



Shire of Moora
34 Padbury Street
Moora WA 6510
T +61 (0) 8 9651 0000
www.moora.wa.gov.au

SHIRE OF MOORA

ANNUAL BUDGET REVIEW

FOR THE YEAR ENDING 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

**SHIRE OF MOORA
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026
CONTENTS PAGE**

	Page	Note
Financial Statements		
Statement of Comprehensive Income by Nature or Type	3	
Statement of Cash Flows	4	
Statement of Financial Activity	5	
Notes to and Forming Part of the Budget		
Material Accounting Policies	6	1
Grants, Subsidies and Contributions	9	2
Disposal of Assets	11	3
Capital Expenditure	12	4
Cash Backed Reserves	14	5
Information on Borrowings	15	6
Notes to the Statement of Cash Flows	16	7
Net Current Assets	17	8
Budget Amendments	18	9

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2026
BY NATURE OR TYPE

		Adopted Budget 25 / 26	Revised Budget 25 / 26	January Actual 25 / 26	Estimated Actual 25 / 26
Revenue	Note	\$	\$	\$	\$
Rates		5,414,517	5,412,517	5,405,326	5,412,517
Grants, Subsidies and Contributions	2(a)	1,884,781	1,766,696	1,146,610	1,766,696
Fees and Charges		3,522,199	3,406,836	2,524,362	3,406,836
Interest Earnings		240,940	206,940	87,156	206,940
Other Revenue		303,037	307,523	179,332	307,523
		<u>11,365,473</u>	<u>11,100,512</u>	<u>9,342,786</u>	<u>11,100,512</u>
Expenses					
Employee Costs		(5,153,425)	(4,987,438)	(2,754,614)	(4,987,438)
Materials and Contracts		(3,530,836)	(3,470,350)	(1,836,624)	(3,470,350)
Utility Charges		(443,696)	(456,900)	(270,472)	(456,900)
Depreciation on Non-current Assets		(5,783,869)	(5,783,869)	(3,403,257)	(5,783,869)
Interest Expenses		(191,750)	(174,167)	(73,446)	(174,167)
Insurance Expenses		(276,510)	(270,727)	(270,727)	(270,727)
Other Expenditure		(368,844)	(467,200)	(252,846)	(467,200)
		<u>(15,748,929)</u>	<u>(15,610,651)</u>	<u>(8,861,986)</u>	<u>(15,610,651)</u>
Operating Surplus / (Deficit)		<u>(4,383,456)</u>	<u>(4,510,139)</u>	<u>480,801</u>	<u>(4,510,139)</u>
Other Revenue and Expenses					
Capital Grants, Subsidies and Contributions	2(b)	12,141,146	11,703,952	3,702,002	11,703,952
Profit on Disposal of Assets	3	49,161	55,478	55,478	55,478
(Loss) on Disposal of Assets	3	(91,706)	(91,706)	-	(91,706)
Net Result		<u>7,715,145</u>	<u>7,157,584</u>	<u>4,238,280</u>	<u>7,157,584</u>
Other Comprehensive Income					
Changes on Revaluation of Non-current Assets		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u><u>7,715,145</u></u>	<u><u>7,157,584</u></u>	<u><u>4,238,280</u></u>	<u><u>7,157,584</u></u>

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026
STATEMENT OF CASH FLOWS

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Rates		5,394,517	5,412,517	4,172,908	5,412,517
Operating Grants, Subsidies and Contributions		2,381,781	2,243,696	1,157,577	2,243,696
Fees and Charges		3,522,199	3,406,836	2,524,362	3,406,836
Interest Earnings		240,940	206,940	87,156	206,940
Other Revenue		303,037	307,523	179,332	307,523
		<u>11,842,474</u>	<u>11,577,512</u>	<u>8,121,335</u>	<u>11,577,512</u>
Payments					
Employee Costs		(5,138,425)	(4,987,438)	(2,754,614)	(4,987,438)
Materials and Contracts		(3,565,494)	(3,490,009)	(2,272,140)	(3,490,009)
Utility Charges		(443,696)	(456,900)	(270,472)	(456,900)
Interest Expenses		(191,750)	(174,167)	(73,446)	(174,167)
Insurance Expenses		(276,510)	(270,727)	(270,727)	(270,727)
Other Expenditure		(368,844)	(467,200)	(252,846)	(467,200)
		<u>(9,984,719)</u>	<u>(9,846,441)</u>	<u>(5,894,245)</u>	<u>(9,846,441)</u>
Net Cash provided by / (used in) Operating Activities		<u>1,857,755</u>	<u>1,731,071</u>	<u>2,227,090</u>	<u>1,731,071</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments for financial assets at amortised cost - self supporting loans		(4,630)	(4,630)	(4,630)	(4,630)
Grants, Subsidies and Contributions		12,141,146	11,703,952	3,702,002	11,703,952
Proceeds from Sale of Fixed Assets	3	259,000	178,908	103,908	178,908
Land and Buildings	4(a)	(8,304,000)	(7,964,946)	(1,304,033)	(7,964,946)
Furniture and Equipment	4(a)	(30,000)	(30,000)	(4,943)	(30,000)
Plant and Equipment	4(a)	(1,075,210)	(1,011,491)	(123,281)	(1,011,491)
Infrastructure - Roads	4(b)	(6,067,606)	(6,084,189)	(2,906,586)	(6,084,189)
Infrastructure - Other	4(b)	(1,547,832)	(1,161,940)	(540,650)	(1,161,940)
Proceeds on financial assets at amortised cost - self supporting loans	6	4,630	4,630	4,630	4,630
Net Cash provided by / (used in) Investing Activities		<u>(4,624,502)</u>	<u>(4,369,707)</u>	<u>(1,073,584)</u>	<u>(4,369,707)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(386,042)	(293,785)	(124,493)	(293,785)
Proceeds from New Long Term Borrowings	6	2,400,000	1,995,000	-	1,995,000
Net Cash provided by Financing Activities		<u>2,013,958</u>	<u>1,701,215</u>	<u>(124,493)</u>	<u>1,701,215</u>
Net Increase / (Decrease) in Cash Held		<u>(752,790)</u>	<u>(937,421)</u>	<u>1,029,013</u>	<u>(937,421)</u>
Cash at Beginning of Year		<u>3,903,614</u>	<u>3,890,721</u>	<u>3,890,721</u>	<u>3,890,721</u>
Cash and Cash Equivalents at the End of the Year		<u><u>3,150,825</u></u>	<u><u>2,953,300</u></u>	<u><u>4,919,734</u></u>	<u><u>2,953,300</u></u>

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026
STATEMENT OF FINANCIAL ACTIVITY

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
OPERATING ACTIVITIES					
Net Current Assets at 01 Jul - Surplus / (Deficit)		1,133,320	890,439	890,439	890,439
Revenue from Operating Activities (Excluding Rates)					
Grants, Subsidies and Contributions	2	1,884,781	1,766,696	1,146,610	1,766,696
Fees and Charges		3,522,199	3,406,836	2,524,362	3,406,836
Interest Earnings		240,940	206,940	87,156	206,940
Other Revenue		303,037	307,523	179,332	307,523
Profit on Disposal of Assets		49,161	55,478	55,478	55,478
		<u>6,000,118</u>	<u>5,743,473</u>	<u>3,992,938</u>	<u>5,743,473</u>
Expenditure from Operating Activities					
Employee Costs		(5,153,424)	(4,987,438)	(2,754,613)	(4,987,438)
Materials and Contracts		(3,530,835)	(3,470,350)	(1,836,624)	(3,470,350)
Utility Charges		(443,695)	(456,900)	(270,472)	(456,900)
Depreciation on Non-current Assets		(5,783,868)	(5,783,869)	(3,403,257)	(5,783,869)
Interest Expenses		(191,749)	(174,167)	(73,446)	(174,167)
Insurance Expenses		(276,509)	(270,727)	(270,727)	(270,727)
Other Expenditure		(368,844)	(467,200)	(252,846)	(467,200)
Loss on Disposal of Assets		(91,706)	(91,706)	(0)	(91,706)
		<u>(15,840,629)</u>	<u>(15,702,358)</u>	<u>(8,861,985)</u>	<u>(15,702,358)</u>
Excluded Non-cash Operating Activities					
(Profit) / Loss on Disposal of Assets	3	42,545	36,228	(55,478)	36,228
Movement in Land Held for Resale		-	86,500	86,500	86,500
Movement in Employee Benefits		5,797	5,797	2,878	5,797
Movement in Fair Value of LG House Trust		-	-	-	-
Depreciation and Amortisation on Assets		5,783,869	5,783,869	3,403,257	5,783,869
Amount attributable to operating activities		<u>(4,008,301)</u>	<u>(4,046,491)</u>	<u>(1,431,890)</u>	<u>(4,046,491)</u>
INVESTING ACTIVITIES					
Inflows from investing activities					
Grants, Subsidies and Contributions	2	12,141,146	11,703,952	3,702,002	11,703,952
Proceeds from Disposal of Assets	3	259,000	178,908	103,908	178,908
Proceeds from financial assets at amortised cost - self supporting lo		4,630	4,630	4,630	4,630
Reclassification of Land to Inventory		-	-	-	-
		<u>12,404,775</u>	<u>11,887,489</u>	<u>3,810,539</u>	<u>11,887,489</u>
Outflows from investing activities					
Property, Plant and Equipment Purchases	4(a)	(9,409,210)	(9,006,438)	(1,432,258)	(9,006,438)
Infrastructure Purchases	4(b)	(7,615,439)	(7,246,129)	(3,447,236)	(7,246,129)
Payments for financial assets at amortised cost - self supporting loa		(4,630)	(4,630)	(4,630)	(4,630)
Net Amount provided from Investing Activities		<u>(17,029,280)</u>	<u>(16,257,196)</u>	<u>(4,884,123)</u>	<u>(16,257,196)</u>
Amount attributable to investing activities		<u>(4,624,504)</u>	<u>(4,369,707)</u>	<u>(1,073,584)</u>	<u>(4,369,707)</u>
FINANCING ACTIVITIES					
Inflows from financing activities					
Proceeds from New Long Term Borrowings	6	2,400,000	1,995,000	-	1,995,000
Transfers from Reserves (Restricted Assets)	5	399,832	505,395	-	505,395
		<u>2,799,832</u>	<u>2,500,395</u>	<u>-</u>	<u>2,500,395</u>
Outflows from financing activities					
Repayment of Long Term Borrowings	6	(386,042)	(293,785)	(124,493)	(293,785)
Transfers to Reserves (Restricted Assets)	5	(328,821)	(93,366)	(48,371)	(93,366)
		<u>(714,864)</u>	<u>(387,151)</u>	<u>(172,864)</u>	<u>(387,151)</u>
Amount attributable to financing activities		<u>2,084,968</u>	<u>2,113,244</u>	<u>(172,864)</u>	<u>2,113,244</u>
Surplus / (Deficit) before General Rates		<u>(5,414,517)</u>	<u>(5,412,516)</u>	<u>(1,787,899)</u>	<u>(5,412,516)</u>
Total Amount raised from General Rates		5,414,516	5,412,516	5,405,326	5,412,516
Net Current Assets at 30 Jun - Surplus / (Deficit)	8	<u>-</u>	<u>-</u>	<u>3,617,427</u>	<u>-</u>

**SHIRE OF MOORA
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

1. MATERIAL ACCOUNTING POLICIES

(a) Basis of Preparation

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes the contents of the budget review.

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

(b) The Local Government Reporting Entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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 Trust Fund are excluded from the financial statements.

(c) Judgements and Estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

(d) Material Accounting Policies

Material accounting policies utilised in the preparation of these statements are as described in the 2025/26 Annual Budget. Please refer to the adopted budget document for details of these policies.

(e) Rounding Off Figures

All figures shown in this budget review report are rounded to the nearest dollar.

(f) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the

**SHIRE OF MOORA
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

1. MATERIAL ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities.

(h) Financial Assets at Amortised Cost

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

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

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

(j) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

Land Held for Resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(k) Current and Non-Current Classification

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

(l) Contract Assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

(m) Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to unobservable inputs, including own credit risk.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

(o) Prepaid Rates

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

**SHIRE OF MOORA
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

1. MATERIAL ACCOUNTING POLICIES (Continued)

(p) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(q) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(r) Provisions

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

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS (summarised)

(a) Grants, Subsidies and Contributions	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
General Purpose Funding	1,221,336	1,061,176	530,588	1,061,176
Law, Order & Public Safety	110,520	152,608	127,014	152,608
Recreation & Culture	322,000	260,673	203,143	260,673
Transport	230,925	290,266	283,892	290,266
Total Grants, Subsidies and Contributions	<u>1.884.781</u>	<u>1.766.696</u>	<u>1.146.610</u>	<u>1.766.696</u>

(b) Capital Grants, Subsidies and Contributions	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
General Purpose Funding	-	-	-	-
Law, Order & Public Safety	43,210	43,210	-	43,210
Community Amenities	400,000	400,000	-	400,000
Recreation & Culture	61,275	75,017	54,167	75,017
Transport	5,936,661	5,485,725	3,645,835	5,485,725
Total Capital Grants, Subsidies and Contributions	<u>12.141.146</u>	<u>11.703.952</u>	<u>3.702.002</u>	<u>11.703.952</u>

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS (detailed)

(a) Grants, Subsidies and Contributions

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
General Purpose Funding				
Grants Commission Grant Needs	653,562	553,452	276,726	553,452
Grants Commission - Road Formula	567,774	507,724	253,862	507,724
Law, Order & Public Safety				
DFES Operating Grant - Fire Brigades	85,000	127,024	105,774	127,024
DFES Operating Grant - SES	21,520	21,520	17,176	21,520
Emergency Services Levy Administration Payment	4,000	4,000	4,000	4,000
Recreation & Culture				
MPAC - Operating Grant Income	90,000	70,000	70,000	70,000
Operating Grant - Hay Bales 2026	220,000	120,000	68,000	120,000
Reimbursements	2,000	700	576	700
Grant - Library Material	10,000	10,000	8,330	10,000
Small Community Grants	-	13,973	10,236	13,973
Events - Grants / Sponsorship	-	46,000	46,000	46,000
Transport				
Direct Grants - Maintenance	224,551	283,892	283,956	283,892
Street Lighting Subsidy	6,374	6,374	-	6,374
Governance				
Parental Leave Income	-	1,974	1,974	1,974
Total Grants, Subsidies and Contributions	1,884,781	1,766,632	1,146,611	1,766,632

(b) Capital Grants, Subsidies and Contributions

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
Law, Order & Public Safety				
SES - Equipment Grant	43,210	43,210	-	43,210
Law, Order & Public Safety				
Grant - Housing Subdivisions	5,700,000	5,700,000	2,000	5,700,000
Community Amenities				
Local Roads & Community Infrastructure LRCI	400,000	400,000	-	400,000
Recreation & Culture				
Community Contribution - Mens Shed	1,275	1,275	425	1,275
Community Contribution - Sports and Recreation Faci	60,000	38,182	18,182	38,182
Grant - Moora Rec Centre Stage 1A	-	35,560	35,560	35,560
Transport				
Regional Road Grants	934,374	934,374	747,487	934,374
Grant - Roads to Recovery	849,928	849,928	17,683	849,928
Airstrip Non-Operating Grant	1,200,000	749,064	163,337	749,064
Wheatbelt Secondary Freight	2,952,359	2,952,359	2,717,328	2,952,359
Total Capital Grants, Subsidies and Contributions	12,141,146	11,703,952	3,702,002	11,703,952

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

3 DISPOSAL OF ASSETS

(a) Annual Budget 25 / 26

	Book Value Budget 25 / 26 \$	Proceeds Budget 25 / 26 \$	Profit Budget 25 / 26 \$	(Loss) Budget 25 / 26 \$
Plant and Equipment	301,545	259,000	49,161	(91,706)
CAT 120H Grader / P0042 126626	166,706	75,000	-	(91,706)
Hino 50 Series 2630 - Sewerage Truck / P0026 105027	49,964	85,000	35,036	-
Nissan Navara S/Cab CC SL 4x4 / P0081A 126670	30,878	35,000	4,122	-
Nissan Navara Single Cab (P0098A) / P0098A 126664	26,090	32,000	5,910	-
Nissan Navara S/Cab / P1006A 126665	27,907	32,000	4,093	-
Total Disposals	301,545	259,000	49,161	(91,706)
Total Profit / (Loss) on Disposal				(42,545)

(b) YTD Actual - Jan 2026

	Book Value Actual 25 / 26 \$	Proceeds Actual 25 / 26 \$	Profit Actual 25 / 26 \$	(Loss) Actual 25 / 26 \$
Plant and Equipment	48,430	103,908	55,478	-
P&E - Hino 50 Series 2630 - Sewerage Truck	47,773	94,036	46,263	-
P&E - Bogie Axle Dolly - 2008 Roadwest RWT-DOL-180	657	9,872	9,215	-
Total Disposals	48,430	103,908	55,478	-
Total Profit / (Loss) on Disposal				55,478

(c) Revised Budget 25 / 26

	Book Value Budget 25 / 26 \$	Proceeds Budget 25 / 26 \$	Profit Budget 25 / 26 \$	(Loss) Budget 25 / 26 \$
Plant and Equipment	215,136	178,908	55,478	(91,706)
CAT 120H Grader / P0042 126626	166,706	75,000	-	(91,706)
Hino 50 Series 2630 - Sewerage Truck / P0026 105027	47,773	94,036	46,263	-
P&E - Bogie Axle Dolly - 2008 Roadwest RWT-DOL-180	657	9,872	9,215	-
Total Disposals	215,136	178,908	55,478	(91,706)
Total Profit / (Loss) on Disposal				(36,228)

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

4 CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
Land and Buildings				
Governance				
CCTV - upgrades	14,000	14,000	21,718	14,000
New carpet tiles for Admin building	10,000	10,000	-	10,000
Education & Welfare				
Early Childhood Development Centre	100,000	100,000	81,614	100,000
Wheatbelt Kids Institute	380,000	380,000	184,000	380,000
Housing				
Housing Project - WACHS Staff residences	2,000,000	1,650,000	947,388	1,650,000
Housing Subdivisions	5,700,000	5,700,000	2,000	5,700,000
Community Amenities				
Cemetery Upgrade - Buildings	20,000	20,000	-	20,000
Recreation and Culture				
Moora Recreation Centre Renewal	-	21,802	8,572	21,802
MPAC - locks - access door control	80,000	46,580	46,579	46,580
Economic Services				
Caravan Park Buildings	-	22,564	341	22,564
Carnaby Place development	-	-	11,820	-
Total Land and Buildings	8,304,000	7,964,946	1,304,033	7,964,946
Furniture and Equipment				
Governance				
Administration Capital Projects	15,000	15,000	4,943	15,000
Purchase Computing Equipment	15,000	15,000	-	15,000
Total Furniture and Equipment	30,000	30,000	4,943	30,000
Plant and Equipment				
Law, Order & Public Safety				
SES Generator & Logistics Trailer	43,210	43,210	-	43,210
BFB Fire Tanker - Moora Central	-	53,752	53,752	53,752
Community Amenities				
Water Preservation Initiatives	500,000	500,000	-	500,000
Recreation and Culture				
Ride on Mower	-	7,590	7,590	7,590

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

4 CAPITAL EXPENDITURE (Continued)

(a) PROPERTY, PLANT AND EQUIPMENT (continued)

Plant and Equipment (continued)	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
Transport				
Replacement Grader	400,000	345,000	-	345,000
Works Ute - Replace P0081A / 126670	132,000	50,240	50,240	50,240
Portable Traffic Lights	-	11,700	11,700	11,700
Total Plant and Equipment	1,075,210	1,011,491	123,281	1,011,491
Total Property, Plant and Equipment	9,409,210	9,006,438	1,432,258	9,006,438

(b) INFRASTRUCTURE

Infrastructure - Roads	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
Transport				
<i>Road Construction - Regional Road Group</i>				
Watheroo - Miling Road Widen & Seal	1,401,568	1,401,568	70,672	1,401,568
<i>Road Construction - Roads To Recovery</i>				
RTR - Padbury St, Moora between from Moore St and F	-	16,583	16,583	16,583
RTR - Railway Road Reseal	231,000	231,000	550	231,000
RTR - Moora Miling Road Reseal	24,000	24,000	550	24,000
RTR - Miling North Road - Reseal	81,480	81,480	-	81,480
RTR - Miling North Road - Reseal	113,400	113,400	-	113,400
RTR - various roads (tba)	303,849	303,849	-	303,849
RTR - Various roads (to be advised)	96,199	96,199	-	96,199
<i>Miling West Road</i>				
Miling West Road - Culvert Replacement, Widening, Ov	650,000	650,000	101,526	650,000
<i>Road Construction - Town Streets</i>				
Stafford Street	-	-	114	-
Tootra Street	-	-	672	-
<i>Roads Construction - Wheatbelt Secondary Freight Route</i>				
WSFN - Railway Rd - LRM Spotting & Barrier Marking (-	-	12,279	-
WSFN - Carot Well Rd - Construction - Survey, design,	2,448,000	2,448,000	2,189,532	2,448,000
WSFN - Watheroo West Road - Development (SLK0.0C	148,000	148,000	96,258	148,000
WSFN - Watheroo West Rd Type 6 Reconstruct & Over	570,110	570,110	417,851	570,110
Total Roads	6,067,606	6,084,189	2,906,586	6,084,189
Infrastructure - Other				
Community Amenities				
Access Chambers Refurbishment	-	65,988	65,988	65,988
Sewer Lines Point Repair	-	87,538	-	87,538
Recreation and Culture				
Moora Swimming Pool Improvements	205,832	179,150	132,464	179,150
Renewal of Park Infrastructure	30,000	64,000	30,957	64,000
Apex Park Playground Upgrade	-	16,200	16,200	16,200
Transport				
Moora Airstrip	1,200,000	749,064	294,087	749,064
Footpath Construction - Various	112,000	-	-	-
Economic Services				
Moora Town Border Entry Signs	-	-	955	-
Total Other Infrastructure	1,547,832	1,161,940	540,650	1,161,940
Total Infrastructure	7,615,438	7,246,129	3,447,236	7,246,129

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

5 CASH BACKED RESERVES

Reserve Name	Adopted Budget - 25 / 26					YTD Actual - Jan 2026					Revised Budget - 25 / 26				
	Opening Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	Closing Balance 30 Jun 26	Opening Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	Closing Actual 31 Jan 26	Opening Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	Closing Balance 30 Jun 26
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
a) Leave reserve	130,267	-	5,797	-	136,064	129,880	-	2,878	-	132,758	129,880	-	5,797	-	135,677
b) Plant Replacement Reserve	57,646	-	2,565	-	60,211	57,468	-	1,274	-	58,742	57,468	-	2,565	-	60,033
c) Administration Building Reserve	519,231	(54,000)	23,106	-	488,337	518,626	-	11,223	-	529,849	518,626	(54,000)	23,106	-	487,732
d) Community Facilities Reserve	146,459	(40,000)	6,517	-	112,976	146,310	-	2,962	-	149,272	146,310	(40,000)	6,517	-	112,827
e) Waste Management Reserve	159,102	-	7,080	-	166,182	158,938	-	3,515	-	162,453	158,938	-	7,080	-	166,018
f) Bridge Reserve	85,243	-	3,793	-	89,036	85,155	-	1,883	-	87,038	85,155	-	3,793	-	88,948
g) Community Bus Reserve	8,356	-	372	-	8,728	8,347	-	185	-	8,532	8,347	-	372	-	8,719
h) Sewerage Reserve	522,346	(100,000)	23,244	-	445,590	521,338	-	11,382	-	532,720	521,338	(187,538)	23,244	-	357,044
j) Economic Development Reserve	162,235	-	7,219	-	169,454	162,068	-	3,585	-	165,653	162,068	-	7,219	-	169,287
k) Emergency Relief Reserve	12,417	-	553	-	12,970	12,404	-	274	-	12,678	12,404	-	553	-	12,957
l) Infrastructure Reserve	254,428	(205,832)	11,322	235,455	295,373	253,402	-	5,825	-	259,227	253,402	(205,832)	11,322	-	58,892
m) Club Night Lights Reserve	15,910	-	708	-	16,618	15,894	-	352	-	16,246	15,894	-	708	-	16,602
n) Housing Revitalisation	19,479	-	867	-	20,346	17,158	-	2,932	-	20,090	17,158	(18,025)	867	-	(0)
o) Green Reserve	5,000	-	223	-	5,223	5,000	-	101	-	5,101	5,000	-	223	-	5,223
Total Reserves	2,098,119	(399,832)	93,366	235,455	2,027,108	2,091,988	-	48,371	-	2,140,359	2,091,988	(505,395)	93,366	-	1,679,959

Objective of Reserves

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

Reserve Name	Date of Use	Purpose
a) Leave Reserve	ongoing	To fund outstanding annual and long service leave requirements
b) Plant Replacement Reserve	ongoing	To fund the purchase of items of plant and equipment.
c) Administration Building Reserve	ongoing	To fund major projects relating to Council buildings including renovations and constructions of new facilities.
d) Community Facilities Reserve	ongoing	To fund eligible community organisations for approved projects.
e) Waste Management Reserve	ongoing	To fund major projects relating to waste management including future rubbish site development & related plant items.
f) Bridge Reserve	ongoing	To fund bridge work maintenance.
g) Community Bus Reserve	ongoing	To fund repairs and replacement of community bus.
h) Sewerage Reserve	ongoing	To fund sewerage infrastructure works.
j) Economic Development Reserve	ongoing	To fund economic development services & projects, including land development relating to residential, commercial & industrial use.
k) Emergency Relief Reserve	ongoing	To fund emergency disaster relief
l) Infrastructure Reserve	ongoing	To fund renewal of various infrastructure.
m) Club Night Lights Reserve	ongoing	To be used for the future replacement of lights.
n) Housing Revitalisation	ongoing	Balance of housing revitalisation loan – to fund development of shire owned buildings
o) Green Reserve	ongoing	To be used for development and maintenance of public green spaces.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

6 INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance 01 Jul 25 \$	New Loans			Principal Repayments			Principal Outstanding			Finance Cost Repayments		
					YTD Actual \$	Annual Budget \$	Revised Budget \$	YTD Actual \$	Annual Budget \$	Revised Budget \$	YTD Actual \$	Annual Budget \$	Revised Budget \$	YTD Actual \$	Annual Budget \$	Revised Budget \$
Industrial Lots	325	WATC	2.60%	45,928	-	-	-	(22,816)	(45,928)	(45,928)	23,112	(0)	(0)	(597)	(898)	(898)
Doctor's House	326	WATC	2.60%	22,404	-	-	-	(11,130)	(22,404)	(22,404)	11,274	(0)	(0)	(291)	(438)	(438)
Hydrotherapy Pool	327	WATC	3.43%	314,132	-	-	-	(16,072)	(32,420)	(32,420)	298,060	281,712	281,712	(5,387)	(10,499)	(10,499)
Housing Revitalisation	328	WATC	4.82%	2,786,915	-	-	-	(74,476)	(150,744)	(150,744)	2,712,439	2,636,171	2,636,171	(67,096)	(132,400)	(132,400)
Housing Revitalisation	329	WATC		-	-	2,000,000	1,650,000	-	(51,260)	(42,290)	-	1,948,740	1,607,711	-	(34,103)	(28,135)
Grader Replacement	330	WATC		-	-	400,000	345,000	-	(83,287)	-	-	316,714	345,000	-	(13,339)	(1,725)
				3,169,378	-	2,400,000	1,995,000	(124,493)	(386,042)	(293,785)	3,044,886	5,183,336	4,870,593	(73,372)	(191,676)	(174,095)
Self Supporting Loans																
Bowling Club SS	324	WATC	3.20%	4,630	-	-	-	(4,630)	(4,630)	(4,630)	-	-	0	(74)	(74)	(74)
				4,630	-	-	-	(4,630)	(4,630)	(4,630)	-	-	0	(74)	(74)	(74)
Total Repayments				3,174,008	-	2,400,000	1,995,000	(129,122)	(390,672)	(298,415)	3,044,886	5,183,336	4,870,594	(73,446)	(191,750)	(174,169)

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

7 NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

(a) Reconciliation of Cash

Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	January Actual 25 / 26 \$	Estimated Actual 25 / 26 \$
Cash at bank and on hand	3,150,825	2,953,300	4,919,734	2,953,300
Total Cash on Hand	3,150,825	2,953,300	4,919,734	2,953,300
Held as				
- Unrestricted cash and cash equivalent	(447,964)	1,273,340	2,681,874	1,273,340
- Restricted cash and cash equivalent	3,598,789	1,679,959	2,237,860	1,679,959
Total Cash on Hand	3,150,825	2,953,300	4,919,734	2,953,300

(b) Reconciliation of Net Cash from Operating Activities to Net Result

Net Result	7,715,145	7,157,584	4,238,280	7,157,584
Depreciation	5,783,869	5,783,869	3,403,257	5,783,869
(Profit) on Sale of Asset	(49,161)	(55,478)	(55,478)	(55,478)
Loss on Sale of Asset	91,706	91,706	-	91,706
(Increase) / Decrease in Receivables	477,000	477,000	(5,258,813)	477,000
(Increase) / Decrease in Inventories	(10,000)	(10,000)	76,679	(10,000)
(Increase) / Decrease in Other assets	-	-	(177,168)	-
Increase / (Decrease) in Payables	(9,659)	(9,659)	(512,195)	(9,659)
Increase / (Decrease) in Contract Liabilities	-	-	(290,772)	-
Increase / (Decrease) in Unspent Capital Grants	-	-	4,505,302	-
Non-operating Grants, Subsidies and Contributions	(12,141,146)	(11,703,952)	(3,702,002)	(11,703,952)
Net Cash provided by / (used in) Operating Activities	1,857,754	1,731,071	2,227,090	1,731,071

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 25 / 26	Revised Budget 25 / 26	January Actual 25 / 26	Estimated Actual 25 / 26
	Note	\$	\$	\$	\$
Current Assets					
Cash - Restricted	7(a)	3,598,789	1,679,959	2,237,860	1,679,959
Cash - Unrestricted Reserves	7(a)	(447,964)	1,273,340	2,681,874	1,273,340
Other Financial Assets		-	-	-	-
Receivables		1,131,536	15,138	5,750,951	15,138
Contract Assets		-	543,084	724,882	543,084
Inventories		293,272	293,272	206,593	293,272
Other Assets		570,905	-	-	-
Total Current Assets		5,146,538	3,804,794	11,602,160	3,804,794
Current Liabilities					
Trade and Other Payables		(718,967)	(984,305)	(509,474)	(984,305)
Deposits and Bonds		-	-	(45,856)	-
Revenue Received in Advance		-	-	(140,836)	-
Contract Liabilities		(92,637)	(88,540)	(4,593,842)	(88,540)
Capital grant/contribution liability		(1,571,684)	(431,608)	-	(431,608)
Short Term Borrowings		(497,255)	(325,059)	(221,736)	(325,059)
Provisions		(875,671)	(842,556)	(842,556)	(842,556)
Total Current Liabilities		(3,756,214)	(2,672,068)	(6,354,300)	(2,672,068)
Net Current Funding Position		1,390,324	1,132,726	5,247,860	1,132,726
Cash - Restricted Reserves	5	(2,027,105)	(1,679,959)	(2,140,359)	(1,679,959)
Less: Movement in Land Held for Resale Inventory		-	86,500	86,500	86,500
Add: Current liabilities not expected to be cleared at end					
- Current portion of borrowings		500,717	325,059	290,667	325,059
- Current portion of employee benefit provisions held in reserve	5	136,064	135,675	132,758	135,675
Estimated Surplus / (Deficit) C/FWD		-	-	3,617,426	0

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
	<i>Net Current Assets at 01 Jul - Surplus / (Deficit)</i>		<i>Pending</i>			<i>-\$242,881.00</i>
	Transfer to Infrastructure Reserve				\$235,455.00	
	Transfer from Housing Revitalisation Reserve				\$18,025.00	
	<i>Loan Repayments</i>				\$92,257.00	
10103	Debt Collection Costs	Operating Expenditure	Pending		\$1,000.00	
10104	Centrelink fees payable by Shire	Operating Expenditure	Pending			-\$20.00
10105	Rates Corrections & Write Offs	Operating Expenditure	Pending		\$18,000.00	
10106	Valuation Expenses	Operating Expenditure	Pending		\$11,390.00	
10199	Administration Office Allocation - Rates	Operating Expenditure	Pending		\$22,870.67	
10199	Administration Office Allocation - Rates	Operating Expenditure	Pending		\$7,231.52	
10199	Administration Office Allocation - Rates	Operating Expenditure	Pending			-\$3,100.05
10199	Administration Office Allocation - Rates	Operating Expenditure	Pending	\$10,993.75		
10202	Bank Charges	Operating Expenditure	Pending			-\$4,700.33
10299	Administration Office Allocation - Other General Purpose Funding	Operating Expenditure	Pending			-\$776.51
10299	Administration Office Allocation - Other General Purpose Funding	Operating Expenditure	Pending	\$5,352.47		
10301	Presidential Allowance	Operating Expenditure	Pending			-\$20,966.56
10302	Deputy President Allowance	Operating Expenditure	Pending			-\$5,241.64
10303	Members Meeting Payments	Operating Expenditure	Pending			-\$12,149.60
10306AL	Conference Exp - National Alga Conference	Operating Expenditure	Pending			-\$3,187.43
10306WA	Conference Exp - Wa Local Government Week And Dinner	Operating Expenditure	Pending			-\$20,992.81
10308	Election Expenses	Operating Expenditure	Pending			-\$612.67
10309	Refreshments and Receptions (Council Members)	Operating Expenditure	Pending			-\$3,120.00
10310	Elected Members Subscriptions - (Incl WALGA)	Operating Expenditure	Pending			-\$9,639.33
10314	Members Other - Sundry	Operating Expenditure	Pending			-\$200.00
10395	Insurance Allocation - Members of Council	Operating Expenditure	Pending			-\$807.43
10399	Council Chambers Maintenance (Allocation)	Operating Expenditure	Pending	\$10,165.85		
10401	Staff Training Courses - Other	Operating Expenditure	Pending			-\$15,000.00
10401	Staff Training Courses - Other	Operating Expenditure	Pending			-\$1,225.68
10402	Staff Presentations, Gratuity and Benefits	Operating Expenditure	Pending			-\$901.79
10403	Staff Uniform Subsidy	Operating Expenditure	Pending			-\$108.75
10404	Appointment & Relocation Expenses	Operating Expenditure	Pending		\$2,046.58	
10404	Appointment & Relocation Expenses	Operating Expenditure	Pending			-\$1,928.65
10405	Paid Parental Leave	Operating Expenditure	Pending			-\$5,820.13
10408	Subscriptions and Publications	Operating Expenditure	Pending			-\$799.66
10409	Advertising - Other Governance	Operating Expenditure	Pending			-\$5,000.00
10410	Audit Fees	Operating Expenditure	Pending		\$13,395.04	
10411	Legal Expenses	Operating Expenditure	Pending		\$23,413.19	
10417	VROC Contribution	Operating Expenditure	Pending		\$8,372.72	
10425	Consultants/Special Projects	Operating Expenditure	Pending		\$17,869.53	
10426	Refreshments and receptions (Office)	Operating Expenditure	Pending			-\$3,882.13
10428	Doubtful Debts Expense	Operating Expenditure	Pending			-\$12.00

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
10435	Asset Revaluation programme	Operating Expenditure	Pending		\$1,500.00	
10437	Professional Development - MES	Operating Expenditure	Pending		\$1,000.00	
10440	Rounding	Operating Expenditure	Pending			-\$2.00
10441	Staff Counselling Program	Operating Expenditure	Pending			-\$1,540.00
10483	Vehicle Expenses - Other Governance	Operating Expenditure	Pending			-\$6,648.00
10484	Fringe Benefits Tax - Other Governance	Operating Expenditure	Pending		\$16,934.71	
10495	Insurance Allocation - Other Governance	Operating Expenditure	Pending		\$1,930.59	
10496	Admin Salaries Allocated - Other Governance	Operating Expenditure	Pending			-\$1,293.60
10499	Administration Office Allocation - Other Governance	Operating Expenditure	Pending		\$49,207.11	
10500	Professional Development - CEO	Operating Expenditure	Pending			-\$2,000.00
10502	DFES Grant - Insurances	Operating Expenditure	Pending		\$4,771.22	
10504LE	Miling Bush Fire Brigade Building	Operating Expenditure	Pending		\$3,973.14	
10504LE	Miling Bush Fire Brigade Building	Operating Expenditure	Pending		\$2,998.57	
10504LE	Bindi Bindi Fire Brigade Shed Maintenance	Operating Expenditure	Pending		\$4,059.83	
10504LE	Bindi Bindi Fire Brigade Shed Maintenance	Operating Expenditure	Pending		\$3,064.02	
10504LE	Watheroo Bush Fire Brigade Shed Maintenance	Operating Expenditure	Pending		\$1,271.16	
10504LE	Watheroo Bush Fire Brigade Shed Maintenance	Operating Expenditure	Pending		\$959.37	
10504LE	Koojan Bush Fire Brigade Shed Maintenance	Operating Expenditure	Pending		\$2,607.04	
10504LE	Koojan Bush Fire Brigade Shed Maintenance	Operating Expenditure	Pending		\$1,658.13	
10504LE	Koojan Bush Fire Brigade Shed Maintenance	Operating Expenditure	Pending			-\$24.86
10504LE	Coomberdale Fire Shed	Operating Expenditure	Pending		\$1,271.16	
10504LE	Coomberdale Fire Shed	Operating Expenditure	Pending		\$959.37	
10505	DFES Grant - Maintenance of Vehicles, Trailers	Operating Expenditure	Pending			-\$445.51
10505	DFES Grant - Maintenance of Vehicles, Trailers	Operating Expenditure	Pending			-\$356.38
10505	DFES Grant - Maintenance of Vehicles, Trailers	Operating Expenditure	Pending		\$9,494.86	
10506	DFES Grant - Utilities, Rates and Taxes	Operating Expenditure	Pending			-\$1,910.00
10506	DFES Grant - Utilities, Rates and Taxes	Operating Expenditure	Pending			-\$154.74
10507	DFES Grant - Clothing and Accessories	Operating Expenditure	Pending		\$4,384.00	
10508	Control Officer - Wages	Operating Expenditure	Pending			-\$3,065.32
10508	Control Officer - Wages	Operating Expenditure	Pending		\$309.68	
10509	DFES Grant - Maintenance Plant & Equipment	Operating Expenditure	Pending			-\$4,384.00
10511	Payment - Emergency Services Levy	Operating Expenditure	Pending			-\$9,000.00
10521	Bushfire Risk Planning Coordinator - Motor Vehicle Expenses	Operating Expenditure	Pending		\$1,958.96	
10522	Bushfire Risk Planning Coordinator - Office Expenses	Operating Expenditure	Pending			-\$29.94
10530	Bushfire Risk Planning Coordinator - Other Expenses	Operating Expenditure	Pending			-\$3,900.00
10562	Bush Fire Control - Expenses not DFES Funded	Operating Expenditure	Pending		\$3,000.00	
10562	Bush Fire Control - Expenses not DFES Funded	Operating Expenditure	Pending		\$3,520.69	
10562	Bush Fire Control - Expenses not DFES Funded	Operating Expenditure	Pending			-\$1,524.00
10599	Administration Office Allocation - Fire Prevention	Operating Expenditure	Pending			-\$5,977.78
10599	Administration Office Allocation - Fire Prevention	Operating Expenditure	Pending			-\$459.53
10599	Administration Office Allocation - Fire Prevention	Operating Expenditure	Pending			-\$2,042.07

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
10599	Administration Office Allocation - Fire Prevention	Operating Expenditure	Pending			-\$2,335.01
10599	Administration Office Allocation - Fire Prevention	Operating Expenditure	Pending	\$2,888.02		
10601	Control Officer Expenses	Operating Expenditure	Pending		\$9,455.65	
10601	Control Officer Expenses	Operating Expenditure	Pending		\$534.83	
10601	Control Officer Expenses	Operating Expenditure	Pending			-\$4,169.58
10601	Control Officer Expenses	Operating Expenditure	Pending			-\$2,231.66
10605	Pound Maintenance Other	Operating Expenditure	Pending		\$2,224.73	
10605	Pound Maintenance Other	Operating Expenditure	Pending		\$275.27	
10605	Pound Maintenance Other	Operating Expenditure	Pending		\$1,500.00	
10605	Pound Maintenance Other	Operating Expenditure	Pending			-\$75.94
10612	Corella Culling	Operating Expenditure	Pending			-\$121.15
10612	Corella Culling	Operating Expenditure	Pending			-\$12,500.00
10612	Corella Culling	Operating Expenditure	Pending			-\$96.93
10612	Corella Culling	Operating Expenditure	Pending			-\$49.71
10613	Animal Control Equipment	Operating Expenditure	Pending		\$300.00	
10699	Administration Office Allocation - Animal Control	Operating Expenditure	Pending			-\$3,352.18
10699	Administration Office Allocation - Animal Control	Operating Expenditure	Pending			-\$459.53
10699	Administration Office Allocation - Animal Control	Operating Expenditure	Pending		\$93.35	
10699	Administration Office Allocation - Animal Control	Operating Expenditure	Pending	\$2,560.72		
10701LE	Ses Building Maintenance	Operating Expenditure	Pending		\$2,193.24	
10701LE	Ses Building Maintenance	Operating Expenditure	Pending			-\$181.35
10701LE	Ses Building Maintenance	Operating Expenditure	Pending		\$1,229.94	
10706	Emergency Management Coordinator Expenses	Operating Expenditure	Pending		\$35,390.59	
10706	Emergency Management Coordinator Expenses	Operating Expenditure	Pending		\$7,500.00	
10706	Emergency Management Coordinator Expenses	Operating Expenditure	Pending		\$7,109.41	
10799	Administration Allocations	Operating Expenditure	Pending			-\$6,212.16
10799	Administration Allocations	Operating Expenditure	Pending	\$6,623.20		
11199	Administration Office Allocation - Preventative Services - Admin	Operating Expenditure	Pending			-\$6,704.59
11199	Administration Office Allocation - Preventative Services - Admin	Operating Expenditure	Pending			-\$919.08
11199	Administration Office Allocation - Preventative Services - Admin	Operating Expenditure	Pending			-\$201.53
11199	Administration Office Allocation - Preventative Services - Admin	Operating Expenditure	Pending	\$1,078.20		
11201	Control of Pests	Operating Expenditure	Pending			-\$849.36
11201	Control of Pests	Operating Expenditure	Pending			-\$846.41
11201	Control of Pests	Operating Expenditure	Pending			-\$546.86
11301	Analytical Expenses Water & Food	Operating Expenditure	Pending			-\$513.45
11302	Sentinel Chicken Programme	Operating Expenditure	Pending			-\$390.87
11302	Sentinel Chicken Programme	Operating Expenditure	Pending			-\$1,155.74
11403LC	Dental Surgery Building Maintenance	Operating Expenditure	Pending			-\$271.39
11403LC	Dental Surgery Building Maintenance	Operating Expenditure	Pending			-\$521.88
11403LC	Dental Surgery Building Maintenance	Operating Expenditure	Pending			-\$626.43
11405ME	Medical Housing Subsidy	Operating Expenditure	Pending		\$1,729.36	

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
11405ME	Medical Other Contributions	Operating Expenditure	Pending		\$62.51	
11406OH	Other Housing - Dental Surgery Residence	Operating Expenditure	Pending			-\$1,000.00
11406OH	Other Housing - Dental Surgery Residence	Operating Expenditure	Pending			-\$2,000.00
11406OH	Other Housing - Dental Surgery Residence	Operating Expenditure	Pending		\$473.11	
11406OH	Other Housing - Dental Surgery Residence	Operating Expenditure	Pending			-\$46.20
11406OH	Other Housing - Dental Surgery Residence	Operating Expenditure	Pending		\$675.38	
11406OH	Other Housing - Dental Surgery Residence	Operating Expenditure	Pending			-\$2,636.42
11406OH	Other Housing - 6 Dix Street Rental	Operating Expenditure	Pending			-\$175.23
11406OH	Other Housing - 6 Dix Street Rental	Operating Expenditure	Pending			-\$140.19
11406OH	Other Housing - 21 Roberts Street	Operating Expenditure	Pending			-\$1,500.00
11406OH	Other Housing - 21 Roberts Street	Operating Expenditure	Pending			-\$4,500.00
11406OH	Other Housing - 21 Roberts Street	Operating Expenditure	Pending			-\$355.68
11406OH	Other Housing - 21 Roberts Street	Operating Expenditure	Pending			-\$35.18
11406OH	Other Housing - 21 Roberts Street	Operating Expenditure	Pending			-\$1,641.57
11406OH	Other Housing - 21 Roberts Street	Operating Expenditure	Pending			-\$1,392.86
11406OH	Other Housing - 31 Bewsher Street	Operating Expenditure	Pending			-\$6,000.00
11406OH	Other Housing - 31 Bewsher Street	Operating Expenditure	Pending			-\$1,586.00
11406OH	Other Housing - 31 Bewsher Street	Operating Expenditure	Pending			-\$832.54
11406OH	Other Housing - 31 Bewsher Street	Operating Expenditure	Pending			-\$1,339.11
11406OH	Other Housing - 31 Bewsher Street	Operating Expenditure	Pending			-\$522.00
11406OH	Other Housing - 36 Keane Street	Operating Expenditure	Pending		\$1,000.00	
11406OH	Other Housing - 36 Keane Street	Operating Expenditure	Pending		\$1,000.00	
11406OH	Other Housing - 36 Keane Street	Operating Expenditure	Pending		\$1,000.00	
11406OH	Other Housing - 36 Keane Street	Operating Expenditure	Pending			-\$93.13
11406OH	Other Housing - 36 Keane Street	Operating Expenditure	Pending		\$1,840.04	
11406OH	Other Housing - 39 Atbara Street	Operating Expenditure	Pending		\$1,500.00	
11406OH	Other Housing - 39 Atbara Street	Operating Expenditure	Pending		\$4,500.00	
11406OH	Other Housing - 39 Atbara Street	Operating Expenditure	Pending			-\$102.86
11406OH	Other Housing - 39 Atbara Street	Operating Expenditure	Pending		\$1,776.24	
11406OH	Other Housing - 43 Lefroy Street	Operating Expenditure	Pending		\$2,542.33	
11406OH	Other Housing - 43 Lefroy Street	Operating Expenditure	Pending		\$1,364.16	
11406OH	Other Housing - 43 Lefroy Street	Operating Expenditure	Pending		\$73.60	
11406OH	Other Housing - 43 Lefroy Street	Operating Expenditure	Pending		\$1,918.73	
11406OH	Other Housing - 54 Atbara Street	Operating Expenditure	Pending		\$2,542.33	
11406OH	Other Housing - 54 Atbara Street	Operating Expenditure	Pending			-\$279.26
11406OH	Other Housing - 54 Atbara Street	Operating Expenditure	Pending			-\$70.40
11406OH	Other Housing - 54 Atbara Street	Operating Expenditure	Pending		\$1,918.73	
11406OH	Other Housing - 92 Roberts Street	Operating Expenditure	Pending		\$2,542.33	
11406OH	Other Housing - 92 Roberts Street	Operating Expenditure	Pending			-\$2,967.07
11406OH	Other Housing - 92 Roberts Street	Operating Expenditure	Pending			-\$59.94
11406OH	Other Housing - 92 Roberts Street	Operating Expenditure	Pending		\$1,918.73	

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
11406OH	Airfield Transfer Building	Operating Expenditure	Pending		\$6,000.00	
11406OH	Airfield Transfer Building	Operating Expenditure	Pending		\$4,000.00	
11407LC	Moora Child Health Centre - Building Maintenance	Operating Expenditure	Pending			-\$680.71
11407LC	Moora Child Health Centre - Building Maintenance	Operating Expenditure	Pending			-\$544.56
11499	Administration Office Allocation - Other Health	Operating Expenditure	Pending	\$3,966.22		
11584HY	Hydrotherapy Pool Management	Operating Expenditure	Pending			-\$15,355.94
11584HY	Hydrotherapy Pool Management	Operating Expenditure	Pending			-\$4,234.78
11584HY	Hydrotherapy Pool Management	Operating Expenditure	Pending		\$1,958.11	
11584HY	Hydrotherapy Pool Management	Operating Expenditure	Pending			-\$238.94
11584HY	Hydrotherapy Pool Building Maitnenance	Operating Expenditure	Pending		\$9,744.05	
11584HY	Hydrotherapy Pool Building Maitnenance	Operating Expenditure	Pending			-\$10,053.24
11584HY	Hydrotherapy Pool Building Maitnenance	Operating Expenditure	Pending		\$6,733.94	
11584HY	Hydrotherapy Pool Building Maitnenance	Operating Expenditure	Pending			-\$732.53
11584HY	Hydrotherapy Pool Gardening And Surrounds	Operating Expenditure	Pending		\$1,500.00	
11584HY	Hydrotherapy Pool Gardening And Surrounds	Operating Expenditure	Pending		\$1,234.87	
11584HY	Hydrotherapy Pool Gardening And Surrounds	Operating Expenditure	Pending			-\$1,436.62
11584HY	Hydrotherapy Pool - Telecommunications	Operating Expenditure	Pending			-\$323.19
11595	Other welfare - Insurance	Operating Expenditure	Pending			-\$5,731.44
11599	Admin Allocated - Other welfare	Operating Expenditure	Pending			-\$2,647.23
11599	Admin Allocated - Other welfare	Operating Expenditure	Pending			-\$1,537.82
11604	Contributions - School Programs	Operating Expenditure	Pending		\$1,900.00	
11751LE	Early Childhood Development Centre - Building Maintenance	Operating Expenditure	Pending			-\$2,171.90
11751LE	Early Childhood Development Centre - Building Maintenance	Operating Expenditure	Pending			-\$15,000.00
11751LE	Early Childhood Development Centre - Building Maintenance	Operating Expenditure	Pending			-\$4,548.39
11751LE	Early Childhood Development Centre - Building Maintenance	Operating Expenditure	Pending			-\$2,091.22
11751LE	Early Childhood Development Centre - Building Maintenance	Operating Expenditure	Pending			-\$2,385.31
11751LE	Early Childhood Development Centre - Building Maintenance	Operating Expenditure	Pending			-\$894.12
11756	Child Care Centre - Utilities (Water, Power, Phone)	Operating Expenditure	Pending		\$1,414.68	
11756	Child Care Centre - Utilities (Water, Power, Phone)	Operating Expenditure	Pending			-\$508.22
11759WF	Wheatbelt Kids Institute - Building Maintenance	Operating Expenditure	Pending			-\$2,000.00
11759WF	Wheatbelt Kids Institute - Building Maintenance	Operating Expenditure	Pending			-\$350.00
11761LC	Child Care Centre Building Maintenance (Old - 16 Keane St.)	Operating Expenditure	Pending		\$1,736.21	
11761LC	Child Care Centre Building Maintenance (Old - 16 Keane St.)	Operating Expenditure	Pending		\$196.16	
11761LC	Child Care Centre Building Maintenance (Old - 16 Keane St.)	Operating Expenditure	Pending			-\$118.42
11761LC	Child Care Centre Gardening (Old - 16 Keane St.)	Operating Expenditure	Pending			-\$550.00
11761LC	Child Care Centre Gardening (Old - 16 Keane St.)	Operating Expenditure	Pending			-\$450.00
11761LC	Child Care Centre Gardening (Old - 16 Keane St.)	Operating Expenditure	Pending			-\$1,828.28
11795	Insurance Allocation - Care of Families and Children	Operating Expenditure	Pending		\$755.86	
11799	Child Care - Admin Overheads Allocated	Operating Expenditure	Pending			-\$18,054.11
12099	Administration Office Allocation - Other Welfare	Operating Expenditure	Pending	\$8,991.38		
12201SH	Staff Housing Maintenance - 3 Myles Place	Operating Expenditure	Pending			-\$830.00

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
12201SH	Staff Housing Maintenance - 3 Myles Place	Operating Expenditure	Pending			-\$381.98
12201SH	Staff Housing Maintenance - 6 Dix Street	Operating Expenditure	Pending			-\$916.01
12201SH	Staff Housing Maintenance - 6 Dix Street	Operating Expenditure	Pending			-\$732.79
12201SH	Staff Housing Maintenance - 44 Melbourne Street	Operating Expenditure	Pending		\$1,851.16	
12201SH	Staff Housing Maintenance - 44 Melbourne Street	Operating Expenditure	Pending			-\$976.94
12201SH	Staff Housing Maintenance - 44 Melbourne Street	Operating Expenditure	Pending		\$830.00	
12201SH	Staff Housing Maintenance - 44 Melbourne Street	Operating Expenditure	Pending		\$1,397.11	
12201SH	Staff Housing Maintenance - 44 Melbourne Street	Operating Expenditure	Pending			-\$1,830.86
12295	Insurance Allocation - Staff Housing	Operating Expenditure	Pending			-\$2,055.01
12296	Staff Housing Rental - Subsidy	Operating Expenditure	Pending			-\$15,000.00
12297	Staff Housing Allocated to Programs	Operating Expenditure	Pending		\$15,000.00	
12391	Loan Interest - Loan 329 - Housing Revitalisation	Operating Expenditure	Pending		\$5,967.96	
12392	Loan Interest - Loan 330 - Grader	Operating Expenditure	Pending		\$11,614.00	
12395	Insurance Allocation - Other Housing	Operating Expenditure	Pending		\$2,302.82	
12399	Administration Office Allocation - Other Housing	Operating Expenditure	Pending	\$9,626.75		
12401LC	Commercial Refuse Service	Operating Expenditure	Pending			-\$16,273.50
12401LC	Commercial Refuse Service	Operating Expenditure	Pending		\$6,401.24	
12401LC	Commercial Refuse Service	Operating Expenditure	Pending			-\$11,546.90
12401LD	Domestic Refuse Collection - Moora	Operating Expenditure	Pending			-\$7,045.56
12401LD	Domestic Refuse Collection - Moora	Operating Expenditure	Pending		\$6,249.32	
12401LD	Domestic Refuse Collection - Moora	Operating Expenditure	Pending		\$11,546.90	
12401LD	Domestic Refuse Collection - Other Towns	Operating Expenditure	Pending			-\$6,085.99
12401LD	Domestic Refuse Collection - Other Towns	Operating Expenditure	Pending		\$6,290.72	
12401LD	Domestic Refuse Collection - Other Towns	Operating Expenditure	Pending		\$6,371.70	
12402LR	Recycling Collection	Operating Expenditure	Pending			-\$2,877.31
12402LR	Recycling Collection	Operating Expenditure	Pending		\$15,000.00	
12402LR	Recycling Collection	Operating Expenditure	Pending		\$19,537.15	
12403LR	Miling Transfer Station Operation Costs	Operating Expenditure	Pending		\$1,292.22	
12404LR	Watheroo Tipsite Maintenance	Operating Expenditure	Pending		\$1,871.56	
12404LR	Watheroo Tipsite Maintenance	Operating Expenditure	Pending		\$1,248.38	
12404LR	Watheroo Tipsite Maintenance	Operating Expenditure	Pending		\$5,097.92	
12408LR	Moora Refuse Site Maintenance	Operating Expenditure	Pending			-\$10,514.26
12408LR	Moora Refuse Site Maintenance	Operating Expenditure	Pending			-\$191.31
12408LR	Moora Refuse Site Maintenance	Operating Expenditure	Pending			-\$10,646.06
12408LR	Moora Refuse Site Maintenance	Operating Expenditure	Pending		\$50,000.00	
12499	Sanitation - Office Overheads Allocated	Operating Expenditure	Pending			-\$2,154.65
12603LSI	Sewerage Operations Costs	Operating Expenditure	Pending			-\$12,060.33
12603LSI	Sewerage Operations Costs	Operating Expenditure	Pending		\$2,152.65	
12603LSI	Sewerage Operations Costs	Operating Expenditure	Pending		\$61,372.68	
12603LSI	Sewerage Operations Costs	Operating Expenditure	Pending		\$1,129.96	
12607LSI	Septic Tank/Waste Water Services	Operating Expenditure	Pending			-\$50,000.00

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
12607LSI	Septic Tank/Waste Water Services	Operating Expenditure	Pending			-\$43,689.99
12607LSI	Septic Tank/Waste Water Services	Operating Expenditure	Pending		\$12,434.35	
12695	Insurance Allocation - Sewerage	Operating Expenditure	Pending		\$416.67	
12699	Administration Office Allocation - Sewerage	Operating Expenditure	Pending			-\$2,613.99
12699	Administration Office Allocation - Sewerage	Operating Expenditure	Pending			-\$10,895.16
12699	Administration Office Allocation - Sewerage	Operating Expenditure	Pending	\$4,062.49		
12807	Groundwater Monitoring	Operating Expenditure	Pending		\$16,578.28	
12901	Consultancy Fees - Town Planning and Regional Development	Operating Expenditure	Pending			-\$20,000.00
12999	Administration Office Allocation - Town Planning and Regional Development	Operating Expenditure	Pending			-\$6,704.59
12999	Administration Office Allocation - Town Planning and Regional Development	Operating Expenditure	Pending			-\$2,597.38
12999	Administration Office Allocation - Town Planning and Regional Development	Operating Expenditure	Pending			-\$3,113.49
12999	Administration Office Allocation - Town Planning and Regional Development	Operating Expenditure	Pending	\$11,436.58		
13001LM	Moora Cemetery Operations	Operating Expenditure	Pending			-\$24,000.00
13001LM	Moora Cemetery Operations	Operating Expenditure	Pending		\$501.51	
13001LM	Moora Cemetery Operations	Operating Expenditure	Pending			-\$17,177.77
13001LM	Moora Cemetery Operations	Operating Expenditure	Pending			-\$10,000.00
13001LP	Cemetery Toilets Maintenance	Operating Expenditure	Pending			-\$3,580.96
13001LP	Cemetery Toilets Maintenance	Operating Expenditure	Pending			-\$700.00
13001LP	Cemetery Toilets Maintenance	Operating Expenditure	Pending			-\$3,200.00
13004	Community Bus Expenses - Other	Operating Expenditure	Pending			-\$1,740.58
13006LP	Apex Park Toilets Maintenance	Operating Expenditure	Pending		\$10,797.89	
13006LP	Apex Park Toilets Maintenance	Operating Expenditure	Pending		\$2,215.92	
13006LP	Apex Park Toilets Maintenance	Operating Expenditure	Pending		\$13,000.00	
13006LP	Apex Park Toilets Maintenance	Operating Expenditure	Pending			-\$100.00
13006LP	Centenary Park Toilets Maintenance	Operating Expenditure	Pending		\$8,893.68	
13006LP	Centenary Park Toilets Maintenance	Operating Expenditure	Pending		\$9,000.00	
13006LP	Centenary Park Toilets Maintenance	Operating Expenditure	Pending			-\$749.97
13006LP	Moora Sports Ground Toilet Maintenance	Operating Expenditure	Pending		\$10,049.71	
13006LP	Moora Sports Ground Toilet Maintenance	Operating Expenditure	Pending		\$1,000.00	
13006LP	Moora Sports Ground Toilet Maintenance	Operating Expenditure	Pending		\$10,000.00	
13006LP	Moora Sports Ground Toilet Maintenance	Operating Expenditure	Pending			-\$49.71
13006LP	Changing Places Toilet	Operating Expenditure	Pending		\$18,034.12	
13006LP	Changing Places Toilet	Operating Expenditure	Pending		\$15,000.00	
13009LCI	Community Resource Centre Building Maintenance	Operating Expenditure	Pending		\$67.89	
13009LCI	Community Resource Centre Building Maintenance	Operating Expenditure	Pending		\$1,500.00	
13009LCI	Community Resource Centre Building Maintenance	Operating Expenditure	Pending		\$1,500.00	
13009LCI	Community Resource Centre Building Maintenance	Operating Expenditure	Pending		\$913.77	
13012	Cost of Land Sold	Operating Expenditure	Pending	-\$86,500.00		-\$14,520.00
13095	Insurance Allocation - Other Community Amenities	Operating Expenditure	Pending		\$746.98	
13099	Administration Office Allocation - Other Community Amenities	Operating Expenditure	Pending	\$9,414.96		
13101LH	Bindi Bindi Community Centre Building Maintenance	Operating Expenditure	Pending		\$2,107.00	

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13101LH	Bindi Bindi Community Centre Building Maintenance	Operating Expenditure	Pending		\$359.50	
13101LH	Bindi Bindi Community Centre Building Maintenance	Operating Expenditure	Pending			-\$1,367.95
13101LH	Bindi Bindi Community Centre Building Maintenance	Operating Expenditure	Pending		\$1,666.90	
13101LH	Bindi Bindi Community Centre Building Maintenance	Operating Expenditure	Pending			-\$24.86
13102LH	Coomberdale Toilets Building Maintenance	Operating Expenditure	Pending		\$700.00	
13102LH	Coomberdale Toilets Building Maintenance	Operating Expenditure	Pending		\$2,000.00	
13102LH	Coomberdale Toilets Building Maintenance	Operating Expenditure	Pending		\$3,088.71	
13102LH	Coomberdale Toilets Building Maintenance	Operating Expenditure	Pending		\$4.98	
13102LH	Coomberdale Toilets Building Maintenance	Operating Expenditure	Pending		\$919.63	
13103LH	Miling Hall Building Maintenance	Operating Expenditure	Pending		\$2,187.50	
13103LH	Miling Hall Building Maintenance	Operating Expenditure	Pending		\$6,000.00	
13103LH	Miling Hall Building Maintenance	Operating Expenditure	Pending			-\$500.00
13103LH	Miling Hall Building Maintenance	Operating Expenditure	Pending			-\$500.00
13103LH	Miling Hall Building Maintenance	Operating Expenditure	Pending		\$1,000.00	
13103LH	Miling Hall Building Maintenance	Operating Expenditure	Pending			-\$100.00
13104LH	Watheroo Hall Building Maintenance	Operating Expenditure	Pending			-\$920.16
13104LH	Watheroo Hall Building Maintenance	Operating Expenditure	Pending			-\$329.84
13104LH	Watheroo Hall Building Maintenance	Operating Expenditure	Pending			-\$250.00
13104LH	Watheroo Hall Building Maintenance	Operating Expenditure	Pending			-\$3,000.00
13104LH	Watheroo Hall Building Maintenance	Operating Expenditure	Pending			-\$500.00
13106LH	Moora Performing Arts Centre Building Maintenance	Operating Expenditure	Pending		\$6,067.74	
13106LH	Moora Performing Arts Centre Building Maintenance	Operating Expenditure	Pending		\$18,000.00	
13106LH	Moora Performing Arts Centre Building Maintenance	Operating Expenditure	Pending		\$54.86	
13106LH	Moora Performing Arts Centre Building Maintenance	Operating Expenditure	Pending		\$1,111.89	
13106LH	Moora Performing Arts Centre Building Maintenance	Operating Expenditure	Pending			-\$5,000.00
13106LH	Moora Performing Arts Centre Building Maintenance	Operating Expenditure	Pending			-\$124.29
13106LH	Moora Performing Arts Centre Gardens	Operating Expenditure	Pending		\$3,324.18	
13106LH	Moora Performing Arts Centre Gardens	Operating Expenditure	Pending			-\$1,000.00
13106LH	Moora Performing Arts Centre Gardens	Operating Expenditure	Pending		\$175.82	
13106LH	Moora Performing Arts Centre Gardens	Operating Expenditure	Pending		\$4,000.00	
13106LH	Moora Performing Arts Centre Gardens	Operating Expenditure	Pending			-\$1,500.00
13108	MPAC - Administration	Operating Expenditure	Pending			-\$263.63
13121MP	Hay Bales 2026	Operating Expenditure	Pending			-\$11,683.61
13121MP	Hay Bales 2026	Operating Expenditure	Pending			-\$90,000.00
13195	Insurance Allocation - Public Halls	Operating Expenditure	Pending		\$6,719.28	
13199	Administration Office Allocation - Public Halls	Operating Expenditure	Pending			-\$609.29
13199	Administration Office Allocation - Public Halls	Operating Expenditure	Pending			-\$2,912.01
13199	Administration Office Allocation - Public Halls	Operating Expenditure	Pending	\$18,203.76		
13201	Swimming Pool Training Course	Operating Expenditure	Pending		\$82.00	
13202LSI	Swimming Pool Operating Costs	Operating Expenditure	Pending		\$5,200.00	
13203	Swimming Pool Equipment Repairs	Operating Expenditure	Pending		\$2,849.79	

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13204LSI	Swimming Pool Maintenance	Operating Expenditure	Pending			-\$19,079.81
13204LSI	Swimming Pool Maintenance	Operating Expenditure	Pending			-\$20,000.00
13204LSI	Swimming Pool Maintenance	Operating Expenditure	Pending		\$15,000.00	
13204LSI	Swimming Pool Maintenance	Operating Expenditure	Pending			-\$15,000.00
13204LSI	Swimming Pool Maintenance	Operating Expenditure	Pending			-\$2,300.00
13205	Bronze Medallion Course Expenses	Operating Expenditure	Pending			-\$5,200.00
13206	Swimming School - Expenses	Operating Expenditure	Pending			-\$5,639.85
13250LSI	Swimming Pool - Employee Costs	Operating Expenditure	Pending		\$5,000.00	-\$8,636.40
13250LSI	Swimming Pool - Employee Costs	Operating Expenditure	Pending		\$4,200.58	
13250LSI	Swimming Pool - Employee Costs	Operating Expenditure	Pending		\$164,358.28	
13295	Insurance Allocation - Swimming Pool	Operating Expenditure	Pending		\$648.73	
13299	Administration Office Allocation - Swimming Pool	Operating Expenditure	Pending			-\$609.29
13299	Administration Office Allocation - Swimming Pool	Operating Expenditure	Pending			-\$388.25
13299	Administration Office Allocation - Swimming Pool	Operating Expenditure	Pending	\$6,526.94		
13302LR	Miling Oval Maintenance	Operating Expenditure	Pending		\$6,165.11	
13302LR	Miling Oval Maintenance	Operating Expenditure	Pending		\$230.46	
13302LR	Miling Oval Maintenance	Operating Expenditure	Pending			-\$6,673.47
13302LR	Miling Oval Maintenance	Operating Expenditure	Pending		\$3,053.19	
13302LR	Miling Oval Maintenance	Operating Expenditure	Pending			-\$2,173.18
13303LC	Miling Oval Pavilion Maintenance	Operating Expenditure	Pending		\$4,208.60	
13303LC	Miling Oval Pavilion Maintenance	Operating Expenditure	Pending		\$2,252.59	
13303LC	Miling Oval Pavilion Maintenance	Operating Expenditure	Pending		\$2,980.20	
13303LC	Miling Tennis Club Building Maintenance	Operating Expenditure	Pending			-\$12,422.49
13303LC	Miling Tennis Club Building Maintenance	Operating Expenditure	Pending		\$2,500.00	
13303LC	Miling Tennis Club Building Maintenance	Operating Expenditure	Pending			-\$10,000.00
13303LC	Miling Tennis Club Building Maintenance	Operating Expenditure	Pending			-\$800.00
13304LP	Miling Townsite	Operating Expenditure	Pending		\$8,500.00	
13304LP	Miling Townsite	Operating Expenditure	Pending		\$1,000.00	
13304LP	Miling Townsite	Operating Expenditure	Pending		\$9,000.00	
13304LP	Miling Townsite	Operating Expenditure	Pending		\$6,500.00	
13304LP	Miling Playground	Operating Expenditure	Pending		\$1,474.56	
13305LR	Moora Oval - Grass Surfaces	Operating Expenditure	Pending		\$26,756.33	
13305LR	Moora Oval - Grass Surfaces	Operating Expenditure	Pending			-\$4,000.00
13305LR	Moora Oval - Grass Surfaces	Operating Expenditure	Pending		\$20,000.00	
13305LR	Moora Oval - Grass Surfaces	Operating Expenditure	Pending		\$2,243.67	
13305LR	Moora Oval - Surrounds	Operating Expenditure	Pending			-\$7,577.51
13305LR	Moora Oval - Surrounds	Operating Expenditure	Pending			-\$12,422.49
13305LR	Moora Oval - Surrounds	Operating Expenditure	Pending			-\$13,000.00
13305LR	Moora Oval - Surrounds	Operating Expenditure	Pending			-\$12,000.00
13305LR	Moora Oval - Effluent Scheme	Operating Expenditure	Pending			-\$2,436.80

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13305LR	Moora Oval - Effluent Scheme	Operating Expenditure	Pending		\$2,759.44	
13305LR	Moora Oval - Effluent Scheme	Operating Expenditure	Pending		\$3,177.36	
13305LR	West End Equestrian Park	Operating Expenditure	Pending		\$81.23	
13305LR	West End Equestrian Park	Operating Expenditure	Pending			-\$18.50
13305LR	West End Equestrian Park	Operating Expenditure	Pending		\$3,946.33	
13305LR	West End Equestrian Park	Operating Expenditure	Pending			-\$1,009.06
13306LC	Moora Oval Surrounds Building Maintenance	Operating Expenditure	Pending		\$10,678.02	
13306LC	Moora Oval Surrounds Building Maintenance	Operating Expenditure	Pending		\$7,000.00	
13306LC	Moora Oval Surrounds Building Maintenance	Operating Expenditure	Pending			-\$678.02
13306LC	Moora Oval Surrounds Building Maintenance	Operating Expenditure	Pending		\$8,000.00	
13306LC	Moora Hockey Club Rooms Building Maintenance	Operating Expenditure	Pending			-\$3,383.24
13306LC	Moora Hockey Club Rooms Building Maintenance	Operating Expenditure	Pending			-\$1,400.00
13306LC	Moora Hockey Club Rooms Building Maintenance	Operating Expenditure	Pending			-\$3,500.00
13306LC	Moora Hockey Club Rooms Building Maintenance	Operating Expenditure	Pending			-\$18.99
13306LC	Moora Mens Shed Building	Operating Expenditure	Pending			-\$4,100.00
13306LC	Moora Mens Shed Building	Operating Expenditure	Pending			-\$2,000.00
13306LC	Moora Mens Shed Building	Operating Expenditure	Pending			-\$2,400.00
13309LP	Moora Parks, Gardens And Reserves	Operating Expenditure	Pending		\$68,234.64	
13309LP	Moora Parks, Gardens And Reserves	Operating Expenditure	Pending		\$3,332.74	
13309LP	Moora Parks, Gardens And Reserves	Operating Expenditure	Pending		\$1,652.52	
13309LP	Moora Parks, Gardens And Reserves	Operating Expenditure	Pending		\$10,009.64	
13309LP	Moora Parks, Gardens And Reserves	Operating Expenditure	Pending			-\$41,816.55
13310LC	Moora Recreation Centre Building Maintenance	Operating Expenditure	Pending			-\$5,500.00
13310LC	Moora Recreation Centre Building Maintenance	Operating Expenditure	Pending		\$10,929.69	
13310LC	Moora Recreation Centre Building Maintenance	Operating Expenditure	Pending		\$1,636.14	
13310LC	Moora Recreation Centre Building Maintenance	Operating Expenditure	Pending			-\$13,764.72
13310LC	Moora Recreation Centre Building Maintenance	Operating Expenditure	Pending			-\$143.28
13311LR	Watheroo Oval Maintenance	Operating Expenditure	Pending		\$6,000.00	
13311LR	Watheroo Oval Maintenance	Operating Expenditure	Pending		\$1,729.71	
13311LR	Watheroo Oval Maintenance	Operating Expenditure	Pending		\$8,645.09	
13311LR	Watheroo Oval Maintenance	Operating Expenditure	Pending			-\$1,704.20
13312LC	Watheroo Pavilion Building Maintenance	Operating Expenditure	Pending		\$1,674.24	
13312LC	Watheroo Pavilion Building Maintenance	Operating Expenditure	Pending		\$3,000.00	
13312LC	Watheroo Pavilion Building Maintenance	Operating Expenditure	Pending			-\$448.34
13312LC	Watheroo Pavilion Building Maintenance	Operating Expenditure	Pending		\$548.22	
13312LC	Watheroo Pavilion Building Maintenance	Operating Expenditure	Pending			-\$74.57
13313LP	Watheroo Townsite	Operating Expenditure	Pending		\$1,432.10	
13313LP	Watheroo Townsite	Operating Expenditure	Pending			-\$338.05
13313LP	Watheroo Townsite	Operating Expenditure	Pending			-\$550.50
13313LP	Watheroo Townsite	Operating Expenditure	Pending			-\$3,688.27
13313LP	Watheroo Townsite	Operating Expenditure	Pending		\$8,992.57	

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13317LC	Moora Tennis Club Building Maintenance	Operating Expenditure	Pending			-\$15,519.31
13317LC	Moora Tennis Club Building Maintenance	Operating Expenditure	Pending		\$10,000.00	
13317LC	Moora Tennis Club Building Maintenance	Operating Expenditure	Pending		\$1,050.29	
13317LC	Moora Tennis Club Building Maintenance	Operating Expenditure	Pending			-\$30.97
13317LC	Moora Tennis Club Building Maintenance	Operating Expenditure	Pending			-\$15,000.00
13317LC	Moora Tennis Club Building Maintenance	Operating Expenditure	Pending			-\$500.00
13322	Moora Gymnasium - Operations	Operating Expenditure	Pending		\$6,000.00	
13322	Moora Gymnasium - Operations	Operating Expenditure	Pending			-\$6,000.00
13322	Moora Gymnasium - Operations	Operating Expenditure	Pending		\$6,000.00	
13323BA	Bac - Triathlon Series	Operating Expenditure	Pending			-\$227.27
13372	Seniors Games/ Stay on your feet	Operating Expenditure	Pending			-\$5,000.00
13373	Grand Final - Central Midlands Coastal Football League	Operating Expenditure	Pending		\$16,000.00	
13395	Insurance Allocation - Other Recreation and Sport	Operating Expenditure	Pending			-\$7,143.10
13399	Administration Office Allocation - Other Recreation and Sport	Operating Expenditure	Pending			-\$609.29
13399	Administration Office Allocation - Other Recreation and Sport	Operating Expenditure	Pending			-\$1,164.79
13399	Administration Office Allocation - Other Recreation and Sport	Operating Expenditure	Pending	\$8,336.77		
13401	Radio Station Maint. Costs	Operating Expenditure	Pending			-\$410.92
13401	Radio Station Maint. Costs	Operating Expenditure	Pending			-\$4,000.00
13501	Other Expenses - Libraries	Operating Expenditure	Pending			-\$500.00
13503	Library Software	Operating Expenditure	Pending			-\$10,500.00
13599	Administration Office Allocation - Libraries	Operating Expenditure	Pending			-\$23,739.21
13599	Administration Office Allocation - Libraries	Operating Expenditure	Pending			-\$3,161.61
13599	Administration Office Allocation - Libraries	Operating Expenditure	Pending		\$576.41	
13599	Administration Office Allocation - Libraries	Operating Expenditure	Pending			-\$7,127.28
13599	Administration Office Allocation - Libraries	Operating Expenditure	Pending	\$4,813.37		
13702	Contributions - Community Clubs and Events	Operating Expenditure	Pending			-\$1,500.00
13702	Contributions - Community Clubs and Events	Operating Expenditure	Pending			-\$800.00
13702	Contributions - Community Clubs and Events	Operating Expenditure	Pending			-\$36,302.17
13702	Contributions - Community Clubs and Events	Operating Expenditure	Pending			-\$1,000.00
13702	Contributions - Community Clubs and Events	Operating Expenditure	Pending			-\$200.00
13710	War Memorials	Operating Expenditure	Pending			-\$700.00
13710	War Memorials	Operating Expenditure	Pending		\$7,000.00	
13710	War Memorials	Operating Expenditure	Pending			-\$1,500.00
13710	War Memorials	Operating Expenditure	Pending			-\$800.00
13714	Street Banners - Dandaragan /Gardiner Streets	Operating Expenditure	Pending		\$3,699.89	
13714	Street Banners - Dandaragan /Gardiner Streets	Operating Expenditure	Pending		\$6,700.00	
13714	Street Banners - Dandaragan /Gardiner Streets	Operating Expenditure	Pending		\$3,300.00	
13799	Administration Allocations - Other Culture	Operating Expenditure	Pending	\$7,162.30		
13901	Road Maintenance	Operating Expenditure	Pending		\$36,661.93	
13901	Road Maintenance	Operating Expenditure	Pending			-\$165,267.63
13901	Road Maintenance	Operating Expenditure	Pending			-\$1,166.62

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13901	Road Maintenance	Operating Expenditure	Pending		\$129,772.33	
13902	Moora Airstrip.	Operating Expenditure	Pending		\$5,158.07	
13902	Moora Airstrip.	Operating Expenditure	Pending			-\$970.70
13902	Moora Airstrip.	Operating Expenditure	Pending		\$3,168.79	
13902	Moora Airstrip.	Operating Expenditure	Pending		\$8,119.59	
13904	Bridge Maintenance	Operating Expenditure	Pending		\$40,000.00	
13907	Footpath Maintenance	Operating Expenditure	Pending			-\$5,438.37
13907	Footpath Maintenance	Operating Expenditure	Pending			-\$9,049.49
13907	Footpath Maintenance	Operating Expenditure	Pending			-\$7,952.43
13908LSI	Lighting Of Streets	Operating Expenditure	Pending			-\$2,000.00
13908LSI	Lighting Of Streets	Operating Expenditure	Pending		\$12,000.00	
13908LSI	Lighting Of Streets	Operating Expenditure	Pending			-\$7,000.00
13908LSI	Lighting Of Streets	Operating Expenditure	Pending			-\$1,500.00
13908LSI	Lighting Of Streets	Operating Expenditure	Pending			-\$1,500.00
13908LSI	Street Cleaning And Refurbishment	Operating Expenditure	Pending		\$1,000.00	
13908LSI	Street Cleaning And Refurbishment	Operating Expenditure	Pending		\$3,000.00	
13908LSI	Street Cleaning And Refurbishment	Operating Expenditure	Pending		\$2,000.00	
13908LSI	Street Cleaning And Refurbishment	Operating Expenditure	Pending		\$5,000.00	
13908LSI	Street Sweeping	Operating Expenditure	Pending			-\$11,000.00
13908LSI	Street Trees, Plants & Watering	Operating Expenditure	Pending		\$5,959.99	
13908LSI	Street Trees, Plants & Watering	Operating Expenditure	Pending		\$3,014.37	
13908LSI	Street Trees, Plants & Watering	Operating Expenditure	Pending			-\$2,973.51
13999	Administration Office Allocation - Streets, Roads & Bridges	Operating Expenditure	Pending	\$2,117.88		
14501	Noxious Weeds Control	Operating Expenditure	Pending		\$2,000.00	
14502	Rural Weed Control	Operating Expenditure	Pending			-\$14,191.51
14502	Rural Weed Control	Operating Expenditure	Pending		\$103.23	
14502	Rural Weed Control	Operating Expenditure	Pending			-\$16,591.26
14502	Rural Weed Control	Operating Expenditure	Pending		\$13,755.06	
14601LC	Moora Caravan Park Buildings Maintenance	Operating Expenditure	Pending		\$9,801.04	
14601LC	Moora Caravan Park Buildings Maintenance	Operating Expenditure	Pending			-\$40,000.00
14601LC	Moora Caravan Park Buildings Maintenance	Operating Expenditure	Pending			-\$4,936.94
14601LC	Moora Caravan Park Buildings Maintenance	Operating Expenditure	Pending			-\$8,000.00
14601LC	Moora Caravan Park Buildings Maintenance	Operating Expenditure	Pending		\$5,861.65	
14601LC	Moora Caravan Park Buildings Maintenance	Operating Expenditure	Pending			-\$1,900.00
14601LC	Caravan Park Lawns & Gardens	Operating Expenditure	Pending		\$7,636.55	
14601LC	Caravan Park Lawns & Gardens	Operating Expenditure	Pending		\$2,600.77	
14601LC	Caravan Park Lawns & Gardens	Operating Expenditure	Pending			-\$8,225.24
14602LC	Moora Caravan Park Chalet Building Maintenance	Operating Expenditure	Pending			-\$12,258.71
14602LC	Moora Caravan Park Chalet Building Maintenance	Operating Expenditure	Pending		\$56.74	
14602LC	Moora Caravan Park Chalet Building Maintenance	Operating Expenditure	Pending			-\$2,400.00
14602LC	Moora Caravan Park Chalet Building Maintenance	Operating Expenditure	Pending			-\$45,000.00

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
14602LCI	Moora Caravan Park Chalet Building Maintenance	Operating Expenditure	Pending			-\$400.00
14603	Advertising - Tourism and Area Promotion	Operating Expenditure	Pending		\$2,500.00	
14603	Advertising - Tourism and Area Promotion	Operating Expenditure	Pending		\$500.00	
14604	Information Bay	Operating Expenditure	Pending		\$4,000.00	
14604	Information Bay	Operating Expenditure	Pending		\$5,500.00	
14604	Information Bay	Operating Expenditure	Pending		\$500.00	
14608	Contribution - Moora Historical Society	Operating Expenditure	Pending		\$689.51	
14608	Contribution - Moora Historical Society	Operating Expenditure	Pending			-\$268.84
14608	Contribution - Moora Historical Society	Operating Expenditure	Pending			-\$36.10
14608	Contribution - Moora Historical Society	Operating Expenditure	Pending		\$412.53	
14614	Visitor Servicing - MCRC Contribution	Operating Expenditure	Pending			-\$2,000.00
14619	Space to Co Booking System	Operating Expenditure	Pending		\$15,000.00	
14695	Insurance Allocation - Tourism and Area Promotion	Operating Expenditure	Pending			-\$1,430.60
14699	Administration Office Allocation - Tourism and Area Promotion	Operating Expenditure	Pending			-\$20,683.46
14699	Administration Office Allocation - Tourism and Area Promotion	Operating Expenditure	Pending			-\$2,018.91
14699	Administration Office Allocation - Tourism and Area Promotion	Operating Expenditure	Pending			-\$1,107.21
14699	Administration Office Allocation - Tourism and Area Promotion	Operating Expenditure	Pending	\$19,189.80		
14702	Building Control Expenses	Operating Expenditure	Pending			-\$35,537.85
14702	Building Control Expenses	Operating Expenditure	Pending		\$3,454.39	
14705	Leased property maintenance	Operating Expenditure	Pending			-\$377.80
14705	Leased property maintenance	Operating Expenditure	Pending			-\$6,000.00
14799	Administration Office Allocation - Building Control	Operating Expenditure	Pending			-\$10,056.82
14799	Administration Office Allocation - Building Control	Operating Expenditure	Pending			-\$6,123.26
14799	Administration Office Allocation - Building Control	Operating Expenditure	Pending		\$280.07	
14799	Administration Office Allocation - Building Control	Operating Expenditure	Pending	\$5,891.57		
14901CP 5	Carnaby Place - Building Maintenance (Unit A)	Operating Expenditure	Pending			-\$1,685.55
14901CP 5	Carnaby Place - Building Maintenance (Unit A)	Operating Expenditure	Pending			-\$1,685.55
14901CP 5	Carnaby Place - Building Maintenance (Unit A)	Operating Expenditure	Pending			-\$1,685.55
14901CP 5	Carnaby Place - Building Maintenance (Unit A)	Operating Expenditure	Pending			-\$13,476.19
14901CP 5	Carnaby Place - Building Maintenance (Unit A)	Operating Expenditure	Pending			-\$360.98
14901CP 5	Carnaby Place - Building Maintenance (Unit A)	Operating Expenditure	Pending			-\$1,685.55
14901CP 7	Carnaby Place - Building Maintenance (Unit A)	Operating Expenditure	Pending		\$121.55	
14901CP 7	Carnaby Place - Building Maintenance (Unit A)	Operating Expenditure	Pending		\$8,427.74	
14901CP 5	Carnaby Place - Building Maintenance (Unit A)	Operating Expenditure	Pending			-\$1,685.55
14999	Administration Office Allocation - Carnaby Place	Operating Expenditure	Pending	\$1,501.77		
15199	Admin Allocations - Moora Lifestyle Village	Operating Expenditure	Pending	\$1,078.20		
152025C	Standpipes - Maintenance	Operating Expenditure	Pending		\$12,299.07	
152025C	Standpipes - Maintenance	Operating Expenditure	Pending			-\$8,869.71
15210LM	Mlsv - Garden Maintenance	Operating Expenditure	Pending			-\$1,553.30
15210LM	Mlsv - Garden Maintenance	Operating Expenditure	Pending		\$500.00	
15210LM	Mlsv - Garden Maintenance	Operating Expenditure	Pending			-\$2,500.00

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
15210LM	Mlsv - Garden Maintenance	Operating Expenditure	Pending			-\$2,883.86
15210LM	Mlsv - Building Maintenance	Operating Expenditure	Pending		\$3,550.00	
15210LM	Mlsv - Building Maintenance	Operating Expenditure	Pending		\$5,000.00	
15210LM	Mlsv - Building Maintenance	Operating Expenditure	Pending		\$2,000.00	
15210LM	Mlsv - Building Maintenance	Operating Expenditure	Pending		\$2,500.00	
15210LM	Mlsv - Building Maintenance	Operating Expenditure	Pending			-\$50.00
15210LM	Mlsv - Electricity Consumption	Operating Expenditure	Pending			-\$4,546.55
15210LM	Mlsv - Electricity Consumption	Operating Expenditure	Pending			-\$1,500.00
15299	Administration Office Allocation - Other Economic Services	Operating Expenditure	Pending			-\$3,352.97
15299	Administration Office Allocation - Other Economic Services	Operating Expenditure	Pending			-\$459.53
15299	Administration Office Allocation - Other Economic Services	Operating Expenditure	Pending			-\$4,565.76
15299	Administration Office Allocation - Other Economic Services	Operating Expenditure	Pending	\$15,518.32		
1530153	(Private Works - General	Operating Expenditure	Pending			-\$1,700.00
1530153	(Private Works - General	Operating Expenditure	Pending			-\$1,100.00
1530153	(Private Works - General	Operating Expenditure	Pending			-\$1,200.00
15401	Expendable Tools - PWOH	Operating Expenditure	Pending		\$15,102.53	
15402	Protection of Workers	Operating Expenditure	Pending			-\$11,128.67
15404LD	Depot - Roberts Street Maintenance	Operating Expenditure	Pending		\$127.15	
15404LD	Depot - Roberts Street Maintenance	Operating Expenditure	Pending			-\$2,056.74
15404LD	Depot - Roberts Street Maintenance	Operating Expenditure	Pending			-\$36.32
15404LD	Depot - Roberts Street Maintenance	Operating Expenditure	Pending			-\$587.21
15404LD	Depot - Roberts Street Maintenance	Operating Expenditure	Pending			-\$1,059.16
15404LD	Riley Road Depot Maintenance	Operating Expenditure	Pending		\$9,563.82	
15404LD	Riley Road Depot Maintenance	Operating Expenditure	Pending		\$6,200.00	
15404LD	Riley Road Depot Maintenance	Operating Expenditure	Pending			-\$500.00
15404LD	Riley Road Depot Maintenance	Operating Expenditure	Pending			-\$500.00
15404LD	Riley Road Depot Maintenance	Operating Expenditure	Pending		\$7,000.00	
15404LD	Riley Road Depot Maintenance	Operating Expenditure	Pending			-\$455.14
15404LD	Clarke Street Maintenance	Operating Expenditure	Pending			-\$750.00
15404LD	Clarke Street Maintenance	Operating Expenditure	Pending			-\$150.00
15404LD	Clarke Street Maintenance	Operating Expenditure	Pending			-\$750.00
15404LD	Clarke Street Maintenance	Operating Expenditure	Pending			-\$850.00
15449	Rostered Days Off - PWOH	Operating Expenditure	Pending			-\$8,364.12
15449	Rostered Days Off - PWOH	Operating Expenditure	Pending			-\$159.12
15451	Superannuation of workers	Operating Expenditure	Pending		\$93,055.10	
15452	Workers Wages - Sick Leave	Operating Expenditure	Pending			-\$71,375.49
15452	Workers Wages - Sick Leave	Operating Expenditure	Pending			-\$2,761.46
15453	Workers Wages - Annual Leave	Operating Expenditure	Pending			-\$91,887.77
15453	Workers Wages - Annual Leave	Operating Expenditure	Pending			-\$4,596.12
15454	Workers Wages - Long Service Leave	Operating Expenditure	Pending		\$11,667.45	
15454	Workers Wages - Long Service Leave	Operating Expenditure	Pending			-\$547.54

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
15455	Unallocated Wages	Operating Expenditure	Pending		\$328.15	
15455	Unallocated Wages	Operating Expenditure	Pending			-\$328.15
15456	Training Expenditure - Public Works Overheads	Operating Expenditure	Pending			-\$13,081.97
15456	Training Expenditure - Public Works Overheads	Operating Expenditure	Pending			-\$188.06
15456	Training Expenditure - Public Works Overheads	Operating Expenditure	Pending			-\$591.27
15457	Workers Wages - Allowances and Benefits	Operating Expenditure	Pending		\$90,875.45	
15457	Workers Wages - Allowances and Benefits	Operating Expenditure	Pending			-\$4,663.83
15458	Workers Wages - Insurance	Operating Expenditure	Pending		\$25,667.01	
15480	Engineering Salaries	Operating Expenditure	Pending		\$42,381.50	
15480	Engineering Salaries	Operating Expenditure	Pending		\$23,838.16	
15481	Engineering Salaries Overheads	Operating Expenditure	Pending			-\$698.15
15483	Vehicle Expenses - Public Works Overheads	Operating Expenditure	Pending			-\$330.65
15489	Less Allocated to Works - Public Works Overheads	Operating Expenditure	Pending			-\$51,387.87
15495	Insurance Allocation - Public Works Overheads	Operating Expenditure	Pending		\$231.88	
15499	Administration Office Allocation - Public Works Overheads	Operating Expenditure	Pending			-\$1,838.04
15499	Administration Office Allocation - Public Works Overheads	Operating Expenditure	Pending			-\$4,770.82
15499	Administration Office Allocation - Public Works Overheads	Operating Expenditure	Pending	\$14,979.22		
15501LA	Administration Centre - Building Maintenance	Operating Expenditure	Pending			-\$8,857.64
15501LA	Administration Centre - Building Maintenance	Operating Expenditure	Pending		\$6,688.59	
15501LA	Administration Centre - Building Maintenance	Operating Expenditure	Pending			-\$2,428.35
15501LA	Administration Centre - Building Maintenance	Operating Expenditure	Pending			-\$4,920.46
15501LA	Administration Centre - Building Maintenance	Operating Expenditure	Pending			-\$8,367.41
15501LA	Administration Centre - Building Maintenance	Operating Expenditure	Pending			-\$1,099.80
15501LA	Administration Centre - Garden Maintenance	Operating Expenditure	Pending		\$38,481.62	
15501LA	Administration Centre - Garden Maintenance	Operating Expenditure	Pending		\$16,653.63	
15501LA	Administration Centre - Garden Maintenance	Operating Expenditure	Pending			-\$8,843.17
15505	Website Development	Operating Expenditure	Pending			-\$9,135.00
15509	Telecommunication Expenses	Operating Expenditure	Pending		\$9,742.99	
15511	Postage and Freight	Operating Expenditure	Pending		\$1,689.90	
15511	Postage and Freight	Operating Expenditure	Pending			-\$255.19
15513	Computer Equipment Maintenance	Operating Expenditure	Pending		\$9,850.06	
15514	Computer Maintenance Agreement	Operating Expenditure	Pending		\$68,375.14	
15521	Safety Equipment & Initiatives	Operating Expenditure	Pending		\$3,000.00	
15598	Allocation Office Administration Overheads Allocated to Programs	Operating Expenditure	Pending	-\$192,480.47		
15601	Repair Wages	Operating Expenditure	Pending			-\$12,667.60
15607	Parts and Repairs	Operating Expenditure	Pending		\$63,195.69	
15607	Parts and Repairs	Operating Expenditure	Pending		\$66,374.90	
15607	Parts and Repairs	Operating Expenditure	Pending		\$31,206.42	
15607	Parts and Repairs	Operating Expenditure	Pending		\$15,712.00	
15608	Tyres and Tubes	Operating Expenditure	Pending		\$20,000.00	
15689	Less Allocated to Works - Plant Operation	Operating Expenditure	Pending			-\$160,343.93

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
15695	Insurance Allocation - Plant Operation	Operating Expenditure	Pending			-\$2,289.81
15901	Cleaning Materials & Routine Maintenance	Operating Expenditure	Pending			-\$1,405.26
15901	Cleaning Materials & Routine Maintenance	Operating Expenditure	Pending			-\$1,390.77
15914	Property Selling Expenses	Operating Expenditure	Pending		\$15,000.00	
16699LY	Youth Centre Building Maintenance	Operating Expenditure	Pending			-\$1,729.27
16699LY	Youth Centre Building Maintenance	Operating Expenditure	Pending			-\$502.72
16699LY	Youth Centre Building Maintenance	Operating Expenditure	Pending			-\$2,434.45
16699LY	Youth Centre Building Maintenance	Operating Expenditure	Pending			-\$106.68
20107	Back Rates/Prior Year Rates	Operating Income	Pending			-\$2,000.00
20111	Rates Non Payment Penalty Interest	Operating Income	Pending		\$3,000.00	
20112	Rates Instalment Interest	Operating Income	Pending		\$8,000.00	
20113	Rates Instalment Admin Fee	Operating Income	Pending			-\$2,256.30
20201	Grants Commission Grant Needs	Operating Income	Pending			-\$100,110.00
20202	Grants Commission - Road Formula	Operating Income	Pending			-\$60,050.00
20205	Interest on Investments - Muni Fund	Operating Income	Pending			-\$45,000.00
20210	Legal Expenses Recovered	Operating Income	Pending			-\$4,449.90
20211	Rate Enquiry Charges	Operating Income	Pending		\$2,000.00	
20407	Parental Leave Income	Operating Income	Pending		\$1,973.72	
20501	Emergency Services Levy - Income	Operating Income	Pending		\$1,806.46	
20502	DFES Operating Grant - Fire Brigades	Operating Income	Pending		\$42,024.00	
20602	Impounding Fees - Animal Control	Operating Income	Pending			-\$164.45
20602	Impounding Fees - Animal Control	Operating Income	Pending			-\$790.02
20703	Swimming Pool Inspection Fees	Operating Income	Pending		\$319.50	
20708	DFES - Bushfire Risk Planning Coordinator	Operating Income	Pending		\$63.64	
21103	Food Licences	Operating Income	Pending		\$3,275.00	
21401	Rental Income - Other Houses	Operating Income	Pending		\$5,388.12	
21402	Lease Charge - Dental Surgery	Operating Income	Pending			-\$1,833.62
22402	Domestic Refuse Charge	Operating Income	Pending		\$15,670.90	
22405	Miling Transfer Station - Key Charge	Operating Income	Pending		\$403.00	
22407	Watheroo Transfer Station Key - Key Charge	Operating Income	Pending			-\$2,595.20
23101	Hall Hire	Operating Income	Pending		\$1,070.01	
23101	Hall Hire	Operating Income	Pending		\$259.00	
23102	Moora Performing Arts Centre - Facility Hire Fees	Operating Income	Pending			-\$1,000.00
23103	MPAC - Operating Grant Income	Operating Income	Pending			-\$20,000.00
23106	Operating Grant - Hay Bales 2026	Operating Income	Pending			-\$100,000.00
23201	Pool Admission Charges	Operating Income	Pending			-\$25,000.00
23205	Swimming School - Classes	Operating Income	Pending		\$10,800.00	
23301	Leases/Rentals - Annual Fees	Operating Income	Pending		\$366.73	
23302	Leases/Rentals - Rec Centre and Ovals	Operating Income	Pending			-\$17,000.00
23303	Gym Membership Fees	Operating Income	Pending		\$3,000.00	
23309	Reimbursements	Operating Income	Pending			-\$1,300.00

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
23388	Events - Grants / Sponsorship	Operating Income	Pending		\$46,000.00	
23602	Small Community Grants	Operating Income	Pending		\$13,972.76	
23901	Direct Grants - Maintenance	Operating Income	Pending		\$59,341.00	
23906	Sundry Income (Incl Gravel Sales)	Operating Income	Pending		\$7,268.18	
23992	Profit on Sale of Assets - Transport	Operating Income	Pending	\$6,317.86		
24601	Caravan Park Fees	Operating Income	Pending		\$12,000.00	
24602	Chalet Charges	Operating Income	Pending			-\$30,000.00
25202	Standpipe Revenue	Operating Income	Pending			-\$64,008.13
25206	Electricity Reimbursements - Lifestyle Village	Operating Income	Pending			-\$8,518.24
25286	Leased property revenue	Operating Income	Pending			-\$10,003.93
25288	Lease - West End	Operating Income	Pending			-\$8,551.68
25486	Sundry Income	Operating Income	Pending		\$19,278.40	
25601	Off Road Fuel Rebates	Operating Income	Pending			-\$17,610.43
30510	BFB Fire Tanker - Moora Central	Capital Expenditure	Pending			-\$53,751.82
31311	Housing Project - WACHS Staff residences	Capital Expenditure	Pending		\$350,000.00	
32316	Moora Swimming Pool Improvements	Capital Expenditure	Pending		\$26,682.00	
33020	Renewable Energy Transition	Operating Expenditure	Pending		\$20,000.00	
33302	Ride on Mower	Capital Expenditure	Pending			-\$7,590.00
33308	Renewal of Park Infrastructure	Capital Expenditure	Pending			-\$4,120.00
33308	Renewal of Park Infrastructure	Capital Expenditure	Pending			-\$29,880.00
33360	Apex Park Playground Upgrade	Capital Expenditure	Pending			-\$16,200.00
33361	Moora Recreation Centre Renewal	Capital Expenditure	Pending			-\$21,802.00
33365	Moora Rec Centre - Scoreboard	Capital Expenditure	Pending		\$33,420.00	
33901	Moora Airstrip	Capital Expenditure	Pending		\$450,936.00	
33913RT	Rtr - Padbury St, Moora Between From Moore St And Roberts St.	Capital Expenditure	Pending			-\$134.89
33913RT	Rtr - Padbury St, Moora Between From Moore St And Roberts St.	Capital Expenditure	Pending			-\$16,281.25
33913RT	Rtr - Padbury St, Moora Between From Moore St And Roberts St.	Capital Expenditure	Pending			-\$133.28
33913RT	Rtr - Padbury St, Moora Between From Moore St And Roberts St.	Capital Expenditure	Pending			-\$33.23
33916MF	Footpath Construction - Various	Capital Expenditure	Pending		\$112,000.00	
34061	Replacement Grader	Capital Expenditure	Pending		\$55,000.00	
34067	Work Ute	Capital Expenditure	Pending		\$81,760.36	
34087	Portable Traffic Lights	Capital Expenditure	Pending			-\$11,700.00
34612	Caravan Park Buildings	Capital Expenditure	Pending			-\$22,564.41
39521SE	Access Chambers Refurbishment	Capital Expenditure	Pending			-\$65,988.00
39521SE	Sewer Lines Point Repair	Capital Expenditure	Pending			-\$87,538.00
42302	New Loan - Loan 329 - Housing Revitalisation #2	Capital Income	Pending			-\$350,000.00
43313	Community Contribution - Sports and Recreation Facilities	Capital Income	Pending			-\$21,818.18
43314	Grant - Moora Rec Centre Stage 1A	Capital Income	Pending		\$35,560.00	
43808	Airstrip Non-Operating Grant	Capital Income	Pending			-\$450,936.00
44010	New Loan - Loan 330 - Grader	Capital Income	Pending			-\$55,000.00
44056	Proceeds from Sale of Assets - Transport	Capital Income	Pending			-\$80,092.00

SHIRE OF MOORA
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW
 FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

GL Code	Description	Account Type	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
49507	Transfer from Sewerage Reserve	Capital Income	Pending		\$87,538.00	
				-\$80,182.12	\$4,238,263.79	-\$4,238,263.74
				Adopted Surplus		-
				Increase in Cash		4,238,264
				Decrease in Cash		(4,238,264)
				Revised Surplus		0