

# SHIRE OF MOORA

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2021

#### LOCAL GOVERNMENT ACT 1995

### TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8-26
Notes Supporting the Annual Budget	27-41
- Capital Expenditure	
- Road Replacement Program	
- Schedule of Fees & Charges	

#### **SHIRE'S VISION**

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

SHIRE OF MOORA  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	4,113,394	4,107,018	4,113,822
Operating grants, subsidies and contributions	9(a)	1,211,343	2,317,235	1,249,757
Fees and charges	8	2,632,006	2,588,634	2,614,928
Interest earnings	11(a)	81,481	146,277	157,481
Other revenue	11(b)	136,898	160,731	140,186
		8,175,122	9,319,895	8,276,174
<b>Expenses</b>				
Employee costs		(3,587,896)	(3,360,951)	(3,367,553)
Materials and contracts		(2,747,846)	(1,858,175)	(2,161,426)
Utility charges		(452,400)	(417,157)	(398,410)
Depreciation on non-current assets	5	(4,445,068)	(4,327,806)	(4,327,514)
Interest expenses	11(d)	(30,188)	(36,559)	(34,986)
Insurance expenses		(200,973)	(193,717)	(195,273)
Other expenditure		(358,455)	(302,812)	(383,772)
		(11,822,826)	(10,497,177)	(10,868,934)
<b>Subtotal</b>		<b>(3,647,704)</b>	<b>(1,177,282)</b>	<b>(2,592,760)</b>
Non-operating grants, subsidies and contributions	9(b)	3,841,206	2,318,287	1,648,845
Profit on asset disposals	4(b)	0	19,409	0
Loss on asset disposals	4(b)	0	(63,592)	(65,573)
		3,841,206	2,274,104	1,583,272
<b>Net result</b>		<b>193,502</b>	<b>1,096,822</b>	<b>(1,009,488)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>193,502</b>	<b>1,096,822</b>	<b>(1,009,488)</b>

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

# SHIRE OF MOORA

## FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire 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 12 to the budget.

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES RATES

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

#### 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.

Excludes 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.

### REVENUES (CONTINUED)

#### 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.

#### FEES AND CHARGES

Revenue (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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### 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 and amortisation 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.

SHIRE OF MOORA  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		26,698	28,811	30,086
General purpose funding		4,989,413	5,995,448	5,087,564
Law, order, public safety		309,830	513,037	319,240
Health		16,950	8,058	20,690
Education and welfare		355,650	288,108	359,500
Housing		138,736	116,081	122,080
Community amenities		1,201,407	1,206,905	1,197,928
Recreation and culture		176,734	111,659	238,776
Transport		189,075	185,939	177,300
Economic services		635,629	641,471	588,010
Other property and services		135,000	224,378	135,000
		8,175,122	9,319,895	8,276,174
<b>Expenses excluding finance costs</b>	4(a),5,11(c),(e),(f)			
Governance		(1,156,678)	(975,118)	(1,043,183)
General purpose funding		(153,739)	(131,350)	(158,988)
Law, order, public safety		(746,914)	(595,341)	(572,211)
Health		(92,071)	(71,287)	(99,561)
Education and welfare		(949,596)	(537,952)	(762,945)
Housing		(96,173)	(107,362)	(85,830)
Community amenities		(1,703,314)	(1,653,541)	(1,613,169)
Recreation and culture		(2,146,625)	(1,970,270)	(2,032,128)
Transport		(3,838,478)	(3,549,552)	(3,613,514)
Economic services		(873,356)	(820,003)	(813,265)
Other property and services		(35,694)	(48,842)	(39,153)
		(11,792,638)	(10,460,618)	(10,833,947)
<b>Finance costs</b>	6(a),11(d)			
General purpose funding		(30,188)	(36,559)	(34,986)
		(30,188)	(36,559)	(34,986)
<b>Subtotal</b>		(3,647,704)	(1,177,282)	(2,592,759)
Non-operating grants, subsidies and contributions	9(b)	3,841,206	2,318,287	1,648,845
Profit on disposal of assets	4(b)	0	19,409	0
(Loss) on disposal of assets	4(b)	0	(63,592)	(65,573)
		3,841,206	2,274,104	1,583,272
<b>Net result</b>		<b>193,502</b>	<b>1,096,822</b>	<b>(1,009,487)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>193,502</b>	<b>1,096,822</b>	<b>(1,009,487)</b>

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

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**ACTIVITIES**

**GOVERNANCE**

To provide a decision making process for the efficient allocation of 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 courts, 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**

To provide effective and efficient administration, works operations and plant and fleet services.

Private works operations, plant repairs and operations costs.

SHIRE OF MOORA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		4,113,394	4,076,581	4,113,822
Operating grants, subsidies and contributions		1,261,343	2,297,480	1,249,757
Fees and charges		2,632,006	2,588,634	2,614,928
Interest earnings		81,481	146,277	157,481
Goods and services tax		0	23,745	0
Other revenue		136,898	160,731	140,186
		8,225,122	9,293,448	8,276,174
<b>Payments</b>				
Employee costs		(3,587,896)	(3,357,765)	(3,686,207)
Materials and contracts		(2,547,846)	(2,088,806)	(2,098,307)
Utility charges		(452,400)	(417,157)	(398,410)
Interest expenses		(30,188)	(40,393)	(34,986)
Insurance expenses		(200,973)	(193,717)	(195,273)
Other expenditure		(358,455)	(302,812)	(383,772)
		(7,177,758)	(6,400,650)	(6,796,955)
<b>Net cash provided by (used in) operating activities</b>	3	1,047,364	2,892,798	1,479,219
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(3,018,408)	(826,215)	(1,673,611)
Payments for construction of infrastructure	4(a)	(3,810,842)	(2,824,867)	(3,356,081)
Non-operating grants, subsidies and contributions		3,841,206	2,318,287	1,648,845
Proceeds from sale of plant and equipment	4(b)	0	161,195	519,727
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	19,483	18,643	22,663
<b>Net cash provided by (used in) investing activities</b>		(2,968,561)	(1,152,957)	(2,838,457)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(123,684)	(135,444)	(135,444)
<b>Net cash provided by (used in) financing activities</b>		(123,684)	(135,444)	(135,444)
<b>Net increase (decrease) in cash held</b>		(2,044,881)	1,604,397	(1,494,682)
Cash at beginning of year		5,567,399	3,963,002	3,934,394
<b>Cash and cash equivalents at the end of the year</b>	3	<b>3,522,518</b>	<b>5,567,399</b>	<b>2,439,713</b>

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

SHIRE OF MOORA  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>		3,126,882	1,903,632	1,872,061
		3,126,882	1,903,632	1,872,061
<b>Revenue from operating activities (excluding rates)</b>				
Governance		26,698	28,811	30,086
General purpose funding		900,041	1,912,452	998,050
Law, order, public safety		309,830	513,037	319,240
Health		16,950	8,058	20,690
Education and welfare		355,650	288,108	359,500
Housing		138,736	116,081	122,080
Community amenities		1,201,407	1,206,905	1,197,928
Recreation and culture		176,734	111,659	238,776
Transport		189,075	185,939	177,300
Economic services		635,629	641,471	588,010
Other property and services		135,000	243,787	135,000
		4,085,750	5,256,308	4,186,660
<b>Expenditure from operating activities</b>				
Governance		(1,156,678)	(993,577)	(1,061,847)
General purpose funding		(183,927)	(167,909)	(193,974)
Law, order, public safety		(746,914)	(595,341)	(572,211)
Health		(92,071)	(78,319)	(106,470)
Education and welfare		(949,596)	(537,952)	(762,945)
Housing		(96,173)	(107,362)	(110,830)
Community amenities		(1,703,314)	(1,653,541)	(1,613,169)
Recreation and culture		(2,146,625)	(1,970,270)	(2,032,128)
Transport		(3,838,478)	(3,549,552)	(3,613,514)
Economic services		(873,356)	(831,180)	(819,265)
Other property and services		(35,694)	(75,766)	(48,153)
		(11,822,826)	(10,560,769)	(10,934,506)
Non-cash amounts excluded from operating activities	2 (a)(i)	4,448,067	4,382,907	4,399,087
<b>Amount attributable to operating activities</b>		(162,127)	982,078	(476,698)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	3,841,206	2,318,287	1,648,845
Purchase property, plant and equipment	4(a)	(3,018,408)	(826,215)	(1,673,611)
Purchase and construction of infrastructure	4(a)	(3,810,842)	(2,824,867)	(3,356,081)
Proceeds from disposal of assets	4(b)	0	161,195	519,727
Proceeds from self supporting loans	6(a)	19,483	18,643	22,663
<b>Amount attributable to investing activities</b>		(2,968,561)	(1,152,957)	(2,838,457)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(123,684)	(135,444)	(135,444)
Transfers to cash backed reserves (restricted assets)	7(a)	(975,000)	(649,791)	(620,000)
Transfers from cash backed reserves (restricted assets)	7(a)	140,000	0	0
<b>Amount attributable to financing activities</b>		(958,684)	(785,235)	(755,444)
<b>Budgeted deficiency before general rates</b>		(4,089,372)	(956,114)	(4,070,599)
<b>Estimated amount to be raised from general rates</b>	1	4,089,372	4,082,996	4,089,514
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	0	3,126,882	18,915

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

SHIRE OF MOORA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV Residential - Moora Townsite	0.094556	629	8,274,292	782,384	0	0	782,384	778,155	778,819
GRV Commercial/Industrial - Moora Townsite	0.094556	85	3,026,905	286,212	0	0	286,212	286,212	285,342
GRV Residential - Other Townsite	0.094556	27	236,706	22,382	0	0	22,382	22,382	22,382
GRV Commercial/Industrial - Other Townsite	0.094556	5	117,158	11,078	0	0	11,078	11,078	11,078
<b>Unimproved valuations</b>									
UV Rural	0.008920	339	307,592,040	2,743,721	0	0	2,743,721	2,742,421	2,751,161
UV Urban Farmland	0.008920	58	6,881,951	61,387	0	0	61,387	65,076	65,076
<b>Sub-Totals</b>		1,143	326,129,053	3,907,164	0	0	3,907,164	3,905,324	3,913,858
<b>Minimum</b>	\$								
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
GRV Residential - Moora Townsite	672	72	136,923	48,384	0	0	48,384	50,400	50,400
GRV Commercial/Industrial - Moora Townsite	672	21	37,472	14,112	0	0	14,112	12,768	12,768
GRV Residential - Other Townsite	672	93	344,262	62,496	0	0	62,496	62,496	62,496
GRV Commercial/Industrial - Other Townsite	672	10	31,148	6,720	0	0	6,720	6,720	6,720
<b>Unimproved valuations</b>									
UV Rural	672	81	2,275,381	54,432	0	0	54,432	48,384	46,368
UV Urban Farmland	672	12	628,649	8,064	0	0	8,064	7,392	7,392
<b>Sub-Totals</b>		289	3,453,834	194,208	0	0	194,208	188,160	186,144
		1,432	329,582,887	4,101,372	0	0	4,101,372	4,093,484	4,100,002
Discounts (Refer note 1(e))							(12,000)	(10,488)	(10,488)
<b>Total amount raised from general rates</b>							4,089,372	4,082,996	4,089,514
Ex-gratia rates							24,022	24,022	24,308
<b>Total rates</b>							4,113,394	4,107,018	4,113,822

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 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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



## 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
		\$	%	%
<b>Option one</b>				
1st Instalment (100%)	9/10/2020	7.40	3.00%	5.50%
<b>Option two</b>				
1st Instalment (50%)	9/10/2020	7.40	3.00%	5.50%
2nd Instalment (50%)	11/12/2020	7.40	3.00%	5.50%
<b>Option three</b>				
1st Instalment (25%)	9/10/2020	7.40	3.00%	5.50%
2nd Instalment (25%)	11/12/2020	7.40	3.00%	5.50%
3rd Instalment (25%)	12/02/2021	7.40	3.00%	5.50%
4th Instalment (25%)	16/04/2021	7.40	3.00%	5.50%
		<b>2020/21 Budget revenue</b>	<b>2019/20 Actual revenue</b>	<b>2019/20 Budget revenue</b>
		\$	\$	\$
Instalment plan admin charge revenue		7,500	7,547	7,000
Instalment plan interest earned		7,500	15,527	18,000
Unpaid rates and service charge interest earned		25,000	38,482	40,500
		40,000	61,556	65,500

SHIRE OF MOORA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Sewerage Rates (Fees & Charges)

	Number of properties	Min/Max Rate in	Rate in	Rateable value	2020/21 Total budget specified area rate revenue	2019/20 Actual revenue	2019/20 Budget revenue
		\$	\$	\$	\$	\$	\$
<b>Sewerage Rates - General</b>		<b>Max</b>					
Sewerage - residential	493	986	0.06955	6,070,376	386,383	386,370	386,872
Sewerage - vacant residential	3	986	0.06955	45,500	2,686	2,686	2,686
Sewerage - industrial/commercial	54	4,638	0.06955	1,933,973	122,605	122,605	122,605
Sewerage - vacant industrial/commercial	0	4,638	0.06955	0	0	0	0
				8,049,849	511,674	511,661	512,163
<b>Sewerage Rates - Minimum</b>		<b>Min</b>					
Sewerage - residential	5	377		3,189	1,885	1,885	1,885
Sewerage - vacant residential	40	377		33,850	15,080	15,080	15,080
Sewerage - industrial/commercial	1	377		2,500	377	377	377
Sewerage - vacant industrial/commercial	5	377		2,570	1,885	1,885	1,885
				42,109	19,227	19,227	19,227
<b>Sewerage Charges</b>		<b>Min</b>					
Sewerage - class 1	13	244			3,172	3,172	3,172
Sewerage - class 2	4	1,352			5,408	5,408	5,408
Sewerage fittings	94	102			9,588	9,588	9,588
					18,168	18,168	18,168
					<b>549,069</b>	<b>549,056</b>	<b>549,558</b>

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
General rates - staff	Various	Various	\$ 10,000	\$ 9,888	\$ 9,888	Full time employees & pro-rata for part-time employees
General rates - rates payer	Various	600	600	600	600	Cash prize randomly selected. Valid for all rate payments received in full within 21 days of issue.
General rates - other	Various	Various	1,400	0	0	Provision for rates discount at discretion of Council
			12,000	10,488	10,488	

(f) Waivers or concessions

Council is offering a \$600 cash prize to rate payers who pay their 2020/21 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.

## 2 (a). NET CURRENT ASSETS

### Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

#### (i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

#### Adjustments to operating activities

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Less: Profit on asset disposals	4(b)	0	(19,409)	0
Less: Movement in employee liabilities associated with restricted cash		2,999	10,918	6,000
Add: Loss on disposal of assets	4(b)	0	63,592	65,573
Add: Depreciation on assets	5	4,445,068	4,327,806	4,327,514
<b>Non cash amounts excluded from operating activities</b>		<b>4,448,067</b>	<b>4,382,907</b>	<b>4,399,087</b>

#### (ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

#### Adjustments to net current assets

Less: Cash - restricted reserves	3	(3,294,674)	(2,459,674)	(2,429,885)
Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable		(19,743)	(19,743)	(18,643)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		128,443	123,683	123,684
- Employee benefit provisions		298,036	295,037	290,119
- Bonds and deposits held		29,956	29,956	0
<b>Total adjustments to net current assets</b>		<b>(2,857,982)</b>	<b>(2,030,741)</b>	<b>(2,034,725)</b>

2 (a). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	227,844	3,107,725	9,828
Cash and cash equivalents - restricted				
Cash backed reserves	3	3,294,674	2,459,674	2,429,885
Financial assets - unrestricted		19,743	19,743	0
Receivables		491,376	541,376	578,761
Inventories		45,145	45,145	20,905
		4,078,782	6,173,663	3,039,379
<b>Less: current liabilities</b>				
Trade and other payables		(460,077)	(260,077)	(270,409)
Contract liabilities		(30,228)	(30,228)	0
Long term borrowings		(128,443)	(123,683)	(123,684)
Provisions		(602,052)	(602,052)	(591,648)
		(1,220,800)	(1,016,040)	(985,741)
<b>Net current assets</b>		2,857,982	5,157,623	2,053,638
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(2,857,982)	(2,030,741)	(2,034,725)
<b>Closing funding surplus / (deficit)</b>		0	3,126,882	18,913

DRAFT

2 (b). NET CURRENT ASSETS (CONTINUED)

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

**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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

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

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

**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.

**LEASE LIABILITIES**

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

**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.

**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.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF MOORA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

### 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:

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	1,678,254	3,723,135	9,828
Term deposits	1,844,264	1,844,264	2,429,885
	3,522,518	5,567,399	2,439,713
- Unrestricted cash and cash equivalents	227,844	3,107,725	9,828
- Restricted cash and cash equivalents	3,294,674	2,459,674	2,429,885
	3,522,518	5,567,399	2,439,713

The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:

Leave Reserve	298,036	295,037	290,119
Plant Reserve	145,720	144,254	141,916
Administration Building Reserve	658,766	652,138	648,147
Community Facilities Reserve	129,552	128,248	126,502
Waste Management Reserve	140,978	139,560	137,396
Bridge Reserve	75,534	74,774	74,007
Community Bus Reserve	7,405	7,330	7,059
Sewerage Reserve	723,854	855,162	844,606
Economic Development Reserve	143,752	142,306	140,040
Emergency Relief Reserve	21,077	20,865	20,093
Infrastructure Renewal Reserve	950,000	0	0
	3,294,674	2,459,674	2,429,885

#### Reconciliation of net cash provided by operating activities to net result

<b>Net result</b>		193,502	1,096,822	(1,009,487)
Depreciation	5	4,445,068	4,327,806	4,327,514
(Profit)/loss on sale of asset	4(b)	0	44,183	65,573
(Increase)/decrease in receivables		50,000	13,485	0
(Increase)/decrease in inventories		0	(24,240)	0
Increase/(decrease) in payables		200,000	(243,813)	(255,535)
Increase/(decrease) in contract liabilities		0	1,620	0
Increase/(decrease) in employee provisions		0	(4,778)	0
Non-operating grants, subsidies and contributions		(3,841,206)	(2,318,287)	(1,648,845)
<b>Net cash from operating activities</b>		1,047,364	2,892,798	1,479,220

#### 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.

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF MOORA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Law, order, public safety	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Land - freehold land	0	0	0	0	0	0	0	0	0	20,000	25,000
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	5,000
Buildings - specialised	110,000	0	1,200,000	48,658	0	1,159,750	50,000	0	2,568,408	296,815	699,213
Furniture and equipment	30,000	0	0	0	0	0	0	0	30,000	4,005	0
Plant and equipment	0	0	0	0	0	0	420,000	0	420,000	505,395	944,398
	140,000	0	1,200,000	48,658	0	1,159,750	470,000	0	3,018,408	826,215	1,673,611
<i>Infrastructure</i>											
Infrastructure - roads	0	0	0	0	0	0	2,860,531	0	2,860,531	2,306,193	2,286,148
Infrastructure - footpaths	0	0	0	0	0	0	198,000	0	198,000	219,654	261,387
Infrastructure - drainage/culverts	0	0	0	0	0	0	120,311	0	120,311	7,884	210,311
Infrastructure - street furniture & lightin	0	8,000	0	0	105,000	0	0	124,000	237,000	63,212	248,235
Infrastructure - parks & ovals	0	0	0	0	0	250,000	0	0	250,000	165,050	350,000
Infrastructure - sewerage	0	0	0	0	145,000	0	0	0	145,000	62,874	0
	0	8,000	0	0	250,000	250,000	3,178,842	124,000	3,810,842	2,824,867	3,356,081
<b>Total acquisitions</b>	140,000	8,000	1,200,000	48,658	250,000	1,409,750	3,648,842	124,000	6,829,250	3,651,082	5,029,692

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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



SHIRE OF MOORA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	0	0	0	0	79,368	60,909	0	(18,459)	92,300	73,636	0	(18,664)
Health	0	0	0	0	16,123	9,091	0	(7,032)	16,000	9,091	0	(6,909)
Housing	0	0	0	0	0	0	0	0	175,000	150,000	0	(25,000)
Transport	0	0	0	0	0	0	0	0	47,000	47,000	0	0
Economic services	0	0	0	0	36,471	25,294	0	(11,177)	210,000	204,000	0	(6,000)
Other property and services	0	0	0	0	73,416	65,901	19,409	(26,924)	45,000	36,000	0	(9,000)
	0	0	0	0	205,378	161,195	19,409	(63,592)	585,300	519,727	0	(65,573)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	36,471	25,293	0	(11,178)	90,000	84,000	0	(6,000)
Buildings - non-specialised	0	0	0	0	0	0	0	0	295,000	270,000	0	(25,000)
Plant and equipment	0	0	0	0	168,907	135,902	19,409	(52,414)	200,300	165,727	0	(34,573)
	0	0	0	0	205,378	161,195	19,409	(63,592)	585,300	519,727	0	(65,573)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

## 5. ASSET DEPRECIATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>By Program</b>			
Governance	75,384	75,384	79,154
Law, order, public safety	107,588	107,588	89,234
Health	2,043	2,043	9,443
Education and welfare	108,248	54,552	81,956
Housing	50,062	50,062	49,126
Community amenities	574,742	574,742	545,070
Recreation and culture	698,534	685,609	709,724
Transport	2,743,713	2,693,072	2,692,387
Economic services	84,754	84,754	71,421
	4,445,068	4,327,806	4,327,514
<b>By Class</b>			
Buildings - specialised	729,496	662,874	695,015
Furniture and equipment	24,531	24,531	25,121
Plant and equipment	392,094	392,094	364,879
Infrastructure - roads	2,065,901	2,015,261	2,016,647
Infrastructure - footpaths	27,677	27,677	27,587
Infrastructure - drainage/culverts	685,632	685,632	682,480
Infrastructure - bridges	121,964	121,964	121,964
Infrastructure - street furniture & lighting	97,103	97,103	95,704
Infrastructure - parks & ovals	300,670	300,670	298,117
	4,445,068	4,327,806	4,327,514

### 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 period of the lease or the estimated useful life of the improvements.

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

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

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

Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - footpaths	20 years
Infrastructure - drainage/culverts	80 years
Infrastructure - bridges	30 to 75 years
Infrastructure - street furniture & lighting	10 to 60 Years
Infrastructure - parks & ovals	

#### AMORTISATION

The depreciable amount of all intangible assets with a finite life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered zero and useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF MOORA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20		
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Actual	Actual	Principal	Budget	Budget	Principal	Principal	Principal	Principal
				1 July 2020	New	Principal	outstanding	Interest	1 July 2019	New	Principal	outstanding	Interest	1 July 2019	New	Principal	outstanding	Interest	1 July 2019	
				\$	Loans	30 June 2021	30 June 2021	Repayments	\$	Loans	Repayments	30 June 2020	Repayments	\$	Loans	Repayments	30 June 2020	Repayments	\$	
<b>Education and welfare</b>																				
Hydrotherapy Pool	327	WATC		460,679	0	(27,351)	433,328	(15,569)	487,115	0	(26,436)	460,679	(15,026)	487,115	0	(26,436)	460,679	(16,483)		
<b>Housing</b>																				
Housing Executive Loan	317	WATC		58,616	0	(28,314)	30,302	(3,564)	85,073	0	(26,457)	58,616	(5,702)	85,073	0	(26,457)	58,616	(5,421)		
92 Roberts Street	326	WATC		126,138	0	(19,689)	106,449	(3,152)	145,325	0	(19,187)	126,138	(4,136)	145,325	0	(19,187)	126,138	(3,655)		
<b>Recreation and culture</b>																				
Town Hall	315	WATC		0	0	0	0	0	16,312	0	(16,312)	0	(163)	16,312	0	(16,312)	0	(247)		
<b>Economic services</b>																				
Industrial Lot - Roberts St	325	WATC		258,584	0	(40,363)	218,221	(6,463)	297,917	0	(39,333)	258,584	(8,479)	297,917	0	(39,333)	258,584	(7,492)		
				904,017	0	(115,717)	788,300	(28,748)	1,031,742	0	(127,725)	904,017	(33,506)	1,031,742	0	(127,725)	904,017	(33,298)		
<b>Self Supporting Loans</b>																				
<b>Recreation and culture</b>																				
Moora Bowling Club	324	WATC	0	47,110	0	(7,967)	39,143	(1,440)	54,829	0	(7,719)	47,110	(1,497)	54,829	0	(7,719)	47,110	(1,688)		
				47,110	0	(7,967)	39,143	(1,440)	54,829	0	(7,719)	47,110	(1,497)	54,829	0	(7,719)	47,110	(1,688)		
				951,127	0	(123,684)	827,443	(30,188)	1,086,571	0	(135,444)	951,127	(35,003)	1,086,571	0	(135,444)	951,127	(34,986)		

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.

SHIRE OF MOORA  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	1,000,000	100,000	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	0	0	(5,000)
<b>Total amount of credit unused</b>	<b>1,035,000</b>	<b>135,000</b>	<b>1,030,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	827,443	951,127	951,127

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.

SHIRE OF MOORA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	295,037	2,999	0	298,036	284,081	10,956	0	295,037	284,119	6,000	0	290,119
(b) Plant Reserve	144,254	1,466	0	145,720	138,897	5,357	0	144,254	138,916	3,000	0	141,916
(c) Administration Building Reserve	652,138	6,628	0	658,766	242,781	409,357	0	652,138	242,647	405,500	0	648,147
(d) Community Facilities Reserve	128,248	1,304	0	129,552	123,486	4,762	0	128,248	123,502	3,000	0	126,502
(e) Waste Management Reserve	139,560	1,418	0	140,978	134,378	5,182	0	139,560	134,396	3,000	0	137,396
(f) Bridge Reserve	74,774	760	0	75,534	71,997	2,777	0	74,774	72,007	2,000	0	74,007
(g) Community Bus Reserve	7,330	75	0	7,405	7,058	272	0	7,330	7,059	0	0	7,059
(h) Sewerage Reserve	855,162	8,692	(140,000)	723,854	650,093	205,069	0	855,162	650,106	194,500	0	844,606
(i) Economic Development Reserve	142,306	1,446	0	143,752	137,022	5,284	0	142,306	137,040	3,000	0	140,040
(j) Emergency Relief Reserve	20,865	212	0	21,077	20,090	775	0	20,865	20,093	0	0	20,093
(k) Infrastructure Renewal Reserve	0	950,000	0	950,000	0	0	0	0	0	0	0	0
	2,459,674	975,000	(140,000)	3,294,674	1,809,883	649,791	0	2,459,674	1,809,885	620,000	0	2,429,885

(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	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	30/06/2020	To be used to fund outstanding annual and long service leave requirements
(b) Plant Reserve	30/06/2020	To be used for the purchase of items of plant and equipment.
(c) Administration Building Reserve	30/06/2020	To be used for major projects relating to Council buildings including renovations and constructions of new facilities.
(d) Community Facilities Reserve	30/06/2020	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.
(e) Waste Management Reserve	30/06/2020	To be used for major projects relating to waste management including future rubbish site development and waste management plant items.
(f) Bridge Reserve	30/06/2020	Funds held for funding bridge work maintenance.
(g) Community Bus Reserve	30/06/2020	To provide for repairs and upgrade of community bus.
(h) Sewerage Reserve	30/06/2020	To be used for sewerage infrastructure works.
(i) Economic Development Reserve	30/06/2020	To be used for future economic development services within the Shire of Moora. These include land development relating to residential, commercial and industrial use.
(j) Emergency Relief Reserve	30/06/2020	To be used for emergency disaster relief
(k) Infrastructure Renewal Reserve	30/06/2020	To meet the needs of infrastructure renewal projects

SHIRE OF MOORA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	100	393	200
General purpose funding	13,500	13,006	11,500
Law, order, public safety	145,200	143,063	146,994
Health	15,000	4,873	17,440
Education and welfare	345,000	286,608	355,000
Housing	138,736	116,081	122,080
Community amenities	1,198,907	1,204,300	1,196,928
Recreation and culture	90,234	84,870	127,076
Economic services	635,329	641,220	587,710
Other property and services	50,000	94,220	50,000
	2,632,006	2,588,634	2,614,928

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>By Program:</b>	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
Governance	0	0	0	0	0	0	2,273	0
General purpose funding	0	0	0	0	0	756,038	1,714,289	779,761
Law, order, public safety	0	0	0	0	0	164,630	369,974	172,246
Health	0	0	0	0	0	1,950	3,185	3,250
Education and welfare	0	0	0	0	0	10,650	1,500	4,500
Community amenities	0	0	0	0	0	2,500	2,605	1,000
Recreation and culture	0	0	0	0	0	86,500	27,015	111,700
Transport	0	0	0	0	0	189,075	185,939	177,300
Other property and services	0	0	0	0	0	0	10,455	0
	0	0	0	0	0	1,211,343	2,317,235	1,249,757
<b>(b) Non-operating grants, subsidies and contributions</b>								
Law, order, public safety	0	0	0	0	0	0	26,000	52,000
Education and welfare	0	0	0	0	0	1,180,000	360,000	540,000
Recreation and culture	0	0	0	0	0	613,357	4,370	233,000
Transport	0	0	0	0	0	2,047,849	1,927,917	823,845
	0	0	0	0	0	3,841,206	2,318,287	1,648,845
<b>Total</b>	0	0	0	0	0	5,052,549	4,635,522	2,898,602

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**SIGNIFICANT ACCOUNTING POLICIES (continued)**

Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed



## 11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	25,000	42,858	40,000
- Other funds	23,981	49,410	58,981
Other interest revenue (refer note 1b)	32,500	54,009	58,500
	81,481	146,277	157,481
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	136,898	160,731	140,186
	136,898	160,731	140,186
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	38,000	38,000	38,000
Other services	22,000	11,250	14,000
	60,000	49,250	52,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	30,188	35,003	34,986
Other	0	1,556	0
	30,188	36,559	34,986
<b>(e) Elected members remuneration</b>			
Meeting fees	45,430	38,910	45,430
President's allowance	16,000	16,000	16,000
Deputy President's allowance	4,000	4,000	4,000
Travelling expenses	9,000	9,993	10,500
	74,430	68,903	75,930
<b>(f) Low Value lease expenses</b>			
Office equipment	8,424	2,042	7,658
Gymnasium equipment	10,000	0	8,716
	18,424	2,042	16,374

## 12. 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 financial 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.

## Notes Supporting the 2020/21 Annual Budget

### Capital Expenditure

GL	Programme	Account Description	Budget
<b>Buildings</b>			
30410	Governance	Shire Administration Office	110,000
30415	Education & Welfare	Hydrotherapy Pool	100,000
31708	Education & Welfare	Childcare Centre	1,100,000
32302	Housing	Other Housing	48,658
32316	Recreation & Culture	Moora Swimming Pool	1,000,000
32317	Recreation & Culture	Moora Swimming Club Kitchen	4,100
33117	Recreation & Culture	Moora Performing Arts Centre	6,050
33361	Recreation & Culture	Moora Recreation Centre	40,700
33340	Recreation & Culture	Watheroo Pavilion	100,000
33318	Recreation & Culture	Miling Pavilion	8,900
35950	Transport	Depot Rehabilitation	50,000
<b>Total - Buildings</b>			<b>2,568,408</b>
<b>Furniture &amp; Equipment</b>			
30402	Governance	Admin Photocopier	17,500
30402	Governance	IT Replacements	12,500
<b>Total - Furniture &amp; Equipment</b>			<b>30,000</b>
<b>Plant &amp; Equipment</b>			
34010	Transport	Rubbish Truck	400,000
34054	Transport	Minor Plant	20,000
<b>Total - Plant &amp; Equipment</b>			<b>420,000</b>
<b>Roads</b>			
33910	Transport	Regional Road Group - Bindi Bindi-Toodyay Rd	964,452
33913	Transport	RTR - Watheroo Miling Rd	608,070
33930	Transport	Wheatbelt Secondary Route - Watheroo West Rd	1,000,515
33920	Transport	Gravel Sheeting - Old Geraldton Rd	188,846
33920	Transport	Gravel Sheeting - Namban West Rd	49,324
33920	Transport	Gravel Sheeting - Prices Rd	49,324
<b>Total - Roads &amp; Bridges</b>			<b>2,860,531</b>
<b>Footpaths</b>			
33916	Transport	Roberts Road	98,000
33916	Transport	Various Footpaths	100,000
<b>Total - Footpaths</b>			<b>198,000</b>
<b>Drainage</b>			
33914	Transport	Roberts Road	120,311
<b>Total - Drainage</b>			<b>120,311</b>

## Notes Supporting the 2020/21 Annual Budget

### Capital Expenditure

GL	Programme	Account Description	Budget
<b>Street Lighting &amp; Furniture</b>			
30502	Law, Order & Public Safety	Fire Shed	8,000
33720	Community Amenities	New Electronic Board	45,000
33720	Community Amenities	LED Lights	40,000
33721	Community Amenities	Information Bay	20,000
34602	Economic Services	Caravan Park Washing Machine	4,000
34604	Economic Services	Entry Statements	120,000
<b>Total - Street Lighting &amp; Furniture</b>			<b>237,000</b>
<b>Parks &amp; Ovals</b>			
33308	Recreation & Culture	Renewal of Park Infrastructure - Miling	70,000
33308	Recreation & Culture	Nature Play consultation	30,000
33308	Recreation & Culture	Moora Netball Courts	150,000
<b>Total - Parks &amp; Ovals</b>			<b>250,000</b>
<b>Sewerage</b>			
39520		Pumps	5,000
52581		Primary Pond Desludge	90,000
52581		Other Sewerage Capital Works	50,000
<b>Total - Sewerage</b>			<b>145,000</b>
<b>TOTAL PROPERTY, PLANT, EQUIPMENT &amp; INFRASTRUCTURE</b>			<b>6,829,250</b>

Notes Supporting the 2020/21 Annual Budget  
Road Replacement Program

Type of Project	Location (SLK's)	Description	WAGES \$	O'HEADS \$	POC \$	CONTRACT & MATERIALS \$	TOTAL COST \$	MRD \$	R2R \$	FAG's (ROAD) \$	MUNI \$	TOTAL FUNDING \$
<b>REGIONAL ROAD GROUP</b>												
Bindi Bindi-Toodyay Road	SLK 5.40 - SLK 10.25	Reconstruct pavement	104,535	73,175	82,079	704,663	964,452	642,968	0	0	321,484	964,452
			<b>104,535</b>	<b>73,175</b>	<b>82,079</b>	<b>704,663</b>	<b>964,452</b>	<b>642,968</b>	<b>0</b>	<b>0</b>	<b>321,484</b>	<b>964,452</b>
<b>WHEATBELT SECONDARY ROUTE</b>												
Watheroo West Road	SLK 0.00 - SLK 4.00	Reconstruct pavement	176,543	123,580	135,234	565,158	1,000,515	933,811	0	0	66,704	1,000,515
			<b>176,543</b>	<b>123,580</b>	<b>135,234</b>	<b>565,158</b>	<b>1,000,515</b>	<b>933,811</b>	<b>0</b>	<b>0</b>	<b>66,704</b>	<b>1,000,515</b>
<b>FEDERAL BLACK SPOT</b>												
Nil			0	0	0	0	0	0	0	0	0	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE BLACK SPOT</b>												
Nil			0	0	0	0	0	0	0	0	0	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ROADS TO RECOVERY</b>												
Watheroo Miling Road	SLK 35.89 - SLK 40.89	Upgrade pavement	51,717	36,202	39,818	480,333	608,070	0	471,070	0	137,000	608,070
			<b>51,717</b>	<b>36,202</b>	<b>39,818</b>	<b>480,333</b>	<b>608,070</b>	<b>0</b>	<b>471,070</b>	<b>0</b>	<b>137,000</b>	<b>608,070</b>
<b>FLOOD DAMAGE</b>												
Nil			0	0	0	0	0	0	0	0	0	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SHIRE FUNDED</b>												
<b>Capital Expenditure Projects</b>												
Old Geraldton Road	SLK 14.00 - SLK 18.20	Gravel Resheeting	51,455	36,019	39,421	61,951	188,846	23,582	0	42,733	122,530	188,846
Namban West Road	SLK 3.50 - SLK 5.00	Gravel Resheeting	13,161	9,213	9,940	17,010	49,324	6,159	0	11,161	32,003	49,324
Prices Road	SLK 5.00 - SLK 6.50	Gravel Resheeting	12,758	8,931	9,940	17,695	49,324	6,159	0	11,161	32,003	49,324
Gardiner Street	SLK 0.22 - SLK 0.61	Footpath Construction	17,497	12,248	13,347	54,909	98,000	12,238	0	22,176	63,586	98,000
Roberts Road	N/A	Drainage Construction	32,009	22,406	25,462	40,434	120,311	15,024	0	27,225	78,062	120,311
<b>Road Maintenance</b>												
Various Roads	Various Roads	Road Maintenance	346,883	242,818	258,770	101,200	949,672	118,592	0	214,897	616,183	949,672
			<b>473,763</b>	<b>331,634</b>	<b>356,880</b>	<b>293,199</b>	<b>1,455,477</b>	<b>181,755</b>	<b>0</b>	<b>329,353</b>	<b>944,369</b>	<b>1,455,477</b>
<b>TOTAL 2020/21 ROAD PROGRAM</b>			<b>806,558</b>	<b>564,591</b>	<b>614,011</b>	<b>2,043,354</b>	<b>4,028,514</b>	<b>1,758,534</b>	<b>471,070</b>	<b>329,353</b>	<b>1,469,557</b>	<b>4,028,514</b>

Notes Supporting the 2020/21 Annual Budget  
Schedule of Fees & Charges

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

<b>Administration Charges</b>		<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>GST</b>	<b>GL ACC</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>Y/N</b>	
<b>Photocopying</b>							
Fire Maps - Laminated	per item	\$89.00	\$89.00	\$89.00	\$89.00	Y	20402
Fire Maps	per item	\$37.00	\$37.00	\$37.00	\$37.00	Y	20402
Shire Minutes	Posted monthly per year	\$144.00	\$144.00	\$144.00	\$144.00	Y	20402
Electoral Rolls	per printed copy	\$68.00	\$68.00	\$68.00	\$68.00	Y	20402
<b>Finance</b>							
Dishonoured Cheque Fee	Each dishonoured item	\$41.00	\$41.00	\$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	11.00%	11.00%	5.50%	5.50%	N	
Duplicate copies of notices/advice previously issued	Each notice	\$7.40	\$7.40	\$7.40	\$7.40	Y	20402
Debt recovery / legal action		Cost recovery	Cost recovery	Cost recovery	Cost recovery	Y	20210
<b>Rates</b>							
Orders and Requisitions	Per request	\$54.00	\$54.00	\$54.00	\$54.00	N	20211
Document Search Fee	Per request	\$39.00	\$39.00	\$39.00	\$39.00	N	20211
Rate Enquiry Only	Per request	\$54.00	\$54.00	\$54.00	\$54.00	N	20211
Copy of Rates Notice (Administration cost)	per notice	\$7.40	\$7.40	\$7.40	\$7.40	N	20211
Rates Instalment Administration Charge	per notice	\$7.40	\$7.40	\$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	11.00%	11.00%	5.50%	5.50%	N	20111
Instalment interest rate	As calculated	5.50%	5.50%	3.00%	3.00%	N	20112
Debt recovery / legal action		Cost recovery	Cost recovery	Cost recovery	Cost recovery	Y	20210
<b>Other</b>							
Hire of Council Chambers - available during office hours only (8.00am-4.30pm)	per day	\$260.00	\$260.00	\$260.00	\$260.00	Y	23101
	per half day (4 hours)	\$160.00	\$160.00	\$160.00	\$160.00	Y	23101
Innovation Central Midlands / CMC Pty Ltd	as required hire of Council Chambers	\$0.00	\$0.00	\$0.00	\$0.00	Y	23101
Lost library books - Replacement cost PLUS admin fee	per book	\$14.00	\$14.00	\$14.00	\$14.00	Y	23501

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

<b>Buildings and Facilities</b>							
		<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>GST</b>	<b>GL ACC</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>Y/N</b>	
Standpipe Water Charges - Watheroo and Miling	per kl, minimum \$10 per inv	\$10.00	\$10.00	\$10.00	\$10.00	N	23502
Standpipe Water Charges - Moora	per kl, minimum \$10 per inv	\$5.00	\$5.00	\$5.00	\$5.00	N	23502
Standpipe Card Bond	per card issued	\$50.00	\$50.00	\$50.00	\$50.00	N	Trust
<b>All Buildings and Facilities</b>							
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	\$141.00	\$141.00	\$141.00	\$141.00	Y	23302
Replacement keys if not returned after use	per set of keys	\$141.00	\$141.00	\$141.00	\$141.00	Y	23101
Using a facility without an approved booking	In addition to usage fee	\$78.00	\$78.00	\$78.00	\$78.00	Y	23101
<b>Halls and Pavilions - Watheroo and Miling</b>							
Hire fee Licensed	per hour	\$25.00	\$19.00	\$25.00	\$19.00	Y	23101
Hire Fee Unlicensed	per hour	\$19.00	\$19.00	\$19.00	\$19.00	Y	23101
Sports ovals	per hour	\$19.00	\$19.00	\$19.00	\$19.00	Y	23302
Watheroo Development Association	Annual fee - as per agreement	N/A	\$0.00	N/A	\$0.00	Y	23101
Watheroo Primary School	Annual fee - as per agreement	N/A	\$198.00	N/A	\$198.00	Y	23101
Watheroo Playgroup	Annual fee - as per agreement	N/A	\$198.00	N/A	\$198.00	Y	23101
Watheroo Golf Club	Annual fee - as per agreement	N/A	\$1,100.00	N/A	\$1,100.00	Y	23302
Watheroo Tennis Club	Not currently active	N/A	\$0.00	N/A	\$0.00	Y	23302
Watheroo Hockey Club	Annual fee - as per agreement	N/A	\$565.00	N/A	\$565.00	Y	23302
Miling Progress Association	Annual fee - as per agreement	N/A	\$0.00	N/A	\$0.00	Y	23101
Miling Primary School	Annual fee - as per agreement	N/A	\$198.00	N/A	\$198.00	Y	23101
Miling Cricket Club	Annual fee - as per agreement	N/A	\$755.00	N/A	\$755.00	Y	23302
Miling Tennis Club	Annual fee - as per agreement	N/A	\$565.00	N/A	\$565.00	Y	23302
Miling Hockey Club	Annual fee - as per agreement	N/A	\$565.00	N/A	\$565.00	Y	23302
Coomberdale Progress Association	Not currently active	N/A	\$0.00	N/A	\$0.00		23101

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

Buildings and Facilities							
		Commercial and Business 2019/20	Community or Individual 2019/20	Commercial and Business 2020/2021	Community or Individual 2020/2021	GST Y/N	GL ACC
<b>Moora Performing Arts Centre (Town Hall)</b>							
<b>Box Office</b>							
MPAC Club Membership	Annual fee	\$40.00	\$40.00	\$40.00	\$40.00	Y	23113
Booking fee	per ticket	\$3.90	\$1.60	\$3.90	\$1.60	Y	20209
Credit card fee	per ticket	3.00%	3.00%	3.00%	3.00%	N	20209
<b>MPAC Hire (booking hours: 7am to 12am)</b>							
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	\$98.00	\$73.00	\$98.00	\$73.00	Y	23102
	No door charge per hour	\$78.00	\$60.00	\$78.00	\$60.00	Y	23102
School events (Whole building use)	per event	NA	\$180.00	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	\$15.00	\$15.00	\$15.00	\$15.00	Y	23102
Front Lobby Hire - (min 3 hour hire)	per hour	\$39.00	\$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	\$123.00	\$123.00	\$123.00	\$123.00	Y	23102
Gazebo and Garden	per day	\$168.00	\$168.00	\$168.00	\$168.00	Y	23102
Maximum per day hire for MPAC (excluding additional services charges)	per day	\$585.00	\$437.00	\$585.00	\$437.00	Y	23102
<b>Additional Service Charges</b>							
Table and chair set up	own set up	\$0.00	\$0.00	\$0.00	\$0.00	Y	23102
	Shire staff set up (per hour)	\$60.00	\$60.00	\$60.00	\$60.00	Y	23102
Retractable seating	per day	\$56.00	\$56.00	\$56.00	\$56.00	Y	23102
Use of piano	per day	\$33.00	\$33.00	\$33.00	\$33.00	Y	23102
<b>Moora Recreation Centre (Booking hours: 7am to 12am)</b>							
Ballet room	Licensed Per hour	\$25.00	\$19.00	\$25.00	\$19.00	Y	23302
	Unlicensed per hour	\$21.00	\$19.00	\$21.00	\$19.00	Y	23302
Bar and Carpet Area	Licensed Per hour	\$25.00	\$19.00	\$25.00	\$19.00	Y	23302
	Unlicensed per hour	\$21.00	\$19.00	\$21.00	\$19.00	Y	23302
Kitchen	Licensed Per hour	\$25.00	\$19.00	\$25.00	\$19.00	Y	23302
	Unlicensed per hour	\$21.00	\$19.00	\$21.00	\$19.00	Y	23302
Basketball Court	Licensed Per hour	\$25.00	\$19.00	\$25.00	\$19.00	Y	23302
	Unlicensed per hour	\$21.00	\$19.00	\$21.00	\$19.00	Y	23302
Whole Building (min 3 hours hire)	Licensed Per hour	\$50.00	\$38.00	\$50.00	\$38.00	Y	23302
	Unlicensed per hour	\$42.00	\$38.00	\$42.00	\$38.00	Y	23302
Oval	Licensed Per hour	\$50.00	\$25.00	\$50.00	\$25.00	Y	23302
	Unlicensed per hour	\$38.00	\$25.00	\$38.00	\$25.00	Y	23302



**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

<b>Buildings and Facilities</b>							
		<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>GST</b>	<b>GL ACC</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>Y/N</b>	
<b>Moora Recreation Centre (Booking hours: 7am to 12am)</b>							
Grandstand Change room	Licensed Per hour	\$50.00	\$25.00	\$50.00	\$25.00	Y	23302
	Unlicensed per hour	\$38.00	\$25.00	\$38.00	\$25.00	Y	23302
Hockey Oval	Licensed Per hour	\$50.00	\$25.00	\$50.00	\$25.00	Y	23302
	Unlicensed per hour	\$38.00	\$25.00	\$38.00	\$25.00	Y	23302
Large storage cage	12 month hire	N/A	\$200.00	N/A	\$200.00	Y	23302
	1 month hire	N/A	\$20.00	N/A	\$20.00	Y	23302
Small storage cage	12 month hire	N/A	\$130.00	N/A	\$130.00	Y	23302
	1 month hire	N/A	\$15.00	N/A	\$15.00	Y	23302
Be-active office	per hour	\$21.00	\$19.00	\$21.00	\$19.00	Y	23302
Squash Court	per hour	\$9.00	\$9.00	\$9.00	\$9.00	Y	23302
Marj Caddy Netball Courts Hire	per hour	\$24.00	\$24.00	\$24.00	\$24.00	Y	23302
School Sports Carnivals - including use of ovals and courts	per day	N/A	\$178.00	N/A	\$178.00	Y	23302
Maximum per day for hire of all or any one facility	per day	\$356.00	\$356.00	\$356.00	\$356.00	Y	23302
<b>Moora Recreation Centre Community Group Annual Fees</b>							
Netball Association (Summer comp)	as per agreement	N/A	\$755.00	N/A	\$755.00	Y	23302
Basketball Association (Summer comp)	as per agreement	N/A	\$755.00	N/A	\$755.00	Y	23302
Moora Strikers Hockey Club	as per agreement	N/A	\$755.00	N/A	\$755.00	Y	23302
Moora Robbins Hockey Club	as per agreement	N/A	\$755.00	N/A	\$755.00	Y	23302
Moora Knights Cricket Club	as per agreement	N/A	\$755.00	N/A	\$755.00	Y	23302
Moora Mavericks (Football and Netball Use)	as per agreement	N/A	\$2,321.00	N/A	\$2,321.00	Y	23302
Moora Mavericks (Hockey Use)	as per agreement	N/A	\$565.00	N/A	\$565.00	Y	23302
Moora Kindy Gym (inactive)	as per agreement	N/A	NA	N/A	NA	Y	23302
Moora Squash Club	as per agreement	N/A	\$755.00	N/A	\$755.00	Y	23302
Central Midlands Agricultural Society	as per agreement	N/A	\$823.00	N/A	\$823.00	Y	23302
Moora CWA	as per agreement	N/A	\$102.00	N/A	\$102.00	Y	23302
Church Service with Fellowship	must be booked into Shire booking system	N/A	\$0.00	N/A	\$0.00	Y	23302

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

<b>Buildings and Facilities</b>							
		<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>GST</b>	<b>GL ACC</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>Y/N</b>	
<b>Moora Health and Fitness Gym and Classes</b>							
2 Week Membership	Standard membership	N/A	\$46.00	N/A	\$46.00	Y	23303
	Pensioner membership	N/A	\$34.00	NA	\$34.00	Y	23303
1 month Membership	Standard membership	N/A	\$81.00	NA	\$81.00	Y	23303
	Pensioner membership	N/A	\$62.00	NA	\$62.00	Y	23303
3 month Membership	Standard membership	N/A	\$192.00	NA	\$192.00	Y	23303
	Pensioner membership	N/A	\$145.00	NA	\$145.00	Y	23303
6 month Membership	Standard membership	N/A	\$338.00	NA	\$338.00	Y	23303
	Pensioner membership	N/A	\$253.00	NA	\$253.00	Y	23303
12 month Membership	Standard membership	N/A	\$579.00	NA	\$579.00	Y	23303
	Pensioner membership	N/A	\$433.00	NA	\$433.00	Y	23303
Casual Use (Shire office hours only)	Per per single entry	N/A	\$14.00	NA	\$14.00	Y	23303
School Program / Class	Per student per single entry	N/A	\$6.00	NA	\$6.00	Y	23303
Bond - Access Card	(reimbursed if returned less than 1 month after expiry)	N/A	\$20.00	N/A	\$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							
<b>Moora Swimming Pool</b>							
Whole Season Pass	Family ticket (2 adults and dependent children under 18)	N/A	\$251.00	N/A	\$251.00	Y	23201
	Single (adult or child)	N/A	\$125.00	N/A	\$125.00	Y	23201
	Single - Pensioner	N/A	\$94.00	N/A	\$94.00	Y	23201
Part season pass (Nov to Dec or Jan to Mar)	Family ticket (2 adults and dependent children under 18)	N/A	\$166.00	N/A	\$166.00	Y	23201
	Single (adult or child)	N/A	\$83.00	N/A	\$83.00	Y	23201
	Single - Pensioner	N/A	\$62.00	N/A	\$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	N/A	\$3.00	N/A	\$3.00	Y	23201
	Per spectator	N/A	\$3.00	N/A	\$3.00	Y	23201
Book of 10 tickets	10 pool visits	N/A	\$25.00	N/A	\$25.00	Y	23201
Parents/Spectators for Lessons	Per spectator	N/A	\$0.00	N/A	\$0.00	Y	23201

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

<b>Buildings and Facilities</b>							
		<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>GST</b>	<b>GL ACC</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>Y/N</b>	
<b>Swimming Club and School Fees</b>							
Moora Amateur Swimming Club	As per agreement	NA	\$1,742.00	NA	\$1,742.00	Y	23201
School carnivals & Swimming Club Events	per half day	NA	\$196.00	NA	\$196.00	Y	23201
Private lane hire	per hour	NA	\$9.00	NA	\$9.00	Y	23201
<b>Moora Shire Caravan Park</b>							
Caravan Site - 2 People	Per day	\$30.00	\$30.00	\$30.00	\$30.00	Y	24601
	Per week	\$182.00	\$182.00	\$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	\$128.00	\$128.00	\$128.00	\$128.00	Y	24602
	7 + nights stay	\$123.00	\$123.00	\$123.00	\$123.00	Y	24602
Double Chalet Per Night	1-6 nights stay	\$185.00	\$185.00	\$185.00	\$185.00	Y	24602
	7 + nights stay	\$173.00	\$173.00	\$173.00	\$173.00	Y	24602
<b>Moora Shire Caravan Park</b>						<b>Y/N</b>	
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	N/A	N/A	N/A	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							
<b>Miling Sports Oval Caravan Site</b>							
Caravan site	Per day	\$20.00	\$20.00	\$20.00	\$20.00	Y	24601
<b>Bus Hire</b>							
Hire Fee 14 Seat Hiace	per day	\$207.00	\$207.00	\$207.00	\$207.00	Y	23005
	per half day (4 hrs)	\$125.00	\$125.00	\$125.00	\$125.00	Y	23005
	per day - pensioners/senior	\$130.00	\$130.00	\$130.00	\$130.00	Y	23005
	per half day (4 hrs) - pensioners/senior	\$80.00	\$80.00	\$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

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

<b>Buildings and Facilities</b>							
		<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>GST</b>	<b>GL ACC</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>Y/N</b>	
<b>Bus Hire</b>							
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
<b>Leased Buildings and Land</b>							
Lot 36 Keane Street - Private Rental	annual fee	N/A	as per contract	N/A	as per contract	Y	22202
44 Melbourne Street - Managers Residence	annual fee	N/A	as per contract	N/A	as per contract	Y	22202
54 Atbara Street - Managers Residence	annual fee	N/A	as per contract	N/A	as per contract	Y	22202
43 Lefroy Street - Doctors Residence	annual fee	N/A	as per contract	N/A	as per contract	Y	21401
92 Roberts Street - Doctors Residence	annual fee	N/A	as per contract	N/A	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	\$3,174.00	NA	\$3,174.00	Y	23003
Clinch Street House - Moora Historical Society	annual fee	NA	\$189.00	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
<b>Moora Childcare Centre</b>							
Permanent Booking per child	8.15am to 1.00pm	N/A	\$ 50.00	N/A	\$ 50.00	N	21702
	1.00pm - 5.15pm	N/A	\$ 50.00	N/A	\$ 50.00	N	21702
	8.15am - 5.15pm	N/A	\$ 92.00	N/A	\$ 92.00	N	21702
	8.15am - 3.15pm (school hours)	N/A	\$ 71.00	N/A	\$ 71.00	N	21702
Casual Booking per child	8.15am to 1.00pm	N/A	\$ 56.00	N/A	\$ 56.00	N	21702
	1.00pm - 5.15pm	N/A	\$ 56.00	N/A	\$ 56.00	N	21702
	8.15am - 5.15pm	N/A	\$ 97.00	N/A	\$ 97.00	N	21702
After school fee	per child	N/A	\$ 34.00	N/A	\$ 34.00	N	21702
Late pick-up fees (no child care benefit)	per minute	N/A	\$ 5.00	N/A	\$ 5.00	N	21702

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

<b>Cemetery</b>							
		<b>Commercial and Business 2019/20</b>	<b>Community or Individual 2019/20</b>	<b>Commercial and Business 2020/2021</b>	<b>Community or Individual 2020/2021</b>	<b>GST Y/N</b>	<b>GL ACC</b>
<b>Cemetery Fees</b>							
<b>(Charges in accordance with Cemeteries Act 1986, Section 53)</b>							
Grant of Right of Burial	per item	N/A	\$178.00	N/A	\$178.00	Y	23006
Adult Interment	per item	N/A	\$943.00	N/A	\$943.00	Y	23006
Child / Stillborn Interment	per item	N/A	\$810.00	N/A	\$810.00	Y	23006
Exhumation Fee	per item	N/A	\$1,886.00	N/A	\$1,886.00	Y	23006
Re-Interment after Exhumations	per item	N/A	\$1,012.00	N/A	\$1,012.00	Y	23006
Reopening of any Grave	per item	N/A	\$943.00	N/A	\$943.00	Y	23006
Burial on Weekend or Public Holiday	per item	N/A	\$1,483.00	N/A	\$1,483.00	Y	23006
Remove/Replace Headstones/Install Ashes in existing grave	per hour	N/A	\$92.00	N/A	\$92.00	Y	23006
<b>Niche wall</b>							
Niche wall	Single	N/A	\$127.00	N/A	\$127.00	Y	23006
	Double	N/A	\$249.00	N/A	\$249.00	Y	23006
Niche Wall Plaque	Installation fee	N/A	\$139.00	N/A	\$139.00	Y	23006
	Double or single	N/A	Cost + 20%	N/A	Cost + 20%	Y	23006
<b>Rose garden</b>							
Rose Garden plot for ashes	Single	N/A	\$249.00	N/A	\$249.00	Y	23006
	Double	N/A	\$493.00	N/A	\$493.00	Y	23006
Rose Garden Plaque	Installation fee	N/A	\$139.00	N/A	\$139.00	Y	23006
	Double or single	N/A	Cost + 20%	N/A	Cost + 20%	Y	23006
Deposit of ashes into an existing grave	Double and Single	N/A	\$125.00	N/A	\$125.00	Y	23006
Deposit of ashes into an existing grave - plaque	Installation fee	N/A	\$139.00	N/A	\$139.00	Y	23006
	Double or single	N/A	Cost + 20%	N/A	Cost + 20%	Y	23006
<b>Other</b>							
Funeral Director Licence	Single	N/A	\$92.00	N/A	\$92.00	N	23007
	Annual	N/A	\$183.00	N/A	\$183.00	N	23007
Monument Fee/Permit		N/A	\$128.00	N/A	\$128.00	N	23006
<b>Environmental Health Services</b>							
<b>Health</b>							
Liquor Act Section 39 Certificate Fee	per item	\$121.00	\$121.00	\$121.00	\$121.00	Y	21103
Lodging House Registration	per item	\$113.00	\$113.00	\$113.00	\$113.00	Y	21103
Lodging House Renewal	per item	\$186.00	\$186.00	\$186.00	\$186.00	Y	21103
Public Buildings certificate/annual	per item	\$243.00	\$243.00	\$243.00	\$243.00	Y	21103
Eating House Application - Low to Medium Risk	per item	\$113.00	\$113.00	\$113.00	\$113.00	Y	21103

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

<b>Environmental Health Services</b>							
		<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>GST</b>	<b>GL ACC</b>
<b>Health</b>		<b>2019/20</b>	<b>2019/20</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>Y/N</b>	
Eating House Application - High Risk	per item	\$226.00	\$226.00	\$226.00	\$226.00	Y	21103
Eating House Renewal - Low Risk	per annum	\$57.00	\$57.00	\$57.00	\$57.00	Y	21103
Eating House Renewal - Medium Risk	per annum	\$113.00	\$113.00	\$113.00	\$113.00	Y	21103
Eating House Renewal - High Risk	per annum	\$226.00	\$226.00	\$226.00	\$226.00	Y	21103
Skin Penetration Premises application	per item	\$113.00	\$113.00	\$113.00	\$113.00	Y	21103
Hairdressing Premises application (incl mobile)	per item	\$113.00	\$113.00	\$113.00	\$113.00	Y	21103
Itinerant Food Registration Fee	per item	\$1,124.00	\$1,124.00	\$1,124.00	\$1,124.00	Y	21103
Itinerant Food Vendor Application Fee	per item	\$113.00	\$113.00	\$113.00	\$113.00	Y	21103
Non scheme water sampling, subsequent samples	per item	\$42.00	\$42.00	\$42.00	\$42.00	Y	21103
<b>Ranger Services - Dogs and Cats</b>							
Dog Impounding Fee	per item	N/A	\$89.00	N/A	\$89.00	Y	20602
Dog Sustenance Fee	per day	N/A	\$31.00	N/A	\$31.00	Y	20602
Destruction & Disposal of Animal	per item	N/A	\$50.00	N/A	\$50.00	Y	20602
Sale of Dog (excluding licence)	per item	N/A	\$136.00	N/A	\$136.00	Y	20602
Sale of Dangerous Dog Signs (subject to cost from supplier)	per item	N/A	\$40.00	N/A	\$40.00	Y	20602
Sale of Dangerous Dog Collars (subject to cost from supplier)	per item	N/A	\$64.00	N/A	\$64.00	Y	20602
Annual Kennel Licence - Up to 20 dogs	per item	N/A	\$141.00	N/A	\$141.00	Y	20602
Annual Kennel Licence - each additional dog	per item	N/A	\$4.00	N/A	\$4.00	Y	20602
<b>Dog Registration Fees</b>							
- Unsterilised Dogs	As per the Dog Act 1976 (WA)						20603
- Sterilised Dogs	As per the Dog Act 1976 (WA)						20603
<b>Cat Registration Fees</b>							
- Sterilised Cats	As per the Cat Act 2011 (WA)						20605
<b>Sewerage</b>							
Wastewater/Drainage Headworks Contributions	per standard residential equivalent	\$2,130.00	\$2,130.00	\$2,130.00	\$2,130.00	N	22402
Drainage Headworks Contributions	per standard residential equivalent	\$565.00	\$565.00	\$565.00	\$565.00	N	22402
Connection to Sewerage Scheme Fees	per connection	\$118.00	\$118.00	\$118.00	\$118.00	Y	22402
Sewerage Application Fee	per item	\$52.00	\$52.00	\$52.00	\$52.00	Y	22402

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

Environmental Health Services							
		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2019/20	2019/20	2020/2021	2020/2021	Y/N	
<b>Rubbish Collection and Tip Fees</b>							
Miling Transfer Station Key Charge	per key	\$227.00	\$227.00	\$227.00	\$227.00	Y	22405
Watheroo Transfer Station Key Charge	per key	\$227.00	\$227.00	\$227.00	\$227.00	Y	22405
Tip Fee - General Waste	per cubic metre	\$24.00	\$24.00	\$24.00	\$24.00	Y	22401
Tip Fee - Commercial Waste	per cubic metre	\$24.00	\$24.00	\$24.00	\$24.00	Y	22401
Tip Fee - Recyclables	per cubic metre	\$0.00	\$0.00	\$0.00	\$0.00	Y	22401
Tip Fee - Green Waste	per cubic metre	\$0.00	\$0.00	\$0.00	\$0.00	Y	22401
Car Body to Tip by Council	per item	\$158.00	\$158.00	\$158.00	\$158.00	Y	22401
Car Body to Tip by Individual	per item	\$0.00	\$0.00	\$0.00	\$0.00	Y	22401
Burial of Asbestos (must be wrapped in plastic)	per 5 Sheets at 2 m (approx 1 tonne)	\$152.00	\$152.00	\$152.00	\$152.00	Y	22401
Tyre Disposal - Tyres No Longer Accepted at the Moora Landfill Site	Not accepted	N/A	N/A	N/A	N/A	Y	22401
<b>Sanitation</b>							
Refuse Collection - weekly collection	Per bin - domestic	N/A	\$385.00	N/A	\$385.00	N	22402
	Per bin - pensioner	N/A	\$289.00	N/A	\$289.00	N	22402
	Per bin - commercial	\$385.00	N/A	\$385.00	N/A	N	22402
Recycling Collection - fortnightly collection	1 recycling provided bin per refuse bin paid for	\$0.00	\$0.00	\$0.00	\$0.00	N	22402
Septic Tank Clean out	two tanks, maximum 6,000 lt	\$427.00	\$427.00	\$427.00	\$427.00	N	22602
Septic Tank Clean out - Pensioner	two tanks, maximum 6,000 lt	N/A	\$356.00	N/A	\$356.00	N	22602
Septic Tank Pump out	two tanks, maximum 6,000 lt	\$280.00	\$280.00	\$280.00	\$280.00	N	22602
Septic Tank Pump out - Pensioner	two tanks, maximum 6,000 lt	N/A	\$225.00	N/A	\$225.00	N	22602
Portaloo Pump out	per item	\$113.00	\$113.00	\$113.00	\$113.00	Y	22602
Grease Trap Pump out	per item	\$113.00	\$113.00	\$113.00	\$113.00	Y	22602
Disposing waste liquid in Shire ponds	per litre	\$0.0990	\$0.0990	\$0.0990	\$0.0990	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							

**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

Environmental Health Services							
		Commercial and Business 2019/20	Community or Individual 2019/20	Commercial and Business 2020/2021	Community or Individual 2020/2021	GST Y/N	GL ACC
<b>Disposal of Effluent / Liquid Waste</b>							
Local Government Application Fee	As per Department of Health					Y	22602
Local Government Report	As per Department of Health					Y	22602
Permit to use Apparatus	As per Department of Health					Y	22602
<b>Home Business</b>							
Home business licence	As per the Buildings and Planning Act					N	22905
Home business application fee	As per the Buildings and Planning Act					N	22905
<b>Street Numbers</b>							
Rural Street Numbers	per item	\$83.00	\$83.00	\$83.00	\$83.00	Y	22902
Town Street Number	per item	\$83.00	\$83.00	\$83.00	\$83.00	Y	22902
<b>Town Planning and Development</b>							
*Charges set down under Town Planning and Development Act (Published in Local Government Gazette)							
<b>Building</b>							
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	\$23.00	\$23.00	\$23.00	\$23.00	Y	20703
Building Compliance report	per item	\$121.00	\$121.00	\$121.00	\$121.00	Y	24701
Kerb Bond	per item	\$363.00	\$363.00	\$363.00	\$363.00	Y	24701
Application for Public building construction	As per Building Act 2011 - Public Building Regulations					Y	24701
Permit to Demolish	As per Building Act 2011 - Building Regulations					Y	24701
Other Building Application Fees	As per Building Act 2011 - Building Regulations					Y	24701
Site Inspection	per item	\$0.00	\$0.00	\$0.00	\$0.00	Y	24701
Certificate of Classification	As per Building Act 2011 - Building Regulations					Y	24701
Other	At cost					Y	24701
Transportable Building Bond	As per council policy					N	Trust
Bushfire Attack Level (BAL) Assessment	Per assessment	\$275.00	\$275.00	\$275.00	\$275.00	Y	24701
BAL Travel fee	per km - Minimum \$15 charge	\$1.50	\$1.50	\$1.50	\$1.50	Y	24701
<b>Public Trading</b>							
Application Fee For Public Trading	per item	\$56.00	N/A	\$56.00	N/A	Y	22902
Licence Fee (GST Free)	per day	\$335.00	N/A	\$27.50	N/A	N	22902
	per week	\$346.00	N/A	\$0.00	N/A	N	22902
	per annum	\$668.00	N/A	\$0.00	N/A	N	22902
Stallholder Licence Fee (GST Free)	per item	\$40.00	N/A	\$40.00	N/A	N	22902



**2020/21 FEES AND CHARGES  
TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED**

<b>Environmental Health Services</b>								
		<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>Commercial and Business</b>	<b>Community or Individual</b>	<b>GST</b>	<b>GL ACC</b>	
		<b>2019/20</b>	<b>2019/20</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>Y/N</b>		
<b>Signs</b>								
Hoardings up to 22m2	per item	\$202.00	\$202.00	\$202.00	\$202.00	Y	24701	
Hoardings over 22m2 and up to 36m2	per item	\$395.00	\$395.00	\$395.00	\$395.00	Y	24701	
Illuminated Hoarding	per item	\$561.00	\$561.00	\$561.00	\$561.00	Y	24701	
Illuminated Sign	per item	\$247.00	\$247.00	\$247.00	\$247.00	Y	24701	
Horizontal Sign	per item	\$123.00	\$123.00	\$123.00	\$123.00	Y	24701	
Pylon Signs	per item	\$123.00	\$123.00	\$123.00	\$123.00	Y	24701	
Signs other than a pylon or illuminated	per item	\$123.00	\$123.00	\$123.00	\$123.00	Y	24701	
Licence/Permit for signs fixed to buildings or on private property	per item	\$123.00	\$123.00	\$123.00	\$123.00	Y	24701	
<b>Private Works</b>								
<b>Plant hire rates</b>								
<b>All figures quoted are wet hire - ie including Shire employee/operator</b>		<b>2019/20</b>	<b>2019/20</b>	<b>2020/2021</b>	<b>2020/2021</b>			
Grader	per hour	\$210.00	\$210.00	\$210.00	\$210.00	Y	25301	
Front-End Loader - Large (Cat IT28G)	per hour	\$176.00	\$176.00	\$176.00	\$176.00	Y	25301	
Front-End Loader - Medium (Cat IT24F)	per hour	\$156.00	\$156.00	\$156.00	\$156.00	Y	25301	
Front-End Loader - (Cat IT14G)	per hour	\$146.00	\$146.00	\$146.00	\$146.00	Y	25301	
Large Truck	per hour	\$156.00	\$156.00	\$156.00	\$156.00	Y	25301	
Small Truck	per hour	\$145.00	\$145.00	\$145.00	\$145.00	Y	25301	
Multipac Roller	per hour	\$202.00	\$202.00	\$202.00	\$202.00	Y	25301	
Cherry Picker	per hour	\$120.00	\$120.00	\$120.00	\$120.00	Y	25301	
28 kva Generator	per hour	\$120.00	\$120.00	\$120.00	\$120.00	Y	25301	
Jetter	per hour	\$286.00	\$286.00	\$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								
<b>Crossover Construction Charges</b>								
Standard Installation Cost of which Landowner must pay half	per item	\$1,341.00	\$1,341.00	\$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