



BUDGET

For the Year Ended 30 June 2011

**Adopted at the Ordinary Meeting of Council
held on Wednesday 21 July 2010**

Our vision is that the Moora region will be a place of brilliant opportunity over the next twenty years. Sustainable growth will result in a vibrant, healthy, wealthy and diverse community.

Our mission is to identify and stimulate growth through creative leadership and a willingness to get things done.

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Message from the President



This is my seventh budget as Shire President, it continues some of the projects previously in place whilst acknowledging the challenges of planning and sustainability to ensure the future of the Shire of Moora. The budget process is never an easy task. This year Council has adopted an overall rate increase of 5.0%.

Council is currently preparing a new strategic plan and this budget reflects the priorities that have been identified during the planning process. The four key priorities identified are regional cooperation, planning for growth, existing asset renewal and major works to the sewerage scheme.

The Shire of Moora will continue its active involvement in the Central Midlands Voluntary Regional Organisation of Councils (CMVROC) in an effort to maintain an open regional dialogue on a range of topics based around regional co-operation and sustainability, and is proactively looking for the best option for future structural reform. A number of capital projects have been included in this years budget to progress the other three priorities, as well as a number of minor priorities.

This information brochure provides a brief overview of the 2010/2011 Budget. In keeping with the information provided last year, the initiatives that have been highlighted are consistent with Council's strategic goals and key result areas of Infrastructure, People, Growth and Organisation.

I hope that this information brochure will provide you with a general overview of Council's plans for the coming year. If you would like to know more, please do not hesitate to contact myself, any of my fellow Councillors, the Chief Executive Officer or any of Council's hardworking Management team who will be happy to assist.

Thank you to all residents and ratepayers for your continued support and I offer my best wishes for the year ahead.

Councillor Sheryl Bryan
Shire President

2010/2011 BUDGET EXECUTIVE SUMMARY

Land Development

Council will continue its long term, ongoing project of land development within the Shire of Moora in 2010/2011. Projects planned for the coming year include the completion of the Lifestyle Village to accommodate over 55s in park homes with shared community facilities, the development of land to expand the industrial area and sale of commercial land within the Town Centre

Waste Management

Council will be expanding the fortnightly recycling service to all townsites within the Shire, as a result, rubbish charges will be increased across the board to match those in Moora. Changes are also included for the Moora Refuse Site, with free entry to dispose of recycleables and green waste. Tip fees for domestic users have increased to \$12/m³, with commercial fees staying at \$20/m³. It is proposed to increase the fees for domestic users over the next three years to bring them to the same fee as commercial users.

Funds of \$300,000 have been budgeted for much needed renewal of the sewerage system to ensure it meets safety standards for maintenance staff to work on. It is planned that in future budgets, the funding will be allocated so that the oldest parts of the system are progressively renewed. Construction of the storm water holding dam which commenced in 2009/10 will continue, with approximately \$140,000 left to be spent. The water from this dam will be utilised to water parks and reserves within the town of Moora.

Road Construction and Maintenance

As usual, Council has made provision for a comprehensive roadworks programme in the Budget along with annual maintenance funds to maintain the road network. A number of road projects are funded from external grant sources. These include Federal and State Government funding in the form of Regional Road Group Grants, Blackspot Grants, Roads to Recovery and Roads to Recovery Supplementary Grants. Council also receives funds from the WA Local Government Grants Commission through their "road needs" formula. The 2010/2011 Transport Program is attached as part of this budget document.

Playgrounds & Parks

Council has budgeted \$65,000 for Stage 2 of the Carnaby Cockatoo Trail, and \$60,000 for Stage 1 of Sculptural Park, which will be constructed on the land between the railway line and Gardiner Street, next to FarmWorks. These projects have been partly funded by Lottery West (\$55,000) and the Federal Government (\$30,000) respectively.

Support for Community Groups and Events

Council has also included funding in the budget to provide support for community groups and events, for example:

- Donation of \$15,000 to Moora Rovers Football Club to replace lights at the Moora Sportsground
- Contribution of \$10,000 to Central Midlands Speedway Association to upgrade their facilities
- Supporting Moora Youth Care by contributing \$2,500 for the School Chaplain and donating \$6,600 of in kind support
- Donation of \$5,000 to Moora Golf Club to assist them to replace their tee boxes
- Allocation of \$1,500 towards the ANZAC Day commemoration in 2011
- Contribution of \$2,000 to assist with the Rotary Club annual Australia Day breakfast and awards held at Apex Park and \$1,000 towards the 'Newcomers' event in March
- Council will make an annual contribution to the Moora Show as well as the regional display at the Royal Show in October
- Council will contribute \$850 towards the Christmas Festival hosted by the Moora Chamber of Commerce in December
- Installation of an airconditioner in the kitchen at the Watheroo Hall
- Contribution of \$2,500 to the Small Business Centre towards the continued employment of a field officer
- Donation of \$1,500 to the Moora Fine Arts Society to assist them run the Winter Schools
- Free use of the MPAC for the Central Midlands Senior High School Ball
- Contribution to Moora Primary School to send students to national leadership day
- Reduction in fee to hire the Recreation Centre for annual fundraising event

PREPARING THE BUDGET AND SETTING THE RATES

The Local Government Act 1995 (the Act) directs local governments to prepare an annual budget. In preparing the budget, the local government is required to prepare detailed estimates of:

- (a) the expenditure (see information below);
- (b) the revenue and income independent of general rates (see information below), and
- (c) the amount required to make up the deficiency between the expenditure and the income in that year.

The deficiency referred to in (c) above is the general rates. Once the deficiency is established, the local government is then empowered by the Act to levy rates on the land within its district to meet this deficiency.

This method of rating by the Act is valuation based, with land in townsites being valued under a Gross Rental Value (GRV) system and land outside of the townsites valued under an Unimproved Value (UV) system. The relativities between the respective valuations for each property or land parcel, and then determine how much each landowner must pay compared to other landowners.

When preparing the 2010/2011 Budget, Council determined the amount to be raised by rates was as a result of the following summary:

Total Operating Expenditure (excluding depreciation)	\$4,963,952
Plus Total Capital Expenditure	<u>\$1,982,286</u>
	\$8,930,794
Less Revenue From all Sources excluding general rates	\$5,099,120
Less Balance Brought Forward from 2009/2010	\$ 767,314
Less Projected Surplus/(Deficit) for 2010/2011	<u>\$ 0.00</u>
	\$5,866,434

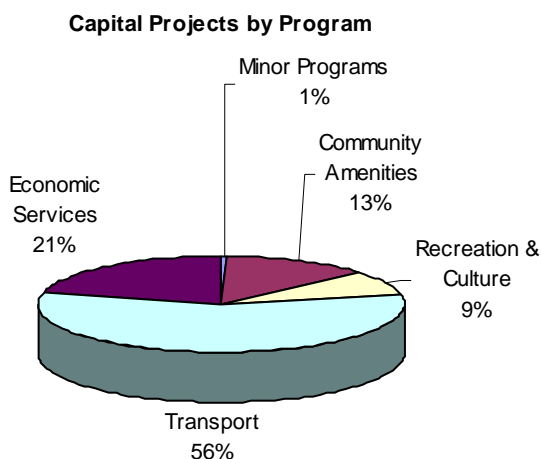
Deficiency (Expenditure less Revenue) = General Rates \$3,064,360

(a) Expenditure

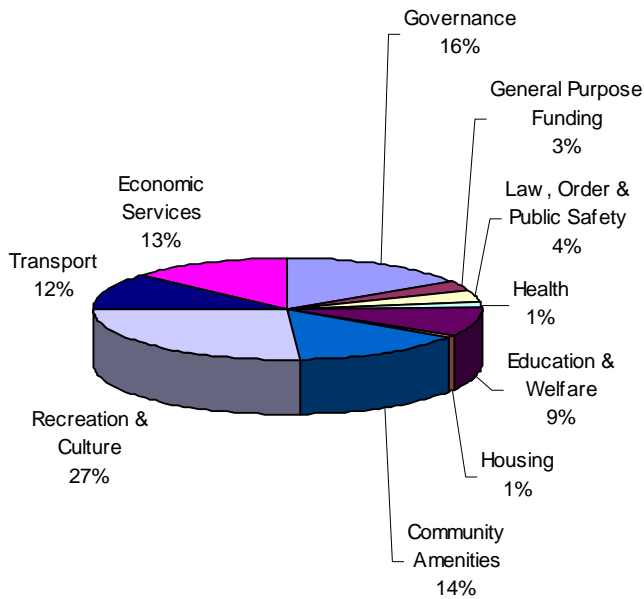
Expenditure falls within two broad categories, Capital and Operating (or recurrent) expenditure.

Capital expenditure is expenditure that creates or adds to the wealth of the Shire. This is generally expenditure where the Shire's assets are improved or new assets are created. This could be seen as expenditure that is being invested in the Shire of Moora.

The total capital expenditure for 2010/2011 is anticipated to be \$3,836,750. The following graph shows the capital expenditure by Program:



Operating Expenditure by Program



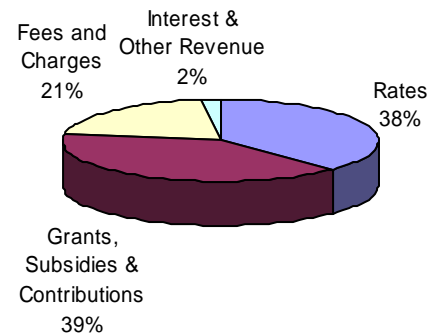
Operating, or recurrent expenditure is by its very nature, the expenditure required to run the Shire's day-to-day operations. It is that expenditure required to meet the cost of the varied works and services that the Shire provides to its residents.

The total operating expenditure (excluding non-cash expenses such as depreciation) is anticipated to be \$4,963,952 in 2010/2011. Further information on how this is being expended is shown within the Schedules at the back of the Budget document. This graph represents the operating expenditure broken down into the Programs where it will be expended.

(b) Revenue

This graph represents \$8,163,480 in total revenue for the Shire of Moora in 2010/2011. The percentage figures indicated against each revenue source are a percentage of this total Revenue. For a detailed break-up of the revenue Council anticipates receiving in 2010/2011 please refer to the Schedules at the back of the Budget document.

Revenue Sources



(c) Rating Information

In formulating the Budget and determining the extent of any rate increase, Council considers all relevant factors including cost indices, local economic factors, proposed activities included in the Strategic Plan, community requests, asset management principles and external requirements placed on the Shire by the State and Federal governments.

At the time of formulating the 2010/2011 Budget, the Perth based CPI was 3.4%, while the Local Government Cost Index was 1.9%. The average CPI for Perth and Local Government Cost Index over the last decade have been 5.91% and 4.43% respectively.

In framing the Budget and balancing the proposed expenditure against the available revenue, Council set a rate increase of 5.0%. While this increase exceeded the cost indices, Council was of the opinion that if it wanted to achieve the desired outcomes, that an increase in line with the last two years was necessary.

Year	Rate Increase	CPI	Local Government Cost Index
Average	5.85%	3.37%	4.43%
2000/2001	7.00%	5.50%	n/a
2001/2002	5.00%	2.70%	n/a
2002/2003	6.50%	2.80%	n/a
2003/2004	7.80%	2.00%	n/a
2004/2005	5.90%	2.60%	n/a
2005/2006	4.80%	3.40%	n/a
2006/2007	5.90%	4.20%	7.00%
2007/2008	5.90%	3.50%	5.40%
2008/2009	5.50%	4.50%	5.10%
2009/2010	5.00%	2.50%	2.75%
2010/2011	5.00%	3.40%	1.90%

Shire rates are based on a land valuation system, provided by the Valuer General's Office. Ratepayers who disagree with the valuation provided by the Valuer General's Office on their property may lodge an objection to valuation by collecting an objection form from the Shire Office and submitting it to the Valuer General's Office within 60 days of the issue date of the rates notice.

This table provides an overview of the movement in general rates and cost indicators for the past decade.

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUE				
Rates	8	3,064,360	2,915,841	2,918,371
Operating Grants, Subsidies and Contributions		2,050,492	1,601,581	1,800,888
Fees and Charges	11	1,685,290	1,697,598	1,743,290
Service Charges	10	6,616	5,938	6,956
Interest Earnings	2(a)	93,995	99,057	126,590
Other Revenue		49,500	57,592	78,850
		<u>6,950,253</u>	<u>6,377,607</u>	<u>6,674,945</u>
EXPENSES				
Employee Costs		-3,203,799	-2,789,088	-2,850,027
Materials and Contracts		-2,160,723	-2,253,650	-2,311,413
Utility Charges		-245,416	-239,666	-210,270
Depreciation	2(a)	-1,984,556	-1,977,223	-1,958,227
Interest Expenses	2(a)	-170,486	-176,312	-186,434
Insurance Expenses		-113,476	-133,010	-121,466
Other Expenditure		929,948	457,656	378,703
		<u>-6,948,508</u>	<u>-7,111,293</u>	<u>-7,259,134</u>
		1,745	-733,686	-584,189
Non-Operating Grants, Subsidies and Contributions		1,213,227	1,330,349	2,208,588
Profit on Asset Disposals	4	0	0	80,501
Loss on Asset Disposals	4	-41,260	-8,608	-67,175
		<u>1,173,712</u>	<u>588,055</u>	<u>1,637,725</u>
NET RESULT				
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,173,712</u></u>	<u><u>588,055</u></u>	<u><u>1,637,725</u></u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2011

	NOTE	2010/11 Budget	2009/10 Actual	2009/10 Budget
REVENUE (Refer Notes 1,2,8 to 13)		\$	\$	\$
Governance		32,940	49,242	119,200
General Purpose Funding		4,674,764	4,100,211	4,242,308
Law, Order, Public Safety		131,090	124,045	130,895
Health		14,560	13,528	38,100
Education and Welfare		321,712	292,016	251,810
Housing		45,100	50,389	36,860
Community Amenities		966,062	964,718	1,024,512
Recreation and Culture		272,232	242,105	406,461
Transport		102,307	189,807	158,818
Economic Services		256,246	272,173	449,648
Other Property and Services		133,240	79,373	186,600
		<u>6,950,253</u>	<u>6,377,607</u>	<u>7,045,212</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		-848,858	-844,735	-1,018,357
General Purpose Funding		-130,496	-137,261	-137,447
Law, Order, Public Safety		-250,587	-271,156	-274,980
Health		-82,966	-90,562	-103,598
Education and Welfare		-458,701	-365,000	-319,613
Housing		-50,031	-51,174	-46,376
Community Amenities		-752,547	-686,127	-832,116
Recreation & Culture		-1,467,418	-1,462,723	-1,564,727
Transport		-2,037,130	-2,402,618	-2,268,582
Economic Services		-622,853	-486,375	-834,530
Other Property and Services		-81,435	-137,572	-100,926
		<u>-6,783,022</u>	<u>-6,935,303</u>	<u>-7,501,252</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Housing		-17,511	-18,791	-18,889
Recreation & Culture		-51,450	-48,956	-57,386
Economic Services		-79,957	-86,868	-88,712
Transport		-16,568	-21,376	-19,028
		<u>-165,486</u>	<u>-175,991</u>	<u>-184,015</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Law, Order, Public Safety		0	40,512	189,500
Education & Welfare		0	12,000	32,000
Community Amenities		0	213,374	210,000
Recreation & Culture		64,000	121,347	309,500
Transport		867,752	943,116	967,588
Economic Services		281,475	0	500,000
		<u>1,213,227</u>	<u>1,330,349</u>	<u>2,208,588</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		-260	-2,245	-67,000
Education & Welfare		0	-880	200
Recreation & Culture		-41,000	-1,426	11,234
Transport		0	-4,057	124,758
		<u>-41,260</u>	<u>-8,608</u>	<u>69,192</u>
NET RESULT		<u>1,173,712</u>	<u>588,055</u>	<u>1,637,725</u>
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,173,712</u></u>	<u><u>588,055</u></u>	<u><u>1,637,725</u></u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated. It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

SHIRE OF MOORA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		3,105,085	2,925,633	2,918,371
Operating Grants, Subsidies and Contributions		2,074,456	1,601,581	1,800,888
Fees and Charges		1,645,558	1,712,035	1,743,290
Service Charges		6,616	5,938	6,956
Interest Earnings		96,995	99,057	126,590
Goods and Services Tax		88,621	86,040	300,000
Other		54,884	57,593	78,850
		<u>7,072,215</u>	<u>6,487,877</u>	<u>6,974,945</u>
Payments				
Employee Costs		-3,077,112	-3,303,869	-2,850,027
Materials and Contracts		-2,140,921	-2,961,774	-2,311,413
Utility Charges		-238,416	-272,767	-210,270
Insurance Expenses		-126,476	-133,010	-121,466
Interest Expenses		-168,486	-193,392	-186,434
Goods and Services Tax		-135,486	-101,904	-300,000
Other		924,052	408,614	378,703
		<u>-4,962,845</u>	<u>-6,558,102</u>	<u>-5,600,907</u>
Net Cash Provided By Operating Activities	15(b)	<u>2,109,370</u>	<u>-70,225</u>	<u>1,374,038</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	-616,017	-30,317	-324,342
Payments for Purchase of Property, Plant & Equipment	3	-787,413	-2,772,769	-3,356,718
Payments for Construction of Infrastructure	3	-2,433,320	-1,318,874	-2,674,359
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,213,227	1,330,349	2,208,588
Proceeds from Sale of Plant & Equipment	4	46,000	74,091	149,700
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>-2,577,523</u>	<u>-2,717,520</u>	<u>-3,997,131</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	-337,604	-327,439	-336,271
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		9,947	24,186	0
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>-327,657</u>	<u>-303,253</u>	<u>-336,271</u>
Net Increase (Decrease) in Cash Held		-795,810	-3,090,998	-2,959,364
Cash at Beginning of Year		331,124	3,422,122	2,631,609
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>-464,686</u></u>	<u><u>331,124</u></u>	<u><u>-327,755</u></u>

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

**SHIRE OF MOORA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2011**

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUES	1,2			
Governance		32,940	49,242	119,200
General Purpose Funding		1,610,404	1,184,371	1,326,900
Law, Order, Public Safety		131,090	164,557	320,395
Health		14,560	13,528	38,100
Education and Welfare		321,712	304,016	283,810
Housing		45,100	50,389	36,860
Community Amenities		966,062	1,178,092	1,234,512
Recreation and Culture		336,232	363,452	716,161
Transport		970,059	1,132,923	1,137,640
Economic Services		537,721	272,173	1,074,406
Other Property and Services		133,240	79,373	186,600
		<u>5,099,120</u>	<u>4,792,116</u>	<u>6,474,584</u>
EXPENSES	1,2			
Governance		-849,118	-846,980	-1,085,357
General Purpose Funding		-130,496	-137,262	-137,447
Law, Order, Public Safety		-250,587	-271,156	-274,980
Health		-82,966	-90,562	-103,598
Education and Welfare		-458,701	-365,880	-319,613
Housing		-67,542	-69,965	-65,265
Community Amenities		-752,547	-686,127	-832,116
Recreation & Culture		-1,559,868	-1,513,105	-1,622,113
Transport		-2,053,698	-2,428,051	-2,287,610
Economic Services		-702,810	-573,243	-923,242
Other Property and Services		-81,435	-137,572	-100,926
		<u>-6,989,768</u>	<u>-7,119,903</u>	<u>-7,752,267</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	41,260	8,609	69,192
Depreciation on Assets	2(a)	1,984,556	1,977,223	1,958,227
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	-616,017	-30,317	-669,792
Purchase Land and Buildings	3	-327,500	-1,782,088	-2,131,074
Purchase Infrastructure Assets - Roads	3	-2,160,320	-1,257,869	-2,098,562
Purchase Infrastructure Assets - Parks	3	-273,000	-61,005	-575,797
Purchase Plant and Equipment	3	-375,913	-865,811	-1,170,364
Purchase Furniture and Equipment	3	-84,000	-124,870	-55,280
Proceeds from Disposal of Assets	4	46,000	74,091	495,150
Repayment of Debentures	5	-337,604	-327,439	-336,271
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		9,947	24,186	4,600
Transfers to Reserves (Restricted Assets)	6	-125,023	-16,873	-147,744
Transfers from Reserves (Restricted Assets)	6	276,588	222,700	92,700
Transfers from Restricted Cash		576,982	1,763,879	2,345,501
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	190,332	-2,137	183,365
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	190,332	-402,461
Amount Required to be Raised from Rates	8	<u>-3,064,360</u>	<u>-2,915,840</u>	<u>-2,911,371</u>

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 2011

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(b) The Local Government Reporting Entity

All Funds through which the Council 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, but a separate statement of those monies appears at Note 16 to this budget document.

(c) 2009/10 Actual Balances

Balances shown in this budget as 2009/10 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(g) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

Inventories are valued 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each balance date.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the statement of comprehensive income as gains and losses from investment securities.

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets (Continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains and losses arising from changes in the fair value of the financial assets at fair value category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when the Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss - is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each balance date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2009.

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

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(p) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

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.

(r) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

(s) Superannuation

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both Funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	68,447	70,015	65,425
General Purpose Funding	0	0	0
Law, Order, Public Safety	45,221	40,052	48,128
Health	12,306	10,235	6,150
Education and Welfare	15,390	14,970	15,390
Housing	25,300	26,284	20,000
Community Amenities	63,107	48,187	68,083
Recreation and Culture	292,774	272,932	302,484
Transport	1,407,080	1,470,385	1,397,721
Economic Services	54,931	24,163	34,846
Other Property and Services	0	0	0
	<u>1,984,556</u>	<u>1,977,223</u>	<u>1,958,227</u>
<u>By Class</u>			
Land and Buildings	292,807	318,508	271,685
Furniture and Equipment	106,777	102,863	111,776
Plant and Equipment	527,587	502,671	449,085
Roads	948,161	933,494	1,022,886
Footpaths	21,508	20,659	102,795
Drainage	87,726	99,028	0
	<u>1,984,566</u>	<u>1,977,223</u>	<u>1,958,227</u>
Borrowing Costs (Interest)			
- Overdraft	5,000	321	5,000
- Debentures (<i>refer note 5(a)</i>)	165,486	175,991	181,434
	<u>170,486</u>	<u>176,312</u>	<u>186,434</u>
Rental Charges			
- Operating Leases	15,532	20,198	25,646
	<u>15,532</u>	<u>20,198</u>	<u>25,646</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	33,608	32,185	37,744
- Other Funds	20,000	20,113	20,000
Other Interest Revenue (<i>refer note 13</i>)	40,387	46,759	43,823
	<u>93,995</u>	<u>99,057</u>	<u>101,567</u>

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Objective: To provide a decision making process for the efficient allocation of scarce resources.
Activities: All aspects relating to elected members expenses incurred in governing of the Council. Other costs relating to administration and assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.
Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help ensure a safer community.
Activities: Supervision of various by-laws, fire prevention and animal control. Provision of premises and support for State Emergency Services.

HEALTH

Objective: To provide an operational framework for good community health.
Activities: Provision of child health care facilities, food control, pest control, podiatry services and provision of dental care surgery and premises.

EDUCATION AND WELFARE

Objective: To meet the needs of the community in these areas.
Activities: Provision of premises and support for child care centre and play groups. Support for aged and frail homes and youth centre.

HOUSING

Objective: Help ensure adequate housing at a high standard.
Activities: Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

Objective: Provide services required by the community.
Activities: Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the town planning scheme.

RECREATION AND CULTURE

Objective: To establish and manage efficiently infrastructure and resources which will help the social well being of the community.
Activities: Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavillions and ovals.

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic wellbeing.

Activities: The regulation and provision of tourism, area promotion, enterprise development, building control, saleyards, noxious weeds, vermin control and standpipes.

OTHER PROPERTY & SERVICES

Activities: Private works operations, plant repairs and operations costs.

3. ACQUISITION OF ASSETS

2010/11
Budget
\$

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

By Program

Governance

Purchase Computing Equipment

20,000

20,000

Law, Order, Public Safety

Electrical Testing Equipment

2,400

2,400

Education and Welfare

Airconditioning in Youth Centre

3,500

3,500

Community Amenities

Custom WTS Skip Bin

1,000

Wind Protected Skip Chute

2,000

Power to Refuse Site

20,000

Upgrade of Moora Sewerage Scheme

300,000

Groundwater Management Project

140,000

Cemetery Extensions

28,500

491,500

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2011

Recreation and Culture

Moora Performing Arts Centre - Equipment	1,500
Coomberdale Hall - New Toilets	25,000
Replace Hall Tables	3,000
Bindi Bindi Community Centre	75,000
Miling Pavilion - Cupboards & Leach Drain	7,000
Miling Pavilion - Shade Sails (eastern side)	6,000
Airconditioning - Watheroo Hall	2,500
Upgrade Swimming Pool Filtration System	18,500
Swimming Pool Renewal	9,000
Carnaby's Cockatoo Trail - Revegetation	65,000
Lawn Mowers	1,300
Brushcutters	800
Vacuum Garden Blowers	800
Moora Recreation Centre - Kitchen Upgrade	21,000
Moora Recreation Centre - Refurbish Timber Floors	16,000
Be Active Coordinator Vehicle	13,613
Honour Board - Senior Citizen of the Year	2,000
Moora Sculptural Park	60,000
	<hr/>
	328,013

Transport

Road Construction - Regional Road Group Projects	617,356
Road Construction - Blackspot Projects	200,541
Road Construction - Roads to Recovery Supplementary	311,972
Roberts Street Footpath	21,500
Road Construction - Rural Bitumen Roads	161,000
Bridge Construction - Dandaragan Street	220,000
Road Construction - Rural Regravelling Projects	499,471
Drainage Construction - Melbourne Street	128,480
Drain Cleaner	18,000
Second Hand Fork Lift	10,000
	<hr/>
	2,188,320

Economic Services

Moora Town Entry Statements	5,000
Miling Entry Statements	8,000
Caravan Park Upgrade	4,000
Moora Lifestyle Village Development	170,000
Industrial Park Subdivision	616,017
	<hr/>
	803,017

3,836,750

By Class

Land Held for Resale	616,017
Land and Buildings	327,500
Infrastructure Assets - Roads	2,160,320
Infrastructure Assets - Parks and Ovals	273,000
Plant and Equipment	375,913
Furniture and Equipment	84,000
	<hr/>
	3,836,750 <hr/>

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2011

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2010/11 BUDGET	2010/11 BUDGET	2010/11 BUDGET
	\$	\$	\$
Governance	21,260	21,000	-260
Recreation & Culture	66,000	25,000	-41,000
	87,260	46,000	-41,260

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2010/11 BUDGET	2010/11 BUDGET	2010/11 BUDGET
	\$	\$	\$
Plant and Equipment	21,260	21,000	-260
Land and Buildings	66,000	25,000	-41,000
	87,260	46,000	-41,260

<u>Summary</u>	2010/11 BUDGET
	\$
Profit on Asset Disposals	0
Loss on Asset Disposals	-41,260
	<u>-41,260</u>

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2011

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-10	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$
Housing								
Construction Staff Housing 311	0		0	14,440	0	0	0	416
Housing Executive Home -S 317	250,245		14,368	13,426	235,877	257,307	17,511	18,375
Recreation & Culture								
Moora Tennis Club (SS) 300	0		0	16,789	0	0	0	1,235
Moora Town Hall Upgrade 314	346,449		29,310	27,474	317,139	346,450	21,882	19,430
Town Hall Upgrade 315	466,579		38,878	36,612	427,701	466,578	27,357	25,593
Moora Bowling Club (SS) 319	32,159		9,947	9,246	22,212	32,159	2,211	2,698
Transport								
Tip & Rubbish Trucks 320	326,094		47,367	22,256	278,727	348,744	16,568	21,376
Economic Development								
Moora Caravan Park Chalet 312	79,900		19,644	18,541	60,256	79,900	4,227	5,192
Gardiner St Power Upgrade 316	48,065		8,358	7,812	39,707	48,064	3,166	3,700
Caravan Park Chalets 321	147,459		34,185	32,541	113,274	147,459	6,685	7,401
Industrial Land Purchase 322	92,587		45,306	43,413	47,281	92,587	3,250	4,571
Moora Lifestyle Village 323	1,050,111		90,241	84,889	959,870	1,050,111	62,629	66,004
	2,839,648	0	337,604	327,439	2,502,044	2,869,359	165,486	175,991

All debenture repayments are to be financed by general purpose revenue.

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2010/11

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
								0

(c) Unspent Debentures

Council had \$199,283 in unspent debenture funds as at 30 June 2010, and it is expected not to have unspent debenture funds as at 30 June 2011.

(d) Overdraft

Council has an overdraft facility of \$700,000 with the Westpac Bank which will be utilised during the financial year

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. RESERVES			
(a) Community Facilities Reserve			
Opening Balance	168,379	162,599	177,598
Amount Set Aside / Transfer to Reserve	6,735	5,780	17,102
Amount Used / Transfer from Reserve	-	-	-
	<u>175,114</u>	<u>168,379</u>	<u>194,700</u>
(b) Waste Management Reserve			
Opening Balance	171,739	229,920	229,729
Amount Set Aside / Transfer to Reserve	66,870	6,819	9,197
Amount Used / Transfer from Reserve	-	(65,000)	(65,000)
	<u>238,609</u>	<u>171,739</u>	<u>173,926</u>
(c) Bridge Reserve			
Opening Balance	22,968	21,994	21,993
Amount Set Aside / Transfer to Reserve	34,805	974	880
Amount Used / Transfer from Reserve	-	-	-
	<u>57,773</u>	<u>22,968</u>	<u>22,873</u>
(d) Council Buildings Reserve			
Opening Balance	22,255	174,332	174,332
Amount Set Aside / Transfer to Reserve	890	2,923	56,973
Amount Used / Transfer from Reserve	(16,000)	(155,000)	-
	<u>7,145</u>	<u>22,255</u>	<u>231,305</u>
(e) Plant Reserve			
Opening Balance	15,847	15,198	199
Amount Set Aside / Transfer to Reserve	634	649	8
Amount Used / Transfer from Reserve	(16,481)	-	-
	<u>(0)</u>	<u>15,847</u>	<u>207</u>
(f) Community Bus Reserve			
Opening Balance	44,532	42,909	42,909
Amount Set Aside / Transfer to Reserve	1,781	1,623	1,716
Amount Used / Transfer from Reserve	-	-	-
	<u>46,313</u>	<u>44,532</u>	<u>44,625</u>
(g) Housing Revitalisation Reserve			
Opening Balance	16,100	15,450	15,450
Amount Set Aside / Transfer to Reserve	644	650	618
Amount Used / Transfer from Reserve	(16,744)	-	-
	<u>-</u>	<u>16,100</u>	<u>16,068</u>
Sub Total Reserves	<u>524,954</u>	<u>461,820</u>	<u>683,705</u>

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. RESERVES (Continued)			
Cash Backed Reserves			
(h) Tidy Towns Reserve			
Opening Balance	5,247	4,922	4,922
Amount Set Aside / Transfer to Reserve	210	325	197
Amount Used / Transfer from Reserve	(5,457)	-	-
	<u>(0)</u>	<u>5,247</u>	<u>5,119</u>
(i) Childcare Reserve			
Opening Balance	240	2,908	2,908
Amount Set Aside / Transfer to Reserve	10	32	116
Amount Used / Transfer from Reserve	(250)	(2,700)	(2,700)
	<u>(0)</u>	<u>240</u>	<u>324</u>
(j) Leave Reserve			
Opening Balance	95,739	92,167	92,167
Amount Set Aside / Transfer to Reserve	3,830	3,572	3,687
Amount Used / Transfer from Reserve	-	-	-
	<u>99,569</u>	<u>95,739</u>	<u>95,854</u>
(k) Sewerage Reserve			
Opening Balance	105,845	100,000	100,000
Amount Set Aside / Transfer to Reserve	4,234	5,845	54,000
Amount Used / Transfer from Reserve	(110,079)	-	-
	<u>(0)</u>	<u>105,845</u>	<u>154,000</u>
(l) Community Building Reserve			
Opening Balance	26,276	26,244	26,244
Amount Set Aside / Transfer to Reserve	1,051	32	50
Amount Used / Transfer from Reserve	(25,000)	-	(25,000)
	<u>2,327</u>	<u>26,276</u>	<u>1,294</u>
(m) Economic Development Reserve			
Opening Balance	83,247	80,000	80,000
Amount Set Aside / Transfer to Reserve	3,330	3,247	3,200
Amount Used / Transfer from Reserve	(86,577)	-	-
	<u>(0)</u>	<u>83,247</u>	<u>83,200</u>
Total Cash Backed Reserves	<u>626,849</u>	<u>778,414</u>	<u>1,023,495</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2011 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

6. RESERVES (Continued)	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Community Facilities Reserve	6,735	5,780	17,102
Waste Management Reserve	66,870	6,819	9,197
Bridge Reserve	34,805	974	880
Council Buildings Reserve	890	2,923	56,973
Plant Reserve	634	649	8
Community Bus Reserve	1,781	1,623	1,716
Housing Revitalisation Reserve	644	650	618
Tidy Towns Reserve	210	325	197
Childcare Reserve	10	32	116
Leave Reserve	3,830	3,572	3,687
Sewerage Reserve	4,234	5,845	54,000
Community Buildings Reserve	1,051	32	50
Economic Development Reserve	3,330	3,247	3,200
	125,023	32,471	147,744
Transfers from Reserves			
Community Facilities Reserve	-	-	-
Waste Management Reserve	-	(65,000)	(65,000)
Bridge Reserve	-	-	-
Council Buildings Reserve	(16,000)	(155,000)	-
Plant Reserve	(16,481)	-	-
Community Bus Reserve	-	-	-
Housing Revitalisation Reserve	(16,744)	-	-
Tidy Towns Reserve	(5,457)	-	-
Childcare Reserve	(250)	(2,700)	(2,700)
Leave Reserve	-	-	-
Sewerage Reserve	(110,079)	-	-
Community Buildings Reserve	(25,000)	-	(25,000)
Economic Development Reserve	(86,577)	-	-
	(276,588)	(222,700)	(92,700)
Total Transfer to/(from) Reserves	(151,565)	(190,229)	55,044

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

6. RESERVES (Continued)

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

Community Facilities Development Reserve

To provide funds to eligible community organisations for approved projects.

Maximum loan is \$15,000 repayable over terms of 3-7 years under certain conditions.

Waste Management Reserve

To be used for major projects relating to waste management including future rubbish site development and waste management plant items. This Reserve was previously known as the Refuse Site Reserve.

Bridge Reserve

Funds held for funding Bridge Work Maintenance. This Reserve was previously known as the MWA Bridge Reserve.

Council Buildings Reserve

To be used for major projects relating to Council Buildings including renovations and construction of new facilities. This Reserve was previously known as the Administration Building Reserve.

Plant Reserve Fund

To be used for the purchase of large items of plant & equipment (ie graders/loaders/trucks etc)
Transfers to this fund will continue in future years.

Community Bus Reserve

To provide for repairs and upgrade of a Community Bus.

Housing Revitalisation Reserve

To hold surplus funds from housing revitalisation project for the upgrade of streetscapes.

Tidy Towns Reserve

To hold surplus funds from sponsorship relating to the participation in the annual Tidy Towns competition.

Childcare Reserve

To hold surplus funds from Moora and Districts Childcare Centre to fund any future losses and capital purchases. These funds will be fully expended and the reserve closed in 2010/2011.

Leave Reserve

To be used to fund outstanding annual and long service leave requirements.

Sewerage Reserve

To be used for future sewerage infrastructure works.

Community Buildings Reserve

To be used for future development and upgrading of buildings where no other reserve fund exists.
This Reserve was previously known as the Building Reserve.

Economic Development Reserve

To be used for future economic development services within the Shire of Moora.

These include land development relating to Residential, Commercial and Industrial use.

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	-162,163	-447,290
Cash - Restricted	626,849	778,413
Receivables	525,000	585,716
Inventories	445,000	458,770
	1,434,686	1,375,609
LESS: CURRENT LIABILITIES		
Payables and Provisions	-807,837	-406,864
NET CURRENT ASSET POSITION	626,849	968,745
Less: Cash - Restricted	-626,849	-778,413
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	0	190,332

The estimated surplus c/fwd in the 2009/10 actual column represents the surplus (deficit) brought forward as at 1 July 2010.

The estimated surplus c/fwd in the 2010/11 budget column represents the surplus (deficit) carried forward as at 30 June 2011.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2011

8. RATING INFORMATION - 2010/11 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2010/11 Budgeted Rate Revenue \$	2010/11 Budgeted Interim Rates \$	2010/11 Budgeted Back Rates \$	2010/11 Budgeted Total Revenue \$	2009/10 Actual \$
Differential General Rate								
GRV Residential - Moora Townsite	8.4987	576	5,589,980	445,582			445,582	440,473
GRV Commercial/Industrial - Moora	8.4987	74	1,973,490	165,694			165,694	151,725
GRV Residential - Other Townsite	8.4987	5	305,467	2,864			2,864	22,215
GRV Commercial/Industrial - Other	8.4987	4	136,818	6,578			6,578	9,162
GRV Ex Gratia	8.4987	2	37,410	3,116			3,116	2,967
UV Rural	0.9078	358	245,563,759	2,220,973			2,220,973	2,158,983
UV Urban Farmland	0.9078	52	5,720,000	45,808			45,808	51,286
Sub-Totals		1,071	259,326,924	2,890,615	0	0	2,890,615	2,836,811
Minimum Rates	Minimum \$							
GRV Residential - Moora Townsite	495.00	131		64,845			64,845	38,540
GRV Commercial/Industrial - Moora	495.00	17		8,415			8,415	6,150
GRV Residential - Other Townsite	495.00	113		55,935			55,935	17,110
GRV Commercial/Industrial - Other	495.00	20		9,900			9,900	3,770
GRV Ex Gratia	495.00	1		495			495	410
UV Rural	495.00	54		26,730			26,730	12,760
UV Urban Farmland	495.00	15		7,425			7,425	290
Sub-Totals		351	0	173,745	0	0	173,745	79,030
Specified Area Rates (Note 9)							3,064,360	2,915,841
Discounts							0	0
Totals							3,064,360	2,915,841

All land except exempt land in the Shire of Moora is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2010/11 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

9(a) SPECIFIED AREA RATE - 2010/11 FINANCIAL YEAR

Nil

9(b) SEWERAGE RATES & CHARGES - 2010/11 FINANCIAL YEAR

Description	General Sewerage Rates				Minimum Sewerage Rates				
	Rate in \$	Number of Properties	Rateable Value \$	2010/11 Budgeted Rate Revenue \$	Minimum Charge \$	Number of Properties or Charges	Rateable Value \$	2010/11 Budgeted Rate Revenue \$	2010/11 Budgeted Total Revenue \$
Sewerage Rates									
Sewerage - Residential	7.6219	468	3,845,868	278,945	303.00	5	2,852	1,515	280,460
Sewerage - Vacant Residential	7.6219	19	229,108	12,664	200.00	52	38,897	10,400	23,064
Sewerage - Industrial/Commercial	7.6219	44	1,232,114	93,910	670.00	6	33,800	4,020	97,930
Sewerage - Vacant Industrial/Commercial	7.6219	0	-	-	182.00	1	775	182	182
Sewerage - Ex-Gratia Industrial/Commercial	7.6219	2	36,660	2,794	0.00	-	-	-	2,794
Total Sewerage Rates				388,313				16,117	404,430
Sewerage Charges									
Sewerage - Class 1					189.00	13		2,457	2,457
Sewerage - Class 2					1,050.00	4		4,200	4,200
Sewerage Fixtures					0.00	94		-	-
Total Sewerage Charges								6,657	6,657
Total Sewerage Rates & Charges Levied									411,087

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

10. SERVICE CHARGES - 2010/11 FINANCIAL YEAR

	Amount of Charge \$	2010/11 Budgeted Revenue \$	Budget Applied to Costs \$	2009/10 Actual \$
Power Upgrade Loan				
Industrial/Commercial Levy	339.32	6,447	6,447	5,769
Residential Levy	169.66	169	169	169
		<u>6,616</u>	<u>6,616</u>	<u>5,938</u>

The Shire of Moora levies a service charge on 21 lots in Gardiner Street Moora for the purposes of a power upgrade.

The upgrade was funded by a \$10,000 contribution by McIntosh and Sons, service charges levied in 2005/2006 and a loan of \$77,760. A service charge will be levied each year for the life of the loan to service that debt (ie June 2015).

11. FEES & CHARGES REVENUE

2010/11 Budget \$	2009/10 Actual \$
----------------------------------	----------------------------------

Governance	5,740	32,211
General Purpose Funding	8,500	8,745
Law, Order, Public Safety	83,600	83,081
Health	13,560	11,690
Education and Welfare	131,898	134,113
Housing	45,000	50,442
Community Amenities	961,062	960,709
Recreation & Culture	97,150	111,520
Transport	1,350	0
Economic Services	241,430	265,567
Other Property & Services	96,000	39,520
	<u>1,685,290</u>	<u>1,697,598</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2010/11 FINANCIAL YEAR**

Council is offering a \$500 cash prize to ratepayers who pay their 2010/2011 rates and charges in full within 21 days of issue (ie 16 August 2010).

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 2011

13. INTEREST CHARGES AND INSTALMENTS - 2010/11 FINANCIAL YEAR

An overdue interest rate of 11.0% will be charged on all rate payments from any option which are late. It is estimated this will generate an income of \$20,000.

Three Separate option plans will be available to ratepayers for payment of their rates. Instalment options are not available to ratepayers having arrears of rates at the due date of payment. Administration charges are expected to generate an income of \$4,500.

(Section 6.51 of the Local Government Act 1995 and Regulation 70 & 59 of the Local Government (Financial Management) Regulations 1996 refers).

The rate notice contains information that Council offers an instalment option for the payment of rates and this can be put in place by paying the first instalment by the due date (ie 30 August 2010).

(Section 6.45 of the Local Government Act 1995 and Regulation 60 of the Local Government (Financial Management) Regulations 1996 refers).

The cost of instalment plans will comprise of simple interest of 5.5% pa calculated from the date the first instalment is due, together with an administration fee of \$5.00 for each instalment notice (ie \$10.00 for Option 2 and \$15.00 for Option 3).

It is estimated that the revenue obtained from instalment interest will be \$15,500.

(Section 6.45 of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996 refers).

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid 35 days after the date of service appearing on the rate notice, without penalty (ie 30 August 2010).

(Section 6.50(2) of the Local Government Act 1995 refers).

Option 2 (Two Instalments)

The first instalment to be received 35 days after the date of service appearing on the rate notice and including all arrears and 50% of the current rates and service charges (ie 30 August 2010).

Second instalment of 50% of the current rates and charges to be made by 4 January 2011.

Option 3 (Four Instalments)

The first instalment to be received 35 days after the date of service appearing on the rate notice and including all arrears and 25% of the current rates and service charges (ie 30 August 2010).

Subsequent instalments of 25% of the current rates to be made by 1 November 2010, 4 January 2011 & 7 March 2011.

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

14. COUNCILLORS' REMUNERATION	2010/11 Budget \$	2009/10 Actual \$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	18,000	16,380
President's Allowance	6,000	6,375
Deputy President's Allowance	1,500	1,125
Travelling Expenses	3,000	3,460
Telecommunications Allowance	0	0
	<u>28,500</u>	<u>27,340</u>

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Cash - Unrestricted	-162,163	-447,290	873,115
Cash - Restricted	626,849	778,414	1,023,495
	<u>464,686</u>	<u>331,124</u>	<u>1,896,610</u>

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

Community Facilities Reserve	175,114	168,379	194,700
Waste Management Reserve	238,609	171,739	173,926
Bridge Reserve	57,773	22,968	22,873
Council Buildings Reserve	7,145	22,255	231,305
Plant Reserve	(0)	15,847	207
Community Bus Reserve	46,313	44,532	44,625
Housing Revitalisation Reserve	-	16,100	16,068
Tidy Towns Reserve	(0)	5,247	5,119
Childcare Reserve	(0)	240	324
Leave Reserve	99,569	95,739	95,854
Sewerage Reserve	(0)	105,845	154,000
Community Building Reserve	2,327	26,276	1,294
Economic Development Reserve	(0)	83,247	83,200
	<u>626,849</u>	<u>778,414</u>	<u>1,023,495</u>

SHIRE OF MOORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	1,173,712	588,055	1,637,725
Depreciation	1,984,556	1,977,223	1,958,227
(Profit)/Loss on Sale of Asset	41,260	8,608	-69,192
(Increase)/Decrease in Receivables	60,716	-327,790	34,949
(Increase)/Decrease in Inventories	13,770	85,117	-20,253
Increase/(Decrease) in Payables	47,800	-1,071,088	840
Increase/(Decrease) in Employee Provisions	783	-1	0
Grants/Contributions for the Development of Assets	-1,213,227	-1,330,349	-2,208,588
Net Cash from Operating Activities	<u>2,109,370</u>	<u>-70,225</u>	<u>1,333,708</u>
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	700,000	700,000	700,000
Bank Overdraft at Balance Date	-162,163	-418,914	0
Credit Card limit	35,000	35,000	35,000
Credit Card Balance at Balance Date	-1,000	-1,000	0
Total Amount of Credit Unused	<u>571,837</u>	<u>315,086</u>	<u>735,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>2,502,044</u>	<u>2,869,359</u>	<u>2,853,925</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>233,526</u>	<u>0</u>

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2011

16. TRUST FUNDS

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

Detail	Balance 1-Jul-10 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-11 \$
Other General Trust	17,612	2,000	2,000	21,612
BCITF Levies	4,777	7,200	-11,977	0
BRB Fees	973	3,650	-8,427	-3,804
	<u>23,362</u>			<u>17,808</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will be undertaken in 2010/11.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2010/11.

2010/11 Transport Program

	Labour & Plant \$	Materials \$	Total \$	Grant Funding \$	Shire Funding \$
Road Projects					
Carot Well Road - bitumenise from end of existing bitument to Dalwallinu boundary	162,172	247,481	409,653	273,102	136,551
Watheroo Miling Road - widen seal from 3.7 M to 7.0 m from Old Geraldton Road to Old	105,659	102,044	207,703	138,469	69,234
Wheatbin Road - sealing of realignment	17,580	6,600	24,180	16,120	8,060
Prices Road - realign intersection with Coomberdale West Road	80,614	67,181	147,795	98,530	49,265
Roberts Street - parking Moora Townsite	12,550	16,016	28,566	19,044	9,522
Bullbarnet Road - construct and seal 3.5 kms	92,546	219,426	311,972	311,972	-
Namban West - regravell 2.28-5.45 kms	44,773	7,420	52,193	-	52,193
Prices Road - regravell 2.8 km various sections from bitument to Coomberdale West	39,547	5,614	45,161	-	45,161
Brown Street - regravell 850 metres	12,005	1,704	13,709	-	13,709
Koojan West - regravell 5.13-7.73 kms	36,722	5,213	41,935	-	41,935
Old Geraldton Road - regravell 3.8 kms various sections north of Kiaka	53,671	7,619	61,290	-	61,290
Coomberdale East Road - regravell 5.27-8.77 kms	49,434	7,017	56,451	-	56,451
Barberton West Road - regravell 5.0-7.0 kms	28,248	4,010	32,258	-	32,258
Summers West Road - regravell 1.8 kms various - west of Toodyay	25,423	3,609	29,032	-	29,032
Bindi Road - regravell	15,500	3,500	19,000	-	19,000
Tophams Road - regravell 2.0 km section	34,200	6,000	40,200	-	40,200
Lyons East Road - regravell 9.0-14.86 kms	49,434	7,017	56,451	-	56,451
Barberton East Road - regravell 11.65-14.86 kms	45,355	6,436	51,791	-	51,791
Wheatbin Road - carry forward from 2009/10	117,122	43,878	161,000	-	161,000
Footpath Projects					
Roberts Street - in front of Moora Primary School	2,000	19,500	21,500	10,516	10,984
Drainage Projects					
Woolawa Street East	75,289	53,191	128,480	-	128,480
Bridge Projects					
Bridge No 0684 upgrade on Dandaragan Street	-	220,000	220,000	220,000	-
Plant Purchases					
Drain Cleaner	-	18,000	18,000	-	18,000
Second Hand Fork Lift	-	10,000	10,000	-	10,000

PROJECT TOTALS

1,099,844	1,088,476	2,188,320	1,087,753	1,100,567
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Shire of Moora Fees & Charges - 2010/2011

TO BE PAID IN FULL BEFORE SERVICE/FACILITY IS PROVIDED

Administration Charges

Cancellation Fee - All Bookings within 7 days of event/hire			25% of Hire	
Hire of Council Chambers	per day/ use		\$100.00	20401
Fire Maps	per copy		\$70.00	20405
Electoral Rolls			\$55.00	20404
Shire Minutes - Posted Monthly Per Year			\$115.00	20404
<i>Minutes are provided to Councillors on retirement free of charge for two years</i>				
Dishonoured Cheque Fee	each		\$35.00	20401
Single Copies Min 50 Copies (own paper)				
Photocopying - A3 Black & White	per copy - Single		\$0.65	20402
Photocopying - A3 Colour	per copy - Single		\$1.05	20402
Photocopying - A4 Black & White	per copy - Single		\$0.35	20402
Photocopying - A4 Colour	per copy - Single		\$0.55	20402
Laminating - A4			\$0.85	
Laminating - A3			\$1.05	
Moora Promotional DVD/Video	each		no charge	
Moora Hospital Campaign DVD	each		no charge	
Lost Library Books - replacement cost PLUS admin fee per borrower			\$11.00	23501
Hire of Chairs (Watheroo, Miling, Bindi Bindi, Coomberdale)	per chair		\$2.00	23101
Hire of Tables (Watheroo, Miling, Bindi Bindi, Coomberdale)	per table		\$11.00	23101
Standpipe Water Charges	per kl	Min. \$20 per Inv	\$2.50	25202

Rates Enquiries

Document Search Fee			\$31.00	20211
Rate Enquiry Only			\$42.00	20211
Orders & Requisitions Only			\$42.00	20211
Copy of Rates Notice (Administration cost)	per notice		\$5.50	20211
Rates Instalment Administration Charge	per notice		\$5.50	20113
Rates payments by Special arrangement	per assessment		\$25.00	20211

Buildings & Facilities

Cleaning Fee	per hour		\$52.00	23309
<i>From time to time Shire buildings are left in a state that is less than acceptable in terms of the users obligation to leave the building in the state in which it was found. This behaviour results in additional cleaning costs that will be passed on to the user.</i>				
Building Lights Fee	per day		\$22.00	23309
<i>From time to time users of Shire buildings do not turn off all the lights resulting in wastage and additional costs. This cost will be passed on to the user.</i>				
Oval Light Fee	per night		\$110.00	23309
<i>From time to time users of Shire Ovals do not turn off the lights when they leave the facility resulting in wastage and additional costs. This cost will be passed on to the user.</i>				
Replacement Keys	per set		\$110.00	23309
<i>From time to time users of Shire lose keys, a change will be made for the replacement of keys so the cost is passed on to the user.</i>				

Caravan Park

Caravan Site Per Week			\$150.00	24601
Caravan Site Per Day - for first person	\$6.00 per additional person		\$25.00	24601
Tent Site Per Day - for first person	\$6.00 per additional person		\$18.00	24601
Long Term - More than 3 Months (no GST)	per week		\$130.00	24604
Chalets:	(1-6 nights)	(1-4 weeks)	(4-8 weeks)	(8+ weeks)
Single Chalet Per Night	\$100.00	\$95.00	\$90.00	\$85.00
Double Chalet Per Night	\$150.00	\$140.00	\$135.00	\$130.00
Use of showers and/or laundry	per use		Tent Site Charge	24601
Laundry fee for RV people - using own amenities	per night		\$6.00	24601
Cancelled Booking Fee			25% of Booking	24602

Non-refundable fee to be charged if booking cancelled anytime prior to scheduled arrival

Cancellation Policy:

Cancellation with 48 hours or more notice - refund deposit less 25% booking fee. Cancellation with less than 48 hours - forfeit full deposit

Gymnasium - 23302

	Standard	Corporate	Community	Pensioner	Staff
One Month Memberships	\$68.00		N/A	N/A	\$51.00
Three Month Memberships	\$162.00		N/A	N/A	\$122.00
Six Month Memberships	\$284.00		\$227.00	\$227.00	\$213.00
Twelve Month Memberships	\$486.00		\$388.00	\$388.00	\$364.00
Casual Use	\$13.00		\$12.50	\$12.50	\$10.00
Bond - Access Card	\$21.00		\$21.00	\$21.00	\$21.00
Special School Program - Primary Students	\$8.30		N/A	N/A	N/A
Special School Program - High School Students	\$10.50		N/A	N/A	N/A
Squash Courts	Per Court Per Hour		\$6.50	\$6.50	\$6.50

Sporting Club special - (\$198 six months, \$338 twelve months)

Gym instruction/fitness classes - \$10 per hour, minimum 4 people per class

Moora Squash Club - \$300 pa

Halls & Pavilions - Watheroo, Miling, Bindi Bindi & Coomberdale

Daily hourly fee	Licensed \$12/hour	Minimum hire \$48	23101
6 am to 5 pm	Unlicensed \$10/hour	Minimum hire \$40	23101
Evening hourly fee	Licensed \$30/hour	Minimum hire \$90	23101
5 pm to 2 am	Unlicensed \$20/hour	Minimum hire \$60	23101
Playgroup (Annual Fee)		\$150.00	23101
Coomberdale Red Cross		\$0.00	23101
Miling & Watheroo Football Clubs		\$900.00	23101
<i>(Includes Meetings, Kitchen, Home Game Social to 10pm, After Training Players Teas)</i>			
Golf - Watheroo Club House (both clubs) (Annual Fee)		\$900.00	23101
Bindi Bindi Progress Association		half of scheduled fee	

Leased Buildings

Lot 36 Keane Street - Managers Residence		current market value	22202
44 Melbourne Street - Managers Residence		as per salary package	22202
39 Atbara Street - Managers Residence		current market value	22202
6 Lefroy Street - Staff Residence		current market value	22202
43 Lefroy Street - Managers Residence		as per salary package	22202
39 Keane Street - Dental Residence		as per contract negotiations	22302
39 Keane Street - Dental Surgery		as per contract negotiations	21402
Railway Building - Telecentre	per annum	\$2,300.00	23003
Clinch Street - Moora Playgroup	per annum	no charge	
Clinch Street - Moora Toy Library	per annum	150	

Moora Performing Arts Centre

		<u>Commercial Entity Hire</u>	<u>Community / Non- Profit Entity</u>	
Professional Show / Concert (includes technician for Commercial Entity)		\$1,200.00	\$200.00	
Daily hourly rate 6 am to 5pm	Licensed	\$80.00	\$40.00	
Daily hourly rate 6 am to 5pm	Unlicensed	\$75.00	\$35.00	
Evening hourly rate 5pm to 2am	Licensed	\$100.00	\$60.00	
Evening hourly rate 5pm to 2am	Unlicensed	\$80.00	\$50.00	
Heater use	per day/night	\$50.00	\$50.00	
Kitchen only for Food Preparation - \$100				
Gazebo & Garden - Including Outside Toilets - \$150				
Use of Piano (in addition to hire fee)		\$20.00	\$20.00	
ANZAC Day Service and Fellowship		free of charge		
Community Christmas Carols (Combined Churches)		free of charge		

Box Office

		Commercial	Non for Profit	
Ticket Production		\$200.00	\$45.00	
Cancellation / Refund Fee (if granted)		\$5.00	\$5.00	
Booking fee		\$3.00	\$1.10	
Credit Card Fee		3%	0	

Repertory Club

Annual Fee		\$200.00	\$200.00	23102
Per show (includes rehearsals)		\$250.00	\$250.00	23102

Moora Swimming Pool

Whole Season Pass

Family Ticket (2 Adults & Dependant Children)			\$190.00	23201
Single (Adult Or Child)			\$96.00	23201

Part Season Pass (November to January or January to March)

Family Ticket (2 Adults & Dependant Children)			\$140.00	23201
Single (Adult Or Child)			\$70.00	23201
(Season tickets include school children admission to the pool for interim swimming lessons during school times accompanied by a teacher)				
Adult Swimming Lessons	per lesson		\$5.00	23201
Single Entry			\$4.00	23201
Seniors/Student Entry			\$2.50	23201
Spectator/ Non Swimming Entry			\$1.50	23201
Swimming Lessons Concession - Book of 10 Tickets			\$22.00	23201
(Non swimming parents/ spectators free for duration of lesson)				

Clubs & Schools

Moora Amateur Swimming Club	per year		\$700.00	23201
School Carnivals & Swimming Club Events	per day		\$155.00	23201
Private Lane Hire	per hour		\$7.00	23201

Moora Recreation Centre

		Licensed per/hour	Unlicensed per/hour	Community per hour	
Minimum 2 Hours Hire					23302
Ballet room		\$20.00	\$17.00	\$15.00	
Bar and Carpet Area		\$20.00	\$17.00	\$15.00	
Kitchen		\$20.00	\$17.00	\$15.00	
Basketball Court		\$20.00	\$17.00	\$15.00	
Whole Building		\$40.00	\$30.00	\$20.00	
Oval (not including clubs)		\$40.00	\$30.00	\$20.00	
Change room (not including clubs)		\$40.00	\$30.00	\$20.00	
Hockey Oval (not including clubs)		\$40.00	\$30.00	\$20.00	

Moora Recreation Centre - Misc Community Group Agreed Charges

Church Service With Fellowship		Any area	\$40.00	23302
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Moora Recreation Centre - Annual Charges

Netball Association			\$600.00	23302
Hockey Clubs - all towns			\$450.00	23302
Moora Squash Club			\$600.00	23302
Cricket Clubs - all towns			\$450.00	23302
Central Midlands Agricultural Society (Monthly Meetings & Show)			\$650.00	23302
Moora Football Clubs - Aussie Rules & Rugby Per Club			\$1,800.00	23302
(Includes Meetings, Kitchen Use, Home Game Socials, Player Teas, oval & lighting)				
Newcomers BBQ			no charge	
CWA Annual Charge			\$350.00	
Red Cross Annual Charge			\$350.00	

Bus Hire

Hire Fee (plus fuel)	per day	\$200.00	23005
Hire Fee - Aged Pensioner/Seniors (plus fuel)	per day	\$100.00	23005
Bus is to be returned full of fuel or \$2.50 per litre will be charged			
Bus to be returned clean or a cleaning fee of \$52 per hour will be charged			

Cemetery

(Charges in accordance with Cemeteries Act 1986, Section 53)

Grant of Right of Burial		\$110.00	23006
Adult Interment		\$750.00 + grant of burial	23006
Child / Stillborn Interment		\$650.00 + grant of burial	23006
Exhumation Fee		\$1,500.00	23006
Re-Interment after Exhumations		\$800.00	23006
Reopening of any Grave		\$750.00	23006
Burial on Saturday		\$1000.00 + grant of burial	23006
Burial on Sunday or Public Holiday		\$1200.00 + grant of burial	23006
Additional Charge Per Hour to Remove/Replace Headstones/Install Ashes in existing grave		\$70.00 per man per hour	23006

Niche Wall

	Single	Double
	\$ 100.00	\$200.00

Plaque Single/Double

Cost + 20% + \$110 installation fee 23006

Rose Garden

	Single	Double
	\$ 200.00	\$200.00

Plaque Single/Double/Additional Plate

Cost + 20% + \$110 installation fee 23006

Plot for Ashes
Deposit of ashes into an existing grave.

Plaque Single/Double

Cost + 20% + \$110 installation fee

Other

	Single	Annual	
Funeral Directors Licence (No GST) Choose one or the	\$ 300.00	\$900.00	23006
Monument Fee/Permit (No GST)	each		23007
			\$100.00 23006

Childcare

8.30am - 12.45pm (or part there of) - GST Free	per child	\$32.00	21702
12.45pm - 5.00pm (or part there of) - GST Free	per child	\$32.00	21702
8.30am - 5.00pm (or part there of) - GST Free	per child	\$55.00	21702
After School Fee	per child	\$20.00	21702
Late Pick-up Fees (no Child Care Benefit applicable)	per minute	\$1.00	21702

Dogs

Dog Impounding Fee		\$70.00	20602
Dog Sustenance Fee	per day	\$25.00	20602
Destruction & Disposal of Animal		\$35.00	20604
Sale of Dog (excluding licence)		\$105.00	20602
Sale of Dangerous Dog Signs (subject to cost from supplier)		\$30.00	20602
Sale of Dangerous Dog Collars (subject to cost from supplier)		\$50.00	20602
Annual Kennel Licence - Up to 20 dogs		\$110.00	20603
Annual Kennel Licence - each additional dog		\$3.00	20603

Registration Fees

	1 year	3 years	Pensioners	Sheep Dogs	
- Unsterilised Dogs	\$30.00	\$75.00	50% off	75% off	20603
- Sterilised Dogs	\$10.00	\$18.00	50% off	75% off	20603

Health

Liquor Act Section 39 Certificate Fee		\$100.00	21103
Lodging House Registration		\$50.00	21103
Lodging House Renewal		\$150.00	21103
Public Buildings application		\$50.00	21103
Public Buildings certificate/annual		\$200.00	21103
Eating House application		\$50.00	21103
Skin Penetration Premises application		\$50.00	21103
Hairdressing Premises application (incl mobile)		\$50.00	21103
Itenerant Food Vendor application		\$50.00	21103
Swimming pool inspection (private)		\$20.00	21103
Non scheme water sampling, subsequent samples		\$35.00	21103
OFFENSIVE TRADES (set by Health Regulations)			
Slaughterhouses		\$278.00	21103
Piggeries		\$278.00	21103
Artificial Manure Depots		\$197.00	21103
Bone Mills		\$159.00	21103
Places for storing, drying or preserving bones		\$159.00	21103
Fat melting, fax extracting or tallow melting establishments - Butcher shops and similar		\$159.00	21103
Fat melting, fax extracting or tallow melting establishments - Larger establishments		\$278.00	21103
Blood Drying		\$159.00	21103
Gut scraping, preparation of sausage skins		\$159.00	21103
Fellmongeries		\$159.00	21103
Manure Works		\$197.00	21103
Fish Curing establishments		\$197.00	21103
Laundries, Dry-cleaning establishments		\$136.00	21103
Bone Merchant premises		\$159.00	21103
Flock Factories		\$159.00	21103
Knackeries		\$278.00	21103
Poultry Processing establishments		\$278.00	21103
Poultry Farming		\$278.00	21103
Rabbit Farming		\$278.00	21103
Fish Processing establishments in which whole fish are cleaned and prepared		\$278.00	21103
Shellfish & Crustacean processing est		\$278.00	21103
Any other Offensive Trade not specified		\$278.00	21103

Home Business

Home Business Licence (GST Free)	per annum	\$62.00	22905
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Building

Document Search Fee (after 1999)		\$30.00	24702
Private Swimming Pool Licence & Inspection Fee	per year	\$15.00	20703
Building Licence Fee		\$40.50	24701
- PLUS Administration Fee		\$5.50	24703
Amendment to existing Building Licences		\$42.50	24701
Building Compliance report		\$100.00	24701
Commercial Building Application Fee	value of works x 0.2%		24701
Residential Building Application Fee	value of works x 0.35%		24701
Builders Registration Board Levy -		\$126.00	24701
- PLUS BRB Shire of Moora Commission		\$5.50	24703
BCITF Fee if value is \$20,000 or more		0.20%	24701
- PLUS BCITF Shire of Moora Commission		\$6.60	24703
Kerb Bond		\$300.00	24701
Application for Public building construction		\$766.00	24701
Permit to Demolish		\$50.00	24701
Site Inspection		Free	
Footings Inspection		\$50.00	
Slab Inspection		\$50.00	
B/Works Inspection		\$50.00	
Roof Inspection		\$50.00	
Completion Inspection		\$50.00	
Certificate of Classification		\$100.00	
Other		At Cost	

Signs

Hoardings up to 22m ²		\$150.00	24701
Hoardings over 22m ² and up to 36m ²		\$300.00	24701
Illuminated Hoarding		\$450.00	24701
Illuminated Sign		\$200.00	24701
Horizontal Sign		\$100.00	24701
Pylon Signs		\$100.00	24701
Signs other than a pylon or illuminated sign		\$100.00	24701
Licence/Permit Fee for signs fixed to buildings or on private property		\$100.00	24701

Building - Other

Rural street numbers		\$60.00	25904
Town street numbers		\$30.00	25904

Public Trading Charges

Application Fee For Public Trading		\$40.00	22902
Licence Fee (GST Free)	per event	\$275.00	22902
	per annum	\$550.00	22902
Stallholder Licence Fee (GST Free)	per event	\$30.00	22902

*Charges set under Town Planning Development Act (published in Local Gov't Gazette)

Town Planning and Development

Planning Application Residential - Outbuilding - 0 to 25m ²		Nil	22902
Planning Application Residential - Outbuilding - 25 to 50m ²		\$25.00	22902
Planning Application Residential - Outbuilding - 50 to 75m ²		\$50.00	22902
Planning Application Residential - Outbuilding - 75 to 100m ²		\$75.00	22902
Planning Application Residential - Single Dwelling		\$100.00	22902
Planning Application Residential - Relocatable Dwelling		\$100.00	22902
Planning Application Residential - Ancillary Accommodation		\$100.00	22902
Planning Application - Change of Use		\$246.00	22902
Planning Application Demolition - For a building not listed as being of heritage significance under the Shire's Town Planning		\$100.00	22902
Planning Application Demolition - For a building listed as being of heritage significance under the Shire's Town Planning Scheme		\$200.00	22902
Planning Application Rural Uses - Rural Industry		\$500.00	22902
Planning Application Rural Uses - Intensive Agriculture		\$500.00	22902
Planning Application Rural Uses - Rural Pursuit		\$250.00	22902

Town Planning and Development Continued

Planning Application Miscellaneous - Lodging House (plus advertising if req'd at cost to applicant)		\$250.00	22902
Planning Application Miscellaneous - Building Envelope Variation (plus advertising if req'd at cost to applicant)		\$50.00	22902
Planning Application Miscellaneous - Building Setback Variation (plus advertising if req'd at cost to applicant)		\$50.00	22902
Planning Application Miscellaneous - Home Occupation - Initial Application (plus advertising if req'd at cost to applicant)		\$191.00	22902
Planning Application Miscellaneous - Home Business - Annual Renewal		\$64.00	22902
Planning Application Miscellaneous - Wayside Stalls - Application Fee		\$50.00	22902

PART I : FIXED FEES

I. Development Application - Determination of Development Application (other than extractive industry) where the cost of the development is not more than \$50,000 (plus advertising if req'd at cost to applicant)		\$135.00	22902
Development Application - Determination of Development Application (other than extractive industry) where the estimated cost of the development is more than \$50,000 but less than \$500,000 = 0.31% of the ECD (plus advertising if req'd at cost to applicant)	per calculation		22902
Development Application - Determination of Development Application (other than extractive industry) where the estimated cost of the development is more than \$500,000 but less than \$2,500,000 = \$1,550 + 0.25% for every \$1 in excess of \$500,000 (plus advertising if req'd at cost to applicant)	per calculation		22902
Development Application - Determination of Development Application (other than extractive industry) where the estimated cost of the development is more than \$2,500,000 but less than \$5,000,000 = \$6,550 + 0.20% for every \$1 in excess of \$2,500,000 (plus advertising if req'd at cost to applicant)	per calculation		22902
Development Application - Determination of Development Application (other than extractive industry) where the estimated cost of the development is more than \$5,000,000 but less than \$21,500,000 = \$11,550 + 0.12% for every \$1 in excess of \$5,000,000 (plus advertising if req'd at cost to applicant)	per calculation		22902
Determination of Development Application (other than extractive industry) where the estimated cost of the development is more than \$21,500,000 (plus advertising if req'd at cost to applicant)		\$31,350.00	22902

2. Determination of Development Application (other than extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.	22902
3. Extractive Industry - Determination of Development Application for an extractive industry	\$676.00	22902
4. Determination of Development Application for than extractive industry where the development has commenced or been carried out.	The fee in item 3 plus, by way of penalty, twice that fee.	22902
5.Subdivision/Strata Clearance - Provision of a subdivision clearance not more than 5 lots @ \$67.00 per lot	per calculation	22902
Subdivision/Strata Clearance - Provision of a subdivision clearance more than 5 lots @ \$67.00 per lot plus \$34.00 per lot for each lot in excess of 5 lots (maximum fee of \$6,756)	per calculation	22902
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced.	\$203.00	
7. Determining an initial application for approval of a home occupation where the home occupation has commenced.	The fee in item 6 plus, by way of penalty, twice that fee.	
8. Determining an application for he renewal of an approval of a home occupation where the application is made before the approval expires	\$67.00	
9. Determining an application for he renewal of an approval of a home occupation where the application is made before the approval expires	The fee in item 8 plus, by way of penalty, twice that fee.	
10. Determining an application for a change of use or for an alteration or extention or change of a non-conformin use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	\$270.00	
11. Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	The fee in item 10 plus, by way of penalty, twice that fee.	
12. Providing a zoning certificate	\$67.00	22902
13. Replying to a property settlement questionnaire	\$67.00	22902
14. Providing written planning advise	\$67.00	22902
PART 2 : SCHEME AMENDMENTS		
Director/City/Shire Planner	\$80.60	22902
Manager/ Senior Planner	\$61.20	22902
Planning Officer	\$33.71	22902
Other Staff eg environmental health officer	\$33.70	22902
Secretary/ administrative clerk	\$27.60	22902
PART 3 : STRUCTURE PLANS		
Director/City/Shire Planner	\$80.60	22902
Manager/ Senior Planner	\$61.20	22902
Planning Officer	\$33.70	22902
Other Staff eg environmental health officer	\$33.70	22902
Secretary/ administrative clerk	\$27.60	22902
Private Works/Plant Hire Rates		
All figures quoted are wet hire - ie including Shire employee/operator		
Grader	Per Hour	\$125.00 25301
Front-End Loader - Large (Cat IT28G)	Per Hour	\$100.00 25301
Front-End Loader - Medium (Cat IT24F)	Per Hour	\$90.00 25301
Front-End Loader - (Cat IT14G)	Per Hour	\$85.00 25301
Large Truck	Per Hour	\$100.00 25301
Small Truck	Per Hour	\$85.00 25301
Multipak Roller	Per Hour	\$90.00 25301
Cherry Picker	Per Hour	\$85.00 25301
Any large jobs or other items of Council plant require a quotation from Council's Manager Engineering Services		
Crossover Construction Charges		
Standard Installation Cost of which Landowner must pay half	\$630.00	23903
Non Standard Installation	Cost less Council contribution	23903
Council will contribute up to half cost with a maximum of \$360.00		
Headworks Contributions		
Wastewater/Drainage Headworks Contributions (no GST)	per Standard Residential Equivalent	\$1,700.00 22605
Drainage Headworks Contributions (no GST)	per Standard Residential Equivalent	\$450.00 22605
Rubbish Collection & Tip Fees		
Residential Household Refuse Collection - Non-Pensioner		\$300.00 22402
Residential Household Refuse Collection - Pensioner		\$220.00 22402
Non Residential (eg Commercial/Industrial)	per service	\$300.00 22042
Milling Transfer Station Key Charge	per key	\$180.00 22405
Tip Fee - General Waste	per cubic metre	\$12.00 22401
Tip Fee - Commercial Waste	per cubic metre	\$20.00 22401
Car Body to Tip by Council		\$125.00 22401
Car Body to Tip by Individual		\$20.00 22401
Tyre Disposal - Tyres No Longer Accepted at the Moora Landfill Site		N/A 22401
Burial of Asbestos (must be wrapped in plastic)	Every 5 sheets at 2m (approx 1 tonne), min of \$120	\$120.00 22401
Sanitation		
Septic Tank Clean out (GST Free)		\$340.00 22602
Septic Tank Clean out - Pensioner (GST Free)		\$290.00 22602
Septic Tank Pump out (GST Free)		\$180.00 22602
Septic Tank Pump out - Pensioner (GST Free)		\$150.00 22602
Portaloop Pump out	each	\$70.00 22602
Grease Trap Pump out	each	\$65.00 22602
Tracking Form Fee - Dept Conservation & Environment	each	As set by Legislation 22606
State Government charge passed on to user		at cost
Travel - Per Km Both Ways - In Shire	\$25.00	22606
Travel - Per Km Both Ways - Out Of Shire	1-50kms - \$25 & 51-100kms - \$50	
Disposal of Effluent/ Liquid Waste		
Local Government Application Fee	\$104.00	22602
Local Government Report	\$35.00	22602
Permit to use Apparatus	\$104.00	22602



Schedule 3 - General Purpose Funding

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Rates		88,404
Other General Purpose Funding		42,092
		<u>130,496</u>
OPERATING INCOME		
Rates	3,120,043	
Other General Purpose Funding	1,554,721	
	<u>4,674,764</u>	
PROGRAM TOTAL	4,674,764	130,496

RATES

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
20101	General Rates	3,064,360	2,915,841
20111	Rates Non Payment Penalty Interest	20,000	24,467
20112	Rates Instalment Interest	15,500	15,370
20113	Rates Instalment Admin Fee	4,500	4,195
20116	CBH Payment In Lieu Of Rates	15,683	14,211
TOTAL OPERATING INCOME		3,120,043	2,974,084
OPERATING EXPENDITURE			
10103	Debt Collection Costs	5,000	9,820
10105	Rates Bad Debt Write Off	2,900	3,630
10106	Valuation Expenses	7,000	9,539
10107	Ratepayer Incentive Prize	500	500
10196	Admin Salaries Allocated - Rates	42,750	35,016
10197	Admin Salaries Overheads Allocated - Rates	5,562	7,041
10198	Allocation Office Administration Overheads - Rates	13,224	8,541
10199	Administration Office Allocation - Rates	1,968	2,426
10114	Staff Rate Incentive Scheme	9,500	9,285
TOTAL OPERATING EXPENDITURE		88,404	85,799

OTHER GENERAL PURPOSE FUNDING

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
20201	Grants Commission Grant Needs	392,547	482,291
20202	Grants Commission - Road Formula	661,590	542,483
20203	Country Local Government Fund Grant	435,000	35,000
20204	Pensioner Deferred Rates Interest	500	484
20205	Interest on Investments - Muni Fund	20,000	20,111
20208	Interest on Investments - Reserve Fund	33,608	32,186
20210	Legal Expenses Recovered	5,000	6,907
20211	Rate Enquiry Charges	4,000	4,550
25902	Reimbursements	300	(81)
25922	Interest - Community Loans	2,176	2,196
TOTAL OPERATING INCOME		1,554,721	1,126,127
OPERATING EXPENDITURE			
10202	Bank Charges	13,000	12,775
10203	Interest On Overdraft	5,000	321
10296	Admin Salaries Allocated - Other General Purpose Funding	18,483	32,057
10297	Admin Salaries Overheads Allocated - Other General Purpose Funding	2,574	5,060
10298	Allocation Office Administration Overheads - Other General Purpose Funding	1,854	1,045
10299	Administration Office Allocation - Other General Purpose Funding	1,181	1,456
TOTAL OPERATING EXPENDITURE		42,092	52,714



Schedule 4 - Governance

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Members of Council		115,631
Other Governance		1,466,975
		<u>1,582,606</u>
OPERATING INCOME		
Members of Council	200	
Other Governance	32,740	
	<u>32,940</u>	
CAPITAL EXPENDITURE		
Other Governance		20,000
PROGRAM TOTAL	32,940	1,602,606

MEMBERS OF COUNCIL

Governance

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
20301	Sundry Income	200	131
TOTAL OPERATING INCOME		200	131
OPERATING EXPENDITURE			
10301	Presidential Allowance	6,000	6,375
10302	Deputy President Allowance	1,500	1,125
10303	Members Meeting Payments	18,000	16,800
10306	Conference Expenses	6,300	9,629
10307	Members Travelling	3,000	3,545
10308	Election Expenses	0	10,537
10309	Refreshments and Receptions	25,000	21,457
10310	Members Subscriptions - (Incl CSCA)	8,500	8,269
10311	Public Relations	1,100	1,161
10313	Councillor Presentations	500	471
10314	Members Other - Sundry	200	0
10315	Members Name Badges	100	91
10317	Council Desk Name Plates	0	393
10318	Strategic Planning	4,000	3,647
10319	Subscriptions and Publications	800	355
10390	Depreciation - Members of Council	4,875	2,024
10395	Insurance Allocation - Members of Council	1,367	4,962
10398	Allocation Office Administration Overheads - Governance	11,270	12,085
10399	Council Chambers Maintenance (Allocation)	23,119	29,084
TOTAL OPERATING EXPENDITURE		115,631	132,010

OTHER GOVERNANCE

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
20401	Sundry Income	15,000	50,771
20402	Photocopying	200	389
20404	Sale of Electoral Rolls/Minutes	400	445
20405	Sale of Maps	140	0
20406	Subsidy for Trainee Wages	17,000	0
TOTAL OPERATING INCOME		32,740	51,605
OPERATING EXPENDITURE			
10401	Staff Training Courses - Other	20,000	24,572
10402	Staff Presentations, Gratuity and Celebrations	1,000	2,549
10403	Staff Uniform Subsidy	6,000	5,110
10404	Appointment & Relocation Expenses	18,000	11,264
10406	School Student Work Experience	3,500	5,938
10407	Moora Local Laws WALGA Subscription	470	454
10408	Subscriptions and Publications	2,000	1,881
10409	Advertising - Other Governance	5,000	7,729
10410	Audit Fees	22,000	15,875
10411	Legal Expenses	2,000	110
10412	Local Laws Update	6,000	0
10413	Professional Development - MFCS	2,000	1,684
10415	Subscription - Avon Valley Ward (WALGA)	2,000	0
10416	WALGA Subscription - Workplace Solutions	3,011	2,849

OTHER GOVERNANCE CONTINUED

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING EXPENDITURE CONTINUED			
10417	VROC Contribution	13,000	12,718
10418	Sundry Expenses Other	2,000	16,697
10424	Bad Debt Write Off - Sundry	2,000	0
10425	Consultants/Special Projects	60,000	44,228
10433	Professional Development - MCS	0	1,944
10434	Professional Development - MED	2,000	916
10435	Asset Revaluation programme	0	17,981
10437	Professional Development - MES	2,000	0
10438	Professional Development - MHBPS	2,000	719
10439	Staff Development Program	0	4,205
10483	Vehicle Expenses - Other Governance	16,000	22,377
10484	Fringe Benefits Tax - Other Governance	17,000	19,667
10490	Depreciation - Other Governance	63,572	67,991
10495	Insurance Allocation - Other Governance	7,542	7,564
10496	Admin Salaries Allocated - Other Governance	315,656	258,482
10497	Admin Salaries Overheads Allocated - Other Governance	44,544	40,359
10498	Allocation Office Administration Overheads - Other Governance	50,042	44,433
10499	Administration Office Allocation - Other Governance	20,069	24,748
10500	Professional Development - CEO	3,000	3,000
15501	Administration Office Maintenance	96,100	88,001
15502	Office Refurbishment	0	6,603
15503	Administration Gardens Maintenance	19,000	33,954
15505	Website Development	5,000	0
15506	Printing and Stationery	26,000	28,476
15508	Telephone Allowances	1,700	1,906
15509	Telecommunication Expenses	32,000	33,525
15511	Postage and Freight	11,000	10,247
15513	Computer Equipment Maintenance	45,000	25,207
15514	Computer Maintenance Agreement	23,000	21,340
15515	Office Equipment Maintenance	700	3,465
15516	Photocopier Lease	13,200	13,202
15517	Sundry Office Furniture/Equipment	2,000	0
15518	LCC Online Services	5,000	5,295
15520	Meeting Expenses	500	497
15521	Safety Equipment & Initiatives	2,000	1,965
15522	Structural Reform Expenses	0	28,028
15530	WALGA Asset Management Programme	11,200	320
15598	Allocation Office Administration Overheads Allocated to Programs	(175,200)	(148,230)
15599	Administration Office and Garden Maintenance Allocated to Program	(98,379)	(121,312)
20491	Loss on Sale of Asset - Governance	260	2,245
15911	Other Unclassified Expenses	0	(123)
TOTAL OPERATING EXPENDITURE		1,466,975	702,654
DEVELOPMENT OF ASSETS			
30411	Admin Centre Redevelopment	0	65,616
30402	Purchase Computing Equipment	20,000	19,502
30401	Admin vehicles	0	73,194
30410	Admin Centre Redevelopment	0	154,228
TOTAL DEVELOPMENT OF ASSETS		20,000	158,311



Schedule 4 - Law, Order & Public Safety

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Fire Prevention		146,143
Animal Control		65,527
Other Law, Order & Public Safety		38,917
		<u>250,587</u>
OPERATING INCOME		
Fire Prevention	107,080	
Animal Control	13,600	
Other Law, Order & Public Safety	10,410	
	<u>131,090</u>	
CAPITAL EXPENDITURE		
Other Law, Order & Public Safety		2,400
		<u>2,400</u>
PROGRAM TOTAL	131,090	252,987

FIRE PREVENTION

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
20501	Emergency Services Levy - Income	69,000	69,034
20502	FESA Operating Grant	32,580	25,697
20503	Emergency Services Levy Administration Payment	4,000	4,000
20504	Fines And Penalties - Fire Prevention	1,000	455
20505	Reimbursements - Insurance Claim - Fire Prevention	500	0
TOTAL OPERATING INCOME		107,080	99,185
OPERATING EXPENDITURE			
10501	Communications/Equipment Maintenance	4,500	4,295
10502	FESA Grant - Fire Insurance	2,372	7,631
10503	FESA Grant - Fire Control Expenses	2,500	3,687
10504	FESA Grant - Land & Buildings Maintenance	3,300	4,012
10505	FESA Grant - Fire Control Vehicle Expenses	1,663	8,392
10506	FESA Grant - Utilities, Rates, Taxes, Other	280	0
10507	FESA Grant - Clothing/Accessories - Volunteers	6,000	6,744
10508	Control Officer - Wages	10,175	5,657
10509	Control Officer - Salary Overheads	1,190	0
10511	Payment - Emergency Services Levy	69,000	83,600
10590	Depreciation - Fire Prevention	30,817	20,942
10596	Admin Salaries Allocated - Fire Prevention	10,364	14,177
10597	Admin Salaries Overheads Allocated - Fire Prevention	1,541	2,226
10598	Allocation Office Administration Overheads - Fire Prevention	1,752	963
10599	Administration Office Allocation - Fire Prevention	689	849
TOTAL OPERATING EXPENDITURE		146,143	163,174
CAPITAL REVENUE			
40501	FESA Plant & Equipment Grant	0	5,500
40502	FESA Building Grant	0	27,273
TOTAL CAPITAL REVENUE		0	32,773
DEVELOPMENT OF ASSETS			
30501	Fire Vehicle (FESA)	0	5,500
30502	Bindi Bindi Fire Shed (FESA)	0	34,248
TOTAL DEVELOPMENT OF ASSETS		0	39,748

ANIMAL CONTROL			
COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
20601	Fines And Penalties - Animal Control	800	300
20602	Impounding Fees - Animal Control	750	695
20603	Dog Registration Fees	3,000	3,149
20604	Destruction & Disposal of Animal Fees	50	55
20605	Ranger Services - Regional	9,000	9,394
TOTAL OPERATING INCOME		13,600	13,593
OPERATING EXPENDITURE			
10601	Control Officer - Wages	33,917	33,143
10602	Control Officer - Salary Overheads	4,442	7,293
10604	Control Officer - Phone and Mileage	5,600	4,380
10605	Pound Maintenance Other	2,500	1,953
10606	Animal Destruction and Disposal	50	38
10607	Other Control Expenses	0	668
10609	Ranger Training/Conference Courses	1,000	2,879
10612	Corella Culling	500	1,527
10613	Animal Control Equipment	600	577
10615	Dalwallinu Animal Control	4,510	5,068
10695	Insurance Allocation - Animal Control	83	55
10696	Admin Salaries Overheads Allocated - Animal Control	1,474	1,471
10697	Admin Salaries Allocated - Animal Control	9,007	8,621
10698	Allocation Office Administration Overheads - Animal Control	1,352	628
10699	Administration Office Allocation - Animal Control	492	607
TOTAL OPERATING EXPENDITURE		65,527	68,907
DEVELOPMENT OF ASSETS			
30602	Hoist for Ranger Vehicle	0	2,330
TOTAL DEVELOPMENT OF ASSETS		0	2,330

LAW & ORDER			
COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
20701	F.E.S.A. Contribution/Commission	10,410	10,067
20706	Community Safety Grant - Administration	0	1,200
TOTAL OPERATING INCOME		10,410	11,267
OPERATING EXPENDITURE			
10701	S.E.S. Contribution	10,753	14,776
10704	Community Safety Expenditure	0	2,039
10706	LEMC Expenses	1,000	0
10707	Community Crime and safety Administration expenses	300	288
10708	Community Crime and safety - Designing out crime	10,000	1,652
10720	Abandoned Vehicles	100	0
10790	Depreciation - Other Law, Order and Public Safety	14,404	19,111
10795	Insurance Allocation - Other Law, Order and Public Safety	1,008	630
10798	Allocation Office Administration Overheads - Other Law, Order and P	1,352	1,045
TOTAL OPERATING EXPENDITURE		38,917	39,541
CAPITAL REVENUE			
40705	Contributions - CCTV & Urban Art	0	996
40702	FESA Grant - SES Printer/Software	0	6,744
TOTAL CAPITAL REVENUE		0	7,740
DEVELOPMENT OF ASSETS			
30705	Graffiti Hotspot - CCTV & Urban Art	0	25,708
30503	Moora SES Building - Sand/Drainage	0	6,744
30505	Electrical Testing Equipment	2,400	0
TOTAL DEVELOPMENT OF ASSETS		2,400	32,451



Schedule 7 - Health

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Health		82,966
		<u>82,966</u>
OPERATING INCOME		
Health	14,560	
	<u>14,560</u>	
PROGRAM TOTAL	14,560	82,966

HEALTH

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
21103	Food Licences	3,000	250
21402	Lease Charge - Dental Surgery	10,560	11,440
21403	Podiatry Service - Subsidy HDWA	1,000	1,838
TOTAL OPERATING INCOME		14,560	13,528
OPERATING EXPENDITURE			
11113	Relief Health and Building Contractor	4,000	766
11183	Vehicle Expenses - Preventative Services - Admin	500	248
11184	Fringe Benefit Tax - Preventative Services - Admin.	2,000	692
11190	Depreciation - Preventative Services - Admin	2,430	484
11195	Insurance Allocation - Preventative Services - Admin	1,871	1,184
11196	Admin Salaries Allocated - Preventative Services - Admin	25,878	31,564
11197	Admin Salaries Overheads Allocated - Preventative Services - Admin	4,670	5,533
11198	Allocation Office Administration Overheads - Preventative Services -	5,204	4,305
11199	Administration Office Allocation - Preventative Services - Admin	2,066	2,548
11201	Control of Pests	1,800	2,143
11290	Depreciation - Preventative Services - Pest Control	1,000	883
11301	Analytical Expenses Water & Food	1,700	1,753
11302	Sentinel Chicken Programme	1,000	1,974
11402	Podiatry Service - 50% Of Fees	1,000	2,775
11403	Moora Dental Surgery Building Maintenance	3,971	5,017
11405	Contribution -In Kind-Medical	14,000	19,631
11490	Depreciation - Other Health	8,876	8,868
12301	Dental Residence - Building Maintenance	1,000	922
TOTAL OPERATING EXPENDITURE		82,966	91,292



Schedule 8 - Education & Welfare

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Education & Welfare		458,701
		<u>458,701</u>
OPERATING INCOME		
Education & Welfare	321,712	
	<u>321,712</u>	
CAPITAL EXPENDITURE		
Education & Welfare		3,500
		<u>3,500</u>
PROGRAM TOTAL	321,712	462,201

EDUCATION & WELFARE

Education and Welfare

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
20801	Contribution - Moora Toy Library	104	104
21702	Child Care Centre - Fees Revenue	131,898	134,113
21703	Child Care Centre - Fee Subsidy from F.A.O. (fortnightly)	38,710	37,930
21704	Child Care Centre - Fundraising	500	47
21705	Child Care Centre - Operational Support from DEEWR Quarterly paym	60,000	59,920
21708	Child Care Centre - Training Subsidy (GST Free)	2,500	4,000
23397	Grant - Youth Program	71,000	45,824
23398	Grants and Contributions - Youth Activities	17,000	10,078
TOTAL OPERATING INCOME		321,712	292,016
OPERATING EXPENDITURE			
11590	Depreciation - Pre Schools	4,000	3,880
11603	Contribution - Schools Chaplain	2,500	2,500
11604	Contributions - School Programs	2,550	1,500
11702	School Breakfast Club	500	500
11501	Moora Play Group & Toy Library	5,000	5,046
11751	Child Care Centre - Wages	215,000	223,553
11752	Child Care Centre - Wages Oncosts	26,774	27,675
11753	Child Care Centre - Staff Expenses	3,800	3,553
11754	Child Care Centre - Equipment & Toys	2,000	1,543
11755	Child Care Centre - Administration Expenses	500	523
11756	Child Care Centre - Utilities (Water, Power, Phone)	4,800	4,604
11758	Child Care Centre - Cleaning & Consumables	6,000	6,080
11761	Child Care Centre Building Maintenance	8,000	9,751
11790	Depreciation - Care of Families and Children	11,390	11,090
11795	Insurance Allocation - Care of Families and Children	874	859
11796	Admin Salaries Allocated - Care of Families and Children	24,798	16,363
11797	Admin Salaries Overheads Allocated - Care of Families and Children	3,602	2,933
11798	Allocation Office Administration Overheads - Care of Families and Chi	5,254	7,922
11851	Seniors Week Events	500	0
16697	Youth Activities/Program	52,150	36,543
16698	Youth Development - Salaries	68,709	0
16699	Youth Centre Building/Garden Maintenance	10,000	8
TOTAL OPERATING EXPENDITURE		458,701	366,426
CAPITAL REVENUE			
21707	Child Care Centre - Grants (Non Operating)	0	12,000
TOTAL CAPITAL REVENUE		0	12,000
DEVELOPMENT OF ASSETS			
31708	Childcare Centre - Replace Roof & Insulation	0	27,730
31706	Child Care Centre Heating	0	12,318
16700	Airconditioning in Youth Centre	3,500	0
TOTAL DEVELOPMENT OF ASSETS		3,500	40,049



Schedule 9 - Housing

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Housing		67,542
		<u>67,542</u>
OPERATING INCOME		
Housing	45,100	
	<u>45,100</u>	
PROGRAM TOTAL	45,100	67,542

HOUSING

Housing

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
22201	Reimbursements/Insurance	100	0
22202	Staff Housing Rental	45,000	50,442
TOTAL OPERATING INCOME		45,100	50,442
OPERATING EXPENDITURE			
12201	Staff Housing Maintenance	18,000	20,740
11406	Maintenance - Doctors' House	700	504
12285	Loan Interest - Loan 317 - Executive Home	17,511	18,375
12287	Loan Interest - Loan 311	0	416
12290	Depreciation - Staff Housing	25,300	26,284
12295	Insurance Allocation - Staff Housing	5,102	3,358
12395	Insurance Allocation - Other Housing	929	290
TOTAL OPERATING EXPENDITURE		67,542	69,965



Schedule 10 - Community Amenities

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Sanitation		271,341
Sewerage		330,112
Town Planning		48,777
Other Community Amenities		102,317
		<u>752,547</u>
OPERATING INCOME		
Sanitation	427,800	
Sewerage	510,089	
Town Planning	3,600	
Other Community Amenities	24,573	
	<u>966,062</u>	
CAPITAL EXPENDITURE		
Sanitation		45,357
Sewerage		300,000
Town Planning		140,000
Other Community Amenities		28,500
		<u>513,857</u>
PROGRAM TOTAL	966,062	781,047

SANITATION

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
22401	Rubbish Tip Revenue	30,000	29,461
22402	Domestic Refuse Charge	390,800	299,030
22403	Asbestos Burial Fee	500	(461)
22405	Miling Transfer Station - Key Charge	1,500	2,080
22501	Contribution - Drum Muster Cost	4,500	3,592
22502	Waste Management Recycling Grant	500	418
TOTAL OPERATING INCOME		427,800	334,120
OPERATING EXPENDITURE			
12401	Domestic Refuse Collection	70,000	76,290
12402	Recycling Pick Up Service	80,000	25,777
12403	Miling Tip costs (skip bins)	4,000	3,660
12404	DOE Licence Watheroo & Miling Tips	800	0
12405	Analytical Expenses - Sanitation	1,200	2,381
12406	Moora Rubbish Tip Attendant	37,440	36,658
12407	Watheroo Tip Maintenance	3,500	3,429
12408	Moora Refuse Site Maintenance	50,000	52,788
12490	Depreciation - Household Refuse	8,000	3,273
12495	Insurance Allocation - Household Refuse	727	479
12498	Allocation Office Administration Overheads - Household Refu	1,854	1,253
12501	Drum Muster Collection	5,000	5,753
12504	Litter Control Expenses	1,000	735
12411	Interest on Rubbish Truck Loan	7,820	0
TOTAL OPERATING EXPENDITURE		271,341	212,476
DEVELOPMENT OF ASSETS			
33010	Recycling Shed	0	157,090
33012	Custom WTS skip bin	1,000	0
33013	Wind protected skip chute	2,000	0
35000	Purchase Recycling Bins	0	71,456
33015	Principal Repayment - Rubbish Truck Loan	22,357	0
33014	Power to Refuse Site	20,000	0
TOTAL DEVELOPMENT OF ASSETS		45,357	228,546

SEWERAGE

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
22601	Sewerage Rates	418,889	403,581
22602	Waste Water Services Income	80,000	186,085
22603	Septic Tank Inspection Fees	200	0
22605	Sewerage/Drainage Connection - Headworks	9,000	7,850
22606	Tracking Form Fees	2,000	1,892
TOTAL OPERATING INCOME		510,089	599,408
OPERATING EXPENDITURE			
12601	Sewerage - W.A.W.A. Contract	30,000	29,302
12602	Sewerage Collection	31,800	32,686
12603	Sewerage - W.A.W.A. Maintenance	132,600	111,879
12604	Water Sampling Costs - Sewerage	2,600	1,507
12605	DOE Licence - Sewerage	2,000	2,076
12607	Septic Tank / Waste Water Services	48,000	50,674
12608	Weed Control Sewerage Ponds	1,000	4,370
12690	Depreciation - Sewerage	51,382	39,791
12695	Insurance Allocation - Sewerage	8,783	5,540
12696	Admin Salaries Allocated - Sewerage	16,549	17,776
12697	Admin Salaries Overheads Allocated - Sewerage	2,746	3,528
12698	Allocation Office Administration Overheads - Sewerage	1,275	1,567
12699	Administration Office Allocation - Sewerage	1,377	1,698
TOTAL OPERATING EXPENDITURE		330,112	302,394
DEVELOPMENT OF ASSETS			
39521	Moora Sewerage Pump Station Upgrade	0	29,654
39520	Upgrade of Moora Sewerage Scheme	300,000	0
TOTAL DEVELOPMENT OF ASSETS		300,000	29,654

TOWN PLANNING

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
22902	Town Planning Fees	3,000	4,414
22903	Town Planning - Advertising Reimbursements	500	317
22905	Home Business Licence Fee	100	(80)
TOTAL OPERATING INCOME		3,600	4,651
OPERATING EXPENDITURE			
12803	Removal Abandoned Vehicles	375	259
12805	Contribution - Moore Catchment Council	500	500
12806	Candy's Bush	0	280
12901	Consultancy Fees - Town Planning and Regional Development	10,000	10,226
12902	Advertising - Town Planning and Regional Development	2,000	1,560
12903	Town Planning Scheme	6,000	6,828
12905	Lee Steere Street - Sub Division	0	1,000
12907	Production of Maps	0	64
12990	Depreciation - Town Planning and Regional Development	105	102
12995	Insurance Allocation - Town Planning and Regional Development	685	452
12996	Admin Salaries Allocated - Town Planning and Regional Development	19,234	34,616
12997	Admin Salaries Overheads Allocated - Town Planning and Regional Development	3,307	5,716
12998	Allocation Office Administration Overheads - Town Planning and Regional Development	4,702	4,845
12999	Administration Office Allocation - Town Planning and Regional Development	1,869	2,305
TOTAL OPERATING EXPENDITURE		48,777	68,752
CAPITAL INCOME			
42803	Contribution - Salinity Management	0	213,374
TOTAL CAPITAL INCOME		0	213,374
DEVELOPMENT OF ASSETS			
32801	Salinity Management Project	140,000	71,836
32802	Stack Street Reserve & Pioneer Park Project - Rehab & Fencing	0	15,470
TOTAL DEVELOPMENT OF ASSETS		140,000	87,306

COMMUNITY AMENITIES

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
23003	Telecentre Lease Payment	1,873	1,748
23005	Community Bus Hire Charges	8,000	9,638
23006	Cemetery Charges	13,000	13,355
23007	Funeral Directors License Fee	1,700	1,800
TOTAL OPERATING INCOME		24,573	26,540
OPERATING EXPENDITURE			
13001	Cemetery Operations	27,230	31,092
13002	Cemetery Registers	2,000	0
13004	Community Bus Expenses - Other	7,200	8,367
13006	Public Convenience Maintenance	53,000	49,891
13009	Telecentre Maintenance	7,000	7,219
13090	Depreciation - Other Community Amenities	3,620	5,021
13095	Insurance Allocation - Other Community Amenities	2,267	2,798
TOTAL OPERATING EXPENDITURE		102,317	104,388
DEVELOPMENT OF ASSETS			
33004	Cemetery Extensions	28,500	36,979
TOTAL DEVELOPMENT OF ASSETS		28,500	36,979



Schedule 11 - Recreation & Culture

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Public Halls		381,153
Swimming Pool		198,613
Recreation & Sport		814,991
Other Culture		165,111
		<u>1,559,868</u>
OPERATING INCOME		
Public Halls	63,455	
Swimming Pool	33,500	
Recreation & Sport	137,227	
Other Culture	8,050	
	<u>242,232</u>	
CAPITAL EXPENDITURE		
Public Halls		104,500
Swimming Pool		27,500
Recreation & Sport		117,900
Other Culture		73,613
		<u>323,513</u>
CAPITAL INCOME		
Public Halls	30,000	
Recreation & Sport	64,000	
	<u>94,000</u>	
PROGRAM TOTAL	336,232	1,883,381

PUBLIC HALLS			
COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
23101	Hall Hire	4,000	3,991
23102	Moora Performing Arts Centre - Revenue	6,000	5,845
20209	Booking Fees - MPAC Shows	3,000	2,273
23103	MPAC - Lotterywest Underwritten Show Revenue	37,500	13,795
23104	Regional Arts Australia National Conference	2,955	2,686
23135	MPAC - Show Revenue	10,000	29,248
TOTAL OPERATING INCOME		63,455	58,668
OPERATING EXPENDITURE			
13101	Bindi Bindi Meeting Room & Toilets	5,673	3,928
13102	Coomberdale Hall	3,763	3,574
13103	Miling Hall	10,780	7,990
13104	Watheroo Hall	8,000	7,299
13105	Round Hill Hall	463	385
13106	Moora Performing Arts Centre - Maintenance	36,000	36,186
13107	Moora Performing Arts Centre - Gardens	8,000	9,127
13108	MPAC - Lotterywest Underwritten Show Expenses	4,000	333
13133	MPAC - Show Expenses - The Needle and the Damage Done - 11/7/09	0	6,381
13134	MPAC - Show Expense - Jungle Book - 24/7/09	0	5,223
13135	MPAC Show Expense - The Rhythms of Ireland	0	14,660
13136	MPAC Show Expense - Road Train	0	7,871
13137	MPAC Show Expense - Dirty Dusting 19/02/10	0	3,145
13139	MPAC - Conferences and Training	2,000	1,112
13140	MPAC Show Expense - Pirates to Pinafore	0	5,244
13141	Moora Performing Arts Centre - Show Expenses	47,230	0
13142	MPAC Show Expense -Yabu Band	0	5,891
13154	Regional Arts Australia National Conference	3,955	0
13185	Loan Interest - Loan 315	27,357	25,593
13186	Loan Interest - Loan 314	21,882	19,430
13190	Depreciation - Public Halls	95,302	88,472
13195	Insurance Allocation - Public Halls	12,130	7,085
13196	Admin Salaries Allocated - Public Halls	43,249	37,697
13197	Admin Salaries Overheads Allocated - Public Halls	6,101	7,553
13198	Allocation Office Administration Overheads - Public Halls	2,202	2,496
13199	Administration Office Allocation - Public Halls	2,066	2,548
23391	Loss on Sale of Assets - Recreation and Culture	41,000	1,426
TOTAL OPERATING EXPENDITURE		381,153	310,647
CAPITAL INCOME			
43126	Contributions - MPAC - Piano	0	13,074
43127	Grants - Bindi Bindi Community Centre	30,000	75,000
TOTAL CAPITAL INCOME		30,000	88,074
DEVELOPMENT OF ASSETS			
33102	Moora Performing Arts Centre - Equipment	1,500	4,643
33103	Coomberdale Hall - New Toilets	25,000	0
33104	Replace Recreation Centre Tables	3,000	0
33120	Cleaning & Maintenance Equipment	0	12,500
33123	Bindi Bindi Community Centre	75,000	64,611
33171	Loan Principal Repayment - Loan 314	0	27,474
33172	Loan Principal Repayment - Loan 315	0	36,612
TOTAL DEVELOPMENT OF ASSETS		104,500	145,841

SWIMMING POOL

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
23201	Pool Admission Charges	30,000	29,457
23202	Bronze Medallion Course - Income	500	0
23203	Swimming Pool Operating Subsidy	3,000	6,000
TOTAL OPERATING INCOME		33,500	35,457
OPERATING EXPENDITURE			
13201	Swimming Pool Training Course	1,000	896
13202	Swimming Pool Chemicals	8,400	9,038
13203	Swimming Pool Equipment Repairs	8,000	6,924
13204	Swimming Pool Maintenance	28,000	28,020
13205	Bronze Medallion Course Expenses	500	0
13250	Salary - Swimming Pool Managers	69,455	90,296
13251	Swimming Pool - Salary Overheads	11,552	12,522
13290	Depreciation - Swimming Pool	40,680	35,102
13295	Insurance Allocation - Swimming Pool	5,593	3,378
13296	Admin Salaries Allocated - Swimming Pool	20,213	18,289
13297	Admin Salaries Overheads Allocated - Swimming Pool	2,930	1,381
13298	Allocation Office Administration Overheads - Swimming Pool	1,700	1,672
13299	Administration Office Allocation - Swimming Pool	590	728
TOTAL OPERATING EXPENDITURE		198,613	208,249
DEVELOPMENT OF ASSETS			
33325	Upgrade Swimming Pool Filtration System	18,500	0
32317	Swimming Pool Renewal	9,000	0
TOTAL DEVELOPMENT OF ASSETS		27,500	0

RECREATION & SPORT

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
23301	Leases/Rentals - Ovals	2,000	877
23302	Leases/Rentals - Rec Centre	8,500	6,836
23303	Gym Membership Fees	33,100	32,140
23307	Contribution - Loan Interest Moora Tennis Club	0	1,134
23308	Contribution - Loan Interest - Moora Bowling Club	2,211	2,912
23309	Reimbursements	500	397
23351	Contribution - Other Shires - Be Active Co-ordinator	25,116	9,609
23353	Grant - Be Active Co-ordinator (Healthways)	30,000	25,200
23354	Be Active - Registration Fees for Participants	6,000	3,801
23355	Grants - Be Active Co-ordinator	27,900	39,203
23360	Stay On Your Feet Grant	1,000	2,650
23365	BAC - Bikeweek Grant	900	0
25923	Interest Repayments - Moora Lake View Golf Club Community Loan	0	197
TOTAL OPERATING INCOME		137,227	124,957
OPERATING EXPENDITURE			
13302	Miling Oval Maintenance	37,000	38,441
13303	Miling Oval Pavilion	16,000	17,710
13304	Miling Townsite	15,000	15,539
13305	Moora Oval - Grass Surfaces	55,558	61,861
13306	Moora Oval - Surrounds	35,000	42,546
13307	Moora Oval Effluent Scheme (Midlands Dam)	21,251	21,103
13308	Moora Oval Maintenance	1,434	290
13309	Parks, Gardens and Reserves Maintenance	130,280	127,293
13310	Recreation Centre Maintenance	40,000	47,253
13311	Watheroo Oval Maintenance	32,000	30,634
13312	Watheroo Oval Pavilion	18,000	16,574
13313	Watheroo Townsite	12,900	13,462
13314	West End Equestrian Park	4,000	3,235
13318	Moora Oval - Sporting Club Facilities	4,600	3,455
13322	Moora Gymnasium - Operations	23,500	21,169
13323	BAC - Run A Muck Program	1,000	15,594
13324	BAC - Stay On Your Feet	1,000	850
13325	BAC - Youth Recreation Camp	10,000	0
13326	BAC - Kindergym - Miling & Calingiri	2,000	1,456
13327	BAC - Living Longer Stronger	1,000	0
13329	BAC - Aqua Aerobics	600	35
13330	Moora Health & Fitness	5,000	18,391
13331	BAC - Fit for the Job	0	307
13332	BAC - Walking Groups	600	0
13333	BAC - Club Developments	1,000	1,053
13334	BAC - Youth Holiday Program	2,000	1,309
13336	BAC - Wellness Challenge	5,000	0
13337	BAC - Bikeweek	900	185
13340	BAC - Mini Triathlon	4,000	1,543
13341	BAC - Swim to Rotto	1,200	1,844
13342	BAC - School Clinics	4,000	5,397
13344	BAC - Winter Warm Up	500	455
13345	BAC - Special Initiatives	4,000	202
13349	Be Active - Ageing Project	5,000	0
13351	Salary Overheads - Be Active	4,346	4,995
13352	Salaries - Be Active	77,673	66,343
13353	FBT - Be Active Co-ordinator	2,000	3,067
13354	Training - Be Active Co-ordinator	1,500	1,492
13355	Insurance - Be Active Co-ordinator	678	223
13356	Advertising - Be Active Co-ordinator	600	270
13357	Office Expenses - Be Active Co-ordinator	1,650	2,543
13358	Regional Projects - Be Active Co-ordinator	0	(364)
13359	Sports Equipment - Be Active Co-ordinator	1,000	906
13360	Vehicle Expenses - Be Active Co-ordinator	7,863	11,481
13361	Allocate Administration Office Expenses - Be Active Co-ordinator	6,640	3,025

RECREATION & SPORT CONTINUED

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING EXPENDITURE CONTINUED			
13362	BAC - Merchandise	1,500	0
13364	BAC - SOYF Week	1,000	0
13365	BAC - Active Participation	1,000	0
13366	Apex Park - Staged Area	0	0
13386	Loan Interest - Moora Bowling Club - Self Supporting Loan	2,211	2,699
13387	Loan 300 Interest Repayment - Moora Tennis Club - Self Supporting Loan	0	1,235
13390	Depreciation - Other Recreation and Sport	151,666	147,098
13395	Insurance Allocation - Other Recreation and Sport	15,854	10,202
13396	Admin Salaries Allocated - Other Recreation and Sport	29,897	35,182
		0	0
TOTAL OPERATING EXPENDITURE		814,991	809,228
CAPITAL INCOME			
23400	MCRC Contribution - Recreation Centre Kitchen Upgrade	9,000	6,000
43302	Grant - Carnaby's Cockatoo Trail	55,000	0
23386	Grant - Miling Sport Shade Sails	0	7,500
33301	Carnaby's Cockatoo Trail - revegetation	65,000	0
33302	2 x Lawn Mowers	1,300	2,570
33303	Brushcutters	800	0
33304	2 x Vacuum Garden Blowers	800	827
33306	Moora Recreation Centre - Recarpeting	0	25,162
33307	Moora Recreation Centre - Upgrade Precinct	0	19,990
33321	Moora Recreation Centre - Kitchen Upgrade	21,000	0
33311	Mower Trailer	0	7,646
33361	Moora Recreation Centre - Refurbish Timber Floor	16,000	0
33357	Miling Sports Shade Sails	6,000	0
33358	Miling Oval Entertaining Area	7,000	45,753
		0	0
TOTAL DEVELOPMENT OF ASSETS		117,900	142,963

OTHER CULTURE			
COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
23501	Lost Library Books	50	30
23603	Aged Friendly Communities	8,000	8,000
43704	Grant - 100th Anniversary Celebrations	0	15,000
TOTAL OPERATING INCOME		8,050	23,030
OPERATING EXPENDITURE			
13401	Radio Station Maint. Costs	6,000	4,132
13402	SBS Television & Radio	3,000	0
13501	Other Expenses - Libraries	2,500	4,950
13590	Depreciation - Libraries	750	718
13596	Admin Salaries Allocated - Libraries	21,148	48,249
13597	Admin Salaries Overheads Allocated - Libraries	3,250	4,641
13598	Allocation Office Administration Overheads - Libraries	5,060	3,646
13599	Administration Office Allocation - Libraries	16,724	20,623
13701	Contribution - Central Midland RAS Show Display	1,000	1,000
13702	Contribution - Australia Day Event	2,000	2,574
13703	Contribution - Rotary Newcomers	1,000	500
13704	Contribution - Sundry Donations	20,300	250
13706	Showgrounds Maintenance	5,000	4,053
13707	Banners in Terrace	200	5
13708	National Tree Day	4,900	1,213
13709	Welcome to Moora Package	1,500	0
13710	War Memorials	10,370	8,876
13712	ANZAC Luncheon	1,500	1,572
13713	Christmas Street Festival Contribution	850	412
13714	Street Banners - Dandaragan /Gardiner Streets	10,500	11,232
13715	John Curtin Weekend	200	100
13716	Volunteer Week	750	17
13717	Watheroo Locomotive Shed - Museum Works	0	31,423
13718	100th Anniversary Celebrations	0	24,215
13719	Aged Friendly Communities	8,000	0
13790	Depreciation - Other Culture	4,376	1,541
13795	Insurance Allocation - Other Culture	1,155	770
13796	Admin Salaries Allocated - Other Culture	15,912	0
13797	Admin Overheads Allocation - Other Culture	2,166	0
15910	Vandalism Cleanup	15,000	16,328
TOTAL OPERATING EXPENDITURE		165,111	193,042
CAPITAL INCOME			
43702	Grant - Sculptural Park	0	27,273
43701	Community Facilities Grant	0	(16,500)
TOTAL CAPITAL INCOME		0	10,773
DEVELOPMENT OF ASSETS			
33701	Watheroo Park Project	0	15,871
33362	Be Active Coordinator Vehicle	13,613	0
34702	Moora Sculptural Park	60,000	6,979
34703	Sculpture - 100th Anniversary	0	18,431
TOTAL DEVELOPMENT OF ASSETS		73,613	41,281



Schedule 12 - Transport

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Streets, Roads & Bridges		2,044,950
Road Plant Purchases		<u>8,748</u>
		2,053,698
OPERATING INCOME		
Streets, Roads & Bridges	<u>102,307</u>	
	102,307	
CAPITAL EXPENDITURE		
Streets, Roads & Bridges		1,940,320
Road Plant Purchases		<u>28,000</u>
		1,968,320
CAPITAL INCOME		
Streets, Roads & Bridges	<u>867,752</u>	
	867,752	
PROGRAM TOTAL	970,059	4,022,018

STREETS ROADS & BRIDGES

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
23901	Direct Grants - Maintenance	94,957	185,390
23902	Street Lighting Subsidy	2,500	2,481
23903	Contribution - Crossovers	2,000	273
23904	Roadside Advertising	250	0
25903	Sponsorship - Tidy Towns Competition	1,500	1,664
23906	Sundry Income (Incl Gravel Sales)	1,100	0
TOTAL OPERATING INCOME		102,307	189,807
OPERATING EXPENDITURE			
13901	Road Maintenance	483,599	809,223
13902	Moora Airstrip	10,000	2,947
13904	Bridge Maintenance	5,000	0
13907	Footpath Maintenance	0	5,365
13908	Lighting of Streets	39,920	38,196
13909	Street Cleaning	21,789	12,579
13910	Street Sweeping Contractor	16,000	11,270
13911	Street Trees & Watering	34,203	12,451
13912	Traffic Signs & Control Equipment	18,182	8,179
13990	Depreciation - Streets Roads & Bridges (Maint)	1,407,080	1,470,385
13995	Insurance Allocation - Streets, Roads & Bridges	6,627	5,180
15912	Tidy Towns Competition Expenditure	2,550	2,228
TOTAL OPERATING EXPENDITURE		2,044,950	2,378,003
CAPITAL INCOME			
43801	Regional Road Grants	411,570	369,949
43802	Black Spot Grants	133,694	237,532
43803	Grant - Roads to Recovery	311,972	311,972
43810	Contributions - Road Construction	10,516	0
TOTAL CAPITAL INCOME		867,752	919,453
DEVELOPMENT OF ASSETS			
33902	Ellis Street Watheroo - Footpath	0	35,000
33903	Roberts Street Moora - Footpath	21,500	35,621
33904	Murray Street Watheroo - Footpath	0	15,000
33905	York Street Watheroo - Footpath	0	69,440
33919	Road Construction - Rural Bitumen Roads	161,000	0
33910	Road Construction - Regional Road Group	617,356	593,972
33911	Road Construction - Blackspot	200,541	467,128
33912	Road Construction - Roads To Recovery Supplementary	311,972	0
33913	Road Construction - Roads To Recovery	0	359,785
33916	Footpath Construction	0	14,740
33914	Drainage Construction	128,480	0
33920	Road Construction - Rural Regravelling Projects	499,471	29,142
33921	Road Construction - Moora-Miling Road Bridges	0	12,057
TOTAL DEVELOPMENT OF ASSETS		1,940,320	1,631,884

ROAD PLANT PURCHASES

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING EXPENDITURE			
14007	Loss on Asset Disposal - Road Plant Purchases	0	4,058
14008	Loan Interest - Trucks	8,748	21,376
TOTAL OPERATING EXPENDITURE		8,748	25,433
DEVELOPMENT OF ASSETS			
34002	4 x 2 Way Radios	0	2,765
34004	4 x 4 Utility	0	53,810
34014	4x2 Utilities	0	26,572
34016	Additional utility for around town	0	22,784
34022	Second Hand Low Loader	0	46,800
34023	Second Hand Large Plate Compactor	0	6,000
34024	Theodolite	0	2,495
34025	Small Tip Truck	0	49,970
34051	11-12 Tonne Vibrating Roller	0	169,725
34052	24 Tonne MWR	0	154,000
34053	Vertimower/Sweeper	0	39,550
34056	Quad Bike	0	6,545
30458	Drain Cleaner	18,000	0
34061	S/Hand Fork Lift	10,000	0
35401	Works Supervisors Vehicle	0	34,390
TOTAL DEVELOPMENT OF ASSETS		28,000	615,407



Schedule 13 - Economic Services

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Tourism		316,641
Building Control		46,158
Other Economic Services		340,011
		<u>702,810</u>
OPERATING INCOME		
Tourism	185,150	
Building Control	9,300	
Other Economic Services	61,796	
	<u>256,246</u>	
CAPITAL EXPENDITURE		
Tourism		12,000
Other Economic Services		831,323
		<u>843,323</u>
CAPITAL INCOME		
Other Economic Services	281,475	
	<u>281,475</u>	
PROGRAM TOTAL	537,721	1,546,133

TOURISM & AREA PROMOTION

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
24601	Caravan Park Fees	58,000	59,021
24602	Chalet Charges	120,000	120,058
24604	Caravan Park - Long Term	7,000	9,796
24612	Sales - Shire of Moora Merchandise	150	1,059
TOTAL OPERATING INCOME		185,150	189,934
OPERATING EXPENDITURE			
14601	Caravan Park	90,000	99,034
14602	Chalet Maintenance	46,250	44,489
14603	Advertising - Tourism and Area Promotion	7,000	5,592
14604	Information Bay	3,500	2,942
14605	Tourism Brochures	4,000	455
14606	Visitor Information	2,000	757
14607	Caravan Park & Chalet Lawns and Gardens	25,000	29,504
14608	Contribution - Moora Historical Society	550	43
14610	Tourism & Community Development Strategy	2,000	0
14611	Shire of Moora Merchandise	0	545
14613	Community Notice Board Maintenance	1,425	1,449
14614	Visitor Servicing - Telecentre Contract	10,890	10,890
14615	Wildflower Country	5,000	10,000
14616	Boundary Entry Statements Maintenance	3,000	0
14651	In Kind- Wildflower Interpretive Education Centre Project	3,000	0
14670	Loan Interest - Caravan Park Chalets	6,685	7,401
14685	Loan Interest - Loan 312	4,227	5,192
14690	Depreciation - Tourism and Area Promotion	34,846	13,270
14695	Insurance Allocation - Tourism and Area Promotion	1,564	972
14696	Admin Salaries Allocated - Tourism and Area Promotion	43,463	30,076
14697	Admin Salaries Overheads Allocated - Tourism and Area Promotion	5,262	3,412
14698	Allocation Office Administration Overheads - Tourism and Area Promoti	6,712	4,897
14699	Administration Office Allocation - Tourism and Area Promotion	10,267	8,492
TOTAL OPERATING EXPENDITURE		316,641	279,412
DEVELOPMENT OF ASSETS			
34607	Miling Caravan Park Stopover - Powered Sites/Water	0	1,499
34604	Miling Entry Statements	8,000	0
35203	Portable Generator 30KVA	0	12,876
34612	Caravan Park Upgrade	4,000	60,388
34680	Chalet 2 bedroom Units - Fit Out	0	136,266
TOTAL DEVELOPMENT OF ASSETS		12,000	211,030

BUILDING CONTROL

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
<u>OPERATING INCOME</u>			
20703	Swimming Pool Inspection Fees	1,000	855
24701	Building Permits	8,000	7,971
24702	Document Search Fees	100	136
24703	Building Commissions - BCITF/BRB	200	668
TOTAL OPERATING INCOME		9,300	9,630
<u>OPERATING EXPENDITURE</u>			
14701	Conference Expenses - Building Control	0	150
14702	Other Expenses - Building Control	1,000	748
14703	Relief Health & Building Contractor	0	3,421
14784	Fringe Benefit Tax - Building Control	2,000	692
14795	Insurance Allocation - Building Control	680	922
14796	Admin Salaries Allocated - Building Control	30,026	27,603
14797	Admin Salaries Overheads Allocated - Building Control	5,067	5,844
14798	Allocation Office Administration Overheads - Building Control	5,614	3,223
14799	Administration Office Allocation - Building Control	1,771	2,184
TOTAL OPERATING EXPENDITURE		46,158	44,788

OTHER ECONOMIC SERVICES

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
25101	Deposits - Moora Lifestyle Village	2,000	0
25202	Standpipe Revenue	3,500	4,403
25203	Moora Lifestyle Village	43,680	46,867
25204	Service Charge - Gardiner St Power Upgrade	6,616	5,938
25206	Electricity Reimbursements - Lifestyle Village	6,000	0
25286	Lease - Lot 41 Drummond Street	0	15,400
TOTAL OPERATING INCOME		61,796	72,609
OPERATING EXPENDITURE			
12387	Loan Interest - Lifestyle Village	62,629	66,004
12388	Loan Interest - Industrial Land	3,250	4,571
13012	Cost of Land Sold	12,000	2,735
15196	Admin Salaries Allocated - Moora Lifestyle Village	15,934	0
15197	Admin Salaries Overheads Allocated - Moora Lifestyle Village	2,250	0
15201	Business/Industry Projects Investigations	2,000	675
15202	Water Supply - Standpipes	7,000	6,831
15205	Advertising - Advocate Spread	3,600	1,682
15208	Moora Lifestyle Village - Garden Maintenance	4,000	0
15209	Moora Lifestyle Village - Marketing and Promotion	26,000	4,658
15210	Moora Lifestyle Village - Building Maintenance	4,000	981
15211	Moora Lifestyle Village - Administration	0	3,192
15212	Moora Lifestyle Village - Water Consumption	10,000	1,562
15213	Moora Lifestyle Village - Electricity Consumption	16,000	0
15284	Fringe Benefits Tax - Economic Services	3,000	3,068
15285	Loan Interest - Loan 316 - Gardiner Street Power Upgrade	3,166	3,700
15288	Economic Services - Conferences & Training	2,000	2,284
15290	Depreciation - Other Economic Services	20,085	10,893
15296	Admin Salaries Allocated - Economic Services	80,101	52,383
15297	Admin Salaries Overheads Allocated - Economic Services	13,883	9,297
15298	Allocation Office Administration Overheads - Economic Services	10,870	7,423
15299	Administration Office Allocation - Other Economic Services	5,214	6,430
15905	Donations (Cash) - Various Groups	10,000	43,865
15906	Donations (In Kind) - Various Groups	12,200	13,489
15908	Contribution - Small Business C.C.C.	2,500	2,500
Rural Services			
14501	Noxious Weeds Control	5,829	4,545
14502	Rural Weed Control	2,500	1,367
Other Property Services			
15901	Cleaning Materials	13,000	15,984
15902	Cleaning Materials Allocated	(13,000)	(15,984)
TOTAL OPERATING EXPENDITURE		340,011	254,135
CAPITAL INCOME			
45202	Industrial Park Extension - WRGS Grant	281,475	0
TOTAL CAPITAL INCOME		281,475	0
DEVELOPMENT OF ASSETS			
35001	Moora Lifestyle Village Development	170,000	901,474
35260	Industrial Park - Land Extension	616,017	10,075
35276	Demolition Costs - Lots 410-413 Gardiner St	0	20,242
35903	Loan Principle Repayment - Industrial Land	45,306	43,413
TOTAL DEVELOPMENT OF ASSETS		831,323	975,204



Schedule 14 - Other Property & Services

2010/11 BUDGET

	Income	Expenditure
OPERATING EXPENDITURE		
Public Works Overheads		-
Plant Operation Costs		-
Private Works		81,435
		<u>81,435</u>
OPERATING INCOME		
Public Works Overheads	1,640	
Plant Operation Costs	35,600	
Private Works	96,000	
	<u>133,240</u>	
PROGRAM TOTAL	133,240	81,435

PUBLIC WORKS OVERHEADS

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
OPERATING INCOME			
25485	Employment Incentive Subsidies	1,640	1,636
TOTAL OPERATING INCOME		1,640	1,636
OPERATING EXPENDITURE			
15401	Expendable Tools - PWOH	3,500	462
15402	Protection of Workers	16,000	18,202
15403	Advertising - Public Works Overheads	520	25
15404	Depot Maintenance	56,014	73,035
15405	Radio Communications Maintenance	5,000	1,339
15406	ROMANS	6,000	44,884
15407	RRG Subgroup Expenses (net)	3,000	0
15449	Rostered Days Off - PWOH	1,000	(2,608)
15450	Workmen Wages Overheads	3,300	2,317
15451	Superannuation of Workmen	90,293	98,341
15452	Workmen Wages - Sick Leave	23,080	22,474
15453	Workmen Wages - Annual Leave	73,086	182,836
15454	Workmen Wages - Long Service Leave	23,536	3,426
15455	Unallocated Wages	0	0
15456	Training Expenditure - Public Works Overheads	24,705	24,383
15457	Workmen Wages - Allowances and Benefits	27,350	31,625
15458	Workmen Wages - Insurance	35,707	39,406
15460	Workmen Wages - Workers Compensation	0	376
15480	Engineering Salaries	138,462	120,879
15481	Engineering Salaries Overheads	22,399	20,148
15483	Vehicle Expenses - Public Works Overheads	9,500	13,143
15484	Fringe Benefits Tax - Public Works Overheads	2,000	3,702
15489	Less Allocated to Works - Public Works Overheads	(705,705)	(843,309)
15495	Insurance Allocation - Public Works Overheads	7,102	4,788
15496	Admin Salaries Allocated - Public Works Overheads	81,134	64,855
15497	Admin Salaries Overheads Allocated - Public Works Overheads	10,459	9,040
15498	Allocation Office Administration Overheads - Public Works Overheads	25,228	13,344
15499	Administration Office Allocation - Public Works Overheads	17,330	12,738
TOTAL OPERATING EXPENDITURE		0	(40,146)

PLANT OPERATION COSTS

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
<u>OPERATING INCOME</u>			
25601	Off Road Fuel Rebates	26,000	27,840
25602	Insurance Reimbursements	8,000	9,277
25603	Sale Proceeds - Sundry Plant (Not on Asset Register) & Scrap	1,600	1,100
TOTAL OPERATING INCOME		35,600	38,217
<u>OPERATING EXPENDITURE</u>			
15601	Repair Wages	80,158	68,180
15603	Apprentice Wages to be allocated	25,000	35,687
15605	Expendable Tools - Plant	2,800	870
15606	Licences	7,500	13,448
15607	Parts and Repairs	280,000	219,486
15608	Tyres and Tubes	50,000	43,257
15610	Fuel - Plant Operations	350,000	367,699
15689	Less Allocated to Works - Plant Operation	(857,446)	(642,464)
15695	Insurance Allocation - Plant Operation	61,988	52,298
TOTAL OPERATING EXPENDITURE		0	158,462

PRIVATE WORKS

COA	DESCRIPTION	2010/11 BUDGET	2009/10 ACTUAL
<u>OPERATING INCOME</u>			
25301	Private Works - General	96,000	39,520
TOTAL OPERATING INCOME		96,000	39,520
<u>OPERATING EXPENDITURE</u>			
15301	Private Works Expenses	80,000	17,516
15395	Insurance Allocation - Private Works	1,435	472
TOTAL OPERATING EXPENDITURE		81,435	17,988