

SHIRE OF MOORA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	3,999,744	3,883,709	3,883,287
Operating grants, subsidies and contributions	9	1,156,937	2,016,871	1,174,180
Fees and charges	8	2,518,665	2,363,308	2,423,040
Interest earnings	10(a)	174,026	166,297	169,243
Other revenue	10(b)	116,588	102,591	114,356
		<u>7,965,960</u>	<u>8,532,776</u>	<u>7,764,106</u>
Expenses				
Employee costs		(3,627,468)	(3,604,686)	(3,487,652)
Materials and contracts		(1,739,463)	(1,285,951)	(1,548,017)
Utility charges		(371,585)	(366,674)	(379,731)
Depreciation on non-current assets	5	(3,556,249)	(3,944,898)	(3,456,624)
Interest expenses	10(d)	(52,804)	(59,899)	(51,534)
Insurance expenses		(178,438)	(171,221)	(170,545)
Other expenditure		(278,882)	(236,864)	(271,040)
		<u>(9,804,889)</u>	<u>(9,670,193)</u>	<u>(9,365,143)</u>
		<u>(1,838,929)</u>	<u>(1,137,417)</u>	<u>(1,601,037)</u>
Non-operating grants, subsidies and contributions	9	2,122,927	1,877,880	2,745,317
Profit on asset disposals	4(b)	52,800	11,629	36,636
Loss on asset disposals	4(b)	(349,800)	(36,854)	(304,182)
Net result		(13,002)	715,238	876,734
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		(13,002)	715,238	876,734

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

FOR THE YEAR ENDED 30TH JUNE 2019

BASIS OF PREPARATION

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

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire 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 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		31,938	29,575	26,706
General purpose funding		4,970,925	5,657,886	4,914,379
Law, order, public safety		298,325	297,753	281,597
Health		20,690	21,864	20,690
Education and welfare		375,970	339,991	327,000
Housing		116,180	114,437	120,900
Community amenities		1,176,966	1,188,472	1,161,394
Recreation and culture		143,027	111,933	164,496
Transport		110,639	105,394	87,300
Economic services		610,550	551,769	550,644
Other property and services		110,750	113,704	109,000
		7,965,960	8,532,778	7,764,106
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(926,226)	(811,171)	(880,804)
General purpose funding		(201,334)	(250,234)	(224,613)
Law, order, public safety		(493,427)	(466,185)	(443,597)
Health		(107,714)	(78,679)	(110,270)
Education and welfare		(543,207)	(490,892)	(432,599)
Housing		(90,429)	(84,911)	(66,668)
Community amenities		(1,131,612)	(1,092,175)	(1,059,441)
Recreation and culture		(1,862,048)	(1,677,352)	(1,463,693)
Transport		(3,493,787)	(3,921,566)	(3,800,813)
Economic services		(863,461)	(738,091)	(794,633)
Other property and services		(38,840)	960	(36,478)
		(9,752,085)	(9,610,296)	(9,313,609)
Finance costs	6, 10(d)			
General purpose funding		(52,804)	(59,899)	(51,534)
		(52,804)	(59,899)	(51,534)
		(1,838,929)	(1,137,417)	(1,601,037)
Non-operating grants, subsidies and contributions	9	2,122,927	1,877,880	2,745,317
Profit on disposal of assets	4(b)	52,800	11,629	36,636
(Loss) on disposal of assets	4(b)	(349,800)	(36,854)	(304,182)
Net result		(13,002)	715,238	876,734
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(13,002)	715,238	876,734

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

FOR THE YEAR ENDED 30TH JUNE 2019

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	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	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to ensure a safer community.	Supervision of various by-laws, fire prevention and animal control. Provision of premises and support for State Emergency Services.
HEALTH	To provide an operational framework for good community health.	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	To meet the needs of the community in these areas.	Provision of premises and support for child care centre and play groups. Provision of services for youth and aged care.
HOUSING	Help ensure adequate housing at a high standard.	Provision and maintenance of staff and rental housing.
COMMUNITY AMENITIES	Provide services required by the community.	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	To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis sporting pavilions and ovals.
TRANSPORT	To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES	To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.
OTHER PROPERTY AND SERVICES		Private works operations, plant repairs and operations costs.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,999,744	3,882,643	3,883,287
Operating grants, subsidies and contributions		1,156,937	2,250,603	1,219,180
Fees and charges		2,518,665	2,363,308	2,423,040
Interest earnings		174,026	166,297	169,243
Goods and services tax		0	6,312	0
Other revenue		116,588	102,591	114,356
		7,965,960	8,771,754	7,809,106
Payments				
Employee costs		(3,627,468)	(3,648,215)	(3,487,652)
Materials and contracts		(1,663,890)	(1,490,235)	(1,548,016)
Utility charges		(371,585)	(366,674)	(379,731)
Interest expenses		(52,804)	(61,295)	(51,534)
Insurance expenses		(178,438)	(171,221)	(170,545)
Other expenditure		(278,882)	(236,864)	(271,040)
		(6,173,067)	(5,974,504)	(5,908,518)
Net cash provided by (used in) operating activities	3	1,792,893	2,797,250	1,900,588
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(3,910,063)	(998,816)	(3,236,541)
Payments for construction of infrastructure	4(a)	(3,117,798)	(3,328,730)	(3,941,827)
Non-operating grants, subsidies and contributions used for the development of assets	9	2,122,927	1,877,880	2,745,317
Proceeds from sale of plant & equipment	4(b)	495,300	105,909	320,181
Net cash provided by (used in) investing activities		(4,409,634)	(2,343,757)	(4,112,870)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(373,384)	(329,636)	(351,222)
Advances to community groups	6	(7,000)	(40,000)	0
Proceeds from self supporting loans		20,035	28,855	23,174
Proceeds from new borrowings	6(b)	500,000	0	0
Net cash provided by (used in) financing activities		139,651	(340,781)	(328,048)
Net increase (decrease) in cash held		(2,477,090)	112,713	(2,540,330)
Cash at beginning of year	3	4,190,840	4,078,127	4,178,128
Cash and cash equivalents at the end of the year		1,713,750	4,190,840	1,637,798

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	2,616,776	1,902,199	2,040,151
		2,616,776	1,902,199	2,040,151
Revenue from operating activities (excluding rates)				
Governance		31,938	29,575	26,706
General purpose funding		971,181	1,774,177	1,031,092
Law, order, public safety		298,325	297,753	281,597
Health		20,690	21,864	20,690
Education and welfare		375,970	339,991	327,000
Housing		116,180	114,437	120,900
Community amenities		1,176,966	1,188,472	1,161,394
Recreation and culture		143,027	111,933	164,496
Transport		155,339	117,023	123,936
Economic services		618,650	551,769	550,644
Other property and services		110,750	113,704	109,000
		4,019,016	4,660,698	3,917,455
Expenditure from operating activities				
Governance		(959,026)	(824,316)	(891,804)
General purpose funding		(254,138)	(310,133)	(276,147)
Law, order, public safety		(493,427)	(475,278)	(443,597)
Health		(107,714)	(78,679)	(110,270)
Education and welfare		(543,207)	(490,892)	(432,599)
Housing		(115,429)	(84,911)	(66,668)
Community amenities		(1,131,612)	(1,103,116)	(1,059,441)
Recreation and culture		(1,862,048)	(1,681,027)	(1,463,693)
Transport		(3,501,787)	(3,921,566)	(3,813,995)
Economic services		(1,143,461)	(738,091)	(1,074,633)
Other property and services		(42,840)	960	(36,478)
		(10,154,689)	(9,707,049)	(9,669,325)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(52,800)	(11,629)	(36,636)
Loss on disposal of assets	4(b)	349,800	36,854	304,182
Depreciation on assets	5	3,556,249	3,944,898	3,456,624
Movement in employee benefit provisions (non-current)		9,000	159,314	0
Amount attributable to operating activities		343,352	985,285	12,451
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	2,122,927	1,877,880	2,745,317
Purchase property, plant and equipment	4(a)	(3,910,063)	(998,816)	(3,236,541)
Purchase and construction of infrastructure	4(a)	(3,117,798)	(3,328,730)	(3,941,827)
Proceeds from disposal of assets	4(a)	495,300	105,909	320,181
Amount attributable to investing activities		(4,409,634)	(2,343,757)	(4,112,870)
FINANCING ACTIVITIES				
Advances to community groups		(7,000)	(40,000)	0
Repayment of borrowings	6(a)	(373,384)	(329,636)	(351,222)
Proceeds from new borrowings	6(b)	500,000	0	0
Proceeds from self supporting loans	6(a)	20,035	28,855	23,174
Transfers to cash backed reserves (restricted assets)	7(a)	(99,000)	(187,681)	(150,000)
Transfers from cash backed reserves (restricted assets)	7(a)	20,000	620,000	580,000
Amount attributable to financing activities		60,651	91,538	101,952
Budgeted deficiency before general rates		(4,005,631)	(1,266,934)	(3,998,467)
Estimated amount to be raised from general rates	1	3,999,744	3,883,709	3,883,287
Net current assets at end of financial year - surplus/(deficit)	2	(5,887)	2,616,776	(115,180)

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
GRV Residential - Moora Townsite	0.090027	645	9,010,319	811,172	0	0	811,172	711,351
GRV Commerical/Industrial - Moora Townsite	0.090027	81	2,509,780	225,948	0	0	225,948	281,757
GRV Residential - Other Townsite	0.090027	14	126,440	11,383	0	0	11,383	8,061
GRV Commerical/Industrial - Other Townsite	0.090027	1	9,897	891	0	0	891	0
UV Rural	0.009795	345	276,162,124	2,705,008	0	0	2,705,008	2,643,199
UV Urban Farmland	0.009795	60	6,764,063	66,254	0	0	66,254	66,714
Sub-Totals		1,146	294,582,623	3,820,656	0	0	3,820,656	3,711,082
Minimum	\$							
Minimum payment								
GRV Residential - Moora Townsite	656	114	288,155	74,784	0	0	74,784	45,227
GRV Commerical/Industrial - Moora Townsite	656	51	161,462	33,456	0	0	33,456	43,953
GRV Residential - Other Townsite	656	31	98,572	20,336	0	0	20,336	33,761
GRV Commerical/Industrial - Other Townsite	656	3	7,397	1,968	0	0	1,968	1,911
UV Rural	656	64	1,436,181	41,984	0	0	41,984	43,953
UV Urban Farmland	656	10	475,537	6,560	0	0	6,560	3,822
Sub-Totals		273	2,467,304	179,088	0	0	179,088	172,627
		1,419	297,049,927	3,999,744	0	0	3,999,744	3,883,709
Discounts/concessions (Refer note 1(f))							0	0
Total amount raised from general rates							3,999,744	3,883,709
Specified area rates (Refer note 1(d))							0	0
Total rates							3,999,744	3,883,709

All land (other than 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 for the 2018/19 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 rate has been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
1st Instalment (100%)	3/10/2018	7.30	5.50%	11.00%
Option two				
1st Instalment (50%)	3/10/2018	7.30	5.50%	11.00%
2nd Instalment (50%)	5/12/2018	7.30	5.50%	11.00%
Option three				
1st Instalment (25%)	3/10/2018	7.30	5.50%	11.00%
2nd Instalment (25%)	5/12/2018	7.30	5.50%	11.00%
3rd Instalment (25%)	6/02/2019	7.30	5.50%	11.00%
4th Instalment (25%)	10/04/2019	7.30	5.50%	11.00%
			2018/19 Budget revenue	2017/18 Actual
			\$	\$
Instalment plan admin charge revenue			7,500	7,021
Instalment plan interest earned			15,000	14,428
Unpaid rates and service charge interest earned			45,500	38,972
			68,000	60,421

(c) Objectives and Reasons for Differential Rating

The Shire does not implement differential rating.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Sewerage Rates and Charges

	Rate in	Maximum Rate	Number of properties	Rateable Value	2018/19 Budgeted specified area rate revenue	2017/18 Actual Revenue
Sewerage rates and charges	\$	\$		\$	\$	\$
Sewerage - residential	0.068651	967	489	6,027,268	379,376	373,912
Sewerage - vacant residential	0.068651	967	5	45,500	2,645	1,725
Sewerage - industrial/commercial	0.068651	4,547	55	1,971,569	123,384	120,404
Sewerage - vacant industrial/commercial	0.068651	4,547	0	0	0	0
				8,044,337	505,405	496,041

	Minimum rate	Number of properties	Rateable Value	2018/19 Budgeted specified area rate revenue	2017/18 Actual Revenue
Sewerage rates and charges	\$		\$	\$	\$
Sewerage - residential	370	6	3,189	2,220	1,089
Sewerage - vacant residential	370	43	33,850	15,910	16,698
Sewerage - industrial/commercial	370	1	2,500	370	363
Sewerage - vacant industrial/commercial	370	2	2,570	740	726
Sewerage - class 1	239	13	NA	3,107	3,042
Sewerage - class 2	1325	4	NA	5,300	5,196
Sewerage fixtures	100	94	NA	9,400	9,212
			42,109	37,047	36,326
			8,086,446	542,452	532,367

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

(f) Rates discounts

(g) Waivers or concessions

Council is offering a \$600 cash prize to rate payers who pay their 2018/19 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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	0	2,556,090
Cash - restricted reserves	3	1,713,750	1,634,750
Receivables		637,141	637,158
Inventories		47,709	47,709
		2,398,600	4,875,707
Less: current liabilities			
Trade and other payables		(369,585)	(294,012)
Long term borrowings		(134,977)	(348,414)
Provisions		(591,648)	(591,648)
		(1,096,210)	(1,234,074)
Unadjusted net current assets		1,302,390	3,641,633
Adjustments			
Less: Cash - restricted reserves	3	(1,713,750)	(1,634,750)
Less: Current loans - clubs / institutions		(20,018)	(20,035)
Add: Current portion of borrowings		134,977	348,414
Add: Current liabilities not expected to be cleared at end of year		290,514	281,514
Adjusted net current assets - surplus/(deficit)		(5,887)	2,616,776

Reason for Adjustments

The 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 above.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire 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 release for sale.

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.

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

INVENTORIES

General

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

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

Superannuation

The Shire of 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.

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.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. RECONCILIATION OF CASH

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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
Cash - unrestricted	\$ 0	\$ 2,556,090	\$ 731
Cash - restricted	1,713,750	1,634,750	1,637,798
	<u>1,713,750</u>	<u>4,190,840</u>	<u>1,638,529</u>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	290,514	281,514	282,128
Community Facilities Reserve	127,315	122,315	141,515
Waste Management Reserve	137,163	133,163	133,142
Bridge Reserve	74,346	71,346	71,727
Council Buildings Reserve	228,515	240,515	241,059
Plant Reserve	142,689	137,689	138,565
Community Bus Reserve	6,994	6,994	26,835
Sewerage Reserve	555,431	495,431	454,537
Economic Development Reserve	140,783	135,783	137,559
Emergency Relief Fund	10,000	10,000	10,000
	<u>1,713,750</u>	<u>1,634,750</u>	<u>1,637,067</u>
Reconciliation of net cash provided by operating activities to net result			
Net result	(13,002)	715,238	876,734
Depreciation	3,556,249	3,944,898	3,456,624
(Profit)/loss on sale of asset	297,000	25,225	267,546
(Increase)/decrease in receivables	0	238,978	45,000
(Increase)/decrease in inventories	0	(35,992)	0
Increase/(decrease) in payables	75,573	(175,426)	0
Increase/(decrease) in employee provisions	0	(37,791)	0
Grants/contributions for the development of assets	(2,122,927)	(1,877,880)	(2,745,317)
Net cash from operating activities	<u>1,792,893</u>	<u>2,797,250</u>	<u>1,900,587</u>

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2018/19 Budget total	2017/18 Actual total
	Governance	Law, order, public safety	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services		
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Land - freehold land	80,000	0	0	0	0	20,000	0	100,000	0
Buildings - non-specialised	0	0	0	0	0	0	135,000	135,000	0
Buildings - specialised	0	8,000	2,000,000	0	587,123	0	39,842	2,634,965	394,383
Furniture and equipment	29,000	0	0	0	0	0	0	29,000	27,813
Plant and equipment	166,000	0	0	35,000	31,200	778,898	0	1,011,098	576,620
	275,000	8,000	2,000,000	35,000	618,323	798,898	174,842	3,910,063	998,816
<i>Infrastructure</i>									
Infrastructure - Roads	0	0	0	0	0	2,389,593	0	2,389,593	2,036,197
Infrastructure - Footpaths	0	0	0	0	0	129,024	0	129,024	182,557
Infrastructure - Drainage	0	0	0	130,000	0	183,538	0	313,538	141,620
Infrastructure - Parks and ovals	0	0	0	0	116,000	0	0	116,000	35,273
Infrastructure - Street Furniture and Lighting	0	0	0	25,567	0	79,076	65,000	169,643	567,746
Infrastructure - Work in Progress	0	0	0	0	0	0	0	0	365,337
	0	0	0	155,567	116,000	2,781,231	65,000	3,117,798	3,328,730
Total acquisitions	275,000	8,000	2,000,000	190,567	734,323	3,580,129	239,842	7,027,861	4,327,546

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

- 2018/19 Capital Projects (page 25)
- 2018/19 Roads Program (page 33)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	144,500	111,700	0	(32,800)	0	(13,145)	0	(11,000)
Law, order, public safety	0	0	0	0	0	(9,093)	0	0
Housing	175,000	150,000	0	(25,000)	0	0	0	0
Community amenities	0	0	0	0	0	(10,941)	0	0
Recreation and culture	0	0	0	0	0	(3,675)	0	0
Transport	93,800	130,500	44,700	(8,000)	11,629	0	36,636	(13,182)
Economic services	370,000	98,100	8,100	(280,000)	0	0	0	(280,000)
Other property and services	9,000	5,000	0	(4,000)	0	0	0	0
	792,300	495,300	52,800	(349,800)	11,629	(36,854)	36,636	(304,182)
By Class								
<u>Property, Plant and Equipment</u>								
Land - freehold land	370,000	98,100	8,100	(280,000)	0	0	0	(280,000)
Buildings - non-specialised	175,000	150,000	0	(25,000)	0	0	0	0
Plant and equipment	247,300	247,200	44,700	(44,800)	11,629	(36,854)	36,636	(24,182)
	792,300	495,300	52,800	(349,800)	11,629	(36,854)	36,636	(304,182)

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

- 2018/19 Capital Projects (page 25)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks and ovals
Infrastructure - Bridges
Infrastructure - Street Furniture and Lighting

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
	(66,768)	(69,516)	(44,611)
	(36,074)	(40,092)	(28,124)
	(9,443)	(9,367)	(3,906)
	(34,815)	(32,351)	(17,521)
	(49,126)	(48,726)	(23,582)
	(116,043)	(117,276)	(101,376)
	(547,289)	(546,540)	(311,089)
	(2,634,208)	(3,018,992)	(2,893,258)
	(62,483)	(62,039)	(33,157)
	(3,556,249)	(3,944,898)	(3,456,624)
	(632,056)	(632,056)	(285,023)
	(24,648)	(24,648)	(14,552)
	(310,144)	(310,144)	(253,550)
	(1,982,289)	(2,280,938)	(2,219,224)
	(43,769)	(43,769)	(39,463)
	(294,122)	(384,122)	(382,091)
	(119,621)	(119,621)	(118,709)
	(119,084)	(119,084)	(119,084)
	(30,516)	(30,516)	(24,928)
	(3,556,249)	(3,944,898)	(3,456,624)

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	50 Years
Buildings - specialised	50 Years
Furniture and equipment	4 - 10 Years
Plant and equipment	5 - 15 Years
Infrastructure - Roads	20 - 80 Years
Infrastructure - Footpaths	50 - 80 Years
Infrastructure - Drainage	20 - 80 Years
Infrastructure - Parks and ovals	30 - 50 Years
Infrastructure - Bridges	80 - 100 Years
Infrastructure - Street Furniture and L	15 - 80 Years
Infrastructure - Work in Progress	Not depreciated

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Education and welfare								
Hydrotherapy Pool / Dental Spa	0	500,000	24,971	0	475,029	0	20,000	0
Housing								
Housing Executive Loan (317)	109,795	0	24,722	23,100	85,073	109,795	7,157	9,699
92 Roberts Street (326)	164,023	0	18,698	18,221	145,325	164,023	4,144	5,860
Recreation and culture								
Moora Town Hall (314)	49,171	0	49,171	46,092	0	49,171	1,989	4,977
Town Hall (315)	79,166	0	62,854	59,191	16,312	79,166	3,381	7,573
Economic services								
Moora Lifestyle Village (323)	147,160	0	147,160	138,434	0	147,160	5,709	16,173
Industrial Lot Roberts St (325)	336,247	0	38,330	37,353	297,917	336,247	8,495	12,013
	885,562	500,000	365,906	322,390	1,019,656	885,562	50,875	56,294
Self Supporting Loans								
Recreation and culture								
Moora Bowling Club SSL (324)	62,307	0	7,478	7,245	54,829	62,307	1,929	2,575
	62,307	0	7,478	7,245	54,829	62,307	1,929	2,575
	947,869	500,000	373,384	329,636	1,074,485	947,869	52,804	58,869

All borrowing repayments, other than Self Supporting Loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
					\$	\$	\$	\$
Hydrotherapy Pool / Dental	WATC		15	4.00	500,000	20,000	500,000	0
					500,000	20,000	500,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
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	5,000	5,000	5,000
Total amount of credit unused	1,040,000	1,040,000	1,040,000
Loan facilities			
Loan facilities in use at balance date	1,074,485	947,869	947,869

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	281,514	9,000	0	290,514	275,128	6,386	0	281,514	275,128	7,000	0	282,128
Community Facilities Reserve	122,315	5,000	0	127,315	137,515	24,800	(40,000)	122,315	137,515	4,000	0	141,515
Waste Management Reserve	133,163	4,000	0	137,163	130,142	3,021	0	133,163	130,142	3,000	0	133,142
Bridge Reserve	71,346	3,000	0	74,346	69,727	1,619	0	71,346	69,727	2,000	0	71,727
Council Buildings Reserve	240,515	8,000	(20,000)	228,515	235,059	5,456	0	240,515	235,059	6,000	0	241,059
Plant Reserve	137,689	5,000	0	142,689	134,565	3,124	0	137,689	134,565	4,000	0	138,565
Community Bus Reserve	6,994	0	0	6,994	6,835	159	0	6,994	6,835	20,000	0	26,835
Sewerage Reserve	495,431	60,000	0	555,431	378,537	116,894	0	495,431	378,537	76,000	0	454,537
Economic Development Reserve	135,783	5,000	0	140,783	699,559	16,224	(580,000)	135,783	699,559	18,000	(580,000)	137,559
Emergency Relief Fund	10,000	0	0	10,000	0	10,000	0	10,000	0	10,000	0	10,000
	1,634,750	99,000	(20,000)	1,713,750	2,067,067	187,681	(620,000)	1,634,750	2,067,067	150,000	(580,000)	1,637,067

(b) Cash Backed Reserves - Purposes

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

Reserve name	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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	5,350	8,382
General purpose funding	12,500	11,429
Law, order, public safety	146,129	128,381
Health	17,440	18,614
Education and welfare	310,000	256,863
Housing	116,180	114,437
Community amenities	1,175,966	1,168,229
Recreation and culture	112,850	102,357
Economic services	597,250	537,926
Other property and services	25,000	16,691
	2,518,665	2,363,308

9. GRANT REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
General purpose funding	759,655	1,575,657
Law, order, public safety	152,196	169,372
Health	3,250	3,250
Education and welfare	65,970	83,127
Community amenities	1,000	20,243
Recreation and culture	30,177	9,576
Transport	110,639	105,394
Economic services	13,300	13,699
Other property and services	20,750	36,553
	1,156,937	2,016,871
Non-operating grants, subsidies and contributions		
Law, order, public safety	0	500,776
Education and welfare	900,000	0
Recreation and culture	405,188	82,226
Transport	817,739	1,294,878
	2,122,927	1,877,880

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

13. 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.

14. TRUST FUNDS

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

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
BCITF Levy	0	2,000	(2,000)	0
BRB Levy	20	6,000	(6,020)	0
Standpipe Cards Bond	2,762	200	(200)	2,762
Gym Cards Bond	4,082	2,000	(2,000)	4,082
Facility Hire Bonds	2,500	2,000	(2,000)	2,500
Housing Bonds	5,300	1,200	(1,200)	5,300
Community Bus Bonds	200	(1,000)	800	0
Moora Lifestyle Village Bond	3,544	1,200	(1,200)	3,544
Other General Trust	12,589	0	(10,000)	2,589
Community Group Funds	11,833	9,831	(7,086)	14,578
	42,829	23,431	(30,906)	35,354

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

15. BUDGET RATIOS

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budget
Operating Surplus	(6.70)%	13.20%	0.46%	(10.12)%
Funds After Operations	135.42%	128.30%	122.08%	135.93%
PPE	(18.67)%	59.92%	3.06%	6.44%
Infrastructure	2.56%	2.52%	2.57%	2.27%
Cash Reserves	22.15%	22.19%	18.99%	21.51%
Borrowings	20.56%	12.97%	10.29%	12.80%
Debt Servicing	5.09%	4.35%	4.56%	2.26%
Average Rates (UV Rural)	7,072	7,164	7,661	7,841
Average Rates (UV Urban)	1,567	1,393	1,112	1,104
Average Rates (GRV Residential)	1,023	1,089	1,126	1,248
Average Rates (GRV Industrial)	2,721	2,648	2,656	2,766

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget	
	\$	\$	\$	
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	2,616,776	1,902,199	2,040,151
		2,616,776	1,902,199	2,040,151
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9	1,156,937	2,016,871	1,174,180
Fees and charges	8	2,518,665	2,363,308	2,423,040
Interest earnings	10(a)	174,026	166,297	169,243
Other revenue	10(b)	116,588	102,591	114,356
Profit on asset disposals	4(b)	52,800	11,629	36,636
		4,019,016	4,660,696	3,917,455
Expenditure from operating activities				
Employee costs		(3,627,468)	(3,604,686)	(3,487,652)
Materials and contracts		(1,739,463)	(1,285,951)	(1,548,017)
Utility charges		(371,585)	(366,674)	(379,731)
Depreciation on non-current assets	5	(3,556,249)	(3,944,898)	(3,456,624)
Interest expenses	10(d)	(52,804)	(59,899)	(51,534)
Insurance expenses		(178,438)	(171,221)	(170,545)
Other expenditure		(278,882)	(236,864)	(271,040)
Loss on asset disposals	4(b)	(349,800)	(36,854)	(304,182)
		(10,154,689)	(9,707,047)	(9,669,325)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(52,800)	(11,629)	(36,636)
Loss on disposal of assets	4(b)	349,800	36,854	304,182
Depreciation on assets	5	3,556,249	3,944,898	3,456,624
Movement in employee benefit provisions (non-current)		9,000	159,314	0
Amount attributable to operating activities		343,352	985,285	12,451
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	2,122,927	1,877,880	2,745,317
Purchase property, plant and equipment	4(a)	(3,910,063)	(998,816)	(3,236,541)
Purchase and construction of infrastructure	4(a)	(3,117,798)	(3,328,730)	(3,941,827)
Proceeds from disposal of assets	4(b)	495,300	105,909	320,181
Amount attributable to investing activities		(4,409,634)	(2,343,757)	(4,112,870)
FINANCING ACTIVITIES				
Advances to community groups		(7,000)	(40,000)	0
Repayment of borrowings	6(a)	(373,384)	(329,636)	(351,222)
Proceeds from new borrowings	6	500,000	0	0
Proceeds from self supporting loans	6(a)	20,035	28,855	23,174
Transfers to cash backed reserves (restricted assets)	7(a)	(99,000)	(187,681)	(150,000)
Transfers from cash backed reserves (restricted assets)	7(a)	20,000	620,000	580,000
Amount attributable to financing activities		60,651	91,538	101,952
Budgeted deficiency before general rates		(4,005,631)	(1,266,934)	(3,998,467)
Estimated amount to be raised from general rates	1	3,999,744	3,883,709	3,883,287
Net current assets at end of financial year - surplus/(deficit)	2	(5,887)	2,616,776	(115,180)

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

Capital Projects 2018/19

Plant and Equipment	Land and Buildings	Roads and transport
Furniture and Equipment	Other Infrastructure	

GL	JOB	ASSET	IE	BUD UPLOAD	TRADE-IN	WDV	PROFT/LOSS	CHANGEOVER
30401		Admin vehicles						
30401		CEO Vehicle (P1110M)	704	60,000	45,000	55,000	- 10,000	15,000
30401		DCEO Vehicle Replacement	704	38,000	23,900	33,500	- 9,600	14,100
30401		MES Vehicle Replacement	704	38,000	21,900	31,500	- 9,600	16,100
30401		MDS Vehicle Replacement	704		20,900	24,500	- 3,600	20,900
30401		Be Active/Admin - Holden Trax	704	30,000			-	
30402		Purchase Computing Equipment						
30402		Video conferencing (telstra funded)	703	9,000				
30402		Desktop and Laptop Replacements	703	20,000				
		TOTAL GOVERNANCE		195,000	111,700	144,500	- 32,800	-
40401		Governance Proceeds	194	- 111,700				
20492		Governance Profit/Loss	590	32,800				
		CAPITAL EXPENDITURE LAW	IE					
30502		Construction of Fire Shed (FESA)						
30502		Building Renewal Project	702	8,000			-	
		TOTAL LAW		8,000	-	-	-	-
44004		Law Proceeds	194	-				
20592		Law Profit/Loss	590	-				
		CAPITAL EXPENDITURE HEALTH	IE					
		TOTAL HEALTH						
44004		Health Proceeds	194	-				
20592		Health Profit/Loss		-				
		CAPITAL EXPENDITURE EDUCATION AND WELFARE	IE					
30415		Hydrotherapy Pool						
30415		Construction (Grant and Loan Funded)	702	2,000,000			-	
		TOTAL EDUCATION AND WELFARE		2,000,000	-	-	-	-
44004		Education and Welfare Proceeds	194	-				
20592		Education and Welfare Profit/Loss		-				

CAPITAL EXPENDITURE HOUSING			IE				
32306		Land Purchases					-
32306		Airfield land	701	20,000			-
32306		Other land purchases	701	80,000			-
32302		Other Housing Renewal					-
32302		Sale proceeds shire housing	702		150,000	175,000	- 25,000
		TOTAL HOUSING		100,000	150,000	175,000	- 25,000
44005		Housing Proceeds	194	- 150,000			
12292		Housing Profit/Loss	590	25,000			
CAPITAL EXPENDITURE COMMUNITY AMENITIES			IE				
39520		Replacement Sewerage Pumps and Equipment					-
39520		Pumps and plant equipment	704	35,000			-
33010		Refuse Site Upgrade					-
33010		Watheroo tip - relocate oil storage tank	713	5,567			-
39521		Moora Sewerage System Upgrade					-
39521		Infrastructure renewal / upgrade	531	130,000			-
33720		Electronic Community Notice Board					-
33720		Community noticeboard replacement	713	20,000			-
		TOTAL COMMUNITY AMMENITIES		190,567	-	-	-
44053		Community Amenities Proceeds	194	-			
23092		Community Amenities Profit/Loss	590	-			
CAPITAL EXPENDITURE REC AND CULTURE			IE				
32315		Swimming Pool Solar Blanket					-
32315		Elite Pool Blankets - Baby Pools	531	3,200			-
32316		Moora Swimming Pool Improvements					-
32316		Painting of pool shell	531	53,000			-
32317		Swimming Pool Building Renewal					-
32317		Swimming Club - Roller Door (CBS)	531	8,999			-
32317		Replace shade sails behind baby pools	531	6,050			-
32317		Upgrade taps in showers to push buttons	531	8,810			-
33117		Moora Performing Arts Centre Renewal					-
33117		Strip and repaint north facing windows	531	13,000			-
33117		Scrub and Reseal Floor	702	11,880			-

33361		Moora Recreation Centre Renewal					-	
33361		Scrub and reseal floor	531	5,940				
33361		Rolling Partition Dividers	531	9,226				
33361		Bar and Carpet area 3 x a/cs	531	13,235				
33318		Miling Pavilion					-	
33318		Exterior painting and new windows	531	18,983			-	
33308		Renewal of Park Infrastructure					-	
33308		War memorial renewal (grant funded)	702	15,000				
33308		War memorial wall (CBS)	702	15,000				
33308		Nature play area scoping and design	702	30,000				
33308		Shade sales Moora Oval Playground	702	3,000			-	
33014		Mens Shed					-	
33014		Mens Shed - construction costs	704	475,000			-	
		TOTAL REC AND CULTURE		690,323			-	-
44055		Rec and Culture Proceeds	194	-				
23392		Rec and Culture Profit/Loss	590	-				
CAPITAL EXPENDITURE TRANSPORT			IE					
33901		Moora Airstrip					-	
33901		Salaries & Wages as per Spreadsheet	501	24,615				
33901		Overheads as per Spreadsheet	901	18,461				
33901		Asphalt pad extension	531	36,000				
34030		Other Building Renewals					-	
34030		Moora Oval Gardeners Shed	702	16,000			-	
33910		Road Construction - Regional Road Group					-	
	RG193	RRG (Moora Caro Road)					-	
	RG193	Salaries & Wages as per Spreadsheet	501	136,906			-	
	RG193	Overheads as per Spreadsheet	901	102,679			-	
	RG193	Plant Allocation	902	74,144			-	
	RG193	Other Materials & Contracts	531	675,512			-	
33913		Road Construction - Roads To Recovery					-	
	RR193	Dandaragan Street (RR193)					-	
	RR193	Salaries & Wages as per Spreadsheet	501	97,035			-	
	RR193	Overheads as per Spreadsheet	901	72,776			-	
	RR193	Plant Allocation	902	47,969			-	
	RR193	Other Materials & Contracts	531	102,870			-	

33914		Drainage Construction				-	
	MD148	Moore Street				-	
	MD148	Salaries & Wages as per Spreadsheet	501	21,155		-	
	MD148	Overheads as per Spreadsheet	901	15,867		-	
	MD148	Plant Allocation	902	15,526		-	
	MD148	Other Materials & Contracts	531	40,666		-	
	MD088	Robert Street				-	
	MD088	Salaries & Wages as per Spreadsheet	501	34,383		-	
	MD088	Overheads as per Spreadsheet	901	25,788		-	
	MD088	Plant Allocation	902	20,153		-	
	MD088	Other Materials & Contracts	531	10,000		-	
33915		Padbury Street Townscape				-	
33915		Consultation and Design costs	531	20,000		-	
33916		Footpath Construction				-	
	MFF90	Lefroy, Stafford and Lenane				-	
	MFF90	Salaries & Wages as per Spreadsheet	501	13,753		-	
	MFF90	Overheads as per Spreadsheet	901	10,315		-	
	MFF90	Plant Allocation	902	4,956		-	
	MFF90	Other Materials & Contracts	531	100,000		-	
33917		Road Construction - Widen, Seal & Kerb				-	
	WS117	Clarke Street				-	
	WS117	Salaries & Wages as per Spreadsheet	501	14,597		-	
	WS117	Overheads as per Spreadsheet	901	10,948		-	
	WS117	Plant Allocation	902	28,134		-	
	WS117	Other Materials & Contracts	531	34,230		-	
33918		Road Construction - Town Streets				-	
	MF01	Microsurfacing Town Streets				-	
	MF01	Salaries & Wages as per Spreadsheet	501	29,714		-	
	MF01	Overheads as per Spreadsheet	901	22,285		-	
	MF01	Plant Allocation	902	17,234		-	
	MF01	Other Materials & Contracts	531	100,000		-	

33919		Road Construction - Rural Bitumen Roads					-	
	MF161	Old Geraldton Road						
	MF161	Salaries & Wages as per Spreadsheet	501	74,485				
	MF161	Overheads as per Spreadsheet	901	55,864				
	MF161	Plant Allocation	902	58,681				
	MF161	Other Materials & Contracts	531	181,247			-	
	MF161	Old Geraldton Road (carry over 17/18)						
	MF161	Salaries & Wages as per Spreadsheet	501	27,553				
	MF161	Overheads as per Spreadsheet	901	20,665				
	MF161	Plant Allocation	902	27,895				
	MF161	Other Materials & Contracts	531	12,500			-	
	MF015	Dalwallinu West Road						
	MF015	Salaries & Wages as per Spreadsheet	501	56,380				
	MF015	Overheads as per Spreadsheet	901	42,285				
	MF015	Plant Allocation	902	63,756				
	MF015	Other Materials & Contracts	531	181,247			-	
34025		Medium Dump Truck					-	
34025		Hino 300 Series 917 (P0034 - M029)	704	67,298	36,500	14,300	22,200	30,798
34025		Hino 300 Series 917 (P1007 M11565)	704	67,298	34,000	11,500	22,500	33,298
34019		Free Roll Roller (Grader)					-	
34019		Multi Tyre Roller	704	110,000			-	110,000
34051		11-12 Tonne Vibrating Roller					-	
34051		Used 12 tonne roller	704	80,000			-	80,000
34053		Multi Spreader					-	
34053		2.5 tonne multi spreader	704	25,000			-	25,000
34054		Minor Plant					-	
34054		Floor Vacuum and Scrubber (Cleaners)	704	4,000	-	-	-	4,000
34054		Minor Plant	704	5,000	-	-	-	5,000
34060		Side Tipper					-	
34060		5 axle 25 tonne side tipper	704	70,000			-	70,000
34062		Replacement Loader					-	
34062		Logg grapple to fit 924 loader	704	35,000			-	35,000
34063		Water Truck					-	
34063		Water carting tank	704	25,000			-	25,000

34064		Prime Mover Truck							
34064		Hino 700 Series - (P0085 M6565)	704	229,102	60,000	68,000	-	8,000	169,102
34065		Mini excavator							
34065		Mini excavator	704	60,000					60,000
34065		Lifting forks - skid steer loader	704	1,200					1,200
		TOTAL TRANSPORT		3,576,129	13,500	93,800		36,700	-
44056		Transport Proceeds	194	-	130,502				
23992		Transport Profit/Loss	141	-	44,700				
23992		Transport Profit/Loss	590	8,000					
CAPITAL EXPENDITURE ECONOMIC SERVICES			IE						
34612		Caravan Park Buildings							
34612		Chalets 7&8 doors, floor and painting	531	11,842					
34612		Toilet and shower upgrade	531	25,000					
34612		Chalets 2 x sofa beds	531	3,000					
35260		Industrial Park - Land Extension							
35260		Sale of Land Lot 1 Grt Northern Highway (Miling)			8,100			8,100	
35260		Industrial Blocks Sale x 2			90,000	370,000	-	280,000	
35001		Moora Lifestyle Village Development							
35001		New fence / outdoor blinds	531	15,000					
35001		Display home	531	120,000	-	-		-	
34604		Entry Statements							
34604		Entry Statements	531	40,000	-	-		-	
34604		Industrial precinct (Tootra St) Signage	531	25,000					
		TOTAL ECONOMIC SERVICES		239,842	98,100	370,000		271,900	-
44057		Economic Services Proceeds	194	-	98,100				
25292		Economic Services Profit/Loss	141	-	8,100				
25292		Economic Services Profit/Loss	590	280,000					
CAPITAL EXPENDITURE OTHER PROPERTY			IE						
34067		Work Ute							
34067		Gardner's Ute (P0016 M030/120300)	704	28,000	5,000	9,000	-	4,000	23,000
		TOTAL OPS		28,000	5,000	9,000		4,000	-
44058		OPS Proceeds	194	-	5,000				
25492		OPS Profit/Loss	590	4,000					
TOTAL				7,027,861	495,300	792,300		297,000	-

ROADS PROGRAM 2018/19

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

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
2018-2019							
RG193	Moora Caro Road		Reconstruct and primer seal	239,585	74,144	675,512	989,241
Total RRG				239,585	74,144	675,512	989,241

MUNICIPAL FUNDS

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	187,250	197,801
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 Geraldton 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	965,078	2,365,632

2018-2019							
MD148	Moore Street		Drainage	37,022	15,526	40,666	93,214
MD088	Robert Street		Drainage	60,171	20,153	10,000	90,324
MFF90	Lefroy, stafford, lenane		Footpaths	6,017	4,956	100,000	110,973
MFFAP	APEX park path		Footpaths	12,034			12,034
MFFAA	APEX park ampitheatre		Ampitheatre	6,017			6,017
WS117	Clarke Street		Widen, Seal, Kerb	25,545	28,134	34,230	87,909
MF01	Micro Surfacing Town Streets		Road Construction	51,999	17,234	100,000	169,233
MF161	Old Geraldton		Road Construction	130,349	58,681	181,247	370,277
MF161	Old Geraldton - carry over		Road Construction	48,291	27,895	12,500	88,686
MF015	Dally west		Road Construction	98,666	63,756	181,247	343,669
13901	Road Maintenance	Various	Gravel sheet, grade, signage, vegetation mtce	354,791	215,000	100,310	670,101
Total Council				830,902	451,335	760,200	2,042,437

ROADS TO RECOVERY FUNDS

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
2018-2019							
RR193	Dandaragan Street			169,812	52,969	102,870	325,651
Total Roads To Recovery				169,812	52,969	102,870	325,651

BLACK SPOT FUNDS

2017-2018							
BS196	Black Spot		Toodyay Bindi Bindi Road	13,603	3,591	31,330	48,524
Total Black Spot				13,603	3,591	31,330	48,524
2018-2019							
			TBA				-
Total Black Spot				-	-	-	-

In Summary	Wages / Overheads	Plant Op Costs	Materials / Contracts	Total	Cost to Council
2017-2018	1,179,067	669,365	2,182,323	4,030,755	
2018-2019	1,240,299	578,448	1,538,582	3,357,329	
Difference	\$ 61,232	-\$ 90,917	-\$ 643,741	-\$ 673,426	

Road Program Funded by:

	2017-2018	2018-2019
Regional Road Group Funds	650,000	650,000
Roads to Recovery Funds	641,817	170,000
General Purpose Funds	780,000	780,000
Direct Grant	100,000	100,000
Subtotal of external road funding	2,171,817	1,700,000
Total of Road Program	4,030,755	3,357,329
Council own funds contributed toward annual road program	1,858,938	1,657,329
	46%	49%

**2018/19 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
		2017/18	2017/18	2018/19	2018/19	Y/N	
Photocopying							
Fire Maps - Laminated	per item	\$ 86.00	\$ 86.00	\$ 88.00	\$ 88.00	Y	20402
Fire Maps	per item	\$ 35.00	\$ 35.00	\$ 36.00	\$ 36.00	Y	20402
Shire Minutes	Posted monthly per year	\$ 139.00	\$ 139.00	\$ 142.00	\$ 142.00	Y	20402
Electoral Rolls	per printed copy	\$ 66.00	\$ 66.00	\$ 67.00	\$ 67.00	Y	20402
Finance							
Dishonoured Cheque Fee	Each dishonoured item	\$ 39.00	\$ 39.00	\$ 40.00	\$ 40.00	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	11%	11%	11%	11%	N	
Duplicate copies of notices/advice previously issued	Each notice	\$ 7.20	\$ 7.20	\$ 7.30	\$ 7.30	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	\$ 53.00	\$ 53.00	N	20211
Document Search Fee	Per request	\$ 37.00	\$ 37.00	\$ 38.00	\$ 38.00	N	20211
Rate Enquiry Only	Per request	\$ 52.00	\$ 52.00	\$ 53.00	\$ 53.00	N	20211
Copy of Rates Notice (Administration cost)	per notice	\$ 7.20	\$ 7.20	\$ 7.30	\$ 7.30	N	20211
Rates Instalment Administration Charge	per notice	\$ 7.20	\$ 7.20	\$ 7.30	\$ 7.30	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

Administration Charges (cont)

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Other		2017/18	2017/18	2018/19	2018/19	Y/N	
Hire of Council Chambers	per day/use	\$ 200.00	\$ 200.00	\$ 204.00	\$ 204.00	Y	23101
	Cleaning fee if food or drink consumed	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	Y	23101
Innovation Central Midlands / CMC Pty Ltd	as required hire of Council Chambers	\$ -	\$ -	\$ -	\$ -	Y	23101
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	N	23502
Standpipe Card Bond	per card issued	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	N	Trust

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
All Buildings and Facilities		2017/18	2017/18	2018/19	2018/19	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	\$ 28.00	\$ 28.00	Y	23101
Oval light fee if not turned off after use	per day	\$ 136.00	\$ 136.00	\$ 139.00	\$ 139.00	Y	23101
Replacement Keys if not returned after use	per set of keys	\$ 136.00	\$ 136.00	\$ 139.00	\$ 139.00	Y	23101
Using a facility without an approved booking	In addition to usage fee	\$ 75.00	\$ 75.00	\$ 77.00	\$ 77.00	Y	23101
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
Sports ovals	per hour	NA	NA	\$ 18.00	\$ 18.00	Y	23302
Watheroo Development Association	Annual fee - as per agreement	NA	\$ -	NA	\$ -	Y	23101
Watheroo Primary School	Annual fee - as per agreement	NA	\$ 191.00	NA	\$ 195.00	Y	23101
Watheroo Playgroup	Annual fee - as per agreement	NA	\$ 191.00	NA	\$ 195.00	Y	23101
Watheroo Golf Club	Annual fee - as per agreement	NA	\$ 1,061.00	NA	\$ 1,082.00	Y	23101
Watheroo Tennis Club	Not currently active	NA	\$ -	NA	\$ -	Y	23101
Watheroo Hockey Club	Annual fee - as per agreement	NA	\$ 545.00	NA	\$ 556.00	Y	23101
Watheroo Music Lessons	Annual fee - as per agreement						23101
Miling Progress Association	Annual fee - as per agreement	NA	\$ -	NA	\$ -	Y	23101

Buildings and Facilities (cont)

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2017/18	2017/18	2018/19	2018/19	Y/N	
Halls and Pavilions - Watheroo and Miling (cont)							
Miling Primary School	Annual fee - as per agreement	NA	\$ 191.00	NA	\$ 195.00	Y	23101
Miling Cricket Club	Annual fee - as per agreement	NA	\$ 727.00	NA	\$ 742.00	Y	23101
Miling Tennis Club	Annual fee - as per agreement	NA	\$ 545.00	NA	\$ 556.00	Y	23101
Miling Hockey Club	Annual fee - as per agreement	NA	\$ 545.00	NA	\$ 556.00	Y	23101
Coomberdale Progress Association	Not currently active	NA	\$ -	NA	\$ -		23101
Moora Performing Arts Centre (Box Office)							
MPAC Club Membership	Annual fee	\$ 38.00	\$ 38.00	\$ 39.00	\$ 39.00	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 (min 3 hour hire)	With door charge per hour	\$ 94.00	\$ 70.33	\$ 96.00	\$ 72.00	Y	23102
	No door charge per hour	\$ 75.67	\$ 58.00	\$ 77.00	\$ 59.00	Y	23102
Whole Building Hire - 3 + hours	With door charge	\$ 564.00	\$ 422.00	NA	NA	Y	23102
	No door charge	\$ 454.00	\$ 341.00	NA	NA	Y	23102
Lessons/Class Hire (Hall only/min 3 hour hire)	With door charge per hour	\$ 23.33	\$ 18.33	\$ 24.00	\$ 19.00	Y	23102
	No door charge per hour	\$ 12.00	\$ 9.33	\$ 12.00	\$ 10.00	Y	23102
Lessons/Class Hire (Hall only) - 3 + hours	With door charge	\$ 141.00	\$ 109.00	NA	NA	Y	23102
	No door charge	\$ 70.00	\$ 54.00	NA	NA	Y	23102
Front Lobby Hire - (min 3 hour hire)	per hour	\$ 37.67	\$ 13.33	\$ 38.00	\$ 19.00	Y	23102
Front Lobby Hire - 3 + hours	per booking	\$ 223.00	\$ 84.00	NA	NA	Y	23102
School events (Whole building excluding kitchen use)	per event	NA	\$ 174.00	NA	\$ 177.00	Y	23102
Rehearsals	per rehearsal	\$ 33.00	\$ 33.00	\$ 34.00	\$ 34.00	Y	23102
Maximum per day hire for MPAC (excluding additional services charges)	per day	\$ 564.00	\$ 422.00	\$ 575.00	\$ 430.00	Y	23102
Additional Service Charges							
Table and chair set up	own set up	\$ -	\$ -	\$ -	\$ -	Y	23102
	Shire staff set up (per hour)	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	Y	23102
Retractable seating	per day	\$ 54.00	\$ 54.00	\$ 55.00	\$ 55.00	Y	23102
Use of Kitchen	per day	\$ 119.00	\$ 119.00	\$ 121.00	\$ 121.00	Y	23102
Gazebo and Garden	per day	\$ 162.00	\$ 162.00	\$ 165.00	\$ 165.00	Y	23102
Use of piano	per day	\$ 32.00	\$ 32.00	\$ 33.00	\$ 33.00	Y	23102

Buildings and Facilities (cont)

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
			2017/18	2018/19	2018/19	Y/N	
Moora Recreation Centre (Booking hours: 7am to 12.00 am)							
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	\$ 49.00	\$ 24.00	Y	23302
	Unlicensed per hour	\$ 36.00	\$ 24.00	\$ 37.00	\$ 24.00	Y	23302
Oval	Licensed Per hour	\$ 48.00	\$ 24.00	\$ 49.00	\$ 24.00	Y	23302
	Unlicensed per hour	\$ 36.00	\$ 24.00	\$ 37.00	\$ 24.00	Y	23302
Grandstand Change room	Licensed Per hour	\$ 48.00	\$ 24.00	\$ 49.00	\$ 24.00	Y	23302
	Unlicensed per hour	\$ 36.00	\$ 24.00	\$ 37.00	\$ 24.00	Y	23302
Hockey Oval	Licensed Per hour	\$ 48.00	\$ 24.00	\$ 49.00	\$ 24.00	Y	23302
	Unlicensed per hour	\$ 36.00	\$ 24.00	\$ 37.00	\$ 24.00	Y	23302
Large storage cage	12 month hire	NA	\$ -	NA	\$ 200.00	Y	23302
	1 month hire	NA	\$ -	NA	\$ 20.00	Y	23302
Small storage cage	12 month hire	NA	\$ -	NA	\$ 130.00	Y	23302
	1 month hire	NA	\$ -	NA	\$ 15.00	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
School Sports Carnivals - including use of ovals and courts	per day			NA	\$ 175.00	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	\$ 727.00	NA	\$ 742.00	Y	23302
Basketball Association (Summer comp)	as per agreement	NA	\$ 727.00	NA	\$ 742.00	Y	23302
Moora Strikers Hockey Club	as per agreement	NA	\$ 727.00	NA	\$ 742.00	Y	23302
Moora Robbins Hockey Club	as per agreement	NA	\$ 727.00	NA	\$ 742.00	Y	23302
Moora Knights Cricket Club	as per agreement	NA	\$ 727.00	NA	\$ 742.00	Y	23302
Moora Mavericks Football and Netball Club	as per agreement	NA	\$ 2,237.00	NA	\$ 2,282.00	Y	23302
Moora Mavericks Hockey Club	as per agreement	NA	NA	NA	\$ 556.00	Y	23302
Moora Kindy Gym	as per agreement	NA	\$ 240.00	NA	\$ 245.00	Y	23302

Buildings and Facilities (cont)

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC	
Moora Recreation Centre Community Group Annual Fees			2017/18	2018/19	2018/19	Y/N		
Moora Squash Club	as per agreement	NA	\$ 727.00	NA	\$ 742.00	Y	23302	
Central Midlands Agricultural Society	as per agreement	NA	\$ 793.00	NA	\$ 809.00	Y	23302	
Moora CWA	as per agreement	NA	\$ 100.00	NA	\$ 100.00	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	\$ 45.00	Y	23303	
	Pensioner membership	NA	\$ 33.00	NA	\$ 34.00	Y	23303	
1 month Membership	Standard membership	NA	\$ 78.00	NA	\$ 80.00	Y	23303	
	Pensioner membership	NA	\$ 60.00	NA	\$ 61.00	Y	23303	
3 month Membership	Standard membership	NA	\$ 185.00	NA	\$ 189.00	Y	23303	
	Pensioner membership	NA	\$ 140.00	NA	\$ 143.00	Y	23303	
6 month Membership	Standard membership	NA	\$ 325.00	NA	\$ 332.00	Y	23303	
	Pensioner membership	NA	\$ 244.00	NA	\$ 249.00	Y	23303	
12 month Membership	Standard membership	NA	\$ 558.00	NA	\$ 569.00	Y	23303	
	Pensioner membership	NA	\$ 418.00	NA	\$ 426.00	Y	23303	
Casual Use (Shire office hours only)	Per per single entry	NA	\$ 14.00	NA	\$ 14.00	Y	23303	
School Program / Class	Per student per single entry	NA	\$ 6.00	NA	\$ 6.00	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								
Moora Swimming Pool								
Whole Season Pass	Family ticket (2 adults and dependent children under 18)	NA	\$ 242.00	NA	\$ 247.00	Y	23201	
	Single (adult or child)	NA	\$ 121.00	NA	\$ 123.00	Y	23201	
	Single Pensioner	NA	\$ 90.00	NA	\$ 92.00	Y	23201	
Part season pass (Nov to Dec or Jan to Mar)	Family ticket (2 adults and dependent children under 18)	NA	\$ 160.00	NA	\$ 163.00	Y	23201	
	Single (adult or child)	NA	\$ 80.00	NA	\$ 82.00	Y	23201	
	Single Pensioner	NA	\$ 60.00	NA	\$ 61.00	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	

Buildings and Facilities (cont)

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2017/18	2017/18	2018/19	2018/19	Y/N	
Moora Swimming Pool (cont)							
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	\$ 1,679.00	NA	\$ 1,713.00	Y	23201
School carnivals & Swimming Club Events	per half day	NA	\$ 189.00	NA	\$ 193.00	Y	23201
Private lane hire	per hour	NA	\$ 9.00	NA	\$ 9.00	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	\$ 126.00	\$ 126.00	Y	24602
	7 - 27 nights stay	\$ 119.00	\$ 119.00	\$ 121.00	\$ 121.00	Y	24602
	28 - 55 nights stay	\$ 114.00	\$ 114.00	NA	NA	Y	24602
	56 nights + stay	\$ 107.00	\$ 107.00	NA	NA	Y	24602
Double Chalet Per Night	1-6 nights stay	\$ 178.00	\$ 178.00	\$ 182.00	\$ 182.00	Y	24602
	7 - 27 nights stay	\$ 167.00	\$ 167.00	\$ 170.00	\$ 170.00	Y	24602
	28 - 55 nights stay	\$ 162.00	\$ 162.00	NA	NA	Y	24602
	56 nights + stay	\$ 156.00	\$ 156.00	NA	NA	Y	24602
Use of showers and/or laundry	Per use	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	Y	24601
Additional persons (infants under 2 years no charge)	per night	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	Y	24601
Spill over facility at rec centre	per night	\$ 8.00	\$ 8.00	NA	NA	Y	24601
*Cancellation with 48 hours or more notice - refund less \$50 booking fee. Cancellation with less than 48 hours - forfeit full price.							
Miling 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)	\$ 200.00	\$ 200.00	\$ 204.00	\$ 204.00	Y	23005
	per day - pensioners/senior	\$ 125.00	\$ 125.00	\$ 128.00	\$ 128.00	Y	23005
Excess KMs	per km greater than 400kms per day	\$ 0.40	\$ 0.40	\$ 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	\$ 200.00	\$ 200.00	N	Trust

Buildings and Facilities (cont)

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Leased Buildings and Land		2017/18	2017/18	2018/19	2018/19	Y/N	
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
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	\$ 3,060.00	NA	\$ 3,121.00	Y	23003
Clinch Street House - Moora Historical Society	annual fee	NA	\$ 182.00	NA	\$ 186.00	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	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	\$ 49.00	NA	\$ 49.00	N	21702
	1.00pm - 5.15pm	NA	\$ 49.00	NA	\$ 49.00	N	21702
	8.15am - 5.15pm	NA	\$ 76.00	NA	\$ 90.00	N	21702
	8.15am - 3.15pm (school hours)	NA	NA	NA	\$ 70.00	N	21702
Casual Booking per child	8.15am to 1.00pm	NA	\$ 55.00	NA	\$ 55.00	N	21702
	1.00pm - 5.15pm	NA	\$ 55.00	NA	\$ 55.00	N	21702
	8.15am - 5.15pm	NA	\$ 81.00	NA	\$ 95.00	N	21702
After school fee	per child	NA	\$ 33.00	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
		Fees	Fees	2018/19	2018/19	Y/N	
Cemetery Fees							
(Charges in accordance with Cemeteries Act 1986, Section 53)							
Grant of Right of Burial	per item	NA	\$ 172.00	NA	\$ 175.00	Y	23006
Adult Interment	per item	NA	\$ 909.00	NA	\$ 927.00	Y	23006
Child / Stillborn Interment	per item	NA	\$ 780.00	NA	\$ 796.00	Y	23006
Exhumation Fee	per item	NA	\$ 1,818.00	NA	\$ 1,854.00	Y	23006
Re-Interment after Exhumations	per item	NA	\$ 975.00	NA	\$ 995.00	Y	23006
Reopening of any Grave	per item	NA	\$ 909.00	NA	\$ 927.00	Y	23006
Burial on Weekend or Public Holiday	per item	NA	\$ 1,429.00	NA	\$ 1,458.00	Y	23006
Remove/Replace Headstones/Install Ashes in existing grave	per hour	NA	\$ 88.00	NA	\$ 90.00	Y	23006
Niche wall							
Niche wall	Single	NA	\$ 123.00	NA	\$ 125.00	Y	23006
	Double	NA	\$ 240.00	NA	\$ 245.00	Y	23006
Niche Wall Plaque	Installation fee	NA	\$ 134.00	NA	\$ 137.00	Y	23006
	Double or single	NA	Cost + 20%	NA	Cost + 20%	Y	23006
Rose garden							
Rose Garden plot for ashes	Single	NA	\$ 240.00	NA	\$ 245.00	Y	23006
	Double	NA	\$ 475.00	NA	\$ 485.00	Y	23006
Rose Garden Plaque	Installation fee	NA	\$ 134.00	NA	\$ 137.00	Y	23006
	Double or single	NA	Cost + 20%	NA	Cost + 20%	Y	23006
Deposit of ashes into an existing grave	Double and Single	NA	\$ 121.00	NA	\$ 123.00	Y	23006
Deposit of ashes into an existing grave - plaque	Installation fee	NA	\$ 134.00	NA	\$ 137.00	Y	23006
	Double or single	NA	Cost + 20%	NA	Cost + 20%	Y	23006
Other							
Funeral Director Licence	Single	NA	\$ 363.00	NA	\$ 90.00	N	23007
	Annual	NA	\$ 1,070.00	NA	\$ 180.00	N	23007
Monument Fee/Permit		NA	\$ 124.00	NA	\$ 126.00	N	23006

Environmental Health Services

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Health		2017/18	2017/18	2018/19	2018/19	Y/N	
Liquor Act Section 39 Certificate Fee	per item	\$ 117.00	\$ 117.00	\$ 119.00	\$ 119.00	N	21103
Lodging House Registration	per item	\$ 109.00	\$ 109.00	\$ 111.00	\$ 111.00	N	21103
Lodging House Renewal	per item	\$ 179.00	\$ 179.00	\$ 183.00	\$ 183.00	N	21103
Public Buildings certificate/annual	per item	\$ 234.00	\$ 234.00	\$ 239.00	\$ 239.00	N	21103
Eating House Application - Low to Medium Risk	per item	\$ 109.00	\$ 109.00	\$ 111.00	\$ 111.00	N	21103
Eating House Application - High Risk	per item	\$ 218.00	\$ 218.00	\$ 222.00	\$ 222.00	N	21103
Eating House Renewal - Low Risk	per annum	\$ 55.00	\$ 55.00	\$ 56.00	\$ 56.00	N	21103
Eating House Renewal - Medium Risk	per annum	\$ 109.00	\$ 109.00	\$ 111.00	\$ 111.00	N	21103
Eating House Renewal - High Risk	per annum	\$ 218.00	\$ 218.00	\$ 222.00	\$ 222.00	N	21103
Skin Penetration Premises application	per item	\$ 109.00	\$ 109.00	\$ 111.00	\$ 111.00	N	21103
Hairdressing Premises application (incl mobile)	per item			\$ 111.00	\$ 111.00	N	21103
Itinerant Food - Planning approval Traders Permit	annual			\$ 147.00	\$ -	N	21103
Itinerant Food - Agreement Preparation Fees	annual			\$ 150.00	\$ -	N	21103
Itinerant Food Trading in Public Places Permit	daily			\$ 80.00	\$ -	N	21103
	weekly			\$ 250.00	\$ -	N	21103
	12 monthth			\$ 750.00	\$ -	N	21103
Non scheme water sampling, subsequent samples	per item	\$ 40.00	\$ 40.00	\$ 41.00	\$ 41.00	N	21103
Ranger Services - Dogs and Cats							
Dog Impounding Fee	per item	NA	\$ 86.00	NA	\$ 88.00	Y	20602
Dog Sustenance Fee	per day	NA	\$ 30.00	NA	\$ 31.00	Y	20602
Destruction & Disposal of Animal	per item	NA	\$ 48.00	NA	\$ 49.00	Y	20602
Sale of Dog (excluding licence)	per item	NA	\$ 131.00	NA	\$ 134.00	Y	20602
Sale of Dangerous Dog Signs (subject to cost from supplier)	per item	NA	\$ 38.00	NA	\$ 39.00	Y	20602
Sale of Dangerous Dog Collars (subject to cost from supplier)	per item	NA	\$ 62.00	NA	\$ 63.00	Y	20602
Annual Kennel Licence - Up to 20 dogs	per item	NA	\$ 136.00	NA	\$ 139.00	Y	20602
Annual Kennel Licence - each additional dog	per item	NA	\$ 4.00	NA	\$ 4.00	Y	20602

Environmental Health Services (cont)

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2017/18	2017/18	2018/19	2018/19	Y/N	
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
Wastewater/Drainage Headworks Contributions	per standard residential equivalent	\$ 2,053.00	\$ 2,053.00	\$ 2,094.00	\$ 2,094.00	N	22602
Sewerage							
Drainage Headworks Contributions	per standard residential equivalent	\$ 545.00	\$ 545.00	\$ 556.00	\$ 556.00	N	22602
Connection to Sewerage Scheme Fees	per connection	\$ 114.00	\$ 114.00	\$ 116.00	\$ 116.00	Y	22602
Sewerage Application Fee	per item	\$ 50.00	\$ 50.00	\$ 51.00	\$ 51.00	Y	22602
Rubbish Collection and Tip Fees							
Miling Transfer Station Key Charge	per key	\$ 219.00	\$ 219.00	\$ 223.00	\$ 223.00	Y	22405
Watheroo Transfer Station Key Charge	per key	\$ 219.00	\$ 219.00	\$ 223.00	\$ 223.00	Y	22407
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	\$ 152.00	\$ 152.00	\$ 155.00	\$ 155.00	Y	22401
Car Body to Tip by Individual	per item	\$ 26.00	\$ 26.00	\$ 27.00	\$ 27.00	Y	22401
Burial of Asbestos (must be wrapped in plastic)	per 5 Sheets at 2 m (approx 1 tonne)	\$ 146.00	\$ 146.00	\$ 149.00	\$ 149.00	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	\$ 370.00	NA	\$ 377.00	N	22402
	Per bin - pensioner	NA	\$ 277.00	NA	\$ 283.00	N	22402
	Per bin - commercial	\$ 370.00	NA	\$ 377.00	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	\$ 412.00	\$ 412.00	\$ 420.00	\$ 420.00	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	\$ 270.00	\$ 270.00	\$ 275.00	\$ 275.00	N	22602
Septic Tank Pump out - Pensioner	two tanks, maximum 6,000 lt	NA	\$ 217.00	NA	\$ 221.00	N	22602
Portaloo Pump out	per item	\$ 109.00	\$ 109.00	\$ 111.00	\$ 111.00	N	22602
Grease Trap Pump out	per item	\$ 109.00	\$ 109.00	\$ 111.00	\$ 111.00	Y	22602

Environmental Health Services (cont)

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Sanitation (continued)		2017/18	2017/18	2018/19	2018/19	Y/N	
Disposing waste liquid in Shire ponds	per litre	9.9c	9.9c	9.9c	9.9c	Y	25301
Tracking Form Fee - Dept Conservation & Environment	per item	at cost	at cost	at cost	at cost	N	22606
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	\$ 80.00	\$ 80.00	\$ 82.00	\$ 82.00	Y	22902
Town Street Number	per item	\$ 80.00	\$ 80.00	\$ 82.00	\$ 82.00	Y	22902
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	\$ 36.00	\$ 36.00	Y	24702
Private Swimming Pool Licence & Inspection Fee	compulsory once every 4 years	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	Y	20703
Building Compliance report	per item	\$ 117.00	\$ 117.00	\$ 119.00	\$ 119.00	Y	24701
Kerb Bond	per item	\$ 350.00	\$ 350.00	\$ 357.00	\$ 357.00	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

Environmental Health Services (cont)

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2017/18	2017/18	2018/19	2018/19	Y/N	
Public Trading							
Application Fee For Public Trading	per item	\$ 54.00	NA	\$ 55.00	NA	Y	22902
Licence Fee (GST Free)	per day	\$ 323.00	NA	\$ 329.00	NA	N	22902
	per week	\$ 333.00	NA	\$ 340.00	NA	N	22902
	per annum	\$ 644.00	NA	\$ 657.00	NA	N	22902
	Stallholder Licence Fee (GST Free)	per item	\$ 38.00	NA	\$ 39.00	NA	N
Signs							
Hoardings up to 22m2	per item	\$ 195.00	\$ 195.00	\$ 199.00	\$ 199.00	Y	24701
Hoardings over 22m2 and up to 36m2	per item	\$ 380.00	\$ 380.00	\$ 388.00	\$ 388.00	Y	24701
Illuminated Hoarding	per item	\$ 541.00	\$ 541.00	\$ 552.00	\$ 552.00	Y	24701
Illuminated Sign	per item	\$ 238.00	\$ 238.00	\$ 243.00	\$ 243.00	Y	24701
Horizontal Sign	per item	\$ 119.00	\$ 119.00	\$ 121.00	\$ 121.00	Y	24701
Pylon Signs	per item	\$ 119.00	\$ 119.00	\$ 121.00	\$ 121.00	Y	24701
Signs other than a pylon or illuminated	per item	\$ 119.00	\$ 119.00	\$ 121.00	\$ 121.00	Y	24701
Licence/Permit for signs fixed to buildings or on private property	per item	\$ 119.00	\$ 119.00	\$ 121.00	\$ 121.00	Y	24701
Plant hire rates							
All figures quoted are wet hire - ie including Shire employee/operator							
Grader	per hour	\$ 202.00	\$ 202.00	\$ 206.00	\$ 206.00	Y	25301
Front-End Loader - Large (Cat IT28G)	per hour	\$ 170.00	\$ 170.00	\$ 173.00	\$ 173.00	Y	25301
Front-End Loader - Medium (Cat IT24F)	per hour	\$ 150.00	\$ 150.00	\$ 153.00	\$ 153.00	Y	25301
Front-End Loader - (Cat IT14G)	per hour	\$ 141.00	\$ 141.00	\$ 144.00	\$ 144.00	Y	25301
Large Truck	per hour	\$ 150.00	\$ 150.00	\$ 153.00	\$ 153.00	Y	25301
Small Truck	per hour	\$ 140.00	\$ 140.00	\$ 143.00	\$ 143.00	Y	25301
Multipak Roller	per hour	\$ 195.00	\$ 195.00	\$ 199.00	\$ 199.00	Y	25301
Cherry Picker	per hour	\$ 116.00	\$ 116.00	\$ 118.00	\$ 118.00	Y	25301
28 kva Generator	per hour	\$ 116.00	\$ 116.00	\$ 118.00	\$ 118.00	Y	25301
Jetter	per hour	\$ 275.00	\$ 275.00	\$ 281.00	\$ 281.00	Y	25301
Sewerage pipes camera	per hour	\$ -	\$ -	\$ 150.00	\$ 150.00	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	\$ 1,293.00	\$ 1,293.00	\$ 1,319.00	\$ 1,319.00	Y	23903
Non Standard Installation - Council will contribute up to half cost with a maximum of \$370	Cost less Council contribution (please contact Manager Engineering Services)						23903