

SHIRE OF MOORA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	3,883,287	3,800,676	3,786,699
Operating grants, subsidies and contributions	15	1,174,180	2,891,597	1,976,482
Fees and charges	14	2,423,040	2,350,790	2,292,138
Service charges	11	0	0	0
Interest earnings	2(a)	169,243	158,512	173,597
Other revenue	2(a)	114,356	113,004	92,900
		<u>7,764,106</u>	<u>9,314,579</u>	<u>8,321,816</u>
Expenses				
Employee costs		(3,487,652)	(3,595,956)	(3,446,325)
Materials and contracts		(2,313,355)	(1,838,789)	(2,294,541)
Utility charges		(379,731)	(373,093)	(332,991)
Depreciation on non-current assets	2(a)	(3,456,624)	(3,456,624)	(3,745,450)
Interest expenses	2(a)	(51,534)	(82,663)	(69,192)
Insurance expenses		(170,545)	(197,430)	(187,757)
Other expenditure		494,298	355,126	443,503
		<u>(9,365,143)</u>	<u>(9,189,429)</u>	<u>(9,632,753)</u>
		(1,601,037)	125,150	(1,310,937)
Non-operating grants, subsidies and contributions	15	2,745,317	2,173,152	3,093,119
Profit on asset disposals	6	36,636	13,339	80,000
Loss on asset disposals	6	(304,182)	(232,684)	(260,500)
Loss on revaluation of non current assets		0	0	0
Net result		<u>876,734</u>	<u>2,078,957</u>	<u>1,601,682</u>
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><u>876,734</u></u>	<u><u>2,078,957</u></u>	<u><u>1,601,682</u></u>

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 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		26,706	47,623	17,900
General purpose funding		4,914,379	6,336,056	5,512,328
Law, order, public safety		281,597	289,755	294,601
Health		20,690	21,970	19,740
Education and welfare		327,000	334,113	352,000
Housing		120,900	103,811	119,340
Community amenities		1,161,394	1,140,292	1,143,582
Recreation and culture		164,496	127,803	202,323
Transport		87,300	166,150	164,802
Economic services		550,644	551,437	415,200
Other property and services		109,000	195,569	80,000
		<u>7,764,106</u>	<u>9,314,579</u>	<u>8,321,816</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(880,804)	(799,527)	(807,716)
General purpose funding		(224,613)	(219,211)	(235,987)
Law, order, public safety		(443,597)	(434,335)	(437,357)
Health		(110,270)	(91,236)	(97,166)
Education and welfare		(432,599)	(408,348)	(477,827)
Housing		(66,668)	(87,234)	(97,223)
Community amenities		(1,059,441)	(1,087,750)	(1,125,428)
Recreation and culture		(1,463,693)	(1,405,055)	(1,474,564)
Transport		(3,800,813)	(3,722,977)	(4,018,787)
Economic services		(794,633)	(683,175)	(756,354)
Other property and services		(36,478)	(167,918)	(35,152)
		<u>(9,313,609)</u>	<u>(9,106,766)</u>	<u>(9,563,561)</u>
Finance costs (refer notes 2 & 7)				
General purpose funding		(51,534)	(82,663)	(69,192)
		<u>(51,534)</u>	<u>(82,663)</u>	<u>(69,192)</u>
		(1,601,037)	125,150	(1,310,937)
Non-operating grants, subsidies and contributions	15	2,745,317	2,173,152	3,093,119
Profit on disposal of assets	6	36,636	13,339	80,000
(Loss) on disposal of assets	6	(304,182)	(232,684)	(260,500)
Loss on revaluation of non current assets		0	0	0
		<u>2,477,771</u>	<u>1,953,807</u>	<u>2,912,619</u>
Net result		876,734	2,078,957	1,601,682
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>876,734</u>	<u>2,078,957</u>	<u>1,601,682</u>

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 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,883,287	3,823,738	3,841,069
Operating grants, subsidies and contributions		1,219,180	2,485,847	1,976,482
Fees and charges		2,423,040	2,350,790	2,292,138
Service charges		0	0	0
Interest earnings		169,243	163,197	173,597
Goods and services tax		0	(14,821)	0
Other revenue		114,356	113,004	92,900
		<u>7,809,106</u>	<u>8,921,755</u>	<u>8,376,186</u>
Payments				
Employee costs		(3,487,652)	(3,550,120)	(3,446,325)
Materials and contracts		(2,313,354)	(2,058,366)	(2,694,541)
Utility charges		(379,731)	(373,093)	(332,991)
Interest expenses		(51,534)	(83,976)	(69,192)
Insurance expenses		(170,545)	(197,430)	(187,757)
Goods and services tax		0	0	0
Other expenditure		494,298	355,126	443,503
		<u>(5,908,518)</u>	<u>(5,907,859)</u>	<u>(6,287,303)</u>
Net cash provided by (used in) operating activities	3(b)	<u>1,900,588</u>	<u>3,013,896</u>	<u>2,088,883</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(3,236,541)	(1,494,541)	(2,442,631)
Payments for construction of infrastructure	5	(3,941,827)	(3,080,110)	(4,114,091)
Non-operating grants, subsidies and contributions used for the development of assets		2,745,317	2,173,152	3,093,119
Proceeds from sale of plant & equipment	6	320,181	296,955	427,000
Net cash provided by (used in) investing activities		<u>(4,112,870)</u>	<u>(2,104,544)</u>	<u>(3,036,603)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(351,222)	(311,932)	(311,932)
Advances to community groups		0	0	0
Proceeds from self supporting loans		23,174	29,283	32,000
Proceeds from new borrowings	7	0	(0)	0
Net cash provided by (used in) financing activities		<u>(328,048)</u>	<u>(282,649)</u>	<u>(279,932)</u>
Net increase (decrease) in cash held		(2,540,330)	626,702	(1,227,652)
Cash at beginning of year		<u>4,178,128</u>	<u>3,551,426</u>	<u>3,551,427</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>1,637,798</u></u>	<u><u>4,178,128</u></u>	<u><u>2,323,775</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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	2,040,151	1,230,100	1,281,756
		2,040,151	1,230,100	1,281,756
Revenue from operating activities (excluding rates)				
Governance		26,706	47,623	17,900
General purpose funding		1,031,092	2,535,380	1,725,629
Law, order, public safety		281,597	289,755	294,601
Health		20,690	21,970	19,740
Education and welfare		327,000	334,113	352,000
Housing		120,900	103,811	119,340
Community amenities		1,161,394	1,140,292	1,143,582
Recreation and culture		164,496	129,784	222,323
Transport		123,936	177,508	224,802
Economic services		550,644	551,437	415,200
Other property and services		109,000	195,569	80,000
		3,917,455	5,527,242	4,615,117
Expenditure from operating activities				
Governance		(891,804)	(831,386)	(807,716)
General purpose funding		(276,147)	(301,874)	(305,179)
Law, order, public safety		(443,597)	(441,367)	(447,857)
Health		(110,270)	(94,249)	(97,166)
Education and welfare		(432,599)	(408,348)	(477,827)
Housing		(66,668)	(87,234)	(97,223)
Community amenities		(1,059,441)	(1,087,750)	(1,125,428)
Recreation and culture		(1,463,693)	(1,585,217)	(1,474,564)
Transport		(3,813,995)	(3,730,687)	(4,018,787)
Economic services		(1,074,633)	(683,175)	(1,006,354)
Other property and services		(36,478)	(170,827)	(35,152)
		(9,669,326)	(9,422,113)	(9,893,253)
Operating activities excluded from budget				
(Profit) on asset disposals	6	(36,636)	(13,339)	(80,000)
Loss on disposal of assets	6	304,182	232,684	260,500
Depreciation on assets	2(a)	3,456,624	3,456,624	3,745,450
Movement in employee benefit provisions (non-current)			52,821	
Amount attributable to operating activities		12,450	1,064,018	(70,430)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	2,745,317	2,173,152	3,093,119
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(3,236,541)	(1,494,541)	(2,442,631)
Purchase and construction of infrastructure	5	(3,941,827)	(3,080,110)	(4,114,091)
Proceeds from disposal of assets	6	320,181	296,955	427,000
Amount attributable to investing activities		(4,112,870)	(2,104,544)	(3,036,603)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(351,222)	(311,932)	(311,932)
Proceeds from new borrowings	7	0	(0)	0
Proceeds from self supporting loans		23,174	29,283	32,000
Transfers to cash backed reserves (restricted assets)	9	(150,000)	(487,650)	(425,000)
Transfers from cash backed reserves (restricted assets)	9	580,000	50,300	50,300
Amount attributable to financing activities		101,952	(719,999)	(654,632)
Budgeted deficiency before general rates		(3,998,468)	(1,760,525)	(3,761,665)
Estimated amount to be raised from general rates	8	3,883,287	3,800,676	3,786,699
Net current assets at end of financial year - surplus/(deficit)		(115,181)	2,040,151	25,034

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 2018

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.

Critical accounting estimates

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

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

The local government reporting entity

All funds through which the Shire of Moora 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 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 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) Comparative figures

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

(e) Budget comparative figures

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

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.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Moora 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.

(h) 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.

(i) Superannuation

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

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

(j) 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.

(k) 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.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

(m) 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.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Moora commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Moora revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

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 of Moora 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.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) 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.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

Fair value is the price that the Shire of Moora 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.

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 of Moora 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 of Moora are consistent with one or more of the following valuation approaches:

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

Market approach

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

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 of Moora 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.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire of Moora becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Moora 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 of Moora 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 of Moora 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.

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Moora 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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 2018.

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

(q) Trade and other payables

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

(r) Employee benefits

Short-term employee benefits

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

The Shire of Moora's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Moora'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 of Moora's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Moora 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of Moora 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.

(u) 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 of Moora, 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.

(v) Investment in associates

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

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of Moora and the associate are eliminated to the extent of the Shire of Moora's interest in the associate.

When the Shire of Moora's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Moora discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Moora will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) 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 of Moora'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 20.

(y) 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 of Moora's operational cycle. In the case of liabilities where the Shire of Moora 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 of Moora's intentions to

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net result			
The net result includes:			
Charging as an expense:			
Auditors remuneration			
Audit services	14,500	14,500	14,500
Other services	14,000	2,915	3,000
Depreciation by program			
Governance	44,611	44,611	61,400
General purpose funding	0	0	4,800
Law, order, public safety	28,124	28,124	38,500
Health	3,906	3,906	3,750
Education and welfare	17,521	17,521	24,000
Housing	23,582	23,582	29,300
Community amenities	101,376	101,376	139,400
Recreation and culture	311,089	311,089	355,800
Transport	2,893,258	2,893,258	3,053,000
Economic services	33,157	33,157	35,500
	<u>3,456,624</u>	<u>3,456,624</u>	<u>3,745,450</u>
Depreciation by asset class			
Land and buildings	285,023	285,023	280,000
Furniture and equipment	14,552	14,552	90,500
Plant and equipment	253,550	253,550	549,000
Roads	2,219,224	2,219,224	2,166,500
Footpaths	39,463	39,463	37,500
Drainage	382,091	382,091	378,700
Parks and ovals	118,709	118,709	118,250
Bridges	119,084	119,084	119,000
Street lighting and furniture	24,928	24,928	6,000
	<u>3,456,624</u>	<u>3,456,624</u>	<u>3,745,450</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	51,534	82,663	69,192
	<u>51,534</u>	<u>82,663</u>	<u>69,192</u>
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	52,000	49,095	50,000
- Other funds	50,000	44,340	55,000
Other interest revenue (refer note 12)	67,243	65,076	68,597
	<u>169,243</u>	<u>158,512</u>	<u>173,597</u>
Other revenue			
Reimbursements and recoveries	43,000	98,087	20,000
Other	71,356	14,918	72,900
	<u>114,356</u>	<u>113,004</u>	<u>92,900</u>

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

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 2018**

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

Objective:

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 2018

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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	731	2,111,061	19,354
Cash - restricted	1,637,067	2,067,067	2,304,421
	<u>1,637,798</u>	<u>4,178,128</u>	<u>2,323,775</u>

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

Leave Reserve	282,128	275,128	272,204
Community Facilities Reserve	141,515	137,515	137,693
Waste Management Reserve	133,142	130,142	130,336
Bridge Reserve	71,727	69,727	69,688
Council Buildings Reserve	241,059	235,059	232,019
Plant Reserve	138,565	134,565	134,629
Community Bus Reserve	26,835	6,835	27,722
Sewerage Reserve	454,537	378,537	296,028
Economic Development Reserve	137,559	699,559	704,098
Emergency Relief Fund	10,000	0	0
	<u>1,637,067</u>	<u>2,067,067</u>	<u>2,004,417</u>

(b) Reconciliation of net cash provided by operating activities to net result

Net result	876,734	2,078,957	1,601,682
Depreciation	3,456,624	3,456,624	3,745,450
(Profit)/loss on sale of asset	267,546	219,345	180,500
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	45,000	(392,824)	54,370
(Increase)/decrease in inventories	0	26,014	0
Increase/(decrease) in payables	0	(242,364)	(400,000)
Increase/(decrease) in employee provisions	0	41,296	0
Grants/contributions for the development of assets	(2,745,317)	(2,173,152)	(3,093,119)
Net cash from operating activities	<u>1,900,587</u>	<u>3,013,896</u>	<u>2,088,883</u>

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 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>1,035,000</u>	<u>1,034,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>926,284</u>	<u>1,277,506</u>	<u>1,277,506</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

Current assets

Cash - unrestricted	3(a)	731	2,111,061
Cash - restricted reserves	3(a)	1,637,067	2,067,067
Receivables		850,980	910,828
Inventories		11,217	11,217
		<u>2,499,995</u>	<u>5,100,173</u>

Less: current liabilities

Trade and other payables		(456,209)	(456,209)
Short term borrowings		0	0
Long term borrowings		(319,585)	(351,224)
Provisions		(619,067)	(619,067)
		<u>(1,394,861)</u>	<u>(1,426,500)</u>

Unadjusted net current assets

1,105,134 **3,673,673**

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 *Local Government (Financial Management) Regulation 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)	(1,637,067)	(2,067,067)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		(15,152)	(30,000)
Add: Current portion of borrowings		319,581	351,222
Add: Current liabilities not expected to be cleared at end of year		112,323	112,323
Adjusted net current assets - surplus/(deficit)		<u>(115,181)</u>	<u>2,040,151</u>

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

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

Asset class	Reporting program											2017/18 Budget total \$	2016/17 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 \$		
<i>Property, Plant and Equipment</i>													
Land and buildings	4,500	0	8,000	0	1,800,000	15,000	0	639,550	2,500	155,000	0	2,624,550	289,944
Furniture and equipment	42,076	0	0	0	0	0	0	0	0	0	0	42,076	49,705
Plant and equipment	60,000	0	38,432	0	0	0	30,000	0	439,283	0	2,200	569,915	1,154,892
	106,576	0	46,432	0	1,800,000	15,000	30,000	639,550	441,783	155,000	2,200	3,236,541	1,494,541
<i>Infrastructure</i>													
Roads	0	0	0	0	0	0	0	0	2,825,379	0	0	2,825,379	2,418,800
Footpaths	0	0	0	0	0	0	0	0	278,313	0	0	278,313	286,489
Drainage	0	0	0	0	0	0	137,000	0	157,354	0	0	294,354	17,167
Parks and ovals	0	0	0	0	0	0	0	5,000	0	0	0	5,000	0
Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
Street lighting and furniture	0	0	277,942	0	0	0	15,000	0	200,839	45,000	0	538,781	357,654
	0	0	277,942	0	0	0	152,000	5,000	3,461,885	45,000	0	3,941,827	3,080,110
Total acquisitions	106,576	0	324,374	0	1,800,000	15,000	182,000	644,550	3,903,668	200,000	2,200	7,178,368	4,574,651

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

- 2017/18 Roads Program
- 2017/18 Capital Projects

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Governance	58,000	47,000	0	(11,000)	0	(31,859)	0	0
Law,order, public safety	22,727	22,727	0	0	0	(7,031)	0	(10,500)
Health		0	0	0	0	(3,013)	0	0
Recreation and culture	20,000	20,000	0	0	1,981	(180,162)	20,000	0
Transport	117,000	140,454	36,636	(13,182)	11,358	(7,710)	60,000	0
Economic services	370,000	90,000	0	(280,000)	0	0	0	(250,000)
Other property and services		0	0	0	0	(2,909)	0	0
	587,727	320,181	36,636	(304,182)	13,339	(232,684)	80,000	(260,500)

<u>By Class</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	370,000	90,000		(280,000)			0	(250,000)
Plant and equipment	217,727	230,181	36,636	(24,182)	13,339	(232,684)	0	(10,500)
	587,727	320,181	36,636	(304,182)	13,339	(232,684)	0	(260,500)

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

- 2017/18 Capital Projects

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Housing								
Housing Executive Loan (317)	132,895		44,686	21,585	88,209	132,895	8,778	11,928
Doctors House - 92 Roberts Street (326)	182,244		18,221	17,756	164,023	182,244	4,621	6,461
Recreation and culture								
Moora Town Hall Upgrade (314)	95,263		46,092	43,205	49,171	95,263	5,021	8,677
Town Hall Upgrade (315)	138,357		59,191	55,741	79,166	138,357	7,045	12,203
Transport								
Tip and Rubbish Truck (320)	0		0	0			0	130
Economic services								
Moora Lifestyle Village (323)	285,594		138,434	130,225	147,160	285,594	14,436	26,892
Industrial Lot Roberts Street (325)	373,600		37,353	36,400	336,247	373,600	9,472	13,246
	1,207,953	0	343,977	304,913	863,976	1,207,953	49,373	79,537
Self Supporting Loans								
Housing								
Moora Bowling Club SSL (324)	69,553		7,245	7,020	62,308	69,553	2,161	3,126
	69,553	0	7,245	7,020	62,308	69,553	2,161	3,126
	1,277,506	0	351,222	311,932	926,284	1,277,506	51,534	82,663

All borrowing repayments will be financed by general purpose revenue.

AASB 101.10(e)
AASB 101.51
AASB 101.112

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

LGA S6.2(4)(b)
FM Reg 23(a)

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
Differential general rate or general rate								
GRV Residential - Moora Townsite	0.096585	622	7,360,656	710,929	0	0	710,929	677,254
GRV Commerical/Industrial - Moora Townsite	0.096585	105	2,917,192	281,757	0	0	281,757	272,748
GRV Residential - Other Townsite	0.096585	17	83,460	8,061	0	0	8,061	12,549
GRV Commerical/Industrial - Other Townsite	0.096585	1	0	0	0	0	0	0
UV Rural	0.010039	349	263,293,057	2,643,199	0	0	2,643,199	2,586,159
UV Urban Farmland	0.010039	58	6,645,483	66,714	0	0	66,714	82,160
Sub-Totals		1,152	280,299,848	3,710,660	0	0	3,710,660	3,630,870
Minimum payment								
	\$							
GRV Residential - Moora Townsite	637	71	145,701	45,227	0	0	45,227	48,516
GRV Commerical/Industrial - Moora Townsite	637	69	270,114	43,953	0	0	43,953	47,272
GRV Residential - Other Townsite	637	53	119,781	33,761	0	0	33,761	32,966
GRV Commerical/Industrial - Other Townsite	637	3	3,174	1,911	0	0	1,911	1,866
UV Rural	637	69	1,545,551	43,953	0	0	43,953	37,320
UV Urban Farmland	637	6	305,017	3,822	0	0	3,822	1,866
Sub-Totals		271	2,389,338	172,627	0	0	172,627	169,806
		1,423	282,689,186	3,883,287	0	0	3,883,287	3,800,676
Discounts/concessions (Refer note 13)							0	0
Total amount raised from general rates							3,883,287	3,800,676
Specified area rates (Refer note 10)							495,289	480,653
Total rates							4,378,576	4,281,329

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8(a). RATING INFORMATION

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 2017/18 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 2018

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing balance \$	2016/17 Actual Opening balance \$	2016/17 Actual Transfer to \$	2016/17 Actual Transfer (from) \$	2016/17 Actual Closing balance \$	2016/17 Budget Opening balance \$	2016/17 Budget Transfer to \$	2016/17 Budget Transfer (from) \$	2016/17 Budget Closing balance \$
Leave Reserve	275,128	7,000		282,128	119,204	155,924	0	275,128	119,204	153,000		272,204
Community Facilities Reserve	137,515	4,000		141,515	133,493	4,022	0	137,515	133,493	4,200		137,693
Waste Management Reserve	130,142	3,000		133,142	126,336	3,806	0	130,142	126,336	4,000		130,336
Bridge Reserve	69,727	2,000		71,727	67,688	2,039	0	69,727	67,688	2,000		69,688
Council Buildings Reserve	235,059	6,000		241,059	31,019	204,040	0	235,059	31,019	201,000		232,019
Plant Reserve	134,565	4,000		138,565	130,629	3,936	0	134,565	130,629	4,000		134,629
Community Bus Reserve	6,835	20,000		26,835	56,222	913	(50,300)	6,835	56,222	21,800	(50,300)	27,722
Sewerage Reserve	378,537	76,000		454,537	286,028	92,509	0	378,537	286,028	10,000		296,028
Economic Development Reserve	699,559	18,000	(580,000)	137,559	679,098	20,461	0	699,559	679,098	25,000		704,098
Emergency Relief Fund	0	10,000	0	10,000	0	0	0	0	0	0	0	0
	<u>2,067,067</u>	<u>150,000</u>	<u>(580,000)</u>	<u>1,637,067</u>	<u>1,629,717</u>	<u>487,650</u>	<u>(50,300)</u>	<u>2,067,067</u>	<u>1,629,717</u>	<u>425,000</u>	<u>(50,300)</u>	<u>2,004,417</u>

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

Reserve name	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.
Emergency Relief Fund	To be used for emergency disaster relief

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

10. SPECIFIED AREA RATE - SEWERAGE RATES AND CHARGES

	Rate in	Maximum rate	Number of properties	Rateable Value	2017/18 Budgeted specified area rate revenue	2016/17 Actual revenue
Specified area rate	\$	\$		\$	\$	\$
Sewerage - residential	0.075433	948	492	5,397,988	373,524	364,368
Sewerage - vacant residential	0.075433	948	2	28,756	1,725	735
Sewerage - industrial/commercial	0.075433	4458	55	1,768,900	120,040	115,550
Sewerage - vacant industrial/commercial	0.075433	4458	0	0	0	0
				7,195,644	495,289	480,653

	Minimum rate	Number of properties	Rateable Value	2017/18 Budgeted specified area rate revenue	2016/17 Actual revenue
Specified area rate	\$		\$	\$	\$
Sewerage - residential	363	3	2,310	1,089	1062
Sewerage - vacant residential	363	46	44,485	16,698	16992
Sewerage - industrial/commercial	363	1	2,500	363	354
Sewerage - vacant industrial/commercial	363	2	3,025	726	708
Sewerage - class 1	234	13	NA	3,042	2964
Sewerage - class 2	1299	4	NA	5,196	5068
Sewerage fixtures	98	94	NA	9,212	9024
			52,320	36,326	36,172
Total sewerage rates and charges levied			7,247,964	531,615	516,825

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

11. SERVICE CHARGES

Nil

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

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

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
1st Instalment (100%)	20/09/2017	7.20	5.50%	11.00%
Option two				
1st Instalment (50%)	20/09/2017	7.20	5.50%	11.00%
2nd Instalment (50%)	22/11/2017	7.20	5.50%	11.00%
Option three				
1st Instalment (25%)	20/09/2017	7.20	5.50%	11.00%
2nd Instalment (25%)	22/11/2017	7.20	5.50%	11.00%
3rd Instalment (25%)	24/01/2018	7.20	5.50%	11.00%
4th Instalment (25%)	28/03/2018	7.20	5.50%	11.00%

	2017/18 Budget revenue \$	2016/17 Actual \$
Instalment Plan Admin Charge Revenue	8,000	7,803
Community Loan Interest	3,743	3,361
Instalment Plan Interest Earned	18,000	17,220
Unpaid Rates Interest Earned	45,500	44,495
	<u>75,243</u>	<u>72,879</u>

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

Council is offering a \$600 cash prize to rate payers who pay their 2017/18 rates 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 2018

	2017/18 Budget \$	2016/17 Actual \$
14. FEES & CHARGES REVENUE		
Governance	5,350	6,191
General purpose funding	13,000	14,684
Law, order, public safety	133,016	124,813
Health	17,440	15,470
Education and welfare	275,000	264,251
Housing	120,900	103,811
Community amenities	1,160,394	1,139,513
Recreation and culture	132,596	87,839
Economic services	540,344	539,781
Other property and services	25,000	54,437
	<u>2,423,040</u>	<u>2,350,790</u>
15. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	31,373
General purpose funding	820,849	2,322,039
Law, order, public safety	148,581	164,942
Health	3,250	6,500
Education and welfare	52,000	69,862
Community amenities	1,000	779
Recreation and culture	31,900	39,847
Transport	87,300	166,150
Economic services	10,300	11,349
Other property and services	19,000	78,755
	<u>1,174,180</u>	<u>2,891,597</u>
Non-operating grants, subsidies and contributions		
Law, order, public safety	123,500	151,966
Education and welfare	900,000	4,545
Recreation and culture	430,000	124,210
Transport	1,291,817	1,892,430
	<u>2,745,317</u>	<u>2,173,152</u>

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$
16. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to Council members and the Shire President.		
Meeting fees	45,430	43,062
President's allowance	7,500	7,500
Deputy President's allowance	1,875	1,875
Travelling expenses	8,500	7,658
	<u>63,305</u>	<u>60,095</u>

17. 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-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
BCITF	0	6,000	(6,000)	0
BRB	0	7,000	(7,000)	0
Standpipe card bonds	2,513	1,000	(250)	3,263
Gym card bonds	3,662	1,000	(1,500)	3,162
Facility hire bonds	3,000	2,500	(3,500)	2,000
Housing bonds	6,060	2,800	(2,800)	6,060
Moora Lifestyle Village bonds	3,544	1,000	0	4,544
Community group funds	9,089	1,000	0	10,089
Other general trust	10,000	0	(10,000)	0
	<u>37,868</u>	<u>22,300</u>	<u>(31,050)</u>	<u>29,118</u>

18. MAJOR LAND TRANSACTIONS

Nil

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT ARRANGEMENTS

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

**2017/18 FEES AND CHARGES
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

Administration Charges							
		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2016/17	2016/17	2017/18	2017/18	Y/N	
Photocopying							
Fire Maps - Laminated	per item	\$ 85.00	\$ 85.00	\$ 86.00	\$ 86.00	Y	20402
Fire Maps	per item	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	Y	20402
Shire Minutes	Posted monthly per year	\$ 138.00	\$ 138.00	\$ 139.00	\$ 139.00	Y	20402
Electoral Rolls	per printed copy	\$ 66.00	\$ 66.00	\$ 66.00	\$ 66.00	Y	20402
Finance							
Dishonoured Cheque Fee	Each dishonoured item	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	Y	20402
Admin fee for re-issuing cheque	Per cheque reissued	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	Y	20402
Interest on sundry debtor after 30 days overdue	On outstanding amount	0%	0%	11%	11%	N	
Duplicate copies of notices/advice previously issued	Each notice	\$ 7.10	\$ 7.10	\$ 7.20	\$ 7.20	Y	20402
Debt recovery / legal action		Cost recovery	Cost recovery	Cost recovery	Cost recovery	Y	20210
Rates							
Orders and Requisitions	Per request	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	N	20211
Document Search Fee	Per request	\$ 37.00	\$ 37.00	\$ 37.00	\$ 37.00	N	20211
Rate Enquiry Only	Per request	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	N	20211
Copy of Rates Notice (Administration cost)	per notice	\$ 7.10	\$ 7.10	\$ 7.20	\$ 7.20	N	20211
Rates Instalment Administration Charge	per notice	\$ 7.10	\$ 7.10	\$ 7.20	\$ 7.20	N	20113
Rates Payments by Direct Debit and Special Arrangement	Per assessment	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	N	20113
Late Payment penalty rate	On outstanding amount	11%	11%	11%	11%	N	20111
Instalment interest rate	As calculated	5.50%	5.50%	5.50%	5.50%	N	20112
Debt recovery / legal action		Cost recovery	Cost recovery	Cost recovery	Cost recovery	Y	20210
Other							
Lost library books - Replacement cost PLUS admin fee	per book	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	Y	23501
Standpipe Water Charges	per kl, minimum \$10 per inv	\$ 5.60	\$ 5.60	\$ 5.60	\$ 5.60	Y	23502
Standpipe Card Bond	per card issued	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	Y	Trust

Administration Charges

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Freedom of Information (Under the Freedom of Information Act 1992, s. 12 pg, 6)		2016/17	2016/17	2017/18	2017/18	Y/N	
Personal information about the applicant		Free	Free	Free	Free	N	
Application fee - non personal information		\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	N	
Charge for time dealing with the application (per hour, or pro rata)		\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	N	
Access time supervised by staff (per hour, or pro rata)		\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	N	
Photocopying staff time (per hour, or pro rata)		\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	N	
Photocopy / per page		\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	N	
Transcribing from tape, film or computer (per hour, or pro rata)		\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	N	
Duplicating a tape film or computer information		Actual Cost	Actual Cost	Actual Cost	Actual Cost	N	
Delivery, packing and postage		Actual Cost	Actual Cost	Actual Cost	Actual Cost	N	
Advance deposit may be required of the estimated charges		\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	N	
Further advance deposit may be required to meet the charges for dealing with the application		\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	N	

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
All Buildings and Facilities		2016/17	2016/17	2017/18	2017/18	Y/N	
Cancellation Fee - All bookings within 7 days of event/hire	per booking	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	Y	23101
Additional Cleaning Fee if Required	per hour	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	Y	23101
Building Lights Fee if not turned off after use	per day	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00	Y	23101
Oval light fee if not turned off after use	per day	\$ 136.00	\$ 136.00	\$ 136.00	\$ 136.00	Y	23101
Replacement Keys if not returned after use	per set of keys	\$ 136.00	\$ 136.00	\$ 136.00	\$ 136.00	Y	23101
Using a facility without an approved booking	In addition to usage fee	\$ -	\$ -	\$ 75.00	\$ 75.00	Y	23101

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2016/17	2016/17	2017/18	2017/18	Y/N	
Halls and Pavilions - Watheroo and Miling							
Hire fee Licensed	per hour	\$ 24.00	\$ 18.00	\$ 24.00	\$ 18.00	Y	23101
Hire Fee Unlicensed	per hour	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	Y	23101
Watheroo Development Association	Annual fee - as per agreement	NA	\$ -	NA	\$ -	Y	23101
Watheroo Primary School	Annual fee - as per agreement	NA	\$ 189.00	NA	\$ 191.00	Y	23101
Watheroo Playgroup	Annual fee - as per agreement	NA	\$ 189.00	NA	\$ 191.00	Y	23101
Watheroo Golf Club	Annual fee - as per agreement	NA	\$ 1,057.00	NA	\$ 1,061.00	Y	23101
Watheroo Tennis Club	Not currently active	NA	\$ -	NA	\$ -	Y	23101
Watheroo Hockey Club	Annual fee - as per agreement	NA	\$ 543.00	NA	\$ 545.00	Y	23101
Miling Progress Association	Annual fee - as per agreement	NA	\$ -	NA	\$ -	Y	23101
Miling Primary School	Annual fee - as per agreement	NA	\$ 189.00	NA	\$ 191.00	Y	23101
Miling Cricket Club	Annual fee - as per agreement	NA	\$ 720.00	NA	\$ 727.00	Y	23101
Miling Tennis Club	Annual fee - as per agreement	NA	\$ 543.00	NA	\$ 545.00	Y	23101
Miling Hockey Club	Annual fee - as per agreement	NA	\$ 543.00	NA	\$ 545.00	Y	23101
Coomberdale Progress Association	Not currently active	NA	\$ -	NA	\$ -		23101
Moora Performing Arts Centre (Town Hall)							
Box Office							
MPAC Club Membership	Annual fee	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00	Y	23113
Booking fee	per ticket	\$ 3.80	\$ 1.50	\$ 3.80	\$ 1.50	Y	20209
Credit card fee	per ticket	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.03	N	20209
MPAC Hire (booking hours: 7am to 12.00am)							
Professional touring show	per show	to be negotiated	to be negotiated	to be negotiated	to be negotiated	Y	23102
Whole Building Hire - 1-3 hours	With door charge	\$ 279.00	\$ 209.00	\$ 282.00	\$ 211.00	Y	23102
	No door charge	\$ 225.00	\$ 172.00	\$ 227.00	\$ 174.00	Y	23102
Whole Building Hire - 3 + hours	With door charge	\$ 558.00	\$ 418.00	\$ 564.00	\$ 422.00	Y	23102
	No door charge	\$ 450.00	\$ 338.00	\$ 454.00	\$ 341.00	Y	23102
Lessons/Class Hire (Hall only) - 1 - 3 hours	With door charge	\$ 70.00	\$ 54.00	\$ 70.00	\$ 55.00	Y	23102
	No door charge	\$ 36.00	\$ 27.00	\$ 36.00	\$ 28.00	Y	23102
Lessons/Class Hire (Hall only) - 3 + hours	With door charge	\$ 140.00	\$ 108.00	\$ 141.00	\$ 109.00	Y	23102
	No door charge	\$ 70.00	\$ 54.00	\$ 70.00	\$ 54.00	Y	23102
Front Lobby Hire - 1 - 3 hours	per booking	\$ 112.00	\$ 39.00	\$ 113.00	\$ 40.00	Y	23102
Front Lobby Hire - 3 + hours	per booking	\$ 221.00	\$ 83.00	\$ 223.00	\$ 84.00	Y	23102
School events (Whole building excluding kitchen use)	per event	NA	\$ 172.00	NA	\$ 174.00	Y	23102
Rehearsals	per rehearsal	\$ 33.00	\$ 33.00	\$ 33.00	\$ 33.00	Y	23102

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Additional Service Charges		2016/17	2016/17	2017/18	2017/18	Y/N	
	own set up	NA	NA	\$ -	\$ -	Y	23102
Table and chair set up	Shire staff set up (per hour)	NA	NA	\$ 60.00	\$ 60.00	Y	23102
Retractable seating	per day	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	Y	23102
Use of Kitchen	per day	\$ 118.00	\$ 118.00	\$ 119.00	\$ 119.00	Y	23102
Gazebo and Garden	per day	\$ 161.00	\$ 161.00	\$ 162.00	\$ 162.00	Y	23102
Use of piano	per day	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	Y	23102
Moora Recreation Centre (Booking hours: 7am to 11.30 pm)		Fees	Fees	Fees	Fees	Y/N	
Ballet room	Licensed Per hour	\$ 24.00	\$ 18.00	\$ 24.00	\$ 18.00	Y	23302
	Unlicensed per hour	\$ 20.00	\$ 18.00	\$ 20.00	\$ 18.00	Y	23302
Bar and Carpet Area	Licensed Per hour	\$ 24.00	\$ 18.00	\$ 24.00	\$ 18.00	Y	23302
	Unlicensed per hour	\$ 20.00	\$ 18.00	\$ 20.00	\$ 18.00	Y	23302
Kitchen	Licensed Per hour	\$ 24.00	\$ 18.00	\$ 24.00	\$ 18.00	Y	23302
	Unlicensed per hour	\$ 20.00	\$ 18.00	\$ 20.00	\$ 18.00	Y	23302
Basketball Court	Licensed Per hour	\$ 24.00	\$ 18.00	\$ 24.00	\$ 18.00	Y	23302
	Unlicensed per hour	\$ 20.00	\$ 18.00	\$ 20.00	\$ 18.00	Y	23302
Whole Building	Licensed Per hour	\$ 48.00	\$ 24.00	\$ 48.00	\$ 24.00	Y	23302
	Unlicensed per hour	\$ 36.00	\$ 24.00	\$ 36.00	\$ 24.00	Y	23302
Oval	Licensed Per hour	\$ 48.00	\$ 24.00	\$ 48.00	\$ 24.00	Y	23302
	Unlicensed per hour	\$ 36.00	\$ 24.00	\$ 36.00	\$ 24.00	Y	23302
Grandstand Change room	Licensed Per hour	\$ 48.00	\$ 24.00	\$ 48.00	\$ 24.00	Y	23302
	Unlicensed per hour	\$ 36.00	\$ 24.00	\$ 36.00	\$ 24.00	Y	23302
Hockey Oval	Licensed Per hour	\$ 48.00	\$ 24.00	\$ 48.00	\$ 24.00	Y	23302
	Unlicensed per hour	\$ 36.00	\$ 24.00	\$ 36.00	\$ 24.00	Y	23302
Squash Court	per hour	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	Y	23302
Outdoor Netball Court Hire	per hour	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	Y	23302
Maximum per day for hire or all or any one facility	per day	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	Y	23302
Moora Recreation Centre Community Group Annual Fees							
Netball Association (Summer comp)	as per agreement	NA	\$ 720.00	NA	\$ 727.00	Y	23302
Basketball Association (Summer comp)	as per agreement	NA	\$ 720.00	NA	\$ 727.00	Y	23302
Moora Strikers Hockey Club	as per agreement	NA	\$ 720.00	NA	\$ 727.00	Y	23302
Moora Robbins Hockey Club	as per agreement	NA	\$ 720.00	NA	\$ 727.00	Y	23302
Moora Knights Cricket Club	as per agreement	NA	\$ 720.00	NA	\$ 727.00	Y	23302
Moora Mavericks Football and Netball Club	as per agreement	NA	\$ 2,215.00	NA	\$ 2,237.00	Y	23302
Moora Kindy Gym	as per agreement	NA	\$ -	NA	\$ 240.00	Y	23302

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2016/17	2016/17	2017/18	2017/18	Y/N	
Moora Recreation Centre Community Group Annual Fees							
Moora Squash Club	as per agreement	NA	\$ 720.00	NA	\$ 727.00	Y	23302
Central Midlands Agricultural Society	as per agreement	NA	\$ 785.00	NA	\$ 793.00	Y	23302
Moora CWA	as per agreement	NA	\$ -	NA	\$ -	Y	23302
Church Service with Fellowship	must be booked into Shire booking system	NA	\$ -	NA	\$ -	Y	23302
Moora Health and Fitness Gym and Classes							
2 Week Membership	Standard membership	NA	\$ 44.00	NA	\$ 44.00	Y	23303
	Pensioner membership	NA	\$ 33.00	NA	\$ 33.00	Y	23303
1 month Membership	Standard membership	NA	\$ 77.00	NA	\$ 78.00	Y	23303
	Pensioner membership	NA	\$ 59.00	NA	\$ 60.00	Y	23303
3 month Membership	Standard membership	NA	\$ 184.00	NA	\$ 185.00	Y	23303
	Pensioner membership	NA	\$ 140.00	NA	\$ 140.00	Y	23303
6 month Membership	Standard membership	NA	\$ 322.00	NA	\$ 325.00	Y	23303
	Pensioner membership	NA	\$ 247.00	NA	\$ 244.00	Y	23303
12 month Membership	Standard membership	NA	\$ 552.00	NA	\$ 558.00	Y	23303
	Pensioner membership	NA	\$ 418.00	NA	\$ 418.00	Y	23303
School Program / Class	Per student per single entry	NA	\$ 6.00	NA	\$ 6.00	Y	23303
10 Session Pass			\$ 44.00		\$ 44.00	Y	23303
Bond - Access Card	(reimbursed on return)	NA	\$ 20.00	NA	\$ 20.00	Y	Trust

*Gym includes 24 hour access to the gym, Shire approved fitness classes and use of Moora Swimming pool for laps only.

*Approved fitness instructors or personal trainer use of facilities must be approved by CEO

*30% discount available on purchase of any 3 - 12 month membership when 2 or more people sign up together

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2016/17	2016/17	2017/18	2017/18	Y/N	
Moora Swimming Pool (cont)							
Whole Season Pass	Family ticket (2 adults and dependent children under 18)	NA	\$ 230.00	NA	\$ 242.00	Y	23201
	Single (adult or child)	NA	\$ 120.00	NA	\$ 121.00	Y	23201
	Single Pensioner	NA	\$ 85.00	NA	\$ 90.00	Y	23201
Part season pass (Nov to Dec or Jan to Mar)	Family ticket (2 adults and dependent children under 18)	NA	\$ 165.00	NA	\$ 160.00	Y	23201
	Single (adult or child)	NA	\$ 85.00	NA	\$ 80.00	Y	23201
	Single Pensioner	NA	\$ 55.00	NA	\$ 60.00	Y	23201
*Season tickets include school children admission to the pool for interim swimming lessons during school times accompanied by a teacher							
Single entry	Per swimmer	NA	\$ 3.00	NA	\$ 3.00	Y	23201
	Per spectator	NA	\$ 1.00	NA	\$ 1.00	Y	23201
Book of 10 tickets	10 pool visits	NA	\$ 25.00	NA	\$ 25.00	Y	23201
Parents/Spectators for Lessons	Per spectator	NA	\$ -	NA	\$ -	Y	23201
Swimming Club and School Fees							
Moora Amateur Swimming Club	As per agreement	NA	\$ 1,662.00	NA	\$ 1,679.00	Y	23201
School carnivals & Swimming Club Events	per half day	NA	\$ 187.00	NA	\$ 189.00	Y	23201
Private lane hire	per hour	NA	\$ 9.00	NA	\$ 9.00	Y	23201
Adult swimming lessons	Per lesson - minimum of 4 people	NA	\$ 12.00	NA	\$ 12.00	Y	23201
Moora Shire Caravan Park							
Caravan Site - 2 People	Per day	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	Y	24601
	Per week	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	Y	24601
Tent Site - 2 people	Per day	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	Y	24601
Single Chalet Per Night	1-6 nights stay	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	Y	24602
	7 - 27 nights stay	\$ 119.00	\$ 119.00	\$ 119.00	\$ 119.00	Y	24602
	28 - 55 nights stay	\$ 114.00	\$ 114.00	\$ 114.00	\$ 114.00	Y	24602
	56 nights + stay	\$ 107.00	\$ 107.00	\$ 107.00	\$ 107.00	Y	24602
Double Chalet Per Night	1-6 nights stay	\$ 178.00	\$ 178.00	\$ 178.00	\$ 178.00	Y	24602
	7 - 27 nights stay	\$ 167.00	\$ 167.00	\$ 167.00	\$ 167.00	Y	24602
	28 - 55 nights stay	\$ 162.00	\$ 162.00	\$ 162.00	\$ 162.00	Y	24602
	56 nights + stay	\$ 156.00	\$ 156.00	\$ 156.00	\$ 156.00	Y	24602

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2016/17	2016/17	2017/18	2017/18	Y/N	
Moora Shire Caravan Park							
Use of showers and/or laundry	Per use	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	Y	24601
Additional persons	per night	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	Y	24601
Spill over facility at rec centre	per night	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	Y	24601
*Cancellation within 48 hours or more - refund less \$50 booking fee or 25% of total booking whichever is less. Cancellation with less than 48 hours - forfeit full price. For long term bookings of chalets greater than two weeks please refer to long term booking cancellation policy							
Miling Sports Oval Caravan Site							
Caravan site	Per day	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	Y	24601
Watheroo Sports oval caravan site							
Caravan site	per day	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	Y	24601
Bus Hire							
Hire Fee 14 Seat Hiace	per day (400km limit)	\$ 247.00	\$ 247.00	\$ 200.00	\$ 200.00	Y	23005
	per day - pensioners/senior	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	Y	23005
Excess KMs	per km greater than 400kms per day	\$ 0.50	\$ 0.50	\$ 0.40	\$ 0.40	Y	23005
Fuel charge	per litre if returned without full tank of fuel	\$ 2.70	\$ 2.70	\$ 2.70	\$ 2.70	Y	23005
Cleaning Fee (if returned unreasonably dirty)	Per hour	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	Y	23005
Bus hire bond	refundable	\$ -	\$ -	\$ 200.00	\$ 200.00	N	Trust
Leased Buildings and Land							
Lot 36 Keane Street - Managers Residence	annual fee	NA	as per contract	NA	as per contract	Y	22202
44 Melbourne Street - Managers Residence	annual fee	NA	as per contract	NA	as per contract	Y	22202
54 Atbara Street - Managers Residence	annual fee	NA	as per contract	NA	as per contract	Y	22202
43 Lefroy Street - Doctors Residence	annual fee	NA	as per contract	NA	as per contract	Y	21401
92 Roberts Street - Doctors Residence	annual fee	NA	as per contract	NA	as per contract	Y	21401
39 Keane Street - Dentist Surgery and Residence	annual fee	as per contract	as per contract	as per contract	as per contract	Y	21401

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2016/17	2016/17	2017/18	2017/18	Y/N	
Leased Buildings and Land							
39 Atbara Street - Private rental	annual fee	NA	as per contract	NA	as per contract	Y	21401
Railway Building (Community Resource Centre)	annual fee	NA	\$ 3,030.00	NA	\$ 3,060.00	Y	23003
Clinch Street House - Moora Historical Society	annual fee	NA	\$ 180.00	NA	\$ 182.00	Y	23101
Moora Lifestyle Village Site	per week	NA	as per contract	NA	as per contract	Y	25203
	Inspection fee - second hand dwelling	NA	as per contract	NA	as per contract	Y	25203
Lots 231 and 232 Clarke Street, Moora - Industrial blocks lease	annual fee	as per contract	NA	as per contract	NA	Y	25286
Lots 70 and 71 Great Northern Highway, Miling	annual fee	as per contract	NA	as per contract	NA	Y	25286
Lot 41 Drummond Street - Workers Camp Lease	per month	as per contract	NA	as per contract	NA	Y	25286
Lease West End - 36 Hectares (Moora Speedway)	annual fee	NA	as per agreement	NA	as per agreement	Y	25288
Lease West End - 100 Hectares (Vanzetti)	annual fee	NA	as per agreement	NA	as per agreement	Y	25288
Moora Childcare Centre							
Permanent Booking per child	8.15am to 1.00pm	NA	\$ 48.00	NA	\$ 49.00	N	21702
	1.00pm - 5.15pm	NA	\$ 48.00	NA	\$ 49.00	N	21702
	8.15am - 5.15pm	NA	\$ 75.00	NA	\$ 76.00	N	21702
Casual Booking per child	8.15am to 1.00pm	NA	\$ 54.00	NA	\$ 55.00	N	21702
	1.00pm - 5.15pm	NA	\$ 54.00	NA	\$ 55.00	N	21702
	8.15am - 5.15pm	NA	\$ 80.00	NA	\$ 81.00	N	21702
After school fee	per child	NA	\$ 32.00	NA	\$ 33.00	N	21702
Late pick-up fees (no child care benefit)	per minute	NA	\$ 5.00	NA	\$ 5.00	N	21702

Cemetery

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Cemetery Fees		Fees	Fees	Fees	Fees	Y/N	
(Charges in accordance with Cemeteries Act 1986, Section 53)							
Grant of Right of Burial	per item	NA	\$ 170.00	NA	\$ 172.00	Y	23006
Adult Interment	per item	NA	\$ 900.00	NA	\$ 909.00	Y	23006
Child / Stillborn Interment	per item	NA	\$ 772.00	NA	\$ 780.00	Y	23006
Exhumation Fee	per item	NA	\$ 1,800.00	NA	\$ 1,818.00	Y	23006
Re-Interment after Exhumations	per item	NA	\$ 965.00	NA	\$ 975.00	Y	23006
Reopening of any Grave	per item	NA	\$ 900.00	NA	\$ 909.00	Y	23006
Burial on Saturday	per item	NA	\$ 1,195.00	NA	\$ 1,207.00	Y	23006
Burial on Sunday or Public Holiday	per item	NA	\$ 1,415.00	NA	\$ 1,429.00	Y	23006
Remove/Replace Headstones/Install Ashes in existing grave	per hour	NA	\$ 88.00	NA	\$ 88.00	Y	23006
Niche wall							
Niche wall	Single	NA	\$ 123.00	NA	\$ 123.00	Y	23006
	Double	NA	\$ 240.00	NA	\$ 240.00	Y	23006
Niche Wall Plaque	Installation fee	NA	\$ 134.00	NA	\$ 134.00	Y	23006
	Double or single	NA	Cost + 20%	NA	Cost + 20%	Y	23006
Rose garden							
Rose Garden plot for ashes	Single	NA	\$ 238.00	NA	\$ 240.00	Y	23006
	Double	NA	\$ 471.00	NA	\$ 475.00	Y	23006
Rose Garden Plaque	Installation fee	NA	\$ 133.00	NA	\$ 134.00	Y	23006
	Double or single	NA	Cost + 20%	NA	Cost + 20%	Y	23006
Deposit of ashes into an existing grave	Double and Single	NA	\$ 120.00	NA	\$ 121.00	Y	23006
Deposit of ashes into an existing grave - plaque	Installation fee	NA	\$ 133.00	NA	\$ 134.00	Y	23006
	Double or single	NA	Cost + 20%	NA	Cost + 20%	Y	23006
Other							
Funeral Director Licence	Single	NA	\$ 360.00	NA	\$ 363.00	N	23007
	Annual	NA	\$ 1,060.00	NA	\$ 1,070.00	N	23007
Monument Fee/Permit		NA	\$ 123.00	NA	\$ 124.00	N	23006

Environmental Health Services

		Commercial and Business 2016/17	Community or Individual 2016/17	Commercial and Business 2017/18	Community or Individual 2017/18	GST Y/N	GL ACC
Health							
Liquor Act Section 39 Certificate Fee	per item	\$ 116.00	\$ 116.00	\$ 117.00	\$ 117.00	Y	21103
Lodging House Registration	per item	\$ 108.00	\$ 108.00	\$ 109.00	\$ 109.00	Y	21103
Lodging House Renewal	per item	\$ 177.00	\$ 177.00	\$ 179.00	\$ 179.00	Y	21103
Public Buildings certificate/annual	per item	\$ 232.00	\$ 232.00	\$ 234.00	\$ 234.00	Y	21103
Eating House Application - Low to Medium Risk	per item	\$ 108.00	\$ 108.00	\$ 109.00	\$ 109.00	Y	21103
Eating House Application - High Risk	per item	\$ 216.00	\$ 216.00	\$ 218.00	\$ 218.00	Y	21103
Eating House Renewal - Low Risk	per annum	\$ 54.00	\$ 54.00	\$ 55.00	\$ 55.00	Y	21103
Eating House Renewal - Medium Risk	per annum	\$ 108.00	\$ 108.00	\$ 109.00	\$ 109.00	Y	21103
Eating House Renewal - High Risk	per annum	\$ 216.00	\$ 216.00	\$ 218.00	\$ 218.00	Y	21103
Skin Penetration Premises application	per item	\$ 108.00	\$ 108.00	\$ 109.00	\$ 109.00	Y	21103
Hairdressing Premises application (incl mobile)	per item	\$ 108.00	\$ 108.00	\$ 109.00	\$ 109.00	Y	21103
Itinerant Food Registration Fee	per item	\$ 1,072.00	\$ 1,072.00	\$ 1,083.00	\$ 1,083.00	Y	21103
Itinerant Food Vendor Application Fee	per item	\$ 108.00	\$ 108.00	\$ 109.00	\$ 109.00	Y	21103
Non scheme water sampling, subsequent samples	per item	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	Y	21103
Ranger Services - Dogs and Cats							
Dog Impounding Fee	per item	NA	\$ 85.00	NA	\$ 86.00	Y	20602
Dog Sustenance Fee	per day	NA	\$ 30.00	NA	\$ 30.00	Y	20602
Destruction & Disposal of Animal	per item	NA	\$ 48.00	NA	\$ 48.00	Y	20602
Sale of Dog (excluding licence)	per item	NA	\$ 130.00	NA	\$ 131.00	Y	20602
Sale of Dangerous Dog Signs (subject to cost from supplier)	per item	NA	\$ 38.00	NA	\$ 38.00	Y	20602
Sale of Dangerous Dog Collars (subject to cost from supplier)	per item	NA	\$ 62.00	NA	\$ 62.00	Y	20602
Annual Kennel Licence - Up to 20 dogs	per item	NA	\$ 135.00	NA	\$ 136.00	Y	20602
Annual Kennel Licence - each additional dog	per item	NA	\$ 4.00	NA	\$ 4.00	Y	20602
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

Environmental Health Services

		Commercial and Business 2016/17	Community or Individual 2016/17	Commercial and Business 2017/18	Community or Individual 2017/18	GST Y/N	GL ACC
Sewerage							
Wastewater/Drainage Headworks Contributions	per standard residential equivalent	\$ 2,033.00	\$ 2,033.00	\$ 2,053.00	\$ 2,053.00	N	22402
Drainage Headworks Contributions	per standard residential equivalent	\$ 540.00	\$ 540.00	\$ 545.00	\$ 545.00	N	22402
Connection to Sewerage Scheme Fees	per connection	\$ 113.00	\$ 113.00	\$ 114.00	\$ 114.00	Y	22402
Sewerage Application Fee	per item	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	Y	22402
Rubbish Collection and Tip Fees							
Miling Transfer Station Key Charge	per key	\$ 217.00	\$ 217.00	\$ 219.00	\$ 219.00	Y	22405
Watheroo Transfer Station Key Charge	per key	\$ -	\$ -	\$ 219.00	\$ 219.00	Y	22405
Tip Fee - General Waste	per cubic metre	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	Y	22401
Tip Fee - Commercial Waste	per cubic metre	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	Y	22401
Tip Fee - Recyclables	per cubic metre	\$ -	\$ -	\$ -	\$ -	Y	22401
Car Body to Tip by Council	per item	\$ 150.00	\$ 150.00	\$ 152.00	\$ 152.00	Y	22401
Car Body to Tip by Individual	per item	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	Y	22401
Burial of Asbestos (must be wrapped in plastic)	per 5 Sheets at 2 m (approx 1 tonne)	\$ 145.00	\$ 145.00	\$ 146.00	\$ 146.00	Y	22401
Tyre Disposal - Tyres No Longer Accepted at the Moora Landfill Site	Not accepted	NA	NA	NA	NA	Y	22401
Sanitation							
Refuse Collection - weekly collection	Per bin - domestic	NA	\$ 361.00	NA	\$ 370.00	N	22402
	Per bin - pensioner	NA	\$ 270.00	NA	\$ 277.00	N	22402
	Per bin - commercial	\$ 361.00	NA	\$ 370.00	NA	N	22402
Recycling Collection - fortnightly collection	1 recycling provided bin per refuse bin paid for	\$ -	\$ -	\$ -	\$ -	N	22402
Septic Tank Clean out	two tanks, maximum 6,000 lt	\$ 408.00	\$ 408.00	\$ 412.00	\$ 412.00	N	22602
Septic Tank Clean out - Pensioner	two tanks, maximum 6,000 lt	NA	\$ 350.00	NA	\$ 350.00	N	22602
Septic Tank Pump out	two tanks, maximum 6,000 lt	\$ 268.00	\$ 268.00	\$ 270.00	\$ 270.00	N	22602
Septic Tank Pump out - Pensioner	two tanks, maximum 6,000 lt	NA	\$ 215.00	NA	\$ 217.00	N	22602
Portaloo Pump out	per item	\$ 108.00	\$ 108.00	\$ 109.00	\$ 109.00	Y	22602
Grease Trap Pump out	per item	\$ 108.00	\$ 108.00	\$ 109.00	\$ 109.00	Y	22602
Disposing waste liquid in Shire ponds	per litre	\$ -	\$ -	9.9c	9.9c	Y	25301
Tracking Form Fee - Dept Conservation & Environment	per item	at cost	at cost	at cost	at cost	Y	22606

Environmental Health Services

		Commercial and Business 2016/17	Community or Individual 2016/17	Commercial and Business 2017/18	Community or Individual 2017/18	GST Y/N	GL ACC	
Sanitation (continued)								
Travel - Round Trip - (Distance calculated from Moora Sewerage Farm)	per km - Minimum \$30 charge	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60	Y	22607	
*50% Surcharge added for services provided out of Shire of Moora's normal business hours								
Disposal of Effluent / Liquid Waste								
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	
Home Business								
Home business licence	As per the Buildings and Plannings Act					N	22905	
Home business application fee	As per the Buildings and Plannings Act					N	22905	
Street Numbers								
Rural Street Numbers	per item	\$ 70.00	\$ 70.00	\$ 80.00	\$ 80.00	Y	25904	
Town Street Number	per item	\$ 35.00	\$ 35.00	\$ 80.00	\$ 80.00	Y	25904	
Town Planning and Development								
*Charges set down under Town Planning and Development Act (Published in Local Government Gazette)								
Building								
Document Search Fee (after 1999)	per item	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	Y	24702	
Private Swimming Pool Licence & Inspection Fee	compulsory once every 3 years	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	Y	20703	
Building Compliance report	per item	\$ 116.00	\$ 116.00	\$ 117.00	\$ 117.00	Y	24701	
Kerb Bond	per item	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	Y	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							24701
Site Inspection	per item	\$ -	\$ -	\$ -	\$ -	Y	24701	
Certificate of Classification	As per Building Act 2011 - Building Regulations							24701
Other	At cost (contact Manager of Development Services)							24701
Transportable Building Bond	As per council policy (Contact Manager of Development Services)							Trust
Public Trading								
Application Fee For Public Trading	per item	\$ 54.00	NA	\$ 54.00	NA	Y	22902	
Licence Fee (GST Free)	per day	\$ 320.00	NA	\$ 323.00	NA	N	22902	
	per week	\$ 330.00	NA	\$ 333.00	NA	N	22902	
	per annum	\$ 638.00	NA	\$ 644.00	NA	N	22902	
Stallholder Licence Fee (GST Free)	per item	\$ 38.00	NA	\$ 38.00	NA	N	22902	

Environmental Health Services

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Signs		2016/17	2016/17	2017/18	2017/18	Y/N	
Hoardings up to 22m2	per item	\$ 193.00	\$ 193.00	\$ 195.00	\$ 195.00	Y	24701
Hoardings over 22m2 and up to 36m2	per item	\$ 376.00	\$ 376.00	\$ 380.00	\$ 380.00	Y	24701
Illuminated Hoarding	per item	\$ 536.00	\$ 536.00	\$ 541.00	\$ 541.00	Y	24701
Illuminated Sign	per item	\$ 236.00	\$ 236.00	\$ 238.00	\$ 238.00	Y	24701
Horizontal Sign	per item	\$ 118.00	\$ 118.00	\$ 119.00	\$ 119.00	Y	24701
Pylon Signs	per item	\$ 118.00	\$ 118.00	\$ 119.00	\$ 119.00	Y	24701
Signs other than a pylon or illuminated	per item	\$ 118.00	\$ 118.00	\$ 119.00	\$ 119.00	Y	24701
Licence/Permit for signs fixed to buildings or on private property	per item	\$ 118.00	\$ 118.00	\$ 119.00	\$ 119.00	Y	24701

Private Works

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Plant hire rates		2016/17	2016/17	2017/18	2017/18	Y/N	
All figures quoted are wet hire - ie including Shire employee/operator							
Grader	per hour	\$ 200.00	\$ 200.00	\$ 202.00	\$ 202.00	Y	25301
Front-End Loader - Large (Cat IT28G)	per hour	\$ 145.00	\$ 145.00	\$ 170.00	\$ 170.00	Y	25301
Front-End Loader - Medium (Cat IT24F)	per hour	\$ 142.00	\$ 142.00	\$ 150.00	\$ 150.00	Y	25301
Front-End Loader - (Cat IT14G)	per hour	\$ 140.00	\$ 140.00	\$ 141.00	\$ 141.00	Y	25301
Large Truck	per hour	\$ 260.00	\$ 260.00	\$ 150.00	\$ 150.00	Y	25301
Small Truck	per hour	\$ 236.00	\$ 236.00	\$ 140.00	\$ 140.00	Y	25301
Multipak Roller	per hour	\$ 193.00	\$ 193.00	\$ 195.00	\$ 195.00	Y	25301
Cherry Picker	per hour	\$ 115.00	\$ 115.00	\$ 116.00	\$ 116.00	Y	25301
28 kva Generator	per hour	\$ 115.00	\$ 115.00	\$ 116.00	\$ 116.00	Y	25301
Jetter	per hour	\$ -	\$ -	\$ 275.00	\$ 275.00	Y	25301

*Any large jobs or other items of Council plant require quotation from Councils Manager of Engineering Services

*50% Surcharge added for services provided out of Shire of Moora's normal business hours

Crossover Construction Charges							
Standard Installation Cost of which Landowner must pay half	per item	\$ 1,280.00	\$ 1,280.00	\$ 1,293.00	\$ 1,293.00	Y	23903
Non Standard Installation - Council will contribute up to half cost with a maximum of \$363	Cost less Council contribution (please contact Manager Engineering Services)						23903

2017/18 Capital Projects

30/06/2018

Program	Asset Type	TGL	JOB	ASSET	IE	BUDGET UPLOAD	2017/18 BUDGET	TRADE-IN	CHANGEOVER
Government	Plant and Equipment	30401		Admin vehicles CEO Vehicle Admin - Holden Trax	704 704	60,000 -	60,000	47,000	13,000
Government	Furniture	30402		Purchase Computing Equipment IT Solution contribution As per WCS 17/18 budget 3 Desktop and 7 Laptop Replacements	703 703 703	10,000 8,246 23,830	42,076		
Government	Land and Buildings	30410		Admin Centre Renewal Admin building Painting Exterior	702	4,500	4,500		
Law, Order and Justice	Land and Buildings	30502		Construction of Fire Shed (FESA) Coombdale - Community Kitchen	702	8,000	8,000		
Law, Order and Justice	Plant and Equipment	34068		FESA Ranger 2014/15 CESM Vehicle replacement	704	38,432	38,432	22,727	15,705
Law, Order and Justice	Street Lighting	30705		CCTV & Security Improvement Program As per CCTV approved grant (town centre)	704	277,942	277,942		
Housing	Land and Buildings	32302		Other Housing Renewal Painting 39 Atbara and 92 Roberts Street	702	15,000	15,000		
Community Services	Plant and Equipment	39520		Replacement Sewerage Pumps and Equipment Pumpsx2 , PLC Replacements	704	30,000	30,000		
Community Services	Street Lighting	33010		Refuse Site Upgrade Watheroo Tip - Gate, Cameras, Site Works	713	15,000	15,000		
Community Services	Drainage	39521		Moora Sewerage System Upgrade Includes earthworks and equipment sampling Station Equipment shed 6x12 Rising Mains x 4 Bladder , compressor kits new ropes, ladder, clips, chair	531 531 531 531 531 531	25,000 10,000 22,000 55,000 20,000 5,000	137,000		
Education	Land and Buildings	30415		Hydrotherapy Pool Grant approved (1.5m)	702	1,800,000	1,800,000		
Community Services	Plant and Equipment	33327		Community Bus/Van Trade in of old community bus	702		-	20,000	- 20,000
Recreation	Land and Buildings	32317		Swimming Pool Building Renewal DSR - Grant Funded Project (Not Approved)	531	30,000	30,000		
Recreation	Land and Buildings	33117		Moora Performing Arts Centre Renewal Screen replacement	702	15,000	15,000		

Recrea	Parks a	33305		Skate Park & Bike Track Upgrade Moora Kids Skate Park - complete project	716	5,000	5,000		
Recrea	Land a	33361		Moora Recreation Centre Renewal Hockey Building - Repainting Hockey Building - (CBS) Drink Fountain MMFC - Dishwasher (CBS) MMFC - Grandstand CCTV (CBS) Bar and Carpet area 3 x a/cs	702 531 531 531 702	4,500 4,350 6,000 3,000 13,500	31,350		
Recrea	Land a	33126		Watheroo Hall Renewal Asbestos roof and gutter replacement (watheroo Hall)	702	28,000	28,000		
Recrea	Land a	33340		Watheroo Pavilion Upgrade Renewal - WDA (CBS wall)	702	2,200	2,200		
Recrea	Land a	32000		Youth Centre - Renewal of Building (L&B) Garden Storage Shed	702	3,000	3,000		
Recrea	Land a	33014		Mens Shed Grant funded Mens Shed	704	530,000	530,000		
Transp	Street L	33901		Moora Airstrip Salaries & Wages as per Spreadsheet Overheads as per Spreadsheet Airstrip Building Supply of Lighting Other Materials & Contracts	501 901 531 531 531	23,968 17,318 15,000 84,553 60,000	200,839		
Transp	Land a	34030		Other Building Renewals Depot - Mechanics office ceiling and insulation	702	2,500	2,500		
Transp	Roads	33910	RG195	Road Construction - Regional Road Group RRG (Moora Miling Road) Salaries & Wages as per Spreadsheet Overheads as per Spreadsheet Plant Allocation Other Materials & Contracts	501 901 902 711	88,207 63,735 74,144 756,482	982,568		
Transp	Roads	33913	RTR14	Road Construction - Roads To Recovery Barberton East Road (RTR) Salaries & Wages as per Spreadsheet Overheads as per Spreadsheet Plant Allocation Other Materials & Contracts	501 901 902 711	88,025 63,604 52,969 429,433	634,030		

Transp	Drainage	33914		Drainage Construction			157,354		
			MD117	Clarke Street					
				Salaries & Wages as per Spreadsheet	501		20,207		
				Overheads as per Spreadsheet	901		14,601		
				Plant Allocation	902		15,526		
				Other Materials & Contracts	711		10,000		
			MD148	Moore Street					
				Salaries & Wages as per Spreadsheet	501		32,483		
				Overheads as per Spreadsheet	901		23,471		
				Plant Allocation	902		20,153		
				Other Materials & Contracts	711		20,912		
Transp	Roads	33915		Padbury Street Townscape			50,000		
				Planning / Investigation into Upgrade	531		50,000		
Transp	Footpa	33916		Footpath Construction			278,313		
			MFF94	Long and Clinch Street Footpaths					
				Salaries & Wages as per Spreadsheet	501		3,248		
				Overheads as per Spreadsheet	901		2,347		
				Plant Allocation	902		4,956		
				Other Materials & Contracts	711		162,250		
			MFF85	Gardiner/Berkshire Valley Brick Paving (Junction)					
				Salaries & Wages as per Spreadsheet	501		6,497		
				Overheads as per Spreadsheet	901		4,694		
				Plant Allocation	902		7,952		
				Other Materials & Contracts	711		44,604		
			MF86	Dandaragan Street Brick Paving (Court House)					
				Salaries & Wages as per Spreadsheet	501		3,248		
				Overheads as per Spreadsheet	901		2,347		
				Plant Allocation	902		2,562		
				Other Materials & Contracts	711		33,607		
Transp	Roads	33917		Road Construction - Widen, Seal & Kerb			105,354		
			WS101	Mcperson Street					
				Salaries & Wages as per Spreadsheet	501		31,220		
				Overheads as per Spreadsheet	901		22,558		
				Plant Allocation	902		24,346		
				Other Materials & Contracts	711		27,230		
Transp	Roads	33918		Road Construction - Town Streets			75,662		
			MF01	Ferguson Street - Bitumenise					
			MF01	Salaries & Wages as per Spreadsheet	501		23,791		
			MF01	Overheads as per Spreadsheet	901		17,191		
			MF01	Plant Allocation	902		16,695		
			MF01	Other Materials & Contracts	711		17,985		

Transp	Roads	33919	MF015	Road Construction - Rural Bitumen Roads		753,401					
				Dalwallinu West Road (3.5ks)							
				Salaries & Wages as per Spreadsheet	501				66,480		
				Overheads as per Spreadsheet	901				48,036		
				Plant Allocation	902				58,681		
			MF161	Old Geraldton North Road (3.5ks)							
				Salaries & Wages as per Spreadsheet	501				52,069		
				Overheads as per Spreadsheet	901				37,623		
				Plant Allocation	902				63,756		
				Other Materials & Contracts	711				181,247		
Transp	Roads	33920	MF29	Road Construction - Rural Regravelling Projects		224,364					
				Edawa Road Regravel							
				Salaries & Wages as per Spreadsheet	501				14,046		
				Overheads as per Spreadsheet	901				10,149		
				Plant Allocation	902				17,234		
			MF07	Miling West Road Regravel							
				Salaries & Wages as per Spreadsheet	501				28,531		
				Overheads as per Spreadsheet	901				20,616		
				Plant Allocation	902				27,895		
				Other Materials & Contracts	711				15,250		
			MF57	Nadjimia Road Regravel							
				Salaries & Wages as per Spreadsheet	501				26,451		
				Overheads as per Spreadsheet	901				19,112		
				Plant Allocation	902				18,905		
				Other Materials & Contracts	711				16,500		
Transp	Plant a	34025		Medium Dump Truck		164,283					
				Hino 300 Series (M11643 P1010)	704				54,761	22,727	32,034
				Hino 300 Series (M11565 P1007)	704				54,761	25,909	28,852
				Hino 300 Series (M029 P0034)	704				54,761	30,000	24,761
Transp	Plant a	34064		Prime Mover Truck		270,000					
				Hino Prime Mover (M6565 P0085)	704				270,000	61,818	208,182
Transp	Plant a	34054		Minor Plant		5,000					
				Cleaners - Nilfisk Floor wash and Stihl vacuum	704				5,000		
Econor	Land a	35001		Moora Lifestyle Village Development		100,000					
				Display homes	531	100,000					
Econor	Land a	34612		Caravan Park Buildings		55,000					
				Toilet upgrade	531				20,000		
				Chalets 3,5,6 bathroom upgrades	531				35,000		

Econor	Street I	35260		Industrial Park - Land Extension			-		
				Industrial Blocks Sale x 2 (Melbourne St)				90,000	- 90,000
Econor	Street I	34604		Entry Statements			45,000		
				Industrial park signage	531	25,000			
				Entry Statements	531	20,000		-	-
Other p	Plant a	34067		Work Ute			2,200		
				Ute - attachment	704	2,200			
		TOTAL				7,178,368	7,178,368	320,181	212,534

2017/18 Roads Program

Job Number	Road Name	Section From - To	Works Description	Wages / Overheads	Plant Op Costs	Materials / Contracts	Total
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REGIONAL ROAD GROUP FUNDS

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
MFF84	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
2017-2018							
RG195	Moora Miling Road	6-7kms	Reconstruct and primer seal	151,942	74,144	756,482	982,568
Total RRG				151,942	74,144	756,482	982,568

MUNICIPAL FUNDS

2016-2017							
MD117	Clarke Street	350m	Drainage	38,122	3,500	38,005	79,627
FPH87	Melbourne Street (15/16 Proje	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	Mcperson 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

2017-2018							
MD117	Clarke Street		Drainage	34,808	15,526	10,000	60,334
MD148	Moore Street		Drainage	55,954	20,153	20,912	97,019
MFF94	Long and Clinch Street		Footpath construction	5,595	4,956	162,250	172,801
MFF85	Gardiner / Berkshire Valley Road		Brick paving	11,191	7,952	44,604	63,747
MF86	Dandaragan Street (Court House)		Brick paving	5,595	2,562	33,607	41,764
WS101	Mcperson Street		Widen, Seal, Kerb	53,778	24,346	27,230	105,354
MF01	Ferguson Street		Bitumenise	40,982	16,695	17,985	75,662
MF015	Dalwallinu West Road	3.5kms	Construct and Seal	114,516	58,681	245,508	418,705
MF161	Old Geralldton North Road	3.5kms	Construct and Seal	89,692	63,756	181,247	334,695
MF29	Edawa Road		Regravel	24,195	17,234	9,675	51,104
MF07	Miling West Road		Regravel	49,147	27,895	15,250	92,292
MF57	Nadjimia Road		Regravel	45,563	18,905	16,500	80,968
13901	Road Maintenance	Various	Gravel sheet, grade, signage, vegetation mtce	330,877	260,000	155,310	746,187
Total Council				861,893	538,661	940,078	2,340,632

2017/18 Roads Program

ROADS TO RECOVERY FUNDS

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 Prd	3.5kms	Construct and Seal	22,448	10,000	110,000	142,448
Total Roads To Recovery				99,357	155,000	555,508	809,865

2017-2018							
RTR14	Barberton East Road		Construct and Seal	151,629	52,969	429,433	634,031
Total Roads To Recovery				151,629	52,969	429,433	634,031

BLACK SPOT FUNDS

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				14,296	8,000	31,186	53,482

2017-2018							
BS196	Black Spot		TBA				-
Total Black Spot				-	-	-	-

2017/18 Roads Program

In Summary	Wages / Overheads	Plant Op Costs	Materials / Contracts	Total	Cost to Council
2016-2017	925,832	629,500	2,223,338	3,778,670	
2017-2018	1,165,464	665,774	2,125,993	3,957,231	
Difference	\$ 239,632	\$ 36,274	-\$ 97,345	\$ 178,561	

Road Program Funded by:

Regional Road Group Funds
 Commodity Route Funding
 Regional Bike Path Funding
 Black Spot Funds
 Roads to Recovery Funds
 General Purpose Funds
 Royalties for Regions Funds
 Direct Grant

Subtotal of external road funding

Total of Road Program

Council own funds contributed toward annual road program

2016-2017	2017-2018
624,403	650,000
200,000	-
75,250	-
160,400	-
741,315	641,817
703,846	780,000
-	-
159,300	150,000
2,664,514	2,221,817
3,778,670	3,957,231
1,114,156	1,735,414
29%	44%