



BUDGET

**For the Year Ended
30 June 2017**

**Adopted at the Meeting of Council
held on Wednesday 27 July 2016**

Shire of Moora Vision – *a vibrant, affordable Regional Centre with a growing, caring community*

Shire of Moora Mission – *to provide the leadership, services and infrastructure that will meet the needs of the community and surrounds*

SHIRE OF MOORA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017

| | NOTE | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|---|------|-------------------------|-------------------------|-------------------------|
| Revenue | | | | |
| Rates | 8 | 3,786,699 | 3,708,516 | 3,694,215 |
| Operating grants, subsidies and contributions | | 1,976,482 | 1,111,679 | 1,245,489 |
| Fees and charges | 14 | 2,292,138 | 2,193,873 | 2,249,653 |
| Service charges | 11 | 0 | 0 | 0 |
| Interest earnings | 2(a) | 173,597 | 195,050 | 158,602 |
| Other revenue | 2(a) | 92,900 | 148,073 | 88,500 |
| | | <u>8,321,816</u> | <u>7,357,191</u> | <u>7,436,459</u> |
| Expenses | | | | |
| Employee costs | | (3,446,325) | (3,465,637) | (2,987,836) |
| Materials and contracts | | (2,294,541) | (1,808,668) | (2,249,187) |
| Utility charges | | (332,991) | (324,500) | (395,799) |
| Depreciation on non-current assets | 2(a) | (3,745,450) | (3,762,445) | (2,137,879) |
| Interest expenses | 2(a) | (69,192) | (69,201) | (68,601) |
| Insurance expenses | | (187,757) | (177,374) | (173,371) |
| Other expenditure | | 443,503 | 61,610 | (66,851) |
| | | <u>(9,632,753)</u> | <u>(9,546,215)</u> | <u>(8,079,524)</u> |
| | | (1,310,937) | (2,189,024) | (643,065) |
| Non-operating grants, subsidies and contributions | | 3,093,119 | 1,625,735 | 2,156,809 |
| Profit on asset disposals | 6 | 80,000 | 69,039 | 50,650 |
| Loss on asset disposals | 6 | (260,500) | (21,783) | 0 |
| Loss on revaluation of non current assets | | <u>0</u> | <u>0</u> | <u>0</u> |
| NET RESULT | | 1,601,682 | (516,033) | 1,564,394 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | <u>0</u> | <u>0</u> | <u>0</u> |
| Total other comprehensive income | | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL COMPREHENSIVE INCOME | | <u>1,601,682</u> | <u>(516,033)</u> | <u>1,564,394</u> |

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

| | NOTE | 2016/17 Budget | 2015/16 Actual | 2015/16 Budget |
|--|------|--------------------|--------------------|--------------------|
| | | \$ | \$ | \$ |
| Revenue (Refer Notes 1,2,8,10 to 14) | | | | |
| Governance | | 17,900 | 56,808 | 25,500 |
| General purpose funding | | 5,512,328 | 4,676,127 | 4,603,336 |
| Law, order, public safety | | 294,601 | 266,745 | 276,744 |
| Education and welfare | | 352,000 | 344,649 | 348,000 |
| Housing | | 119,340 | 106,899 | 109,200 |
| Community amenities | | 1,143,582 | 1,098,672 | 1,172,702 |
| Recreation and culture | | 202,323 | 135,100 | 194,536 |
| Transport | | 164,802 | 153,965 | 153,000 |
| Economic services | | 415,200 | 421,740 | 462,341 |
| Other property and services | | 80,000 | 79,980 | 69,000 |
| | | <u>8,321,816</u> | <u>7,357,191</u> | <u>7,436,459</u> |
| Expenses Excluding Finance Costs Refer Notes 1, 2 & 15) | | | | |
| Governance | | (807,716) | (869,743) | (780,266) |
| General purpose funding | | (235,987) | (186,993) | (185,111) |
| Law, order, public safety | | (437,357) | (424,356) | (474,098) |
| Health | | (97,166) | (90,683) | (97,263) |
| Education and welfare | | (477,827) | (414,080) | (399,535) |
| Housing | | (97,223) | (79,813) | (117,920) |
| Community amenities | | (1,125,428) | (1,080,933) | (1,118,751) |
| Recreation and culture | | (1,474,564) | (1,487,417) | (1,681,002) |
| Transport | | (4,018,787) | (4,005,496) | (2,353,091) |
| Economic services | | (756,354) | (648,642) | (761,573) |
| Other property and services | | (35,152) | (170,277) | (42,313) |
| | | <u>(9,563,561)</u> | <u>(9,458,433)</u> | <u>(8,010,923)</u> |
| Finance Costs (Refer Notes 2 & 9) | | | | |
| General purpose funding | | (69,192) | (69,201) | (68,601) |
| | | <u>(69,192)</u> | <u>(69,201)</u> | <u>(68,601)</u> |
| Non-operating Grants, Subsidies and Contributions | | | | |
| Law, order, public safety | | 647,000 | 0 | 28,165 |
| Recreation and culture | | 518,000 | 40,013 | 60,000 |
| Transport | | 1,928,119 | 1,585,721 | 2,068,644 |
| | | <u>3,093,119</u> | <u>1,625,734</u> | <u>2,156,809</u> |

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

| | NOTE | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| Profit/(Loss) On | | | | |
| Disposal Of Assets (Refer Note 6) | | | | |
| Governance | | 0 | (21,753) | 0 |
| Law, order, public safety | | (10,500) | 0 | 0 |
| Community amenities | | 0 | 34,864 | 30,850 |
| Recreation and culture | | 20,000 | 0 | 0 |
| Transport | | 60,000 | 24,145 | 13,800 |
| Economic services | | (250,000) | 0 | 0 |
| Other property and services | | 0 | 10,000 | 6,000 |
| | | <u>(180,500)</u> | <u>47,256</u> | <u>50,650</u> |
| Loss on | | | | |
| Revaluation Of Non Current Assets | | | | |
| Transport | | 0 | 0 | 0 |
| | | <u>0</u> | <u>0</u> | <u>0</u> |
| NET RESULT | | 1,601,682 | (497,453) | 1,564,394 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL COMPREHENSIVE INCOME | | <u>1,601,682</u> | <u>(497,453)</u> | <u>1,564,394</u> |

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF MOORA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

| | NOTE | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 3,841,069 | 3,665,304 | 3,694,215 |
| Operating grants, subsidies and contributions | | 1,976,482 | 1,196,988 | 1,245,489 |
| Fees and charges | | 2,292,138 | 2,193,873 | 2,249,653 |
| Service charges | | 0 | 0 | 0 |
| Interest earnings | | 173,597 | 195,050 | 158,602 |
| Goods and services tax | | 0 | 17,507 | 0 |
| Other revenue | | 92,900 | 148,073 | 88,500 |
| | | <u>8,376,186</u> | <u>7,416,795</u> | <u>7,436,459</u> |
| Payments | | | | |
| Employee costs | | (3,446,325) | (3,399,081) | (2,987,836) |
| Materials and contracts | | (2,694,541) | (1,399,982) | (2,249,187) |
| Utility charges | | (332,991) | (324,500) | (395,799) |
| Interest expenses | | (69,192) | (70,083) | (68,601) |
| Insurance expenses | | (187,757) | (177,374) | (173,371) |
| Goods and services tax | | 0 | 0 | 0 |
| Other expenditure | | 443,503 | 61,610 | (66,851) |
| | | <u>(6,287,303)</u> | <u>(5,309,410)</u> | <u>(5,941,645)</u> |
| Net cash provided by (used in) operating activities | 3(b) | <u>2,088,883</u> | <u>2,107,385</u> | <u>1,494,814</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for development of land held for resale | 5 | 0 | 0 | (15,000) |
| Payments for purchase of property, plant & equipment | 5 | (2,442,631) | (2,010,113) | (2,052,852) |
| Payments for construction of infrastructure | 5 | (4,114,091) | (2,500,548) | (3,814,657) |
| Non-operating grants, subsidies and contributions used for the development of assets | | 3,093,119 | 1,625,735 | 2,156,809 |
| Proceeds from sale of plant & equipment | 6 | 427,000 | 181,736 | 75,150 |
| Net cash provided by (used in) investing activities | | <u>(3,036,603)</u> | <u>(2,703,190)</u> | <u>(3,650,550)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of debentures | 7 | (311,932) | (300,937) | (297,510) |
| Advances to community groups | | 0 | (100,000) | 0 |
| Proceeds from community loans | | 32,000 | 25,055 | 14,235 |
| Proceeds from new debentures | 7 | 0 | 690,000 | 400,000 |
| Net cash provided by (used in) financing activities | | <u>(279,932)</u> | <u>314,118</u> | <u>116,725</u> |
| Net increase (decrease) in cash held | | (1,227,652) | (281,687) | (2,039,011) |
| Cash at beginning of year | | <u>3,551,427</u> | <u>3,833,114</u> | <u>3,831,953</u> |
| Cash and cash equivalents at the end of the year | 3(a) | <u><u>2,323,775</u></u> | <u><u>3,551,427</u></u> | <u><u>1,792,942</u></u> |

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

SHIRE OF MOORA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

| | NOTE | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| Net current assets at start of financial year - surplus/(deficit) | 4 | 1,281,756 | 1,856,063 | 1,819,822 |
| Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions) | 1,2 | | | |
| Governance | | 17,900 | 56,838 | 25,500 |
| General purpose funding | | 1,725,629 | 967,611 | 909,121 |
| Law, order, public safety | | 294,601 | 266,745 | 276,744 |
| Health | | 19,740 | 16,506 | 22,100 |
| Education and welfare | | 352,000 | 344,649 | 348,000 |
| Housing | | 119,340 | 106,899 | 109,200 |
| Community amenities | | 1,143,582 | 1,133,536 | 1,203,552 |
| Recreation and culture | | 222,323 | 135,100 | 194,536 |
| Transport | | 224,802 | 178,110 | 166,800 |
| Economic services | | 415,200 | 421,740 | 462,341 |
| Other property and services | | 80,000 | 89,980 | 75,000 |
| | | <u>4,615,117</u> | <u>3,717,714</u> | <u>3,792,894</u> |
| Expenditure from operating activities | 1,2 | | | |
| Governance | | (807,716) | (891,526) | (780,266) |
| General purpose funding | | (305,179) | (256,194) | (253,712) |
| Law, order, public safety | | (447,857) | (424,356) | (474,098) |
| Health | | (97,166) | (90,683) | (97,263) |
| Education and welfare | | (477,827) | (414,080) | (399,535) |
| Housing | | (97,223) | (79,813) | (117,920) |
| Community amenities | | (1,125,428) | (1,080,933) | (1,118,751) |
| Recreation and culture | | (1,474,564) | (1,487,417) | (1,681,002) |
| Transport | | (4,018,787) | (4,005,496) | (2,353,091) |
| Economic services | | (1,006,354) | (648,642) | (761,573) |
| Other property and services | | (35,152) | (170,277) | (42,313) |
| | | <u>(9,893,253)</u> | <u>(9,549,417)</u> | <u>(8,079,524)</u> |
| Operating activities excluded from budget | | | | |
| (Profit)/Loss on asset disposals | 6 | 180,500 | (47,256) | (50,650) |
| Loss on revaluation of non current assets | | 0 | 0 | 0 |
| Depreciation on assets | 2(a) | 3,745,450 | 3,743,853 | 2,137,879 |
| Movement in employee benefit provisions (non-current) | | 0 | (1,228) | 0 |
| Amount attributable to operating activities | | <u>(70,430)</u> | <u>(280,271)</u> | <u>(379,579)</u> |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | | 3,093,119 | 1,625,735 | 2,156,809 |
| Purchase land held for resale | 5 | 0 | 0 | (15,000) |
| Purchase property, plant and equipment | 5 | (2,442,631) | (2,010,113) | (2,052,852) |
| Purchase and construction of infrastructure | 5 | (4,114,091) | (2,500,548) | (3,814,657) |
| Proceeds from disposal of assets | 6 | 427,000 | 181,736 | 75,150 |
| Amount attributable to investing activities | | <u>(3,036,603)</u> | <u>(2,703,190)</u> | <u>(3,650,550)</u> |
| FINANCING ACTIVITIES | | | | |
| Repayment of debentures | 7 | (311,932) | (300,937) | (297,510) |
| Proceeds from new debentures | 7 | 0 | 690,000 | 400,000 |
| Proceeds from self supporting loans | | 32,000 | 25,055 | 14,235 |
| Advances to community groups | | 0 | (100,000) | 0 |
| Transfers to cash backed reserves (restricted assets) | 9 | (425,000) | (60,599) | (44,300) |
| Transfers from cash backed reserves (restricted assets) | 9 | 50,300 | 303,180 | 303,180 |
| Amount attributable to financing activities | | <u>(654,632)</u> | <u>556,700</u> | <u>375,605</u> |
| Budgeted deficiency before general rates | | <u>(3,761,665)</u> | <u>(2,426,761)</u> | <u>(3,654,524)</u> |
| Estimated amount to be raised from general rates | 8 | <u>3,786,699</u> | <u>3,708,516</u> | <u>3,694,125</u> |
| Net current assets at end of financial year - surplus/(deficit) | 4 | <u>25,034</u> | <u>1,281,755</u> | <u>39,601</u> |

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) 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.

(f) 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.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 4 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) 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.

Land Held for Resale

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

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

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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

| | |
|--|-----------------|
| Buildings | 30 to 50 years |
| Furniture and Equipment | 4 to 10 years |
| Plant and Equipment | 5 to 15 years |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 50 years |
| seal | |
| - bituminous seals | 20 years |
| - asphalt surfaces | 25 years |
| Gravel roads | |
| formation | not depreciated |
| pavement | 50 years |
| gravel sheet | 12 years |
| Formed roads | |
| formation | not depreciated |
| pavement | 50 years |
| Footpaths - slab | 20 years |
| Sewerage piping | 100 years |
| Water supply piping & drainage systems | 75 years |

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.

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.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Shire assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) 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.

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits 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 or 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 MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

| | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| 2. REVENUES AND EXPENSES | | | |
| (a) Net Result | | | |
| The net result includes: | | | |
| (i) Charging as an expense: | | | |
| Auditors remuneration | | | |
| Audit services | 14,500 | 13,195 | 24,000 |
| Other services | 3,000 | 0 | 0 |
| Depreciation By Program | | | |
| Governance | 61,400 | 62,000 | 59,294 |
| General purpose funding | 4,800 | 5,000 | 0 |
| Law, order, public safety | 38,500 | 39,000 | 50,400 |
| Health | 3,750 | 4,000 | 7,470 |
| Education and welfare | 24,000 | 25,000 | 26,758 |
| Housing | 29,300 | 30,000 | 36,027 |
| Community amenities | 139,400 | 142,000 | 97,945 |
| Recreation and culture | 355,800 | 369,960 | 379,091 |
| Transport | 3,053,000 | 3,050,000 | 1,444,044 |
| Economic services | 35,500 | 35,484 | 36,850 |
| | <u>3,745,450</u> | <u>3,762,445</u> | <u>2,137,879</u> |
| Depreciation By Asset Class | | | |
| Land and buildings | 280,000 | 279,670 | 402,319 |
| Furniture and equipment | 90,500 | 90,285 | 113,056 |
| Plant and equipment | 549,000 | 548,600 | 560,081 |
| Roads | 2,166,500 | 2,166,135 | 887,928 |
| Footpaths | 37,500 | 37,340 | 34,389 |
| Drainage | 378,700 | 378,640 | 140,106 |
| Bridges | 119,000 | 119,085 | |
| Parks and Ovals | 118,250 | 118,118 | |
| Street Furniture and Lighting | 6,000 | 5,980 | |
| | <u>3,745,450</u> | <u>3,743,853</u> | <u>2,137,879</u> |
| Interest Expenses (Finance Costs) | | | |
| - Debentures (<i>refer note 7(a)</i>) | 69,192 | 68,829 | 68,601 |
| Other | | 372 | |
| | <u>69,192</u> | <u>69,201</u> | <u>68,601</u> |
| (ii) Crediting as revenues: | | | |
| Interest Earnings | | | |
| Investments | | | |
| - Reserve funds | 50,000 | 51,197 | 50,000 |
| - Other funds | 55,000 | 66,981 | 55,000 |
| Other interest revenue (<i>refer note 12</i>) | 68,597 | 76,872 | 53,602 |
| | <u>173,597</u> | <u>195,050</u> | <u>158,602</u> |
| (iii) Other Revenue | | | |
| Reimbursements and recoveries | 20,000 | 27,813 | 20,000 |
| Other | 72,900 | 120,261 | 68,500 |
| | <u>92,900</u> | <u>148,073</u> | <u>88,500</u> |

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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.

GOVERNANCE

Objective:

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

Activities:

All aspects relating to elected members expenses incurred in governing the Council.
Other costs relating to administration and assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to ensure a safer community.

Activities:

Supervision of various by-laws, fire prevention and animal control.
Provision of premises and support for State Emergency Services.

HEALTH

Objective:

To provide an operational framework for good community health.

Activities:

Provision of child health care facilities, food control, pest control, podiatry services,
provision of dental care surgery and premises and assistance to local medical practice.

EDUCATION AND WELFARE

Objective:

To meet the needs of the community in these areas.

Activities:

Provision of premises and support for child care centre and play groups.
Provision of services for youth and aged care.

HOUSING

Objective:

Help ensure adequate housing at a high standard.

Activities:

Provision and maintenance of staff and rental housing.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

Provide services required by the community.

Activities:

Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the Town Planning Scheme.

RECREATION AND CULTURE

Objective:

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

Activities:

Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavilions and ovals.

TRANSPORT

Objective:

To provide effective and efficient transport services to the community.

Activities:

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

Objective:

To help promote the Shire and improve its economic wellbeing.

Activities:

The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.

OTHER PROPERTY & SERVICES

Activities:

Private works operations, plant repairs and operations costs.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

| | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|---------------------|----------------------------------|----------------------------------|----------------------------------|
| Cash - unrestricted | 19,354 | 1,921,706 | 179,523 |
| Cash - restricted | <u>2,304,421</u> | <u>1,629,721</u> | <u>1,613,420</u> |
| | <u><u>2,323,775</u></u> | <u><u>3,551,427</u></u> | <u><u>1,792,943</u></u> |

The following restrictions have been imposed by regulation or other externally imposed requirements:

| | | | |
|------------------------------|-------------------------|-------------------------|-------------------------|
| Leave Reserve | 272,204 | 119,204 | 118,422 |
| Community Facilities Reserve | 137,693 | 133,493 | 133,458 |
| Waste Management Reserve | 130,336 | 126,336 | 126,328 |
| Bridge Reserve | 69,688 | 67,688 | 67,541 |
| Council Buildings Reserve | 232,019 | 31,019 | 31,035 |
| Plant Reserve | 134,629 | 130,629 | 130,485 |
| Community Bus Reserve | 27,722 | 56,222 | 56,238 |
| Sewerage Reserve | 296,028 | 286,028 | 281,231 |
| Economic Development Reserve | <u>704,098</u> | <u>679,098</u> | <u>668,681</u> |
| | <u><u>2,004,418</u></u> | <u><u>1,629,718</u></u> | <u><u>1,613,419</u></u> |

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

| | | | |
|--|-------------------------|-------------------------|-------------------------|
| Net result | 1,601,682 | (497,453) | 1,564,394 |
| Depreciation | 3,745,450 | 3,762,445 | 2,137,879 |
| (Profit)/loss on sale of asset | 180,500 | (47,256) | (50,650) |
| Loss on revaluation of non current assets | 0 | 0 | 0 |
| (Increase)/decrease in receivables | 54,370 | 36,267 | 0 |
| (Increase)/decrease in inventories | 0 | (24,995) | 0 |
| Increase/(decrease) in payables | (400,000) | 433,681 | 0 |
| Increase/(decrease) in employee provisions | 0 | 89,024 | 0 |
| Grants/contributions for the development of assets | <u>(3,093,119)</u> | <u>(1,625,734)</u> | <u>(2,156,809)</u> |
| Net Cash from Operating Activities | <u><u>2,088,883</u></u> | <u><u>2,125,979</u></u> | <u><u>1,494,814</u></u> |

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

| | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| (c) Undrawn Borrowing Facilities | | | |
| Credit Standby Arrangements | | | |
| Bank overdraft limit | 1,000,000 | 1,000,000 | 1,000,000 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 35,000 | 35,000 | 35,000 |
| Credit card balance at balance date | (1,000) | (1,000) | (1,000) |
| Total Amount of Credit Unused | <u>1,034,000</u> | <u>1,034,000</u> | <u>1,034,000</u> |
| Loan Facilities | | | |
| Loan facilities in use at balance date | <u>1,277,506</u> | <u>1,589,438</u> | <u>1,302,865</u> |
| Unused loan facilities at balance date | <u>0</u> | <u>410,000</u> | <u>0</u> |

| | Note | 2016/17 Budget \$ | 2015/16 Actual \$ |
|------------------------------|------|-------------------------|-------------------------|
| 4. NET CURRENT ASSETS | | | |

Composition of estimated net current assets

CURRENT ASSETS

| | | | |
|----------------------------|------|------------------|------------------|
| Cash - unrestricted | 3(a) | 19,354 | 1,921,706 |
| Cash - restricted reserves | 3(a) | 2,304,421 | 1,629,721 |
| Receivables | | 442,627 | 496,997 |
| Inventories | | 37,231 | 37,231 |
| | | <u>2,803,633</u> | <u>4,085,655</u> |

LESS: CURRENT LIABILITIES

| | | | |
|--------------------------|--|--------------------|--------------------|
| Trade and other payables | | (246,917) | (646,917) |
| Short term borrowings | | 0 | 0 |
| Long term borrowings | | (320,001) | (311,933) |
| Provisions | | (615,529) | (615,529) |
| | | <u>(1,182,447)</u> | <u>(1,574,379)</u> |

Unadjusted net current assets

1,621,186 **2,511,276**

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.

These differences are disclosed as adjustments below.

Adjustments

| | | | |
|--|------|---------------|------------------|
| Less: Cash - restricted reserves | 3(a) | (2,004,418) | (1,629,718) |
| Less: Land held for resale | | 0 | 0 |
| Less: Current loans - clubs / institutions | | (24,058) | (24,058) |
| Add: Current portion of debentures | | 320,001 | 311,933 |
| Add: Current liabilities not expected to be cleared at end of year | | 112,323 | 112,323 |
| Adjusted net current assets - surplus/(deficit) | | <u>25,034</u> | <u>1,281,756</u> |

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

5. ACQUISITION OF ASSETS

| Asset Class | Reporting Program | | | | | | | | | | | 2016/17 Budget Total \$ | 2015/16 Actual Total \$ |
|---|-------------------|-------------------------------------|---------------------------------------|---------------|-----------------------------------|---------------|------------------------------|---------------------------------|------------------|----------------------------|--|----------------------------------|----------------------------------|
| | Governance \$ | General Purpose Funding \$ | Law, Order, Public Safety \$ | Health \$ | Education and Welfare \$ | Housing \$ | Community Amenities \$ | Recreation and Culture \$ | Transport \$ | Economic Services \$ | Other Property and Services \$ | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | | |
| Land and buildings | 5,000 | 0 | 25,000 | 0 | 0 | 4,000 | 0 | 711,216 | 0 | 34,600 | 30,000 | 809,816 | 891,939 |
| Furniture and equipment | 67,515 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67,515 | 19,379 |
| Plant and equipment | 137,000 | 0 | 455,000 | 30,000 | 0 | 0 | 0 | 50,300 | 694,500 | 0 | 198,500 | 1,565,300 | 1,098,795 |
| | 209,515 | 0 | 480,000 | 30,000 | 0 | 4,000 | 0 | 761,516 | 694,500 | 34,600 | 228,500 | 2,442,631 | 2,010,113 |
| <u>Infrastructure</u> | | | | | | | | | | | | | |
| Roads | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,108,536 | 0 | 0 | 3,108,536 | 2,033,316 |
| Footpaths | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 341,928 | 0 | 0 | 341,928 | 123,720 |
| Drainage | 0 | 0 | 0 | 0 | 0 | 0 | 149,000 | 0 | 79,627 | 0 | 0 | 228,627 | 35,106 |
| Parks and ovals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 0 | 0 | 0 | 35,000 | 13,353 |
| Street Lighting and Furniture | 0 | 0 | 300,000 | 0 | 0 | 0 | 40,000 | 0 | 0 | 60,000 | 0 | 400,000 | 295,053 |
| | 0 | 0 | 300,000 | 0 | 0 | 0 | 189,000 | 35,000 | 3,530,091 | 60,000 | 0 | 4,114,091 | 2,500,548 |
| Total Acquisitions | 209,515 | 0 | 780,000 | 30,000 | 0 | 4,000 | 189,000 | 796,516 | 4,224,591 | 94,600 | 228,500 | 6,556,722 | 4,510,661 |

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

- Capital scheduled 2016/17
- road replacement programme

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

6. DISPOSALS OF ASSETS

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

| <u>By Program</u> | 2016/17 Budget | | | |
|---|----------------------|---------------------|---------------|------------------|
| | Net Book Value \$ | Sale Proceeds \$ | Profit \$ | Loss \$ |
| Governance | | | | |
| DCEO Vehicle - Holden sportswagon (40178) | 21,500 | 21,500 | 0 | 0 |
| MES - Ford XR6 | 20,000 | 20,000 | 0 | 0 |
| Asset Manager - NissanNavara (40184) | 20,000 | 20,000 | 0 | 0 |
| Law Order and Public Service | | | | |
| Ranger Ute Upgrade | 33,000 | 22,500 | 0 | (10,500) |
| Recreation and Culture | | | | |
| Community Bus (100044) | 0 | 20,000 | 20,000 | 0 |
| Replacement Ride on mower (113018/P0074) | 0 | 0 | 0 | 0 |
| Transport | | | | |
| Replacement Grader (120204/P0042) | 15,000 | 75,000 | 60,000 | 0 |
| Replacement Loader (120208/P0035) | 80,000 | 80,000 | 0 | 0 |
| Replacement Tractor (113020/P0082) | 18,000 | 18,000 | 0 | 0 |
| Economic Services | | | | |
| Industrial Block - 162 Melbourne Street | 185,000 | 60,000 | 0 | (125,000) |
| Industrial Block - 163 Melbourne Street | 185,000 | 60,000 | 0 | (125,000) |
| Other Property | | | | |
| Work Ute 1 (120305) | 10,000 | 10,000 | 0 | 0 |
| Work Ute 2 (120306) | 10,000 | 10,000 | 0 | 0 |
| Work Ute 3 (120300) | 10,000 | 10,000 | 0 | 0 |
| | 607,500 | 427,000 | 80,000 | (260,500) |

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

6. DISPOSALS OF ASSETS (continued)

| <u>By Class</u> | 2016/17 Budget | | | |
|---|----------------------|---------------------|---------------|------------------|
| | Net Book Value \$ | Sale Proceeds \$ | Profit \$ | Loss \$ |
| Land and Buildings | | | | |
| Industrial Block - 162 Melbourne Street | 185,000 | 60,000 | 0 | (125,000) |
| Industrial Block - 163 Melbourne Street | 185,000 | 60,000 | 0 | (125,000) |
| | 370,000 | 120,000 | 0 | (250,000) |
| Plant and Equipment | | | | |
| DCEO Vehicle - Holden sportswagon (40178) | 21,500 | 21,500 | 0 | 0 |
| MES - Ford XR6 | 20,000 | 20,000 | 0 | 0 |
| Asset Manager - NissanNavara (40184) | 20,000 | 20,000 | 0 | 0 |
| Community Bus (100044) | 0 | 20,000 | 20,000 | 0 |
| Replacement Ranger Ute | 33,000 | 22,500 | 0 | (10,500) |
| Replacement Grader (120204/P0042) | 15,000 | 75,000 | 60,000 | 0 |
| Replacement Loader (120208/P0035) | 80,000 | 80,000 | 0 | 0 |
| Replacement Tractor (113020/P0082) | 18,000 | 18,000 | 0 | 0 |
| Replacement Ride on mower (113018/P0074) | 0 | 0 | 0 | 0 |
| Work Ute 1 (120305) | 10,000 | 10,000 | 0 | 0 |
| Work Ute 2 (120306) | 10,000 | 10,000 | 0 | 0 |
| Work Ute 3 (120300) | 10,000 | 10,000 | 0 | 0 |
| Furniture and Equipment | 237,500 | 307,000 | 80,000 | (10,500) |
| | 0 | 0 | 0 | 0 |
| | 607,500 | 427,000 | 80,000 | (260,500) |

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

| Particulars | Principal 1-Jul-16 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|-----------------------|--------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| | | | 2016/17 Budget \$ | 2015/16 Actual \$ | 2016/17 Budget \$ | 2015/16 Actual \$ | 2016/17 Budget \$ | 2015/16 Actual \$ |
| Housing | | | | | | | | |
| Housing Executive Loan (317) | 154,480 | | 21,585 | 20,170 | 132,895 | 154,480 | 10,293 | \$11,694 |
| Doctors House - 92 Roberts Street (326) | 200,000 | | 17,756 | 0 | 182,244 | 200,000 | 5,085 | \$43 |
| Community amenities | | | | | | | | |
| Recreation and culture | | | | | | | | |
| Moora Town Hall Upgrade (314) | 138,468 | | 43,205 | 40,499 | 95,263 | 138,468 | 7,863 | 10,058 |
| Town Hall Upgrade (315) | 194,098 | | 55,741 | 52,493 | 138,357 | 194,098 | 10,494 | 13,299 |
| Transport | | | | | | | | |
| Tip and Rubbish Truck (320) | 0 | | 0 | 61,845 | 0 | 0 | 0 | 1,726 |
| Economic services | | | | | | | | |
| Moora Lifestyle Village (323) | 415,819 | | 130,225 | 122,503 | 285,594 | 415,819 | 22,645 | 30,119 |
| Industrial Lot Roberts Street (325) | 410,000 | | 36,400 | 0 | 373,600 | 410,000 | 10,425 | 88 |
| | 1,512,865 | 0 | 304,912 | 297,509 | 1,207,953 | 1,512,865 | 66,805 | 67,025 |
| Self Supporting Loans | | | | | | | | |
| Moora Bowling Club SSL (324) | 76,573 | | 7,020 | 3,427 | 69,553 | 76,573 | 2,387 | 1,805 |
| | 76,573 | 0 | 7,020 | 3,427 | 69,553 | 76,573 | 2,387 | 1,805 |
| | 1,589,438 | 0 | 311,932 | 300,937 | 1,277,506 | 1,589,438 | 69,192 | 68,829 |

All debenture repayments will be financed by general purpose revenue.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | 2016/17 Budgeted Rate Revenue \$ | 2016/17 Budgeted Interim Rates \$ | 2016/17 Budgeted Back Rates \$ | 2016/17 Budgeted Total Revenue \$ | 2015/16 Actual \$ |
|--|-------------------|-----------------------------|--------------------------|---|--|---------------------------------------|--|--------------------------|
| Differential general rate or general rate | | | | | | | | |
| GRV Residential - Moora Townsite | 0.092499 | 616 | 7,170,640 | 663,277 | 0 | 0 | 663,277 | 645,735 |
| GRV Commerical/Industrial - Moora Townsite | 0.092499 | 103 | 2,948,659 | 272,748 | 0 | 0 | 272,748 | 242,313 |
| GRV Residential - Other Townsite | 0.092499 | 17 | 135,666 | 12,549 | 0 | 0 | 12,549 | 19,081 |
| GRV Commerical/Industrial - Other Townsite | 0.092499 | 0 | 0 | 0 | 0 | 0 | 0 | 8,041 |
| UV Rural | 0.011040 | 361 | 234,253,533 | 2,586,159 | 0 | 0 | 2,586,159 | 2,531,778 |
| UV Urban Farmland | 0.011040 | 59 | 7,442,029 | 82,160 | 0 | 0 | 82,160 | 94,036 |
| Sub-Totals | | 1,156 | 251,950,527 | 3,616,893 | 0 | 0 | 3,616,893 | 3,540,984 |
| Minimum payment | Minimum \$ | | | | | | | |
| GRV Residential - Moora Townsite | 622 | 78 | 160,476 | 48,516 | 0 | 0 | 48,516 | 49,774 |
| GRV Commerical/Industrial - Moora Townsite | 622 | 76 | 245,236 | 47,272 | 0 | 0 | 47,272 | 13,354 |
| GRV Residential - Other Townsite | 622 | 53 | 162,090 | 32,966 | 0 | 0 | 32,966 | 67,984 |
| GRV Commerical/Industrial - Other Townsite | 622 | 3 | 7,594 | 1,866 | 0 | 0 | 1,866 | 2,428 |
| UV Rural | 622 | 60 | 987,969 | 37,320 | 0 | 0 | 37,320 | 33,385 |
| UV Urban Farmland | 622 | 3 | 148,971 | 1,866 | 0 | 0 | 1,866 | 607 |
| Sub-Totals | | 273 | 1,712,336 | 169,806 | 0 | 0 | 169,806 | 167,532 |
| Discounts (Note 13) | | | | | | | 0 | 0 |
| Total amount raised from general rates | | | | | | | 3,786,699 | 3,708,516 |
| Specified area rates (Note 10) | | | | | | | 0 | 0 |
| Total Rates | | | | | | | 3,786,699 | 3,708,516 |

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES

| | 2016/17 Budget | | | | 2015/16 Actual | | | | 2015/16 Budget | | | |
|------------------------------|-----------------------|-------------------|-----------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|
| | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ |
| Leave Reserve | 119,204 | 153,000 | | 272,204 | 115,422 | 3,782 | 0 | 119,204 | 115,422 | 3,000 | | 118,422 |
| Community Facilities Reserve | 133,493 | 4,200 | | 137,693 | 129,258 | 4,235 | 0 | 133,493 | 129,258 | 4,200 | | 133,458 |
| Waste Management Reserve | 126,336 | 4,000 | | 130,336 | 122,328 | 4,008 | 0 | 126,336 | 122,328 | 4,000 | | 126,328 |
| Bridge Reserve | 67,688 | 2,000 | | 69,688 | 65,541 | 2,147 | 0 | 67,688 | 65,541 | 2,000 | | 67,541 |
| Council Buildings Reserve | 31,019 | 201,000 | | 232,019 | 30,035 | 984 | 0 | 31,019 | 30,035 | 1,000 | | 31,035 |
| Plant Reserve | 130,629 | 4,000 | | 134,629 | 126,485 | 4,144 | 0 | 130,629 | 126,485 | 4,000 | | 130,485 |
| Community Bus Reserve | 56,222 | 21,800 | (50,300) | 27,722 | 54,438 | 1,784 | 0 | 56,222 | 54,438 | 1,800 | | 56,238 |
| Sewerage Reserve | 286,028 | 10,000 | | 296,028 | 474,411 | 14,797 | (203,180) | 286,028 | 474,411 | 10,000 | (203,180) | 281,231 |
| Economic Development Reserve | 679,098 | 25,000 | | 704,098 | 754,381 | 24,717 | (100,000) | 679,098 | 754,381 | 14,300 | (100,000) | 668,681 |
| | 1,629,718 | 425,000 | (50,300) | 2,004,418 | 1,872,299 | 60,599 | (303,180) | 1,629,718 | 1,872,299 | 44,300 | (303,180) | 1,613,419 |

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

Purpose of the reserve

| | |
|------------------------------|---|
| Leave Reserve | To be used to fund outstanding annual and long service leave requirements |
| Community Facilities Reserve | To provide funds to eligible community organisations for approved projects. Maximum loan is \$20,000 repayable over 3-10 years under certain conditions. Also to fund Moora Lifestyle Village Relocation Loans. |
| Waste Management Reserve | To be used for major projects relating to waste management including future rubbish site development and waste management plant items. |
| Bridge Reserve | Funds held for funding bridge work maintenance. |
| Council Buildings Reserve | To be used for major projects relating to Council buildings including renovations and constructions of new facilities. |
| Plant Reserve | To be used for the purchase of items of plant and equipment. |
| Community Bus Reserve | To provide for repairs and upgrade of community bus. |
| Sewerage Reserve | To be used for sewerage infrastructure works. |
| Economic Development Reserve | To be used for future economic development services within the Shire of Moora. These include land development relating to residential, commercial and industrial use. |

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

Nil

10. SEWERAGE RATES AND CHARGES

SEWERAGE RATES & CHARGES - 2015/16 FINANCIAL YEAR

| Description | General Sewerage Rates | | | Minimum Sewerage Rates | | | | | |
|--|------------------------|------------|-------------------|----------------------------------|-------------------|-----------------------|-------------------|----------------------------------|-----------------------------------|
| | Rate in \$ | No of Prop | Rateable Value \$ | 2016/17 Budgeted Rate Revenue \$ | Minimum Charge \$ | No of Prop or Charges | Rateable Value \$ | 2015/16 Budgeted Rate Revenue \$ | 2015/16 Budgeted Total Revenue \$ |
| Sewerage Rates | | | | | | | | | |
| Sewerage - Residential | 0.073593 | 494 | 5,420,400 | 366,021 | 354 | 3 | 2,310 | 1,062 | 367,083 |
| Sewerage - Vacant Residential | 0.073593 | 1 | 10,296 | 758 | 354 | 48 | 46,345 | 16,992 | 17,750 |
| Sewerage - Industrial/Commercial | 0.073593 | 54 | 1,737,180 | 114,776 | 354 | 1 | 2,500 | 354 | 115,130 |
| Sewerage - Vacant Industrial/Commercial | 0.073593 | 0 | 0 | 0 | 354 | 2 | 3,025 | 708 | 708 |
| Total Sewerage Rates | | | | 481,555 | | | | 19,116 | 500,671 |
| Sewerage Charges | | | | | | | | | |
| Sewerage - Class 1 | | | | | 228 | 13 | | 2,964 | 2,964 |
| Sewerage - Class 2 | | | | | 1267 | 4 | | 5,068 | 5,068 |
| Sewerage Fixtures | | | | | 96 | 94 | | 9,024 | 9,024 |
| Total Sewerage Charges | | | | | | | | 17,056 | 17,056 |
| Total Sewerage Rates & Charges Levied | | | | | | | | | 517,727 |

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Nil

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

| Instalment Options | Date Due | Instalment Plan Admin Charge \$ | Instalment Plan Interest Rate % | Unpaid Rates Interest Rate % |
|------------------------------------|-----------------|--|--|-------------------------------------|
| Option 1 (Full Payment) | | | | |
| 1st Instalment (100%) | 12/09/2016 | 0 | 5.50% | 11% |
| Option 2 (Two Instalments) | | | | |
| 1st Instalment (50%) | 12/09/2016 | 7.10 | 5.50% | 11% |
| 2nd Instalment (50%) | 14/11/2016 | 7.10 | 5.50% | 11% |
| Option 3 (Four Instalments) | | | | |
| 1st Instalment (25%) | 12/09/2016 | 7.10 | 5.50% | 11% |
| 2nd Instalment (25%) | 14/11/2016 | 7.10 | 5.50% | 11% |
| 3rd Instalment (25%) | 16/01/2016 | 7.10 | 5.50% | 11% |
| 4th Instalment (25%) | 20/03/2016 | 7.10 | 5.50% | 11% |

| | 2016/17 Budget Revenue \$ | 2015/16 Actual \$ |
|--------------------------------------|----------------------------------|--------------------------|
| Instalment Plan Admin Charge Revenue | 7,000 | 7,189 |
| Community Loan Interest | 5,097 | 3,477 |
| Instalment Plan Interest Earned | 18,000 | 17,393 |
| Unpaid Rates Interest Earned | 45,500 | 56,003 |
| | 75,597 | 84,062 |

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2016/17 FINANCIAL YEAR**

Rates Discounts

Council is offering a \$500 cash prize to ratepayers who pay their 2016/17 rates and charges in full within 21 days of issue.

A discount/incentive payment will be offered to all employees of the Shire of Moora who own their own residences. The payment will be \$500 for a full time employee with a pro-rata payment for part-time employees, subject to Council policy.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

| 14. FEES & CHARGES REVENUE | 2016/17 Budget \$ | 2015/16 Actual \$ |
|---------------------------------------|----------------------------------|----------------------------------|
| Governance | 0 | 442 |
| General purpose funding | 11,500 | 11,168 |
| Law, order, public safety | 127,053 | 120,037 |
| Health | 17,440 | 16,506 |
| Education and welfare | 300,000 | 291,401 |
| Housing | 119,340 | 106,899 |
| Community amenities | 1,139,582 | 1,097,925 |
| Recreation and culture | 144,823 | 121,435 |
| Transport | 0 | 0 |
| Economic services | 407,400 | 411,520 |
| Other property and services | 25,000 | 16,539 |
| | <u>2,292,138</u> | <u>2,193,873</u> |

| 15. ELECTED MEMBERS REMUNERATION | 2016/17 Budget \$ | 2015/16 Actual \$ |
|---|----------------------------------|----------------------------------|
|---|----------------------------------|----------------------------------|

The following fees, expenses and allowances were paid to council members and/or the Mayor/President.

| | | |
|------------------------------------|---------------|---------------|
| Meeting fees | 45,430 | 44,620 |
| Mayor/President's allowance | 7,500 | 7,500 |
| Deputy Mayor/President's allowance | 1,875 | 1,875 |
| Travelling expenses | 8,500 | 7,820 |
| | <u>63,305</u> | <u>61,815</u> |

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

16. TRUST FUNDS

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

| Detail | Balance 1-Jul-16 \$ | Estimated Amounts Received \$ | Estimated Amounts Paid (\$) | Estimated Balance 30-Jun-17 \$ |
|-------------------------------|---------------------------|--|--------------------------------------|---|
| BCITF | 1,395 | 0 | (1,395) | 0 |
| BRB | 1,140 | 0 | (1,140) | 0 |
| Stanpipe Card Bonds | 2,013 | 0 | 0 | 2,013 |
| Gym Card Bonds | 880 | 1,000 | 0 | 1,880 |
| Facility Hire Bonds | 2,500 | 0 | (2,500) | 0 |
| Housing Bonds | 5,700 | 0 | 0 | 5,700 |
| Other General Trust | 30,000 | 0 | 0 | 30,000 |
| Community Groups | 8,592 | 0 | 0 | 8,592 |
| Moora Lifestyle Village Bonds | 2,988 | 0 | 0 | 2,988 |
| | <u>55,208</u> | <u>1,000</u> | <u>(5,035)</u> | <u>51,173</u> |

17. MAJOR LAND TRANSACTIONS

It is note anticipated any major land transactions will occur in 2016/17.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.

19. INTERESTS IN JOINT ARRANGEMENTS

The Shire of Moora are equal joint share holders with the Shire of Dalwallinu and Shire of Wongan-Ballidu in CMC Pty Ltd.

2016/17 Capital Projects

| CAPITAL EXPENDITURE GOVERNANCE | | IE | 2016/17 Budget |
|---|---|-----|----------------|
| 30401 | Admin vehicles | | 137,000 |
| | DCEO Vehicle - Holden sportswagon (40178) | 704 | 37,000 |
| | MES - Ford XR6 | 704 | 35,000 |
| | Asset Manager - NissanNavara (40184) | 704 | 35,000 |
| | Pooled Car | 704 | 30,000 |
| 30402 | Purchase Computing Equipment | | 67,515 |
| | Server Replacement | 703 | 35,645 |
| | Datto Business Continuity Set Up | 703 | 3,500 |
| | Chambers projector replacement | 703 | 4,820 |
| | Desktop and Laptop Replacements | 703 | 18,000 |
| | Office 365 Migration | 703 | 5,550 |
| 30410 | Admin Centre Renewal | | 5,000 |
| | Comms connection council chambers | 531 | 5,000 |
| | TOTAL GOVERNANCE | | 209,515 |
| CAPITAL EXPENDITURE LAW | | IE | 2016/17 Budget |
| 30502 | Construction of Fire Shed (FESA) | | 25,000 |
| | Coomberdale Fireshed - Ongoing works | 531 | 25,000 |
| 30604 | Replacement Ranger Ute | | 55,000 |
| | Ranger Ute Replacement (50046) | 704 | 55,000 |
| 34704 | Koojan Fire Truck | | 400,000 |
| | Koojan Fire Truck | 704 | 400,000 |
| 30705 | CCTV & Security Improvement Program | | 300,000 |
| | CCTV Program for CBD and Town Entry Cameras (TBA) | 704 | 300,000 |
| | TOTAL LAW | | 780,000 |
| CAPITAL EXPENDITURE HEALTH | | IE | 2016/17 Budget |
| 33362 | Doctors Car | | 30,000 |
| | Doctors Car Replacement | 702 | 30,000 |
| | TOTAL HEALTH | | 30,000 |
| CAPITAL EXPENDITURE EDUCATION AND WELFARE | | IE | 2016/17 Budget |
| | TOTAL EDUCATION AND WELFARE | | - |
| CAPITAL EXPENDITURE HOUSING | | IE | 2016/17 Budget |
| 32312 | Staff Housing - Renewal and Upgrade | | 4,000 |
| | 54 Atbara Street / CCTV Installation | 702 | 4,000 |
| | TOTAL HOUSING | | 4,000 |
| CAPITAL EXPENDITURE COMMUNITY AMENITIES | | IE | 2016/17 Budget |
| 39521 | Moora Sewerage System Upgrade | | 149,000 |
| | Infrastructure replacement and renewal | 713 | 149,000 |
| 33010 | Refuse Site Upgrade | | 20,000 |
| | Moora - Provision of Fire Unit | 713 | 10,000 |
| | Watheroo - Site Upgrades | 713 | 10,000 |
| 33720 | Electronic Community Notice Board | | 20,000 |
| | Community Notice Board | 715 | 20,000 |
| | TOTAL COMMUNITY AMMENITIES | | 189,000 |

| CAPITAL EXPENDITURE REC AND CULTURE | | IE | 2016/17 Budget | |
|-------------------------------------|--|-------------------|---------------------------|----------------|
| 33327 | Community Bus/Van Replacement community bus | 702 | 50,300 | 50,300 |
| 32317 | Swimming Pool Building Renewal Drink Fountain / Door and Roof replacement DSR - Grant Funded Project (Not Approved) | 531 531 | 12,000 30,000 | 42,000 |
| 33361 | Moora Recreation Centre Renewal Materials and Contracts | 702 | 14,500 | 14,500 |
| 33308 | Renewal of Park Infrastructure War memorial renewal (grant funded) Miling Community Park - Land Works Centenary Park Disability Access | 531 531 531 | 15,000 10,000 5,000 | 30,000 |
| 33318 | Miling Pavilion Miling Pavilion Renewal | 531 | 55,000 | 55,000 |
| 33121 | Miling Hall - Renewal Miling Hall Renewal | 531 | 15,326 | 15,326 |
| 33340 | Watheroo Pavilion Upgrade Watheroo Pavilion Renewal | 531 | 34,000 | 15,000 |
| 33305 | Skate Park & Bike Track Upgrade WDA 2015/16 Community Budget Submission | 531 | 5,000 | 5,000 |
| 33011 | Shed - Equipment Storage Lions 2015/16 Community Budget Submission | 702 | 6,390 | 6,390 |
| 33014 | Mens Shed Mens Shed | 702 | 563,000 | 563,000 |
| TOTAL REC AND CULTURE | | | | 796,516 |

| CAPITAL EXPENDITURE TRANSPORT | | IE | 2016/17 Budget |
|-------------------------------|--|-----|------------------|
| 33901 | Moora Airstrip | | 221,823 |
| | Salaries & Wages as per Spreadsheet | 501 | 52,031 |
| | Overheads as per Spreadsheet | 901 | 39,792 |
| | Airstrip Building | 702 | 80,000 |
| | Other Materials & Contracts | 531 | 50,000 |
| 33910 | Road Construction - Regional Road Group | | 1,216,202 |
| RG195 | Moora Miling Road | | 933,070 |
| | Salaries & Wages as per Spreadsheet | 501 | 71,558 |
| | Overheads as per Spreadsheet | 901 | 54,727 |
| | Plant Allocation | 902 | 110,000 |
| | Other Materials & Contracts | 711 | 696,785 |
| RG023 | Merewana Road (Commodity Route Funding) | | 283,132 |
| | Salaries & Wages as per Spreadsheet | 501 | 60,547 |
| | Overheads as per Spreadsheet | 901 | 46,306 |
| | Plant Allocation | 902 | 18,000 |
| | Other Materials & Contracts | 711 | 158,279 |
| 33911 | Road Construction - Blackspot | | 233,467 |
| BS196 | Toodyay - Bindi Bindi Road | | 53,482 |
| | Salaries & Wages as per Spreadsheet | 501 | 8,101 |
| | Overheads as per Spreadsheet | 901 | 6,195 |
| | Plant Allocation | 902 | 8,000 |
| | Other Materials & Contracts | 711 | 31,186 |
| BS023 | Blackspot (Merewana Road) | | 179,985 |
| | Salaries & Wages as per Spreadsheet | 501 | 25,728 |
| | Overheads as per Spreadsheet | 901 | 19,676 |
| | Plant Allocation | 902 | 20,000 |
| | Other Materials & Contracts | 711 | 114,581 |
| 33913 | Road Construction - Roads To Recovery | | 952,313 |
| RTR03 | Old Geraldton Rd (15/16 Unfinished Job) | | 142,448 |
| | Salaries & Wages as per Spreadsheet | 501 | 12,720 |
| | Overheads as per Spreadsheet | 901 | 9,728 |
| | Plant Allocation | 902 | 10,000 |
| | Other Materials & Contracts | 711 | 110,000 |
| RTR15 | Dalwallinu West Rd (RTR) | | 366,159 |
| | Salaries & Wages as per Spreadsheet | 501 | 37,200 |
| | Overheads as per Spreadsheet | 901 | 28,450 |
| | Plant Allocation | 902 | 55,000 |
| | Other Materials & Contracts | 711 | 245,508 |
| RTR38 | Airstrip Road (RTR) | | 443,706 |
| | Salaries & Wages as per Spreadsheet | 501 | 19,099 |
| | Overheads as per Spreadsheet | 901 | 14,607 |
| | Plant Allocation | 902 | 100,000 |
| | Other Materials & Contracts | 711 | 310,000 |
| 33914 | Drainage Construction | | 79,627 |
| MD117 | Clarke Street | | 79,627 |
| | Salaries & Wages as per Spreadsheet | 501 | 21,602 |
| | Overheads as per Spreadsheet | 901 | 16,521 |
| | Plant Allocation | 902 | 3,500 |
| | Other Materials & Contracts | 711 | 38,005 |
| 33916 | Footpath Construction | | 341,928 |
| MFF84 | Berkshire Valley Road | | 123,751 |
| | Salaries & Wages as per Spreadsheet | 501 | 22,431 |
| | Overheads as per Spreadsheet | 901 | 17,155 |
| | Plant Allocation | 902 | 30,000 |
| | Other Materials & Contracts | 711 | 54,165 |
| FPH87 | Melbourne Street (15/16 Project) | | 72,726 |
| | Salaries & Wages as per Spreadsheet | 501 | 12,877 |
| | Overheads as per Spreadsheet | 901 | 9,848 |
| | Plant Allocation | 902 | 10,000 |
| | Other Materials & Contracts | 711 | 40,000 |

| | | | |
|--|---|-----------|-----------------------|
| FPH95 | Atbara Street (15/16 Project) | | 72,726 |
| | Salaries & Wages as per Spreadsheet | 501 | 12,877 |
| | Overheads as per Spreadsheet | 901 | 9,848 |
| | Plant Allocation | 902 | 10,000 |
| | Other Materials & Contracts | 711 | 40,000 |
| FP119 | Keane Street (15/16 Project) | | 72,726 |
| | Salaries & Wages as per Spreadsheet | 501 | 12,877 |
| | Overheads as per Spreadsheet | 901 | 9,848 |
| | Plant Allocation | 902 | 10,000 |
| | Other Materials & Contracts | 711 | 40,000 |
| 33917 | Road Construction - Widen, Seal & Kerb | | 80,905 |
| WS101 | Mcperson Street | | 80,905 |
| | Salaries & Wages as per Spreadsheet | 501 | 21,915 |
| | Overheads as per Spreadsheet | 901 | 16,760 |
| | Plant Allocation | 902 | 15,000 |
| | Other Materials & Contracts | 711 | 27,230 |
| 33918 | Road Construction - Town Streets | | 403,826 |
| MF01 | Micro surfacing Town Streets | | 393,565 |
| | Salaries & Wages as per Spreadsheet | 501 | 2,700 |
| | Overheads as per Spreadsheet | 901 | 2,065 |
| | Plant Allocation | 902 | - |
| | Other Materials & Contracts | 711 | 388,800 |
| MT192 | Dandaragan Street (15/16 Project) | | 10,261 |
| | Salaries & Wages as per Spreadsheet | 501 | 4,114 |
| | Overheads as per Spreadsheet | 901 | 3,147 |
| | Plant Allocation | 902 | - |
| | Other Materials & Contracts | 711 | 3,000 |
| 34061 | Replacement Grader | | 375,000 |
| | Replacement Grader (120204/P0042) | 704 | 375,000 |
| 34062 | Replacement Loader | | 255,000 |
| | Replacement Loader (120208/P0035) | 704 | 255,000 |
| 33319 | Replacement Tractor | | 60,000 |
| | Replacement Tractor (113020/P0082) | 704 | 60,000 |
| 34065 | Skid Steer Loader | | 4,500 |
| | Attachment Bobcat Broom (120319/P0094) | 704 | 4,500 |
| 34054 | Minor Plant | | 49,000 |
| | Scissor Lift | 704 | 6,500 |
| | Replacemnet Ride on mower (113018/P0074) | 704 | 35,000 |
| | Batter Bucket (Excavator Attachment) | 704 | 7,500 |
| | TOTAL TRANSPORT | | 4,273,591 |
| CAPITAL EXPENDITURE ECONOMIC SERVICES | | IE | 2016/17 Budget |
| 34604 | Entry Statements | | 20,000 |
| | Entry Statements (2015/16 Project) | 531 | 20,000 |
| 35260 | Industrial Park - Land Extension | | 40,000 |
| | Development of Signage x 2 | 531 | 40,000 |
| 35001 | Moora Lifestyle Village Development | | 20,000 |
| | Extended Decking and coverway | 531 | 20,000 |
| 34612 | Caravan Park Buildings | | 14,600 |
| | Carpet replacemnts - Chalets | 531 | 14,600 |
| | TOTAL ECONOMIC SERVICES | | 94,600 |

| CAPITAL EXPENDITURE OTHER PROPERTY | | IE | 2016/17 Budget | |
|------------------------------------|---|-----|----------------|------------------|
| 35951 | Remediation of Contamination - Depot | | | 30,000 |
| | Remediation of Contamination - Depot | 531 | 30,000 | |
| 34067 | Work Ute | | | 75,000 |
| | Work Ute 1 (120305) | 704 | 25,000 | |
| | Work Ute 2 (120306) | 704 | 25,000 | |
| | Work Ute 3 (120300) | 704 | 25,000 | |
| 35950 | Depot Infrastructure | | | 74,500 |
| | Roller Door - Workshop | 704 | 14,500 | |
| | Fuel Tank Automation 15/16 Not Complete | 704 | 60,000 | |
| | TOTAL OPS | | | 179,500 |
| TOTAL | | | | 6,556,722 |

Capital Projects by Asset Class

| | |
|-----------------------|------------------|
| Land Held for Resale | - |
| Land and Buildings | 779,816 |
| Plant & Equipment | 1,565,300 |
| Furniture & Equipment | 67,515 |
| IA - Roads | 3,308,268 |
| IA - Other | 835,823 |
| | 6,556,722 |

**Shire of Moora
Draft 2016-2017 Road Program**

| Job Number | Road Name | Section From - To | Works Description | Wages / Overheads | Plant Op Costs | Materials / Contracts | Total |
|------------|-----------|-------------------|-------------------|-------------------|----------------|-----------------------|-------|
|------------|-----------|-------------------|-------------------|-------------------|----------------|-----------------------|-------|

REGIONAL ROAD GROUP FUNDS

| 2015-2016 | | | | | | | |
|------------------|-----------------------|---------------|--|----------------|----------------|----------------|------------------|
| RG195 | Moora Miling Road | 17.47 - 23.52 | Reconstruct and primer seal | 82,942 | 50,022 | 778,247 | 911,211 |
| Total RRG | | | | 82,942 | 50,022 | 778,247 | 911,211 |
| 2016-2017 | | | | | | | |
| RG195 | Moora Miling Road | 6.2kms | Reconstruct and primer seal | 126,285 | 110,000 | 696,785 | 933,070 |
| RG023 | Merewana Road | 15kms | Commodity Route | 106,853 | 18,000 | 158,279 | 283,132 |
| MF84 | Berkshire Valley Road | 500m | Footpath construction (50% Grant Funded) | 39,586 | 30,000 | 54,165 | 123,751 |
| Total RRG | | | | 272,724 | 158,000 | 909,229 | 1,339,953 |

MUNICIPAL FUNDS

| 2015-2016 | | | | | | | |
|----------------------|----------------------|-------------|---|----------------|----------------|----------------|------------------|
| MF104 | McKeever Street | 0.00 - 0.18 | Widen, Seal, Kerb | 35,539 | 17,724 | 41,075 | 94,338 |
| MF192 | Dandaragan Street | 0.36 - 0.50 | Seal, Kerb | 26,680 | 11,472 | 59,650 | 97,802 |
| MF183 | Wheatbin Road | 1.25 - 1.65 | Intersection repair | 8,888 | 4,388 | 79,694 | 92,970 |
| MF92 | Dargai Street | 0.02 - 0.13 | Brickpave Footpath | 32,348 | 15,870 | 35,388 | 83,606 |
| MF96 | Stafford Street | 0.00 - 0.58 | Slurry Seal | 4,766 | 2,150 | 82,920 | 89,836 |
| MF94 | Long Street | 3.26 - 3.48 | Slurry Seal | 1,808 | 815 | 31,452 | 34,075 |
| MF101 | McPherson Street | 0.00 - 0.21 | Slurry Seal | 1,708 | 771 | 29,722 | 32,201 |
| MF166 | Orton Street | 0.00 - 0.21 | Slurry Seal | 1,225 | 553 | 21,316 | 23,094 |
| MF87 | Melbourne Street | 0.00 - 0.42 | Slurry Seal | 3,382 | 1,526 | 58,844 | 63,752 |
| MF102 | Tirah Street | 0.00 - 0.15 | Slurry Seal | 1,233 | 556 | 21,445 | 23,234 |
| MF300 | Various rural roads | | Regravelling - 11km's - Nadjimia Road 5kms, Barberton | 95,810 | 48,395 | 35,275 | 179,480 |
| | Various Footpaths | | | | | 250,000 | 250,000 |
| MF002 | Watheroo Miling Road | 2.20 - 3.80 | Realign road pavement | 62,013 | 25,542 | 71,030 | 158,585 |
| 13901 | Road Maintenance | Various | Gravel sheet, grade, signage, vegetation mtce | 330,666 | 270,000 | 150,000 | 750,666 |
| Total Council | | | | 606,066 | 399,762 | 967,811 | 1,973,639 |

| 2016-2017 | | | | | | | |
|----------------------|-----------------------------------|---------|---|----------------|----------------|----------------|------------------|
| MD117 | Clarke Street | 350m | Drainage | 38,122 | 3,500 | 38,005 | 79,627 |
| FPH87 | Melbourne Street (15/16 Project) | 250m | Footpath construction | 22,726 | 10,000 | 40,000 | 72,726 |
| FPH95 | Atbara Street (15/16 Project) | 250m | Footpath construction | 22,726 | 10,000 | 40,000 | 72,726 |
| FP119 | Keane Street (15/16 Project) | 250m | Footpath construction | 22,726 | 10,000 | 40,000 | 72,726 |
| WS101 | Mcpherson Street | 220m | Widen, Seal, Kerb | 38,675 | 15,000 | 27,230 | 80,905 |
| MF01 | Various Streets | | Microsurfacing town streets | 4,765 | - | 388,800 | 393,565 |
| MT192 | Dandaragan Street (15/16 Project) | | Completing Street upgrade | 7,261 | | 3,000 | 10,261 |
| 13901 | Road Maintenance | Various | Gravel sheet, grade, signage, vegetation mtce | 382,454 | 260,000 | 150,380 | 792,834 |
| Total Council | | | | 539,455 | 308,500 | 727,415 | 1,575,370 |

ROADS TO RECOVERY FUNDS

| 2015-2016 | | | | | | | |
|--------------------------------|--------------------|-------------|--------------------|----------------|---------------|----------------|----------------|
| R2R03 | Old Geraldton Road | 3.50 - 6.50 | Construct and Seal | 84,418 | 44,334 | 202,247 | 330,999 |
| MF75 | Various | | Rural Roads Reseal | 35,635 | 17,552 | 265,070 | 318,257 |
| Total Roads To Recovery | | | | 120,053 | 61,886 | 467,317 | 649,256 |

| 2016-2017 | | | | | | | |
|--------------------------------|------------------------------|--------|--------------------|----------------|----------------|----------------|----------------|
| RTR15 | Dalwallinu West Rd (RTR) | 3.5kms | Construct and Seal | 65,651 | 55,000 | 245,508 | 366,159 |
| RTR38 | Airstrip Road (RTR) | 4.0kms | Construct and Seal | 33,706 | 100,000 | 310,000 | 443,706 |
| RTR03 | Old Geraldton Road 15/16 Pro | 3.5kms | Construct and Seal | 22,448 | 10,000 | 110,000 | 142,448 |
| Total Roads To Recovery | | | | 121,805 | 165,000 | 665,508 | 952,313 |

**Shire of Moora
Draft 2016-2017 Road Program**

ROYALTIES FOR REGIONS FUNDS

| 2015-2016 | | | | | | | |
|-------------------------|------------------|-------------|---------------------------------------|---------------|--------------|---------------|---------------|
| RFR192 | Dandargan Street | 0.35 - 0.36 | Pedestrian Crossing - Health Precinct | 13,340 | 6,692 | 40,000 | 60,032 |
| Total Black Spot | | | | 13,340 | 6,692 | 40,000 | 60,032 |

BLACK SPOT FUNDS

| 2015-2016 | | | | | | | |
|-------------------------|--------------------|--------------|-------------------------|---------------|---------------|----------------|----------------|
| NBSP | Toodyay Bindi Road | 0.00 - 14.43 | DID NOT RECEIVE FUNDING | 40,019 | 20,076 | 376,566 | 436,661 |
| Total Black Spot | | | | 40,019 | 20,076 | 376,566 | 436,661 |

| 2016-2017 | | | | | | | |
|-------------------------|---------------------------|--------|-------------------------------|---------------|---------------|----------------|----------------|
| BS196 | Toodyay Bindi Road | 14kms | Reconstruct, Seal - Whiteline | 14,296 | 8,000 | 31,186 | 53,482 |
| BS023 | Blackspot (Merewana Road) | 1.2kms | Reconstruct, Seal - Whiteline | 45,404 | 20,000 | 114,581 | 179,985 |
| Total Black Spot | | | | 59,700 | 28,000 | 145,767 | 233,467 |

| In Summary | | | | | |
|------------|-------------------|----------------|-----------------------|-----------|-----------------|
| | Wages / Overheads | Plant Op Costs | Materials / Contracts | Total | Cost to Council |
| 2015-2016 | 862,420 | 538,438 | 2,629,941 | 4,030,799 | |
| 2016-2017 | 993,684 | 659,500 | 2,447,919 | 4,101,103 | |
| Difference | \$ 131,264 | \$ 121,062 | -\$ 182,022 | \$ 70,304 | |

Road Program Funded by:

| | 2015-2016 | 2016-2017 |
|---|------------------|------------------|
| Regional Road Group Funds | 593,560 | 624,403 |
| Commodity Route Funding | - | 200,000 |
| Regional Bike Path Funding | - | 75,250 |
| Black Spot Funds | 436,661 | 160,400 |
| Roads to Recovery Funds | 917,059 | 741,315 |
| General Purpose Funds | 673,552 | 703,846 |
| Royalties for Regions Funds | 40,000 | - |
| Direct Grant | 147,500 | 159,300 |
| Subtotal of external road funding | 2,808,332 | 2,664,514 |
| Total of Road Program | 4,030,799 | 4,101,103 |
| Council own funds contributed toward annual road program | 1,222,467 | 1,436,589 |
| | 30% | 35% |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

| <u>Administration Charges</u> | 2016/17 Fee/Charge | GL |
|---|-------------------------------|-----------|
| Cancellation Fee - All Bookings within 7 days of event/hire | \$50.00 | |
| Hire of Council Chambers | \$200.00 | 23102 |
| Hire of Council Chambers - Cleaning fee to be added if food or drink consumed | \$60.00 | 23102 |
| Fire Maps - Laminated | \$85.00 | 20402 |
| Fire Maps | \$35.00 | 20402 |
| Electoral Rolls | \$66.00 | 20402 |
| Shire Minutes - Posted Monthly Per Year | \$138.00 | 20402 |
| <i>Minutes are provided to Councillors on retirement free of charge for two years</i> | \$0.00 | |
| Duplicate copies of notices/advice previously issued | \$7.10 | 20402 |
| Invoice Fee | \$7.10 | 20402 |
| Dishonoured Cheque Fee | \$39.00 | 20402 |
| AMEX credit card fee | 3% | |
| Lost Library Books - replacement cost PLUS admin fee per borrower | \$14.00 | 23501 |
| Standpipe Water Charges | \$5.60 | 25202 |
| Standpipe Bond | \$50.00 | Trust |
| | | |
| <u>Rates Enquiries</u> | | |
| Document Search Fee | \$37.00 | 20211 |
| Rate Enquiry Only | \$52.00 | 20211 |
| PDF Copy of Rates Book - CEO approval required | \$25.00 | 20211 |
| Orders & Requisitions Only | \$52.00 | 20211 |
| Copy of Rates Notice (Administration cost) | \$7.10 | 20211 |
| Rates Instalment Administration Charge | \$7.10 | 20113 |
| Rates Payments by Special Arrangement | \$30.00 | 20113 |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

| | | | | 2016/17 | |
|--|--------------|---------------------------|-------------|------------|-------|
| <u>Buildings & Facilities</u> | | | | | |
| Cleaning Fee | | per hour | | \$60.00 | 23309 |
| <i>From time to time Shire buildings are left in a state that is less than acceptable in terms of the users obligation to leave the building in the state in which it was found. This behaviour results in additional cleaning costs that will be passed on to the user.</i> | | | | | |
| Building Lights Fee | | per day | | \$27.00 | 23309 |
| <i>From time to time users of Shire buildings do not turn off all the lights resulting in wastage and additional costs. This cost will be passed on to the user.</i> | | | | | |
| Oval Light Fee | | per night | | \$135.00 | 23309 |
| <i>From time to time users of Shire Ovals do not turn off the lights when they leave the facility resulting in wastage and additional costs. This cost will be passed on to the user.</i> | | | | | |
| Replacement Keys | | per set | | \$135.00 | 23309 |
| <i>From time to time users of Shire facilities lose keys, a charge will be made for the replacement of keys so the cost is passed on to the user.</i> | | | | | |
| Private Function Bond Payable for Use of MPAC or Moora Rec Centre | | | | \$1,000.00 | |
| Private Function Bond Payable for Use of all other Shire Facilities | | | | \$500.00 | |
| <i>Bond is payable in advance for private use of Shire building facilities</i> | | | | | |
| | | | | \$0.00 | |
| | | | | \$0.00 | |
| <u>Caravan Park</u> | | | | | |
| Caravan Site Per Week - 2 people | | | | \$175.00 | 24601 |
| Caravan Site Per Day - 2 people | | \$6 per additional person | | \$30.00 | 24601 |
| Tent Site Per Day - 2 people | | \$6 per additional person | | \$20.00 | 24601 |
| Long Term - More than 3 Months (no GST) | | per week | | \$150.00 | 24604 |
| Chalets: | (1-6 nights) | (1-4 weeks) | (4-8 weeks) | (8+ weeks) | |
| Single Chalet Per Night | \$124.00 | \$119.00 | \$114.00 | \$107.00 | 24602 |
| Double Chalet Per Night | \$178.00 | \$167.00 | \$162.00 | \$156.00 | 24602 |
| Use of showers and/or laundry | | per use | | \$20.00 | 24601 |
| Laundry fee for RV people - using own amenities | | per night | | \$10.00 | 24601 |
| Spill Over facility at Rec Centre | | per person, per night | | \$8.00 | 24601 |

Cancellation Policy:

Cancellation with 48 hours or more notice - refund less \$50 booking fee. Cancellation with less than 48 hours - forfeit full price
For long term bookings of the Chalets greater than two weeks please refer to long term booking cancellation policy.

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

2016/17

Halls & Pavilions - Watheroo, Miling, Bindi Bindi & Coomberdale

| | | | | |
|---|------------|-----------|------------------------------|-------|
| Hourly Hire Fee | Licensed | \$24/hour | Minimum hire 2 hours | 23101 |
| Hourly Hire Fee | Unlicensed | \$18/hour | Minimum hire 2 hours | 23101 |
| Maximum charge per day - \$226 | | | | |
| | | | | |
| Watheroo Primary School | Annual Fee | | \$189.00 | 23101 |
| Watheroo Playgroup | Annual Fee | | \$189.00 | 23101 |
| Coomberdale Progress Association | Annual Fee | | \$0.00 | 23101 |
| Miling & Watheroo Hockey & Tennis Clubs | Annual Fee | | \$543.00 | 23101 |
| Golf - Watheroo Club House (both clubs) | Annual Fee | | \$1,057.00 | 23101 |
| <u>Leased Buildings</u> | | | | |
| Lot 36 Keane Street - Managers Residence | | | as per salary package | 22202 |
| 44 Melbourne Street - CEO Residence | | | as per salary package | 22202 |
| 54 Atbara Street - Managers Residence | | | as per salary package | 22202 |
| 39 Atbara Street - Shire Rental | | | current market value | 21401 |
| 43 Lefroy Street - Doctors Residence | | | current market value | 21401 |
| 92 Roberts Street - Doctors Residence | | | current market value | 21401 |
| 39 Keane Street - Dental Residence | | | as per contract negotiations | 22302 |
| 39 Keane Street - Dental Surgery | | | as per contract negotiations | 21401 |
| 6 Dix Street - Doctors Rental | | | as per contract negotiations | 21401 |
| Sites at Moora Lifestyle Village | | | as per current contract | 25203 |
| - Inspection fee - second hand dwelling for Moora Lifestyle Village | | | \$322.00 | 25203 |
| Railway Building - Community Resource Centre | | per annum | \$3,030.00 | 23003 |
| Clinch Street - Moora Historical Society | | per annum | \$180.00 | 20801 |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

| <u>Moora Health & Fitness - 23302</u> | Standard | 2016/17 Pensioner | Staff |
|---|-------------------|--|--------------|
| 2 Week Membership | \$44.00 | \$33.00 | \$0.00 |
| One Month Memberships | \$77.00 | \$59.00 | \$0.00 |
| Three Month Memberships | \$184.00 | \$140.00 | \$0.00 |
| Six Month Memberships | \$322.00 | \$247.00 | \$0.00 |
| Twelve Month Memberships | \$552.00 | \$418.00 | \$0.00 |
| Casual Use | \$14.00 | \$14.00 | \$0.00 |
| Bond - Access Card | \$20.00 | \$20.00 | \$20.00 |
| Special School Program - Per Student | \$6.00 | N/A | N/A |
| Special School Program - If Instructor Required | \$43.00 | | |
| 10 Session Pass | | | \$115.00 |
| Specials, Discounts and Incentives | | As authorised by the Chief Executive Officer | |
| <i>Gym membership includes 24 hour access to gym, Shire approved fitness classes and use of the Moora Swimming Pool lap lanes only.</i> | | | |
| Approved Fitness Instructor or Personal Trainer Use of Facilities | | As authroised by the Chief Executive Officer | |
| <u>Moora Performing Arts Centre</u> | | | |
| MPAC Club Membership | | \$38.00 | 23113 |
| Box Office | Commercial | Community | |
| Booking fee per ticket | \$3.80 | \$1.50 | 20209 |
| Credit Card Fee per ticket | 3% | 3% | 20209 |
| Cancellation/Refund Fee (if granted) - Commercial | \$6.00 | \$1.50 | 20209 |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

2016/17

MPAC

| | | | | |
|--|---------------------------------|------------------|------------------|--------|
| Professional Touring Show | | To be negotiated | To be negotiated | 23 102 |
| Function - Whole Building - 1 to 3 hours | With door charge/price per head | \$279.00 | \$209.00 | 23 102 |
| Function - Whole Building - 1 to 3 hours | No door charge/price per head | \$225.00 | \$172.00 | 23 102 |
| Function - Whole Building - 3 + hours | With door charge/price per head | \$558.00 | \$418.00 | 23 102 |
| Function - Whole Building - 3 + hours | No door charge/price per head | \$450.00 | \$338.00 | 23 102 |
| Meetings - Front Lobby | 1 to 3 hours | \$112.00 | \$39.00 | 23 102 |
| Meetings - Front Lobby | 3 hours + | \$221.00 | \$83.00 | 23 102 |
| Lessons - Whole Building - 1 to 3 hours | With door charge/price per head | \$70.00 | \$54.00 | 23 102 |
| Lessons - Whole Building - 1 to 3 hours | No door charge/price per head | \$36.00 | \$27.00 | 23 102 |
| Lessons - Whole Building - 3 + hours | With door charge/price per head | \$140.00 | \$108.00 | 23 102 |
| Lessons - Whole Building - 3 + hours | No door charge/price per head | \$70.00 | \$54.00 | 23 102 |
| School Events (Use of Hall area only) | | | \$172.00 | 23 102 |
| Rehearsals | | | \$33.00 | 23 102 |

Additional Service Charges

| | | | | |
|---------------------|--|--|----------|--------|
| Retractable Seating | | | \$54.00 | 23 102 |
| Use of Kitchen | | | \$118.00 | 23 102 |
| Gazebo & Garden | | | \$161.00 | 23 102 |
| Use of Piano | | | \$32.00 | 23 102 |

Moora Swimming Pool

Whole Season Pass

| | | | | |
|--|--|--------------|---|-------|
| | | Whole Season | Part Season (Nov to Dec or Jan to March) | |
| Family Ticket (2 Adults & dependent children under 18) | | \$230.00 | \$165.00 | 23201 |
| Single (Adult Or Child) | | \$120.00 | \$85.00 | 23201 |
| Single Aged Pensioner | | \$85.00 | \$55.00 | 23201 |

(Season tickets include school children admission to the pool for interim swimming lessons during school times accompanied by a teacher)

| | | | | |
|---|--|--|---------|-------|
| Adult Swimming Lessons per lesson, minimum 4 people | | | \$12.00 | 23201 |
|---|--|--|---------|-------|

| | | | | |
|--|-------------------------|------------------------|---------------------|-------|
| Single Entry | No Concession \$3.00 | Aged/Student \$3.00 | Spectator \$1.00 | 23201 |
| Swimming Lessons Concession - Book of 10 Tickets | | | \$25.00 | 23201 |

(Non swimming parents/ spectators free for duration of lesson)

Clubs & Schools

| | | | | |
|---|--|--|------------|-------|
| Moora Amateur Swimming Club | | | \$1,662.00 | 23201 |
| School Carnivals & Swimming Club Events | per half day | | \$187.00 | 23201 |
| Private Lane Hire | per hour - during normal opening hours | | \$9.00 | 23201 |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

2016/17

Moora Recreation Centre

Minimum 2 Hours Hire

| | Licensed per/hour | Unlicensed per/hour | Community per hour | |
|--|-------------------|---------------------|--------------------|-------|
| Ballet room | \$24.00 | \$20.00 | \$20.00 | 23302 |
| Bar and Carpet Area | \$24.00 | \$20.00 | \$20.00 | 23302 |
| Kitchen | \$24.00 | \$20.00 | \$20.00 | 23302 |
| Basketball Court | \$24.00 | \$20.00 | \$20.00 | 23302 |
| Whole Building | \$48.00 | \$36.00 | \$36.00 | 23302 |
| Oval (not including clubs) | \$48.00 | \$36.00 | \$36.00 | 23302 |
| Change room (not including clubs) | \$48.00 | \$36.00 | \$36.00 | 23302 |
| Hockey Oval (not including clubs) | \$48.00 | \$36.00 | \$36.00 | 23302 |
| Squash Court (per court - includes lights) | | \$8.00 | \$8.00 | 23302 |
| Outdoor Netball Court Hire (per day) | | | \$23.00 | 23302 |
| Maximum per day for community hire (includes set up) | | | \$350.00 | 23302 |

Moora Recreation Centre - Misc Community Group Agreed Charges

| | | | | |
|--------------------------------|----------|--|----------------|--|
| Church Service With Fellowship | Any area | | Free of Charge | |
|--------------------------------|----------|--|----------------|--|

Moora Recreation Centre - Annual Charges

| | | | | |
|---|--|--|------------|-------|
| Netball Association | | | \$720.00 | 23302 |
| Hockey Clubs - Moora | | | \$720.00 | 23302 |
| Moora Squash Club - (6 month season, three nights per week) | | | \$720.00 | 23302 |
| Basketball Association | | | \$720.00 | 23302 |
| Cricket Clubs - all towns | | | \$720.00 | 23302 |
| Central Midlands Agricultural Society (Monthly Meetings & Show) | | | \$785.00 | 23302 |
| Moora Football Clubs - Aussie Rules & Rugby Per Club (Includes Meetings, Kitchen Use, Home Game Socials, Player Teas, oval & lighting) | | | \$2,215.00 | 23302 |
| CWA Annual Charge | | | \$418.00 | 23302 |

Bus Hire

| | | | | |
|---|---------|--|----------|-------|
| Hire Fee | per day | | \$247.00 | 23005 |
| Hire Fee - Aged Pensioner/Seniors | per day | | \$125.00 | 23005 |
| Bus is to be returned full of fuel or \$2.70 per litre will be charged | | | | |
| Bus to be returned clean or a cleaning fee of \$60 per hour will be charged | | | | |
| Each km travelled greater than 500kms per day | per km | | \$0.50 | 23005 |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

2016/17

Cemetery

(Charges in accordance with Cemeteries Act 1986, Section 53)

| | | | | | |
|--|--|--|--|---------------------------|-------|
| Grant of Right of Burial | | | | \$170.00 | 23006 |
| Adult Interment | | | | \$900 + grant of burial | 23006 |
| Child / Stillborn Interment | | | | \$772 + grant of burial | 23006 |
| Exhumation Fee | | | | \$1,800.00 | 23006 |
| Re-Interment after Exhumations | | | | \$965.00 | 23006 |
| Reopening of any Grave | | | | \$900.00 | 23006 |
| Burial on Saturday | | | | \$1,195 + grant of burial | 23006 |
| Burial on Sunday or Public Holiday | | | | \$1,415 + grant of burial | 23006 |
| Additional Charge Per Hour to Remove/Replace | | | | \$88 per man per hour | 23006 |
| Headstones/Install Ashes in existing grave | | | | | |

Niche Wall

| | | | | | |
|--|---------------|---------------|-----------------------------|--------------------|-------|
| | Single | Double | Plaque Single/Double | | |
| | \$ 122.00 | \$ 238.00 | Cost + | \$133 installation | 23006 |
| | | | 20% + | fee | |

Rose Garden

| | | | | | |
|----------------|---------------|---------------|--|--------------------|-------|
| | Single | Double | Plaque Single/Double/Additional Plate | | |
| Plot for Ashes | \$ 238.00 | \$ 471.00 | Cost + | \$133 installation | 23006 |
| | | | 20% + | fee | |
| | \$ 120.00 | \$ 120.00 | Cost + | \$133 installation | |
| | | | 20% + | fee | |

Deposit of ashes into an existing grave.

Other

| | | | | | |
|--|--|---------------|-----------|---------------|-------|
| Funeral Directors Licence (No GST) Choose one or the other | | Single | | Annual | |
| Monument Fee/Permit (No GST) | | | \$ 360.00 | \$1,060.00 | 23007 |
| | | | | \$123.00 | 23006 |

Childcare

| | | | | | | |
|---|--|--|--|------------|---------|-------|
| Permanent Booking - 8.15am - 1.00pm (or part there of) - GST Free | | | | per child | \$48.00 | 21702 |
| Permanent Booking - 1.00pm - 5.15pm (or part there of) - GST Free | | | | per child | \$48.00 | 21702 |
| Permanent Booking - 8.15am - 5.15pm (or part there of) - GST Free | | | | per child | \$75.00 | 21702 |
| Casual Booking - 8.15am - 1.00pm (or part there of) - GST Free | | | | per child | \$54.00 | 21702 |
| Casual Booking - 1.00pm - 5.15pm (or part there of) - GST Free | | | | per child | \$54.00 | 21702 |
| Casual Booking - 8.15am - 5.15pm (or part there of) - GST Free | | | | per child | \$80.00 | 21702 |
| After School Fee | | | | per child | \$32.00 | 21702 |
| Late Pick-up Fees (no Child Care Benefit applicable) | | | | per minute | \$5.00 | 21702 |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

2016/17

Dogs and Cats

| | | | |
|---|------------------------------|----------|-------|
| Dog Impounding Fee | | \$85.00 | 20602 |
| Dog Sustenance Fee | per day | \$30.00 | 20602 |
| Destruction & Disposal of Animal | | \$48.00 | 20604 |
| Sale of Dog (excluding licence) | | \$130.00 | 20602 |
| Sale of Dangerous Dog Signs (subject to cost from supplier) | | \$38.00 | 20602 |
| Sale of Dangerous Dog Collars (subject to cost from supplier) | | \$62.00 | 20602 |
| Annual Kennel Licence - Up to 20 dogs | | \$135.00 | 20603 |
| Annual Kennel Licence - each additional dog | | \$4.00 | 20603 |
| Dog Registration Fees | | | |
| - Unsterilised Dogs | As per the Dog Act 1976 (WA) | | 20603 |
| - Sterilised Dogs | As per the Dog Act 1976 (WA) | | 20603 |
| Cat Registration Fees | | | |
| - Sterilised Cats | As per the Cat Act 2011 (WA) | | 20605 |

Health

| | | | |
|---|-----------|------------|-------|
| Liquor Act Section 39 Certificate Fee | | \$116.00 | 21103 |
| Lodging House Registration | | \$108.00 | 21103 |
| Lodging House Renewal | | \$177.00 | 21103 |
| Public Buildings certificate/annual | | \$232.00 | 21103 |
| Eating House Application - Low to Medium Risk | | \$108.00 | 21103 |
| Eating House Application - High Risk | | \$216.00 | 21103 |
| Eating House Renewal - Low Risk | Per annum | \$54.00 | 21103 |
| Eating House Renewal - Medium Risk | Per annum | \$108.00 | 21103 |
| Eating House Renewal - High Risk | Per annum | \$216.00 | 21103 |
| Skin Penetration Premises application | | \$108.00 | 21103 |
| Hairdressing Premises application (incl mobile) | | \$108.00 | 21103 |
| Itinerant Food Registration Fee | Per annum | \$1,072.00 | 21103 |
| Itinerant Food Vendor Application Fee | | \$108.00 | 21103 |
| Non scheme water sampling, subsequent samples | | \$40.00 | 21103 |

Home Business

| | | | |
|--|---------------------------------------|--|-------|
| Home Business Licence (GST Free) | As per the Buildings and Planning Act | | 22905 |
| Home Business Application Fee (GST Free) | As per the Buildings and Planning Act | | 22905 |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

| | | 2016/17 | |
|--|--|-------------------------------------|-------|
| <u>Building</u> | | | |
| Document Search Fee (after 1999) | | \$35.00 | 24702 |
| Private Swimming Pool Licence & Inspection Fee | | \$22.00 | 20703 |
| Building Compliance report | | \$116.00 | 24701 |
| Kerb Bond | | \$350.00 | 24701 |
| Application for Public building construction | As per Building Act 2011 - Public Building Regulations | | 24701 |
| Permit to Demolish | As per Building Act 2011 - Building Regulations | | 24701 |
| Other Building Application Fees | As per Building Act 2011 - Building Regulations | | |
| Site Inspection | | Free | |
| Certificate of Classification | As per Building Act 2011 - Building Regulations | | 24701 |
| Other | | At Cost (contact MDS) | 24701 |
| Transportable Building Bond | | As per Council Policy (contact MDS) | Trust |
| <u>Signs</u> | | | |
| Hoardings up to 22m ² | | \$193.00 | 24701 |
| Hoardings over 22m ² and up to 36m ² | | \$376.00 | 24701 |
| Illuminated Hoarding | | \$536.00 | 24701 |
| Illuminated Sign | | \$236.00 | 24701 |
| Horizontal Sign | | \$118.00 | 24701 |
| Pylon Signs | | \$118.00 | 24701 |
| Signs other than a pylon or illuminated sign | | \$118.00 | 24701 |
| Licence/Permit Fee for signs fixed to buildings or on private property | | \$118.00 | 24701 |
| <u>Building - Other</u> | | | |
| Rural street numbers | | \$70.00 | 25904 |
| Town street numbers | | \$35.00 | 25904 |
| <u>Public Trading Charges</u> | | | |
| Application Fee For Public Trading | | \$54.00 | 22902 |
| Licence Fee (GST Free) | per day | \$320.00 | 22902 |
| | per week | \$330.00 | 22902 |
| | per annum | \$638.00 | 22902 |
| Stallholder Licence Fee (GST Free) | per event | \$38.00 | 22902 |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

| | | 2016/17 | |
|---|--|------------|-------|
| <u>Town Planning and Development</u> | | | 22902 |
| *Charges set under Town Planning Development Act (published in Local Gov't Gazette) | | | |
| | | | |
| <u>Private Works/Plant Hire Rates</u> | | | |
| All figures quoted are wet hire - ie including Shire employee/operator | | | |
| Grader | Per Hour | \$200.00 | 25301 |
| Front-End Loader - Large (Cat IT28G) | Per Hour | \$145.00 | 25301 |
| Front-End Loader - Medium (Cat IT24F) | Per Hour | \$142.00 | 25301 |
| Front-End Loader - (Cat IT14G) | Per Hour | \$140.00 | 25301 |
| Large Truck | Per Hour | \$260.00 | 25301 |
| Small Truck | Per Hour | \$236.00 | 25301 |
| Multipak Roller | Per Hour | \$193.00 | 25301 |
| Cherry Picker | Per Hour | \$115.00 | 25301 |
| 28 kva Generator | Per Hour | \$115.00 | 25301 |
| | | | |
| Any large jobs or other items of Council plant require a quotation from Council's Manager Engineering Services. | | | |
| | | | |
| <u>Crossover Construction Charges</u> | | | |
| Standard Installation Cost of which Landowner must pay half | | \$1,280.00 | 23903 |
| Non Standard Installation | Cost less Council contribution (contact MES) | | 23903 |
| Council will contribute up to half cost with a maximum of \$360 | | | |
| | | | |
| <u>Sewerage</u> | | | |
| Wastewater/Drainage Headworks Contributions (no GST) | per Standard Residential Equivalent | \$2,033.00 | 22605 |
| Drainage Headworks Contributions (no GST) | per Standard Residential Equivalent | \$540.00 | 22605 |
| Connection to Sewerage Scheme Fees | | \$113.00 | 22605 |
| Sewerage Application Fee | | \$50.00 | 22605 |

**DRAFT 2016/17 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED**

| | | 2016/17 | |
|---|---|-----------------------|-------|
| <u>Rubbish Collection & Tip Fees</u> | | | |
| Miling Transfer Station Key Charge | per key | \$217.00 | 22405 |
| Tip Fee - General Waste | per cubic metre | \$23.00 | 22401 |
| Tip Fee - Commercial Waste | per cubic metre | \$23.00 | 22401 |
| Tip Fee - Recyclables | per cubic metre | \$0.00 | 22401 |
| Car Body to Tip by Council | | \$150.00 | 22401 |
| Car Body to Tip by Individual | | \$26.00 | 22401 |
| Tyre Disposal - Tyres No Longer Accepted at the Moora Landfill Site | | \$0.00 | 22401 |
| Burial of Asbestos (must be wrapped in plastic) | Every 5 sheets at 2m (approx 1 tonne), min of \$145 | \$145.00 | 22401 |
| <u>Sanitation</u> | | | |
| Domestic Refuse Collection (weekly domestic, fortnightly recycling) | | \$360.00 | 22402 |
| Pensioner Refuse Collection (weekly domestic, fortnightly recycling) | | \$268.00 | 22402 |
| Commercial Refuse Collection (weekly collection per bin) | | \$360.00 | 22402 |
| Septic Tank Clean out (GST Free) | two tanks, maximum 6,000 lt | \$408.00 | 22602 |
| Septic Tank Clean out - Pensioner (GST Free) | two tanks, maximum 6,000 lt | \$350.00 | 22602 |
| Septic Tank Pump out (GST Free) | two tanks, maximum 6,000 lt | \$268.00 | 22602 |
| Septic Tank Pump out - Pensioner (GST Free) | two tanks, maximum 6,000 lt | \$215.00 | 22602 |
| Portaloo Pump out | each | \$108.00 | 22602 |
| Grease Trap Pump out | each | \$108.00 | 22602 |
| Tracking Form Fee - Dept Conservation & Environment | each | | 22606 |
| State Government charge passed on to user | | at cost (contact MDS) | 22606 |
| Travel - Round Trip - (Distance calculated from Moora Sewerage Farm) - Minimum \$30 | | \$2.60 per km | 22607 |
| 25% Surcharge added for services provided out of Shire of Moora's normal business hours | | | 22607 |
| <u>Disposal of Effluent/ Liquid Waste</u> | | | |
| Local Government Application Fee | As per Department of Health | | 22602 |
| Local Government Report | As per Department of Health | | 22602 |
| Permit to use Apparatus | As per Department of Health | | 22602 |