



ANNUAL BUDGET

For the Year Ended

30 June 2027

Adopted by Council at its meeting
held on Wednesday, 12 August 2026

OUR VISION

a vibrant, affordable regional centre with a growing, caring community.

OUR MISSION

to provide the leadership, services and infrastructure that will meet the needs of the community and surrounding district.



Message from the Shire President



On Wednesday, 12 August 2026, Council adopted the Shire of Moora's 2026/2027 Budget. In developing the Budget, Council has had to make some difficult decisions to meet its statutory obligation of delivering a balanced budget. While applying government's *Local Government Act 1995* and numerous other laws, the Shire continues to provide the services and infrastructure our community expects and needs. As a result, the general rate increase has increased from 5% in previous years, to 6.5% for 2026/2027.

The Budget for the 2026/2027 financial year supports a material capital works program which supports the sustained economic growth of the region and increasing levels of road safety. The Shire recognises the importance of quality, safe, and healthy residential accommodation in supporting our community and ensuring we can attract and retain skilled professionals to the region. The Shire will expand its programme to provide high-quality residential housing for healthcare and education staff.

The Budget continues to invest in the development, renewal and upgrading of Shire assets, including roads, water and sewerage infrastructure, the aerodrome, and community recreation facilities. Stage one of the Shire's aerodrome Emergency Service and Safety Upgrade is nearing completion and will represent a significant investment in essential regional infrastructure. The Shire is pleased to have successfully completed the Early Childhood Development Centre and Wheatbelt Kids Institute projects. These projects provide invaluable facilities and services for local families and children and demonstrate the Shire's ongoing commitment to creating a community where people can live, grow, and thrive.

Council is conscious of the financial pressures facing regional local governments. The reduction in Federal Assistance Grants from 1% to 0.49% of taxation collection by the federal government has placed substantial financial pressure on us and other Shires. This is at a time when federal and state governments are also cost shifting to local governments. Council will continue to advocate strongly for the restoration and annual indexation of appropriate levels of Federal Assistance Grants that enable the delivery of essential local services and infrastructure.

The Shire continues to work hard to fill vacant positions across the organisation. Like many regional communities, we continue to experience challenges attracting and retaining staff and can often operate between 10% and 20% understaffed.

The Council of the Shire of Moora and its dedicated staff remain committed to making the Shire of Moora an even better place to live and work. Through responsible financial management, investment in infrastructure, support for local services and a focus on creating economic and community opportunities, the Shire will continue working towards the long-term growth, resilience and prosperity of our community.

Cr Ken Seymour
Shire President

SHIRE OF MOORA
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Moora a Class 3 local government conducts the operations of a local government with the following community vision:

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

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

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	5,763,500	5,405,499	5,414,517
Grants, subsidies and contributions		1,068,460	3,804,665	1,884,781
Fees and charges	14	3,707,665	3,310,212	3,522,199
Interest revenue	9(a)	198,482	200,715	240,940
Other revenue		156,537	199,880	303,037
		10,894,644	12,920,971	11,365,474
Expenses				
Employee costs		(5,791,145)	(4,845,870)	(5,153,425)
Materials and contracts		(3,549,021)	(3,841,284)	(3,530,835)
Utility charges		(504,924)	(490,965)	(443,696)
Depreciation	6	(5,971,717)	(5,780,045)	(5,783,869)
Finance costs	9(c)	(210,986)	(144,318)	(191,750)
Insurance		(268,023)	(270,727)	(276,510)
Other expenditure		(440,356)	(438,496)	(368,844)
		(16,736,172)	(15,811,705)	(15,748,929)
		(5,841,528)	(2,890,734)	(4,383,455)
Capital grants, subsidies and contributions		9,439,534	5,612,788	12,141,146
Profit on asset disposals	5	24,852	55,479	49,161
Loss on asset disposals	5	(13,990)	(3,646)	(91,706)
Fair value adjustments to financial assets at fair value through profit or loss		0	94,448	0
		9,450,396	5,759,069	12,098,601
Net result for the period		3,608,868	2,868,335	7,715,146
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,608,868	2,868,335	7,715,146

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

SHIRE OF MOORA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates	\$ 5,763,500	\$ 5,359,248	\$ 5,394,517
Grants, subsidies and contributions	1,068,460	3,864,548	2,381,781
Fees and charges	3,707,665	3,310,212	3,522,199
Interest revenue	198,482	200,715	240,940
Goods and services tax received	0	86,430	0
Other revenue	156,537	199,880	303,037
	10,894,644	13,021,033	11,842,474

Payments

Employee costs	(5,791,145)	(4,776,620)	(5,138,425)
Materials and contracts	(3,591,738)	(3,275,869)	(3,565,494)
Utility charges	(504,924)	(490,965)	(443,696)
Finance costs	(210,986)	(155,540)	(191,750)
Insurance paid	(268,023)	(270,727)	(276,510)
Other expenditure	(440,356)	(438,496)	(368,844)
	(10,807,172)	(9,408,217)	(9,984,719)

Net cash provided by operating activities	4	87,472	3,612,816	1,857,755
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for financial assets at amortised cost - self supporting loans	7	0	0	(4,630)
Payments for purchase of property, plant & equipment	5(a)	(9,600,686)	(2,093,844)	(9,409,210)
Payments for construction of infrastructure	5(b)	(3,124,648)	(7,089,757)	(7,615,438)
Proceeds from capital grants, subsidies and contributions		5,153,960	9,466,754	12,141,146
Proceeds from disposal of property, plant and equipment	5(a)	235,000	244,908	259,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	0	4,630	4,630
Net cash provided by (used in) investing activities		(7,336,374)	532,691	(4,624,502)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(723,442)	(256,125)	(386,043)
Proceeds from new borrowings	7(a)	1,560,000	1,650,000	2,400,000
Net cash provided by financing activities		836,558	1,393,875	2,013,957

Net increase (decrease) in cash held		(6,412,344)	5,539,382	(752,789)
Cash at beginning of year		9,430,107	3,890,721	3,903,614
Cash and cash equivalents at the end of the year	4	3,017,763	9,430,103	3,150,825

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

General rates	2(a)(i)	5,434,934	5,085,231	5,097,924
Rates excluding general rates	2(a)	328,566	320,268	316,593
Grants, subsidies and contributions		1,068,460	3,804,665	1,884,781
Fees and charges	14	3,707,665	3,310,212	3,522,199
Interest revenue	9(a)	198,482	200,715	240,940
Other revenue		156,537	199,880	303,037
Profit on asset disposals	5	24,852	55,479	49,161
Fair value adjustments to financial assets at fair value through profit or loss		0	94,448	0

Expenditure from operating activities

Employee costs		(5,791,145)	(4,845,870)	(5,153,425)
Materials and contracts		(3,549,021)	(3,841,284)	(3,530,835)
Utility charges		(504,924)	(490,965)	(443,696)
Depreciation	6	(5,971,717)	(5,780,045)	(5,783,869)
Finance costs	9(c)	(210,986)	(144,318)	(191,750)
Insurance		(268,023)	(270,727)	(276,510)
Other expenditure		(440,356)	(438,496)	(368,844)
Loss on asset disposals	5	(13,990)	(3,646)	(91,706)
		(16,750,162)	(15,815,351)	(15,840,635)

Non cash amounts excluded from operating activities

	3(c)	5,966,931	5,638,894	5,832,211
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		9,439,534	5,612,788	12,141,146
Proceeds from disposal of property, plant and equipment	5(a)	235,000	244,908	259,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	0	4,630	4,630
		9,674,534	5,862,326	12,404,776

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(9,600,686)	(2,093,844)	(9,409,210)
Acquisition of infrastructure	5(b)	(3,124,648)	(7,089,757)	(7,615,438)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0	(4,630)	(4,630)
		(12,725,334)	(9,188,231)	(17,029,278)

Amount attributable to investing activities

		(3,050,800)	(3,325,905)	(4,624,502)
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FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,560,000	1,650,000	2,400,000
Transfers from reserve accounts	8(a)	113,588	277,020	399,832
		1,673,588	1,927,020	2,799,832

Outflows from financing activities

Repayment of borrowings	7(a)	(723,442)	(251,495)	(386,043)
Transfers to reserve accounts	8(a)	(85,482)	(84,628)	(328,818)
		(808,924)	(336,123)	(714,861)

Non-cash amounts excluded from financing activities

	3(d)	550,000	(550,000)	0
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Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities	3	1,499,871	890,439	1,133,320
Amount attributable to investing activities		136,265	2,894,441	1,406,211
Amount attributable to financing activities		(3,050,800)	(3,325,905)	(4,624,502)
		1,414,664	1,040,897	2,084,971
Surplus remaining after the imposition of general rates	3	0	1,499,871	0

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

SHIRE OF MOORA
FOR THE YEAR ENDED 30 JUNE 2027
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SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Moora which is a Class 3 local government is a forward looking document and 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 annual budget 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.

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
 - *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
 - *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
 - *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
- It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
 - *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- It is not expected these standards will have an impact on the annual budget on initial application.
- *AASB 18 Presentation and Disclosure in Financial Statements*
 - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment
- Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Residential - Moora Townsite	Gross rental valuation	0.110380	641	10,387,503	1,146,572		1,146,572	1,080,009	1,074,702
GRV Commercial/Industrial - Moora	Gross rental valuation	0.110380	85	3,213,531	354,710		354,710	325,509	325,509
GRV Residential - Other Townsite	Gross rental valuation	0.110380	48	486,306	53,678		53,678	44,150	44,150
GRV Commercial/Industrial - Other	Gross rental valuation	0.110380	4	95,929	10,589		10,589	9,911	9,911
UV Rural	Gross rental valuation	0.004262	328	903,151,000	3,849,230		3,849,230	3,616,663	3,616,663
UV Urban Farmland	Gross rental valuation	0.004262	10	2,852,001	12,155		12,155	8,989	8,989
UV Mining	Unimproved valuation	0.004262	0	0	0		0	0	0
Rate Adjustments	Unimproved valuation				0	8,000	8,000	0	18,000
Total general rates			1,116	920,186,270	5,426,934	8,000	5,434,934	5,085,231	5,097,924
(ii) Minimum payment									
		Minimum \$							
GRV Residential - Moora Townsite	Gross rental valuation	929.00	71	129,980	65,959		65,959	61,912	61,040
GRV Commercial/Industrial - Moora	Gross rental valuation	929.00	17	41,338	15,793		15,793	16,568	17,440
GRV Residential - Other Townsite	Gross rental valuation	929.00	75	268,001	69,675		69,675	71,504	71,504
GRV Commercial/Industrial - Other	Gross rental valuation	929.00	7	28,712	6,503		6,503	6,104	6,104
UV Rural	Gross rental valuation	929.00	72	7,567,400	66,888		66,888	61,912	61,912
UV Urban Farmland	Gross rental valuation	929.00	62	8,184,499	57,598		57,598	55,808	55,808
UV Mining	Unimproved valuation	929.00	27	307,745	25,083		25,083	25,288	24,416
Total minimum payments			331	16,527,675	307,499	0	307,499	299,096	298,224
Total general rates and minimum payments			1,447	936,713,945	5,734,433	8,000	5,742,433	5,384,327	5,396,148
(iii) Ex-gratia rates									
CBH					33,667		33,667	30,969	30,969
					5,768,100	8,000	5,776,100	5,415,296	5,427,117
Discounts (Refer note 2(e))							(600)	(600)	(600)
Concessions (Refer note 2(f))							(12,000)	(9,197)	(12,000)
Total rates					5,768,100	8,000	5,763,500	5,405,499	5,414,517
Instalment plan charges							11,004	10,333	11,894
Instalment plan interest							18,000	17,748	10,000
Late payment of rate or service charge interest							25,000	25,564	17,500
							54,004	53,645	39,394

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

To pay in full within 35 days of service of the rates notice.

Option 2 (Two Instalments)

To pay by 2 equal instalments:

- (i) 50% of the rates within 35 days
- (ii) 50% of the rates withing 2 months of (i)

Option 3 (Four Instalments)

To pay by 4 equal instalments:

- (i) 25% of the rates within 35 days
- (ii) 25% of the rates within 2 months of (i)
- (iii) 25% of the rates within 2 months of (ii)
- (iv) 25% of the rates within 2 months of (iii) being 6 months from the expiration of the initial 35 day notice period and 6 months and 35 days from the date of the service of the notice.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	23/09/2026	0	0.0%	6.5%
Option two				
First instalment	23/09/2026	0	5.5%	6.5%
Second instalment	25/11/2026	12	5.5%	6.5%
Option three				
First instalment	23/09/2026	0	5.5%	6.5%
Second instalment	25/11/2026	12	5.5%	6.5%
Third instalment	27/01/2027	12	5.5%	6.5%
Fourth instalment	31/03/2027	12	5.5%	6.5%

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire has not budgeted to raise any specified area rates.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
Early rate payment incentive	Rate	N/A		\$ 600	\$ 600	\$ 600	Cash prize randomly selected. Valid for all rate payments received in full within 21 days of issue.
				600	600	600	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates - Staff	Rate	Concession	Various	Various	\$ 10,000	\$ 9,197	\$ 10,000	Full time employees & pro-rata for part-time employees	Staff incentive
General rates - Other	Rate	Concession	Various	Various	2,000	0	2,000	Provision for rates discount at discretion of Council	Ability to provide concession on a case by case basis
					12,000	9,197	12,000		

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contributions liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Reserve accounts
Less: Current assets not expected to be received at end of year
- Unspent Borrowings
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

Less: Profit on asset disposals

Less: Fair value adjustments to financial assets at fair value through profit and loss

Add: Loss on asset disposals

Add: Depreciation

Movement in current liabilities associated funds held in reserve account:

- Current portion of employee benefit provisions

Non cash amounts excluded from operating activities

(d) Amounts excluded from financing activities

Less: Unspent Loans

Non cash amounts excluded from financing activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	3,017,763	9,430,107	3,150,825
	392,013	392,013	1,131,536
	258,266	258,266	293,272
	0	407,283	570,905
	3,668,042	10,487,669	5,146,538
	(1,075,534)	(1,525,534)	(718,967)
	(88,476)	(88,476)	(92,637)
	0	(4,285,574)	(1,571,684)
7	(1,401,978)	(565,420)	(497,255)
	(842,556)	(842,556)	(765,108)
	0	0	(110,563)
	(3,408,544)	(7,307,560)	(3,756,214)
	259,498	3,180,109	1,390,324
3(b)	(259,498)	(1,680,238)	(1,390,324)
	0	1,499,871	0
8	(1,871,490)	(1,899,596)	(2,027,105)
	0	(550,000)	0
	1,470,907	634,348	500,717
	141,085	135,010	136,064
	(259,498)	(1,680,238)	(1,390,324)

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
5	(24,852)	(55,479)	(49,161)
	0	(94,448)	0
5	13,990	3,646	91,706
6	5,971,717	5,780,045	5,783,869
	6,075	5,130	5,797
	5,966,931	5,638,894	5,832,211
7	550,000	(550,000)	0
	550,000	(550,000)	0

3. NET CURRENT ASSETS (CONTINUED)

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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.

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.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

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.

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 loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the 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 its 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.

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.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 3,017,763	\$ 9,430,107	\$ 3,150,825
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		1,959,966	6,823,646	(447,964)
Restricted financial assets at amortised cost - term deposits		0	0	3,598,789
		1,959,966	6,823,646	3,150,825
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	1,871,490	1,899,596	2,027,105
Contract liabilities		88,476	88,476	0
Capital grant/contributions liabilities		0	4,285,574	1,571,684
Unspent borrowings	7(c)	0	550,000	0
Total restricted financial assets		1,959,966	6,823,646	3,598,789
(b) Reconciliation of net cash provided by operating activities				
Net result		3,608,868	2,868,335	7,715,146
Non-cash items:				
Depreciation	6	5,971,717	5,780,045	5,783,869
(Profit)/loss on sale of assets	5	(10,862)	(51,833)	42,545
Adjustments to fair value of financial assets at fair value through profit and loss		0	(94,448)	0
Changes in assets and liabilities:				
Decrease in receivables		0	100,126	477,000
(Increase)/decrease in inventories		0	25,006	(10,000)
Decrease in other assets		407,283	135,801	0
(Increase)/decrease in trade and other payables		(450,000)	462,636	(9,659)
(Increase) in contract liabilities		0	(64)	0
(Increase)/decrease in capital grant/contributions liabilities		(4,285,574)	3,853,966	0
Capital grants, subsidies and contributions		(5,153,960)	(9,466,754)	(12,141,146)
Net cash provided by operating activities		87,472	3,612,816	1,857,755

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	9,150,000	0	0	0	0	1,350,496	0	0	0	0	8,304,000	0	0	0	0
Furniture and equipment	90,686	0	0	0	0	25,350	0	0	0	0	30,000	0	0	0	0
Plant and equipment	360,000	(224,138)	235,000	24,852	(13,990)	717,998	(193,076)	244,908	55,478	(3,646)	1,075,210	(301,546)	259,000	49,161	(91,707)
Total	9,600,686	(224,138)	235,000	24,852	(13,990)	2,093,844	(193,076)	244,908	55,478	(3,646)	9,409,210	(301,546)	259,000	49,161	(91,707)
(b) Infrastructure															
Infrastructure - roads	2,869,787	0	0	0	0	5,612,969	0	0	0	0	6,067,606	0	0	0	0
Other infrastructure - footpaths	130,000	0	0	0	0	0	0	0	0	0	112,000	0	0	0	0
Other infrastructure - parks and ovals	46,273	0	0	0	0	229,085	0	0	0	0	235,832	0	0	0	0
Other infrastructure - Street Furniture &	0	0	0	0	0	1,172,765	0	0	0	0	1,200,000	0	0	0	0
Other infrastructure - Sewerage	78,588	0	0	0	0	74,938	0	0	0	0	0	0	0	0	0
Total	3,124,648	0	0	0	0	7,089,757	0	0	0	0	7,615,438	0	0	0	0
Total	12,725,334	(224,138)	235,000	24,852	(13,990)	9,183,601	(193,076)	244,908	55,478	(3,646)	17,024,648	(301,546)	259,000	49,161	(91,707)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other infrastructure - footpaths
Other infrastructure - drainage
Other infrastructure - parks and ovals
Other infrastructure - Street Furniture & Lighting
Other infrastructure - Sewerage
Other infrastructure - Bridges

By Program

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
745,744	721,808	781,097
10,905	10,555	16,345
882,130	853,817	591,795
2,798,369	2,708,551	2,824,982
44,697	43,262	47,115
207,364	200,708	218,478
606,116	586,662	594,051
136,199	131,827	142,915
318,335	308,118	333,342
221,858	214,737	233,749
5,971,717	5,780,045	5,783,869
59,405	57,120	60,099
280,473	269,685	273,484
6,359	6,114	4,881
81,340	78,212	81,296
49,140	47,250	49,113
446,250	429,087	449,293
1,001,301	962,789	962,550
3,478,754	3,821,511	3,352,990
112,608	108,277	111,617
456,087	0	438,545
5,971,717	5,780,045	5,783,869

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

Buildings - specialised	8 to 60 years
Furniture and equipment	4 to 20 years
Plant and equipment	3 to 50 years
Infrastructure - Roads Subgrade	not depreciated
Infrastructure - Roads Pavement & Surface	50 to 56 years
Other infrastructure - footpaths	60 years
Other infrastructure - drainage	73 years
Other infrastructure - parks and ovals	14 to 65 years
Other infrastructure - Street Furniture & Lighting	10 to 50 years
Other infrastructure - Sewerage	50 to 80 years
Other infrastructure - Bridges	80 to 100 years

AMORTISATION

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

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

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Industrial Lots (Complete)	325	WATC	2.6%	0	0	0	0	0	45,927	0	(45,927)	0	(898)	46,339	0	(45,928)	411	(898)
Doctor's House (Complete)	326	WATC	2.6%	0	0	0	0	0	22,404	0	(22,404)	0	(438)	22,604	0	(22,404)	200	(438)
Hydrotherapy Pool	327	WATC	3.4%	281,712	0	(33,542)	248,170	(9,378)	314,132	0	(32,420)	281,712	(10,499)	317,637	0	(32,420)	285,217	(10,499)
Housing Revitalisation	328	WATC	4.8%	2,636,171	0	(158,090)	2,478,081	(65,054)	2,786,915	0	(150,744)	2,636,171		2,852,260	0	(150,744)	2,701,516	(132,400)
Housing Revitalisation	329	WATC	4.8%	1,100,000	0	(349,337)	750,663	(48,892)	0	1,100,000	0	1,100,000	(132,400)	0	2,000,000	(51,260)	1,948,740	(34,103)
Housing Revit - Phase B	330	WATC	5.5%	550,000	0	(24,451)	525,549	(29,783)	0	550,000	0	550,000	0	0	0	0	0	0
Grader	330/331	WATC	4.9%	0	320,000	(58,022)	261,978	(7,879)	0	0	0	0	0	0	400,000	(83,287)	316,713	(13,339)
Recreation Centre	tba	WATC	4.9%	0	1,240,000	(100,000)	1,140,000	(50,000)	0	0	0	0	0	0	0	0	0	0
				4,567,883	1,560,000	(723,442)	5,404,441	(210,986)	3,169,378	1,650,000	(251,495)	4,567,883	(144,235)	3,238,839	2,400,000	(386,043)	5,252,797	(191,676)
Self Supporting Loans																		
Bowling Club SS	324	WATC	3.2%	0	0	0	0	0	4,630	0	(4,630)	0	(74)	4,630	0	(4,630)	0	(74)
				0	0	0	0	0	4,630	0	(4,630)	0	(74)	4,630	0	(4,630)	0	(74)
				4,567,883	1,560,000	(723,442)	5,404,441	(210,986)	3,174,008	1,650,000	(256,125)	4,567,883	(144,309)	3,243,469	2,400,000	(390,672)	5,252,797	(191,750)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Purchase of Grader	WATC Loan		3	4.9%	320,000	(7,879)	320,000	0
Recreation Centre	WATC Loan		10	4.9%	1,240,000	(50,000)	1,240,000	0
					1,560,000	(57,879)	1,560,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2026/27 Budget	New loans unspent at 30 June 2027	Amount as at 30 June 2027
			\$	\$	\$	\$
WATC Loan #330	WACHS Housing Phase 2	25/26	550,000	550,000	0	0
			550,000	550,000	0	0

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	1,000,000	1,000,000	1,000,000
Bank overdraft at balance date			
Credit card limit	35,000	35,000	38,750
Credit card balance at balance date	0	(2,239)	0
Total amount of credit unused	1,035,000	1,032,761	1,038,750
Loan facilities			
Loan facilities in use at balance date	5,404,441	4,567,883	5,252,797

MATERIAL ACCOUNTING POLICIES

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 current borrowing rate.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	135,010	6,075	0	141,085	129,880	5,130	0	135,010	130,267	5,797	0	136,064
(b) Plant Replacement Reserve	59,739	2,688	0	62,427	57,468	2,271	0	59,739	57,646	2,565	0	60,211
(c) Administration Building Reserve	525,656	23,655	(35,000)	514,311	518,626	20,193	(13,163)	525,656	519,231	23,106	(54,000)	488,337
(d) Community Facilities Reserve	111,802	5,031	0	116,833	146,310	5,492	(40,000)	111,802	146,459	6,517	(40,000)	112,976
(e) Waste Management Reserve	165,202	7,434	0	172,636	158,938	6,264	0	165,202	159,102	7,080	0	166,182
(f) Bridge Reserve	88,510	3,983	0	92,493	85,155	3,355	0	88,510	85,243	3,793	0	89,036
(g) Community Bus Reserve	8,677	390	0	9,067	8,347	330	0	8,677	8,356	372	0	8,728
(h) Sewerage Reserve	541,748	24,381	(78,588)	487,541	521,338	20,410	0	541,748	522,346	23,244	(100,000)	445,590
(i) Economic Development Reserve	168,455	7,580	0	176,035	162,068	6,387	0	168,455	162,235	7,219	0	169,454
(j) Emergency Relief Reserve	12,892	580	0	13,472	12,404	488	0	12,892	12,417	553	0	12,970
(k) Infrastructure Reserve	57,793	2,601	0	60,394	253,402	10,223	(205,832)	57,793	254,428	246,774	(205,832)	295,370
(l) Club Night Lights Reserve	16,522	743	0	17,265	15,894	628	0	16,522	15,910	708	0	16,618
(m) Housing Revitalisation	2,402	108	0	2,510	17,158	3,269	(18,025)	2,402	19,479	867	0	20,346
(n) Green Reserve	5,188	233	0	5,421	5,000	188	0	5,188	5,000	223	0	5,223
	1,899,596	85,482	(113,588)	1,871,490	2,091,988	84,628	(277,020)	1,899,596	2,098,119	328,818	(399,832)	2,027,105

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund outstanding annual and long service leave requirements.
(b) Plant Replacement Reserve	Ongoing	To be used for the purchase of items of plant and equipment.
(c) Administration Building Reserve	Ongoing	To be used for major projects relating to Council buildings including renovations and construction of new facilities.
(d) Community Facilities Reserve	Ongoing	To provide funds to eligible community organisations for approved projects.
(e) Waste Management Reserve	Ongoing	To be used for major projects relating to waste management including future rubbish site development and waste management plant items.
(f) Bridge Reserve	Ongoing	Funds held for funding bridge work maintenance.
(g) Community Bus Reserve	Ongoing	To provide for repairs and upgrade of community bus.
(h) Sewerage Reserve	Ongoing	To be used for sewerage infrastructure works.
(i) Economic Development Reserve	Ongoing	To be used for future economic development services within the Shire of Moora, including land development relating to residential, commercial and industrial use.
(j) Emergency Relief Reserve	Ongoing	To be used for emergency disaster relief.
(k) Infrastructure Reserve	Ongoing	To be used for renewal of various infrastructure.
(l) Club Night Lights Reserve	Ongoing	To be used for the future replacement of the lights.
(m) Housing Revitalisation	Ongoing	Housing revitalisation loan - to acquire properties.
(n) 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
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	155,482	157,361	213,440
Late payment of fees and charges *	25,000	25,564	17,500
Other interest revenue	18,000	17,790	10,000
	198,482	200,715	240,940

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 6.5%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	68,328	65,700	71,895
	68,328	65,700	71,895

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	210,986	144,309	191,750
Other finance costs	0	10	0
	210,986	144,319	191,750

(d) Write offs

General rate	15,000	10,988	20,000
	15,000	10,988	20,000

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Shire President - Cr K Seymour			
President's allowance	42,837	29,085	0
Meeting attendance fees	8,526	9,205	7,700
Travel and accommodation expenses	781	3,623	228
	52,144	41,913	7,928
Shire President -Cr T Lefroy			
President's allowance	0	8,763	41,388
Meeting attendance fees	0	1,591	10,395
Travel and accommodation expenses	0	1,379	4,295
	0	11,733	56,078
Shire Deputy President - Cr L Hamilton			
Deputy President's allowance	10,709	7,277	0
Meeting attendance fees	8,526	4,425	0
Travel and accommodation expenses	781	0	0
	20,016	11,702	0
Cr S Gilbert			
Deputy President's allowance	0	1,680	10,347
Meeting attendance fees	8,526	5,835	7,700
Travel and accommodation expenses	781		228
	9,307	7,515	18,275
Cr D Clydesdale-Gebert			
Meeting attendance fees	8,526	7,000	7,700
Travel and accommodation expenses	781	379	228
	9,307	7,379	7,928
Cr S Bryan			
Meeting attendance fees	0	1,930	7,700
Travel and accommodation expenses	0	0	228
	0	1,930	7,928
Cr T Errington			
Meeting attendance fees	0	2,110	7,700
Travel and accommodation expenses	0	0	228
	0	2,110	7,928
Cr T Dugan			
Meeting attendance fees	8,526	7,000	7,700
Child care expenses	0	0	801
Travel and accommodation expenses	781	359	228
	9,307	7,359	8,729
Cr AJ Philips			
Meeting attendance fees	8,526	4,655	0
Travel and accommodation expenses	781	0	0
	9,307	4,655	0
Cr MH James			
Meeting attendance fees	8,526	3,025	0
Travel and accommodation expenses	781	0	0
	9,307	3,025	0
Total Council Member Remuneration	118,694	99,321	114,796
President's allowance	42,837	37,848	41,388
Deputy President's allowance	10,709	8,957	10,347
Meeting attendance fees	59,680	46,776	56,595
Child care expenses	0	0	801
Travel and accommodation expenses	5,469	5,740	5,665
	118,694	99,321	114,796

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	\$	\$	\$	\$
	0	0	0	0
	0	0	0	0

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources.

All aspects relating to elected members expenses incurred in governing the Council. Other costs relating to administration and assisting elected members and ratepayers on matters which do not concern specific Council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to ensure a safer community.

Supervision of various by-laws, fire prevention and animal control. Provision of premises and support for State Emergency Services.

Health

To provide an operational framework for good community health.

Provision of child health care facilities, food control, pest control, podiatry services, provision of dental care surgery and premises and assistance to local medical practice.

Education and welfare

To meet the needs of the community in these areas.

Provision of premises and support for child care centre and play groups. Provision of services for youth and aged care.

Housing

Help ensure adequate housing at a high standard.

Provision and maintenance of staff and rental housing.

Community amenities

Provide services required by the community.

Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the Town Planning Scheme.

Recreation and culture

To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavilions and ovals.

Transport

To provide effective and efficient transport services to the community.

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

Economic services

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.

Other property and services

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

Private works operations, plant repairs and operations costs.

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
General purpose funding	21,681	20,359	19,527
Law, order, public safety	195,840	177,974	182,163
Health	8,448	8,088	8,195
Education and welfare	20,240	18,084	17,886
Housing	132,888	132,888	150,581
Community amenities	1,864,371	1,750,584	1,837,468
Recreation and culture	140,505	109,777	178,104
Economic services	1,192,472	966,285	975,093
Other property and services	131,220	126,173	153,182
	3,707,665	3,310,212	3,522,199

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SHIRE OF MOORA
SCHEDULE OF FEES & CHARGES FOR THE 2026/27 FINANCIAL YEAR
(TO BE PAID IN FULL BEFORE SERVICE/FACILITY PROVIDED)
SUBJECT TO AVAILABILITY

Administration Charges		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Freedom of Information					
Freedom of Information Application Fee	Freedom of Information Regulations 1993	\$30.00	\$30.00	N	20301
Charge for time dealing with the application (Per hour or pro rata)		\$30.00	\$30.00	N	20301
Access time supervised by staff (Per hour or pro rata)		\$30.00	\$30.00	N	20301
Photocopying staff time (Per hour or pro rata)		\$30.00	\$30.00	N	20301
Per photocopy		\$0.20	\$0.20	N	20301
Transcribing from tape, film or computer (Per hour or pro rata)		\$30.00	\$30.00	N	20301
Duplicating a tape, film or computer information		Actual Cost	Actual Cost	N	20301
Delivery, packaging and postage		Actual Cost	Actual Cost	N	20301
Photocopying staff time (Per hour or pro rata)					
Shire Minutes	Posted monthly Per year	\$210.00	\$210.00	Y	20402
Electoral Rolls	Per printed copy	\$95.00	\$95.00	Y	20402
Finance Services					
Dishonoured Cheque Fee	Each dishonoured item	\$60.00	\$60.00	Y	20402
Admin fee for re-issuing cheque	Per cheque reissued	\$28.00	\$28.00	Y	20402
Interest on sundry debtor after 30 days overdue	On outstanding amount	\$0.00	\$0.00	N	20205
Late Payment Finance Charge (Sundry Debtors)	On outstanding amount	6.50%	6.50%	N	20111
Debt recovery / legal action	Cost recovery	Cost recovery	Cost recovery	Y	20210
Rates and Properties Services					
Orders and Requisitions	Per request	\$85.00	\$85.00	N	20211
Rate Enquiry (Statement of Rates)	Per request	\$85.00	\$85.00	N	20211
Document Search Fee	Per request	\$60.00	\$60.00	N	20211
Copy of Rates Notice (current year)	Per notice	FREE	FREE	N	20211
Copy of Rates Notice (previous years)	Per notice/ per rating year	\$12.00	\$12.00	N	20211
Rates Instalment Administration Charge - 2 x Instalments	Per notice	\$12.00	\$12.00	N	20113
Rates Instalment Administration Charge - 4 x Instalments	Per notice	\$36.00	\$36.00	N	20113
Rates Final Notice Issue Fee	Per notice	\$10.00	\$10.00	N	20113
Rates Payments by Direct Debit and Special Arrangement (Admin Fee)	Per assessment	\$38.00	\$38.00	N	20113
Copy of title requested by rates payer (Landgate)	Per request	\$30.00	\$30.00	Y	20211
Late Payment Interest (Rates & Services)	On outstanding amount	6.50%	6.50%	N	20111
Rates Instalment interest rate	As calculated	5.50%	5.50%	N	20112
Debt recovery Fee / legal action	Cost recovery	Cost recovery	Cost recovery	Y	20210
Other					
Lost library books - Replacement cost PLUS admin fee	Per book	\$20.00	\$20.00	Y	23501
Buildings and Facilities					
Standpipe Water Charges - Watheroo and Miling	Per kl, minimum \$10 Per inv	\$15.00	\$15.00	N	25202
Standpipe Water Charges - Moora	Per kl, minimum \$10 Per inv	\$8.00	\$8.00	N	25202
Standpipe Card Bond	Per card issued	\$50.00	\$50.00	N	Trust

All Buildings and Facilities					
Cancellation Fee - All bookings within 3 days of event/hire	Per booking	\$70.00	\$70.00	Y	23101
Additional Cleaning Fee if Required	Per hour	\$105.00	\$105.00	Y	23101
Building Lights and Air Conditioner Fee if not turned off after use	Per day	\$40.00	\$40.00	Y	23101
Oval light fee if not turned off after use	Per day	\$200.00	\$200.00	Y	23302
Replacement keys & padlocks if not returned after use	Per set of keys	\$225.00	\$225.00	Y	23101
Using a facility without an approved booking	In addition to usage fee	\$118.00	\$118.00	Y	23101
Bond Payable for use of Facilities <i>(excludes community group use and use assessed as low risk - no alcohol consumption)</i>	Per event	\$1,000.00	\$1,000.00	N	Trust
Buildings and Facilities					
Halls and Pavilions - Watheroo and Miling		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Halls and Pavilions - Watheroo and Miling					
Hire fee	Per hour	\$40.00	\$25.00	Y	23101
Sports ovals	Per hour	\$40.00	\$25.00	Y	23302
Watheroo Golf Club	Annual fee - as Per agreement	As per Agreement		Y	23302
Watheroo Hockey Club	Annual fee - as Per agreement	As per Agreement		Y	23302
Miling Primary School	Annual fee - as Per agreement	As per Agreement		Y	23101
Watheroo/Miling Cricket Club	Annual fee - as Per agreement	As per Agreement		Y	23302
Miling Tennis Club	Annual fee - as Per agreement	As per Agreement		Y	23302
Miling Hockey Club	Annual fee - as Per agreement	As per Agreement		Y	23302
Additional Service Charges					
Shire table and chair set up	Per hour	\$105.00	\$105.00	Y	23102
<i>(Self set up is charged at the same hourly rate as the facility being hired and should be allowed for in the booking hours at time of booking)</i>					
MPAC Hire (booking hours: 7am to 12am)					
Whole Building Hire (min 3 hour hire)	Per hour	\$130.00	\$80.00	Y	23102
School events (Whole building use)	Per event	NA	\$225.00	Y	23102
Lessons/Class Hire/Rehearsals (Hall only/min 3 hour hire)	Per hour	\$25.00	\$20.00	Y	23102
Front Lobby Hire - (min 3 hour hire)	Per hour	\$60.00	\$25.00	Y	23102
Green Room Hire - (min 3 hour hire)	Per hour	\$60.00	\$25.00	Y	23102
Use of Kitchen (only)	Per day	\$185.00	\$155.00	Y	23102
Gazebo and Garden	Per day	Upon request		Y	23102
Maximum Per day hire for MPAC (excluding additional services charges)	Per day	\$910.00	\$560.00	Y	23102
Professional touring show	Per show	To be negotiated		Y	23102
Additional Service Charges					
Shire table and chair set up	Per hour	\$105.00	\$105.00	Y	23102
<i>Self set up is charged at the same hourly rate as the facility being hired and should be allowed for in the booking hours at time of booking</i>					
Retractable seating	Per day	\$78.00	\$65.00	Y	23102
Use of piano - Grand	Per day	\$100.00	\$100.00	Y	23102
Use of piano - Upright	Per day	\$50.00	\$50.00	Y	23102
Buildings and Facilities					
Moora Recreation Centre (Booking hours: 7am to 12am)		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Moora Recreation Centre (Booking hours: 7am to 12am)					
Whole Building (min 3 hours hire)	Per hour	\$120.00	\$70.00	Y	23302

Ballet room	Per hour	\$40.00	\$25.00	Y	23302
Bar & Carpet + Kitchen Area	Per hour	\$75.00	\$45.00	Y	23302
Basketball Court	Per hour	\$40.00	\$25.00	Y	23302
Hockey Oval and Building	Per hour	\$75.00	\$30.00	Y	23302
Hockey Building (only)	Per hour	\$40.00	\$25.00	Y	23302
Kitchen	Per hour	\$40.00	\$25.00	Y	23302
Maximum Per day for hire of all or any one facility	Per day	\$840.00	\$490.00	Y	23302
Moora Men's Shed	Per hour	\$40.00	\$25.00	Y	23302
Moora Oval	Per hour	\$75.00	\$30.00	Y	23302
School Sports Carnivals - including use of ovals and courts only	Per day	NA	\$225.00	Y	23302
Moora Squash Court	Per hour	\$20.00	\$15.00	Y	23302
Large storage cage	Year hire	NA	\$250.00	Y	23302
Small storage cage	Year hire	NA	\$175.00	Y	23302
Gardiner Street					
Netball and Tennis Courts	Per hour	\$40.00	\$30.00	Y	23302
Tennis Club Building	Per hour	\$75.00	\$35.00	Y	23302
Additional Service Charges					
Shire table and chair set up	Per hour	\$105.00	\$105.00	Y	23302
(Self set up is charged at the same hourly rate as the facility being hired and should be allowed for in the booking hours at time of booking)					
Central Midlands Netball Association	Annual fee - as Per agreement	As per Agreement		Y	23302
Moora Strikers Hockey Club	Annual fee - as Per agreement	As per Agreement		Y	23302
Moora Robins Hockey Club	Annual fee - as Per agreement	As per Agreement		Y	23302
Moora Knights Cricket Club	Annual fee - as Per agreement	As per Agreement		Y	23302
Moora Mavericks (Football and Netball Use)	Annual fee - as Per agreement	As per Agreement		Y	23302
Moora Mavericks (Hockey Use)	Annual fee - as Per agreement	As per Agreement		Y	23302
Moora Squash Club	Annual fee - as Per agreement	As per Agreement		Y	23302
Central Midlands Agricultural Society	Annual fee - as Per agreement	As per Agreement		Y	23302
Moora Arts & Crafts	Annual fee - as Per agreement	As per Agreement		Y	23302
Men's Shed	Annual fee - as Per agreement	As per Agreement		Y	23302
Buildings and Facilities					
Moora Health and Fitness Gym and Classes		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
1 week Membership	Standard membership	N/A	\$30.00	Y	23303
	Pensioner membership	N/A	\$20.00	Y	23303
2 weeks Membership	Standard membership	NA	\$55.00	Y	23303
	Pensioner membership	N/A	\$40.00	Y	23303
1 month Membership	Standard membership	N/A	\$100.00	Y	23303
	Pensioner membership	N/A	\$75.00	Y	23303
3 months Membership	Standard membership	N/A	\$240.00	Y	23303
	Pensioner membership	N/A	\$180.00	Y	23303
6 months Membership	Standard membership	N/A	\$420.00	Y	23303
	Pensioner membership	N/A	\$315.00	Y	23303
12 months Membership	Standard membership	N/A	\$695.00	Y	23303
	Pensioner membership	N/A	\$520.00	Y	23303

1 month Membership - Special FIFO/DIDO *Subject to proof of related information*	Standard membership	N/A	\$65.00	Y	23303
3 months Membership - Special FIFO/DIDO *Subject to proof of related information*	Standard membership	N/A	\$150.00	Y	23303
Casual Use (up to 24 hours)	Per single entry	N/A	\$12.00	Y	23303
Bond - Access Card	(reimbursed if returned less than 1 month after expiry)	N/A	\$50.00	Y	Trust
Gym includes 24-hour access to the gym and use of Moora Swimming Pool for laps only upon presentation of the gym card.					
Approved fitness instructors or Personal trainer use of facilities must be approved by CEO.					
Moora Swimming Pool					
Whole Season Pass	Family Ticket (up to 2 parents/guardians and legal dependent children under 18 years)	N/A	\$315.00	Y	23201
	Single Ticket (adult or child)	N/A	\$155.00	Y	23201
	Single Ticket - Pensioner	N/A	\$115.00	Y	23201
Part Season Pass (Oct to Dec or Jan to Mar)	Family Ticket (up to 2 parents/guardians and legal dependent children under 18 years)	N/A	\$205.00	Y	23201
	Single Ticket (adult or child)	N/A	\$105.00	Y	23201
	Single Ticket - Pensioner	N/A	\$75.00	Y	23201
Whole Season Pass	Single Parent Family (1 adult and legal dependent children under 18 years)	N/A	\$236.00	Y	23201
Part season pass (Oct to Dec or Jan to Mar)	Single Parent Family (1 adult and legal dependent children under 18 years)	N/A	\$154.00	Y	23201
Family means one or two parents or legal guardians and their dependent children under 18 years of age who ordinarily reside at the same residential address.					
Season tickets include school children admission to the pool for interm swimming lessons during school times accompanied by a teacher.					
Single entry	Per swimmer	N/A	\$4.00	Y	23201
	Per spectator	N/A	\$0.00	Y	23201
Parents/Spectators for Lessons	Per spectator	N/A	\$0.00	Y	23201
Lifeguard Fee	Per hour	\$40.00	\$40.00	Y	23202
Buildings and Facilities					
Hydrotherapy Pool Fees		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Casual Hire & Entry					
Hydro Pool - Single Entry	Standard Entry Fee	N/A	\$9.00	Y	22854
	Concession	N/A	\$7.00	Y	22854
	Child (under 18)	N/A	\$6.00	Y	22854
	Spectator	N/A	\$0.00	Y	22854
Hydro Pool - 10 Entry Pass	Standard Entry Fee	N/A	\$82.00	Y	22854
	Concession	N/A	\$64.00	Y	22854
	Child (under 18)	N/A	\$50.00	Y	22854
	Spectator	N/A	\$0.00	Y	22854
Hydro Pool - Hydro Aqua Exercise	Standard Entry Fee	N/A	\$17.00	Y	22854
	Concession	N/A	\$13.00	Y	22854
	Child (under 18)	N/A	N/A	N/A	N/A
	Spectator	N/A	\$0.00	Y	22854
Hydro Pool - Hydro Aqua Exercise (10 Entry Pass)	Standard Entry Fee	N/A	\$153.00	Y	22854
	Concession	N/A	\$112.00	Y	22854
	Child (under 18)	N/A	N/A	Y	22854
	Spectator	N/A	\$0.00	Y	22854
Membership					
1 month Membership	Standard membership	N/A	\$90.00	Y	22854
	Concession membership	N/A	\$67.00	Y	22854

3 months Membership	Standard membership	N/A	\$216.00	Y	22854
	Concession membership	N/A	\$162.00	Y	22854
6 months Membership	Standard membership	N/A	\$375.00	Y	22854
	Concession membership	N/A	\$282.00	Y	22854
12 months Membership	Standard membership	N/A	\$590.00	Y	22854
	Concession membership	N/A	\$445.00	Y	22854
Buildings and Facilities					
Swimming Club and School Fees		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Exclusive Use of Hydrotherapy Pool or Swimming Pool					
Whole Pool (maximum of 14 pax + Instructor/Coach in booked space)	Exclusive use Per hour	\$155.00	\$80.00	Y	22854
Half Pool (maximum of 6 pax + Instructor/Coach in booked space)	Exclusive use Per hour	\$75.00	\$40.00	Y	22854
Swimming Club and School Fees					
Moora Amateur Swimming Club	As Per agreement	As per Agreement		Y	23201
School Carnivals & Swimming Club Events	Per half day (6 hrs)	N/A	\$265.00	Y	23201
Private Lane hire	Per hour	N/A	\$10.00	Y	23201
Swimming Lessons - per child	Per lesson	N/A	\$20.00	Y	23205
Swimming Lessons - per child (private lesson)	Per lesson	N/A	\$50.00	Y	23205
Moora Caravan Park Fees		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Moora Shire Caravan Park					
Caravan Site - 2 People	Per night	\$45.00	\$45.00	Y	24601
	Per week	\$287.00	\$287.00	Y	24601
Tent Site - 2 people	Per night	\$28.00	\$28.00	Y	24601
Single Chalet Per Night	1-6 nights stay	\$180.00	\$180.00	Y	24602
	7 + nights stay	\$170.00	\$170.00	Y	24602
Double Chalet Per Night	1-6 nights stay	\$260.00	\$260.00	Y	24602
	7 + nights stay	\$245.00	\$245.00	Y	24602
Guests may stay at the Caravan Park for a maximum of three (3) months in total (accrued) within any twelve (12) month period. Any request to extend a stay beyond three (3) months requires the prior written approval from the Chief Executive Officer (CEO)					
Additional Charges					
Additional Persons (2 years +)	Per night	\$10.00	\$10.00	Y	24601
Assistance Dog Bond (Guide or Service-proof is required upon booking)	Refundable	\$200.00	\$200.00	N	Trust
<u>CANCELLATION POLICY</u>					
CHALET ACCOMMODATION					
More than 48 hours' notice: Cancellations will receive a refund less 25% of the first night's accommodation charge. For bookings over \$1,000, the full first night's accommodation charge will be deducted from the refund.					
Less than 48 hours' notice: The first two nights' accommodation charges are non-refundable.					
CARAVAN & TENT SITES					
More than 24 hours' notice: Cancellations are eligible for a full refund.					
Less than 24 hours' notice: The first night's accommodation charge is non-refundable.					
Milling Sports Oval Caravan Site					
Caravan site	Per night	\$22.00	\$22.00	Y	24601
Bus Hire - Hire Fee for 12 Seat HiAce + 1 Driver					
* Minimum of Light Rigid Licenced Driver required*	Per day	\$310.00	\$310.00	Y	23005
	Per half day (4 hrs)	\$185.00	\$185.00	Y	23005
	Per day - pensioners/senior	\$200.00	\$200.00	Y	23005
	Per half day (4 hrs) - pensioners/senior	\$110.00	\$110.00	Y	23005
Excess KMs	Per km greater than 400kms Per day / half day hire	\$1.00	\$1.00	Y	23005
Fuel charge	Per litre if returned without full tank of fuel	\$4.50	\$4.50	Y	23005
Cleaning Fee (if required)	Per hour	\$105.00	\$105.00	Y	23005
Bus Hire Bond	Refundable	\$1,000.00	\$1,000.00	N	Trust

The bus is to be returned with a full fuel tank. Failure to do so will result in the cost of refuelling being deducted from the bond.

Leased Buildings and Land						
14 Beasley Street - Private rental	Per month	as Per contract		N	22202	
44 Melbourne Street - CEO Residence	Per month	as Per contract		N	22202	
39 Atbara Street - Private rental	Per month	as Per contract		N	21401	
43 Lefroy Street - Doctors Residence	Per month	as Per contract		N	21401	
54 Atbara Street - Private Rental	Per month	as Per contract		N	21401	
92 Roberts Street - Doctors Residence	Per month	as Per contract		N	21401	
Lot 36 Keane Street - Private Rental	Per month	as Per contract		N	21401	
Railway Building (Community Resource Centre)	Annual fee	N/A	\$4,700.00	Y	23003	
Clinch Street House - Moora Historical Society	Annual fee	N/A	\$280.00	N	23101	
Lots 231 and 232 Clarke Street, Moora - Industrial blocks lease	Annual fee	as Per contract		N	25286	
Lot 41 Drummond Street - BBB Lease Agreement	Per month	as Per contract		Y	25286	
Lease West End - 36 Hectares	Annual fee	as Per contract		Y	25288	
Lease West End - 100 Hectares	Annual fee	as Per contract		Y	25288	
3A Carnaby Place - WACHS Residence Agreement	Per month	as Per contract		N	24901	
3B Carnaby Place - WACHS Residence Agreement	Per month	as Per contract		N	24901	
5A Carnaby Place - WACHS Residence Agreement	Per month	as Per contract		N	24901	
5B Carnaby Place - WACHS Residence Agreement	Per month	as Per contract		N	24901	
7A Carnaby Place - WACHS Residence Agreement	Per month	as Per contract		N	24901	
7B Carnaby Place - WACHS Residence Agreement	Per month	as Per contract		N	24901	
Cemetery						
Cemetery Fees		Commercial and Business		Community or Individual	GST	GL ACC
		2026/2027		2026/2027	Y/N	
(Charges in accordance with Cemeteries Act 1986, Section 53)						
Grant of Right of Burial	Per item	N/A	\$320.00	N	23006	
Adult Interment	Per item	N/A	\$1,420.00	Y	23006	
Child / Stillborn Interment	Per item	N/A	\$1,215.00	Y	23006	
Exhumation Fee	Per item	N/A	\$2,825.00	Y	23006	
Re-Interment after Exhumations	Per item	N/A	\$1,520.00	Y	23006	
Reopening of any Grave	Per item	N/A	\$1,420.00	Y	23006	
Burial on Saturday (Subject to availability)	Per item	N/A	\$3,510.00	Y	23006	
Remove/Replace Headstones/Install Ashes in existing grave	Per hour	N/A	\$145.00	Y	23006	
Niche wall						
Niche wall	Single	N/A	\$205.00	Y	23006	
	Double	N/A	\$390.00	Y	23006	
Niche Wall Plaque	Installation fee	N/A	\$205.00	Y	23006	
	Double or single	N/A	Cost + 20%	Y	23006	
Memorial Walk						
Rose Garden plot for ashes	Single	N/A	\$370.00	Y	23006	
	Double	N/A	\$740.00	Y	23006	
Rose Garden Plaque	Installation fee	N/A	\$205.00	Y	23006	
	Double or single	N/A	Cost + 20%	Y	23006	
Deposit of ashes into an existing grave	Double and Single	N/A	\$185.00	Y	23006	
Deposit of ashes into an existing grave - plaque	Installation fee	N/A	\$205.00	Y	23006	
	Double or single	N/A	Cost + 20%	Y	23006	

Concrete plinths (upon request)	Per item	N/A	\$135.00	Y	23006
Other					
Funeral Director Licence	Single	N/A	\$135.00	N	23007
	Annual fee (Minimum of 3 charges)*	N/A	\$390.00	N	23007
Monument Fee/Permit	Per item	N/A	\$190.00	N	23006
Additional Set up required to the Shire	Per hour	\$105.00	\$105.00	Y	23006
Operational costs outside of regular hours	Per hour	\$145.00	\$145.00	Y	23007
The annual fee applies only to the same branch operating at the same address.					
Environmental Health Services					
Health		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Liquor Act Section 39 Certificate Fee	Per item	\$180.00	\$165.00	Y	21103
Lodging House Registration	Per item	\$165.00	\$155.00	Y	21103
Lodging House Renewal	Per item	\$275.00	\$255.00	Y	21103
Public Buildings certificate/annual	Per item	\$358.00	\$330.00	Y	21103
Eating House Application - Low to Medium Risk	Per item	\$168.00	\$155.00	Y	21103
Eating House Application - High Risk	Per item	\$342.00	\$308.00	Y	21103
Eating House Renewal - Low Risk	Per annum	\$85.00	\$80.00	Y	21103
Eating House Renewal - Medium Risk	Per annum	\$168.00	\$155.00	Y	21103
Eating House Renewal - High Risk	Per annum	\$342.00	\$308.00	Y	21103
Skin Penetration Premises application	Per item	\$168.00	\$155.00	Y	21103
Hairdressing Premises application (incl mobile)	Per item	\$168.00	\$155.00	Y	21103
Itinerant Food Registration Fee	Per item	\$1,680.00	\$1,540.00	Y	21103
Itinerant Food Vendor Application Fee	Per item	\$168.00	\$155.00	Y	21103
Non scheme water sampling, subsequent samples	Per item	\$62.00	\$62.00	Y	21103
Ranger Services - Dogs and Cats					
Dog Impounding Fee	Per item	N/A	\$135.00	Y	20602
Dog Sustenance Fee	Per day	N/A	\$30.00	Y	20602
Destruction & Disposal of Animal	Per item	N/A	\$75.00	Y	20602
Sale of Dog (excluding licence)	Per item	N/A	\$200.00	Y	20602
Sale of Dangerous Dog Signs (subject to cost from supplier)	Per item	N/A	\$60.00	Y	20602
Sale of Dangerous Dog Collars (subject to cost from supplier)	Per item	N/A	\$95.00	Y	20602
Annual Kennel Licence - Up to 20 dogs	Per item	N/A	\$210.00	Y	20602
Annual Kennel Licence - each additional dog	Per item	N/A	\$7.00	Y	20602
Dog Registration Fees					
Unsterilised Dogs	As Per the Dog Act 1976 , 2013 Reg (WA)	As Per the Dog Act 1976 , 2013 Reg (WA)		N	20603
Sterilised Dogs	As Per the Dog Act 1976 , 2013 Reg (WA)	As Per the Dog Act 1976 , 2013 Reg (WA)		N	20603
Cat Registration Fees					
Sterilised Cats	As Per the Cat Act 2011 (WA)				20605
Sewerage					
Wastewater / Drainage Headworks Contributions	Per standard residential equivalent	\$3,185.00	\$3,185.00	N	22402
Drainage Headworks Contributions	Per standard residential equivalent	\$845.00	\$845.00	N	22402
Connection to Sewerage Scheme Fees	Per connection	\$180.00	\$180.00	Y	22402
Sewerage Application Fee	Per item	\$78.00	\$78.00	Y	22402
Septic Application Fee - Approval to construct	Systems handling less than 540L/day	\$118.00	\$118.00	Y	22402

Septic Application Fee - Approval to use	Systems handling less than 540L/day	\$118.00	\$118.00	Y	22402
Environmental Health Services					
Rubbish Collection and Tip Fees		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Miling Transfer Station Key Charge	Per key	\$309.00	\$309.00	Y	22405
Watheroo Transfer Station Key Charge	Per key	\$309.00	\$309.00	Y	22405
Tip Fee - General Waste	Per cubic metre	\$34.00	\$34.00	Y	22401
Tip Fee - Commercial Waste	Per cubic metre	\$50.00	N/A	Y	22401
Tip Fee - Commercial Waste (for Waste Management Companies only)	Per cubic metre	\$38.00	N/A	Y	22401
Tip Fee - Recyclables	Per cubic metre	\$0.00	\$0.00	Y	22401
Tip Fee - Green Waste	Per cubic metre	\$0.00	\$0.00	Y	22401
Car Body to Tip by Council	Per item	\$270.00	\$270.00	Y	22401
Car Body to Tip by Individual	Per item	\$0.00	\$0.00	Y	22401
Burial of Asbestos (must be wrapped in plastic)	Per 5 Sheets at 2 m (approx 1 tonne)	\$270.00	\$270.00	Y	22401
Tyre Disposal - Tyres No Longer Accepted at the Moora Landfill Site	Not accepted	N/A	N/A	Y	22401
Sanitation					
Refuse Collection - weekly collection	Per bin	\$543.00	\$543.00	N	22402
	Per bin (pensioner only)	N/A	\$410.00	N	22402
Recycling Collection - fortnightly collection	1 recycling provided bin Per refuse bin paid for	\$0.00	\$0.00	N	22402
Septic Tank Clean out (K210)	two tanks, maximum 10,000 lt	\$650.00	\$650.00	N	22602
Septic Tank Clean out - Pensioner within Shire of Moora (K210)	two tanks, maximum 10,000 lt	N/A	\$525.00	N	22602
Septic Tank Pump out (K210)	two tanks, maximum 10,000 lt	\$430.00	\$430.00	N	22602
Septic Tank Pump out - Pensioner within Shire of Moora (K210)		N/A	\$335.00	N	22602
Portaloo Pump out	two tanks, maximum 10,000 lt	\$170.00	\$170.00	Y	22602
Grease Trap and Oil Waste Pump out (K110, J120)	Per item	\$170.00	\$170.00	Y	22602
Dump fee - portaloo & grease trap (out of Shire of Moora)	Per item	\$45.00	\$45.00	Y	22602
Disposing waste liquid in ponds (Shire)	Per litre	\$0.16	\$0.16	Y	25301
Disposing waste liquid in ponds (Non Shire)	Per truck	\$570.00	\$570.00	Y	25301
Tracking Form Fee - Dept Conservation & Environment (as per DWER)	Per item	\$57.50	\$57.50	Y	22606
Travel - Round Trip - (Distance calculated from Shire of Moora Depot)	Per km - Minimum \$45 charge	\$4.50	\$4.50	Y	22607
*50% Surcharge is added for services provided out of Shire of Moora's normal business hours					
Environmental Health Services					
Disposal of Effluent / Liquid Waste		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Local Government Application Fee	As Per Department of Health	As Per Department of Health		Y	22602
Local Government Report	As Per Department of Health	As Per Department of Health		Y	22602
Permit to use Apparatus	As Per Department of Health	As Per Department of Health		Y	22602
Home Business					
Home business application fee (before commencing)	As Per the Buildings and Planning Act	\$222.00		N	22905
Renewal of home business licence (before expiry)	As Per the Buildings and Planning Act	\$73.00		N	22905
Street Numbers					
Rural Street Numbers	Per item	\$120.00	\$120.00	Y	22902
Town Street Number	Per item	\$120.00	\$120.00	Y	22902
Town Planning and Development					

*Charges set down under Town Planning and Development Act (Published in Local Government Gazette)

Building					
New Swimming Pool / Spa Initial Licence & Inspection Fee	As per the Building Regulations 2012 Reg 53(2)(a)	\$312.00	\$312.00	Y	20703
Private Swimming Pool / Spa – Licence and Inspection Fee (4-Year Period)	As per the Building Regulations 2012 Reg 53A(3)	\$78.00	\$78.00	Y	20703
Document Search Fee (after 1999)	Per item	\$56.00	\$56.00	Y	24702
Building Compliance report	Per item	\$195.00	\$195.00	Y	24701
Kerb Bond	Per item	\$550.00	\$550.00	Y	24701
Application for Public building construction	As Per Building Act 2011 - Public Building Regulations	As per Building Act 2011		Y	24701
Permit to Demolish	As Per Building Act 2011 - Building Regulations	As per Building Act 2011		Y	24701
Other Building Application Fees	As Per Building Act 2011 - Building Regulations	As per Building Act 2011		Y	24701
Site Inspection	Per item	As per Building Act 2011		Y	24701
Certificate of Classification	As Per Building Act 2011 - Building Regulations	As per Building Act 2011		Y	24701
Other Building related fee	At cost	At cost		Y	24701
Transportable Building Bond	As Per council policy	As per council policy		N	Trust
Public Trading					
Application Fee For Public Trading	Per item	\$85.00	N/A	Y	22902
Licence Fee (GST Free)	Per day	\$45.00	N/A	N	22902
Stallholder Licence Fee (GST Free)	Per item	\$60.00	N/A	N	22902
Environmental Health Services					
Signs		Commercial and Business	Community or Individual	GST	GL ACC
		2026/2027	2026/2027	Y/N	
Hoardings up to 22m2	Per item	\$300.00	\$300.00	Y	24701
Hoardings over 22m2 and up to 36m2	Per item	\$590.00	\$590.00	Y	24701
Illuminated Hoarding	Per item	\$834.00	\$834.00	Y	24701
Illuminated Sign	Per item	\$375.00	\$375.00	Y	24701
Horizontal Sign	Per item	\$196.00	\$196.00	Y	24701
Pylon Signs	Per item	\$196.00	\$196.00	Y	24701
Signs other than a pylon or illuminated	Per item	\$196.00	\$196.00	Y	24701
Licence/Permit for signs fixed to buildings or on private property	Per item	\$196.00	\$196.00	Y	24701

Private Works					
Plant hire rates (<i>Subject to availability</i>)		Commercial and Business	Community or Individual	GST	GL ACC
All figures quoted are wet hire - ie including Shire employee/operator		2026/2027	2026/2027	Y/N	
Grader	Per hour	\$328.00	\$328.00	Y	25301
Front-End Loader - Large (950)	Per hour	\$315.00	\$315.00	Y	25301
Front-End Loader - Medium (924)	Per hour	\$245.00	\$245.00	Y	25301
Front-End Loader - (920)	Per hour	\$236.00	\$236.00	Y	25301
Patching Truck	Per hour	\$412.00	\$412.00	Y	25301
Pump truck	Per hour	\$412.00	\$412.00	Y	25301
Large Excavator	Per hour	\$412.00	\$412.00	Y	25301
Mini Excavator	Per hour	\$185.00	\$185.00	Y	25301
Large Truck	Per hour	\$245.00	\$246.00	Y	25301
Small Truck	Per hour	\$228.00	\$228.00	Y	25301
Large Truck with dolly & side tipper	Per hour	\$322.00	\$322.00	Y	25301
Large Truck with Tri axle water tanker	Per hour	\$322.00	\$322.00	Y	25301
Multipac Roller	Per hour	\$310.00	\$310.00	Y	25301
Cherry Picker	Per hour	\$185.00	\$185.00	Y	25301
Skid Steer Loader	Per hour	\$185.00	\$185.00	Y	25301
Tractor with slasher/broom	Per hour	\$185.00	\$185.00	Y	25301
160 KVA Generator	Per day	\$695.00	\$695.00	Y	25301
<i>To be returned full of fuel</i>	Per week	\$1,915.00	\$1,915.00	Y	25301
75 KVA Generator	Per day	\$405.00	\$405.00	Y	25301
<i>To be returned full of fuel</i>	Per week	\$1,115.00	\$1,115.00	Y	25301
17 KVA Generator	Per day	\$285.00	\$285.00	Y	25301
<i>To be returned full of fuel</i>	Per week	\$775.00	\$775.00	Y	25301
Jetter	Per hour	\$184.00	\$184.00	Y	25301
Traffic Control with vehicle - Normal Hours	Per hour	\$115.00	\$115.00	Y	25301
Traffic Control with vehicle - After Hours	Per hour	\$175.00	\$175.00	Y	25301
Traffic Control no vehicle - Normal Hours	Per hour	\$85.00	\$85.00	Y	25301
Traffic Control no vehicle - After Hours	Per hour	\$120.00	\$120.00	Y	25301
Vibrating Steel drum roller	Per hour	\$310.00	\$310.00	Y	25301
VMS Boards	Per day	\$152.00	\$152.00	Y	25301
VMS Boards	Per week	\$740.00	\$740.00	Y	25301
*Any large jobs or other items of Council plant require quotation from Councils Manager of Engineering Services					
*50% Surcharge added for services provided out of Shire of Moora's normal business hours					
Crossover Construction Charges					
Standard Installation Cost of which Landowner must pay half	Per item	\$2,016.00	\$2,016.00	Y	23903
Non Standard Installation - Council will contribute up to half cost with a maximum of \$400	<i>Cost less Council contribution (please contact Manager Engineering Services)</i>				