Dog Registration Concessions: Pensioner Concession Card Holders 23/24 Spay it Forward pet desexing program - Sterilised Dog	For Life		N/A	\$0.00
I052010.111	S	Application to keep more than 2 dogs			Exempt- D81	\$124.00
DOG IMPOUND FEES						
Statutory - Dog Act 1976 - Dog Regulations 2013						
I052010.117	C	Seizure and impounding of dog		\$98.18	\$9.82	\$108.00
I052010.117	C	Maintenance of dog in pound	Per day of part thereof - weekday	\$40.91	\$4.09	\$45.00
I052010.117	C		Per day of part thereof - weekend	\$127.27	\$12.73	\$140.00
I052010.117	C	Destruction of dog		\$117.27	\$11.73	\$129.00
		(Dogs will not be released from the pound unless licence and pound fees paid)				
I052010.117	C	Surrender of Dog			N/A	NIL
I052010.111	S	Kennel Fees (as per s27 of the Dog Act)	Per Establishment		Exempt- D81	\$200.00
I052010.117	S	Modified Penalties as per Shire of Brookton Dogs Local Law 2001	Penalties listed individually		Exempt- D81	
CAT REGISTRATION FEES						
Statutory - Cat Act 2011- Cat Regulations 2012			All Cats Must be Sterilised (except breeding cats)			
No refund for death of cat for any time period						
I052010.111	S	Cat - Sterilised	1 year		Exempt- D81	\$20.00
I052010.111	S		3 Year		Exempt- D81	\$42.50
I052010.111	S		For Life		Exempt- D81	\$100.00
I052010.111	S	Approval to Breed Cats	Per breeding cat (male or female)		Exempt- D81	\$100.00
Cat Registrations: Pensioner (Holding concession card)			Entitled to a discount of 50% of registration fees			
I052010.111	S	Registration after 31 May in any year, for that registration year			Exempt- D81	50% of fee payable otherwise
I052010.111	S	Cat Registration Concessions: Pensioner Concession Card Holders 23/24 Spay it Forward pet desexing program - Sterilised Cat	For Life		N/A	\$0.00
I052010.111	S	Annual registration for approval or renewal of approval to breed cats (per cat)			Exempt- D81	\$100.00
SCHEDULE 07 - Health						
Statutory - Food Act 2008, Food Regulations 2009						
I072010.139	C	Food Business/Premises - Registration (Food Act s.140)	Per Registration		Exempt- D81	\$121.00

I072010.139	C	Food Inspections - Annual Fee	Annual Fee		Exempt- D81	\$121.00
I072010.139	C	Lodging House Registration Fee	Per Registration	\$195.45	\$19.55	\$215.00
I072010.139	C	Lodging House Inspection Fee	Annual Fee	\$119.09	\$11.91	\$131.00
I072010.139	C	Skin Penetration/Tattoo Establishment Registration Fees	Per Registration	\$248.18	\$24.82	\$273.00
I072010.139	C	Skin Penetration/Tattoo Establishment Annual Inspection Fees	Annual Fee	\$195.45	\$19.55	\$215.00
I072010.139	C	Piggery Registration Fee	Per Registration	\$248.18	\$24.82	\$273.00
I072010.139	C	Piggery Annual Inspection Fee	Annual Fee	\$195.45	\$19.55	\$215.00
I072010.139	C	Offensive Trade Registration Fee	Per Registration	\$296.36	\$29.64	\$326.00
I072010.139	C	Offensive Trade Annual Inspection Fee	Annual Fee	\$248.18	\$24.82	\$273.00
I072010.139	C	Pop-Up Shop Fee	Per Day	\$10.91	\$1.09	\$12.00
I072010.139	C	Pop-Up Shop Fee	Annual Fee	\$119.09	\$11.91	\$131.00
SCHEDULE 09 - Housing						
		Maximum set by Planning and Development Regulations 2009 (Part 7 - Local Government Planning Charges) Sch 2				
I091010.126	C	Private Rental of Shire Housing	Per Market Rental			Market Rental
SUNDRY DEBTORS	C	Building Maintenance Fee *	Per Hour Plus Materials @ Cost	\$89.09	\$8.91	\$98.00
		*(Private works for community groups, not for profit organisations and Shire service providers)				
SCHEDULE 10 - COMMUNITY AMENITIES						
TOWN PLANNING						
		Fees for planning services - refer to WA Planning Commission Fees				
I104010.129	S	Determination of Development Application	< or = \$49,999 value			\$147.00
I104010.129	S		>\$50,000 and < or = \$499,999			0.32% of estimated development cost
I104010.129	S		>\$500,000 and < or = \$2.49M		Exempt- D81	\$1,700.00 + 0.257% for every \$1 >\$500,001
I104010.129	S		>\$2.5M and <\$4.99M		Exempt- D81	\$7,161.00 + 0.206% for every \$1 >\$2.5M
I104010.129	S		>\$5M and < or = \$21.49M		Exempt- D81	\$12,633.00 + 0.123% for every \$1 >\$5M
I104010.129	S		>\$21.5M		Exempt- D81	\$34186.00
I104010.129	S	Determination of Development Application where the development has commenced or been carried out			Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Determination of an Extractive Industry Application			Exempt- D81	\$739.00
I104010.129	S	Determination of an Extractive Industry Application where the development has commenced or been carried out			Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Provision of a Subdivision Clearance	< or = 5 lots		Exempt- D81	\$73.00 per lot
I104010.129			> 5 lots and < or = 195 lots		Exempt- D81	\$73.00 per lot for first 5 lots then \$35.00 per lot
I104010.129	S		> 195 lots		Exempt- D81	\$7393.00
I104010.129	S	Application for Approval of Home Occupation	Initial Fee		Exempt- D81	\$222.00
I104010.129	S		Renewal Fee		Exempt- D81	\$73.00

I104010.129	S	Application for Approval of Home Occupation where home occupation has commenced	Initial Fee		Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S		Renewal Fee		Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Application for Change of use or for change or continuation of a non-conforming use where development is not occurring, where change of use has commenced or been carried out			Exempt- D81	\$295.00
I104010.129	S	Application for Change of use or for change or continuation of a non-conforming use where development is not occurring, where change of use has commenced or been carried out			Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Issue of Zoning Certificate			Exempt- D81	\$73.00
I104010.129	S	Reply to Property Settlement Questionnaire			Exempt- D81	\$73.00
I104010.129	S	Issue of Written Planning Advice			Exempt- D81	\$73.00
I104010.129	C	Local Planning scheme amendment proposals and structure plans	Basic	\$2644.55	\$264.45	\$2909.00
I104010.129	C		Standard	\$3130.91	\$313.09	\$3444.00
I104010.129	C		Complex	\$4500.91	\$450.09	\$4951.00
I104010.129	C	Extractive Industry Licence	Initial Application		Exempt- D81	\$515.00
I104010.129	C		Renewal Application		Exempt- D81	\$257.00
I104010.129	C		Annual Fee		Exempt- D81	\$131.00
I104010.129	C	Permanent Road Closure Process	Per Closure Process	\$248.18	\$24.82	\$273.00
I104010.129	C	Printing of Building/Planning documents		\$18.18	\$1.82	\$20.00
CEMETERY						
I105010.115	C	Funeral Director's Licence (Annual)			Exempt- D81	\$113.00
I105010.115	C	Single funeral permit			Exempt- D81	\$81.00
I105010.115	C	Application for Monumental Mason's Licence			Exempt- D81	\$81.00
I105010.115	C	Interment	Monday to Friday	\$797.27	\$79.73	\$877.00
I105010.115	C		Weekend/Public Holidays/RDOs	\$1199.09	\$119.91	\$1319.00
I105010.115	C	Re-opening Grave with a Headstone (over and above interment charge) Note: headstones & Monuments MUST be removed before grave re-opening.	Council will not remove headstones/monuments.	\$499.09	\$49.91	\$549.00
I105010.115	C	Interment of Ashes in Grave (over and above re-opening grave with headstone)		\$160.91	\$16.09	\$177.00
I105010.115	C	Purchase of Grant of Right of Burial	Valid for 25 years	\$160.91	\$16.09	\$177.00
I105010.115	C	Permission to Erect headstone		\$90.00	\$9.00	\$99.00
I105010.115	C	Exhumation fee		\$499.09	\$49.91	\$549.00
I105010.115	C	Application for Pre-Need Grant Right of Burial	Valid for 25 years	\$160.91	\$16.09	\$177.00
		Niche Wall		\$0.00	\$0.00	
I105010.115	C	Interment - single compartment		\$160.00	\$16.00	\$176.00
I105010.115	C	Interment - double compartment (1st Interment)		\$310.00	\$31.00	\$341.00
I105010.115	C	Interment - double compartment (2nd Interment)		\$158.18	\$15.82	\$174.00
I105010.115	C	Ashes removal - exhumation		\$158.18	\$15.82	\$174.00
I105010.115	C	Reservation of Niche	Valid for 25 years	\$158.18	\$15.82	\$174.00

REFUSE/RUBBISH DISPOSAL						
I101010.120	C	Replacement Bin	Per Bin		GST Included	At cost
I101010.120	C	General Waste	Per tonne	\$33.64	\$3.36	\$37.00
I101010.120	C	Green Waste	Per tonne	\$33.64	\$3.36	\$37.00
I101010.120	C	Asbestos burial	Per m ³	\$80.00	\$8.00	\$88.00
I101010.120	C	Asbestos burial	Minimum disposal cost	\$80.00	\$8.00	\$88.00
I101010.120	C	Building rubble	Per tonne	\$33.64	\$3.36	\$37.00
I101010.120	C	Car bodies	Each	\$33.64	\$3.36	\$37.00
	C	Uncontaminated sand or fill				No Charge
I101010.120	C	Disposal of septic waste (from within SoB boundaries)	Per 2000 litres or part thereof	\$69.09	\$6.91	\$76.00
I101010.120	C	Disposal of septic waste (from outside of SoB boundaries)	Per 2000 litres or part thereof	\$293.64	\$29.36	\$323.00
I101010.120	C	Contractor/Commercial/Government Agencies	Per m ³	\$59.09	\$5.91	\$65.00
I101010.120	C	Contractor/Commercial/Government Agencies	Per tonne	\$59.09	\$5.91	\$65.00
I101010.120	C	Tip Access outside of opening hours (24 hrs notice)	Per Hour (min charge 1 hour)	\$108.18	\$10.82	\$119.00
I101010.120	C	Trailer Mounted Skip Bin (for events)	Per Collection	\$24.55	\$2.45	\$27.00
I101010.120	C	Cardboard Recycle Bins	Per Collection	\$108.18	\$10.82	\$119.00
I101010.120	C	Townsite Residential Bulk Rubbish Pickup Service		\$52.73	\$5.27	\$58.00
Rates	C	Rubbish Service Charge				\$396.00
Rates	C	Refuse Site Rate - UV				\$64.00
Rates	C	Refuse Site Rate - GRV				\$64.00
I102010.139	S	Application to install waste water treatment system	Per application		Exempt- D81	\$118.00
I102010.139	S	Permit to use waste water treatment system	Per application		Exempt- D81	\$118.00
SCHEDULE 11 - RECREATION AND CULTURE						
PUBLIC BUILDING HIRE FEES - Per Council Policy 2.25 Hall Hire & 2.24 Fees and Charges for Community Facilities and Active Reserves						
Commercial - are activities run by private companies - this includes CBH, Silverchain and Baptistcare (includes MRWA, Wheatbelt Dev Comm, the School/Education Department etc)						
Private Functions - are functions organised by individuals - birthday parties, funerals etc.						
Community Groups - are groups that are run by volunteer committees.						
		Bonds (Refundable)				
I013010.134	C	Bond - No Alcohol		\$250.00	Exempt	\$250.00
I013010.134	C	Bond - With Alcohol		\$500.00	Exempt	\$500.00
I111011.116	C	Clean/Damage Cost Recovery (per Policy 2.25)	at cost plus 15% admin fee		GST Included	Per Council policy
		MEMORIAL HALL				
		Entire Facility				
I111011.116	C	Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12 midnight)	\$248.18	\$24.82	\$273.00
I111011.116	C	Private Function	Flat Daily Rate (6am to 12 midnight)	\$148.18	\$14.82	\$163.00

I111011.116	C	Private Function	Flat Hourly Rate (excluding weekend hire)	\$22.73	\$2.27	\$25.00
I111011.116	C	Community Group	Flat Daily Rate (6am to 12 midnight)	\$38.18	\$3.82	\$42.00
I111011.116	C	Community Group	Flat Hourly Rate	\$6.36	\$0.64	\$7.00
		WB EVA PAVILION				
		Entire Facility (Excluding the Gymnasium)				
I111012.116	C	Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12 midnight)	\$315.45	\$31.55	\$347.00
I111012.116	C	Private Function	Flat Daily Rate (6am to 12 midnight)	\$157.27	\$15.73	\$173.00
I111011.116	C	Private Function	Flat Hourly Rate (excluding weekend hire)	\$22.73	\$2.27	\$25.00
I111012.116	C	Community Group	Flat Daily Rate (6am to 12 midnight)	\$57.27	\$5.73	\$63.00
I111012.116	C	Community Group	Flat Hourly Rate	\$10.91	\$1.09	\$12.00
		Community Room (Northern end of Pavilion) - Shared Use of Kitchen				
I111012.116	C	Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12 midnight)	\$114.55	\$11.45	\$126.00
I111012.116	C	Commercial/State Government & Other Agencies	Flat Hourly Rate	\$24.55	\$2.45	\$27.00
I111012.116	C	Private Function	Flat Daily Rate (6am to 12 midnight)	\$52.73	\$5.27	\$58.00
I111012.116	C	Private Function	Flat Hourly Rate	\$12.73	\$1.27	\$14.00
I111012.116	C	Community Group	Flat Daily Rate (6am to 12 midnight)	\$20.00	\$2.00	\$22.00
I111012.116	C	Community Group	Flat Hourly Rate	\$4.55	\$0.45	\$5.00
		RECREATION GROUND OVAL				
I113010.116	C	Hire of Oval per day (up to 24hrs)	Flat Daily Rate	\$133.64	\$13.36	\$147.00
I113010.116	C	Hire of Oval per hour	Flat Hourly Rate	\$31.82	\$3.18	\$35.00
		Bond (refundable)				
I113010.134	C	Gym Key Bond		\$70.00	Exempt	\$70.00
		Adult				
I113010.139	C	Adult Membership - 3 Month	3 months	\$86.36	\$8.64	\$95.00
I113010.139	C	Adult Membership - 6 Month	6 months	\$152.73	\$15.27	\$168.00
I113010.139	C	Adult Membership - 1 Year	1 year	\$229.09	\$22.91	\$252.00
		Junior (Under the age of 18 but over the age of 12 years)				
I113010.139	C	Junior Membership - 3 Month	50% of Adult Fee	\$42.73	\$4.27	\$47.50
I113010.139	C	Junior Membership - 6 Month	50% of Adult Fee	\$76.36	\$7.64	\$84.00

I113010.139	C	Junior Membership - 1 Year	50% of Adult Fee	\$114.55	\$11.45	\$126.00
		Seniors - Concession Card Holders				
I113010.139	C	Concession Membership - 3 Months	50% of Adult Fee	\$42.73	\$4.27	\$47.50
I113010.139	C	Concession Membership - 6 Months	50% of Adult Fee	\$76.36	\$7.64	\$84.00
I113010.139	C	Concession Membership - 1 Year	50% of Adult Fee	\$114.55	\$11.45	\$126.00
		Group Fees:				
I113010.139	C	Commercial Activities/State Government & Other Agencies	Per Session *	\$25.45	\$2.55	\$28.00
		* Session is any period up to 1.5 hours; run by a qualified instructor, and not more that one session allowed between 5.00pm and 9.00pm per day.				
		COMMUNITY GROUP CONTRIBUTIONS				
I113010.124	C	Football Club	Per Annum	\$1370.00	\$137.00	\$1507.00
I113010.124	C	Cricket Club	Per Annum	\$724.55	\$72.45	\$797.00
I113010.124	C	Hockey Club	Per Annum	\$724.55	\$72.45	\$797.00
I113010.124	C	Netball Club	Per Annum	\$342.73	\$34.27	\$377.00
I113010.124	C	Mixed Night Netball (per Session)	Per Session	\$36.36	\$3.64	\$40.00
I113010.124	C	Tennis Club	Per Annum	\$1384.55	\$138.45	\$1523.00
		Sporting Club Fees Include:	Provided that;			
		1. The use of the Oval/Courts for home game fixture;	1. Bookings are made for every use;			
		2. The use of the change rooms for training nights and home game fixtures;	2. The buildings and facilities are left clean as per the Conditions of Use, including playing surfaces; and			
		3. The use of the facilities for home game fixture;	3. That all damage or faults are reported.			
		4. Three (3) free additional function hires which includes wind-ups or meetings.				
		* Playgroup hire fees include Pavilion use only (not Oval/Courts/Change rooms etc)				
COMMUNITY BUS HIRE						
I113010.113	C	Full Hire *	Per Km	\$0.86	\$0.09	\$0.95
I113010.113	C	Minimum Hire *	Minimum	\$40.00	\$4.00	\$44.00
I113010.113	C	Cleaning Charges	Per 15 minutes or part thereof	\$21.82	\$2.18	\$24.00
I113010.113	C	Minimum Cleaning Charge	Minimum	\$47.73	\$4.77	\$52.50
I113010.113	C	Trailer Hire (per use)		\$39.09	\$3.91	\$43.00
		* Vehicle is provided with a full tank of fuel and must be returned in the same condition.				
I043010.134	C	Bond (refundable)			Exempt	\$350.00
SWIMMING POOL						
		Entrance Fees				
I112010.128	C	Children (aged 5-17)		\$2.73	\$0.27	\$3.00
I112010.128	C	Seniors - Concession Card Holder		\$1.82	\$0.18	\$2.00
I112010.128	C	Adults (18+ years)		\$3.64	\$0.36	\$4.00
I112010.128	C	Spectators				Free
		Season Tickets				

I112010.128	C	Single		\$90.91	\$9.09	\$100.00
I112010.128	C	Family		\$178.18	\$17.82	\$196.00
LIBRARY FEES						
I114010.139	C	Replacement of membership card		\$5.45	\$0.55	\$6.00
I114010.139	C	Lost/Damaged item				Cost + 20%
I114010.139	C	Late Fee / Fines	(Max. charge \$2.00)			25c per day
SCHEDULE 13 - ECONOMIC SERVICES						
BUILDING FEES In accordance with Building Regulations 2012 and as amended from time to time						
Statutory - Building Services (Complaint Resolution and Administration) Act 2011 & Regulations 2011						
I134010.112	S	Certified applications for a Building Permit Class 1 & 10	Minimum Fee \$110.00		Exempt- D81	0.19% of Cost of Construction
I134010.112	S	Certified applications for a Building Permit Class 2 to 9	Minimum Fee \$110.00		Exempt- D81	0.09% of Cost of Construction
I134010.112	S	Uncertified Building Application	Minimum Fee \$110.00		Exempt- D81	0.32% of Cost of Construction
I134010.112	S	Application for a Demolition Permit Class 1 & 10	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for a Demolition Permit Class 2 to 9	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application to extend Building or Demolition permit per storey	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for an Occupancy Permit - completed building	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for a Temporary Occupancy Permit - incomplete building	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for modification of an Occupancy Permit for additional use of a building on a temporary basis	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for an Occupancy Permit for a permanent change of the building use classification	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for a Occupancy Permit or Building Approval Certificate for registration of Strata Scheme, plan of re-subdivision	Based on number of units. Minimum Charge \$107.70		Exempt- D81	\$11.60 for each strata unit.
I134010.112	S	Application for an Occupancy Permit - unauthorised building work	Minimum Fee \$110.00		Exempt- D81	0.18% of Cost of Construction
I134010.112	S	Application for a Building Approval Certificate - unauthorised building work	Minimum Fee \$110.00		Exempt- D81	0.38% of Cost of Construction
I134010.112	S	Application to replace an Occupancy Permit for an existing building			Exempt- D81	\$110.00
I134010.112	S	Application for a Building Approval Certificate for an existing building - authorised building work			Exempt- D81	\$110.00
I134010.112	S	Application to extend the time which an Occupancy Permit of Building Approval Certificate has effect			Exempt- D81	\$110.00
I134010.112	S	Amendment of Building Permits			Exempt- D81	\$110.00
Building Services Levy						
0L01258	S	Building Permit or Demolition Permit > or = \$45,000			Exempt- D81	0.137% of value of the work
0L01258	S	Building Permit or Demolition Permit < \$45,000			Exempt- D81	\$61.65
0L01258	S	Occupancy Permit			Exempt- D81	\$61.65
0L01258	S	Building Approval Certificate			Exempt- D81	\$40.50
0L01258	S	Unauthorised Building Work > or = \$45,000			Exempt- D81	0.274% of value of the work
0L01258	S	Unauthorised Building Work <\$45,000			Exempt- D81	\$123.30

0L01258	S	BCITF Fee - all building permits > or = \$20,000			Exempt- D81	0.2% Cost of Construction (incl GST)
I134010.139	S	Mandatory Private Swimming pool inspection fee	Inspected every 4 years/Max Fee \$58.45		Exempt- D81	\$58.45
TOWN PLANNING FEES						
I122030.160	C	Rural Street Address	Application Fee	\$190.91	\$19.09	\$210.00
I132010.114	S	Application for grant or renewal of licence	Application Fee	\$181.82	\$18.18	\$200.00
CARAVAN PARK						
Powered Site Per Van						
I132010.114	C	Per Night	Nightly	\$30.00	\$3.00	\$33.00
I132010.114	C	Per Week	Weekly	\$177.27	\$17.73	\$195.00
I132010.114	C	Per Night - Concession Card Holder	Nightly	\$26.36	\$2.64	\$29.00
I132010.114	C	Per Week - Concession Card Holder	Weekly	\$152.73	\$15.27	\$168.00
I132010.114	C	Caravan Club - powered site - per van	Per Night	\$24.55	\$2.45	\$29.00
Unpowered Site Per Van						
I132010.114	C	Per Night	Nightly	\$25.45	\$2.55	\$28.00
I132010.114	C	Per Week	Weekly	\$148.18	\$14.82	\$163.00
I132010.114	C	Per Night - Concession Card Holder	Nightly	\$20.00	\$2.00	\$22.00
I132010.114	C	Per Week - Concession Card Holder	Weekly	\$119.09	\$11.91	\$131.00
I132010.114	C	Caravan Club - unpowered site - per van	Per Night	\$20.00	\$2.00	\$22.00
Camping (grassed area)						
I132010.114	C	Per Night	Nightly	\$21.82	\$2.18	\$24.00
I132010.114	C	Per Night - Concession Card Holder	Nightly	\$20.00	\$2.00	\$22.00
I132010.114	C	Shower usage only	Per shower	\$10.91	\$1.09	\$12.00
I132010.114	C	Washing machine	Per use	\$3.64	\$0.36	\$4.00
I132010.114	C	Dryer	Per use	\$5.45	\$0.55	\$6.00
Chalets						
I132010.114	C	2 Bedroom (sleeps 4) self contained chalet unit (Linen included)	Per Night	\$176.36	\$17.64	\$194.00
I132010.114	C	2 Bedroom (sleeps 4) self contained chalet unit (Linen included)	Per Week	\$1060.00	\$106.00	\$1166.00
I132010.114	C	2 Bedroom (sleeps 5) self contained chalet unit (Linen included)	Per Night	\$186.36	\$18.64	\$205.00
I132010.114	C	2 Bedroom (sleeps 5) self contained chalet unit (Linen included)	Per Week	\$1117.27	\$111.73	\$1229.00
I132010.114	C	1 Bedroom (sleeps 2) self contained chalet unit (Linen included)	Per Night	\$129.09	\$12.91	\$142.00
I132010.114	C	1 Bedroom (sleeps 2) self contained chalet unit (Linen included)	Per Week	\$763.64	\$76.36	\$840.00
I132010.114	C	Replacement Key	Per Key	\$30.00	\$3.00	\$33.00
I132010.114	C	Caravan Park - Cancellation Fees - Chalets (minimum of 24 hours notice to be given to avoid fee)	1 Nights accommodation cost			1 Nights accommodation cost
Caravan Park - Chalet Cleaning/damage (extra cleaning required)						
I132010.114	C		Minimum charge	\$48.18	\$4.82	\$53.00
I132010.114	C		Per 15 minutes or part thereof	\$21.82	\$2.18	\$24.00
I132010.114	C	Caravan Park - Chalet Items: broken/damaged/replacement				Cost plus 20%
I132010.114	C	After hours call out fee (lost key etc.)		\$86.36	\$8.64	\$95.00

Note: Caravan Park Bookings (Chalets) must be paid in FULL prior to arrival

STANDPIPE WATER

I136010.127	C	Standpipe Water - 20mm Community Standpipe (low flow)	Per Kilolitre	GST Free		\$5.60
I136010.127	C	Standpipe Water - 50mm Community Standpipe (high flow)	Per Kilolitre	GST Free		\$15.00
I136010.127	C	Standpipe Water - Happy Valley Bore Field- non-potable water	Per Kilolitre	\$9.09	\$0.91	\$10.00

COMMUNITY RESOURCE CENTRE

Advertising Rates - Telegraph - All fees charged are valid per financial year

GR0004.191	C	B&W	Full Page	\$36.36	\$3.64	\$40.00
GR0004.191	C		Half page	\$22.73	\$2.27	\$25.00
GR0004.191	C		Quarter page	\$13.64	\$1.36	\$15.00
GR0004.191	C	External community groups - An external community group is any group located outside of the Shire of Brookton	Max 2 Pages B&W	\$45.45	\$4.55	\$50.00
GR0004.191	C	External community groups - An external community group is any group located outside of the Shire of Brookton	Max 2 Pages Colour	\$90.91	\$9.09	\$100.00
GR0004.191	C	Colour advertising (any size)	Any size	\$68.18	\$6.82	\$75.00
GR0004.191	C		Community Group	\$40.91	\$4.09	\$45.00
GR0004.191	C	Club Notes	Max 2 Pages B&W	N/A		No Charge
GR0004.191	C	B & W Business Card	6 Months, 12 Editions	\$38.64	\$3.86	\$42.50
GR0004.191	C	B & W Business Card	Single entry	\$4.55	\$0.45	\$5.00
GR0004.191	C	Brookton Telegraph - Tradies 1/4 page advertising (24 editions - financial year)	Each	\$313.64	\$31.36	\$345.00
GR0004.191	C	Yearly Subscription	Includes P&H	\$100.00	\$10.00	\$110.00
GR0004.191	C	Brookton Telegraph	Each	\$0.91	\$0.09	\$1.00
GR0004.191	C	Brookton Telegraph - Wholesale	Each	\$0.82	\$0.08	\$0.90
GR0004.191	C	Telegraph Advertising Gold Tier Sponsorship – Includes • Front cover banner per edition • 1 x A4 colour page per edition • 1 x B & W A4 page per edition • 24 hard copy editions	Per Financial year	\$2181.82	\$218.18	\$2400.00
GR0004.191	C	Telegraph Advertising Silver Tier Sponsorship – Includes • 1 x B & W A4 page per edition • 24 x colour logo on back page • 24 x ¼ page advert on trades and business page • 24 hard copy editions	Per Financial year	\$1227.27	\$122.73	\$1350.00
GR0004.191	C	Telegraph Advertising - Bronze Tier Sponsorship - Includes • 24 x B & W 1/2 page per edition • 24 business cards	Per Financial year	\$472.73	\$47.27	\$520.00
GR0004.191		Facebook Marketing				
GR0004.191	C	Facebook Poster and Scheduled Post		\$22.73	\$2.27	\$25.00
GR0004.191		Printing & Administration Services				
GR0004.191	C	B&W Single Sided	A4	\$0.45	\$0.05	\$0.50
GR0004.191	C		A3	\$0.91	\$0.09	\$1.00
GR0004.191	C	B&W Double Sided	A4	\$0.91	\$0.09	\$1.00
GR0004.191	C		A3	\$1.36	\$0.14	\$1.50
GR0004.191	C	Colour Single Sided	A4	\$0.91	\$0.09	\$1.00
GR0004.191	C		A3	\$1.82	\$0.18	\$2.00

GR0004.191	C	Colour Double Sided	A4	\$1.36	\$0.14	\$1.50
GR0004.191	C		A3	\$2.27	\$0.23	\$2.50
GR0004.191	C	Photo Paper	6x4	\$0.91	\$0.09	\$1.00
GR0004.191	C	Photo Paper	A4	\$1.82	\$0.18	\$2.00
GR0004.191	C	Laminating	A4	\$2.27	\$0.23	\$2.50
GR0004.191	C	Laminating	A3	\$3.18	\$0.32	\$3.50
GR0004.191	C	Binding	Small (1-20pages)	\$6.82	\$0.68	\$7.50
GR0004.191	C	Binding	Large (20+ pages)	\$11.36	\$1.14	\$12.50
GR0004.191	C	Folding Machine	100 pages	\$13.64	\$1.36	\$15.00
GR0004.191	C	VHS to DVD		\$11.36	\$1.14	\$12.50
GR0004.191	C	Community Directory	A4	\$9.09	\$0.91	\$10.00
GR0004.191	C	Directory Advert/Sponsorship	A4 Full Colour Page	\$227.27	\$22.73	\$250.00
GR0004.191	C	Directory Advert/Sponsorship	1/2 Page Full Colour Page	\$118.18	\$11.82	\$130.00
GR0004.191	C	Directory General Business Listing	N/A	\$45.45	\$4.55	\$50.00
GR0004.191	C	Directory Club /Special Interest/Community Group	1/4 Page Feature	\$45.45	\$4.55	\$50.00
GR0004.191	C	Scanning & email	Any size - per page	\$0.91	\$0.09	\$1.00
GR0004.191	C	Scanning extra page	Any size - per page	\$0.18	\$0.02	\$0.20
GR0004.191	C	Scanning & email including Admin	Any size - per page	\$2.73	\$0.27	\$3.00
GR0004.191	C	Secretarial Services	P/hour	\$22.73	\$2.27	\$25.00
GR0004.191	C	Secretarial Services	P/30 Min	\$13.64	\$1.36	\$15.00
GR0004.191	C	Secretarial Services	P/15 Min	\$9.09	\$0.91	\$10.00
GR0004.191	C	Secretarial Services	Under 15 Min	\$4.55	\$0.45	\$5.00
GR0004.191	C	Old Time Motor Show advertising - B&W/C Printed material & Facebook		\$2272.73	\$227.27	\$2500.00
		Room & Video Conference Hire				
GR0004.191	C	Room	1 Hour	\$22.73	\$2.27	\$25.00
GR0004.191	C		Half Day	\$45.45	\$4.55	\$50.00
GR0004.191	C		Full Day	\$68.18	\$6.82	\$75.00
GR0004.191	C	Room with video conferencing	1 Hour	\$31.82	\$3.18	\$35.00
GR0004.191	C		Half Day	\$54.55	\$5.45	\$60.00
GR0004.191	C		Full Day	\$77.27	\$7.73	\$85.00
		Exam Facilitation				
GR0004.191	C	Exam room hire	Per hour	\$45.45	\$4.55	\$50.00
GR0004.191	C	Exam Invigilation	Per hour	\$45.45	\$4.55	\$50.00
		Equipment Hire				
GR0004.191	C	Projector & Screen	Per session	\$45.45	\$4.55	\$50.00
GR0004.191	C	PA System	Per session	\$18.18	\$1.82	\$20.00
GR0004.191	C	Whiteboard	Per session	\$18.18	\$1.82	\$20.00

		Courses				
GR0004.191	C	Community Events, Training & Programs				At cost +20%
SCHEDULE 14 - OTHER PROPERTY AND SERVICES						
PLANT HIRE (Per Hour - Ex Yard)						
NB:						
All plant is to be operated by Shire Staff - Dry hire is not available for private works.						
SUNDRY DEBTOR	C	Front End Loader	Weekday	\$168.18	\$16.82	\$185.00
SUNDRY DEBTOR	C	Front End Loader	Weekend	\$190.91	\$19.09	\$210.00
SUNDRY DEBTOR	C	Grader	Weekday	\$207.27	\$20.73	\$228.00
SUNDRY DEBTOR	C	Grader	Weekend	\$227.27	\$22.73	\$250.00
SUNDRY DEBTOR	C	Multi Tyred Roller	Weekday	\$200.00	\$20.00	\$220.00
SUNDRY DEBTOR	C	Multi Tyred Roller	Weekend	\$220.00	\$22.00	\$242.00
SUNDRY DEBTOR	C	Backhoe	Weekday	\$190.91	\$19.09	\$210.00
SUNDRY DEBTOR	C	Backhoe	Weekend	\$213.64	\$21.36	\$235.00
SUNDRY DEBTOR	C	Tip Truck (Canter)	Weekday	\$184.55	\$18.45	\$203.00
SUNDRY DEBTOR	C	Tip Truck (Canter)	Weekend	\$207.27	\$20.73	\$228.00
SUNDRY DEBTOR	C	Tip Truck (Tandem)	Weekday	\$213.64	\$21.36	\$235.00
SUNDRY DEBTOR	C	Tip Truck (Tandem)	Weekend	\$236.36	\$23.64	\$260.00
SUNDRY DEBTOR	C	Bobcat	Weekday	\$130.00	\$13.00	\$143.00
SUNDRY DEBTOR	C	Bobcat	Weekend	\$150.91	\$15.09	\$166.00
SUNDRY DEBTOR	C	Utility	Weekday	\$184.55	\$18.45	\$203.00
SUNDRY DEBTOR	C	Utility	Weekend	\$207.27	\$20.73	\$228.00
SUNDRY DEBTOR	C	Tree Planter	Weekday	\$50.00	\$5.00	\$55.00
SUNDRY DEBTOR	C	Tree Planter	Weekend	\$61.82	\$6.18	\$68.00
SUNDRY DEBTOR	C	Cub Cadet Slasher	Weekday	\$123.64	\$12.36	\$136.00
SUNDRY DEBTOR	C	Cub Cadet Slasher	Weekend	\$144.55	\$14.45	\$159.00
SUNDRY DEBTOR	C	Labourer	Weekday	\$89.09	\$8.91	\$98.00
SUNDRY DEBTOR	C	Labourer	Weekend	\$111.82	\$11.18	\$123.00
SUNDRY DEBTOR	C	Water Truck	Weekday	\$184.55	\$18.45	\$203.00
SUNDRY DEBTOR	C	Water Truck	Weekend	\$207.27	\$20.73	\$228.00
SUNDRY DEBTOR	C	Street Sweeper Tow Behind	Weekday	\$50.00	\$5.00	\$55.00
SUNDRY DEBTOR	C	Street Sweeper Tow Behind	Weekend	\$61.82	\$6.18	\$68.00
SUNDRY DEBTOR	C	Toro - Mower	Weekday	\$130.00	\$13.00	\$143.00
SUNDRY DEBTOR	C	Toro - Mower	Weekend	\$151.82	\$15.18	\$167.00
PURCHASE OF MATERIALS						
SUNDRY CREDITOR	C	Gravel (compacted & removed from property)	Per cubic metre	\$1.82	\$0.18	\$2.00
SUNDRY CREDITOR	C	Sand	Per cubic metre	\$1.32	\$0.13	\$1.45
SUNDRY CREDITOR	C	Clay	Per cubic metre	\$1.05	\$0.10	\$1.15
Statutory fees are subject to change. The Shire of Brookton reserves the right to charge in accordance with any changes.						