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SHIRE OF MOORA

ANNUAL BUDGET REVIEW

FOR THE YEAR ENDING 30 JUNE 2025

SHIRE OF MOORA
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025
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SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2025
BY NATURE OR TYPE

		Adopted Budget 24 / 25	Revised Budget 24 / 25	December Actual 24 / 25	Estimated Actual 24 / 25
	Note	\$	\$	\$	\$
Revenue					
Rates		5,135,129	5,150,459	5,148,459	5,150,459
Grants, Subsidies and Contributions	2(a)	672,506	814,804	553,732	814,804
Fees and Charges		3,096,607	3,256,977	2,301,189	3,256,977
Interest Earnings		321,053	320,646	206,940	320,646
Other Revenue		131,679	171,153	135,797	171,153
		<u>9,356,974</u>	<u>9,714,039</u>	<u>8,346,116</u>	<u>9,714,039</u>
Expenses					
Employee Costs		(4,350,647)	(4,218,520)	(2,354,610)	(4,218,520)
Materials and Contracts		(3,489,877)	(3,970,991)	(1,583,858)	(3,970,991)
Utility Charges		(461,511)	(433,923)	(161,352)	(433,923)
Depreciation on Non-current Assets		(5,340,943)	(5,546,232)	(2,773,116)	(5,546,232)
Interest Expenses		(144,308)	(211,661)	(17,620)	(211,661)
Insurance Expenses		(279,929)	(270,185)	(269,338)	(270,185)
Other Expenditure		(383,392)	(403,935)	(237,974)	(403,935)
		<u>(14,450,605)</u>	<u>(15,055,447)</u>	<u>(7,397,867)</u>	<u>(15,055,447)</u>
Operating Surplus / (Deficit)		<u>(5,093,631)</u>	<u>(5,341,408)</u>	<u>948,249</u>	<u>(5,341,408)</u>
Other Revenue and Expenses					
Capital Grants, Subsidies and Contributions	2(b)	6,858,429	7,562,765	2,476,395	7,562,765
Profit on Disposal of Assets	3	146,832	44,723	33,403	44,723
(Loss) on Disposal of Assets	3	(67,943)	(67,583)	(67,583)	(67,583)
Net Result		<u>1,843,686</u>	<u>2,198,496</u>	<u>3,390,464</u>	<u>2,198,496</u>
Other Comprehensive Income					
Changes on Revaluation of Non-current Assets		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u><u>1,843,686</u></u>	<u><u>2,198,496</u></u>	<u><u>3,390,464</u></u>	<u><u>2,198,496</u></u>

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

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2025

BY PROGRAM

		Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
Revenue					
General Purpose Funding		5,833,871	5,841,046	5,510,212	5,841,046
Governance		15,170	5,150	68	5,150
Law, Order, Public Safety		258,798	280,373	224,044	280,373
Health		7,741	7,741	6,842	7,741
Education and Welfare		12,409	12,409	6,139	12,409
Housing		139,760	139,760	84,187	139,760
Community Amenities		1,704,826	1,878,525	1,492,700	1,878,525
Recreation and Culture		135,882	186,035	135,788	186,035
Transport		230,956	295,875	289,680	295,875
Economic Services		789,225	837,713	442,775	837,713
Other Property and Services		228,336	229,412	153,682	229,412
		<u>9,356,974</u>	<u>9,714,039</u>	<u>8,346,116</u>	<u>9,714,039</u>
Expenses					
General Purpose Funding		(709,695)	(973,863)	(320,041)	(973,863)
Governance		(567,048)	(581,352)	(278,857)	(581,352)
Law, Order, Public Safety		(958,755)	(960,923)	(552,914)	(960,923)
Health		(203,051)	(190,650)	(86,534)	(190,650)
Education and Welfare		(382,772)	(310,473)	(154,296)	(310,473)
Housing		(195,477)	(135,838)	(55,986)	(135,838)
Community Amenities		(2,200,032)	(2,185,831)	(973,925)	(2,185,831)
Recreation and Culture		(2,982,933)	(3,410,811)	(1,685,109)	(3,410,811)
Transport		(4,787,621)	(4,827,649)	(2,515,870)	(4,827,649)
Economic Services		(1,400,086)	(1,368,344)	(691,926)	(1,368,344)
Other Property and Services		(63,136)	(109,713)	(82,408)	(109,713)
		<u>(14,450,605)</u>	<u>(15,055,447)</u>	<u>(7,397,867)</u>	<u>(15,055,447)</u>
Operating Surplus / (Deficit)		<u>(5,093,631)</u>	<u>(5,341,408)</u>	<u>948,249</u>	<u>(5,341,408)</u>
Other Revenue and Expenses					
Grants, Subsidies and Contributions	2	6,858,429	7,562,765	2,476,395	7,562,765
Profit on Disposal of Assets	3	146,832	44,723	33,403	44,723
(Loss) on Disposal of Assets	3	(67,943)	(67,583)	(67,583)	(67,583)
Net Result		<u>1,843,686</u>	<u>2,198,496</u>	<u>3,390,464</u>	<u>2,198,496</u>
Other Comprehensive Income					
Changes on Revaluation of Non-current Assets		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u><u>1,843,686</u></u>	<u><u>2,198,496</u></u>	<u><u>3,390,464</u></u>	<u><u>2,198,496</u></u>

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

SHIRE OF MOORA
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025
STATEMENT OF CASH FLOWS

	Note	Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Rates		5,290,129	5,150,459	4,580,372	5,150,459
Operating Grants, Subsidies and Contributions		1,040,506	1,208,156	259,177	1,208,156
Fees and Charges		3,096,607	3,256,977	2,301,189	3,256,977
Interest Earnings		321,053	320,646	206,940	320,646
Other Revenue		131,679	171,153	135,797	171,153
		<u>9,879,974</u>	<u>10,107,391</u>	<u>7,483,473</u>	<u>10,107,391</u>
Payments					
Employee Costs		(4,350,647)	(4,218,520)	(2,354,610)	(4,218,520)
Materials and Contracts		(3,478,379)	(3,949,491)	185,150	(3,949,491)
Utility Charges		(461,511)	(433,923)	(161,352)	(433,923)
Interest Expenses		(144,308)	(211,661)	(17,620)	(211,661)
Insurance Expenses		(279,929)	(270,185)	(269,338)	(270,185)
Other Expenditure		(383,392)	(403,935)	(237,974)	(403,935)
		<u>(9,098,165)</u>	<u>(9,487,715)</u>	<u>(2,855,744)</u>	<u>(9,487,715)</u>
Net Cash provided by / (used in) Operating Activities		<u>781,809</u>	<u>619,676</u>	<u>4,627,730</u>	<u>619,676</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments for financial assets at amortised cost - self supporting loans		(4,630)	(9,042)	(4,485)	(9,042)
Grants, Subsidies and Contributions		6,978,058	7,562,765	2,476,395	7,562,765
Proceeds from Sale of Fixed Assets	3	375,000	294,341	266,614	294,341
Land and Buildings	4(a)	(4,340,259)	(4,317,791)	(3,014,566)	(4,317,791)
Furniture and Equipment	4(a)	(33,000)	(31,000)	(10,428)	(31,000)
Plant and Equipment	4(a)	(1,483,800)	(1,815,494)	(1,269,141)	(1,815,494)
Infrastructure - Roads	4(b)	(5,697,292)	(6,040,079)	(2,902,314)	(6,040,079)
Infrastructure - Other	4(b)	(2,879,996)	(2,778,807)	(630,884)	(2,778,807)
Proceeds on financial assets at amortised cost - self supporting loans	6	4,630	9,042	4,485	9,042
Net Cash provided by / (used in) Investing Activities		<u>(7,081,290)</u>	<u>(7,126,065)</u>	<u>(5,084,324)</u>	<u>(7,126,065)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(256,125)	(241,665)	(119,629)	(241,665)
Proceeds from New Long Term Borrowings	6	-	-	-	-
Principal payments of finance lease payments					
Net Cash provided by Financing Activities		<u>(256,125)</u>	<u>(241,665)</u>	<u>(119,629)</u>	<u>(241,665)</u>
Net Increase / (Decrease) in Cash Held		<u>(6,555,606)</u>	<u>(6,748,054)</u>	<u>(576,224)</u>	<u>(6,748,054)</u>
Cash at Beginning of Year		10,671,030	10,713,467	10,713,467	10,713,467
Cash and Cash Equivalents at the End of the Year		<u><u>4,115,424</u></u>	<u><u>3,965,413</u></u>	<u><u>10,137,243</u></u>	<u><u>3,965,413</u></u>

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

SHIRE OF MOORA
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025
STATEMENT OF FINANCIAL ACTIVITY

	Note	Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
OPERATING ACTIVITIES					
Net Current Assets at 01 Jul - Surplus / (Deficit)		5,493,154	4,932,307	4,932,273	4,932,307
Revenue from Operating Activities (Excluding Rates)					
Grants, Subsidies and Contributions	2	672,506	814,804	553,732	814,804
Fees and Charges		3,096,607	3,256,977	2,301,189	3,256,977
Interest Earnings		321,053	320,646	206,940	320,646
Other Revenue		131,679	171,153	135,797	171,153
Profit on Disposal of Assets		146,832	44,723	33,403	44,723
		<u>4,368,677</u>	<u>4,608,303</u>	<u>3,231,061</u>	<u>4,608,303</u>
Expenditure from Operating Activities					
Employee Costs		(4,350,647)	(4,218,520)	(2,354,610)	(4,218,520)
Materials and Contracts		(3,489,877)	(3,970,991)	(1,583,858)	(3,970,991)
Utility Charges		(461,511)	(433,923)	(161,352)	(433,923)
Depreciation on Non-current Assets		(5,340,943)	(5,546,232)	(2,773,116)	(5,546,232)
Interest Expenses		(144,308)	(211,661)	(17,620)	(211,661)
Insurance Expenses		(279,929)	(270,185)	(269,338)	(270,185)
Other Expenditure		(383,392)	(403,935)	(237,974)	(403,935)
Loss on Disposal of Assets		(67,943)	(67,584)	(67,584)	(67,584)
		<u>(14,518,548)</u>	<u>(15,123,030)</u>	<u>(7,465,451)</u>	<u>(15,123,030)</u>
Excluded Non-cash Operating Activities					
(Profit) / Loss on Disposal of Assets	3	(78,889)	22,860	34,180	22,860
Movement in Employee Benefits		6,752	6,663	3,332	6,663
Depreciation and Amortisation on Assets		5,340,943	5,546,231	2,773,116	5,546,231
Amount attributable to operating activities		<u>(4,881,066)</u>	<u>(4,938,973)</u>	<u>(1,423,762)</u>	<u>(4,938,973)</u>
INVESTING ACTIVITIES					
Inflows from investing activities					
Grants, Subsidies and Contributions	2	6,858,429	7,562,765	2,476,395	7,562,765
Proceeds from Disposal of Assets	3	375,000	294,341	266,614	294,341
Proceeds from financial assets at amortised cost - self supporting lo		4,630	9,042	4,485	9,042
Reclassification of Land to Inventory		-	39,000	39,000	39,000
		<u>7,238,058</u>	<u>7,905,148</u>	<u>2,786,494</u>	<u>7,905,148</u>
Outflows from investing activities					
Property, Plant and Equipment Purchases	4(a)	(5,857,060)	(6,164,284)	(4,294,135)	(6,164,284)
Infrastructure Purchases	4(b)	(8,577,288)	(8,818,886)	(3,533,198)	(8,818,886)
Payments for financial assets at amortised cost - self supporting loa		(4,630)	(9,042)	(4,485)	(9,042)
Net Amount provided from Investing Activities		<u>(14,438,978)</u>	<u>(14,992,213)</u>	<u>(7,831,818)</u>	<u>(14,992,213)</u>
Amount attributable to investing activities		<u>(7,200,921)</u>	<u>(7,087,065)</u>	<u>(5,045,324)</u>	<u>(7,087,065)</u>
FINANCING ACTIVITIES					
Inflows from financing activities					
Transfers from Reserves (Restricted Assets)	5	2,307,182	2,346,315	800,000	2,346,315
		<u>2,307,182</u>	<u>2,346,315</u>	<u>800,000</u>	<u>2,346,315</u>
Outflows from financing activities					
Repayment of Long Term Borrowings	6	(251,496)	(241,665)	(119,629)	(241,665)
Transfers to Reserves (Restricted Assets)	5	(559,981)	(124,562)	(64,802)	(124,562)
		<u>(811,477)</u>	<u>(366,227)</u>	<u>(184,431)</u>	<u>(366,227)</u>
Amount attributable to financing activities		<u>1,495,705</u>	<u>1,980,088</u>	<u>615,569</u>	<u>1,980,088</u>
Surplus / (Deficit) before General Rates		<u>(5,093,128)</u>	<u>(5,113,644)</u>	<u>(921,244)</u>	<u>(5,113,644)</u>
Total Amount raised from General Rates		5,135,129	5,150,459	5,148,459	5,150,459
Net Current Assets at 30 Jun - Surplus / (Deficit)		<u>42,001</u>	<u>36,810</u>	<u>4,227,215</u>	<u>36,810</u>

**SHIRE OF MOORA
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

Local Government Act 1995 requirements

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

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

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

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

(b) The Local Government Reporting Entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in Trust Fund are excluded from the financial statements.

(c) Judgements and Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable

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

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

(d) Significant Accounting Policies

Significant accounting policies utilised in the preparation of these statements are as described in the 2024-25 Annual Budget. Please refer to

(e) Rounding Off Figures

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

(f) Budget Comparative Figures

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

SHIRE OF MOORA
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Financial Assets at Amortised Cost

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

(i) Trade and Other Receivables

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

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

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

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

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

(j) Inventories

General

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

Land Held for Resale

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

(k) Current and Non-Current Classification

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

(l) Contract Assets

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

(m) Borrowing Costs

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

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

(n) Trade and Other Payables

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

(o) Prepaid Rates

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

SHIRE OF MOORA
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Contract Liabilities

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

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

(q) Employee Benefits

Short-Term Employee Benefits

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

Other long-term employee benefits

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

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

(r) Provisions

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

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

SHIRE OF MOORA
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW
 FOR THE YEAR ENDING 30 JUNE 2025

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS (summarised)

(a) Grants, Subsidies and Contributions	Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
General Purpose Funding	342,941	342,941	138,714	342,941
Law, Order & Public Safety	86,110	105,989	55,339	105,989
Recreation & Culture	12,500	70,000	70,000	70,000
Transport	230,956	295,875	289,680	295,875
Total Grants, Subsidies and Contributions	672,506	814,804	553,732	814,804

(b) Capital Grants, Subsidies and Contributions	Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
General Purpose Funding	215,714	215,714	-	215,714
Law, Order & Public Safety	-	10,438	10,438	10,438
Education & Welfare	-	507,857	507,857	507,857
Community Amenities	450,000	429,200	-	429,200
Recreation & Culture	93,113	136,645	135,795	136,645
Transport	6,099,602	6,258,711	1,821,140	6,258,711
Economic Services	-	4,200	1,165	4,200
Total Capital Grants, Subsidies and Contributions	6,858,429	7,562,765	2,476,395	7,562,765

**SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025**

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS (detailed)

(a) Grants, Subsidies and Contributions	Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
General Purpose Funding				
Grants Commission Grant Needs	181,692	181,692	46,337	181,692
Grants Commission Road Formula	161,249	161,249	92,377	161,249
Law, Order & Public Safety				
Grant (DFES) Operating - Fire Brigades	68,130	68,130	34,065	68,130
Grant (DFES) Operating - SES	13,740	33,859	17,274	33,859
Emergency Services Levy Administration Payment	4,240	4,000	4,000	4,000
Recreation & Culture				
Grant - Library Material	12,500	-	-	-
MPAC - Operating Grant Income	-	70,000	70,000	70,000
Transport				
Direct Grants - Maintenance	224,670	289,589	289,589	289,589
Street Lighting Subsidy	6,286	6,286	-	6,286
Contribution - Crossovers	-	-	91	-
Total Grants, Subsidies and Contributions	672,506	814,804	553,732	814,804

(b) Capital Grants, Subsidies and Contributions	Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
General Purpose Funding				
LCRI Capital Grant Funds - Administration	215,714	215,714	-	215,714
Law, Order & Public Safety				
DFES Plant & Equipment Grants	-	10,438	10,438	10,438
Education & Welfare				
Child Care - Capital Grants	-	507,857	507,857	507,857
Community Amenities				
Sewerage - Capital Grants	100,000	79,200	-	79,200
Weir, Wetlands, Pumps & Pipes – Phase 1	350,000	350,000	-	350,000
Recreation & Culture				
Community Contribution - Mens Shed	1,700	1,700	850	1,700
Swimming Pool Capital Grants	91,413	91,413	91,413	91,413
War Memorial - Department of Vet Affairs Contribution	-	43,532	43,532	43,532
Transport				
Regional Road Grants	245,356	410,627	98,142	410,627
Roads to Recovery	829,013	612,340	-	612,340
Airstrip Non-Operating Grant	1,503,052	1,503,052	-	1,503,052
Wheatbelt Secondary Freight	3,522,181	3,439,749	1,722,998	3,439,749
LRCI Stage 4 - Phase 2 / ECDC Access Road	-	292,943	-	292,943
Economic Services				
Grant Funding - Capital Projects	-	4,200	1,165	4,200
Total Capital Grants, Subsidies and Contributions	6,858,429	7,562,765	2,476,395	7,562,765

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

3 DISPOSAL OF ASSETS

(a) Annual Budget 24 / 25

	Book Value Budget 24 / 25 \$	Proceeds Budget 24 / 25 \$	Profit Budget 24 / 25 \$	(Loss) Budget 24 / 25 \$
Plant and Equipment	296,111	375,000	146,832	(67,943)
Sell Trax (40185) & keep X-Trial (40208) - consolidate use	17,824	12,000	-	(5,824)
Replace 2015 Pump Truck P0026/105027	66,695	110,000	43,305	-
Replace P1014 2019 cleaner's Ute / 126649	18,937	33,000	14,063	-
Replace P1003 2017 cleaner's Ute / 115072	15,511	34,000	18,489	-
Replace P0027 2015 building maintenance Ute / 120299	-	33,000	33,000	-
Truck replacement, carry forward 23/24. Replace P0034/126642	31,167	48,000	16,833	-
Replace 2015 excavator P00100/126611	122,119	60,000	-	(62,119)
Tandam axle dolly, replace aged dolly P0047/126615	1,774	5,000	3,226	-
Replace 2014 skid steer loader/Bobcat P0094/120319	22,084	40,000	17,916	-
Total Disposals	296,111	375,000	146,832	(67,943)
Total Profit / (Loss) on Disposal				78,889

(b) YTD Actual - Dec 2024

	Book Value Actual 24 / 25 \$	Proceeds Actual 24 / 25 \$	Profit Actual 24 / 25 \$	(Loss) Actual 24 / 25 \$
Plant and Equipment	300,794	266,614	33,403	(67,583)
2013 Mack Granite 6x4 Rigid truck (120312) / P0067	120,506	110,000	-	(10,506)
P&E - Case Excavator CX210C / P00100	117,078	60,000	-	(57,078)
Isuzu NPR 75/190 Tipper - 2018 / P0034	29,031	48,636	19,605	-
P&E - Ford Px MKII Ranger Dual Cab / P1003	13,745	22,727	8,982	-
P&E - Caterpillar 236D Skid Steer Loader (2014) / P0094	20,434	25,250	4,816	-
Total Disposals	300,794	266,614	33,403	(67,583)
Total Profit / (Loss) on Disposal				(34,180)

(c) Revised Budget 24 / 25

	Book Value Budget 24 / 25 \$	Proceeds Budget 24 / 25 \$	Profit Budget 24 / 25 \$	(Loss) Budget 24 / 25 \$
Plant and Equipment	317,201	294,341	44,723	(67,583)
2013 Mack Granite 6x4 Rigid truck (120312) / P0067	120,506	110,000	-	(10,506)
P&E - Case Excavator CX210C / P00100	117,078	60,000	-	(57,078)
Isuzu NPR 75/190 Tipper - 2018 / P0034	29,031	48,636	19,605	-
P&E - Ford Px MKII Ranger Dual Cab / P1003	13,745	22,727	8,982	-
P&E - Caterpillar 236D Skid Steer Loader (2014) / P0094	20,434	25,250	4,816	-
Tandam axle dolly, replace aged dolly P0047/126615	1,774	5,000	3,226	-
P&E - Ford Ranger CC XL 4x4	14,633	22,727	8,094	-
Total Disposals	317,201	294,341	44,723	(67,583)
Total Profit / (Loss) on Disposal				(22,860)

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

4 CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

	Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
Land and Buildings				
Governance				
Administration Capital Projects	215,714	30,000	-	30,000
New carpet tiles for Admin building	28,182	29,200	-	29,200
Law, Order & Public Safety				
Shared SES Precinct & Volunteer Bushfirefighting & O-SES building - Moora : Renovations	250,000	50,000	-	50,000
	-	16,271	16,271	16,271
Health				
Hydrotherapy Pool	20,909	20,909	-	20,909
Hydrotherapy Pool Remediation and Accessibility Project	350,000	-	-	-
Renewable Energy Installation - Hydrotherapy pool	50,000	-	-	-
Public Works				
Riley Road Depot - Shed	41,818	43,545	43,545	43,545
Education & Welfare				
Early Childhood Development Centre	2,000,000	2,700,000	2,270,395	2,700,000
Housing				
Housing Project - Phase 1: 3x2 WACHS Staff residence	1,000,000	1,019,576	642,306	1,019,576
Community Amenities				
Cemetery Extensions	60,000	60,000	-	60,000
Recreation and Culture				
Moora Recreation Centre Renewal	80,000	210,000	-	210,000
MPAC - locks - access door control	28,182	(10,000)	-	(10,000)
MPAC - Lightining for garden area	10,000	10,000	-	10,000
Watheroo Pavilion Upgrade	45,455	49,180	782	49,180
Economic Services				
Caravan Park Buildings	20,000	20,000	-	20,000
Carnaby Place development	100,000	35,000	27,158	35,000
Lee Steere Street Development	20,000	14,110	14,110	14,110
Moora Lifestyle Village Development	20,000	20,000	-	20,000
Total Land and Buildings	4,340,259	4,317,791	3,014,566	4,317,791
Furniture and Equipment				
Governance				
Purchase Computing Equipment	20,000	20,000	-	20,000
Governance				
MPAC - Replace under bench bar fridge	5,000	11,000	10,428	11,000
MPAC - Replace oven	8,000	-	-	-
Total Furniture and Equipment	33,000	31,000	10,428	31,000
Plant and Equipment				
Governance				
Admin vehicles - DCEO	-	40,000	-	40,000
Law, Order & Public Safety				
Emergency Services Vehicle	-	79,594	79,594	79,594
Community Amenities				
Replace Existing Cast Iron Frames Pump Station 6	62,000	56,105	56,105	56,105
Replace Existing Cast Iron Frames Pump Station 7	62,000	56,105	56,105	56,105

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

4 CAPITAL EXPENDITURE (Continued)

(a) PROPERTY, PLANT AND EQUIPMENT (continued)

Plant and Equipment (continued)	Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
Transport				
6x4 Tip Truck	294,800	378,400	378,400	378,400
Replacement Ranger Ute	-	107,830	107,830	107,830
Replace 2015 excavator P00100/126611	290,000	243,200	243,200	243,200
Replace 2015 Pump Truck P0026/105027	435,000	435,000	-	435,000
Medium Dump Truck	-	113,157	113,157	113,157
Replace P0027 2015 Building Maint Ute / 120299	55,000	-	-	34,447
Replace P1003 2017 Cleaner's Ute / 115072	55,000	44,859	44,859	34,447
Replace P1014 2019 Cleaner's Ute / 126649	55,000	-	-	34,447
Replace P0027 2011 Works Ute / 126645	-	58,483	-	-
Portable Traffic Lights	-	12,870	-	12,870
Skid Steer Loader / Bobcat and Mulcher	140,000	153,812	153,812	153,812
Tandam axle dolly, replace aged dolly P0047/126615	35,000	36,078	36,078	36,078
Total Plant and Equipment	1,483,800	1,815,494	1,269,141	1,815,494
Total Property, Plant and Equipment	5,857,059	6,164,284	4,294,135	6,164,284

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

4 CAPITAL EXPENDITURE (Continued)

(b) INFRASTRUCTURE

	Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	December Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
Infrastructure - Roads				
Transport				
Early Childhood Development Centre - Access Road (LI)	-	292,943	-	292,943
<i>Road Construction - Regional Road Group</i>				
Watheroo - Miling Road Widen & Seal	612,501	776,842	98,323	776,842
Bindi-Balidu Road Construction	-	-	860	-
<i>Road Construction - Roads To Recovery</i>				
RTR - Budget Account 24/25	664,013	612,340	352	612,340
<i>Road Construction - Town Streets</i>				
Dandaragan Street Parking	107,000	86,156	86,157	86,156
<i>Road Construction - Rural Bitumen Roads</i>				
Miling West Road - Widen & Reconstruct Bitumen	540,000	500,000	84,534	500,000
<i>Roads Construction - Wheatbelt Secondary Freight Route</i>				
WSFN - Carot Well Rd - Development - Survey, design	63,011	64,112	-	64,112
WSFN - Carot Well Rd - Construction - Survey, design,	2,159,885	2,135,837	1,633,150	2,135,837
WSFN - Watheroo West Road - Construction (SLK0.00	1,035,184	-	-	-
WSFN - Watheroo West Road - Development (SLK0.00	515,698	513,378	-	513,378
WSFN - Watheroo West Rd Type 6 Reconstruct & Over	-	1,021,305	998,938	1,021,305
WSFN - Railway Rd - LRM Spotting & Barrier Marking (-	37,167	-	37,167
Total Roads	5,697,292	6,040,079	2,902,314	6,040,079
Infrastructure - Other				
Community Amenities				
CSWP - Waste Water Farm	145,000	115,000	-	115,000
Access Chambers Refurbishment	50,000	50,000	-	50,000
Sewer Lines Point Repair	60,000	60,000	-	60,000
Weir, Wetlands, Pumps & Pipes - Phase 1 (LRCI 3)	350,000	350,000	-	350,000
Recreation and Culture				
Moora Swimming Pool Improvements	452,944	400,000	395,300	400,000
Moora Recreation Centre Lighting	-	10,000	-	10,000
Moora Recreation Centre - Coolroom replacement	24,000	9,455	9,455	9,455
Moora Netball Courts Upgrade	45,000	41,000	40,975	41,000
Moora Tennis Club - Infrastructure	-	-	3,465	-
War Memorial Restoration	-	60,000	43,850	60,000
Transport				
Moora Airstrip	1,503,052	1,503,052	42,854	1,503,052
Footpath Construction	110,000	110,000	84,685	110,000
Caravan Park Infrastructure	140,000	40,000	-	40,000
Carnaby Cocky	-	10,300	10,300	10,300
Remediation of Contamination - Depot	-	20,000	-	20,000
Total Other Infrastructure	2,879,996	2,778,807	630,884	2,778,807
Total Infrastructure	8,577,288	8,818,886	3,533,198	8,818,886

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

5 CASH BACKED RESERVES

Reserve Name	Adopted Budget - 24 / 25					YTD Actual - Dec 24 / 25					Revised Budget - 24 / 25				
	Opening Balance 01 Jul 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Closing Balance 30 Jun 25 \$	Opening Balance 01 Jul 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Closing Actual 31 Dec 24 \$	Opening Balance 01 Jul 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Closing Balance 30 Jun 25 \$
a) Leave Reserve	124,203	-	6,752	-	130,955	124,238	-	3,332	-	127,570	124,238	-	6,663	-	130,901
b) Plant Replacement Reserve	53,235	-	2,894	336,669	392,798	54,936	-	1,520	-	56,456	54,936	-	3,040	-	57,976
c) Administration Building Reserve	509,348	(28,182)	27,688	-	508,854	557,270	-	9,214	-	566,484	557,270	(58,182)	18,428	-	517,517
d) Community Facilities Reserve	141,108	-	7,671	-	148,779	141,374	-	2,322	-	143,696	141,374	-	4,645	-	146,019
e) Waste Management Reserve	153,555	-	8,347	-	161,902	153,573	-	2,528	-	156,101	153,573	-	5,055	-	158,628
f) Bridge Reserve	82,274	-	4,472	-	86,746	82,284	-	1,352	-	83,636	82,284	-	2,705	-	84,989
g) Community Bus Reserve	8,062	-	438	-	8,500	8,063	-	134	-	8,197	8,063	-	268	-	8,331
h) Sewerage Reserve	752,004	(279,000)	40,879	-	513,883	752,018	-	13,414	-	765,432	752,018	(258,011)	26,827	-	520,835
j) Economic Development Reserve	156,578	-	8,512	-	165,090	156,596	-	2,577	-	159,173	156,596	-	5,155	-	161,751
k) Emergency Relief Reserve	11,981	-	651	-	12,632	11,984	-	199	-	12,183	11,984	-	398	-	12,382
l) Infrastructure Reserve	241,026	-	13,102	96,071	350,199	241,026	-	7,873	-	248,899	241,026	-	15,746	-	256,772
m) Club Night Lights Reserve	15,341	-	835	-	16,176	15,353	-	255	-	15,608	15,353	-	510	-	15,863
n) Housing Revitalisation	2,000,000	(2,000,000)	-	-	-	2,000,000	(800,000)	20,081	-	1,220,081	2,000,000	(2,030,122)	30,122	-	0
o) Green Reserve	-	-	-	5,000	5,000	-	-	-	-	-	-	-	-	5,000	5,000
Total Reserves	4,248,715	(2,307,182)	122,240	437,740	2,501,513	4,298,715	(800,000)	64,802	-	3,563,517	4,298,715	(2,346,315)	119,562	5,000	2,076,963

Objective of Reserves

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

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

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

6 INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance 01 Jul 24 \$	YTD Actual \$	New Loans Annual Budget \$	Revised Budget \$	Principal Repayments			Principal Outstanding			Finance Cost Repayments		
								YTD Actual \$	Annual Budget \$	Revised Budget \$	YTD Actual \$	Annual Budget \$	Revised Budget \$	YTD Actual \$	Annual Budget \$	Revised Budget \$
Industrial Lots	325	WATC	2.60%	90,684	-	-	-	(22,234)	(45,928)	(44,756)	68,450	87,258	45,928	(1,160)	(898)	(2,079)
Doctor's House	326	WATC	2.60%	44,236	-	-	-	(10,846)	(22,404)	(21,832)	33,390	42,566	22,404	(566)	(438)	(1,014)
Hydrotherapy Pool	327	WATC	3.43%	345,468	-	-	-	(15,535)	(32,420)	(31,336)	329,933	342,322	314,132	(3,658)	(10,499)	(13,620)
Housing Revitalisation	328	WATC	4.82%	2,930,655	-	-	-	(71,015)	(150,744)	(143,740)	2,859,640	2,779,910	2,786,915	(12,018)	(132,400)	(194,552)
				3,411,043	-	-	-	(119,629)	(251,496)	(241,665)	3,291,413	3,252,057	3,169,378	(17,402)	(144,234)	(211,264)
Self Supporting Loans																
Bowling Club SS	324	WATC	3.20%	13,672	-	-	-	(4,485)	(4,630)	(9,042)	9,187	17,531	4,630	(218)	(74)	(397)
				13,672	-	-	-	(4,485)	(4,630)	(9,042)	9,187	17,531	4,630	(218)	(74)	(397)
Total Repayments				3,424,715	-	-	-	(124,115)	(256,125)	(250,707)	3,300,600	3,269,588	3,174,008	(17,620)	(144,308)	(211,661)

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

7 NOTES TO THE STATEMENT OF CASH FLOWS

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

(a) Reconciliation of Cash

	Adopted Budget 24 / 25	Revised Budget 24 / 25	December Actual 24 / 25	Estimated Actual 24 / 25
Note				
	\$	\$	\$	\$
Cash at bank and on hand	4,115,424	3,965,413	10,137,244	3,965,413
Total Cash on Hand	4,115,424	3,965,413	10,137,244	3,965,413
Held as				
- Unrestricted cash and cash equivalent	219,450	1,888,450	6,476,226	1,888,450
- Restricted cash and cash equivalent	3,895,975	2,076,963	3,661,018	2,076,963
Total Cash on Hand	4,115,425	3,965,413	10,137,244	3,965,413

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

Net Result	1,843,686	2,198,496	3,390,464	2,198,496
Depreciation	5,340,943	5,546,232	2,773,116	5,546,232
(Profit) on Sale of Asset	(146,832)	(44,723)	(33,403)	(44,723)
Loss on Sale of Asset	67,943	67,583	67,583	67,583
(Increase) / Decrease in Receivables	493,000	254,648	(568,087)	254,648
(Increase) / Decrease in Inventories	(5,000)	-	56,410	-
(Increase) / Decrease in Other assets	(5,000)	(5,000)	(294,556)	(5,000)
Increase / (Decrease) in Payables	21,500	21,500	1,712,598	21,500
Increase/(decrease) in contract liabilities	30,000	23,704	-	23,704
Increase/(decrease) in unspent capital grants	120,000	120,000	-	120,000
Non-operating Grants, Subsidies and Contributions	(6,978,429)	(7,562,765)	(2,476,395)	(7,562,765)
Net Cash provided by / (used in) Operating Activities	781,812	619,676	4,627,730	619,676

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 24 / 25	Revised Budget 24 / 25	December Actual 24 / 25	Estimated Actual 24 / 25
	Note	\$	\$	\$	\$
Current Assets					
Cash - Restricted	7(a)	3,895,975	2,076,963	3,661,018	2,076,963
Cash - Unrestricted Reserves	7(a)	219,450	1,888,450	6,476,226	1,888,450
Receivables		750,865	512,513	1,343,947	512,513
Contract Assets		309,594	309,594	577,126	309,594
Inventories		77,896	77,896	307,148	77,896
Other Financial Assets		4,629	-	9,186	-
Total Current Assets		5,258,409	4,865,416	12,374,651	4,865,416
Current Liabilities					
Trade and Other Payables		(450,365)	(428,870)	(2,225,218)	(428,870)
Deposits and Bonds		-	(47,480)	(47,480)	(47,480)
Revenue Received in Advance		-	-	(126,351)	-
Contract Liabilities		(127,563)	(133,859)	(1,546,040)	(133,859)
Capital grant/contribution liability		(1,394,461)	(1,394,461)	-	(1,394,461)
Short Term Borrowings		(256,125)	(251,495)	(255,715)	(251,495)
Provisions		(868,830)	(868,830)	(830,289)	(868,830)
Total Current Liabilities		(3,097,345)	(3,124,996)	(5,031,094)	(3,124,996)
Net Current Funding Position		2,161,064	1,740,419	7,343,557	1,740,419
Cash - Restricted Reserves	5	(2,501,513)	(2,076,963)	(3,563,517)	(2,076,963)
Less: Current assets not expected to be received at end of year					
- Current financial assets at amortised cost - self supporting loans		(4,630)	(9,042)	(9,186)	(9,042)
- Current portion of borrowings	6	256,125	251,495	328,792	251,495
- Current portion of employee benefit provisions held in reserve	5	130,955	130,901	127,570	130,901
Estimated Surplus / (Deficit) C/FWD		42,000	36,810	4,227,215	36,810

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 30 JUNE 2025

9 RATING INFORMATION
BUDGET

	Basis of valuation	Rateable Value \$	Rate in \$ \$	Number of Properties #	Adopted Budget 24 / 25 Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	Dec Actual 24 / 25 Revenue \$
General Rates									
GRV Residential - Moora Townsite	Gross rental valuation	10,433,347	0.098395	644	1,026,589	1,027,531	(310)	(81)	1,027,140
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	3,026,666	0.098395	79	297,809	297,809	-		297,809
GRV Residential - Other Townsite	Gross rental valuation	427,338	0.098395	41	42,048	42,048	1,660		43,708
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	105,497	0.098395	5	10,380	9,439			9,439
UV Rural	Unimproved valuation	635,082,045	0.005393	329	3,424,997	3,424,997	28,416	9,063	3,462,476
UV Urban Farmland	Unimproved valuation	2,544,001	0.005393	12	13,720	13,720			13,720
UV Mining	Unimproved valuation	0	0.005393	0	-	-			-
Total General Rates		651,618,894		1,110	4,815,544	4,815,544	29,766	8,982	4,854,292
Minimum Rates									
			Minimum \$						
GRV Residential - Moora Townsite	Gross rental valuation	117,388	830	67	55,610	55,610			55,610
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	55,231	830	22	18,260	18,260			18,260
GRV Residential - Other Townsite	Gross rental valuation	326,355	830	80	66,400	66,400			66,400
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	28,712	830	7	5,810	5,810			5,810
UV Rural	Unimproved valuation	5,364,755	830	70	58,100	58,100			58,100
UV Urban Farmland	Unimproved valuation	5,852,099	830	60	49,800	49,800			49,800
UV Mining	Unimproved valuation	385,532	830	37	30,710	30,710		(517)	30,193
Total Minimum Rates		12,130,072		343	284,690	284,690	-	(517)	284,173
Total General and Minimum Rates					5,100,234	5,100,234	29,766	8,465	5,138,465
Other Rate Revenue									
Other Rate Revenue					-				(8,486)
Interim and Back Rates					18,000				
Ex Gratia rates - CBH					29,495				29,495
					47,495				21,009
Other Rate Revenue									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				(11,014)
Total Rate Revenue					5,135,129				5,148,460

SHIRE OF MOORA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE YEAR ENDING 30 JUNE 2025

9 RATING INFORMATION (continued)
 REVISED BUDGET

	Basis of valuation	Rateable Value \$	Rate in \$ \$	Number of Properties #	Revised Budget 24/25 Revenue \$
General Rates					
GRV Residential - Moora Townsite	Gross rental valuation	10,433,347	0.098395	644	1,026,587
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	3,026,666	0.098395	79	297,808
GRV Residential - Other Townsite	Gross rental valuation	427,338	0.098395	41	42,048
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	105,497	0.098395	5	10,380
UV Rural	Unimproved valuation	635,082,045	0.005393	329	3,425,000
UV Urban Farmland	Unimproved valuation	2,544,001	0.005393	12	13,720
UV Mining	Unimproved valuation	0	0.005393	0	-
Total General Rates		651,618,894		1,110	4,815,544
Minimum Rates					
			Minimum \$		
GRV Residential - Moora Townsite	Gross rental valuation	117,388	830	67	55,610
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	55,231	830	22	18,260
GRV Residential - Other Townsite	Gross rental valuation	326,355	830	80	66,400
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	28,712	830	7	5,810
UV Rural	Unimproved valuation	5,364,755	830	70	58,100
UV Urban Farmland	Unimproved valuation	5,852,099	830	60	49,800
UV Mining	Unimproved valuation	385,532	830	37	30,710
Total Minimum Rates		12,130,072		343	284,690
Total General and Minimum Rates					5,100,234
Other Rate Revenue					
Other Rate Revenue					15,330
Interim and Back Rates					18,000
Ex Gratia rates - CBH					29,495
					62,825
Other Rate Revenue					
Discounts					(2,600)
Waivers or Concessions					(10,000)
Total Rate Revenue					5,150,459

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

10 BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025 Adopted Budget	Amendment	2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
	<i>Net Current Assets at 01 Jul - Surplus / (Deficit)</i>			\$5,493,154.00	-\$560,847.00	\$4,932,307.00	Pending			-\$560,847.00
10103	General Purpose Funding	Operating Expenditure	Debt Collection Costs	\$8,890.61	-\$3,890.61	\$5,000.00	Pending		\$3,890.61	
10104	General Purpose Funding	Operating Expenditure	Centrelink fees payable by Shire	\$100.00	-\$70.00	\$30.00	Pending		\$70.00	
10106	General Purpose Funding	Operating Expenditure	Valuation Expenses	\$60,000.00	-\$30,000.00	\$30,000.00	Pending		\$30,000.00	
10199	General Purpose Funding	Operating Expenditure	Administration Office Allocation - Rates	\$522,507.56	\$98,375.29	\$620,882.85	Pending			-\$98,375.29
10309	Governance	Operating Expenditure	Refreshments and Receptions (Council Members)	\$13,205.00	-\$6,005.00	\$7,200.00	Pending		\$6,005.00	
10310	Governance	Operating Expenditure	Members Subscriptions - (Incl WALGA)	\$15,090.00	-\$8,090.00	\$7,000.00	Pending		\$8,090.00	
10314	Governance	Operating Expenditure	Members Other - Sundry	\$2,100.00	-\$1,600.00	\$500.00	Pending		\$1,600.00	
10318	Governance	Operating Expenditure	Strategic Planning	\$0.00	\$4,000.00	\$4,000.00	Pending			-\$4,000.00
10390	Governance	Operating Expenditure	Depreciation - Members of Council	\$3,606.75	\$25.05	\$3,631.80	Pending	-\$25.05		
10395	Governance	Operating Expenditure	Insurance Allocation - Members of Council	\$12,924.40	\$649.04	\$13,573.44	Pending			-\$649.04
10399	Governance	Operating Expenditure	Council Chambers Maintenance (Allocation)	\$402,022.12	\$29,520.46	\$431,542.58	Pending			-\$29,520.46
10401	Governance	Operating Expenditure	Staff Training Courses - Other	\$465.00	\$1,500.00	\$1,965.00	Pending			-\$1,500.00
10402	Governance	Operating Expenditure	Staff Presentations, Gratuity and Benefits	\$4,000.00	-\$2,000.00	\$2,000.00	Pending		\$2,000.00	
10409	Governance	Operating Expenditure	Advertising - Other Governance	\$18,260.00	-\$7,260.00	\$11,000.00	Pending		\$7,260.00	
10410	Governance	Operating Expenditure	Audit Fees	\$51,600.00	\$18,400.00	\$70,000.00	Pending			-\$18,400.00
10411	Governance	Operating Expenditure	Legal Expenses	\$28,200.00	\$31,800.00	\$60,000.00	Pending			-\$31,800.00
10417	Governance	Operating Expenditure	VR0C Contribution	\$16,943.85	-\$8,678.85	\$8,265.00	Pending		\$8,678.85	
10425	Governance	Operating Expenditure	Consultants/Special Projects	\$291,138.39	\$140,861.61	\$432,000.00	Pending			-\$140,861.61
10429	Governance	Operating Expenditure	Penalties & Interest Paid to ATO	\$0.00	-\$6,057.00	-\$6,057.00	Pending		\$6,057.00	
10435	Governance	Operating Expenditure	Asset Revaluation programme	\$36,514.00	-\$16,514.00	\$20,000.00	Pending		\$16,514.00	
10440	Governance	Operating Expenditure	Rounding	\$0.00	\$5,494.00	\$5,000.00	Pending			-\$5,494.00
10483	Governance	Operating Expenditure	Vehicle Expenses - Other Governance	\$4,322.95	\$15,000.00	\$19,322.95	Pending			-\$15,000.00
10485	Governance	Operating Expenditure	Loss on Sale of Asset - Governance	\$5,824.00	-\$5,824.00	\$0.00	Pending	\$5,824.00		
10490	Governance	Operating Expenditure	Depreciation - Other Governance	\$59,278.95	-\$5,674.47	\$53,604.48	Pending	\$5,674.47		
10495	Governance	Operating Expenditure	Insurance Allocation - Other Governance	\$20,831.35	\$4,516.03	\$25,347.38	Pending			-\$4,516.03
10496	Governance	Operating Expenditure	Admin Salaries Allocated - Other Governance	\$0.00	\$7,500.00	\$7,500.00	Pending			-\$7,500.00
10499	Governance	Operating Expenditure	Administration Office Allocation - Other Governance	\$303,004.20	-\$46,390.51	\$256,613.69	Pending		\$46,390.51	
10501	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Purchase Plant & Equipment < \$5,000	\$8,000.00	-\$6,180.00	\$1,820.00	Pending		\$6,180.00	
10502	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Insurances	\$32,546.47	\$6,157.07	\$38,703.54	Pending			-\$6,157.07
10503	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Other Goods and Services	\$3,100.00	\$9,400.00	\$12,500.00	Pending			-\$9,400.00
10504	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Maintenance of Land & Buildings	\$33,286.61	-\$7,786.61	\$25,500.00	Pending		\$7,786.61	
10505	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Maintenance of Vehicles, Trailers	\$118,797.95	-\$48,797.95	\$70,000.00	Pending		\$48,797.95	
10506	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Utilities, Rates and Taxes	\$6,381.07	\$718.93	\$7,100.00	Pending			-\$718.93
10507	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Clothing and Accessories	\$23,709.62	\$1,790.38	\$25,500.00	Pending			-\$1,790.38
10508	Law, Order & Public Safety	Operating Expenditure	Control Officer - Wages	\$234.30	\$60.68	\$294.98	Pending			-\$60.68
10511	Law, Order & Public Safety	Operating Expenditure	Payment - Emergency Services Levy	\$161,270.00	\$10,787.48	\$172,057.48	Pending			-\$10,787.48
10521	Law, Order & Public Safety	Operating Expenditure	Bushfire Risk Planning Coordinator - Motor Vehicle Exp	\$12,166.50	-\$5,166.50	\$7,000.00	Pending		\$5,166.50	
10522	Law, Order & Public Safety	Operating Expenditure	Bushfire Risk Planning Coordinator - Office Expenses	\$330.88	\$50.96	\$381.84	Pending			-\$50.96
10562	Law, Order & Public Safety	Operating Expenditure	Bush Fire Control - Expenses not DFES Funded	\$18,462.88	-\$4,962.88	\$13,500.00	Pending		\$4,962.88	
10590	Law, Order & Public Safety	Operating Expenditure	Depreciation - Fire Prevention	\$63,156.36	-\$2,247.70	\$60,908.66	Pending	\$2,247.70		
10599	Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Fire Prevention	\$217.52	\$18.52	\$236.04	Pending			-\$18.52
10601	Law, Order & Public Safety	Operating Expenditure	Control Officer Expenses	\$65,658.32	\$21,304.64	\$86,962.96	Pending			-\$21,304.64
10605	Law, Order & Public Safety	Operating Expenditure	Pound Maintenance Other	\$6,305.69	\$8,554.57	\$14,860.26	Pending			-\$8,554.57
10699	Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Animal Control	\$217.52	\$18.62	\$236.14	Pending			-\$18.62
10701	Law, Order & Public Safety	Operating Expenditure	S.E.S. Contribution	\$9,944.76	\$23,385.50	\$33,330.26	Pending			-\$23,385.50
10703	Law, Order & Public Safety	Operating Expenditure	Community Crime and Safety Administration Expenses	\$33,036.00	\$36,964.00	\$70,000.00	Pending			-\$36,964.00
10706	Law, Order & Public Safety	Operating Expenditure	Emergency Management Coordinator Expenses	\$150,330.07	-\$67,691.13	\$82,638.94	Pending		\$67,691.13	
10790	Law, Order & Public Safety	Operating Expenditure	Depreciation - Other Law, Order and Public Safety	\$63,308.21	\$1,587.53	\$64,895.74	Pending	-\$1,587.53		
10799	Law, Order & Public Safety	Operating Expenditure	Administration Allocations	\$20,692.30	\$24,202.70	\$44,895.00	Pending			-\$24,202.70
11113	Health	Operating Expenditure	Health and Building Services Contractor	\$47,902.52	-\$10,902.52	\$37,000.00	Pending		\$10,902.52	
11199	Health	Operating Expenditure	Administration Office Allocation - Preventative Services	\$435.03	\$37.25	\$472.28	Pending			-\$37.25
11201	Health	Operating Expenditure	Control of Pests	\$0.00	\$5,000.00	\$5,000.00	Pending			-\$5,000.00
11290	Health	Operating Expenditure	Depreciation - Preventative Services - Pest Control	\$95.99	-\$95.99	\$0.00	Pending	\$95.99		
11302	Health	Operating Expenditure	Sentinel Chicken Programme	\$250.33	\$1,400.00	\$1,650.33	Pending			-\$1,400.00
11405	Health	Operating Expenditure	Contribution -In Kind-Medical	\$14,575.29	-\$9,131.99	\$5,443.30	Pending		\$9,131.99	

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

10 BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025		2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
				Adopted Budget	Amendment					
11406	Housing	Operating Expenditure	Maintenance - Non-Staff Housing	\$126,473.91	-\$62,773.92	\$63,699.99	Pending		\$62,773.92	
11407	Health	Operating Expenditure	Moora Child Health Centre - Building Maintenance	\$0.00	\$36.50	\$36.50	Pending			-\$36.50
11490	Health	Operating Expenditure	Depreciation - Other Health	\$3,478.60	\$1,256.24	\$4,734.84	Pending	-\$1,256.24		
11584	Education & Welfare	Operating Expenditure	Hydrotherapy Pool	\$157,997.03	-\$29,811.53	\$126,489.94	Pending		\$29,811.53	
11590	Education & Welfare	Operating Expenditure	Depreciation - Other welfare	\$23,784.53	-\$3,553.05	\$20,231.48	Pending	\$3,553.05		
11595	Education & Welfare	Operating Expenditure	Other welfare - Insurance	\$7,676.78	-\$6,391.06	\$1,285.72	Pending		\$6,391.06	
11604	Education & Welfare	Operating Expenditure	Contributions - School Programs	\$5,430.00	-\$3,430.00	\$2,000.00	Pending		\$3,430.00	
11751	Education & Welfare	Operating Expenditure	Early Childhood Development Centre - Building Maintainer	\$0.00	\$570.00	\$570.00	Pending			-\$570.00
11756	Education & Welfare	Operating Expenditure	Child Care Centre - Utilities (Water, Power, Phone)	\$0.00	\$6,000.00	\$6,000.00	Pending			-\$6,000.00
11761	Education & Welfare	Operating Expenditure	Child Care Centre Building Maintenance	\$44,554.00	-\$24,334.00	\$20,220.00	Pending		\$24,334.00	
11790	Education & Welfare	Operating Expenditure	Depreciation - Care of Families and Children	\$58,217.71	\$405.45	\$58,623.16	Pending	-\$405.45		
11795	Education & Welfare	Operating Expenditure	Insurance Allocation - Care of Families and Children	\$2,791.20	\$417.68	\$3,208.88	Pending			-\$417.68
11851	Education & Welfare	Operating Expenditure	Community Events	\$0.00	\$450.00	\$450.00	Pending			-\$450.00
11889	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 327 - Hydrotherapy Pool Loan	\$10,499.10	\$3,120.91	\$13,620.01	Pending			-\$3,120.91
12201	Housing	Operating Expenditure	Staff Housing Maintenance	\$19,256.91	-\$10,256.91	\$9,000.00	Pending		\$10,256.91	
12288	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 326 - House, 92 Roberts Street	\$437.81	\$576.13	\$1,013.94	Pending			-\$576.13
12290	Housing	Operating Expenditure	Depreciation - Housing	\$53,975.35	-\$6,337.39	\$47,637.96	Pending	\$6,337.39		
12295	Housing	Operating Expenditure	Insurance Allocation - Staff Housing	\$2,791.60	-\$2,324.06	\$467.54	Pending		\$2,324.06	
12296	Housing	Operating Expenditure	Staff Housing Rental - Subsidy	\$7,674.55	\$53,505.45	\$61,180.00	Pending			-\$53,505.45
12297	Housing	Operating Expenditure	Staff Housing Allocated to Programs	-\$21,674.55	-\$33,182.45	-\$54,857.00	Pending		\$33,182.45	
12385	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 328 - Housing Revitalisation	\$132,399.70	\$62,152.22	\$194,551.92	Pending			-\$62,152.22
12395	Housing	Operating Expenditure	Insurance Allocation - Other Housing	\$6,978.98	\$1,730.70	\$8,709.68	Pending			-\$1,730.70
12403	Community Amenities	Operating Expenditure	Miling Refuse Site costs [skip bins]	\$0.00	\$12,000.00	\$12,000.00	Pending			-\$12,000.00
12404	Community Amenities	Operating Expenditure	Watheroo Refuse Site Maintenance.	\$882.00	-\$882.00	\$0.00	Pending		\$882.00	
12408	Community Amenities	Operating Expenditure	Moora Refuse Site Maintenance	\$35,480.11	\$21,111.89	\$56,592.00	Pending			-\$21,111.89
12490	Community Amenities	Operating Expenditure	Depreciation - Household Refuse	\$33,142.95	-\$56.15	\$33,086.80	Pending	\$56.15		
12690	Community Amenities	Operating Expenditure	Depreciation - Sewerage	\$326,216.32	\$3,066.62	\$329,282.94	Pending	-\$3,066.62		
12695	Community Amenities	Operating Expenditure	Insurance Allocation - Sewerage	\$1,395.80	\$227.40	\$1,623.20	Pending			-\$227.40
12699	Community Amenities	Operating Expenditure	Administration Office Allocation - Sewerage	\$275.71	\$23.60	\$299.31	Pending			-\$23.60
12807	Community Amenities	Operating Expenditure	Groundwater Monitoring	\$0.00	\$22,811.44	\$22,811.44	Pending			-\$22,811.44
12808	Community Amenities	Operating Expenditure	Removal of Destroyed Property	\$0.00	\$87,000.00	\$87,000.00	Pending			-\$87,000.00
12901	Community Amenities	Operating Expenditure	Consultancy Fees - Town Planning and Regional Devel	\$94,616.02	-\$19,616.02	\$75,000.00	Pending		\$19,616.02	
12999	Community Amenities	Operating Expenditure	Administration Office Allocation - Town Planning and Re	\$177,797.82	\$13,060.99	\$190,858.81	Pending			-\$13,060.99
13001	Community Amenities	Operating Expenditure	Cemetery Operations	\$105,662.36	-\$49,350.64	\$56,311.72	Pending		\$49,350.64	
13004	Community Amenities	Operating Expenditure	Community Bus Expenses - Other	\$1,937.54	-\$504.26	\$1,433.28	Pending		\$504.26	
13006	Community Amenities	Operating Expenditure	Public Convenience Maintenance	\$211,997.03	-\$74,997.03	\$137,000.00	Pending		\$74,997.03	
13009	Community Amenities	Operating Expenditure	Community Resource Centre Maintenance	\$25,961.77	-\$18,961.77	\$7,000.00	Pending		\$18,961.77	
13012	Economic Services	Operating Expenditure	Cost of Land Sold	\$0.00	\$54,000.00	\$54,000.00	Pending			-\$54,000.00
13090	Community Amenities	Operating Expenditure	Depreciation - Other Community Amenities	\$79,543.46	-\$7,730.38	\$71,813.08	Pending	\$7,730.38		
13095	Community Amenities	Operating Expenditure	Insurance Allocation - Other Community Amenities	\$5,583.19	-\$1,405.11	\$4,178.08	Pending		\$1,405.11	
13101	Recreation And Culture	Operating Expenditure	Bindi Bindi Meeting Room & Toilets	\$6.49	-\$6.49	\$0.00	Pending		\$6.49	
13102	Recreation And Culture	Operating Expenditure	Coomberdale Hall	\$6,672.20	\$7,389.80	\$14,062.00	Pending			-\$7,389.80
13103	Recreation And Culture	Operating Expenditure	Miling Hall	\$31,684.99	\$3,315.01	\$35,000.00	Pending			-\$3,315.01
13106	Recreation And Culture	Operating Expenditure	Moora Performing Arts Centre - Maintenance	\$139,299.06	-\$6,723.35	\$132,575.71	Pending		\$6,723.35	
13109	Recreation And Culture	Operating Expenditure	MPAC - Additional projects	\$0.00	\$150,000.00	\$150,000.00	Pending			-\$150,000.00
13121	Recreation And Culture	Operating Expenditure	MPAC - Show Expenses	\$40,000.00	\$12,145.59	\$52,145.59	Pending			-\$12,145.59
13190	Recreation And Culture	Operating Expenditure	Depreciation - Public Halls	\$180,968.99	\$1,472.13	\$182,441.12	Pending	-\$1,472.13		
13195	Recreation And Culture	Operating Expenditure	Insurance Allocation - Public Halls	\$27,915.96	\$5,733.42	\$33,649.38	Pending			-\$5,733.42
13202	Recreation And Culture	Operating Expenditure	Swimming Pool Chemicals	\$0.00	\$15,000.00	\$15,000.00	Pending			-\$15,000.00
13204	Recreation And Culture	Operating Expenditure	Swimming Pool Maintenance	\$251,780.23	-\$98,142.87	\$150,000.00	Pending		\$98,142.87	
13250	Recreation And Culture	Operating Expenditure	Salary - Swimming Pool Managers	\$88,822.25	\$121,042.38	\$209,864.63	Pending			-\$121,042.38
13290	Recreation And Culture	Operating Expenditure	Depreciation - Swimming Pool	\$195,475.12	-\$5,834.70	\$189,640.42	Pending	\$5,834.70		
13295	Recreation And Culture	Operating Expenditure	Insurance Allocation - Swimming Pool	\$6,978.99	\$758.39	\$7,737.38	Pending			-\$758.39
13303	Recreation And Culture	Operating Expenditure	Miling Oval Pavilion	\$34,984.03	\$2,565.97	\$37,550.00	Pending			-\$2,565.97
13304	Recreation And Culture	Operating Expenditure	Miling Townsite	\$22,727.00	-\$12,727.00	\$10,000.00	Pending		\$12,727.00	
13305	Recreation And Culture	Operating Expenditure	Moora Oval - Gardening & Turf Maintenance	\$46,771.18	\$422.22	\$47,193.40	Pending			-\$422.22

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

10 BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025		2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
				Adopted Budget	Amendment					
13306	Recreation And Culture	Operating Expenditure	Moora Oval - Buildings	\$35,322.92	\$10,412.08	\$45,735.00	Pending			-\$10,412.08
13309	Recreation And Culture	Operating Expenditure	Parks, Gardens and Reserves Maintenance	\$264,602.79	\$93,667.21	\$358,270.00	Pending			-\$93,667.21
13310	Recreation And Culture	Operating Expenditure	Recreation Centre Maintenance	\$142,977.37	-\$10,977.37	\$132,000.00	Pending		\$10,977.37	
13311	Recreation And Culture	Operating Expenditure	Watheroo Oval Maintenance	\$45,627.25	-\$13,627.25	\$32,000.00	Pending		\$13,627.25	
13313	Recreation And Culture	Operating Expenditure	Watheroo Townsite	\$32,307.99	\$12,692.01	\$45,000.00	Pending			-\$12,692.01
13316	Recreation And Culture	Operating Expenditure	Sport & Recreation Development Strategy	\$10,000.00	\$40,000.00	\$50,000.00	Pending			-\$40,000.00
13322	Recreation And Culture	Operating Expenditure	Moora Gymnasium - Operations	\$58,183.72	-\$16,183.72	\$42,000.00	Pending		\$16,183.72	
13323	Recreation And Culture	Operating Expenditure	Be Active Programs	\$20,353.71	-\$20,353.71	\$0.00	Pending		\$20,353.71	
13386	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 324 -Moora Bowling Club - Self Su	\$73.84	\$322.71	\$396.55	Pending			-\$322.71
13388	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 325 - Industrial Lot Roberts Street	\$897.52	\$1,181.04	\$2,078.56	Pending			-\$1,181.04
13390	Recreation And Culture	Operating Expenditure	Depreciation - Other Recreation and Sport	\$467,097.89	\$91,683.17	\$558,781.06	Pending	-\$91,683.17		
13395	Recreation And Culture	Operating Expenditure	Insurance Allocation - Other Recreation and Sport	\$48,852.93	-\$8,288.59	\$40,564.34	Pending		\$8,288.59	
13401	Recreation And Culture	Operating Expenditure	Radio Station Maint. Costs	\$3,726.29	\$1,273.71	\$5,000.00	Pending			-\$1,273.71
13501	Recreation And Culture	Operating Expenditure	Other Expenses - Libraries	\$211.91	\$250.82	\$462.73	Pending			-\$250.82
13504	Recreation And Culture	Operating Expenditure	Library Material	\$12,500.00	-\$12,500.00	\$0.00	Pending		\$12,500.00	
13599	Recreation And Culture	Operating Expenditure	Administration Office Allocation - Libraries	\$240,463.32	\$17,669.67	\$258,132.99	Pending			-\$17,669.67
13702	Recreation And Culture	Operating Expenditure	Contributions - Community Clubs and Events	\$33,855.31	\$32,088.12	\$65,943.43	Pending			-\$32,088.12
13710	Recreation And Culture	Operating Expenditure	War Memorials	\$1,439.64	\$12,743.71	\$14,183.35	Pending			-\$12,743.71
13714	Recreation And Culture	Operating Expenditure	Street Banners - Dandaragan /Gardiner Streets	\$213.21	\$4,551.65	\$4,764.86	Pending			-\$4,551.65
13790	Recreation And Culture	Operating Expenditure	Depreciation - Other Culture	\$500.60	\$3.44	\$504.04	Pending	-\$3.44		
13902	Transport	Operating Expenditure	Moora Airstrip.	\$5,980.84	-\$3,980.84	\$2,000.00	Pending		\$3,980.84	
13904	Transport	Operating Expenditure	Bridge Maintenance	\$89,418.73	-\$47,418.73	\$42,000.00	Pending		\$47,418.73	
13907	Transport	Operating Expenditure	Footpath Maintenance	\$18,999.61	\$18,050.39	\$37,050.00	Pending			-\$18,050.39
13908	Transport	Operating Expenditure	Streets Maintenance	\$198,189.16	-\$69,189.16	\$129,000.00	Pending		\$69,189.16	
13912	Transport	Operating Expenditure	Traffic Signs & Control Equipment	\$6,834.92	\$5,165.08	\$12,000.00	Pending			-\$5,165.08
13990	Transport	Operating Expenditure	Depreciation - Streets Roads & Bridges (Maint)	\$3,620,746.58	\$137,402.04	\$3,758,148.62	Pending	-\$137,402.04		
14501	Economic Services	Operating Expenditure	Noxious Weeds Control	\$2,852.10	-\$1,852.10	\$1,000.00	Pending		\$1,852.10	
14502	Economic Services	Operating Expenditure	Rural Weed Control	\$67,155.10	\$16,587.54	\$83,742.64	Pending			-\$16,587.54
14601	Economic Services	Operating Expenditure	Caravan Park	\$172,661.89	-\$6,365.89	\$166,296.00	Pending		\$6,365.89	
14602	Economic Services	Operating Expenditure	Chalet Maintenance	\$183,220.37	\$47,074.63	\$230,295.00	Pending			-\$47,074.63
14603	Economic Services	Operating Expenditure	Advertising - Tourism and Area Promotion	\$2,686.09	\$1,813.91	\$4,500.00	Pending			-\$1,813.91
14604	Economic Services	Operating Expenditure	Information Bay	\$6,579.36	\$1,920.64	\$8,500.00	Pending			-\$1,920.64
14608	Economic Services	Operating Expenditure	Contribution - Moora Historical Society	\$5,251.03	-\$2,451.03	\$2,800.00	Pending		\$2,451.03	
14614	Economic Services	Operating Expenditure	Visitor Servicing - MCRC Contribution	\$21,000.00	-\$1,000.00	\$20,000.00	Pending		\$1,000.00	
14690	Economic Services	Operating Expenditure	Depreciation - Tourism and Area Promotion	\$85,240.93	\$593.27	\$85,834.20	Pending	-\$593.27		
14695	Economic Services	Operating Expenditure	Insurance Allocation - Tourism and Area Promotion	\$8,374.79	-\$2,224.19	\$6,150.60	Pending		\$2,224.19	
14699	Economic Services	Operating Expenditure	Administration Office Allocation - Tourism and Area Pro	\$136,902.91	\$10,064.03	\$146,966.94	Pending			-\$10,064.03
14702	Economic Services	Operating Expenditure	Other Expenses - Building Control	\$73,043.89	-\$26,905.17	\$46,138.72	Pending		\$26,905.17	
14705	Economic Services	Operating Expenditure	Leased property maintenance	\$22,291.37	-\$11,291.37	\$11,000.00	Pending		\$11,291.37	
14799	Economic Services	Operating Expenditure	Administration Office Allocation - Building Control	\$18,710.36	\$6,712.24	\$25,422.60	Pending			-\$6,712.24
15202	Economic Services	Operating Expenditure	Standpipes - Maintenance.	\$32,272.16	-\$7,327.16	\$24,945.00	Pending		\$7,327.16	
15290	Economic Services	Operating Expenditure	Depreciation - Other Economic Services	\$23,107.37	-\$675.85	\$22,431.52	Pending	\$675.85		
15299	Economic Services	Operating Expenditure	Administration Office Allocation - Other Economic Serv	\$260,349.50	\$13,296.10	\$273,645.60	Pending			-\$13,296.10
15401	Other Property & Services	Operating Expenditure	Expendable Tools - PWOH	\$51,835.10	\$32,953.90	\$84,789.00	Pending			-\$32,953.90
15404	Other Property & Services	Operating Expenditure	Depot Maintenance	\$128,700.24	-\$9,472.24	\$119,228.00	Pending		\$9,472.24	
15449	Other Property & Services	Operating Expenditure	Rostered Days Off - PWOH	-\$3,252.02	\$6,605.02	\$3,353.00	Pending			-\$6,605.02
15451	Other Property & Services	Operating Expenditure	Superannuation of Workmen	\$249,161.69	-\$15,243.69	\$233,918.00	Pending		\$15,243.69	
15452	Other Property & Services	Operating Expenditure	Workmen Wages - Sick Leave	\$29,382.99	-\$16,000.00	\$13,382.99	Pending		\$16,000.00	
15453	Other Property & Services	Operating Expenditure	Workmen Wages - Annual Leave	\$208,791.54	\$68,401.61	\$277,193.15	Pending			-\$68,401.61
15456	Other Property & Services	Operating Expenditure	Training Expenditure - Public Works Overheads	\$23,745.86	-\$19,136.15	\$4,609.71	Pending		\$19,136.15	
15458	Other Property & Services	Operating Expenditure	Workmen Wages - Insurance	\$78,705.41	-\$1,029.88	\$77,675.53	Pending		\$1,029.88	
15460	Other Property & Services	Operating Expenditure	Workmen Wages - Workers Compensation	\$0.00	\$20,830.97	\$20,830.97	Pending			-\$20,830.97
15480	Other Property & Services	Operating Expenditure	Engineering Salaries	\$274,720.01	-\$154,000.01	\$120,720.00	Pending		\$154,000.01	
15481	Other Property & Services	Operating Expenditure	Engineering Salaries Overheads	\$8,551.58	-\$111.89	\$8,439.69	Pending		\$111.89	
15483	Other Property & Services	Operating Expenditure	Vehicle Expenses - Public Works Overheads	\$0.00	\$12,000.00	\$12,000.00	Pending			-\$12,000.00
15489	Other Property & Services	Operating Expenditure	Less Allocated to Works - Public Works Overheads	-\$1,571,039.89	\$47,891.00	-\$1,523,148.89	Pending			-\$47,891.00

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

10 BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025 Adopted Budget	Amendment	2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
15495	Other Property & Services	Operating Expenditure	Insurance Allocation - Public Works Overheads	\$4,187.39	-\$309.99	\$3,877.40	Pending		\$309.99	
15499	Other Property & Services	Operating Expenditure	Administration Office Allocation - Public Works Overhea	\$336,988.51	\$26,621.73	\$363,610.24	Pending			-\$26,621.73
15501	Governance	Operating Expenditure	Administration Office Maintenance	\$66,140.18	-\$17,000.00	\$49,140.18	Pending		\$17,000.00	
15505	Governance	Operating Expenditure	Website Development	\$0.00	\$2,360.00	\$2,360.00	Pending			-\$2,360.00
15511	Governance	Operating Expenditure	Postage and Freight	\$6,117.06	\$3,382.94	\$9,500.00	Pending			-\$3,382.94
15514	Governance	Operating Expenditure	Computer Maintenance Agreement	\$212,041.00	-\$22,041.00	\$190,000.00	Pending		\$22,041.00	
15598	Governance	Operating Expenditure	Allocation Office Administration Overheads Allocated to	-\$3,094,365.13	-\$108,724.91	-\$3,203,090.04	Pending		\$108,724.91	
15601	Other Property & Services	Operating Expenditure	Repair Wages	\$132,724.21	-\$112,724.21	\$20,000.00	Pending		\$112,724.21	
15605	Other Property & Services	Operating Expenditure	Expendable Tools - Plant	\$5,000.00	-\$4,500.00	\$500.00	Pending		\$4,500.00	
15607	Other Property & Services	Operating Expenditure	Parts and Repairs	\$353,022.31	\$177,407.69	\$530,430.00	Pending			-\$177,407.69
15689	Other Property & Services	Operating Expenditure	Less Allocated to Works - Plant Operation	-\$968,363.40	-\$14,604.84	-\$982,968.24	Pending		\$14,604.84	
15695	Other Property & Services	Operating Expenditure	Insurance Allocation - Plant Operation	\$71,244.27	\$997.69	\$72,241.96	Pending			-\$997.69
15901	Other Property & Services	Operating Expenditure	Cleaning Materials & Routine Maintenance	\$39,613.66	-\$9,613.66	\$30,000.00	Pending		\$9,613.66	
15902	Other Property & Services	Operating Expenditure	Cleaning Materials Allocated	-\$39,613.66	\$9,613.66	-\$30,000.00	Pending			-\$9,613.66
15914	Economic Services	Operating Expenditure	Property Selling Expenses	\$0.00	\$8,688.10	\$8,688.10	Pending			-\$8,688.10
16699	Education & Welfare	Operating Expenditure	Youth Centre Building/Garden Maintenance	\$16,627.06	-\$10,927.06	\$5,700.00	Pending		\$10,927.06	
20101	General Purpose Funding	Operating Income	General Rates	-\$5,118,234.00	-\$13,743.58	-\$5,131,977.58	Pending		\$13,743.58	
20112	General Purpose Funding	Operating Income	Rates Instalment Interest	-\$9,051.50	-\$1,948.50	-\$11,000.00	Pending		\$1,948.50	
20113	General Purpose Funding	Operating Income	Rates Instalment Admin Fee	-\$9,426.24	-\$1,573.76	-\$11,000.00	Pending		\$1,573.76	
20114	General Purpose Funding	Operating Income	Rate Discounts and Concessions	\$12,600.00	-\$1,586.12	\$11,013.88	Pending		\$1,586.12	
20208	General Purpose Funding	Operating Income	Interest on Investments - Reserve Fund	-\$122,240.13	\$2,677.81	-\$119,562.33	Pending			-\$2,677.81
20209	Recreation And Culture	Operating Income	MPAC - Ticket Booking Fees	-\$86.72	\$86.72	\$0.00	Pending			-\$86.72
20210	General Purpose Funding	Operating Income	Legal Expenses Recovered	-\$12,592.11	\$5,592.11	-\$7,000.00	Pending			-\$5,592.11
20211	General Purpose Funding	Operating Income	Rate Enquiry Charges	-\$12,730.60	\$3,730.60	-\$9,000.00	Pending			-\$3,730.60
20401	Governance	Operating Income	Sundry Income	-\$10,120.00	\$10,020.00	-\$100.00	Pending			-\$10,020.00
20501	Law, Order & Public Safety	Operating Income	Emergency Services Levy - Income	-\$161,270.00	\$831.15	-\$160,438.85	Pending			-\$831.15
20503	Law, Order & Public Safety	Operating Income	Emergency Services Levy Administration Payment	-\$4,240.00	\$240.00	-\$4,000.00	Pending			-\$240.00
20507	Law, Order & Public Safety	Operating Income	ESL Non Payment Penalty Interest	-\$622.25	-\$327.75	-\$950.00	Pending		\$327.75	
20601	Law, Order & Public Safety	Operating Income	Fines And Penalties - Animal Control	-\$3,150.00	-\$1,350.00	-\$4,500.00	Pending		\$1,350.00	
20602	Law, Order & Public Safety	Operating Income	Impounding Fees - Animal Control	-\$350.31	-\$850.00	-\$1,200.31	Pending		\$850.00	
20701	Law, Order & Public Safety	Operating Income	DFES Operating Grant - SES	-\$13,740.00	-\$20,119.00	-\$33,859.00	Pending		\$20,119.00	
20703	Economic Services	Operating Income	Swimming Pool Inspection Fees	-\$303.16	-\$1,159.34	-\$1,462.50	Pending		\$1,159.34	
22402	Community Amenities	Operating Income	Domestic Refuse Charge	-\$553,791.15	-\$21,208.85	-\$575,000.00	Pending		\$21,208.85	
22405	Community Amenities	Operating Income	Miling Transfer Station - Key Charge	-\$2,259.92	-\$1,715.08	-\$3,975.00	Pending		\$1,715.08	
22407	Community Amenities	Operating Income	Watheroo Transfer Station Key - Key Charge	-\$6,464.16	\$104.16	-\$6,360.00	Pending			-\$104.16
22601	Community Amenities	Operating Income	Sewerage Rates	-\$679,748.00	-\$21,571.93	-\$701,319.93	Pending		\$21,571.93	
22607	Community Amenities	Operating Income	Waste Water Services Travel Charge	-\$99,070.75	-\$27,929.25	-\$127,000.00	Pending		\$27,929.25	
22610	Community Amenities	Capital Income	Sewerage - Capital Grants	-\$1,000,000.00	\$20,800.00	-\$79,200.00	Pending			-\$20,800.00
22902	Community Amenities	Operating Income	Town Planning Fees	-\$75,726.61	-\$105,726.61	-\$181,453.22	Pending		\$105,726.61	
23003	Community Amenities	Operating Income	Moora Community Resource Centre Lease Payment	-\$3,505.63	-\$253.37	-\$3,759.00	Pending		\$253.37	
23005	Community Amenities	Operating Income	Community Bus Hire Charges	-\$1,370.28	-\$129.72	-\$1,500.00	Pending		\$129.72	
23006	Community Amenities	Operating Income	Cemetery Charges	-\$28,376.43	\$4,376.43	-\$24,000.00	Pending			-\$4,376.43
23007	Community Amenities	Operating Income	Funeral Directors License Fee	-\$1,555.02	\$355.02	-\$1,200.00	Pending			-\$355.02
23103	Recreation And Culture	Operating Income	MPAC - Operating Grant Income	\$0.00	-\$70,000.00	-\$70,000.00	Pending		\$70,000.00	
23117	Recreation And Culture	Operating Income	MPAC - Show Revenue	-\$32,000.00	\$10,000.00	-\$22,000.00	Pending			-\$10,000.00
23201	Recreation And Culture	Operating Income	Pool Admission Charges	-\$27,714.04	-\$4,285.96	-\$32,000.00	Pending		\$4,285.96	
23301	Recreation And Culture	Operating Income	Leases/Rentals - Annual Fees	-\$11,217.98	\$11,217.98	\$0.00	Pending			-\$11,217.98
23302	Recreation And Culture	Operating Income	Leases/Rentals - Rec Centre and Ovals	-\$15,328.61	-\$9,671.39	-\$25,000.00	Pending		\$9,671.39	
23502	Recreation And Culture	Operating Income	Grant - Library Material	-\$12,500.00	\$12,500.00	\$0.00	Pending			-\$12,500.00
23901	Transport	Operating Income	Direct Grants - Maintenance	-\$224,670.00	-\$64,919.00	-\$289,589.00	Pending		\$64,919.00	
23991	Transport	Operating Expenditure	Loss on Sale of Assets - Transport	\$62,119.00	\$5,464.30	\$67,583.30	Pending	-\$5,464.30		
23992	Transport	Operating Income	Profit on Sale of Assets - Transport	-\$146,831.91	\$106,924.44	-\$39,907.47	Pending	-\$106,924.44		
24007	Transport	Operating Income	Profit on Asset Disposal - Road Plant Purchases	\$0.00	-\$4,815.58	-\$4,815.58	Pending	\$4,815.58		
24701	Economic Services	Operating Income	Building Permits	-\$19,365.01	\$6,297.01	-\$13,068.00	Pending			-\$6,297.01
25206	Economic Services	Operating Income	Electricity Reimbursements - Lifestyle Village	-\$14,987.06	\$8,534.10	-\$6,452.96	Pending			-\$8,534.10
25288	Economic Services	Operating Income	Lease - West End	\$0.00	-\$8,160.00	-\$8,160.00	Pending		\$8,160.00	

SHIRE OF MOORA
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FOR THE YEAR ENDING 30 JUNE 2025

10 BUDGET AMENDMENTS

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25602	Other Property & Services	Operating Income	Insurance Reimbursements	-\$45,500.00	-\$1,076.00	-\$46,576.00	Pending		\$1,076.00	
25922	General Purpose Funding	Operating Income	Interest - Community Loans	-\$73.84	-\$322.71	-\$396.55	Pending		\$322.71	
30401	Governance	Capital Expenditure	Admin vehicles	\$0.00	\$40,000.00	\$40,000.00	Pending			-\$40,000.00
30410	Governance	Capital Expenditure	Administration Capital Projects	\$215,714.00	-\$185,714.00	\$30,000.00	Pending		\$185,714.00	
30418	Education & Welfare	Capital Expenditure	Hydrotherapy Pool Remediation and Accessibility Project	\$350,000.00	-\$350,000.00	\$0.00	Pending		\$350,000.00	
30419	Education & Welfare	Capital Expenditure	Renewable Energy Installation - Hydrotherapy pool	\$50,000.00	-\$50,000.00	\$0.00	Pending		\$50,000.00	
30420	Other Property & Services	Capital Expenditure	Shed - Riley Road depot	\$41,818.18	\$1,726.36	\$43,544.54	Pending			-\$1,726.36
30425	Governance	Capital Expenditure	New carpet tiles for Admin building	\$28,181.82	\$1,018.18	\$29,200.00	Pending			-\$1,018.18
30506	Law, Order & Public Safety	Capital Expenditure	Emergency Services Vehicle	\$0.00	\$79,594.28	\$79,594.28	Pending			-\$79,594.28
30600	Law, Order & Public Safety	Capital Expenditure	SES building - Moora : Renovations	\$0.00	\$16,270.91	\$16,270.91	Pending			-\$16,270.91
30604	Law, Order & Public Safety	Capital Expenditure	Replacement Ranger Ute	\$0.00	\$107,829.78	\$107,829.78	Pending			-\$107,829.78
30610	Law, Order & Public Safety	Capital Expenditure	Shared SES Precinct & Volunteer Bushfirefighting & OH	\$250,000.00	-\$200,000.00	\$50,000.00	Pending		\$200,000.00	
31311	Housing	Capital Expenditure	Housing Project - Phase 1: 3x2 WACHS Staff residence	\$1,000,000.00	\$19,576.00	\$1,019,576.00	Pending			-\$19,576.00
31710	Education & Welfare	Capital Expenditure	Early Childhood Development Centre	\$2,000,000.00	\$700,000.00	\$2,700,000.00	Pending			-\$700,000.00
32316	Recreation And Culture	Capital Expenditure	Moora Swimming Pool Improvements	\$452,944.00	-\$52,944.00	\$400,000.00	Pending		\$52,944.00	
32318	Recreation And Culture	Capital Expenditure	Moora Recreation Centre Lighting	\$0.00	\$10,000.00	\$10,000.00	Pending			-\$10,000.00
32319	Recreation And Culture	Capital Expenditure	Moora Recreation Centre - Coolroom replacement	\$24,000.00	-\$14,545.00	\$9,455.00	Pending		\$14,545.00	
33102	Recreation And Culture	Capital Expenditure	Moora Performing Arts Centre - Equipment	\$13,000.00	-\$2,000.00	\$11,000.00	Pending		\$2,000.00	
33117	Recreation And Culture	Capital Expenditure	Moora Performing Arts Centre Renewal	\$38,181.82	-\$38,181.82	\$0.00	Pending		\$38,181.82	
33329	Recreation And Culture	Capital Expenditure	Moora Netball Courts Upgrade	\$45,000.00	-\$4,000.00	\$41,000.00	Pending		\$4,000.00	
33340	Recreation And Culture	Capital Expenditure	Watheroo Pavilion Upgrade	\$45,454.55	\$3,725.45	\$49,180.00	Pending			-\$3,725.45
33361	Recreation And Culture	Capital Expenditure	Moora Recreation Centre Renewal	\$80,000.00	\$130,000.00	\$210,000.00	Pending			-\$130,000.00
33710	Recreation And Culture	Capital Expenditure	War Memorial Restoration	\$0.00	\$60,000.00	\$60,000.00	Pending			-\$60,000.00
33831	Transport	Capital Expenditure	Early Childhood Development Centre - Access Road (LI	\$0.00	\$292,943.00	\$292,943.00	Pending			-\$292,943.00
33910	Transport	Capital Expenditure	Road Construction - Regional Road Group	\$612,500.86	\$164,341.14	\$776,842.00	Pending			-\$164,341.14
33913	Transport	Capital Expenditure	Road Construction - Roads To Recovery	\$620,457.08	-\$51,673.00	\$568,784.08	Pending		\$51,673.00	
33918	Transport	Capital Expenditure	Road Construction - Town Streets	\$107,000.00	-\$20,844.00	\$86,156.00	Pending		\$20,844.00	
33919	Transport	Capital Expenditure	Road Construction - Rural Bitumen Roads	\$457,744.35	-\$39,999.79	\$417,744.56	Pending		\$39,999.79	
33930	Transport	Capital Expenditure	Roads Construction - Wheatbelt Secondary Freight Rou	\$3,588,594.37	-\$1,979.84	\$3,586,614.53	Pending		\$1,979.84	
34010	Transport	Capital Expenditure	6x4 Tip Truck	\$294,800.00	\$83,599.64	\$378,399.64	Pending			-\$83,599.64
34025	Transport	Capital Expenditure	Medium Dump Truck	\$0.00	\$113,157.40	\$113,157.40	Pending			-\$113,157.40
34031	Transport	Capital Expenditure	Excavator 20ton	\$290,000.00	-\$46,800.00	\$243,200.00	Pending		\$46,800.00	
34059	Transport	Capital Expenditure	Dolly for Trailer	\$35,000.00	\$1,078.32	\$36,078.32	Pending			-\$1,078.32
34065	Transport	Capital Expenditure	Skid Steer Loader / Bobcat and Mulcher	\$140,000.00	\$13,811.64	\$153,811.64	Pending			-\$13,811.64
34067	Transport	Capital Expenditure	Work Ute	\$165,000.00	-\$61,658.00	\$103,342.00	Pending		\$61,658.00	
34087	Transport	Capital Expenditure	Portable Traffic Lights	\$0.00	\$12,870.00	\$12,870.00	Pending			-\$12,870.00
34681	Economic Services	Capital Expenditure	Caravan Park Infrastructure	\$140,000.00	-\$100,000.00	\$40,000.00	Pending		\$100,000.00	
34706	Economic Services	Capital Expenditure	Carnaby Cocky	\$0.00	\$10,300.00	\$10,300.00	Pending			-\$10,300.00
35003	Economic Services	Capital Expenditure	Lee Steere Street Development	\$20,000.00	-\$5,890.00	\$14,110.00	Pending		\$5,890.00	
35010	Economic Services	Capital Expenditure	Carnaby Place development	\$100,000.00	-\$65,000.00	\$35,000.00	Pending		\$65,000.00	
35281	Reserves	Capital Expenditure	Transfer to Economic Development Reserve	\$8,512.00	-\$3,357.24	\$5,154.76	Pending		\$3,357.24	
35951	Transport	Capital Expenditure	Remediation of Contamination - Depot	\$0.00	\$20,000.00	\$20,000.00	Pending			-\$20,000.00
39506	Reserves	Capital Expenditure	Transfer to Emergency Relief Reserve	\$651.00	-\$253.50	\$397.50	Pending		\$253.50	
39509	Reserves	Capital Expenditure	Transfer to MRWA Bridge Reserve	\$4,472.00	-\$1,767.16	\$2,704.84	Pending		\$1,767.16	
39510	Reserves	Capital Expenditure	Transfer to Community Bus Reserve	\$438.00	-\$170.10	\$267.90	Pending		\$170.10	
39511	Reserves	Capital Expenditure	Transfer to Refuse Site Reserve	\$8,347.00	-\$3,291.64	\$5,055.36	Pending		\$3,291.64	
39512	Reserves	Capital Expenditure	Transfer to Leave Reserve	\$6,752.00	-\$88.92	\$6,663.08	Pending		\$88.92	-\$88.92
39513	Reserves	Capital Expenditure	Transfer to Administration Building Reserve	\$27,688.00	-\$9,259.06	\$18,428.94	Pending		\$9,259.06	
39514	Reserves	Capital Expenditure	Transfer to Plant Reserve	\$339,563.00	-\$336,522.99	\$3,040.01	Pending		\$336,522.99	
39517	Reserves	Capital Expenditure	Transfer to Community Facilities Reserve	\$7,671.00	-\$3,026.12	\$4,644.88	Pending		\$3,026.12	
39519	Reserves	Capital Expenditure	Transfer to Sewerage Reserve	\$40,879.00	-\$14,051.56	\$26,827.44	Pending		\$14,051.56	
39520	Community Amenities	Capital Expenditure	Replacement Sewerage Pumps and Equipment	\$124,000.00	-\$11,789.30	\$112,210.70	Pending		\$11,789.30	
39521	Community Amenities	Capital Expenditure	Moora Sewerage System Upgrade	\$145,000.00	-\$30,000.00	\$115,000.00	Pending		\$30,000.00	
39525	Reserves	Capital Expenditure	Transfer to Infrastructure Renewal Reserve	\$109,173.00	-\$93,426.66	\$15,746.34	Pending		\$93,426.66	
39526	Reserves	Capital Expenditure	Transfer to Club Night Lights Reserve	\$835.00	-\$325.16	\$509.84	Pending		\$325.16	
39527	Reserves	Capital Expenditure	Transfer to Housing Revitalisation Reserve	\$0.00	\$30,122.09	\$30,122.09	Pending			-\$30,122.09

SHIRE OF MOORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

10 BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025 Adopted Budget	Amendment	2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)	
40402	Governance	Capital Income	Realisation on Asset Disposal - Other Gov	-\$12,000.00	\$12,000.00	\$0.00	Pending			-\$12,000.00	
40501	Law, Order & Public Safety	Capital Income	DFES Plant & Equipment Grant	\$0.00	-\$10,438.00	-\$10,438.00	Pending		\$10,438.00		
41701	Education & Welfare	Capital Income	Child Care - Capital Grants	\$0.00	-\$507,857.00	-\$507,857.00	Pending		\$507,857.00		
43320	Recreation And Culture	Capital Income	War Memorial - Department of Vet Affairs Contribution	\$0.00	-\$43,532.00	-\$43,532.00	Pending		\$43,532.00		
43801	Transport	Capital Income	Regional Road Grants	-\$245,356.00	-\$165,271.00	-\$410,627.00	Pending		\$165,271.00		
43803	Transport	Capital Income	Grant - Roads to Recovery	-\$829,013.00	\$216,673.00	-\$612,340.00	Pending			-\$216,673.00	
43811	Transport	Capital Income	Wheatbelt Secondary Freight	-\$3,522,181.00	\$82,432.00	-\$3,439,749.00	Pending			-\$82,432.00	
43812	Transport	Capital Income	LRCI Stage 4 - Phase 2 / ECDC Access Road	\$0.00	-\$292,943.00	-\$292,943.00	Pending		\$292,943.00		
44056	Transport	Capital Income	Proceeds from Sale of Assets - Transport	-\$363,000.00	\$68,659.10	-\$294,340.90	Pending			-\$68,659.10	
44057	Economic Services	Operating Income	Proceeds from Land Held for Resale	\$0.00	-\$54,000.00	-\$54,000.00	Pending		\$54,000.00		
44613	Economic Services	Capital Income	Grant - Tourism and Area Promotion	\$0.00	-\$4,200.00	-\$4,200.00	Pending		\$4,200.00		
49502	Reserves	Capital Income	Transfer from Administration Building Reserve	-\$28,181.82	-\$30,000.00	-\$58,181.82	Pending		\$30,000.00		
49506	Reserves	Capital Income	Transfer from Housing Revitalisation Reserve	-\$2,000,000.00	-\$30,122.00	-\$2,030,122.00	Pending		\$30,122.00		
49507	Reserves	Capital Income	Transfer from Sewerage Reserve	-\$279,000.00	\$20,989.30	-\$258,010.70	Pending			-\$20,989.30	
32288	Current Liabilities	Loan Transactions	Principal Repayment - Loan 326 - House, 92 Roberts St	\$22,403.70	-\$571.51	\$21,832.19	Pending		\$571.51		
32289	Current Liabilities	Loan Transactions	Principal Repayment - Loan 327 - Hydrotherapy Pool	\$32,420.18	-\$1,083.84	\$31,336.34	Pending		\$1,083.84		
33376	Current Liabilities	Loan Transactions	Principal repayment - Loan 324 - Moora Bowling Club -	\$4,629.59	\$4,412.63	\$9,042.22	Pending			-\$4,412.63	
33388	Current Liabilities	Loan Transactions	Principal Repayment - Loan 325 - Industrial Lot Roberts	\$45,927.73	-\$1,171.41	\$44,756.32	Pending		\$1,171.41		
35273	Current Liabilities	Loan Transactions	Principal Repayment - Loan 328 - Housing Revitalisatio	\$150,744.18	-\$7,004.32	\$143,739.86	Pending		\$7,004.32		
43304	Current Assets	Loan Transactions	Loan Repayment from Bowling Club	-\$4,630.00	-\$4,412.63	-\$9,042.63	Pending		\$4,412.63		
	Current Assets	Inventory	Reclassification of Land to Inventory	\$0.00	\$39,000.00	\$39,000.00	Pending		\$39,000.00		
									-\$307,038.42	\$4,900,165.32	-\$4,905,356.26
										Adopted Budget: Net Current Assets at 30 Jun - Surplus / (Deficit)	\$42,001.00
										Increase in Cash	\$4,900,165.32
										Decrease in Cash	-\$4,905,356.26
										Budget Review Budget: Net Current Assets at 30 Jun - Surplus / (Deficit)	\$36,810.06