



BUDGET

**For the Year Ended
30 June 2020**

**Adopted at the Meeting of Council
held on Wednesday 24 July 2019**

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

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

SHIRE OF MOORA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

A vibrant, affordable Regional Centre with a growing, caring community.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1	4,113,822	4,046,880	3,999,744
Operating grants, subsidies and contributions	9	1,249,757	2,152,109	1,156,937
Fees and charges	8	2,614,928	2,586,952	2,518,665
Interest earnings	10(a)	157,481	155,399	174,026
Other revenue	10(b)	140,186	262,363	116,588
		<u>8,276,174</u>	<u>9,203,703</u>	<u>7,965,960</u>
Expenses				
Employee costs		(3,686,207)	(3,560,539)	(3,627,468)
Materials and contracts		(1,842,772)	(1,626,759)	(1,739,463)
Utility charges		(398,410)	(393,523)	(371,585)
Depreciation on non-current assets	5	(4,327,514)	(4,243,567)	(3,556,249)
Interest expenses	10(d)	(34,986)	(55,807)	(52,804)
Insurance expenses		(195,273)	(184,659)	(178,438)
Other expenditure		(383,772)	(280,368)	(278,882)
		<u>(10,868,934)</u>	<u>(10,345,222)</u>	<u>(9,804,889)</u>
		<u>(2,592,760)</u>	<u>(1,141,519)</u>	<u>(1,838,929)</u>
Non-operating grants, subsidies and contributions	9	1,648,845	1,640,433	2,122,927
Profit on asset disposals	4(b)	0	88,726	52,800
Loss on asset disposals	4(b)	(65,573)	(205,829)	(349,800)
Net result		(1,009,488)	381,811	(13,002)
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		(1,009,488)	381,811	(13,002)

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

FOR THE YEAR ENDED 30TH JUNE 2020

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.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 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 2020**

BY PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		30,086	34,352	31,938
General purpose funding		5,087,564	5,887,274	4,970,925
Law, order, public safety		319,240	294,952	298,325
Health		20,690	17,153	20,690
Education and welfare		359,500	363,077	375,970
Housing		122,080	111,093	116,180
Community amenities		1,197,928	1,175,832	1,176,966
Recreation and culture		238,776	248,658	143,027
Transport		177,300	173,260	110,639
Economic services		588,010	663,971	610,550
Other property and services		135,000	234,081	110,750
		8,276,174	9,203,703	7,965,960
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(1,043,183)	(890,800)	(926,226)
General purpose funding		(158,988)	(210,805)	(201,334)
Law, order, public safety		(572,211)	(549,647)	(493,427)
Health		(99,561)	(80,706)	(107,714)
Education and welfare		(760,522)	(462,007)	(543,207)
Housing		(85,830)	(87,371)	(90,429)
Community amenities		(1,613,169)	(1,566,770)	(1,131,612)
Recreation and culture		(2,034,552)	(1,929,646)	(1,862,048)
Transport		(3,613,514)	(3,704,691)	(3,493,787)
Economic services		(813,265)	(781,428)	(863,461)
Other property and services		(39,153)	(25,543)	(38,840)
		(10,833,948)	(10,289,414)	(9,752,085)
Finance costs	6, 10(d)			
General purpose funding		(34,986)	(55,807)	(52,804)
		(34,986)	(55,807)	(52,804)
		(2,592,760)	(1,141,518)	(1,838,929)
Non-operating grants, subsidies and contributions	9	1,648,845	1,640,433	2,122,927
Profit on disposal of assets	4(b)	0	88,726	52,800
(Loss) on disposal of assets	4(b)	(65,573)	(205,829)	(349,800)
Net result		(1,009,488)	381,811	(13,002)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,009,488)	381,811	(13,002)

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

FOR THE YEAR ENDED 30TH JUNE 2020

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 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,113,822	4,007,725	3,999,744
Operating grants, subsidies and contributions		1,249,757	2,244,570	1,156,937
Fees and charges		2,614,928	2,586,952	2,518,665
Interest earnings		157,481	155,399	174,026
Other revenue		140,186	262,363	116,588
		8,276,174	9,257,009	7,965,960
Payments				
Employee costs		(3,686,207)	(3,535,951)	(3,627,468)
Materials and contracts		(2,098,307)	(1,398,862)	(1,663,890)
Utility charges		(398,410)	(393,523)	(371,585)
Interest expenses		(34,986)	(54,131)	(52,804)
Insurance expenses		(195,273)	(184,659)	(178,438)
Goods and services tax		0	(20,056)	0
Other expenditure		(383,772)	(280,368)	(278,882)
		(6,796,955)	(5,867,550)	(6,173,067)
Net cash provided by (used in) operating activities	3	1,479,219	3,389,459	1,792,893
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,673,611)	(3,905,920)	(3,910,063)
Payments for construction of infrastructure	4(a)	(3,356,081)	(1,893,363)	(3,117,798)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,648,845	1,640,433	2,122,927
Proceeds from sale of plant & equipment	4(b)	519,727	346,189	495,300
Net cash provided by (used in) investing activities		(2,861,120)	(3,812,661)	(4,409,634)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(135,444)	(361,298)	(373,384)
Advances to community groups	6	0	0	(7,000)
Proceeds from self supporting loans	6(a)	22,663	27,803	20,035
Proceeds from new borrowings	6(b)	0	500,000	500,000
Net cash provided by (used in) financing activities		(112,781)	166,505	139,651
Net increase (decrease) in cash held		(1,494,682)	(256,697)	(2,477,090)
Cash at beginning of year		3,934,394	4,191,090	4,190,840
Cash and cash equivalents at the end of the year	3	2,439,713	3,934,394	1,713,750

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,872,061	2,588,695	2,616,776
		1,872,061	2,588,695	2,616,776
Revenue from operating activities (excluding rates)				
Governance		30,086	34,352	31,938
General purpose funding		973,742	1,840,394	971,181
Law, order, public safety		319,240	294,952	298,325
Health		20,690	17,153	20,690
Education and welfare		359,500	363,077	375,970
Housing		122,080	111,093	116,180
Community amenities		1,197,928	1,175,832	1,176,966
Recreation and culture		238,776	248,658	143,027
Transport		177,300	259,694	155,339
Economic services		588,010	666,263	618,650
Other property and services		135,000	234,081	110,750
		4,162,352	5,245,549	4,019,016
Expenditure from operating activities				
Governance		(1,061,847)	(959,055)	(959,026)
General purpose funding		(193,974)	(266,612)	(254,138)
Law, order, public safety		(572,211)	(549,647)	(493,427)
Health		(106,470)	(80,706)	(107,714)
Education and welfare		(760,522)	(462,007)	(543,207)
Housing		(110,830)	(87,371)	(115,429)
Community amenities		(1,613,169)	(1,569,085)	(1,131,612)
Recreation and culture		(2,034,552)	(1,929,646)	(1,862,048)
Transport		(3,613,514)	(3,780,050)	(3,501,787)
Economic services		(819,265)	(781,428)	(1,143,461)
Other property and services		(48,153)	(85,443)	(42,840)
		(10,934,507)	(10,551,050)	(10,154,689)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	0	(88,726)	(52,800)
Loss on disposal of assets	4(b)	65,573	205,829	349,800
Depreciation on assets	5	4,327,514	4,243,567	3,556,249
Movement in employee benefit provisions (non-current)		6,000	2,608	9,000
Amount attributable to operating activities		(501,007)	1,646,472	343,352
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,648,845	1,640,433	2,122,927
Purchase property, plant and equipment	4(a)	(1,673,611)	(3,905,920)	(3,910,063)
Purchase and construction of infrastructure	4(a)	(3,356,081)	(1,893,363)	(3,117,798)
Proceeds from disposal of assets	4(a)	519,727	346,189	495,300
Amount attributable to investing activities		(2,861,120)	(3,812,661)	(4,409,634)
FINANCING ACTIVITIES				
Advances to community groups				(7,000)
Repayment of borrowings	6(a)	(135,444)	(361,298)	(373,384)
Proceeds from new borrowings	6(b)	0	500,000	500,000
Proceeds from self supporting loans		22,663	27,803	20,035
Transfers to cash backed reserves (restricted assets)	7(a)	(620,000)	(175,134)	(99,000)
Transfers from cash backed reserves (restricted assets)	7(a)	0	0	20,000
Amount attributable to financing activities		(732,781)	(8,629)	60,651
Budgeted deficiency before rates		(4,094,908)	(2,174,818)	(4,005,631)
Estimated amount to be raised from rates	1	4,113,822	4,046,880	3,999,744
Net current assets at end of financial year - surplus/(deficit)	2	18,914	1,872,061	(5,887)

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 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
GRV Residential - Moora Townsite	0.094556	628	8,236,590	778,819	0	0	778,819	839,660
GRV Commerical/Industrial - Moora Townsite	0.094556	84	3,017,704	285,342	0	0	285,342	223,898
GRV Residential - Other Townsite	0.094556	27	236,706	22,382	0	0	22,382	8,372
GRV Commerical/Industrial - Other Townsite	0.094556	5	117,158	11,078	0	0	11,078	891
UV Rural	0.009354	344	294,115,993	2,751,161	0	0	2,751,161	2,715,061
UV Urban Farmland	0.009354	59	6,957,024	65,076	0	0	65,076	65,084
Sub-Totals		1,147	312,681,175	3,913,858	0	0	3,913,858	3,852,966
Minimum	\$							
Minimum payment								
GRV Residential - Moora Townsite	672	75	139,985	50,400	0	0	50,400	76,105
GRV Commerical/Industrial - Moora Townsite	672	19	36,057	12,768	0	0	12,768	33,456
GRV Residential - Other Townsite	672	93	344,262	62,496	0	0	62,496	19,844
GRV Commerical/Industrial - Other Townsite	672	10	31,148	6,720	0	0	6,720	1,968
UV Rural	672	69	1,902,692	46,368	0	0	46,368	42,760
UV Urban Farmland	672	11	553,576	7,392	0	0	7,392	6,560
Sub-Totals		277	3,007,720	186,144	0	0	186,144	180,693
		1,424	315,688,895	4,100,002	0	0	4,100,002	4,033,659
Discounts/concessions (Refer note 1(f))							(10,488)	(9,650)
Total amount raised from general rates							4,089,514	4,024,009
Ex-Gratia Rates							24,308	22,871
Total rates							4,113,822	4,046,880

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 2019/20 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(s) has/have 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 2020

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%)	26/09/2019	7.40	5.50%	11.00%
Option two				
1st Instalment (50%)	26/09/2019	7.40	5.50%	11.00%
2nd Instalment (50%)	28/11/2019	7.40	5.50%	11.00%
Option three				
1st Instalment (25%)	26/09/2019	7.40	5.50%	11.00%
2nd Instalment (25%)	28/11/2019	7.40	5.50%	11.00%
3rd Instalment (25%)	30/01/2020	7.40	5.50%	11.00%
4th Instalment (25%)	26/03/2020	7.40	5.50%	11.00%

	2019/20 Budget revenue	2018/19 Actual
	\$	\$
Instalment plan admin charge revenue	7,000	6,923
Instalment plan interest earned	18,000	17,570
Unpaid rates and service charge interest earned	40,500	35,348
	65,500	59,841

(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 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Sewerage Rates and Charges

	Rate in	Maximum Rate	Number of properties	Rateable Value	2019/20 Budgeted specified area rate revenue	2018/19 Actual Revenue
Sewerage rates and charges	\$	\$	\$	\$	\$	\$
Sewerage - residential	0.06955	986	493	6,070,376	386,872	380,787
Sewerage - vacant residential	0.06955	986	3	45,500	2,686	2,645
Sewerage - industrial/commercial	0.06955	4,638	54	1,933,973	122,605	120,803
Sewerage - vacant industrial/commercial	0.06955	4,638	0	0	0	0
		11,248	550	8,049,849	512,163	504,235

	Minimum rate	Number of properties	Rateable Value	2019/20 Budgeted specified area rate revenue	2018/19 Actual Revenue
Sewerage rates and charges	\$		\$	\$	\$
Sewerage - residential	377	5	3,189	1,885	1,850
Sewerage - vacant residential	377	40	31,012	15,080	14,800
Sewerage - industrial/commercial	377	1	2,500	377	370
Sewerage - vacant industrial/commercial	377	5	5,408	1,885	1,850
Sewerage - class 1	244	13		3,172	3,107
Sewerage - class 2	1,352	4		5,408	5,300
			42,109	37,395	36,677
			8,091,958	549,558	540,912

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2019/20 Budget	2018/19 Actual	Circumstances in which discount is granted
General rates - staff	NA	\$ 9,888	\$ 9,050	Full time staff. Pro-rate payment for part time employees Cash prize randomly selected from ratespayers who pay rates in full within 21 days of issue.
General rates - rates payer	NA	600	600	
		10,488	9,650	

(g) Waivers or concessions

Council is offering a \$600 cash prize to rate payers who pay their 2019/20 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 2020**

2. NET CURRENT ASSETS

	Note	2019/20 Budget	2018/19 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	9,828	2,124,511
Cash - restricted reserves	3	2,429,885	1,809,883
Receivables		578,761	578,761
Inventories		20,905	20,905
		3,039,379	4,534,060
Less: current liabilities			
Trade and other payables		(270,409)	(525,944)
Long term borrowings		(123,684)	(135,445)
Provisions		(591,648)	(591,648)
		(985,741)	(1,253,037)
Unadjusted net current assets		2,053,638	3,281,023
Adjustments			
Less: Cash - restricted reserves	3	(2,429,885)	(1,809,883)
Less: Current loans - clubs / institutions		(18,643)	(18,643)
Add: Current portion of borrowings		123,684	135,445
Add: Current liabilities not expected to be cleared at end of year		290,119	284,119
Adjusted net current assets - surplus/(deficit)		18,914	1,872,061

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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 2020**

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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
Cash - unrestricted	\$ 9,828	\$ 2,124,511	\$ 0
Cash - restricted	2,429,885	1,809,883	1,713,750
	<u>2,439,713</u>	<u>3,934,394</u>	<u>1,713,750</u>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	290,119	284,119	290,514
Plant reserve	141,916	138,916	142,689
Council building reserve	648,147	242,647	228,515
Community facilities reserve	126,502	123,502	127,315
Waste management reserve	137,396	134,396	137,163
Bridge reserve	74,007	72,007	74,346
Community bus reserve	7,059	7,059	6,994
Sewerage reserve	844,606	650,106	555,431
Economic development reserve	140,040	137,040	140,783
Emergency Relief Fund	20,093	20,093	10,000
	<u>2,429,885</u>	<u>1,809,885</u>	<u>1,713,750</u>
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,009,488)	381,812	(13,002)
Depreciation	4,327,514	4,243,567	3,556,249
(Profit)/loss on sale of asset	65,573	117,103	297,000
(Increase)/decrease in receivables	0	33,250	0
(Increase)/decrease in inventories	0	26,804	0
Increase/(decrease) in payables	(255,535)	227,357	75,573
Grants/contributions for the development of assets	(1,648,845)	(1,640,433)	(2,122,927)
Net cash from operating activities	<u>1,479,219</u>	<u>3,389,459</u>	<u>1,792,893</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 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program									2019/20 Budget total	2018/19 Actual total
	Governance	Law, order, public safety	Health	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>											
Land - freehold land	0	0	0	0	0	0	25,000	0	0	25,000	0
Buildings - non-specialised	0	0	5,000	0	0	0	0	0	0	5,000	0
Buildings - specialised	115,309	8,000	0	110,000	170,000	260,273	0	35,631	0	699,213	2,900,800
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	37,020
Plant and equipment	94,000	0	24,205	0	123,694	35,000	519,499	8,000	140,000	944,398	968,100
	209,309	8,000	29,205	110,000	293,694	295,273	544,499	43,631	140,000	1,673,611	3,905,920
<i>Infrastructure</i>											
Infrastructure - Roads	0	0	0	0	0	0	2,286,148	0	0	2,286,148	1,567,328
Infrastructure - Footpaths	0	0	0	0	0	0	261,387	0	0	261,387	5,912
Infrastructure - Drainage	0	0	0	0	90,000	0	120,311	0	0	210,311	2,129
Infrastructure - Parks and ovals	0	0	0	100,000	0	250,000	0	0	0	350,000	317,994
Infrastructure - Street Lighting and Furniture	0	0	0	0	75,000	0	68,235	105,000	0	248,235	0
	0	0	0	100,000	165,000	250,000	2,736,081	105,000	0	3,356,081	1,893,363
Total acquisitions	209,309	8,000	29,205	210,000	458,694	545,273	3,280,580	148,631	140,000	5,029,692	5,799,283

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

- 2019/20 Capital Projects (page 25)
- 2019/20 Road Program (page 31)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

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	2019/20 Budget		2018/19 Actual		2018/19 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	92,300	73,636	0	(18,664)	0	(68,255)	0	(32,800)
Health	16,000	9,091	0	(6,909)	0	0	0	0
Housing	175,000	150,000	0	(25,000)	0	0	0	(25,000)
Community amenities	0	0	0	0	0	(2,315)	0	0
Transport	47,000	47,000	0	0	86,434	(75,359)	44,700	(8,000)
Economic services	210,000	204,000	0	(6,000)	2,292	0	8,100	(280,000)
Other property and services	45,000	36,000	0	(9,000)	0	(59,900)	0	(4,000)
	585,300	519,727	0	(65,573)	88,726	(205,829)	52,800	(349,800)
By Class								
<i>Property, Plant and Equipment</i>								
Land - freehold land	90,000	84,000	0	(6,000)	2,292	0	8,100	(280,000)
Buildings - non-specialised	295,000	270,000	0	(25,000)	0	0	0	(25,000)
Plant and equipment	200,300	165,727	0	(34,573)	86,434	(205,829)	44,700	(44,800)
	585,300	519,727	0	(65,573)	88,726	(205,829)	52,800	(349,800)

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

- 2019/20 Capital Projects (page 25)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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 Lighting and Furniture

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
79,154	77,395	66,768
89,234	88,410	36,074
9,443	9,367	9,443
81,956	31,696	34,815
49,126	48,775	49,126
545,070	539,526	116,043
709,724	697,843	547,289
2,692,387	2,679,692	2,634,208
71,421	70,863	62,483
4,327,514	4,243,567	3,556,249
695,015	640,015	632,056
25,121	25,121	24,648
364,879	364,879	310,144
2,016,647	1,987,700	1,982,289
27,587	27,587	43,769
682,480	682,480	294,122
298,117	298,117	119,621
121,964	121,964	119,084
95,704	95,704	30,516
4,327,514	4,243,567	3,556,249

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 Lighting and Furniture	30 - 50 Years
Infrastructure - WIP	15 - 80 Years

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-19	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2019/20 Budget	2018/19 Actual	2019/20 Budget	2018/19 Actual	2019/20 Budget	2018/19 Actual
			\$	\$	\$	\$	\$	\$
Education and welfare								
Hydrotherapy Pool (327)	487,115	0	26,436	12,885	460,679	487,115	16,483	14,133
Housing								
Housing Executive Loan (317)	85,073	0	26,457	24,722	58,616	85,073	5,421	7,935
92 Roberts Street (326)	145,325	0	19,187	18,698	126,138	145,325	3,655	5,255
Recreation and culture								
Moora Town Hall (314)	0	0	0	49,171	0	0	0	1,575
Town Hall (315)	16,312	0	16,312	62,854	0	16,312	247	3,513
Economic services								
Moora Lifestyle Village (323)	0	0	0	147,160	0	0	0	6,556
Ind. Lot Roberts St (325)	297,917	0	39,333	38,330	258,584	297,917	7,492	10,772
	1,031,742	0	127,725	353,820	904,017	1,031,742	33,298	49,739
Self Supporting Loans								
Recreation and culture								
Moora Bowling Club SSL (324)	54,829	0	7,719	7,478	47,110	54,829	1,688	2,289
	54,829	0	7,719	7,478	47,110	54,829	1,688	2,289
	1,086,571	0	135,444	361,298	951,127	1,086,571	34,986	52,028

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 2020**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 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	1,030,000	1,030,000	1,030,000
Loan facilities			
Loan facilities in use at balance date	951,127	1,086,571	1,074,485

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 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	284,119	6,000	0	290,119	281,514	2,606	0	284,119	281,514	9,000	0	290,514
Plant reserve	138,916	3,000	0	141,916	137,689	1,227	0	138,916	137,689	5,000	0	142,689
Council building reserve	242,647	405,500	0	648,147	240,515	2,132	0	242,647	240,515	8,000	(20,000)	228,515
Community facilities reserve	123,502	3,000	0	126,502	122,315	1,187	0	123,502	122,315	5,000	0	127,315
Waste management reserve	134,396	3,000	0	137,396	133,163	1,233	0	134,396	133,163	4,000	0	137,163
Bridge reserve	72,007	2,000	0	74,007	71,346	661	0	72,007	71,346	3,000	0	74,346
Community bus reserve	7,059	0	0	7,059	6,994	65	0	7,059	6,994	0	0	6,994
Sewerage reserve	650,106	194,500	0	844,606	495,431	154,675	0	650,106	495,431	60,000	0	555,431
Economic development reserve	137,040	3,000	0	140,040	135,783	1,257	0	137,040	135,783	5,000	0	140,783
Emergency Relief Fund	20,093	0	0	20,093	10,000	10,093	0	20,093	10,000	0	0	10,000
	1,809,885	620,000	0	2,429,885	1,634,750	175,134	0	1,809,885	1,634,750	99,000	(20,000)	1,713,750

(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
Plant reserve	To be used for the purchase of items of plant and equipment.
Council building reserve	To be used for major projects relating to Council buildings including renovations and constructions of new facilities.
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.
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 2020**

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual
	\$	\$
Governance	200	1,179
General purpose funding	11,500	11,187
Law, order, public safety	146,994	140,451
Health	17,440	14,283
Education and welfare	355,000	297,744
Housing	122,080	111,093
Community amenities	1,196,928	1,183,964
Recreation and culture	127,076	128,229
Economic services	587,710	663,708
Other property and services	50,000	35,115
	2,614,928	2,586,952

9. GRANT REVENUE

	2019/20 Budget	2018/19 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	3,636
General purpose funding	779,761	1,639,161
Law, order, public safety	172,246	154,502
Health	3,250	2,870
Education and welfare	4,500	65,334
Community amenities	1,000	(8,134)
Recreation and culture	111,700	120,344
Transport	177,300	173,260
Other property and services	0	1,136
	1,249,757	2,152,109
Non-operating grants, subsidies and contributions		
Law, order, public safety	52,000	4,506
Education and welfare	540,000	360,000
Recreation and culture	233,000	383,727
Transport	823,845	848,200
Economic services	0	44,000
	1,648,845	1,640,433

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	
- Reserve funds	40,000
- Other funds	55,000
Late payment of fees and charges *	3,981
Other interest revenue (refer note 1b)	58,500

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	40,000	42,067	50,000
- Other funds	55,000	56,888	60,000
Late payment of fees and charges *	3,981	3,526	3,526
Other interest revenue (refer note 1b)	58,500	52,918	60,500
	157,481	155,399	174,026
(b) Other revenue			
Reimbursements and recoveries	25,000	171,970	40,000
Other	115,186	90,393	76,588
	140,186	262,363	116,588
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	38,000	38,000	37,000
Other services	14,000	23,086	10,500
	52,000	61,086	47,500
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	34,986	52,028	52,804
Other	0	3,779	0
	34,986	55,807	52,804
(e) Elected members remuneration			
Meeting fees	45,430	38,380	45,430
Mayor/President's allowance	16,000	7,500	7,500
Deputy Mayor/President's allowance	4,000	1,875	1,875
Travelling expenses	10,500	15,020	8,500
	75,930	62,775	63,305
(f) Operating lease expenses			
Office equipment	6,084	6,084	6,084
Plant and equipment	8,716	8,716	8,716
	14,800	14,800	14,800

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

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 01-Jul-19	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-20
	\$	\$	(\$)	\$
BCITF Levy	140	5,800	(5,800)	140
BRB Levy	219	5,500	(5,500)	219
Standpipe Cards Bond	2,962	600	(600)	2,962
Gym Cards Bond	1,402	2,000	(2,000)	1,402
Facility Hire Bonds	4,020	9,000	(9,000)	4,020
Housing Bonds	5,660	4,300	(4,300)	5,660
Community Bus Bonds	400	2,800	(2,800)	400
Moora Lifestyle Village Bond	4,064	500	(500)	4,064
Other General Trust	11,689	100	(100)	11,689
Community Group Funds	2,006	500	(500)	2,006
	32,562	31,100	(31,100)	32,562

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**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.

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		MCDVS Vehicle (103M - 40194)	704	34,000	13,636	22,300	- 8,664	20,364
30401		Be Active/Admin - Holden Trax	704	-	15,000	15,000	-	
30410		Admin Centre Renewal					-	
30410		Planning admin building/cultural centre	702	110,000				
30410		Kitchen renewal - See Quote	702	5,309				
		TOTAL GOVERNANCE		209,309	73,636	92,300	- 18,664	-
40401		Governance Proceeds	194	- 73,636				
20492		Governance Profit/Loss	590	18,664				
CAPITAL EXPENDITURE LAW			IE					
30503		FESA Equipment					-	
30503		Generators x 2 (50% Grant Funded)	704	104,000			-	
30502		Construction of Fire Shed (FESA)					-	
30502		Fire Buildings/sheds renewal	702	8,000			-	
		TOTAL LAW		112,000	-	-	-	-
44004		Law Proceeds	194	-				
20592		Law Profit/Loss	590	-				
CAPITAL EXPENDITURE HEALTH			IE					
33362		Doctors Vehicle					-	
33362		Doctors Car (70023)	704	24,205	9,091	16,000	- 6,909	15,114
		TOTAL HEALTH		24,205	9,091	16,000	- 6,909	
43005		Health Proceeds	194	- 9,091				
21192		Health Profit/Loss	590	6,909				
CAPITAL EXPENDITURE EDUCATION AND WELFARE			IE					
30415		Hydrotherapy Pool					-	
30415		Final fit out / solar panels	702	100,000			-	
30416		Hydrotherapy Pool - Carpark and Gardens					-	
30416		Road and landscaping	531	100,000			-	
31708		Childcare Centre - Renewal					-	
31708		Shade cover renewal and flooring	702	10,000			-	

		TOTAL EDUCATION AND WELFARE		210,000	-	-	-	-
43003		Education and Welfare Proceeds	194	-				
20592		Education and Welfare Profit/Loss		-				
CAPITAL EXPENDITURE HOUSING			IE					
32306		Land Purchases					-	
32306		Airfield land	701	25,000			-	
32302		Other Housing Renewal					-	
32302		Reticulation renewal	702	5,000				
32302		Sale of Dental Surgery and House	702	-	150,000	175,000	-	25,000
		TOTAL HOUSING		30,000	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	5,000			-	
33010		Refuse Site Upgrade					-	
33010		Watheroo tip - relocate oil storage tank	531	5,000				
39521		Moora Sewerage System Upgrade					-	
39521		PS 2 & 3 / and vac PS / pond main	531	90,000				
33720		Electronic Community Notice Board					-	
33720		Electronic Community Notice Board	531	40,000				
30601		Cemetery Niche Wall					-	
30601		Cemetery renewal / Niche Wall	531	30,000				
34006		Mobile Scaffolding					-	
34006		Cemetery casket lowering system	704	14,694			-	
		TOTAL COMMUNITY AMMENITIES		184,694	-	-	-	
44053		Community Amenities Proceeds	194	-				
23092		Community Amenities Profit/Loss	590	-				
CAPITAL EXPENDITURE REC AND CULTURE			IE					
32316		Moora Swimming Pool Improvements					-	
32316		Removal of palm trees	531	7,000			-	
32317		Swimming Pool Building Renewal					-	
32317		Swimming Club Kitchen - CBS	531	10,000				
32317		New gate / Entry	531	5,000				
32317		Swimming pool push - taps - carried forward	531	8,810				

33117		Moora Performing Arts Centre Renewal					-	
33117		Green Room AC / Bar cabinets	702	5,000			-	
33361		Moora Recreation Centre Renewal					-	
33361		Ramp Access Renewal	531	20,000				
33361		CBS - Squash courts painting/seating	531	3,600				
33380		Gym Fitness Equipment					-	
33380		Replacement equipment	531	35,000			-	
33340		Watheroo Pavilion Upgrade					-	
33340		Watheroo pavilion building renewal	702	100,000			-	
33318		Miling Pavilion					-	
33318		Commercial vinyl - tennis club building	531	11,727			-	
33121		Miling Hall - Renewal					-	
33121		Repainting exterior	531	13,500			-	
32000		Youth Centre - Renewal of Building (L&B)					-	
32000		Commercial vinyl installation	702	12,636			-	
33308		Renewal of Park Infrastructure					-	
33308		Miling Park / Truck Stop (Design costs)	531	12,000				
33308		Moora netball courts resurface	531	150,000				
33308		Watheroo park / townscaping	531	45,000				
33308		War memorial paving - CBS	531	6,000				
33308		Moora nature play scope and design	531	30,000			-	
33014		Mens Shed					-	
33014		Mens Shed - construction / solar panels	704	70,000			-	
34030		Other Building Renewals					-	
34030		Moora public toilets renewal	702	10,000				
34030		Apex Park Toilets - Hi Viz proposal	702	160,000			-	
		TOTAL REC AND CULTURE		695,273			-	-
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	25,432				
33901		Overheads as per Spreadsheet	901	17,803				
33901		Airstrip renewal / upgrades	531	25,000				

33910		Road Construction - Regional Road Group				-	
	RRG06	Project 1 - Miling North Road				-	
	RRG06	Salaries & Wages as per Spreadsheet	501	99,758		-	
	RRG06	Overheads as per Spreadsheet	901	69,831		-	
	RRG06	Plant Allocation	902	66,177		-	
	RRG06	Other Materials & Contracts	531	457,138		-	
33913		Road Construction - Roads To Recovery				-	
	RTR12	Project 3 - Koojan West Road				-	
	RTR12	Salaries & Wages as per Spreadsheet	501	92,293		-	
	RTR12	Overheads as per Spreadsheet	901	64,605		-	
	RTR12	Plant Allocation	902	65,407		-	
	RTR12	Other Materials & Contracts	531	114,050		-	
33914		Drainage Construction				-	
	MD088	Project 4 - Roberts Street				-	
	MD088	Salaries & Wages as per Spreadsheet	501	31,872		-	
	MD088	Overheads as per Spreadsheet	901	22,311		-	
	MD088	Plant Allocation	902	25,462		-	
	MD088	Other Materials & Contracts	531	40,666		-	
33915		Padbury Street Townscape				-	
33915		Other Materials & Contracts	531	200,000		-	
33916		Footpath Construction				-	
	MFF96	Project 6 - Staffords Street				-	
	MFF96	Salaries & Wages as per Spreadsheet	501	15,115		-	
	MFF96	Overheads as per Spreadsheet	901	10,581		-	
	MFF96	Plant Allocation	902	6,836		-	
	MFF96	Other Materials & Contracts	531	228,855		-	
33918		Road Construction - Town Streets				-	
	MF96	Project 9 - Stafford Street				-	
	MF96	Salaries & Wages as per Spreadsheet	501	49,851		-	
	MF96	Overheads as per Spreadsheet	901	34,896		-	
	MF96	Plant Allocation	902	17,685		-	
	MF96	Other Materials & Contracts	531	22,334		-	
	MF96	Project 9 - Tootra Street Resurfacing (Spoon Bridge)				-	
	MF103	Other Materials & Contracts	531	45,000		-	
33919		Road Construction - Rural Bitumen Roads				-	

	MF015	Project 10 - Dalwallinu West Road					
	MF015	Salaries & Wages as per Spreadsheet	501	42,829			
	MF015	Overheads as per Spreadsheet	901	29,980			
	MF015	Plant Allocation	902	27,662			
	MF015	Other Materials & Contracts	531	149,838			-
	MF161	Project 11 - Old Geraldton Road					
	MF161	Salaries & Wages as per Spreadsheet	501	48,736			
	MF161	Overheads as per Spreadsheet	901	34,115			
	MF161	Plant Allocation	902	29,697			
	MF161	Other Materials & Contracts	531	169,845			-
	MF05	Project 15 - Watheroo West Road					
	MF05	Salaries & Wages as per Spreadsheet	501	7,340			
	MF05	Overheads as per Spreadsheet	901	5,138			
	MF02	Project 16 - Watheroo Miling Road					
	MF02	Salaries & Wages as per Spreadsheet	501	7,340			
	MF02	Overheads as per Spreadsheet	901	5,138			
33920		Road Construction - Rural Regravelling Projects					-
	REG11	Project 13 - Barberton West					
	REG11	Salaries & Wages as per Spreadsheet	501	53,485			
	REG11	Overheads as per Spreadsheet	901	37,439			
	REG11	Plant Allocation	902	33,061			
	REG11	Other Materials & Contracts	531	57,700			-
	REG16	Project 14 - Barberton East					
	REG16	Salaries & Wages as per Spreadsheet	501	43,110			
	REG16	Overheads as per Spreadsheet	901	30,177			
	REG16	Plant Allocation	902	34,379			
	REG16	Other Materials & Contracts	531	40,112			-
34010		6x4 Tip Truck					-
34010		Rubbish Truck	704	350,000	47,000	47,000	-
34051		11-12 Tonne Vibrating Roller					-
34051		Vibrating Steel Drum Roller	704	140,000			-
34054		Minor Plant					-
34054		Hydro Aerator - Honda - P&Gs	531	11,999			-
34054		Step-through platform ladder - depot	531	2,500			-
34084		Standpipe Controllers Upgrade					-

34084		Moora standpipe controller replace	531	15,000			-	
		TOTAL TRANSPORT		3,255,580	47,000	47,000	-	-
44056		Transport Proceeds	194	- 47,000				
23992		Transport Profit/Loss	141					
23992		Transport Profit/Loss	590	-				
CAPITAL EXPENDITURE ECONOMIC SERVICES			IE					
34612		Caravan Park Buildings					-	
34612		Repaint chalets	531	10,400				
34612		New beds / soft furnishings (8 chalets)	531	13,000				
34612		Commercial vinyl installation - Laundry	531	1,540				
34612		New roller blinds x 4	531	5,091				
34612		New vanity/laundry bench chalets 3,4,5,6	531	5,600			-	
34602		Caravan Park - Washing Machine					-	
34602		New front loading washing machine	531	8,000			-	
35260		Industrial Park - Land Extension					-	
35260		Industrial Blocks Sale x 2 (Melbourne St)		-	84,000	90,000	- 6,000	
35001		Moora Lifestyle Village Development					-	
35001		Display home (sale)	531	-	120,000	120,000	-	
34604		Entry Statements					-	
34604		Miling entry statements (MR Grant)	531	40,000				
34604		Moora Entry Statements	531	65,000	-	-	-	
		TOTAL ECONOMIC SERVICES		148,631	204,000	210,000	- 6,000	-
44057		Economic Services Proceeds	194	- 204,000				
25292		Economic Services Profit/Loss	141	-				
25292		Economic Services Profit/Loss	590	6,000				
CAPITAL EXPENDITURE OTHER PROPERTY			IE					
34067		Work Ute					-	
34067		Ute 1	704	35,000			-	35,000
34067		Ute 2	704	35,000	15,000	15,000	-	20,000
34067		Ute 3 - BMO vehicle	704	35,000	6,000	15,000	- 9,000	29,000
34067		Ute 4 - Cleaners Ute	704	35,000	15,000	15,000	-	20,000
		TOTAL OPS		140,000	21,000	30,000	- 9,000	-
44058		OPS Proceeds	194	- 36,000				
25492		OPS Profit/Loss	590	9,000				
TOTAL				5,009,692	504,727	570,300	- 65,573	-

ROADS PROGRAM 2019/20

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

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
2019-2020							
RRG06	Miling North Road		Reconstruct and primer seal	169,588	66,177	457,138	692,903
Total RRG				169,588	66,177	457,138	692,903

MUNICIPAL FUNDS

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 amphitheatre		Amphitheatre	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

2019-2020							
MD088	Roberts Street		Drainage	54,183	25,462	40,666	120,311
33915	Padbury Street		Roads / Townscape	-	-	200,000	200,000
MFF96	Stafford Street		Footpaths	25,696	6,836	228,855	261,387
MF96	Stafford Street		Townstreets	84,747	17,685	22,334	124,766
MF103	Tootra Street		Townstreets	-	-	45,000	45,000
MF015	Dalwallinu West Road		Road Construction	72,809	27,662	149,838	250,309
MF161	Old Geraldton Road		Road Construction	82,852	29,697	169,845	282,394
MF05	Watheroo West Road		Road Construction	12,479	-	-	12,479
MF02	Watheroo Miling Road		Road Construction	12,479	-	-	12,479
REG11	Barberton West		Regravelling	90,924	33,061	57,700	181,685
REG16	Barberton East		Regravelling	73,287	34,379	40,112	147,778

13901	Road Maintenance	Various	Gravel sheet, grade, signage, vegetation mtce	354,791	215,000	100,310	670,101
Total Council				864,247	389,782	1,054,660	2,308,689

ROADS TO RECOVERY FUNDS

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

2019-2020							
RTR12	Koojan West Road			156,898	65,407	114,050	336,355
Total Roads To Recovery				156,898	65,407	114,050	336,355

BLACK SPOT FUNDS

2018-2019							
Total Black Spot				-	-	-	-

2019-2020							
			TBA				-
Total Black Spot				-	-	-	-

In Summary

	Wages / Overheads	Plant Op Costs	Materials / Contracts	Total	Cost to Council
2018-2019	1,240,299	578,448	1,538,582	3,357,329	
2019-2020	1,190,733	521,366	1,625,848	3,337,947	
Difference	-\$ 49,566	-\$ 57,082	\$ 87,266	-\$ 19,382	

Road Program Funded by:

	2018-2019	2019-2020
Regional Road Group Funds	649,230	467,000
Black Spot Funds	31,230	-
Roads to Recovery Funds	167,740	376,832
General Purpose Funds	743,950	760,000
Direct Grant	167,954	170,000
Subtotal of external road funding	1,760,104	1,773,832
Total of Road Program	3,357,329	3,337,947
Council own funds contributed toward annual road program	1,597,225	1,564,115
	48%	47%

**2019/20 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
		2018/19	2018/19	2019/20	2019/20	Y/N	
Photocopying							
Fire Maps - Laminated	per item	\$ 88.00	\$ 88.00	\$ 89.00	\$ 89.00	Y	20402
Fire Maps	per item	\$ 36.00	\$ 36.00	\$ 37.00	\$ 37.00	Y	20402
Shire Minutes	Posted monthly per year	\$ 142.00	\$ 142.00	\$ 144.00	\$ 144.00	Y	20402
Electoral Rolls	per printed copy	\$ 67.00	\$ 67.00	\$ 68.00	\$ 68.00	Y	20402
Finance							
Dishonoured Cheque Fee	Each dishonoured item	\$ 40.00	\$ 40.00	\$ 41.00	\$ 41.00	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	\$ 7.30	\$ 7.30	\$ 7.40	\$ 7.40	Y	20402
Debt recovery / legal action		Cost recovery	Cost recovery	Cost recovery	Cost recovery	Y	20210
Rates							
Orders and Requisitions	Per request	\$ 53.00	\$ 53.00	\$ 54.00	\$ 54.00	N	20211
Document Search Fee	Per request	\$ 38.00	\$ 38.00	\$ 39.00	\$ 39.00	N	20211
Rate Enquiry Only	Per request	\$ 53.00	\$ 53.00	\$ 54.00	\$ 54.00	N	20211
Copy of Rates Notice (Administration cost)	per notice	\$ 7.30	\$ 7.30	\$ 7.40	\$ 7.40	N	20211
Rates Instalment Administration Charge	per notice	\$ 7.30	\$ 7.30	\$ 7.40	\$ 7.40	N	20113
Rates Payments by Direct Debit and Special Arrangement	Per assessment	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	N	20113
Late Payment penalty rate	On outstanding amount	11%	11%	11%	11%	N	20111
Instalment interest rate	As calculated	5.50%	5.50%	5.50%	5.50%	N	20112
Debt recovery / legal action		Cost recovery	Cost recovery	Cost recovery	Cost recovery	Y	20210
Other							
Hire of Council Chambers - available during office hours only (8.00am-4.30pm)	per day	\$ 204.00	\$ 204.00	\$ 260.00	\$ 260.00	Y	23101
	per half day (4 hours)	\$ -	\$ -	\$ 160.00	\$ 160.00	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

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2018/19	2018/19	2019/20	2019/20	Y/N	
Other (cont)							
Standpipe Water Charges - Watheroo and Miling	per kl, minimum \$10 per inv	\$ 5.60	\$ 5.60	\$ 10.00	\$ 10.00	N	23502
Standpipe Water Charges - Moora	per kl, minimum \$10 per inv	\$ 5.60	\$ 5.60	\$ 5.00	\$ 5.00	N	23502
Standpipe Card Bond	per card issued	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	N	Trust
All Buildings and Facilities							
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
Bond - Payable for use of Facilities (excludes community group use and use assessed as low risk)	per event	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	N	Trust
Building Lights and Air Conditioner Fee if not turned off after use	per day	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	Y	23101
Oval light fee if not turned off after use	per day	\$ 139.00	\$ 139.00	\$ 141.00	\$ 141.00	Y	23302
Replacement keys if not returned after use	per set of keys	\$ 139.00	\$ 139.00	\$ 141.00	\$ 141.00	Y	23101
Using a facility without an approved booking	In addition to usage fee	\$ 77.00	\$ 77.00	\$ 78.00	\$ 78.00	Y	23101
Halls and Pavilions - Watheroo and Miling							
Hire fee Licensed	per hour	\$ 24.00	\$ 18.00	\$ 25.00	\$ 19.00	Y	23101
Hire Fee Unlicensed	per hour	\$ 18.00	\$ 18.00	\$ 19.00	\$ 19.00	Y	23101
Sports ovals	per hour	\$ 18.00	\$ 18.00	\$ 19.00	\$ 19.00	Y	23302
Watheroo Development Association	Annual fee - as per agreement	NA	\$ -	NA	\$ -	Y	23101
Watheroo Primary School	Annual fee - as per agreement	NA	\$ 195.00	NA	\$ 198.00	Y	23101
Watheroo Playgroup	Annual fee - as per agreement	NA	\$ 195.00	NA	\$ 198.00	Y	23101
Watheroo Golf Club	Annual fee - as per agreement	NA	\$ 1,082.00	NA	\$ 1,100.00	Y	23302
Watheroo Tennis Club	Not currently active	NA	\$ -	NA	\$ -	Y	23302
Watheroo Hockey Club	Annual fee - as per agreement	NA	\$ 556.00	NA	\$ 565.00	Y	23302
Miling Progress Association	Annual fee - as per agreement	NA	\$ -	NA	\$ -	Y	23101
Miling Primary School	Annual fee - as per agreement	NA	\$ 195.00	NA	\$ 198.00	Y	23101
Miling Cricket Club	Annual fee - as per agreement	NA	\$ 742.00	NA	\$ 755.00	Y	23302
Miling Tennis Club	Annual fee - as per agreement	NA	\$ 556.00	NA	\$ 565.00	Y	23302
Miling Hockey Club	Annual fee - as per agreement	NA	\$ 556.00	NA	\$ 565.00	Y	23302
Coomberdale Progress Association	Not currently active	NA	\$ -	NA	\$ -		23101

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2018/19	2018/19	2019/20	2019/20	Y/N	
Moora Performing Arts Centre (Town Hall)							
Box Office							
MPAC Club Membership	Annual fee	\$ 39.00	\$ 39.00	\$ 40.00	\$ 40.00	Y	23113
Booking fee	per ticket	\$ 3.80	\$ 1.50	\$ 3.90	\$ 1.60	Y	20209
Credit card fee	per ticket	3%	3%	3%	3%	N	20209
MPAC Hire (booking hours: 7am to 12am)							
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	\$ 96.00	\$ 72.00	\$ 98.00	\$ 73.00	Y	23102
	No door charge per hour	\$ 77.00	\$ 59.00	\$ 78.00	\$ 60.00	Y	23102
School events (Whole building use)	per event	NA	\$ 177.00	NA	\$ 180.00	Y	23102
Lessons/Class Hire (Hall only/min 3 hour hire)	With door charge per hour	\$ 24.00	\$ 19.00	\$ 24.00	\$ 19.00	Y	23102
	No door charge per hour	\$ 12.00	\$ 10.00	\$ 15.00	\$ 15.00	Y	23102
Front Lobby Hire - (min 3 hour hire)	per hour	\$ 38.00	\$ 19.00	\$ 39.00	\$ 19.00	Y	23102
Rehearsals	per rehearsal	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	Y	23102
Use of Kitchen	per day	\$ 121.00	\$ 121.00	\$ 123.00	\$ 123.00	Y	23102
Gazebo and Garden	per day	\$ 165.00	\$ 165.00	\$ 168.00	\$ 168.00	Y	23102
Maximum per day hire for MPAC (excluding additional services charges)	per day	\$ 575.00	\$ 430.00	\$ 585.00	\$ 437.00	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	\$ 55.00	\$ 55.00	\$ 56.00	\$ 56.00	Y	23102
Use of piano	per day	\$ 33.00	\$ 33.00	\$ 33.00	\$ 33.00	Y	23102
Moora Recreation Centre (Booking hours: 7am to 12am)							
Ballet room	Licensed Per hour	\$ 24.00	\$ 18.00	\$ 25.00	\$ 19.00	Y	23302
	Unlicensed per hour	\$ 20.00	\$ 18.00	\$ 21.00	\$ 19.00	Y	23302
Bar and Carpet Area	Licensed Per hour	\$ 24.00	\$ 18.00	\$ 25.00	\$ 19.00	Y	23302
	Unlicensed per hour	\$ 20.00	\$ 18.00	\$ 21.00	\$ 19.00	Y	23302
Kitchen	Licensed Per hour	\$ 24.00	\$ 18.00	\$ 25.00	\$ 19.00	Y	23302
	Unlicensed per hour	\$ 20.00	\$ 18.00	\$ 21.00	\$ 19.00	Y	23302
Basketball Court	Licensed Per hour	\$ 24.00	\$ 18.00	\$ 25.00	\$ 19.00	Y	23302
	Unlicensed per hour	\$ 20.00	\$ 18.00	\$ 21.00	\$ 19.00	Y	23302
Whole Building (min 3 hours hire)	Licensed Per hour	\$ 49.00	\$ 24.00	\$ 50.00	\$ 38.00	Y	23302
	Unlicensed per hour	\$ 37.00	\$ 24.00	\$ 42.00	\$ 38.00	Y	23302
Oval	Licensed Per hour	\$ 49.00	\$ 24.00	\$ 50.00	\$ 25.00	Y	23302
	Unlicensed per hour	\$ 37.00	\$ 24.00	\$ 38.00	\$ 25.00	Y	23302

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2018/19	2018/19	2019/20	2019/20	Y/N	
Moora Recreation Centre (Booking hours: 7am to 12am)							
Grandstand Change room	Licensed Per hour	\$ 49.00	\$ 24.00	\$ 50.00	\$ 25.00	Y	23302
	Unlicensed per hour	\$ 37.00	\$ 24.00	\$ 38.00	\$ 25.00	Y	23302
Hockey Oval	Licensed Per hour	\$ 49.00	\$ 24.00	\$ 50.00	\$ 25.00	Y	23302
	Unlicensed per hour	\$ 37.00	\$ 24.00	\$ 38.00	\$ 25.00	Y	23302
Large storage cage	12 month hire	NA	\$ 200.00	NA	\$ 200.00	Y	23302
	1 month hire	NA	\$ 20.00	NA	\$ 20.00	Y	23302
Small storage cage	12 month hire	NA	\$ 130.00	NA	\$ 130.00	Y	23302
	1 month hire	NA	\$ 15.00	NA	\$ 15.00	Y	23302
Be-active office	per hour	NA	NA	\$ 21.00	\$ 19.00		
Squash Court	per hour	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	Y	23302
Marj Caddy Netball Courts Hire	per hour	\$ 23.00	\$ 23.00	\$ 24.00	\$ 24.00	Y	23302
School Sports Carnivals - including use of ovals and courts	per day	NA	\$ 175.00	NA	\$ 178.00	Y	23302
Maximum per day for hire of all or any one facility	per day	\$ 350.00	\$ 350.00	\$ 356.00	\$ 356.00	Y	23302
Moora Recreation Centre Community Group Annual Fees							
Netball Association (Summer comp)	as per agreement	NA	\$ 742.00	NA	\$ 755.00	Y	23302
Basketball Association (Summer comp)	as per agreement	NA	\$ 742.00	NA	\$ 755.00	Y	23302
Moora Strikers Hockey Club	as per agreement	NA	\$ 742.00	NA	\$ 755.00	Y	23302
Moora Robbins Hockey Club	as per agreement	NA	\$ 742.00	NA	\$ 755.00	Y	23302
Moora Knights Cricket Club	as per agreement	NA	\$ 742.00	NA	\$ 755.00	Y	23302
Moora Mavericks (Football and Netball Use)	as per agreement	NA	\$ 2,282.00	NA	\$ 2,321.00	Y	23302
Moora Mavericks (Hockey Use)	as per agreement	NA	556	NA	\$ 565.00	Y	23302
Moora Kindy Gym (inactive)	as per agreement	NA	\$ 245.00	NA	NA	Y	23302
Moora Squash Club	as per agreement	NA	\$ 742.00	NA	\$ 755.00	Y	23302
Central Midlands Agricultural Society	as per agreement	NA	\$ 809.00	NA	\$ 823.00	Y	23302
Moora CWA	as per agreement	NA	\$ 100.00	NA	\$ 102.00	Y	23302
Church Service with Fellowship	must be booked into Shire booking system	NA	\$ -	NA	\$ -	Y	23302

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2018/19	2018/19	2019/20	2019/20	Y/N	
Moora Health and Fitness Gym and Classes							
2 Week Membership	Standard membership	NA	\$ 45.00	NA	\$ 46.00	Y	23303
	Pensioner membership	NA	\$ 34.00	NA	\$ 34.00	Y	23303
1 month Membership	Standard membership	NA	\$ 80.00	NA	\$ 81.00	Y	23303
	Pensioner membership	NA	\$ 61.00	NA	\$ 62.00	Y	23303
3 month Membership	Standard membership	NA	\$ 189.00	NA	\$ 192.00	Y	23303
	Pensioner membership	NA	\$ 143.00	NA	\$ 145.00	Y	23303
6 month Membership	Standard membership	NA	\$ 332.00	NA	\$ 338.00	Y	23303
	Pensioner membership	NA	\$ 249.00	NA	\$ 253.00	Y	23303
12 month Membership	Standard membership	NA	\$ 569.00	NA	\$ 579.00	Y	23303
	Pensioner membership	NA	\$ 426.00	NA	\$ 433.00	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 if returned less than 1 month after expiry)	NA	\$ 20.00	NA	\$ 20.00	Y	Trust
*Gym includes 24 hour access to the gym, Shire approved fitness classes, restricted use of Squash Courts and use of Moora Swimming pool for laps only.							
*Approved fitness instructors or personal trainer use of facilities must be approved by CEO							
*20% 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	\$ 247.00	NA	\$ 251.00	Y	23201
	Single (adult or child)	NA	\$ 123.00	NA	\$ 125.00	Y	23201
	Single - Pensioner	NA	\$ 92.00	NA	\$ 94.00	Y	23201
Part season pass (Nov to Dec or Jan to Mar)	Family ticket (2 adults and dependent children under 18)	NA	\$ 163.00	NA	\$ 166.00	Y	23201
	Single (adult or child)	NA	\$ 82.00	NA	\$ 83.00	Y	23201
	Single - Pensioner	NA	\$ 61.00	NA	\$ 62.00	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	\$ 3.00	Y	23201
Book of 10 tickets	10 pool visits	NA	\$ 25.00	NA	\$ 25.00	Y	23201
Parents/Spectators for Lessons	Per spectator	NA	\$ -	NA	\$ -	Y	23201

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2018/19	2018/19	2019/20	2019/20	Y/N	
Swimming Club and School Fees							
Moora Amateur Swimming Club	As per agreement	NA	\$ 1,713.00	NA	\$ 1,742.00	Y	23201
School carnivals & Swimming Club Events	per half day	NA	\$ 193.00	NA	\$ 196.00	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	\$ 182.00	\$ 182.00	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	\$ 126.00	\$ 126.00	\$ 128.00	\$ 128.00	Y	24602
	7 + nights stay	\$ 121.00	\$ 121.00	\$ 123.00	\$ 123.00	Y	24602
Double Chalet Per Night	1-6 nights stay	\$ 182.00	\$ 182.00	\$ 185.00	\$ 185.00	Y	24602
	7 + nights stay	\$ 170.00	\$ 170.00	\$ 173.00	\$ 173.00	Y	24602
Moora Shire Caravan Park							
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	NA	NA	NA	NA	Y	24601
*Cancellation with 48 hours or more notice - refund less \$50 booking fee or 5% of price for bookings valued over \$1000. For long term bookings of chalets greater than two weeks please refer to long term booking cancellation policy							
Miling Sports Oval Caravan Site							
Caravan site	Per day	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	Y	24601
Bus Hire							
Hire Fee 14 Seat Hiace	per day	\$ 204.00	\$ 204.00	\$ 207.00	\$ 207.00	Y	23005
	per half day (4 hrs)	NA	NA	\$ 125.00	\$ 125.00		
	per day - pensioners/senior	\$ 128.00	\$ 128.00	\$ 130.00	\$ 130.00		
	per half day (4 hrs) - pensioners/senior	NA	NA	\$ 80.00	\$ 80.00	Y	23005
Excess KMs	per km greater than 400kms per day / half day hire	\$ 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

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2018/19	2018/19	2019/20	2019/20	Y/N	
Bus Hire							
Cleaning Fee (if required)	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
Leased Buildings and Land							
Lot 36 Keane Street - Private Rental	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	\$ 3,121.00	NA	\$ 3,174.00	Y	23003
Clinch Street House - Moora Historical Society	annual fee	NA	\$ 186.00	NA	\$ 189.00	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
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	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	\$ 50.00	N	21702
	1.00pm - 5.15pm	NA	\$ 49.00	NA	\$ 50.00	N	21702
	8.15am - 5.15pm	NA	\$ 90.00	NA	\$ 92.00	N	21702
	8.15am - 3.15pm (school hours)	NA	\$ 70.00	NA	\$ 71.00	N	21702
Casual Booking per child	8.15am to 1.00pm	NA	\$ 55.00	NA	\$ 56.00	N	21702
	1.00pm - 5.15pm	NA	\$ 55.00	NA	\$ 56.00	N	21702
	8.15am - 5.15pm	NA	\$ 95.00	NA	\$ 97.00	N	21702
After school fee	per child	NA	\$ 33.00	NA	\$ 34.00	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
		2018/19	2018/19	2019/20	2019/20	Y/N	
Cemetery Fees							
(Charges in accordance with Cemeteries Act 1986, Section 53)							
Grant of Right of Burial	per item	NA	\$ 175.00	NA	\$ 178.00	Y	23006
Adult Interment	per item	NA	\$ 927.00	NA	\$ 943.00	Y	23006
Child / Stillborn Interment	per item	NA	\$ 796.00	NA	\$ 810.00	Y	23006
Exhumation Fee	per item	NA	\$ 1,854.00	NA	\$ 1,886.00	Y	23006
Re-Interment after Exhumations	per item	NA	\$ 995.00	NA	\$ 1,012.00	Y	23006
Reopening of any Grave	per item	NA	\$ 927.00	NA	\$ 943.00	Y	23006
Burial on Weekend or Public Holiday	per item	NA	\$ 1,458.00	NA	\$ 1,483.00	Y	23006
Remove/Replace Headstones/Install Ashes in existing grave	per hour	NA	\$ 90.00	NA	\$ 92.00	Y	23006
Niche wall							
Niche wall	Single	NA	\$ 125.00	NA	\$ 127.00	Y	23006
	Double	NA	\$ 245.00	NA	\$ 249.00	Y	23006
Niche Wall Plaque	Installation fee	NA	\$ 137.00	NA	\$ 139.00	Y	23006
	Double or single	NA	Cost + 20%	NA	Cost + 20%	Y	23006
Rose garden							
Rose Garden plot for ashes	Single	NA	\$ 245.00	NA	\$ 249.00	Y	23006
	Double	NA	\$ 485.00	NA	\$ 493.00	Y	23006
Rose Garden Plaque	Installation fee	NA	\$ 137.00	NA	\$ 139.00	Y	23006
	Double or single	NA	Cost + 20%	NA	Cost + 20%	Y	23006
Deposit of ashes into an existing grave	Double and Single	NA	\$ 123.00	NA	\$ 125.00	Y	23006
Deposit of ashes into an existing grave - plaque	Installation fee	NA	\$ 137.00	NA	\$ 139.00	Y	23006
	Double or single	NA	Cost + 20%	NA	Cost + 20%	Y	23006
Other							
Funeral Director Licence	Single	NA	\$ 90.00	NA	\$ 92.00	N	23007
	Annual	NA	\$ 180.00	NA	\$ 183.00	N	23007
Monument Fee/Permit		NA	\$ 126.00	NA	\$ 128.00	N	23006
Environmental Health Services							
Health							
Liquor Act Section 39 Certificate Fee	per item	\$ 119.00	\$ 119.00	\$ 121.00	\$ 121.00	Y	21103
Lodging House Registration	per item	\$ 111.00	\$ 111.00	\$ 113.00	\$ 113.00	Y	21103
Lodging House Renewal	per item	\$ 183.00	\$ 183.00	\$ 186.00	\$ 186.00	Y	21103
Public Buildings certificate/annual	per item	\$ 239.00	\$ 239.00	\$ 243.00	\$ 243.00	Y	21103
Eating House Application - Low to Medium Risk	per item	\$ 111.00	\$ 111.00	\$ 113.00	\$ 113.00	Y	21103

Environmental Health Services

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2018/19	2018/19	2019/20	2019/20	Y/N	
Health							
Eating House Application - High Risk	per item	\$ 222.00	\$ 222.00	\$ 226.00	\$ 226.00	Y	21103
Eating House Renewal - Low Risk	per annum	\$ 56.00	\$ 56.00	\$ 57.00	\$ 57.00	Y	21103
Eating House Renewal - Medium Risk	per annum	\$ 111.00	\$ 111.00	\$ 113.00	\$ 113.00	Y	21103
Eating House Renewal - High Risk	per annum	\$ 222.00	\$ 222.00	\$ 226.00	\$ 226.00	Y	21103
Skin Penetration Premises application	per item	\$ 111.00	\$ 111.00	\$ 113.00	\$ 113.00	Y	21103
Hairdressing Premises application (incl mobile)	per item	\$ 111.00	\$ 111.00	\$ 113.00	\$ 113.00	Y	21103
Itinerant Food Registration Fee	per item	\$ 1,105.00	\$ 1,105.00	\$ 1,124.00	\$ 1,124.00	Y	21103
Itinerant Food Vendor Application Fee	per item	\$ 111.00	\$ 111.00	\$ 113.00	\$ 113.00	Y	21103
Non scheme water sampling, subsequent samples	per item	\$ 41.00	\$ 41.00	\$ 42.00	\$ 42.00	Y	21103
Ranger Services - Dogs and Cats							
Dog Impounding Fee	per item	NA	\$ 88.00	NA	\$ 89.00	Y	20602
Dog Sustenance Fee	per day	NA	\$ 31.00	NA	\$ 31.00	Y	20602
Destruction & Disposal of Animal	per item	NA	\$ 49.00	NA	\$ 50.00	Y	20602
Sale of Dog (excluding licence)	per item	NA	\$ 134.00	NA	\$ 136.00	Y	20602
Sale of Dangerous Dog Signs (subject to cost from supplier)	per item	NA	\$ 39.00	NA	\$ 40.00	Y	20602
Sale of Dangerous Dog Collars (subject to cost from supplier)	per item	NA	\$ 63.00	NA	\$ 64.00	Y	20602
Annual Kennel Licence - Up to 20 dogs	per item	NA	\$ 139.00	NA	\$ 141.00	Y	20602
Annual Kennel Licence - each additional dog	per item	NA	\$ 4.00	NA	\$ 4.00	Y	20602
Dog Registration Fees							
- Unsterilised Dogs	As per the Dog Act 1976 (WA)						20603
- Sterilised Dogs	As per the Dog Act 1976 (WA)						20603
Cat Registration Fees							
- Sterilised Cats	As per the Cat Act 2011 (WA)						20605
Sewerage							
Wastewater/Drainage Headworks Contributions	per standard residential equivalent	\$ 2,094.00	\$ 2,094.00	\$ 2,130.00	\$ 2,130.00	N	22402
Drainage Headworks Contributions	per standard residential equivalent	\$ 556.00	\$ 556.00	\$ 565.00	\$ 565.00	N	22402
Connection to Sewerage Scheme Fees	per connection	\$ 116.00	\$ 116.00	\$ 118.00	\$ 118.00	Y	22402
Sewerage Application Fee	per item	\$ 51.00	\$ 51.00	\$ 52.00	\$ 52.00	Y	22402

Environmental Health Services

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2018/19	2018/19	2019/20	2019/20	Y/N	
Rubbish Collection and Tip Fees							
Miling Transfer Station Key Charge	per key	\$ 223.00	\$ 223.00	\$ 227.00	\$ 227.00	Y	22405
Watheroo Transfer Station Key Charge	per key	\$ 223.00	\$ 223.00	\$ 227.00	\$ 227.00	Y	22405
Tip Fee - General Waste	per cubic metre	\$ 23.00	\$ 23.00	\$ 24.00	\$ 24.00	Y	22401
Tip Fee - Commercial Waste	per cubic metre	\$ 23.00	\$ 23.00	\$ 24.00	\$ 24.00	Y	22401
Tip Fee - Recyclables	per cubic metre	\$ -	\$ -	\$ -	\$ -	Y	22401
Tip Fee - Green Waste	per cubic metre	\$ -	\$ -	\$ -	\$ -	Y	22401
Car Body to Tip by Council	per item	\$ 155.00	\$ 155.00	\$ 158.00	\$ 158.00	Y	22401
Car Body to Tip by Individual	per item	\$ 27.00	\$ 27.00	\$ -	\$ -	Y	22401
Burial of Asbestos (must be wrapped in plastic)	per 5 Sheets at 2 m (approx 1 tonne)	\$ 149.00	\$ 149.00	\$ 152.00	\$ 152.00	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	\$ 377.00	NA	\$ 385.00	N	22402
	Per bin - pensioner	NA	\$ 283.00	NA	\$ 289.00	N	22402
	Per bin - commercial	\$ 377.00	NA	\$ 385.00	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	\$ 420.00	\$ 420.00	\$ 427.00	\$ 427.00	N	22602
Septic Tank Clean out - Pensioner	two tanks, maximum 6,000 lt	NA	\$ 350.00	NA	\$ 356.00	N	22602
Septic Tank Pump out	two tanks, maximum 6,000 lt	\$ 275.00	\$ 275.00	\$ 280.00	\$ 280.00	N	22602
Septic Tank Pump out - Pensioner	two tanks, maximum 6,000 lt	NA	\$ 221.00	NA	\$ 225.00	N	22602
Portaloo Pump out	per item	\$ 111.00	\$ 111.00	\$ 113.00	\$ 113.00	Y	22602
Grease Trap Pump out	per item	\$ 111.00	\$ 111.00	\$ 113.00	\$ 113.00	Y	22602
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	Y	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							

Environmental Health Services

		Commercial and Business 2018/19	Community or Individual 2018/19	Commercial and Business 2019/20	Community or Individual 2019/20	GST Y/N	GL ACC
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	\$ 82.00	\$ 82.00	\$ 83.00	\$ 83.00	Y	22902
Town Street Number	per item	\$ 82.00	\$ 82.00	\$ 83.00	\$ 83.00	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	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	Y	24702
Private Swimming Pool Licence & Inspection Fee	compulsory once every 4 years	\$ 22.00	\$ 22.00	\$ 23.00	\$ 23.00	Y	20703
Building Compliance report	per item	\$ 119.00	\$ 119.00	\$ 121.00	\$ 121.00	Y	24701
Kerb Bond	per item	\$ 357.00	\$ 357.00	\$ 363.00	\$ 363.00	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						24701
Transportable Building Bond	As per council policy						Trust
Bushfire Attack Level (BAL) Assessment	Per assessment	\$ -	\$ -	\$ 275.00	\$ 275.00	Y	24701
BAL Travel fee	per km - Minimum \$15 charge	\$ -	\$ -	\$ 1.50	\$ 1.50	Y	24701
Public Trading							
Application Fee For Public Trading	per item	\$ 55.00	NA	\$ 56.00	NA	Y	22902
Licence Fee (GST Free)	per day	\$ 329.00	NA	\$ 335.00	NA	N	22902
	per week	\$ 340.00	NA	\$ 346.00	NA	N	22902
	per annum	\$ 657.00	NA	\$ 668.00	NA	N	22902
	per item	\$ 39.00	NA	\$ 40.00	NA	N	22902

Environmental Health Services

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2018/19	2018/19	2019/20	2019/20	Y/N	
Signs							
Hoardings up to 22m2	per item	\$ 199.00	\$ 199.00	\$ 202.00	\$ 202.00	Y	24701
Hoardings over 22m2 and up to 36m2	per item	\$ 388.00	\$ 388.00	\$ 395.00	\$ 395.00	Y	24701
Illuminated Hoarding	per item	\$ 552.00	\$ 552.00	\$ 561.00	\$ 561.00	Y	24701
Illuminated Sign	per item	\$ 243.00	\$ 243.00	\$ 247.00	\$ 247.00	Y	24701
Horizontal Sign	per item	\$ 121.00	\$ 121.00	\$ 123.00	\$ 123.00	Y	24701
Pylon Signs	per item	\$ 121.00	\$ 121.00	\$ 123.00	\$ 123.00	Y	24701
Signs other than a pylon or illuminated	per item	\$ 121.00	\$ 121.00	\$ 123.00	\$ 123.00	Y	24701
Licence/Permit for signs fixed to buildings or on private property	per item	\$ 121.00	\$ 121.00	\$ 123.00	\$ 123.00	Y	24701
Private Works							
Plant hire rates							
All figures quoted are wet hire - ie including Shire employee/operator							
Grader	per hour	\$ 206.00	\$ 206.00	\$ 210.00	\$ 210.00	Y	25301
Front-End Loader - Large (Cat IT28G)	per hour	\$ 173.00	\$ 173.00	\$ 176.00	\$ 176.00	Y	25301
Front-End Loader - Medium (Cat IT24F)	per hour	\$ 153.00	\$ 153.00	\$ 156.00	\$ 156.00	Y	25301
Front-End Loader - (Cat IT14G)	per hour	\$ 144.00	\$ 144.00	\$ 146.00	\$ 146.00	Y	25301
Large Truck	per hour	\$ 153.00	\$ 153.00	\$ 156.00	\$ 156.00	Y	25301
Small Truck	per hour	\$ 143.00	\$ 143.00	\$ 145.00	\$ 145.00	Y	25301
Multipak Roller	per hour	\$ 199.00	\$ 199.00	\$ 202.00	\$ 202.00	Y	25301
Cherry Picker	per hour	\$ 118.00	\$ 118.00	\$ 120.00	\$ 120.00	Y	25301
28 kva Generator	per hour	\$ 118.00	\$ 118.00	\$ 120.00	\$ 120.00	Y	25301
Jetter	per hour	\$ 281.00	\$ 281.00	\$ 286.00	\$ 286.00	Y	25301
Sewerage pipes camera	per hour	\$ 150.00	\$ 150.00	\$ 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	\$ 1,319.00	\$ 1,319.00	\$ 1,341.00	\$ 1,341.00	Y	23903
Non Standard Installation - Council will contribute up to half cost with a maximum of \$400	Cost less Council contribution (please contact Manager Engineering Services)						23903