



ANNUAL BUDGET

For the Year Ended
30 June 2026

Adopted at the Meeting of Council
held on Wednesday 27th of August 2025

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 surround*

SHIRE OF MOORA
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	5,414,517	5,150,628	5,135,129
Grants, subsidies and contributions		1,884,781	1,998,176	672,506
Fees and charges	14	3,522,199	3,189,872	3,096,607
Interest revenue	9(a)	240,940	357,644	321,053
Other revenue		303,037	237,111	131,679
		11,365,474	10,933,431	9,356,974
Expenses				
Employee costs		(5,153,425)	(3,922,504)	(4,350,647)
Materials and contracts		(3,530,835)	(3,880,639)	(3,489,879)
Utility charges		(443,696)	(430,373)	(461,511)
Depreciation	6	(5,783,869)	(5,561,413)	(5,340,943)
Finance costs	9(c)	(191,750)	(212,142)	(144,308)
Insurance		(276,510)	(277,603)	(279,929)
Other expenditure		(368,844)	(337,385)	(383,391)
		(15,748,929)	(14,622,059)	(14,450,608)
		(4,383,455)	(3,688,628)	(5,093,634)
Capital grants, subsidies and contributions		12,141,146	6,162,765	6,858,429
Profit on asset disposals	5	49,161	41,497	146,832
Loss on asset disposals	5	(91,706)	(78,129)	(67,943)
Fair value adjustments to financial assets at fair value through profit or loss		0	(4,439)	0
		12,098,601	6,121,694	6,937,318
Net result for the period		7,715,146	2,433,066	1,843,684
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		7,715,146	2,433,066	1,843,684

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 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
	\$	\$	\$
Rates	5,394,517	5,219,699	5,290,129
Grants, subsidies and contributions	2,381,781	939,506	1,040,506
Fees and charges	3,522,199	3,189,872	3,096,607
Interest revenue	240,940	357,644	321,053
Goods and services tax received	0	152,373	0
Other revenue	303,037	237,111	131,679
	11,842,474	10,096,205	9,879,974

Payments

Employee costs	(5,138,425)	(3,877,122)	(4,350,647)
Materials and contracts	(3,565,494)	(4,155,122)	(3,478,379)
Utility charges	(443,696)	(430,373)	(461,511)
Finance costs	(191,750)	(212,142)	(144,308)
Insurance paid	(276,510)	(277,603)	(279,929)
Other expenditure	(368,844)	(337,385)	(383,391)
	(9,984,719)	(9,289,747)	(9,098,165)

Net cash provided by operating activities

4 1,857,755 806,458 781,809

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for financial assets at amortised cost - self supporting loans		(4,630)	(9,042)	(4,630)
Payments for purchase of property, plant & equipment	5(a)	(9,409,210)	(7,180,417)	(5,857,059)
Payments for construction of infrastructure	5(b)	(7,615,438)	(7,007,840)	(8,577,288)
Capital grants, subsidies and contributions		12,141,146	6,413,280	6,978,058
Proceeds from sale of inventory - land held for resale		0	69,000	0
Proceeds from sale of property, plant and equipment	5(a)	259,000	334,795	375,000
Proceeds on financial assets at amortised cost - self supporting loans		4,630	9,042	4,630

Net cash (used in) investing activities

(4,624,502) (7,371,182) (7,081,290)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(386,043)	(245,129)	(256,125)
Proceeds from new borrowings	7(a)	2,400,000	0	0
Net cash provided by (used in) financing activities		2,013,957	(245,129)	(256,125)

Net (decrease) in cash held

(752,789) (6,809,853) (6,555,606)

Cash at beginning of year

3,903,614 10,713,467 10,671,030

Cash and cash equivalents at the end of the year

4 **3,150,825 3,903,614 4,115,424**

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 2026

OPERATING ACTIVITIES

Revenue from operating activities

General rates	
Rates excluding general rates	
Grants, subsidies and contributions	
Fees and charges	
Interest revenue	
Other revenue	
Profit on asset disposals	
Fair value adjustments to financial assets at fair value through profit or loss	

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	
Proceeds from disposal of property, plant and equipment	
Proceeds from financial assets at amortised cost - self supporting loans	

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure
Payments for financial assets at amortised cost - self supporting loans

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities
Surplus/(deficit) remaining after the imposition of general rates

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)(i)	5,097,924	4,852,596	4,833,544
2(a)	316,593	298,032	301,585
	1,884,781	1,998,176	672,506
14	3,522,199	3,189,872	3,096,607
9(a)	240,940	357,644	321,053
	303,037	237,111	131,679
5	49,161	41,497	146,832
	0	(4,439)	0
	11,414,635	10,970,489	9,503,806
	(5,153,425)	(3,922,504)	(4,350,647)
	(3,530,835)	(3,880,639)	(3,489,879)
	(443,696)	(430,373)	(461,511)
6	(5,783,869)	(5,561,413)	(5,340,943)
9(c)	(191,750)	(212,142)	(144,308)
	(276,510)	(277,603)	(279,929)
	(368,844)	(337,385)	(383,391)
5	(91,706)	(78,129)	(67,943)
	(15,840,635)	(14,700,188)	(14,518,551)
3(c)	5,832,211	5,665,977	5,268,806
	1,406,211	1,936,278	254,061
	12,141,146	6,162,765	6,858,429
5(a)	259,000	334,795	375,000
	4,630	9,042	4,630
	12,404,776	6,506,602	7,238,059
5(a)	(9,409,210)	(7,180,417)	(5,857,059)
5(b)	(7,615,438)	(7,007,840)	(8,577,288)
7(a)	(4,630)	(9,042)	(4,630)
	(17,029,278)	(14,197,300)	(14,438,977)
	(4,624,502)	(7,690,697)	(7,200,918)
	2,400,000	0	0
8(a)	399,832	2,346,315	2,307,182
	2,799,832	2,346,315	2,307,182
7(a)	(386,043)	(245,129)	(251,496)
8(a)	(328,818)	(145,720)	(559,981)
	(714,861)	(390,849)	(811,477)
	2,084,971	1,955,466	1,495,705
3	1,133,320	4,932,273	5,493,154
	1,406,211	1,936,278	254,061
	(4,624,502)	(7,690,697)	(7,200,918)
	2,084,971	1,955,466	1,495,705
3	(0)	1,133,320	42,002

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

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

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.

2024/25 actual balances

Balances shown in this budget as 2024/25 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 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

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]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *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*

It is not expected these standards will have an impact on the 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

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 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Residential - Moora Townsite	Gross rental valuation	0.103314	642	10,402,289	1,074,702	0	1,074,702	1,025,503	1,026,589
GRV Commercial/Industrial - Moora	Gross rental valuation	0.103314	81	3,150,681	325,509	0	325,509	305,694	297,809
GRV Residential - Other Townsite	Gross rental valuation	0.103314	41	427,338	44,150	0	44,150	43,708	42,048
GRV Commercial/Industrial - Other	Gross rental valuation	0.103314	4	95,929	9,911	0	9,911	9,439	10,380
UV Rural	Gross rental valuation	0.004716	327	766,892,004	3,616,663	0	3,616,663	3,463,018	3,424,997
UV Urban Farmland	Unimproved valuation	0.004716	8	1,905,997	8,989	0	8,989	13,720	13,720
UV Mining	Unimproved valuation	0.004716	0	0	0	0	0	0	0
Rate Adjustments					0	18,000	18,000	(8,486)	18,000
Total general rates			1,103	782,874,238	5,079,924	18,000	5,097,924	4,852,596	4,833,544
(ii) Minimum payment									
		Minimum \$							
GRV Residential - Moora Townsite	Gross rental valuation	872.00	70	118,706	61,040		61,040	55,610	55,610
GRV Commercial/Industrial - Moora	Gross rental valuation	872.00	20	51,896	17,440		17,440	18,260	18,260
GRV Residential - Other Townsite	Gross rental valuation	872.00	82	326,969	71,504		71,504	66,400	66,400
GRV Commercial/Industrial - Other	Gross rental valuation	872.00	7	28,712	6,104		6,104	5,810	5,810
UV Rural	Gross rental valuation	872.00	71	6,463,896	61,912		61,912	58,100	58,100
UV Urban Farmland	Unimproved valuation	872.00	64	6,490,103	55,808		55,808	49,800	49,800
UV Mining	Unimproved valuation	872.00	28	328,915	24,416		24,416	25,571	30,710
Total minimum payments			342	13,809,197	298,224	0	298,224	279,551	284,690
Total general rates and minimum payments			1,445	796,683,435	5,378,148	18,000	5,396,148	5,132,147	5,118,234
(iii) Ex-gratia rates									
CBH					30,969		30,969	29,495	29,495
					5,409,117	18,000	5,427,117	5,161,642	5,147,729
Discounts (Refer note 2(f))					(600)		(600)	(600)	(600)
Concessions (Refer note 2(g))					(12,000)		(12,000)	(10,414)	(12,000)
Total rates					5,396,517	18,000	5,414,517	5,150,628	5,135,129
Instalment plan charges							11,894	10,813	9,426
Instalment plan interest							10,000	10,118	9,052
Late payment of rate or service charge interest							17,500	17,587	19,388
							39,394	38,518	37,866

The Shire did not raise specified area rates for the year ended 30th June 2026.

*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 2025/26 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 2026

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 25 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	15th October 2025	0	0.0%	6.5%
Option two				
First instalment	15th October 2025	0	5.5%	6.5%
Second instalment	17th December 2025	12	5.5%	6.5%
Option three				
First instalment	15th October 2025	0	5.5%	6.5%
Second instalment	17th December 2025	12	5.5%	6.5%
Third instalment	18th February 2026	12	5.5%	6.5%
Fourth instalment	22nd April 2026	12	5.5%	6.5%

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

2. RATES AND SERVICE CHARGES (CONTINUED)
 (c) Objectives and Reasons for Differential Rating

The Shire advertised proposed general rates on the 18th July 2025. Following feedback from submissions, the Shire has resolved not to impose differential rates for the 2025/2026 financial

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV	0.102330	0.103314	The Shire advertised proposed general rates on the 18th July 2025. Following feedback from submissions, the Shire has resolved not to impose differential rates for the 2025/2026 financial year.
UV Rural	0.004671	0.004716	
UV Urban Farmland	0.008326	0.004716	
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV	838	872	The Shire advertised proposed general rates on the 18th July 2025. Following feedback from submissions, the Shire has resolved not to impose differential rates for the 2025/2026 financial year.
UV Rural	838	872	
UV Urban Farmland	838	872	

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

(e) Service Charges

The Shire has not budgeted to raise any service charges.

The Shire did not raise service charges for the year ended 30th June 2026.

(f) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
Early rate payment incentive	Rate	N/A	600	\$ 600	\$ 600	\$ 600	Cash prize randomly selected. Valid for all rate payments received in full within 21 days of issue.
				600	600	600	

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 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	10,408	10,000	Full time employees & pro-rata for part-time employees	Staff incentive
General rates - Other	Rate	Concession	Various	Various	2,000	6	2,000	Provision for rates discount at discretion of Council	Ability to provide concession on a case by case basis
					12,000	10,414	12,000		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
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: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
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

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	3,150,825	3,903,614	4,115,425
	0	4,630	4,629
	1,131,536	1,608,536	750,865
	293,272	283,272	77,896
	570,905	570,905	309,594
	5,146,538	6,370,957	5,258,409
	(718,967)	(728,626)	(450,365)
	(92,637)	(92,637)	(127,563)
	(1,571,684)	(1,571,684)	(1,394,462)
7	(497,255)	(325,737)	(256,125)
	(765,108)	(765,108)	(868,830)
	(110,563)	(110,563)	0
	(3,756,214)	(3,594,355)	(3,097,345)
	1,390,324	2,776,602	2,161,064
3(b)	(1,390,324)	(1,643,282)	(2,119,064)
	0	1,133,320	42,000
8	(2,027,105)	(2,098,119)	(2,501,514)
		(4,630)	(4,630)
	500,717	329,200	256,125
	136,064	130,267	130,955
	(1,390,324)	(1,643,282)	(2,119,064)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Fair value adjustments to financial assets at fair value through profit and loss
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Employee provisions
- Other provisions
- Inventory

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(49,161)	(41,497)	(146,832)
		4,439	
5	91,706	78,129	67,943
6	5,783,869	5,561,413	5,340,943
	5,797		6,752
		6,029	
		3,464	
		54,000	
	5,832,211	5,665,977	5,268,806

3. NET CURRENT ASSETS

(d) 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 unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

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.

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.

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.

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

4. 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	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 3,150,825	\$ 3,903,614	\$ 4,115,425
Total cash and cash equivalents		3,150,825	3,903,614	4,115,425
Held as				
- Unrestricted cash and cash equivalents		(447,964)	233,811	219,450
- Restricted cash and cash equivalents		3,598,789	3,669,803	3,895,975
	3(a)	3,150,825	3,903,614	4,115,425
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		3,598,789	3,669,803	3,895,975
		3,598,789	3,669,803	3,895,975
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	2,027,105	2,098,119	2,501,514
Unspent borrowings	7(c)	0	0	1,394,461
Unspent capital grants, subsidies and contribution liabilities		1,571,684	1,571,684	
		3,598,789	3,669,803	3,895,975
Reconciliation of net cash provided by operating activities to net result				
Net result		7,715,146	2,433,066	1,843,684
Depreciation	6	5,783,869	5,561,413	5,340,943
(Profit)/loss on sale of asset	5	42,545	36,632	(78,889)
Adjustments to fair value of financial assets at fair value through profit and loss		0	4,439	0
(Increase)/decrease in receivables		477,000	(837,226)	493,000
(Increase)/decrease in inventories		(10,000)	26,237	(5,000)
(Increase)/decrease in other assets		0	(283,785)	(5,000)
Increase/(decrease) in payables		(9,659)	(16,935)	21,500
Increase/(decrease) in contract liabilities		0	0	30,000
Increase/(decrease) in unspent capital grants		0	250,515	120,000
Increase/(decrease) in employee provisions		0	45,382	
Capital grants, subsidies and contributions		(12,141,146)	(6,413,280)	(6,978,429)
Net cash from operating activities		1,857,755	806,458	781,809

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 and bank overdrafts.

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.

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

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	14,110	(56,000)	45,455	0	(10,545)	0	0	0	0	0
Buildings - specialised	8,304,000	0	0	0	0	5,384,475	0	0	0	0	4,340,259	0	0	0	0
Furniture and equipment	30,000	0	0	0	0	81,101	0	0	0	0	33,000	0	0	0	0
Plant and equipment	1,075,210	(301,546)	259,000	49,161	(91,706)	1,700,731	(315,427)	289,341	41,497	(67,583)	1,483,800	(296,111)	375,000	146,832	(67,943)
Total	9,409,210	(301,546)	259,000	49,161	(91,706)	7,180,417	(371,427)	334,795	41,497	(78,129)	5,857,059	(296,111)	375,000	146,832	(67,943)
(b) Infrastructure															
Infrastructure - roads	6,067,606	0	0	0	0	5,723,081	0	0	0	0	5,697,292	0	0	0	0
Other infrastructure - Footpaths	112,000	0	0	0	0	160,894	0	0	0	0	110,000	0	0	0	0
Other infrastructure - Parks & Ovals	235,832	0	0	0	0	514,214	0	0	0	0	1,011,944	0	0	0	0
Other infrastructure - Street Furniture &	1,200,000	0	0	0	0	341,107	0	0	0	0	1,503,052	0	0	0	0
Other infrastructure - Sewerage	0	0	0	0	0	268,544	0	0	0	0	255,000	0	0	0	0
Total	7,615,438	0	0	0	0	7,007,840	0	0	0	0	8,577,288	0	0	0	0
Total	17,024,648	(301,546)	259,000	49,161	(91,706)	14,188,257	(371,427)	334,795	41,497	(78,129)	14,434,347	(296,111)	375,000	146,832	(67,943)

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 2026

6. DEPRECIATION

By Class

Buildings - non-specialised	0	0	50,547
Buildings - specialised	781,097	751,055	644,173
Furniture and equipment	16,345	15,716	15,962
Plant and equipment	591,795	569,034	611,117
Infrastructure - roads	2,824,982	2,716,328	2,666,422
Other infrastructure - Footpaths	47,115	45,303	28,100
Other infrastructure - Parks & Ovals	594,051	571,203	426,020
Other infrastructure - Drainage	218,478	210,075	211,379
Other infrastructure - Street Furniture & Lighting	142,915	137,418	141,450
Other infrastructure - Sewerage	333,342	320,522	319,618
Other infrastructure - Bridges	233,749	224,758	226,154

By Program

Governance	60,099	57,787	62,886
Law, order, public safety	273,484	262,966	126,465
Health	4,881	4,694	3,575
Education and welfare	81,296	78,169	82,002
Housing	49,113	47,224	53,975
Community amenities	449,293	432,013	438,903
Recreation and culture	962,550	925,529	844,043
Transport	3,352,990	3,645,707	3,620,747
Economic services	111,617	107,324	108,348
Other property and services	438,545	0	0

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
0	0	50,547
781,097	751,055	644,173
16,345	15,716	15,962
591,795	569,034	611,117
2,824,982	2,716,328	2,666,422
47,115	45,303	28,100
594,051	571,203	426,020
218,478	210,075	211,379
142,915	137,418	141,450
333,342	320,522	319,618
233,749	224,758	226,154
5,783,869	5,561,413	5,340,943
60,099	57,787	62,886
273,484	262,966	126,465
4,881	4,694	3,575
81,296	78,169	82,002
49,113	47,224	53,975
449,293	432,013	438,903
962,550	925,529	844,043
3,352,990	3,645,707	3,620,747
111,617	107,324	108,348
438,545	0	0
5,783,869	5,561,413	5,340,943

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 - non-specialised	8 to 60 years
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 & Surfa	50 to 56 years
Other infrastructure - Footpaths	60 years
Other infrastructure - Parks & Ovals	14 to 65 years
Other infrastructure - Drainage	73 years
Other infrastructure - Street Furniture & L	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 2026

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	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024		30 June 2025		1 July 2024		30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Industrial Lots	325	WATC	2.60%	46,339	0	(45,928)	411	(898)	91,095	(44,756)	46,339	(2,842)	133,186	(45,928)	87,258	(898)
Doctor's House	326	WATC	2.60%	22,604	0	(22,404)	200	(438)	44,436	(21,832)	22,604	(1,386)	64,969	(22,404)	42,566	(438)
Hydrotherapy Pool	327	WATC	3.43%	317,637	0	(32,420)	285,217	(10,499)	348,973	(31,336)	317,637	(15,912)	374,743	(32,420)	342,322	(10,499)
Housing Revitalisation	328	WATC	4.82%	2,852,260	0	(150,744)	2,701,516	(132,400)	2,999,464	(147,204)	2,852,260	(191,500)	2,930,655	(150,744)	2,779,910	(132,400)
Housing Revitalisation	329	WATC	3.50%	0	2,000,000	(51,260)	1,948,740	(34,103)	0	0	0	0	0	0	0	0
Grader	330	WATC	5.50%	0	400,000	(83,287)	316,713	(13,339)	0	0	0	0	0	0	0	0
				3,238,839	2,400,000	(386,043)	5,252,797	(191,676)	3,483,968	(245,129)	3,238,839	(211,640)	3,503,553	(251,496)	3,252,057	(144,234)
Self Supporting Loans																
Bowling Club SS	324	WATC	3.19%	4,630	0	(4,630)	0	(74)	13,825	(9,042)	4,630	(501)	22,160	(4,630)	17,531	(74)
				4,630	0	(4,630)	0	(74)	13,825	(9,042)	4,630	(501)	22,160	(4,630)	17,531	(74)
				3,243,469	2,400,000	(390,672)	5,252,797	(191,750)	3,497,793	(254,171)	3,243,469	(212,141)	3,525,713	(256,125)	3,269,588	(144,308)

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 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Housing Revitalisation	WATC Loan		15	3.5%	2,000,000	(34,103)	2,000,000	0
Purchase of Grader	WATC Loan		3	5.5%	400,000	(13,339)	400,000	0
					2,400,000	(47,442)	2,400,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 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	38,750	38,750	38,500
Credit card balance at balance date		(12,903)	
Total amount of credit unused	1,038,750	1,025,847	1,038,500
Loan facilities			
Loan facilities in use at balance date	5,252,797	3,243,469	3,269,588

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 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 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	130,267	5,797	0	136,064	124,238	6,029	0	130,267	124,203	6,752	0	130,955
(b) Plant Replacement Reserve	57,646	2,565	0	60,211	54,936	2,710	0	57,646	53,235	339,563	0	392,798
(c) Administration Building Reserve	519,231	23,106	(54,000)	488,337	557,270	20,143	(58,182)	519,231	509,348	27,688	(28,182)	508,854
(d) Community Facilities Reserve	146,459	6,517	(40,000)	112,976	141,374	5,085	0	146,459	141,108	7,671	0	148,779
(e) Waste Management Reserve	159,102	7,080	0	166,182	153,573	5,529	0	159,102	153,555	8,347	0	161,902
(f) Bridge Reserve	85,243	3,793	0	89,036	82,284	2,959	0	85,243	82,274	4,472	0	86,746
(g) Community Bus Reserve	8,356	372	0	8,728	8,063	293	0	8,356	8,062	438	0	8,500
(h) Sewerage Reserve	522,346	23,244	(100,000)	445,590	752,018	28,339	(258,011)	522,346	752,004	40,879	(279,000)	513,883
(i) Economic Development Reserve	162,235	7,219	0	169,454	156,596	5,639	0	162,235	156,578	8,512	0	165,090
(j) Emergency Relief Reserve	12,417	553	0	12,970	11,984	433	0	12,417	11,981	651	0	12,632
(k) Infrastructure Reserve	254,428	246,774	(205,832)	295,370	241,026	13,402	0	254,428	241,026	109,173	0	350,199
(l) Club Night Lights Reserve	15,910	708	0	16,618	15,353	557	0	15,910	15,341	835	0	16,176
(m) Housing Revitalisation	19,479	867	0	20,346	2,000,000	49,601	(2,030,122)	19,479	2,000,000	0	(2,000,000)	0
(n) Green Reserve	5,000	223	0	5,223	0	5,000	0	5,000	0	5,000	0	5,000
	2,098,119	328,818	(399,832)	2,027,105	4,298,714	145,720	(2,346,315)	2,098,119	4,248,715	559,981	(2,307,182)	2,501,514

(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 legislation		
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 2026

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	213,440	329,940	292,613
Late payment of fees and charges *	17,500	17,587	19,389
Instalment plan interest	10,000	10,118	9,052
	240,940	357,644	321,053

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	71,895	70,210	51,600
	71,895	70,210	51,600

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	191,750	212,141	144,308
	191,750	212,141	144,308

(d) Write offs

General rate	20,000	20,771	25,000
	20,000	20,771	25,000

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

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Cr T Lefroy			
President's allowance	41,388	19,636	19,636
Meeting attendance fees	10,395	6,100	7,106
Travel and accommodation expenses	4,295	4,130	7,977
	56,078	29,866	34,719
Cr S Gilbert			
Deputy President's allowance	10,347	4,909	4,909
Meeting attendance fees	7,700	4,400	5,830
Travel and accommodation expenses	228	0	378
	18,275	9,309	11,117
Cr K Seymour			
Meeting attendance fees	7,700	4,750	5,830
Travel and accommodation expenses	228	1,318	378
	7,928	6,068	6,208
Cr D Clydesdale-Gebert			
Meeting attendance fees	7,700	4,940	5,830
Travel and accommodation expenses	228	0	378
	7,928	4,940	6,208
Cr S Bryan			
Meeting attendance fees	7,700	5,110	5,830
Travel and accommodation expenses	228	0	378
	7,928	5,110	6,208
Cr T Errington			
Meeting attendance fees	7,700	5,640	5,830
Travel and accommodation expenses	228	0	378
	7,928	5,640	6,208
Cr T Dugan			
Meeting attendance fees	7,700	5,820	5,830
Child care expenses	801	770	979
Travel and accommodation expenses	228	0	378
	8,729	6,590	7,187
Total Council Member Remuneration	114,797	67,523	77,855
President's allowance	41,388	19,636	19,636
Deputy President's allowance	10,347	4,909	4,909
Meeting attendance fees	56,595	36,760	42,086
Child care expenses	801	770	979
Travel and accommodation expenses	5,666	5,448	10,245
	114,797	67,523	77,855

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

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 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
	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 2026

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 / INCOME

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.

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 2026

12. REVENUE AND EXPENDITURE

(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	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	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	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	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	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	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	Output method based on goods

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

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

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 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance			5,000
General purpose funding	19,527	17,752	22,157
Law, order, public safety	182,163	172,991	172,688
Health	8,195	7,733	7,741
Education and welfare	17,886	19,657	12,409
Housing	150,581	147,712	139,760
Community amenities	1,837,468	1,728,429	1,704,826
Recreation and culture	178,104	120,359	123,382
Economic services	975,093	829,425	788,945
Other property and services	153,182	145,815	119,699
	3,522,199	3,189,872	3,096,607

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