



BUDGET

**For the Year Ended
30 June 2022**

**Adopted at the Meeting of Council
held on Wednesday 18 August 2021**

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

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

SHIRE OF MOORA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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
Index of Notes to the Budget	8-26
Note Supporting the Annual Budget	27-50
- 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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	4,357,036	4,145,418	4,113,394
Operating grants, subsidies and contributions	9(a)	1,464,300	2,111,448	1,211,343
Fees and charges	8	2,784,659	2,659,895	2,632,006
Interest earnings	11(a)	61,621	55,075	81,481
Other revenue	11(b)	125,580	194,244	136,898
		8,793,196	9,166,080	8,175,122
Expenses				
Employee costs		(4,086,682)	(3,503,060)	(3,587,896)
Materials and contracts		(2,771,609)	(1,861,399)	(2,747,846)
Utility charges		(414,010)	(381,638)	(452,400)
Depreciation on non-current assets	5	(4,444,368)	(4,423,783)	(4,445,068)
Interest expenses	11(d)	(25,427)	(23,148)	(30,188)
Insurance expenses		(205,422)	(208,415)	(200,973)
Other expenditure		(412,165)	(272,320)	(358,455)
		(12,359,683)	(10,673,763)	(11,822,826)
Subtotal		(3,566,487)	(1,507,683)	(3,647,704)
Non-operating grants, subsidies and contributions	9(b)	8,236,405	2,719,257	3,841,206
Loss on asset disposals	4(b)	(32,000)	(4,976)	0
		8,204,405	2,714,281	3,841,206
Net result		4,637,918	1,206,598	193,502
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		4,637,918	1,206,598	193,502

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

SHIRE OF MOORA

FOR THE YEAR ENDED 30 JUNE 2022

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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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 13 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 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 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		10,380	34,675	26,698
General purpose funding		5,382,256	5,895,538	4,989,413
Law, order, public safety		412,901	379,584	309,830
Health		5,750	7,570	16,950
Education and welfare		350,000	336,979	355,650
Housing		138,736	145,901	138,736
Community amenities		1,290,809	1,245,844	1,201,407
Recreation and culture		176,250	69,741	176,734
Transport		191,800	188,064	189,075
Economic services		694,314	669,054	635,629
Other property and services		140,000	193,128	135,000
		8,793,196	9,166,078	8,175,122
Expenses excluding finance costs	4(a),5,11(c)(e)(f)(g)			
Governance		(1,446,024)	(1,203,655)	(1,156,678)
General purpose funding		(203,515)	(126,951)	(153,739)
Law, order, public safety		(703,057)	(677,659)	(746,914)
Health		(136,871)	(82,437)	(92,071)
Education and welfare		(1,019,613)	(736,916)	(949,596)
Housing		(115,035)	(60,218)	(96,173)
Community amenities		(1,776,795)	(1,614,473)	(1,703,314)
Recreation and culture		(2,262,596)	(1,864,438)	(2,146,625)
Transport		(3,613,860)	(3,520,384)	(3,838,478)
Economic services		(1,024,725)	(749,135)	(873,356)
Other property and services		(32,165)	(14,347)	(35,694)
		(12,334,256)	(10,650,613)	(11,792,638)
Finance costs	7,6(a),11(d)			
General purpose funding		(25,427)	(23,148)	(30,188)
		(25,427)	(23,148)	(30,188)
Subtotal		(3,566,487)	(1,507,683)	(3,647,704)
Non-operating grants, subsidies and contributions	9(b)	8,236,405	2,719,257	3,841,206
(Loss) on disposal of assets	4(b)	(32,000)	(4,976)	0
		8,204,405	2,714,281	3,841,206
Net result		4,637,918	1,206,598	193,502
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		4,637,918	1,206,598	193,502

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,357,036	4,181,129	4,113,394
Operating grants, subsidies and contributions		1,322,244	1,809,605	1,261,343
Fees and charges		2,784,659	2,659,895	2,632,006
Interest received		61,621	83,775	81,481
Goods and services tax received		0	(114,023)	0
Other revenue		125,580	194,244	136,898
		8,651,140	8,814,625	8,225,122
Payments				
Employee costs		(4,086,682)	(3,450,582)	(3,587,896)
Materials and contracts		(2,771,610)	(1,683,391)	(2,547,846)
Utility charges		(414,010)	(381,638)	(452,400)
Interest expenses		(25,427)	(30,188)	(30,188)
Insurance paid		(205,422)	(208,415)	(200,973)
Other expenditure		(412,165)	(272,320)	(358,455)
		(7,915,316)	(6,026,534)	(7,177,758)
Net cash provided by (used in) operating activities	3	735,824	2,788,091	1,047,364
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(5,873,000)	(685,425)	(3,018,408)
Payments for construction of infrastructure	4(a)	(6,851,945)	(2,644,454)	(3,810,842)
Non-operating grants, subsidies and contributions		7,049,627	3,677,839	3,841,206
Proceeds from sale of plant and equipment	4(b)	539,500	34,545	0
Proceeds on financial assets at amortised cost - self supporting loans		8,223	7,967	7,967
Proceeds on financial assets at amortised cost - community loans		11,259	13,875	11,516
Net cash provided by (used in) investing activities		(5,116,336)	404,347	(2,968,561)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(128,445)	(123,683)	(123,684)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	1,000,000	
Net cash provided by (used in) financing activities		(128,445)	876,317	(123,684)
Net increase (decrease) in cash held		(4,508,957)	4,068,755	(2,044,881)
Cash at beginning of year		8,636,154	4,567,399	5,567,399
Cash and cash equivalents at the end of the year	3	4,127,197	8,636,154	3,522,518

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

SHIRE OF MOORA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	3,743,877	2,656,706	3,126,882
		3,743,877	2,656,706	3,126,882
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	1(c)	25,223	24,022	24,022
Operating grants, subsidies and contributions	9(a)	1,464,300	2,111,448	1,211,343
Fees and charges	8	2,784,659	2,659,895	2,632,006
Interest earnings	11(a)	61,621	55,075	81,481
Other revenue	11(b)	125,580	194,244	136,898
		4,461,383	5,044,684	4,085,750
Expenditure from operating activities				
Employee costs		(4,086,682)	(3,503,060)	(3,587,896)
Materials and contracts		(2,771,609)	(1,861,399)	(2,747,846)
Utility charges		(414,010)	(381,638)	(452,400)
Depreciation on non-current assets	5	(4,444,368)	(4,423,783)	(4,445,068)
Interest expenses	11(d)	(25,427)	(23,148)	(30,188)
Insurance expenses		(205,422)	(208,415)	(200,973)
Other expenditure		(412,165)	(272,320)	(358,455)
Loss on asset disposals	4(b)	(32,000)	(4,976)	0
		(12,391,683)	(10,678,739)	(11,822,826)
Non-cash amounts excluded from operating activities	2(b)	4,362,613	4,387,369	4,448,067
Amount attributable to operating activities		176,190	1,410,020	(162,127)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	8,236,405	2,719,257	3,841,206
Payments for property, plant and equipment	4(a)	(5,873,000)	(685,425)	(3,018,408)
Payments for construction of infrastructure	4(a)	(6,851,945)	(2,644,454)	(3,810,842)
Proceeds from disposal of assets	4(b)	539,500	34,545	0
Proceeds from financial assets at amortised cost - self supporting loans		8,223	7,967	7,967
Proceeds on financial assets at amortised cost - community loans		11,259	13,875	11,516
Amount attributable to investing activities		(3,929,558)	(554,235)	(2,968,561)
Amount attributable to investing activities		(3,929,558)	(554,235)	(2,968,561)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(128,445)	(123,683)	(123,684)
Transfers to cash backed reserves (restricted assets)	7(a)	(565,000)	(1,119,619)	(975,000)
Transfers from cash backed reserves (restricted assets)	7(a)	115,000	10,000	140,000
Amount attributable to financing activities		(578,445)	(1,233,303)	(958,684)
Budgeted deficiency before general rates		(4,331,813)	(377,518)	(4,089,372)
Estimated amount to be raised from general rates	1(a)	4,331,813	4,121,395	4,089,372
Net current assets at end of financial year - surplus/(deficit)	2	0	3,743,877	0

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 2022
1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Residential - Moora Townsite	0.09905	630	8,326,498	824,765	0	0	824,765	786,166	782,096
GRV Commercial/Industrial - Moora Townsite	0.09905	86	3,058,525	302,956	0	0	302,956	286,888	286,128
GRV Residential - Other Townsite	0.09905	28	247,936	24,559	0	0	24,559	22,382	22,010
GRV Commercial/Industrial - Other Townsite	0.09905	5	117,160	11,605	0	0	11,605	11,078	11,038
Unimproved valuations									
UV Rural	0.00859	339	338,419,991	2,906,960	0	0	2,906,960	2,767,347	2,743,397
UV Urban Farmland	0.00859	58	6,162,001	52,930	0	0	52,930	62,063	61,339
UV Mining	0.00859	0	0	0			0	0	0
Sub-Totals		1,146	356,332,111	4,123,775	0	0	4,123,775	3,935,924	3,906,008
Minimum	\$								
Minimum payment									
Gross rental valuations									
GRV Residential - Moora Townsite	710	71	131,645	50,396	0	0	50,396	48,672	48,672
GRV Commercial/Industrial - Moora Townsite	710	20	40,081	14,196	0	0	14,196	13,520	14,196
GRV Residential - Other Townsite	710	93	344,318	66,011	0	0	66,011	62,868	62,868
GRV Commercial/Industrial - Other Townsite	710	10	31,146	7,098	0	0	7,098	6,760	6,760
Unimproved valuations									
UV Rural	710	56	2,273,309	39,749	0	0	39,749	23,494	22,308
UV Urban Farmland	710	12	1,498,599	8,518	0	0	8,518	7,436	8,112
UV Mining	710	48	448,182	34,070			34,070	32,448	32,448
Sub-Totals		310	4,767,280	220,038	0	0	220,038	195,198	195,364
		1,456	361,099,391	4,343,813	0	0	4,343,813	4,131,122	4,101,372
Discounts (Refer note 1(c))							(12,000)	(9,727)	(12,000)
Total amount raised from general rates							4,331,813	4,121,395	4,089,372
Ex gratia rates							25,223	24,022	24,022
Total rates							4,357,036	4,145,417	4,113,394

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 2021/22 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.

SHIRE OF MOORA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
1st Instalment (100%)	24/09/2021	7.70	3.00%	5.50%
Option two				
1st Instalment (50%)	24/09/2021	7.70	3.00%	5.50%
2nd Instalment (50%)	26/11/2021	7.70	3.00%	5.50%
Option three				
1st Instalment (25%)	24/09/2021	7.70	3.00%	5.50%
2nd Instalment (25%)	26/11/2021	7.70	3.00%	5.50%
3rd Instalment (25%)	28/01/2022	7.70	3.00%	5.50%
4th Instalment (25%)	31/03/2021	7.70	3.00%	5.50%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	17,500	16,013	7,500
Instalment plan interest earned	7,000	6,561	7,500
Unpaid rates and service charge interest earned	22,500	22,774	25,000
	47,000	45,349	40,000

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES (CONTINUED)

The Shire did not raise specified area rates for the year ended 30th June 2022.

The Shire did not raise service charges for the year ended 30th June 2022.

(c) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
General rates - staff	Various	Various	\$ 10,000	\$ 9,727	\$ 10,000	Full time employees & pro-rata for part-time employees
General rates - rates payer	Various	600	600	0	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	1,400	Provision for rates discount at discretion of Council
			12,000	9,727	12,000	

(d) 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.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted	3	107,904	3,738,027	227,844
Cash and cash equivalents - restricted	3	4,019,293	4,898,127	3,294,674
Financial assets - unrestricted		19,918	19,482	19,743
Receivables		928,868	928,868	491,376
Inventories		30,056	30,056	45,145

Less: current liabilities

Trade and other payables		(446,803)	(446,804)	(460,077)
Contract liabilities		0	(142,056)	(30,228)
Unspent non-operating grant, subsidies and contributions liability		0	(1,186,778)	0
Long term borrowings	6	(100,999)	(128,444)	(128,443)
Employee provisions		(802,034)	(802,034)	(602,052)

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement	2.(c)	(3,756,203)	(3,164,567)	(2,857,982)
---	-------	-------------	-------------	-------------

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
	5,106,039	9,614,560	4,078,782
	(446,803)	(446,804)	(460,077)
	0	(142,056)	(30,228)
	0	(1,186,778)	0
6	(100,999)	(128,444)	(128,443)
	(802,034)	(802,034)	(602,052)
	(1,349,836)	(2,706,116)	(1,220,800)
	3,756,203	6,908,444	2,857,982
2.(c)	(3,756,203)	(3,164,567)	(2,857,982)
	0	3,743,877	0

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS (CONTINUED)

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

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.

(b) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Add: Loss on disposal of assets
Add: Depreciation on assets
Movement in non-current employee provisions
Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	32,000	4,976	0
5	4,444,368	4,423,783	4,445,068
	0	(41,390)	2,999
	(113,755)	0	0
	4,362,613	4,387,369	4,448,067

(c) 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 in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - restricted reserves
Less: Current assets not expected to be received at end of year
- Current portion of self supporting loans receivable
- Bonds & Deposits
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

7	(4,019,293)	(3,569,293)	(3,294,674)
	(19,918)	(19,482)	(19,743)
	0	0	29,956
	100,999	128,444	128,443
	182,009	295,764	298,036
	(3,756,203)	(3,164,567)	(2,857,982)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 or 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

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.

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.

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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 2022
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	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	501,668	5,010,625	1,678,254
Term deposits	3,625,529	3,625,529	1,844,264
Total cash and cash equivalents	4,127,197	8,636,154	3,522,518
Held as			
- Unrestricted cash and cash equivalents	107,904	3,738,027	227,844
- Restricted cash and cash equivalents	4,019,293	4,898,127	3,294,674
	4,127,197	8,636,154	3,522,518
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	4,019,293	4,898,127	3,294,674
	4,019,293	4,898,127	3,294,674
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	7	4,019,293	3,569,293
Contract liabilities		0	142,056
Unspent non-operating grants, subsidies and contribution liabilities		0	1,186,778
		4,019,293	4,898,127
		4,898,127	3,294,674
Reconciliation of net cash provided by operating activities to net result			
Net result		4,637,918	1,206,598
Depreciation	5	4,444,368	4,445,068
(Profit)/loss on sale of asset	4(b)	32,000	4,976
(Increase)/decrease in receivables		0	(389,908)
(Increase)/decrease in other assets		0	28,662
(Increase)/decrease in inventories		0	15,089
Increase/(decrease) in payables		0	147,975
Increase/(decrease) in contract liabilities		(142,056)	9,753
Increase/(decrease) in unspent non-operating grants		(1,186,779)	958,582
Increase/(decrease) in employee provisions		0	60,420
Non-operating grants, subsidies and contributions		(7,049,627)	(3,677,839)
Net cash from operating activities		735,824	1,047,364

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 2022
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings - specialised	250,000	1,550,000	840,000	0	1,070,000	50,000	110,000	3,870,000	235,479	2,568,408
Furniture and equipment	50,000	0	0	0	0	0	0	50,000	21,225	30,000
Plant and equipment	260,000	0	0	0	0	1,693,000	0	1,953,000	428,721	420,000
	560,000	1,550,000	840,000	0	1,070,000	1,743,000	110,000	5,873,000	685,425	3,018,408
<i>Infrastructure</i>										
Infrastructure - roads	0	0	0	0	0	5,381,945	0	5,381,945	2,451,630	2,860,531
Infrastructure - footpaths	0	0	0	0	0	200,000	0	200,000	60,840	198,000
Infrastructure - drainage/culverts	0	0	0	0	0	0	0	0	0	120,311
Infrastructure - street furniture & light	0	0	0	20,000	100,000	0	140,000	260,000	27,298	237,000
Infrastructure - parks & ovals	0	0	0	0	900,000	0	0	900,000	6,725	250,000
Infrastructure - sewerage	0	0	0	110,000	0	0	0	110,000	97,961	145,000
	0	0	0	130,000	1,000,000	5,581,945	140,000	6,851,945	2,644,454	3,810,842
Total acquisitions	560,000	1,550,000	840,000	130,000	2,070,000	7,324,945	250,000	12,724,945	3,329,879	6,829,250

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

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 2022
5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage/culverts
Infrastructure - bridges
Infrastructure - street furniture & lighting
Infrastructure - parks & ovals
Infrastructure - sewerage

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
	75,384	83,587	75,384
	107,588	127,488	107,588
	2,043	4,643	2,043
	108,248	89,903	108,248
	50,062	30,559	50,062
	574,742	582,240	574,742
	698,534	693,986	698,534
	2,743,013	2,732,728	2,743,713
	84,754	78,650	84,754
	4,444,368	4,423,783	4,445,068
	30,560	30,559	0
	640,000	645,917	729,496
	30,000	30,368	24,531
	425,000	428,814	392,094
	2,085,844	2,055,276	2,065,901
	21,000	20,930	27,677
	208,500	208,536	685,632
	121,964	121,964	121,964
	99,000	99,305	97,103
	302,500	303,662	300,670
	480,000	478,452	0
	4,444,368	4,423,783	4,445,068

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 - non-specialised	50 years
Buildings - specialised	50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 Years
Infrastructure - footpaths	50 to 80 Years
Infrastructure - drainage/culverts	20 to 80 Years
Infrastructure - bridges	80 to 100 Years
Infrastructure - street furniture & lighting	10 to 60 Years
Infrastructure - parks & ovals	30 to 50 Years
Infrastructure - sewerage	80 to 100 Years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful 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 to be zero and useful live 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 2022
 4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	104,500	104,500	0	0		0	0	0	0	0	0	0
Transport	467,000	435,000	0	(32,000)	39,521	34,545	0	(4,976)	0	0	0	0
	571,500	539,500	0	(32,000)	39,521	34,545	0	(4,976)	0	0	0	0
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	571,500	539,500	0	(32,000)	39,521	34,545	0	(4,976)	0	0	0	0
	571,500	539,500	0	(32,000)	39,521	34,545	0	(4,976)	0	0	0	0

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

- Staff housing programme
- Plant replacement programme

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.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
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	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget
				1 July 2021	New Loans	Principal Repayments	outstanding	Interest Repayments	1 July 2020	New Loans	Principal Repayments	30 June 2021	Interest Repayments	1 July 2020	New Loans	Principal Repayments	30 June 2021	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare																		
Hydrotherapy Pool	327	WATC*	3.4%	433,328	0	(28,297)	405,032	(14,623)	460,679	0	(27,351)	433,328	(10,910)	460,679	0	(27,351)	433,328	(15,569)
Housing																		
Housing Executive Loan	317	WATC*	6.9%	30,302	0	(30,301)	0	(1,577)	58,616	0	(28,314)	30,302	(3,206)	58,616	0	(28,314)	30,302	(3,564)
92 Roberts Street	326	WATC*	2.6%	106,449	0	(20,204)	86,245	(2,637)	126,138	0	(19,689)	106,449	(2,652)	126,138	0	(19,689)	106,449	(3,152)
Recreation and culture																		
Economic services																		
Industrial Lots - Roberts Street	325	WATC*	2.6%	218,220	0	(41,419)	176,801	(5,406)	258,583	0	(40,363)	218,220	(5,437)	258,584	0	(40,363)	218,221	(6,463)
				788,300	0	(120,221)	668,078	(24,243)	904,016	0	(115,716)	788,300	(22,205)	904,017	0	(115,717)	788,300	(28,748)
Self Supporting Loans																		
Recreation and culture																		
Moora Bowling Club SSL	324	WATC*	0.0319	39,144	0	(8,223)	30,921	(1,184)	47,111	0	(7,967)	39,144	(943)	47,111	0	(7,967)	39,144	(1,440)
				39,144	0	(8,223)	30,921	(1,184)	47,111	0	(7,967)	39,144	(943)	47,111	0	(7,967)	39,144	(1,440)
				827,444	0	(128,445)	698,999	(25,427)	951,127	0	(123,683)	827,444	(23,148)	951,128	0	(123,684)	827,444	(30,188)

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 2022
6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	1,000,000	1,000,000	1,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	38,500	38,500	35,000
Credit card balance at balance date	0	(18,380)	0
Total amount of credit unused	1,038,500	1,020,120	1,035,000
Loan facilities			
Loan facilities in use at balance date	698,999	827,444	827,444

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2021	2021/22	
				Budgeted Increase/ (Decrease)	Amount as at 30th June 2022
			\$	\$	\$
Westpac	Assist with cash flow	2010	1,000,000	0	1,000,000
			1,000,000	0	1,000,000

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 2022
7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Transfer to Budget	2021/22 Transfer (from) Budget	2021/22 Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Transfer to Budget	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	295,764	1,245	(115,000)	182,009	295,037	727	0	295,764	295,072	2,999	0	298,071
(b) Plant Reserve	144,613	608	0	145,221	144,254	359	0	144,613	145,955	1,466	0	147,421
(c) Administration Building Reserve	653,739	2,751	0	656,490	652,138	1,601	0	653,739	650,072	6,628	0	656,700
(d) Community Facilities Reserve	128,564	541	0	129,105	128,248	316	0	128,564	128,514	1,304	0	129,818
(e) Waste Management Reserve	139,904	589	0	140,493	139,560	344	0	139,904	139,578	1,418	0	140,996
(f) Bridge Reserve	74,958	315	0	75,273	74,774	184	0	74,958	74,784	760	0	75,544
(g) Community Bus Reserve	7,348	31	0	7,379	7,330	18	0	7,348	7,331	75	0	7,406
(h) Sewerage Reserve	1,020,831	4,293	0	1,025,124	855,162	165,669	0	1,020,831	855,176	8,692	(140,000)	723,868
(i) Economic Development Reserve	142,656	600	0	143,256	152,306	350	(10,000)	142,656	142,324	1,446	0	143,770
(j) Emergency Relief Reserve	10,916	46	0	10,962	10,865	51	0	10,916	20,868	212	0	21,080
(k) Infrastructure Renewal Reserve	950,000	553,981	0	1,503,981	0	950,000	0	950,000	0	950,000	0	950,000
	3,569,293	565,000	(115,000)	4,019,293	2,459,674	1,119,619	(10,000)	3,569,293	2,459,674	975,000	(140,000)	3,294,674

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

8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	100	4,822	100
General purpose funding	23,500	21,258	13,500
Law, order, public safety	144,250	142,584	145,200
Health	5,500	7,570	15,000
Education and welfare	350,000	329,222	345,000
Housing	138,736	145,901	138,736
Community amenities	1,288,809	1,244,204	1,198,907
Recreation and culture	89,750	55,333	90,234
Economic services	694,014	668,830	635,329
Other property and services	50,000	40,170	50,000
	2,784,659	2,659,895	2,632,006

9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
General purpose funding	915,099	1,653,534	756,038
Law, order, public safety	268,651	237,000	164,630
Health	250	0	1,950
Education and welfare	0	7,757	10,650
Community amenities	2,000	1,640	2,500
Recreation and culture	86,500	14,362	86,500
Transport	191,800	188,064	189,075
Other property and services	0	9,091	0
	1,464,300	2,111,448	1,211,343
(b) Non-operating grants, subsidies and contributions			
General purpose funding	2,786,812	0	0
Education and welfare	860,146	520,342	1,180,000
Recreation and culture	610,657	0	613,357
Transport	3,978,790	2,198,915	2,047,849
	8,236,405	2,719,257	3,841,206
Total grants, subsidies and contributions	9,700,705	4,830,705	5,052,549

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:

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
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	AASB 15 AASB 1058
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	AASB 15 AASB 1058
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	AASB 15
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	AASB 15
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
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	AASB 1058
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	AASB 1058
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	AASB 1058
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	AASB 15 AASB 1058
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	AASB 1058
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	AASB 15

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
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	AASB 15
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	AASB 1058
Sale of stock	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	AASB 1058
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	AASB 15
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	AASB 15

11. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	15,000	6,056	25,000
- Other funds	17,121	19,683	23,981
Other interest revenue (refer note 1b)	29,500	29,335	32,500
	61,621	55,075	81,481
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.50%.			
(b) Other revenue			
Reimbursements and recoveries	125,580	194,244	136,898
	125,580	194,244	136,898
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	60,000	38,000	38,000
Other services	10,000	4,000	22,000
	70,000	42,000	60,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	25,427	23,148	30,188
	25,427	23,148	30,188
(e) Elected members remuneration			
Meeting fees	37,510	46,780	45,430
Mayor/President's allowance	16,800	16,023	16,000
Deputy Mayor/President's allowance	4,200	4,062	4,000
Travelling expenses	12,000	13,509	9,000
	70,510	80,374	74,430
(f) Write offs			
General rate	1,000	571	500
Fees and charges	43,435	0	0
	44,435	571	500

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.

SUPPORTING DOCUMENTATION TO THE STATUTORY BUDGET

2021/22 CAPITAL PROJECTS

GL	JOB	ASSET	IE	BUDGET UPLOAD	2021/221 BUDGET	TRADE-IN	WDV	Profit/Loss
30401		Admin vehicles			200,000			-
30401		CEO Vehicle (110M)	704	80,000		50,000	50,000	-
30401		DCEO Vehicle (105M)	704	60,000		26,000	26,000	-
30401		MES Vehicle (104M)	704	60,000		28,500	28,500	-
34085		Manager Assets & Regulatory Services			60,000			
34085		New Manager Assets & Regulatory Services vehicle	704	60,000		-	-	-
30402		Purchase Computing Equipment			50,000			
30402		Photocopier	703	-				
30402		IT Replacements	703	50,000				
30410		Administration & Cultural Centre			250,000			-
30410		New admin & cultural centre - planning and concept plans	702	150,000				
30410		Recreational facilities - planning and concept plans	702	100,000				
30411		CRC Building Renewal			-			-
30411		CRC Building Renewal	702	-				-
		TOTAL GOVERNANCE		560,000	560,000	104,500	104,500	-
40401		Governance Proceeds	194	-	104,500			
20492		Governance Profit/Loss	590	-				
		CAPITAL EXPENDITURE LAW	IE					
30503		DFES Equipment			-			-
30503		Generators	704	-				-
30502		Construction of Fire Shed (DFES)			-			-
30502		Fire Buildings/sheds renewal	702	-				-
34068		DFES Ranger			-			-
34068		New DFES Ranger & Accessories	704	-				-
		TOTAL LAW		-	-	-	-	-
44004		Law Proceeds	194	-				
20592		Law Profit/Loss	590	-				
		CAPITAL EXPENDITURE EDUCATION AND WELFARE	IE					
30415		Hydrotherapy Pool			50,000			-
30415		Fit out costs	702	50,000				-
31708		Childcare Centre			-			-
31708		Shade cover renewal and flooring	702	-				-
31710		Early Childhood Development Centre			1,500,000			-
31710		Early Childhood Development Centre - Stage 1	702	1,500,000				-
31710		Early Childhood Development Centre - Stage 2	702	-				-
		TOTAL EDUCATION AND WELFARE		1,550,000	1,550,000	-	-	-
43003		Education and Welfare Proceeds	194	-				
20592		Education and Welfare Profit/Loss		-				

GL	JOB	ASSET	IE	BUDGET UPLOAD	2021/221 BUDGET	TRADE-IN	WDV	Profit/Loss
CAPITAL EXPENDITURE HOUSING			IE					
32301		Housing Revitalisation			800,000			-
32301		Housing Project - Stage 1	702	800,000				-
32301		Housing Project - Stage 2	702	-				-
32302		Other Housing Renewal			40,000			-
32302		Old Dental Surgery & House	702	40,000				-
32302		Other Housing	702	-		-	-	-
TOTAL HOUSING				840,000	840,000	-	-	-
44005		Housing Proceeds	194	-				
12292		Housing Profit/Loss	590	-				
CAPITAL EXPENDITURE COMMUNITY AMENITIES			IE					
39520		Replacement Sewerage Pumps and Equipment			10,000			-
39520		Pumps and plant equipment	704	10,000				-
39521		Moora Sewerage System Upgrade			80,000			-
39521		Primary Pond Desludge	531	-				-
39521		Pump station 4 - Replace cast iron frames	531	40,000				-
39521		Pump station 4 - Replace cast iron frames	531	40,000				-
52581		Sewerage Infrastructure			20,000			-
52581		Primary Pond Dislodge	706	-				-
52581		Other Capital Works to be undertaken	706	20,000				-
33720		Electronic Community Notice Board			-			-
33720		New Electronic Board	715	-				-
33720		LED Lights	715	-				-
33721		Information Bay - Chamber of Commerce Project			20,000			-
33721		Information Bay	715	20,000				-
33721		Information Bay - CoC project	715	-				-
TOTAL COMMUNITY AMMENITIES				130,000	130,000	-	-	-
44053		Community Amenities Proceeds	194	-				
23092		Community Amenities Profit/Loss	590	-				
TOTAL COMMUNITY AMMENITIES LOANS				(19,482)	(19,482)			
CAPITAL EXPENDITURE REC AND CULTURE			IE					
32316		Moora Swimming Pool Improvements			600,000			-
32316		Swimming Pool - Stage 1	531	600,000				-
32316		Provision for other works	531	-				-
32317		Swimming Pool Building Renewal			-			-
32317		Swimming Club Kitchen (2019-20 CBS - balance of project)	531	-				-
33325		Swimming Pool Capital Equipment			-			-
33325		Pool Cleaner	531	-				-
33117		Moora Performing Arts Centre Renewal			-			-
33117		Green Room - Ceiling, walls, doors & frames	702	-				-

GL	JOB	ASSET	IE	BUDGET UPLOAD	2021/221 BUDGET	TRADE-IN	WDV	Profit/Loss
33361		Moora Recreation Centre Renewal			90,000			-
33361		Rec Centre Gym Flooring	702	20,000				
33361		Rec Centre Bar & Carpet Flooring	702	30,000				
33361		Plumbing	702	20,000				
33361		Provision for other building repairs	702	20,000				
13320		Moora Bowling Club			100,000			-
13320		Bituminise / Asphalt Car Par Area	706	100,000				-
33340		Watheroo Pavilion Upgrade			30,000			-
33340		Watheroo pavilion building renewal	702	30,000				-
33318		Miling Pavilion			-			-
33318		Tennis Club wheelchair ramp	531	-				-
33318		Install commercial vinyl to tennis club building	531	-				-
32802		Reserve Rehabilitation Project			600,000			-
32802		Weir, Wetlands, Pumps & Pipes	716	600,000				-
33308		Renewal of Park Infrastructure			300,000			-
33308		Miling Park	531	100,000				
33308		Moora Nature Playground	531	50,000				
33308		Netball Courts Renewal	531	150,000				
34030		Other Building Renewals			200,000			-
34030		Public toilets renewal works	702	-				
34030		Apex Park Toilets	702	200,000				-
33328		Removal of Grandstand			150,000			-
33328		Demolition of Grandstand	702	150,000				-
52551		Street Furniture & Lighting			-			-
52551		Various minor purchases	706	-				-
34086		Pool Manager's Vehicle			-			-
34086		New Pool Managers Vehicle	704	-		-	-	-
		TOTAL REC AND CULTURE		2,040,000	2,040,000	-	-	-
44055		Rec and Culture Proceeds	194	-				
23992		Rec and Culture Profit/Loss	590	-				
		CAPITAL EXPENDITURE TRANSPORT	IE					
35950		Depot Infrastructure			50,000			-
35950		Depot Contamination Rehabilitation	531	50,000				
33901		Moora Airstrip			1,000,000			-
33901		Salaries & Wages as per Spreadsheet	501	-				
33901		Overheads as per Spreadsheet	901	-				
33901		Aerodrome Emergency Service & Safety Upgrade	531	1,000,000				
33910		Road Construction - Regional Road Group			1,022,875			-
	RRG06	Miling North Road						-
	RRG06	Salaries & Wages as per Spreadsheet	501	131,209				-
	RRG06	Overheads as per Spreadsheet	901	104,968				-
	RRG06	Plant Allocation	902	107,291				-
	RRG06	Other Materials & Contracts	531	679,407				-

GL	JOB	ASSET	IE	BUDGET UPLOAD	2021/221 BUDGET	TRADE-IN	WDV	Profit/Loss
33930		Roads Construction - Wheatbelt Secondary Freight Route			2,648,000			-
	WSF05	Watheroo West Road 1						
	WSF05	Salaries & Wages as per Spreadsheet	501	130,193				
	WSF05	Overheads as per Spreadsheet	901	104,154				
	WSF05	Plant Allocation	902	107,254				
	WSF05	Other Materials & Contracts	531	648,399				-
	WSF5A	Watheroo West Road 2						
	WSF5A	Salaries & Wages as per Spreadsheet	501	-				
	WSF5A	Overheads as per Spreadsheet	901	-				
	WSF5A	Plant Allocation	902	-				
	WSF5A	Other Materials & Contracts	531	204,000				-
	WSF21	Carot Well Road 1						
	WSF21	Salaries & Wages as per Spreadsheet	501	89,784				
	WSF21	Overheads as per Spreadsheet	901	71,827				
	WSF21	Plant Allocation	902	98,935				
	WSF21	Other Materials & Contracts	531	495,454				-
	WF21A	Carot Well Road 2						
	WF21A	Salaries & Wages as per Spreadsheet	501	-				
	WF21A	Overheads as per Spreadsheet	901	-				
	WF21A	Plant Allocation	902	-				
	WF21A	Other Materials & Contracts	531	63,000				-
	WF21B	Carot Well Road 3						
	WF21B	Salaries & Wages as per Spreadsheet	501	-				
	WF21B	Overheads as per Spreadsheet	901	-				
	WF21B	Plant Allocation	902	-				
	WF21B	Other Materials & Contracts	531	125,000				-
	WSF26	Railway Road						
	WSF26	Salaries & Wages as per Spreadsheet	501	65,185				
	WSF26	Overheads as per Spreadsheet	901	52,148				
	WSF26	Plant Allocation	902	57,478				
	WSF26	Other Materials & Contracts	531	305,189				-
	WF26A	Railway Road 1						
	WF26A	Salaries & Wages as per Spreadsheet	501	-				
	WF26A	Overheads as per Spreadsheet	901	-				
	WF26A	Plant Allocation	902	-				
	WF26A	Other Materials & Contracts	531	30,000				-
33913		Road Construction - Roads To Recovery			471,070			-
	RTR01	Miling West Road						-
	RTR01	Salaries & Wages as per Spreadsheet	501	40,485				-
	RTR01	Overheads as per Spreadsheet	901	32,388				-
	RTR01	Plant Allocation	902	38,427				-
	RTR01	Other Materials & Contracts	531	359,771				-

GL	JOB	ASSET	IE	BUDGET UPLOAD	2021/221 BUDGET	TRADE-IN	WDV	Profit/Loss
33916		Footpath Construction			200,000			-
	MF145	King Street						-
	MF145	Salaries & Wages as per Spreadsheet	501	8,387				-
	MF145	Overheads as per Spreadsheet	901	6,709				-
	MF145	Plant Allocation	902	14,560				-
	MF145	Other Materials & Contracts	531	70,344				-
	MF000	Various Footpaths						-
	MF000	Salaries & Wages as per Spreadsheet	501	-				-
	MF000	Overheads as per Spreadsheet	901	-				-
	MF000	Plant Allocation	902	-				-
	MF000	Other Materials & Contracts	531	100,000				-
33920		Road Construction - Rural Regravelling Projects			240,000			-
	REG01	Prices Road						-
	REG01	Salaries & Wages as per Spreadsheet	501	11,248				-
	REG01	Overheads as per Spreadsheet	901	8,999				-
	REG01	Plant Allocation	902	9,940				-
	REG01	Other Materials & Contracts	531	19,813				-
	REG06	Old Geraldton Road						-
	REG06	Salaries & Wages as per Spreadsheet	501	39,191				-
	REG06	Overheads as per Spreadsheet	901	31,353				-
	REG06	Plant Allocation	902	29,906				-
	REG06	Other Materials & Contracts	531	39,550				-
	REG08	Namban West Road						-
	REG08	Salaries & Wages as per Spreadsheet	501	11,829				-
	REG08	Overheads as per Spreadsheet	901	9,464				-
	REG08	Plant Allocation	902	9,940				-
	REG08	Other Materials & Contracts	531	18,767				-
34004		4 x 4 Utilities			165,000			-
34004		Replacement of Utilities x 3	704	165,000		45,000	45,000	-
35401		Works Supervisors Vehicle			60,000			-
35401		Works Supervisors Vehicle	704	60,000		30,000	30,000	-
34010		Rubbish Truck			-			-
34010		Rubbish Truck	704	-		-	-	-
34026		Road Broom			16,000			-
34026		Road Broom	704	16,000		-	-	-
34017		Small Tip Truck			77,000			-
34017		Small Tip Truck	704	77,000		20,000	20,000	-
34027		Steel Drum Vibrating Roller			165,000			-
34027		Vibe Roller replacing Bomag (P0030)	704	165,000		40,000	35,000	5,000
34054		Minor Plant			20,000			-
34054		Provision for small plant purchases	704	20,000				-
34057		3m3 Front End Loader			370,000			-
34057		New Loader replacing Asset No. 120302	704	370,000		95,000	60,000	35,000

GL	JOB	ASSET	IE	BUDGET UPLOAD	2021/221 BUDGET	TRADE-IN	WDV	Profit/Loss
34060		S/Hand Side Tipper			125,000			-
34060		New Side Tipper replacing Asset No. 120193	704	125,000		20,000	12,000	8,000
34064		Prime Mover Truck			270,000			-
34064		New Prime Mover replacing Asset No. 120316	704	270,000		85,000	135,000	50,000
34061		Replacement Grader			385,000			-
34061		New Grader replacing Asset No. 120303	704	385,000		100,000	130,000	30,000
34077		Metro Traffic Classifiers			40,000			-
34077		Metro Counters	704	40,000		-	-	-
		TOTAL TRANSPORT		7,324,945	7,324,945	435,000	467,000	32,000
44056		Transport Proceeds	194	435,000				
23992		Transport Profit/Loss	141					
23992		Transport Profit/Loss	590	32,000				
CAPITAL EXPENDITURE ECONOMIC SERVICES			IE					
34612		Caravan Park Buildings			50,000			-
34612		Chalet Maintenance	702	50,000				-
34602		Caravan Park - Washing Machine			-			-
34602		New front loading washing machine	703	-				-
34681		Caravan Park Infrastructure			40,000			-
34681		Kiosk	702	40,000				-
35001		Moora Lifestyle Village Development			20,000			-
35001		Solar Panels	702	20,000				-
34604		Entry Statements			140,000			-
34604		Milling entry statements (MR Contrib)	715	40,000				-
34604		Moora Boundary Signage	711	25,000				-
34604		Way Finding Project	715	75,000		-	-	-
		TOTAL ECONOMIC SERVICES		250,000	250,000	-	-	-
44057		Economic Services Proceeds	194	-				
25292		Economic Services Profit/Loss	141	-				
25292		Economic Services Profit/Loss	590	-				
CAPITAL EXPENDITURE OTHER PROPERTY			IE					
34067		Work Ute			-			-
34067		Ute 4 - Cleaners Ute	704	-		-	-	-
		TOTAL OPS		-	-	-	-	-
44058		OPS Proceeds	194	-				
25492		OPS Profit/Loss	590	-				
TOTAL CAPITAL EXPENDITURE				12,694,945	12,694,945	539,500	571,500	32,000
LOAN REPAYMENTS								
32273		Principal Repayment - Loan 317 - Executive Home			30,301			
32273		Loan 317 - Principal Repayments	801	30,301				
33376		Principal repayment - Loan 324 - Moora Bowling Club - Self Supporting Loan			8,223			
33376		Loan 324 - Principal Repayments	801	8,223				
33388		Principal Repayment - Loan 325 - Industrial Lot Roberts Street			41,419			
33388		Loan 325 - Principal Repayments	801	41,419				

GL	JOB	ASSET	IE	BUDGET UPLOAD	2021/221 BUDGET	TRADE-IN	WDV	Profit/Loss
32288		Principal Repayment - Loan 326 - House, 92 Roberts Street			20,204			
32288		Loan 326 - Principal Repayments	801	20,204				
32289		Loan 327 - Repayments Hydrotherapy Pool Loan			28,297			
32289		Hydrotherapy pool - Principal Repayments	801	28,297				
TOTAL SELF SUPPORTING LOAN REPAYMENTS				128,445	128,445	-	-	-
SELF SUPPORTING LOAN REPAYMENTS								
43304		Loan Repayment from Bowling Club			(8,223)			
43304		Community loan principal repayments (Loan 324)	187	(8,223)				
45903		Repayments - Moora Lake View Golf Club Community Loan			(2,013)			
45903		Community loan principal repayments	187	(2,013)				
45904		Repayments - Moora Tennis Club Community Loan			(3,160)			
45904		Community loan principal repayments	187	(3,160)				
45905		Loan Repayment Moora Speedway Club			(6,085)			
45905		Speedway	187	(6,085)				
51259		Community Loan - Central Midlands Riding and Pony Club (current)			0			
51259		Men's Shed Loan (Includes Payments from 19/20)	187	0				
TOTAL SELF SUPPORTING LOAN REPAYMENTS				(19,482)	(19,482)	-	-	-
RESERVE TRANSFERS								
39512		Transfer to Leave Reserve	999	1,243	1,243			
39514		Transfer to Plant Reserve	999	608	608			
39513		Transfer to Administration Building Reserve	999	2,747	2,747			
39517		Transfer to Community Facilities Reserve	999	540	540			
39511		Transfer to Refuse Site Reserve	999	588	588			
39509		Transfer to MRWA Bridge Reserve	999	315	315			
39510		Transfer to Community Bus Reserve	999	31	31			
39519		Transfer to Sewerage Reserve	999	4,290	4,290			
35281		Transfer to Economic Development Reserve	999	600	600			
39506		Transfer to Emergency Relief Reserve	999	46	46			
39525		Transfer to Infrastructure Renewal Reserve	999	453,992	453,992			
49507		Transfer from Sewerage Reserve	199	0	0			
49511		Transfer from Emergency Relief Reserve	199	0	0			
49512		Transfer from Leave Reserve - PWOH	199	(97,000)	(97,000)			
49513		Transfer from Leave Reserve - Administration	199	(18,000)	(18,000)			
TOTAL RESERVE TRANSFERS				350,000	350,000	0	0	0

**SUPPORTING DOCUMENTATION TO THE STATUTORY 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
REGIONAL ROAD GROUP												
Miling North Road	SLK 7.75 - SLK 12.21	Reconstruct & seal to 8m	131,209	104,968	107,291	679,407	1,022,875	681,917			340,958	1,022,875
			131,209	104,968	107,291	679,407	1,022,875	681,917	0	0	340,958	1,022,875
WHEATBELT SECONDARY FREIGHT NETWORK												
Watheroo West Road 1	SLK 4.00 - SLK 8.00	Reconstruct & cement stabilise & 14/7 2 coat seal	130,193	104,154	107,254	648,399	990,000	924,000			66,000	990,000
Watheroo West Road 2	SLK 8.00 - SLK 11.70	Survey, design, drainage, clearing & signage	0	0	0	204,000	204,000	190,400			13,600	204,000
Carot Well Road 1	SLK 0.00 - SLK 3.15	Reconstruct & cement stabilise & 14/7 2 coat seal	89,784	71,827	98,935	495,454	756,000	705,600			50,400	756,000
Carot Well Road 2	SLK 3.15	Survey, design, drainage, clearing & signage	0	0	0	63,000	63,000	58,800			4,200	63,000
Carot Well Road 3	SLK 3.15 - SLK 6.15	Survey, design, drainage, clearing & signage	0	0	0	125,000	125,000	116,667			8,333	125,000
Railway Road	SLK 0.44- SLK 2.44	Reconstruct & cement stabilise & 14/7 2 coat seal		52,148								
			65,185		57,478	305,189	480,000	448,000			32,000	480,000
Railway Road 1	SLK 0.44- SLK 2.44	Survey, design, drainage, clearing & signage	0	0	0	30,000	30,000	28,000			2,000	30,000
			285,161	228,129	263,667	1,871,043	2,648,000	2,471,467	0	0	176,533	2,648,000
FEDERAL BLACK SPOT												
Nil							0	0			0	0
			0	0	0	0	0	0	0	0	0	0
STATE BLACK SPOT												
Nil							0	0			0	0
			0	0	0	0	0	0	0	0	0	0
ROADS TO RECOVERY												
Miling West Road	SLK's to be advised	Works to be advised	40,485	32,388	38,427	359,771	471,070		471,070		0	471,070
			40,485	32,388	38,427	359,771	471,070	0	471,070	0	0	471,070
FLOOD DAMAGE												
Nil							0				0	0
			0	0	0	0	0	0	0	0	0	0
SHIRE FUNDED												
Capital Expenditure Projects												
Prices Road	SLK 14.00 - SLK 18.20	Gravel Resheeting	11,248	8,999	9,940	19,813	50,000	8,007		14,543	27,450	50,000
Old Geraldton Road	SLK 3.50 - SLK 5.00	Gravel Resheeting	39,191	31,353	29,906	39,550	140,000	22,419		40,720	76,861	140,000
Namban West Road	SLK 5.00 - SLK 6.50	Gravel Resheeting	11,829	9,464	9,940	18,767	50,000	8,007		14,543	27,450	50,000
King Street	Various sections	Footpath Construction	8,387	6,709	14,560	70,344	100,000	16,014		29,085	54,901	100,000
Various Footpaths	Various	Footpath Construction	0	0	0	100,000	100,000	16,014		29,085	54,901	100,000
Road Maintenance												
Various Roads	Various Roads	Road Maintenance	257,619	206,095	150,494	101,060	715,269	114,540		208,039	392,689	715,269
			328,274	262,620	214,840	349,534	1,155,269	185,000	0	336,015	634,254	1,155,269
TOTAL 2021/22 ROAD PROGRAM			785,129	628,104	624,225	3,259,755	5,297,214	3,338,383	471,070	336,015	1,151,745	5,297,214

**SUPPORTING DOCUMENTATION TO THE STATUTORY BUDGET
SCHEDULE OF FEES & CHARGES**

Administration Charges							
		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2020/2021	2020/2021	2021/2022	2021/2022	Y/N	
Photocopying							
Fire Maps - Laminated	per item	\$89.00	\$89.00	\$93.00	\$93.00	Y	20402
Fire Maps	per item	\$37.00	\$37.00	\$38.00	\$38.00	Y	20402
Shire Minutes	Posted monthly per year	\$144.00	\$144.00	\$150.00	\$150.00	Y	20402
Electoral Rolls	per printed copy	\$68.00	\$68.00	\$71.00	\$71.00	Y	20402
Finance							
Dishonoured Cheque Fee	Each dishonoured item	\$41.00	\$41.00	\$43.00	\$43.00	Y	20402
Admin fee for re-issuing cheque	Per cheque reissued	\$20.00	\$20.00	\$21.00	\$21.00	Y	20402
Interest on sundry debtor after 30 days overdue	On outstanding amount	5.50%	5.50%	5.50%	5.50%	N	20205
Duplicate copies of notices/advice previously issued	Each notice	\$7.40	\$7.40	\$7.70	\$7.70	Y	20402
Debt recovery / legal action		Cost recovery	Cost recovery	Cost recovery	Cost recovery	Y	20210
Rates							
Orders and Requisitions	Per request	\$54.00	\$54.00	\$56.00	\$56.00	N	20211
Document Search Fee	Per request	\$39.00	\$39.00	\$41.00	\$41.00	N	20211
Rate Enquiry Only	Per request	\$54.00	\$54.00	\$56.00	\$56.00	N	20211
Copy of Rates Notice (Administration cost)	per notice	\$7.40	\$7.40	\$7.70	\$7.70	N	20211
Rates Instalment Administration Charge	per notice	\$7.40	\$7.40	\$7.70	\$7.70	N	20113
Rates Payments by Direct Debit and Special Arrangement	Per assessment	\$30.00	\$30.00	\$31.00	\$31.00	N	20113
Late Payment penalty rate	On outstanding amount	5.50%	5.50%	5.50%	5.50%	N	20111
Instalment interest rate	As calculated	3.00%	3.00%	3.00%	3.00%	N	20112
Debt recovery / legal action		Cost recovery	Cost recovery	Cost recovery	Cost recovery	Y	20210
Other							
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	\$15.00	\$15.00	Y	23501

Buildings and Facilities							
		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2020/2021	2020/2021	2021/2022	2021/2022	Y/N	
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
All Buildings and Facilities							
Cancellation Fee - All bookings within 7 days of event/hire	per booking	\$50.00	\$50.00	\$52.00	\$52.00	Y	23101
Additional Cleaning Fee if Required	per hour	\$60.00	\$60.00	\$65.00	\$65.00	Y	23101
Bond - Payable for use of Facilities (excludes community group use and use assessed as low risk - no alcohol consumption)	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	\$29.00	\$29.00	Y	23101
Oval light fee if not turned off after use	per day	\$141.00	\$141.00	\$147.00	\$147.00	Y	23302
Replacement keys if not returned after use	per set of keys	\$141.00	\$141.00	\$147.00	\$147.00	Y	23101
Using a facility without an approved booking	In addition to usage fee	\$78.00	\$78.00	\$81.00	\$81.00	Y	23101
Halls and Pavilions - Watheroo and Miling							
Hire fee Licensed	per hour	\$25.00	\$19.00	\$26.00	\$20.00	Y	23101
Hire Fee Unlicensed	per hour	\$19.00	\$19.00	\$20.00	\$20.00	Y	23101
Sports ovals	per hour	\$19.00	\$19.00	\$20.00	\$20.00	Y	23302
Watheroo Primary School	Annual fee - as per agreement	N/A	\$198.00	N/A	\$206.00	Y	23101
Watheroo Playgroup	Annual fee - as per agreement	N/A	\$198.00	N/A	\$206.00	Y	23101
Watheroo Golf Club	Annual fee - as per agreement	N/A	\$1,100.00	N/A	\$1,144.00	Y	23302
Watheroo Hockey Club	Annual fee - as per agreement	N/A	\$565.00	N/A	\$588.00	Y	23302
Miling Primary School	Annual fee - as per agreement	N/A	\$198.00	N/A	\$206.00	Y	23101
Miling Cricket Club	Annual fee - as per agreement	N/A	\$755.00	N/A	\$785.00	Y	23302
Miling Tennis Club	Annual fee - as per agreement	N/A	\$565.00	N/A	\$588.00	Y	23302
Miling Hockey Club	Annual fee - as per agreement	N/A	\$565.00	N/A	\$588.00	Y	23302

Buildings and Facilities							
		Commercial and Business 2020/2021	Community or Individual 2020/2021	Commercial and Business 2021/2022	Community or Individual 2021/2022	GST Y/N	GL ACC
Moora Performing Arts Centre (Town Hall)							
Box Office							
MPAC Club Membership	Annual fee	\$40.00	\$40.00	\$42.00	\$42.00	Y	23113
Booking fee	per ticket	\$3.90	\$1.60	\$4.10	\$1.70	Y	20209
Credit card fee	per ticket	3.00%	3.00%	3.00%	3.00%	N	20209
MPAC Hire (booking hours: 7am to 12am)							
Professional touring show	per show	to be negotiated	to be negotiated	to be negotiated	to be negotiated	Y	23102
	With door charge per hour	\$98.00	\$73.00	\$102.00	\$76.00	Y	23102
Whole Building Hire (min 3 hour hire)	No door charge per hour	\$78.00	\$60.00	\$81.00	\$62.00	Y	23102
School events (Whole building use)	per event	NA	\$180.00	NA	\$187.00	Y	23102
Lessons/Class Hire (Hall only/min 3 hour hire)	With door charge per hour	\$24.00	\$19.00	\$25.00	\$20.00	Y	23102
	No door charge per hour	\$15.00	\$15.00	\$16.00	\$16.00	Y	23102
Front Lobby Hire - (min 3 hour hire)	per hour	\$39.00	\$19.00	\$41.00	\$20.00	Y	23102
Green Room Hire - (min 3 hour hire)	per hour	N/A	NA	\$41.00	\$20.00	Y	23102
Rehearsals	per rehearsal	\$34.00	\$34.00	\$35.00	\$35.00	Y	23102
Use of Kitchen	per day	\$123.00	\$123.00	\$128.00	\$128.00	Y	23102
Maximum per day hire for MPAC (excluding additional services charges)	per day	\$585.00	\$437.00	\$608.00	\$454.00	Y	23102
Additional Service Charges							
	own set up	\$0.00	\$0.00	\$0.00	\$0.00	Y	23102
Table and chair set up	Shire staff set up (per hour)	\$60.00	\$60.00	\$62.00	\$62.00	Y	23102
Retractable seating	per day	\$56.00	\$56.00	\$58.00	\$58.00	Y	23102
Use of piano	per day	\$33.00	\$33.00	\$34.00	\$34.00	Y	23102
Moora Recreation Centre (Booking hours: 7am to 12am)							
Ballet room	Licensed Per hour	\$25.00	\$19.00	\$26.00	\$20.00	Y	23302
	Unlicensed per hour	\$21.00	\$19.00	\$22.00	\$20.00	Y	23302
Bar and Carpet Area	Licensed Per hour	\$25.00	\$19.00	\$26.00	\$20.00	Y	23302
	Unlicensed per hour	\$21.00	\$19.00	\$22.00	\$20.00	Y	23302
Kitchen	Licensed Per hour	\$25.00	\$19.00	\$26.00	\$20.00	Y	23302
	Unlicensed per hour	\$21.00	\$19.00	\$22.00	\$20.00	Y	23302
Basketball Court	Licensed Per hour	\$25.00	\$19.00	\$26.00	\$20.00	Y	23302
	Unlicensed per hour	\$21.00	\$19.00	\$22.00	\$20.00	Y	23302
Whole Building (min 3 hours hire)	Licensed Per hour	\$50.00	\$38.00	\$52.00	\$40.00	Y	23302
	Unlicensed per hour	\$42.00	\$38.00	\$44.00	\$40.00	Y	23302
Oval	Licensed Per hour	\$50.00	\$25.00	\$52.00	\$26.00	Y	23302
	Unlicensed per hour	\$38.00	\$25.00	\$40.00	\$26.00	Y	23302

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2020/2021	2020/2021	2021/2022	2021/2022	Y/N	
Moora Recreation Centre (Booking hours: 7am to 12am)							
Hockey Oval	Licensed Per hour	\$50.00	\$25.00	\$52.00	\$26.00	Y	23302
	Unlicensed per hour	\$38.00	\$25.00	\$40.00	\$26.00	Y	23302
Large storage cage	12 month hire	N/A	\$200.00	N/A	\$208.00	Y	23302
	1 month hire	N/A	\$20.00	N/A	\$21.00	Y	23302
Small storage cage	12 month hire	N/A	\$130.00	N/A	\$135.00	Y	23302
	1 month hire	N/A	\$15.00	N/A	\$16.00	Y	23302
Be-active office	per hour	\$21.00	\$19.00	\$22.00	\$20.00	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	\$25.00	\$25.00	Y	23302
School Sports Carnivals - including use of ovals and courts	per day	N/A	\$178.00	N/A	\$185.00	Y	23302
Maximum per day for hire of all or any one facility	per day	\$356.00	\$356.00	\$370.00	\$370.00	Y	23302
Moora Recreation Centre Community Group Annual Fees							
Netball Association (Summer comp)	as per agreement	N/A	\$755.00	N/A	\$785.00	Y	23302
Basketball Association (Summer comp)	as per agreement	N/A	\$755.00	N/A	\$785.00	Y	23302
Moora Strikers Hockey Club	as per agreement	N/A	\$755.00	N/A	\$785.00	Y	23302
Moora Robbins Hockey Club	as per agreement	N/A	\$755.00	N/A	\$785.00	Y	23302
Moora Knights Cricket Club	as per agreement	N/A	\$755.00	N/A	\$785.00	Y	23302
Moora Mavericks (Football and Netball Use)	as per agreement	N/A	\$2,321.00	N/A	\$2,414.00	Y	23302
Moora Mavericks (Hockey Use)	as per agreement	N/A	\$565.00	N/A	\$588.00	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	\$785.00	Y	23302
Central Midlands Agricultural Society	as per agreement	N/A	\$823.00	N/A	\$856.00	Y	23302
Moora CWA	as per agreement	N/A	\$102.00	N/A	\$106.00	Y	23302
Moora Arts & Crafts	as per agreement	N/A	N/A	\$785.00	\$785.00	Y	23302
Church Service with Fellowship	must be booked into Shire booking system	N/A	\$0.00	N/A	\$0.00	Y	23302

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2020/2021	2020/2021	2021/2022	2021/2022	Y/N	
Moora Health and Fitness Gym and Classes							
2 Week Membership	Standard membership	N/A	\$46.00	N/A	\$48.00	Y	23303
	Pensioner membership	NA	\$34.00	NA	\$35.00	Y	23303
1 month Membership	Standard membership	NA	\$81.00	NA	\$84.00	Y	23303
	Pensioner membership	NA	\$62.00	NA	\$64.00	Y	23303
3 month Membership	Standard membership	NA	\$192.00	NA	\$200.00	Y	23303
	Pensioner membership	NA	\$145.00	NA	\$151.00	Y	23303
6 month Membership	Standard membership	NA	\$338.00	NA	\$352.00	Y	23303
	Pensioner membership	NA	\$253.00	NA	\$263.00	Y	23303
12 month Membership	Standard membership	NA	\$579.00	NA	\$602.00	Y	23303
	Pensioner membership	NA	\$433.00	NA	\$450.00	Y	23303
Casual Use (Shire office hours only)	Per single entry	NA	\$14.00	NA	\$15.00	Y	23303
School Program / Class	Per student per single entry	NA	\$6.00	NA	\$6.00	Y	23303
Bond - Access Card	(reimbursed if returned less than 1 month after expiry)	N/A	\$20.00	N/A	\$21.00	Y	Trust
*Gym includes 24 hour access to the gym, Shire approved fitness classes, restricted use of Squash Courts and use of Moora Swimming pool for laps only.							
*Approved fitness instructors or personal trainer use of facilities must be approved by CEO							
*20% discount available on purchase of any 3 - 12 month membership when 2 or more people sign up together							
Moora Swimming Pool							
Whole Season Pass	Family ticket (2 adults and dependent children under 18)	N/A	\$251.00	N/A	\$261.00	Y	23201
	Single (adult or child)	N/A	\$125.00	N/A	\$130.00	Y	23201
	Single - Pensioner	N/A	\$94.00	N/A	\$98.00	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	\$173.00	Y	23201
	Single (adult or child)	N/A	\$83.00	N/A	\$86.00	Y	23201
	Single - Pensioner	N/A	\$62.00	N/A	\$64.00	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
Vacswim Only							
Book of 10 tickets	10 pool visits	N/A	\$25.00	N/A	\$30.00	Y	23201
Parents/Spectators for Lessons	Per spectator	N/A	\$0.00	N/A	\$0.00	Y	23201

Buildings and Facilities		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
Hydrotherapy Pool Fees		2020/2021	2020/2021	2021/2022	2021/2022	Y/N	
Casual Hire & Entry							
Hydro Pool - Single Entry	Standard Entry Fee	N/A	\$8.00	N/A	\$8.00	Y	22854
	Concession	N/A	\$6.00	N/A	\$6.00	Y	22854
	Child (under 18)	N/A	\$5.00	N/A	\$5.00	Y	22854
	Spectator	N/A	\$1.00	N/A	\$1.00	Y	22854
Hydro Pool - 10 Entry Pass	Standard Entry Fee	N/A	\$72.00	N/A	\$72.00	Y	22854
	Concession	N/A	\$54.00	N/A	\$54.00	Y	22854
	Child (under 18)	N/A	\$45.00	N/A	\$45.00	Y	22854
	Spectator	N/A	\$9.00	N/A	\$9.00	Y	22854
Hydro Pool - Hydro Aqua Exercise	Standard Entry Fee	N/A	\$15.00	N/A	\$15.00	Y	22854
	Concession	N/A	\$12.00	N/A	\$12.00	Y	22854
	Child (under 18)	N/A	N/A	N/A	N/A		
	Spectator	N/A	\$1.00	N/A	\$1.00	Y	22854
Hydro Pool - Hydro Aqua Exercise (Gym Membership)	Standard Entry Fee	N/A	\$7.50	N/A	\$7.50	Y	22854
	Concession	N/A	\$6.00	N/A	\$6.00	Y	22854
	Child (under 18)	N/A	N/A	N/A	N/A		
	Spectator	N/A	\$1.00	N/A	\$1.00	Y	22854
Hydro Pool - Hydro Aqua Exercise (10 Entry Pass)	Standard Entry Fee	N/A	\$135.00	N/A	\$135.00	Y	22854
	Concession	N/A	\$108.00	N/A	\$108.00	Y	22854
	Child (under 18)	N/A	N/A	N/A	N/A	Y	22854
	Spectator	N/A	\$9.00	N/A	\$9.00	Y	22854

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2020/2021	2020/2021	2021/2022	2021/2022	Y/N	
Hydrotherapy Pool Fees Membership							
2 Week Membership	Standard membership	N/A	\$43.00	N/A	\$43.00	Y	22854
	Concession membership	N/A	\$33.00	N/A	\$33.00	Y	22854
1 month Membership	Standard membership	N/A	\$80.00	N/A	\$80.00	Y	22854
	Concession membership	N/A	\$60.00	N/A	\$60.00	Y	22854
3 month Membership	Standard membership	N/A	\$190.00	N/A	\$190.00	Y	22854
	Concession membership	N/A	\$142.00	N/A	\$142.00	Y	22854
6 month Membership	Standard membership	N/A	\$325.00	N/A	\$325.00	Y	22854
	Concession membership	N/A	\$244.00	N/A	\$244.00	Y	22854
12 month Membership	Standard membership	N/A	\$520.00	N/A	\$520.00	Y	22854
	Concession membership	N/A	\$390.00	N/A	\$390.00	Y	22854

Membership (Existing Gym Membership)

2 Week Membership	Standard membership	N/A	\$16.00	N/A	\$16.00	Y	22854
	Concession membership	N/A	\$12.00	N/A	\$12.00	Y	22854
1 month Membership	Standard membership	N/A	\$32.00	N/A	\$32.00	Y	22854
	Concession membership	N/A	\$24.00	N/A	\$24.00	Y	22854
3 month Membership	Standard membership	N/A	\$86.00	N/A	\$86.00	Y	22854
	Concession membership	N/A	\$65.00	N/A	\$65.00	Y	22854
6 month Membership	Standard membership	N/A	\$165.00	N/A	\$165.00	Y	22854
	Concession membership	N/A	\$124.00	N/A	\$124.00	Y	22854
12 month Membership	Standard membership	N/A	\$307.00	N/A	\$307.00	Y	22854
	Concession membership	N/A	\$230.00	N/A	\$230.00	Y	22854

Exclusive Use of Facilities

Community (per hour) * Exclusive use (whole pool)	Exclusive use per hour	N/A	\$60.00	N/A	\$60.00	Y	22854
Community (per hour) ** Half Pool	Exclusive use per hour	N/A	\$30.00	N/A	\$30.00	Y	22854
Commercial (per hour) * Exclusive use (whole pool)	Exclusive use per hour	N/A	\$110.00	N/A	\$110.00	Y	22854
Commercial (per hour) ** Half Pool	Exclusive use per hour	N/A	\$55.00	N/A	\$55.00	Y	22854

* Hydrotherapy Pool Exclusive Use (maximum of 14 pax + Instructor/Coach in booked space)

** Hydrotherapy Pool Half Pool (maximum of 6 pax + Instructor/Coach in booked space)

Buildings and Facilities

		Commercial and Business 2020/2021	Community or Individual 2020/2021	Commercial and Business 2021/2022	Community or Individual 2021/2022	GST	GL ACC
Swimming Club and School Fees							
Moora Amateur Swimming Club	As per agreement	NA	\$1,742.00	NA	\$1,812.00	Y	23201
School carnivals & Swimming Club Events	per half day	NA	\$196.00	NA	\$204.00	Y	23201
Private lane hire	per hour	NA	\$9.00	NA	\$9.00	Y	23201
Moora Shire Caravan Park							
Caravan Site - 2 People	Per day	\$30.00	\$30.00	\$30.00	\$30.00	Y	24601
	Per week	\$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
						Y/N	
Moora Shire Caravan Park							
Additional persons (infants under 2 years no charge)	per night	\$6.00	\$6.00	\$6.00	\$6.00	Y	24601
*Cancellation with 48 hours or more notice - refund less \$50 booking fee or 5% of price for bookings valued over \$1000. For long term bookings of chalets greater than two weeks please refer to long term booking cancellation policy							
Miling Sports Oval Caravan Site							
Caravan site	Per day	\$20.00	\$20.00	\$20.00	\$20.00	Y	24601
Bus Hire							
Hire Fee 14 Seat HiAce	per day	\$207.00	\$207.00	\$215.00	\$215.00	Y	23005
	per half day (4 hrs)	\$125.00	\$125.00	\$130.00	\$130.00	Y	23005
	per day - pensioners/senior	\$130.00	\$130.00	\$135.00	\$135.00	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	\$2.80	\$2.80	Y	23005

Buildings and Facilities

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2020/2021	2020/2021	2021/2022	2021/2022	Y/N	
Bus Hire							
Cleaning Fee (if required)	Per hour	\$60.00	\$60.00	\$65.00	\$65.00	Y	23005
Bus hire bond	refundable	\$200.00	\$200.00	\$200.00	\$200.00	N	Trust
Leased Buildings and Land							
Lot 36 Keane Street - Private Rental	annual fee	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	\$3,300.00	Y	23003
Clinch Street House - Moora Historical Society	annual fee	NA	\$189.00	NA	\$200.00	Y	23101
Lots 231 and 232 Clarke Street, Moora - Industrial blocks lease	annual fee	as per contract	NA	as per contract	NA	Y	25286
Lot 41 Drummond Street - Workers Camp Lease	per month	as per contract	NA	as per contract	NA	Y	25286
Lease West End - 36 Hectares	annual fee	NA	as per agreement	NA	as per agreement	Y	25288
Lease West End - 100 Hectares	annual fee	NA	as per agreement	NA	as per agreement	Y	25288
Moora Childcare Centre							
Permanent Booking per child	8.15am to 1.00pm	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 - 4.15pm	N/A	\$84.00	N/A	\$84.00	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

Cemetery							
		Commercial and Business 2020/2021	Community or Individual 2020/2021	Commercial and Business 2021/2022	Community or Individual 2021/2022	GST Y/N	GL ACC
Cemetery Fees							
(Charges in accordance with Cemeteries Act 1986, Section 53)							
Grant of Right of Burial	per item	N/A	\$178.00	N/A	\$185.00	Y	23006
Adult Interment	per item	N/A	\$943.00	N/A	\$981.00	Y	23006
Child / Stillborn Interment	per item	N/A	\$810.00	N/A	\$842.00	Y	23006
Exhumation Fee	per item	N/A	\$1,886.00	N/A	\$1,961.00	Y	23006
Re-Interment after Exhumations	per item	N/A	\$1,012.00	N/A	\$1,052.00	Y	23006
Reopening of any Grave	per item	N/A	\$943.00	N/A	\$981.00	Y	23006
Burial on Saturday (Subject to availability)	per item	N/A	\$1,483.00	N/A	\$2,500.00	Y	23006
Remove/Replace Headstones/Install Ashes in existing grave	per hour	N/A	\$92.00	N/A	\$96.00	Y	23006
Niche wall							
Niche wall	Single	N/A	\$127.00	N/A	\$132.00	Y	23006
	Double	N/A	\$249.00	N/A	\$259.00	Y	23006
Niche Wall Plaque	Installation fee	N/A	\$139.00	N/A	\$145.00	Y	23006
	Double or single	N/A	Cost + 20%	N/A	Cost + 20%	Y	23006
Rose garden							
Rose Garden plot for ashes	Single	N/A	\$249.00	N/A	\$259.00	Y	23006
	Double	N/A	\$493.00	N/A	\$513.00	Y	23006
Rose Garden Plaque	Installation fee	N/A	\$139.00	N/A	\$145.00	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	\$130.00	Y	23006
Deposit of ashes into an existing grave - plaque	Installation fee	N/A	\$139.00	N/A	\$145.00	Y	23006
	Double or single	N/A	Cost + 20%	N/A	Cost + 20%	Y	23006
Other							
Funeral Director Licence	Single	N/A	\$92.00	N/A	\$96.00	N	23007
	Annual	N/A	\$183.00	N/A	\$190.00	N	23007
Monument Fee/Permit		N/A	\$128.00	N/A	\$133.00	N	23006
Environmental Health Services							
Health							
Liquor Act Section 39 Certificate Fee	per item	\$121.00	\$121.00	\$121.00	\$126.00	Y	21103
Lodging House Registration	per item	\$113.00	\$113.00	\$113.00	\$118.00	Y	21103
Lodging House Renewal	per item	\$186.00	\$186.00	\$186.00	\$193.00	Y	21103
Public Buildings certificate/annual	per item	\$243.00	\$243.00	\$243.00	\$253.00	Y	21103
Eating House Application - Low to Medium Risk	per item	\$113.00	\$113.00	\$113.00	\$118.00	Y	21103

Environmental Health Services

		Commercial and Business 2020/2021	Community or Individual 2020/2021	Commercial and Business 2021/2022	Community or Individual 2021/2022	GST Y/N	GL ACC
Health							
Eating House Application - High Risk	per item	\$226.00	\$226.00	\$226.00	\$235.00	Y	21103
Eating House Renewal - Low Risk	per annum	\$57.00	\$57.00	\$57.00	\$59.00	Y	21103
Eating House Renewal - Medium Risk	per annum	\$113.00	\$113.00	\$113.00	\$118.00	Y	21103
Eating House Renewal - High Risk	per annum	\$226.00	\$226.00	\$226.00	\$235.00	Y	21103
Skin Penetration Premises application	per item	\$113.00	\$113.00	\$113.00	\$118.00	Y	21103
Hairdressing Premises application (incl mobile)	per item	\$113.00	\$113.00	\$113.00	\$118.00	Y	21103
Itinerant Food Registration Fee	per item	\$1,124.00	\$1,124.00	\$1,124.00	\$1,169.00	Y	21103
Itinerant Food Vendor Application Fee	per item	\$113.00	\$113.00	\$113.00	\$118.00	Y	21103
Non scheme water sampling, subsequent samples	per item	\$42.00	\$42.00	\$42.00	\$44.00	Y	21103
Ranger Services - Dogs and Cats							
Dog Impounding Fee	per item	N/A	\$89.00	N/A	\$93.00	Y	20602
Dog Sustenance Fee	per day	N/A	\$31.00	N/A	\$32.00	Y	20602
Destruction & Disposal of Animal	per item	N/A	\$50.00	N/A	\$52.00	Y	20602
Sale of Dog (excluding licence)	per item	N/A	\$136.00	N/A	\$141.00	Y	20602
Sale of Dangerous Dog Signs (subject to cost from supplier)	per item	N/A	\$40.00	N/A	\$42.00	Y	20602
Sale of Dangerous Dog Collars (subject to cost from supplier)	per item	N/A	\$64.00	N/A	\$67.00	Y	20602
Annual Kennel Licence - Up to 20 dogs	per item	N/A	\$141.00	N/A	\$147.00	Y	20602
Annual Kennel Licence - each additional dog	per item	N/A	\$4.00	N/A	\$4.00	Y	20602
Dog Registration Fees							
- Unsterilised Dogs	As per the Dog Act 1976 (WA)						20603
- Sterilised Dogs	As per the Dog Act 1976 (WA)						20603
Cat Registration Fees							
- Sterilised Cats	As per the Cat Act 2011 (WA)						20605
Sewerage							
Wastewater/Drainage Headworks Contributions	per standard residential equivalent	\$2,130.00	\$2,130.00	\$2,215.00	\$2,215.00	N	22402
Drainage Headworks Contributions	per standard residential equivalent	\$565.00	\$565.00	\$588.00	\$588.00	N	22402
Connection to Sewerage Scheme Fees	per connection	\$118.00	\$118.00	\$123.00	\$123.00	Y	22402
Sewerage Application Fee	per item	\$52.00	\$52.00	\$54.00	\$54.00	Y	22402

Environmental Health Services

		Commercial and Business	Community or Individual	Commercial and Business	Community or Individual	GST	GL ACC
		2020/2021	2020/2021	2021/2022	2021/2022	Y/N	
Rubbish Collection and Tip Fees							
Miling Transfer Station Key Charge	per key	\$227.00	\$227.00	\$240.00	\$240.00	Y	22405
Watheroo Transfer Station Key Charge	per key	\$227.00	\$227.00	\$240.00	\$240.00	Y	22405
Tip Fee - General Waste	per cubic metre	\$24.00	\$24.00	\$25.00	\$25.00	Y	22401
Tip Fee - Commercial Waste	per cubic metre	\$24.00	\$24.00	\$25.00	\$25.00	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	\$200.00	\$200.00	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	\$200.00	\$200.00	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
Sanitation							
Refuse Collection - weekly collection	Per bin - domestic	N/A	\$385.00	N/A	\$400.00	N	22402
	Per bin - pensioner	N/A	\$289.00		\$300.00	N	22402
	Per bin - commercial	\$385.00	N/A	\$400.00	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	\$450.00	\$450.00	N	22602
Septic Tank Clean out - Pensioner	two tanks, maximum 6,000 lt	N/A	\$356.00	N/A	\$370.00	N	22602
Septic Tank Pump out	two tanks, maximum 6,000 lt	\$280.00	\$280.00	\$300.00	\$300.00	N	22602
Septic Tank Pump out - Pensioner	two tanks, maximum 6,000 lt	N/A	\$225.00	N/A	\$235.00	N	22602
Portaloo Pump out	per item	\$113.00	\$113.00	\$120.00	\$120.00	Y	22602
Grease Trap Pump out	per item	\$113.00	\$113.00	\$120.00	\$120.00	Y	22602
Dump fee - portaloo & grease trap	per item	N/A	N/A	\$30.00	\$30.00	Y	22602
Disposing waste liquid in ponds (Shire)	per litre	\$0.0990	\$0.0990	\$0.10	\$0.10	Y	25301
Disposing waste liquid in ponds (Non Shire)	per truck	N/A	N/A	\$400.00	\$400.00	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	\$2.70	\$2.70	Y	22607
*50% Surcharge added for services provided out of Shire of Moora's normal business hours							

Environmental Health Services							
		Commercial and Business 2020/2021	Community or Individual 2020/2021	Commercial and Business 2021/2022	Community or Individual 2021/2022	GST Y/N	GL ACC
Disposal of Effluent / Liquid Waste							
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
Home Business							
Home business application fee	As per the Buildings and Planning Act	\$222.00	\$222.00	\$222.00	\$222.00	N	22905
Renewal of home business licence	As per the Buildings and Planning Act	\$73.00	\$73.00	\$73.00	\$73.00	N	22905
Street Numbers							
Rural Street Numbers	per item	\$83.00	\$83.00	\$86.00	\$86.00	Y	22902
Town Street Number	per item	\$83.00	\$83.00	\$86.00	\$86.00	Y	22902
Town Planning and Development							
*Charges set down under Town Planning and Development Act (Published in Local Government Gazette)							
Building							
Document Search Fee (after 1999)	per item	\$36.00	\$36.00	\$37.50	\$37.50	Y	24702
Private Swimming Pool Licence & Inspection Fee	compulsory once every 4 years	\$23.00	\$23.00	\$24.00	\$24.00	Y	20703
Building Compliance report	per item	\$121.00	\$121.00	\$130.00	\$130.00	Y	24701
Kerb Bond	per item	\$363.00	\$363.00	\$380.00	\$380.00	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	\$300.00	\$300.00	Y	24701
BAL Travel fee	per km - Minimum \$15 charge	\$1.50	\$1.50	\$1.60	\$1.60	Y	24701
Public Trading							
Application Fee For Public Trading	per item	\$56.00	N/A	\$60.00	N/A	Y	22902
Licence Fee (GST Free)	per day	\$27.50	N/A	\$30.00	N/A	N	22902
	per week	\$0.00	N/A	\$0.00	N/A	N	22902
	per annum	\$0.00	N/A	\$0.00	N/A	N	22902
Stallholder Licence Fee (GST Free)	per item	\$40.00	N/A	\$42.00	N/A	N	22902

Environmental Health Services

		Commercial and Business 2020/2021	Community or Individual 2020/2021	Commercial and Business 2021/2022	Community or Individual 2021/2022	GST Y/N	GL ACC
Signs							
Hoardings up to 22m2	per item	\$202.00	\$202.00	\$210.00	\$210.00	Y	24701
Hoardings over 22m2 and up to 36m2	per item	\$395.00	\$395.00	\$410.00	\$410.00	Y	24701
Illuminated Hoarding	per item	\$561.00	\$561.00	\$580.00	\$580.00	Y	24701
Illuminated Sign	per item	\$247.00	\$247.00	\$260.00	\$260.00	Y	24701
Horizontal Sign	per item	\$123.00	\$123.00	\$130.00	\$130.00	Y	24701
Pylon Signs	per item	\$123.00	\$123.00	\$130.00	\$130.00	Y	24701
Signs other than a pylon or illuminated	per item	\$123.00	\$123.00	\$130.00	\$130.00	Y	24701
Licence/Permit for signs fixed to buildings or on private property	per item	\$123.00	\$123.00	\$130.00	\$130.00	Y	24701
Private Works							
Plant hire rates							
All figures quoted are wet hire - ie including Shire employee/operator		2020/2021	2020/2021				
Grader	per hour	\$210.00	\$210.00	\$220.00	\$220.00	Y	25301
Front-End Loader - Large (Cat IT28G)	per hour	\$176.00	\$176.00	\$185.00	\$185.00	Y	25301
Front-End Loader - Medium (Cat IT24F)	per hour	\$156.00	\$156.00	\$165.00	\$165.00	Y	25301
Front-End Loader - (Cat IT14G)	per hour	\$146.00	\$146.00	\$155.00	\$155.00	Y	25301
Patching Truck	per hour	N/A	N/A	\$275.00	\$275.00	Y	25301
Large Excavator	per hour	N/A	N/A	\$275.00	\$275.00	Y	25301
Mini Excavator	per hour	N/A	N/A	\$125.00	\$125.00	Y	25301
Large Truck	per hour	\$156.00	\$156.00	\$165.00	\$165.00	Y	25301
Small Truck	per hour	\$145.00	\$145.00	\$150.00	\$150.00	Y	25301
Multipac Roller	per hour	\$202.00	\$202.00	\$210.00	\$210.00	Y	25301
Cherry Picker	per hour	\$120.00	\$120.00	\$125.00	\$125.00	Y	25301
160 KVA Generator	per week	N/A	N/A	\$1,300.00	\$1,300.00	Y	25301
75 KVA Generator	per week	N/A	N/A	\$750.00	\$750.00	Y	25301
17 KVA Generator	per week	N/A	N/A	\$520.00	\$520.00	Y	25301
Jetter	per hour	\$120.00	\$120.00	\$125.00	\$125.00	Y	25301
Traffic Control with vehicle - Normal Hours	per hour	N/A	N/A	\$75.00	\$75.00	Y	25301
Traffic Control with vehicle - After Hours	per hour	N/A	N/A	\$95.00	\$95.00	Y	25301
Traffic Control no vehicle - Normal Hours	per hour	N/A	N/A	\$55.00	\$55.00	Y	25301
Traffic Control no vehicle - After Hours	per hour	N/A	N/A	\$60.00	\$60.00	Y	25301
VMS Boards	per day	N/A	N/A	\$100.00	\$100.00	Y	25301
VMS Boards	per week	N/A	N/A	\$500.00	\$500.00	Y	25301

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

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

Crossover Construction Charges							
Standard Installation Cost of which Landowner must pay half	per item	\$1,341.00	\$1,341.00	\$1,400.00	\$1,400.00	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)						