



murchisonshire

Ancient land under brilliant skies

Annual Budget 2022-23

Adopted 25 August 2022

2022/23 Budget Summary

Introduction

Prior to finalising the 2022/23 Council Budget a significant amount of work was undertaken considered by Council during the preceding year and at a Councillor Workshop in July 2022. The 2022/23 Budget also addresses key in principle views with a strong COVID-19 Coronavirus stimulus influence that commenced in 2020/21. This document provides budget highlights as well as articulating the overall strategic rationale.

Formal statutory budget documents are required to be presented as a balanced budget to with a slight surplus or deficit within a 10% variation. Given the extent of capital works that will likely flow over several years an indicative end of year position for Net Current Assets and Reserves positions should also be shown over more than one year.

Under the current COVID-19 Response arrangements there has been a significant amount of emphasis by the State and Commonwealth Governments to advance maintenance and capital spending on projects that benefit the community during the COVID-19 Pandemic. In March 2020 Council resolved to support this approach in principle but obviously this will be carried out in a financially responsible manner.

- 1 *In responding to the COVID-19 Coronavirus that Council act in accordance with the following principles and rationale associated with health and economic activity*
 - (a) *Our overriding responsibility is to act to protect our citizens and community to prevent, control or abate the serious public health risk presented by COVID-19 by limiting the spread of COVID-19.*
 - (b) *Council will act to ensure that we can function and deliver the required works and services to support and stimulate the local economy.*
- 3 *That Council look to expanding its works program by bringing forward projects that can stimulate the local economy and provide lasting benefits for the community.*

Additional Government specific COVID-19 inputs included allocations from the Local Roads and Community Infrastructure Program (LRCIP) have affected this situation. Over a 3-4 year period an additional \$2.815m has been allocated as follows

- ~ Phase 1 - \$602,446 completed by 30 June 2021
- ~ Phase 2 - \$405,889 to be completed by 31 December 2021
- ~ Phase 3 - \$1,204,892 to be completed by 30 June 2023 and
- ~ Phase 3 Extension - \$602,446 to be completed by 30 June 2024.

Council also supplemented these amounts through a \$2.0m loan in 2021/22

In response in part to stimulate the local economy but more importantly deliver projects to the community, capital works programs have been accelerated in a moderate fashion by a combination of revenue, additional grants, and loans.

In 2022/23 Council also has to address the need to fund the short fall in three Flood Damage Projects

Putting things into context generally a local governments funding base is overall solid, stable and predictable. Rate Revenue is rarely forgone. Some Councils who are more exposed with market driven revenue streams will be more affected than others, but this situation does not apply to Murchison, nor most rural based local governments. Expenditure decisions are also within our own control; meaning that projects can be programmed and or reduced later if financial circumstances change

In these circumstances it is understandable that Governments are looking to local government to strongly play its part and are providing significant incentives now unlike ever before.

The 2022/23 Budget and the previous year's one addresses these circumstances.

3-Year Indicative Budget Approach

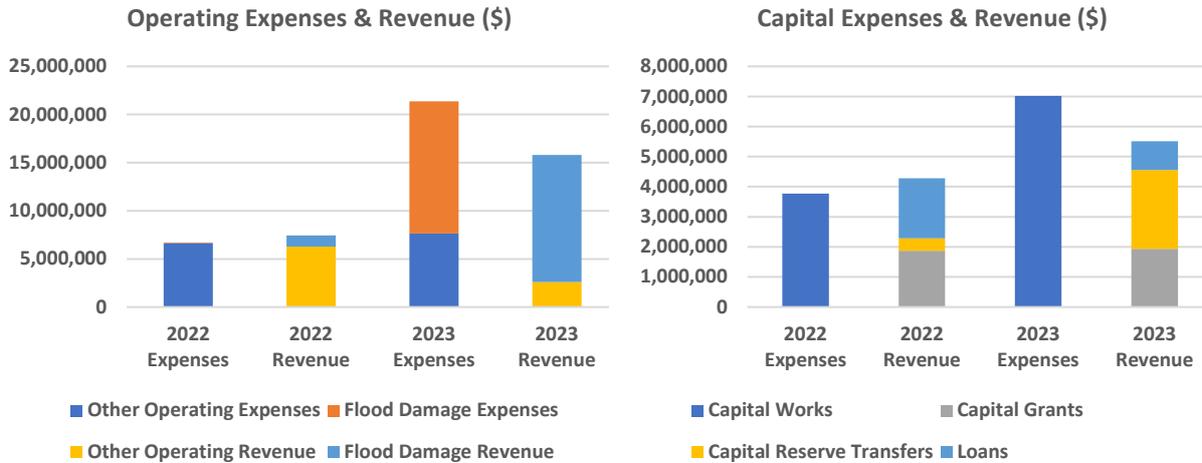
Budgets are set and delivered on an annual basis. In reality works and services are delivered on a continuous basis with the financial year merely a point in time. It is also considered prudent and now standard practice to at least look at the situation of at least a 3-year period, given the anticipated changes in an abnormal environment. Part of the 2022/23 budget processes therefore involved examining such a 3-Year indicative budget. The Budget Reserves Net Current Assets Summary Graph shown below highlights this 3-year approach.

Operating Expenses & Revenue

A summary of operating expenses and revenue is show below. Revenue associated with Flood Damage Repairs tend to significantly impact on Councils normal level of operations.

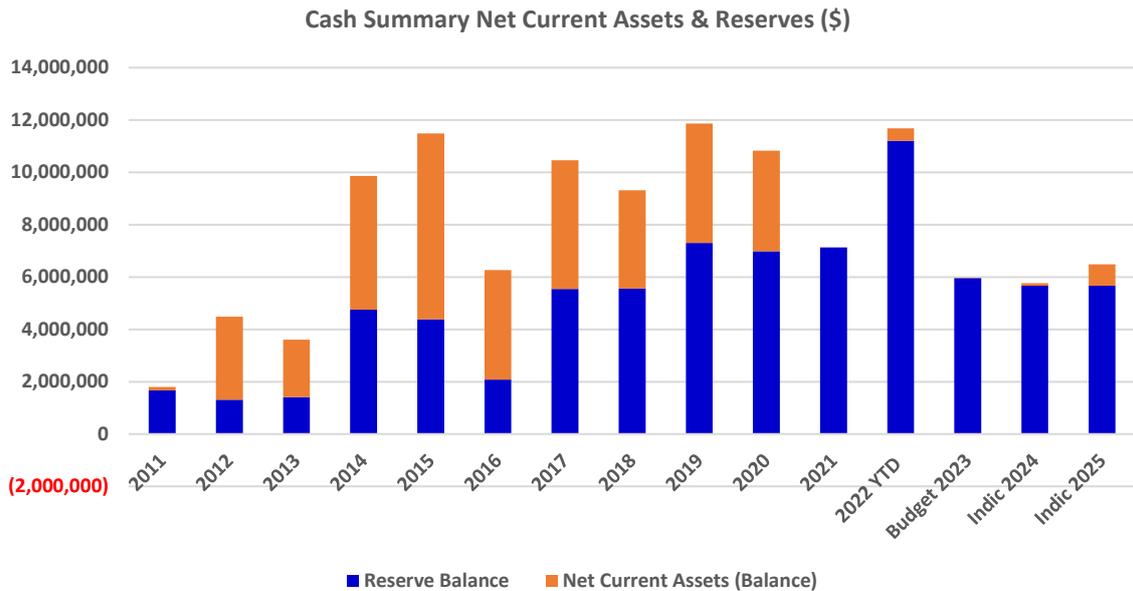
Capital Expenses & Revenue

A summary of capital expenses and revenue is show below. Elevated levels in 2022 to 2024 are as a result of additional government grants and Council loans



Budget Reserves Net Current Assets Summary

The following Budget Cash Summary is a graphical representation of the summary of our Reserves (Restricted Cash) and Net Current Assets (Unrestricted Cash)



Rates

Budgeted rate revenue of \$623,919 is to be derived via the following differentials as approved by the Minister for Local Government.

Differential Rate Type	Rate in dollar cents	Min Payment (\$)
UV Pastoral	4.863	800
UV Mining	24.552	800
UV Exploration	9.339	800

Loans

Council took out a roadworks loan for \$2.0m in 2021/22 as a carryover item from the 2020/21 Budget.

In 2022/23 a \$0.95m loan for the provision of a solar microgrid for the Murchison Settlement will be sought as carryover items from 2021/22. Loan repayments for the Solar Power Loan are anticipated to be substantially recovered through reduced diesel operating costs at the Murchison Powerhouse.

Plant Replacement

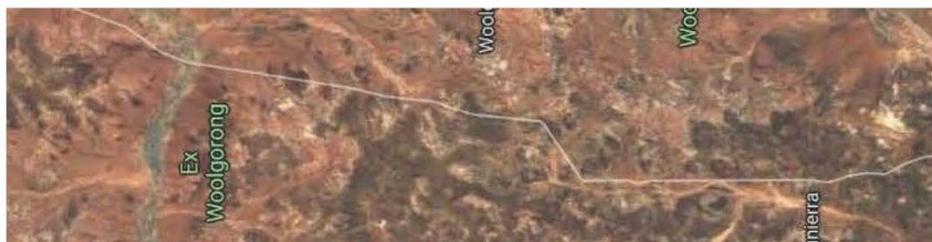
Plant to be replaced includes scheduled replacement of a Water Tanker Trailer, Isuzu 5 Tonne Truck, and Toyota Prado plus additions of a second-hand tractor, Flat Deck, Dolly and Smooth Drum Roller. Total Net Cost **\$621,000**.

Capital Works

A complete list of Capital Works Projects for 2021/22 detailed under the Capital Works Section. As significant portion of the roads construction component including reconstruction, widening and sealing to a 7.2m standard the Carnarvon- Mullewa Road is shown as follows. This is substantially a result of significant Commonwealth funding through the Local Roads and Community Infrastructure Program (LRCIP).

Murchison Shire - Portion of a 3 Year Rolling Road Construction Program Section on Carnarvon -Mullewa Road

Year	2022	2022	2022	2022	2022	2022	2021	2022	2021	2021	2024	2021	
	2023	2023	2023										
SLK Start	241.74	245.04	248.34	251.22	254.10	257.40	261.91	266.00	266.52	266.52	269.70	270.35	271.50
SLK End	245.04	248.34	251.22	254.10	257.40	261.91	266.00	266.00	266.52	269.70	270.35	270.35	278.83
Length km	3.30	3.30	2.88	2.88	3.30	4.51	4.09	0.52	3.18	0.65	1.15	7.33	
Funding	Council Main Roads WA	Council LRCIP Phase 3	Council Main Roads WA	Council Main Roads WA	Council LRCIP Phase 2	Council LRCIP Phase 2	Council LRCIP Phase 1		Council LRCIP Phase 1			Council Main Roads WA LRCIP Phase 1	
Type	Hills Section Gravel to Seal						Seal						



Budget Documents

2022/23 Budget Schedules comprising

- ~ Indicative 3-Year Rate Setting Statement Program Type
- ~ Indicative 3-Year Reserve Transfers
- ~ Chart of Accounts Budget Schedules
- ~ Capital Works Program

2022/23 Statutory Budget

Settlement Works

Council has finalised the 2021 Settlement Masterplan Report which includes a separate list of capital works projects as listed below in around the Murchison Settlement. Additional Roadhouse Development works have since been identified.

Projects identified below are listed in no priority order. Once detailed scoping and design has been completed and then works prioritised it is expected Council will work through the final priority list, seek grants and deliver when funding permits

A budget allocation amount of **\$1.30m** was transferred into Reserves in 2021/22. Projects identified **** are included in the 2022/23 Budget

PROJ A	Transportable Classroom
PROJ D	Community / Sports Centre Upgrade
PROJ E	Community Swimming Pool / Splash Pad
PROJ F	New -Caravan Park Ablution Block ***
PROJ H	New -Caravan Park 2 Ensuite Units
PROJ I	Settlement Amenity Improvements ***
PROJ J	Playground Upgrade
PROJ K	Interpretive Centre
RH 1	New Roadhouse Residence ***
RH 2	Redevelop Roadhouse Business
RH 3	Roadhouse Staff Accommodation ***
CP 3	Caravan Park Works
OTH	To be identified



murchisonshire

Ancient land under brilliant skies

2022/23 Budget Schedules

Adopted 25 August 2022

Indicative 3-Year Rate Setting Statement Program	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025
OPERATING ACTIVITIES BY REPORTING PROGRAM					
Net current assets at start of financial year - surplus/(deficit)	4,820	(17,596)	481,440	13,976	83,681
Revenue from operating activities (* excl general rates)					
Governance	12,000	30,398	28,000	28,000	28,000
General purpose funding *	2,031,000	5,177,789	1,262,482	4,458,392	4,458,392
Law, order, public safety	20,000	8,800	9,050	9,050	9,050
Health	0	0	0	0	0
Education and welfare	0	2,500	250	0	0
Housing	0	0	0	0	0
Community amenities	300	85	300	300	300
Recreation and culture	7,610	28,379	8,960	6,210	6,210
Transport	1,413,934	1,404,207	13,425,651	247,331	247,331
Economic services	692,180	680,771	955,840	820,450	820,450
Other property and services	100,000	118,341	100,000	100,000	100,000
	4,277,024	7,451,269	15,790,533	5,669,733	5,669,733
Expenditure from operating activities					
Governance	(680,507)	(597,892)	(799,520)	(778,407)	(773,407)
General purpose funding	(86,900)	(41,844)	(27,168)	(26,944)	(26,944)
Law, order, public safety	(96,777)	(97,808)	(88,659)	(88,145)	(88,145)
Health	(54,806)	(43,871)	(40,939)	(40,066)	(40,216)
Education and welfare	(1,200)	(2,064)	(9,827)	(9,622)	(9,622)
Housing	(263,030)	(92,121)	(82,966)	(82,965)	(82,965)
Community amenities	(149,214)	(125,746)	(180,039)	(141,023)	(141,023)
Recreation and culture	(362,117)	(271,893)	(415,274)	(411,087)	(404,587)
Transport	(4,869,033)	(3,679,137)	(17,695,659)	(3,975,804)	(3,950,963)
Economic services	(1,482,747)	(1,701,565)	(2,038,294)	(1,865,888)	(1,702,006)
Other property and services	176,818	(64,773)	0	0	0
	(7,869,513)	(6,718,715)	(21,378,345)	(7,419,950)	(7,219,878)
Operating Activities excluded from budget					
(Profit) / Loss on disposal of assets	0	0	0	0	0
Loss on Disposal of assets	11,828	17,023	0	0	0
Other	0	0	0	0	0
Movement in employee benefit provisions (non-current)	0	0	0	0	0
Depreciation & amortisation of assets	3,680,437	3,322,392	3,520,116	3,539,320	3,539,320
Non-cash amounts excluded from operating activities	3,692,265	3,339,416	3,520,116	3,539,320	3,539,320
Amount attributable to operating activities	104,596	4,054,373	(1,586,256)	1,803,079	2,072,856
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	1,587,350	1,870,047	1,938,566	1,255,803	867,000
Proceeds from disposal of assets	47,000	5,455	59,000	228,375	145,262
Purchase land held for resale	0	0	0	0	0
Purchase investment property	0	0	0	0	0
Purchase property, plant and equipment	(1,142,639)	(357,513)	(1,958,999)	(2,024,282)	(815,924)
Purchase and construction of infrastructure	(3,603,978)	(3,410,343)	(5,062,079)	(1,824,820)	(1,817,320)
Amount attributable to investing activities	(3,112,267)	(1,892,354)	(5,023,512)	(2,364,924)	(1,620,982)
FINANCING ACTIVITIES					
Repayment of borrowings	(139,382)	(92,114)	(200,598)	(268,013)	(273,090)
Proceeds from new borrowings	2,750,000	2,000,000	950,000	0	0
Proceeds from self supporting loans	0	0	0	0	0
Transfers to cash backed reserves (restricted assets)	(1,653,800)	(4,487,467)	(553,800)	(753,800)	(653,800)
Transfers from cash backed reserves (restricted assets)	2,156,188	411,000	5,804,223	1,043,420	653,166
Amount attributable to financing activities	3,113,006	(2,168,581)	5,999,825	21,607	(273,724)
Surplus/ (deficit) before imposition of general rates	105,334	(6,562)	(609,943)	(540,238)	178,150
Amount raised from general rates	532,000	538,967	623,919	623,919	623,919
End of Year Adjustment		(50,965)			
Surplus / (deficit) after imposition of rates	637,334	481,440	13,976	83,681	802,069

Indicative 3-year Reserves Transfers

Reserves	2022 Final				Budget 2023				Indicative 2024				Indicative 2025			
	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance
Leave Reserve	139,088	59	0	139,148	139,148	25,700	0	164,848	164,848	25,700	0	190,548	190,548	25,700	0	216,248
Plant Replacement	1,372,757	1	0	1,372,758	1,372,758	500,000	(621,000)	1,251,758	1,251,758	600,000	(1,043,420)	808,338	808,338	600,000	(653,166)	755,172
Buildings	499,423	213	(11,000)	488,636	488,636	2,700	0	491,336	491,336	2,700	0	494,036	494,036	2,700	0	496,736
Berrigarrá-Cue Road	3,454,306	3,618	0	3,457,923	3,457,923	24,000	(850,000)	2,631,923	2,631,923	24,000	0	2,655,923	2,655,923	24,000	0	2,679,923
Cue Road Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transaction Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ballinyoo Bridge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CSIRO Beringarra - Pindar Road	175,949	75	0	176,024	176,024	900	0	176,924	176,924	900	0	177,824	177,824	900	0	178,724
Flood Damage Repairs	105,968	0	0	105,968	105,968	500	(100,000)	6,468	6,468	500	0	6,968	6,968	500	0	7,468
Settlement Buildings and Facilities	522,635	1,300,223	0	1,822,858	1,822,858	0	(750,000)	1,072,858	1,072,858	0	0	1,072,858	1,072,858	0	0	1,072,858
Assets-Rehabilitation Reserve	858,858	54	(400,000)	458,912	458,912	0	(300,000)	158,912	158,912	100,000	0	258,912	258,912	0	0	258,912
Grants Commission Reserve	0	3,183,223	0	3,183,223	3,183,223	0	(3,183,223)	0	0	0	0	0	0	0	0	0
Community Economic Development					0			0	0			0	0			0
Totals	7,128,984	4,487,467	(411,000)	11,205,451	11,205,451	553,800	(5,804,223)	5,955,028	5,955,028	753,800	(1,043,420)	5,665,408	5,665,408	653,800	(653,166)	5,666,042

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
GENERAL PURPOSE FUNDING							
Schedule 03							
Sub Program 031, 032							
General Rates							
03103	General Rates Levied	(532,000)	(538,967)	(623,919)	(623,919)	(623,919)	Op Rev
03105	Penalty Interest Raised on Rates	(8,000)	(5,481)	(5,500)	(5,500)	(5,500)	Op Rev
03109	Rates Administration Fees	(500)	(330)	(330)	(330)	(330)	Op Rev
03106	Rates Written-off	50,000	1,879	15,000	15,000	15,000	Op Exp
03104	Ex-Gratia Rates Received						Op Rev
03111	Rates Collection Costs Recovered		(1,345)	(1,345)	(1,345)	(1,345)	Op Rev
Operating Rates Section							
03100	ABC Expenses - Rate Revenue	35,350	33,102	5,302	5,078	5,078	Op Exp
03102	Valuation Exp.& Title Searches	1,550	1,883	1,234	1,234	1,234	Op Exp
03107	Back Rates Levied						Op Rev
03108	Instalment Interest Received						Op Rev
03110	Pens Deferred Rates Interest Grant						Op Rev
03101	Rates Stationery/Advertising		632	632	632	632	Op Exp
03113	Rates Recovery Expenses		4,348	5,000	5,000	5,000	Op Exp
Other General Purpose Income							
03201	F.A.G Grant - General	(1,470,000)	(3,900,857)	(998,722)	(3,370,871)	(3,370,871)	Op Rev
03202	F.A.G Grant - Roads	(500,000)	(1,265,123)	(217,085)	(1,027,846)	(1,027,846)	Op Rev
03203	Grants Commission Grants Received - Special						Op Rev
03204	Interest Received - Municipal	(13,000)	(90)		(13,000)	(13,000)	Op Rev
03206	Interest Received - Reserve	(39,500)	(4,563)	(39,500)	(39,500)	(39,500)	Op Rev
03207	Interest Received - Other (Not Reserves)						Op Rev
03205	Other General Purpose Funding		(0)				Op Rev
Other General Purpose Expenses							
03200	Expenses relating to Other General Purpose Fu						Op Exp
Reserve Transfers							
03210	Transfer to Grants Commission Reserve		3,183,223				
03208	Transfer from Grants Commission Reserve			(3,183,223)			
General Purpose Funding		(2,476,100)	(2,491,689)	(5,042,456)	(5,055,367)	(5,055,367)	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
GOVERNANCE MEMBERS OF COUNCIL							
Schedule 04							
Sub Program 041, 042							
Members Remuneration							
04103	Shire President's Allowance	13,000	9,024	14,032	14,032	14,032	Op Exp
04107	Deputy President's Allowance paid	5,500	3,761	3,508	3,508	3,508	Op Exp
04109	Members Sitting Fees	60,000	44,424	63,323	60,000	60,000	Op Exp
04108	Members Communications	6,500	5,657	12,000	12,000	12,000	Op Exp
04100	Members Travelling Expenses	15,000	8,799	15,000	15,000	15,000	Op Exp
04104	Members - Refresh & Receptions	5,000	2,128	3,500	3,500	3,500	Op Exp
04118	Other Members Expenses	4,750		2,000	4,750	4,750	Op Exp
Members Expenses							
04099	Members Reimbursements						Op Exp
04101	Members Conference Expenses	15,000	4,126	5,000	5,000	5,000	Op Exp
04111	Members - Training	5,000	975	1,000	1,000	1,000	Op Exp
04117	Members IT Expenses						Op Exp
04105	Members - Insurance	1,425	1,460	1,480	1,480	1,480	Op Exp
04106	Members - Subs., Donations	18,910	3,020	19,510	19,510	19,510	Op Exp
04102	Council Election Expenses	4,000	3,476		5,000		Op Exp
04112	Council Chambers Maintenance	1,000		1,000	1,000	1,000	Op Exp
04120	Members Other Costs		911	1,750	1,750	1,750	Op Exp
04113	ABC Expenses - Members	145,647	136,386	193,006	184,878	184,878	Op Exp
Other General Governance							
04110	Civic Receptions	4,000	946	2,000	2,000	2,000	Op Exp
04119	Housing Costs -Members	12,236	8,882				Op Exp
04203	Other General Governance	5,626	13,212	15,000	15,000	15,000	Op Exp
04204	Housing Costs (Other Gov)	25,875	18,718				Op Exp
04205	Consultants Other Governance			5,000	5,000	5,000	Op Exp
04200	ABC Expenses - Other Governance	315,388	295,333	413,411	396,000	396,000	Op Exp
04150	Income for Members Reimbursements						Op Rev
Capital							
04116	Furniture & Equipment	15,000		15,000	2,500	2,500	Cap Exp
Governance Members of Council		678,857	561,237	786,520	752,907	747,907	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
ADMINISTRATION							
Schedule 04							
Sub Program 145							
General Office							
14500	General Office and Administration	61,900	4,367	4,650	4,650	4,650	Op Exp
14501	Office Building Expenses	38,936	53,794	38,389	38,389	38,389	Op Exp
Staff & Contractors							
14518	Salaries - Administration	418,332	329,473	418,380	418,380	418,380	Op Exp
14520	Superannuation - Admin	60,000	50,908	51,914	51,914	51,914	Op Exp
14511	Staff Uniform - Admin	2,000	418	2,000	2,000	2,000	Op Exp
14519	Staff Appointment Expenses	16,000	11,624	9,000	9,000	9,000	Op Exp
14502	Workers Comp. - Administration	6,370	25,965	26,000	26,000	26,000	Op Exp
14509	Fringe Benefits Tax - Admin	40,000	29,814	32,000	32,000	32,000	Op Exp
14507	Trng./Conference - Admin	7,000	2,832	5,500	5,500	5,500	Op Exp
14505	Travel & Accommodation - Admin	3,000	1,027	3,000	3,000	3,000	Op Exp
14523	Accounting Support Services	49,000	158,856	194,000	194,000	194,000	Op Exp
14522	Consultants Administration	9,000	2,509	31,000	15,000	15,000	Op Exp
General Operations							
14504	Telecommunications - Admin	23,000	26,113	27,000	27,000	27,000	Op Exp
14503	IT Expense	60,000	39,746	55,000	55,000	55,000	Op Exp
14517	Insurance - Administration	47,365	57,436	57,436	47,365	47,365	Op Exp
14528	Finance Costs Administration		4,346	5,100	5,100	5,100	Op Exp
14529	Office Furn & Equipment			7,500	5,000	5,000	Op Exp
14521	Audit Fees	73,200	50,688	55,200	55,200	55,200	Op Exp
14524	Subscriptions	4,750	24,101	25,000	4,750	4,750	Op Exp
14508	Printing & Stationery - Admin	9,000	7,992	9,000	9,000	9,000	Op Exp
14527	Vehicle Expenses Administration	25,350	22,669	19,292	19,292	19,292	Op Exp
14506	Legal Expenses Administration	15,000	28,575	20,000	20,000	20,000	Op Exp
14510	Depreciation - Admin	30,236	28,743	30,236	30,236	30,236	Dep
Other Administration							
14552	Housing Costs Allocated to Admin			63,251	63,141	63,141	Op Exp
14550	Less ABC Costs Alloc to W & S	(987,439)	(925,342)	(1,161,849)	(1,112,917)	(1,112,917)	Op Exp
14512	Income Relating to Administration	(12,000)	(30,398)	(28,000)	(28,000)	(28,000)	Op Rev
Capital							
14551	Transfer to Leave Reserve	25,700	59	25,700	25,700	25,700	Trans to
14515	Administration Building & Improvements	11,000	14,795				Cap Exp
14561	Administration Furniture & Equipment	10,000	9,649	32,000			Cap Exp
14565	Administration Vehicles Purchases	70,000		70,000	71,050		Cap Exp
14525	Loss on Sale of Assets - Admin Plant Purchases	4,650					Op Exp
14526	Vehicle Sales - Admin	(25,000)		(25,000)	(25,375)		Cap Rev
14572	Transfer From Plant Res - ADMIN	(45,000)		(45,000)	(45,675)		Trans
09161	Transfer from Bldg Reserve	(11,000)	(11,000)				Trans
Administration		40,350	19,761	57,700	25,700	25,700	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
FIRE PREVENTION							
Schedule 05							
Sub Program 051							
Operating							
05101	Insurance - Fire Prevention	2,645	2,823	2,823	2,823	2,823	Op Exp
05105	Fire Prevention Vehicle Expenses	7,000					Op Exp
05106	Equip. & Cons - Fire Prevention	2,000	1,499	1,750	1,750	1,750	Op Exp
05107	Other Fire Prevention Expenses	3,275	7,162	8,045	8,045	8,045	Op Exp
05100	ABC Expenses - Fire Prevention	11,454	10,726	7,317	7,009	7,009	Op Exp
05108	Depreciation - Fire Prevention	34,146	32,034	34,146	34,146	34,146	Op Exp
05121	Grant Revenue - Fire Prevention	(2,000)	(3,993)	(2,000)	(2,000)	(2,000)	Cap Rev
05102	Income Relating to Fire Prevention	(19,500)	(8,800)	(8,800)	(8,800)	(8,800)	Op Rev
Fire Prevention		39,020	41,452	43,281	42,973	42,973	
ANIMAL CONTROL							
Schedule 05							
Sub Program 052							
Operating							
05200	Animal Control Expenses	12,000	13,923	15,500	15,500	15,500	Op Exp
05202	Dog Registration Fee Income	(500)		(250)	(250)	(250)	Op Rev
Animal Control		11,500	13,923	15,250	15,250	15,250	
LAW ORDER & PUBLIC SAFETY							
Schedule 05							
Sub Program 053							
Operating							
05307	CESM Program Expenses	13,000	16,358	13,200	13,200	13,200	Op Exp
05309	COVID-19 Pandemic Expenses		2,742	1,000	1,000	1,000	Op Exp
05310	ABC Expenses - O.L.O. & P.S.	11,257	10,541	4,877	4,672	4,672	Op Exp
Law Order & Public Safety		24,257	29,641	19,077	18,872	18,872	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
HEALTH							
Schedule 07							
Sub Program 074, 075, 076, 077							
Operating							
Preventative Services - Admin & Inspection							
07400	Preventative Services - Admin & Inspection	8,500	8,505	8,800	8,800	8,800	Op Exp
07404	Analytical Expenses	500	360	500	500	500	Op Exp
07406	ABC Expenses - Prev. Services	10,269	9,616	4,877	4,672	4,672	Op Exp
Preventative Services - Pest Control							
07500	Preventative Services - Pest Control	1,000		1,000	1,000	1,150	Op Exp
07503	ABC Expenses - Pest Control	10,269	9,616	4,877	4,672	4,672	Op Exp
07401	Preventative Services Admin & Inspection						Op Rev
Other Health							
07700	Medical Centre Expenses	5,500	480	4,000	4,000	4,000	Op Exp
07701	Donation RFDS	3,000		3,000	3,000	3,000	Op Exp
07702	Maintain Patient Transfer Vehicle	2,200	2,637	300	300	300	Op Exp
07705	ABC Expenses - Other Health	10,961	10,264	10,978	10,515	10,515	Op Exp
07706	Depreciation Ambulance Centre	2,607	2,392	2,607	2,607	2,607	Op Exp
07703	Income Relating to Other Health						OpRev
Capital							
07704	Cap-Ex - Purchase Furniture & Equipment - Otl						Cap Rev
	Sale of Plant & Equipment						Cap Rev
Health		54,806	43,871	40,939	40,066	40,216	
EDUCATION & WELFARE							
Schedule 08							
Sub Program 080							
Operating							
Education & Welfare							
08002	ABC Expenses - Education & Welfare			4,877	4,672	4,672	Op Exp
08003	Education Support	200	64	2,950	2,950	2,950	Op Exp
08004	Education & Welfare Revenue		(2,500)	(250)			Op Rev
Care of Families & Children							
08000	Care of Families & Children	1,000	2,000	2,000	2,000	2,000	Op Exp
Education & Welfare		1,200	(436)	9,577	9,622	9,622	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
HOUSING							
Schedule 09							
Sub Program 091							
Operating							
091M0	Maintenance Staff Housing	178,700	185,300	194,882	197,063	197,063	Op Exp
09113	Staff Housing Costs Reallocated		(170,576)	(196,247)	(198,428)	(198,428)	Op Exp
09148	Depreciation - Staff Housing	84,330	77,398	84,330	84,330	84,330	Op Exp
Capital							
09134	Buildings Improvements - Staff Hsg	95,000	35,500	115,000	450,000		Cap Exp
09134	Staff Housing Buildings Improvements						Cap Exp
09151	Transfer to Reserves - Buildings	2,700	213	2,700	2,700	2,700	Trans to
Housing		360,730	127,835	200,666	535,665	85,665	
REFUSE REMOVAL TIPSITES & SEWERAGE							
Schedule 10							
Sun Program 101, 102, 103							
Operating							
Sanitation Household Refuse Removal							
10100	Household Refuse Removal	14,649	15,354	16,020	15,020	15,020	Op Exp
10103	Tip Maintenance	300	9				Op Exp
10105	ABC Expenses - H'sehold Refuse	11,553	10,818	4,877	4,672	4,672	Op Exp
10101	Household Refuse Revenue						
Sewerage							
10300	Sewerage Expenses	1,989	2,674	2,599	2,599	2,599	Op Exp
10303	ABC Expenses - Sewerage	7,011	6,565	4,877	4,672	4,672	Op Exp
Capital							
10104	Sanitation Infrastructure	50,000		50,000			Cap Exp
Refuse Removal Tipsites & Sewerage		85,502	35,420	78,374	26,963	26,963	
PROTECTION OF ENVIRONMENT							
Schedule 10							
Sub Program 105							
Operating							
10500	Protection of Environment Expenses	22,200	11,124	18,205	22,705	22,705	Op Exp
10510	Protection of Environment Donations	10,000	30,000	30,000	30,000	30,000	Op Exp
10503	ABC Exp. - Protection of Env.	10,269	9,616	9,839	9,424	9,424	Op Exp
Protection of Environment		42,469	50,741	58,044	62,129	62,129	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
TOWN PLANNING & OTHER COMMUNITY							
Schedule 10							
Sub Program 106, 107							
Operating							
Town Planning							
10600	Town Plng & Reg. Dev Expenses	1,000		35,000	1,000	1,000	Op Exp
10604	ABC Exp - Town Plng & Reg. Dev.	10,269	9,616	4,339	4,157	4,157	Op Exp
Town Planning & Regional Development							
Other Community Amenities							
10704	Public Conveniences	13,373	11,877	13,417	13,417	13,417	Op Exp
10705	Cemetery Maintenance	3,638	1,406	3,649	3,649	3,649	Op Exp
10706	Cemetery Grave Digging	2,000		2,000	2,000	2,000	Op Exp
10700	O.C.A Buildings & Improvements	25,558	2,262	30,258	22,958	22,958	Op Exp
10709	ABC Expenses - Other Community Amenities	15,404	14,425	4,959	4,750	4,750	Op Exp
10701	Other Community Amenities Inc	(300)	(85)	(300)	(300)	(300)	
Capital							
10770	O.C.A Infrastructure	30,000	627	40,000			Cap Exp
Town Planning & Other Community		100,943	40,128	133,322	51,630	51,630	
OTHER RECREATION & SPORT							
Schedule 11							
Sub program 113							
Operating							
11304	Parks and Reserves Mtce	110,153	71,421	115,460	114,960	114,960	Op Exp
11305	Murchison Sports Club Mtce	41,962	19,335	28,230	28,230	28,230	Op Exp
11306	Polocrosse Fields Mtce	33,867	26,148	37,596	40,096	33,596	Op Exp
11307	Sports Toilet Block Mtce	3,565	2,617	2,568	2,568	2,568	Op Exp
11308	Insurance - Other Recreation & Sport	430	473		430	430	Op Exp
11309	Arborist	15,000		15,000	15,000	15,000	Op Exp
11310	Other Recreation & Sport Expenses	2,500	700	2,500	2,500	2,500	Op Exp
11318	Depreciation - Other Rec. and Sport	46,622	42,789	46,172	46,172	46,172	
11300	ABC Expenses - Other Rec. & Sport	15,108	14,147	7,886	7,554	7,554	Op Exp
11347	Loss on Sale of Assets - Other Rec & Sport - Op		17,023				Op Rev
11301	Income - Other Recreation & Sport	(750)	(18)				Op Rev
Capital							
11302	Other Rec & Sport Buildings & Improvements			15,000			Cap Exp
11369	Proceeds Sale of Assets Oth Rec & Sport -Cap		(5,455)				Cap Rev
Other Recreation & Sport		268,458	189,181	270,411	257,509	251,009	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
OTHER CULTURE							
Schedule 11							
Sub Program 114, 115, 116							
Operating							
11400	Television Rebroadcasting	16,750	18,657	19,000	19,000	19,000	Op Exp
11404	ABC Exp - TV Rebroadcasting	9,578	8,969	4,850	4,646	4,646	Op Exp
11500	Library Costs	1,500	1,232	1,600	1,600	1,600	Op Exp
11502	ABC Expenses - Libraries			13,827	13,245	13,245	Op Exp
11600	Other Cultural Expenses	13,873	673	52,990	30,750	30,750	Op Exp
11602	Murchison Museum	3,897	2,923	4,147	3,897	3,897	Op Exp
11604	Museum Cottage	8,955	8,564	10,899	10,899	10,899	Op Exp
11606	ABC Expenses - Other Culture	16,589	15,534	52,549	50,336	50,336	Op Exp
11611	Housing Costs Other Cult	2,562	3,060				Op Exp
11610	Other Culture Depreciation	19,205	17,626		19,205	19,205	Op Exp
11401	Income Relating to Television and Rebroadcas	(5,460)	(3,751)	(5,460)	(5,460)	(5,460)	Op Rev
11501	Income Relating to Libraries						Op Rev
11601	Income Relating to Other Culture	(1,400)	(24,610)	(3,500)	(750)	(750)	Op Rev
Other Culture		86,049	48,878	150,903	147,368	147,368	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
CONSTRUCTION ROADS FOOTPATHS DRAINS							
Schedule 12							
Sub Program 121, 123							
Capital Roads							
12101	Council Roads Construction	216,838	1,523,907	1,175,600	1,672,320	1,672,320	Cap Exp
12118	Sealed Roads Construction			721,203			Cap Exp
12119	Sealed Roads Sealing Works						Cap Exp
12120	Formed & Surfaced Roads Construction			770,276			Cap Exp
12121	Floodway Works						Cap Exp
12103	MRWA Roads Construction	278,667	436,330				Cap Exp
12104	Roads to Recovery Construction	690,000	606,680				Cap Exp
12105	Blackspot Roads Construction						Cap Exp
12113	LRCIP Roads Construction	707,113	700,565				Cap Exp
12180	Roads Construction - Contributions	767,188	944	850,000			Cap Exp
12108	Grids Construction	140,000	40,842	120,000	120,000	120,000	Cap Exp
12109	Depot Buildings & Improvements	15,000		15,000	15,000	15,000	Cap Exp
12153	Trans to Res - Asset Rehab.		54		100,000		Trans to
12151	Trans. to Res - Berrigarra - Cue	24,000	3,618	24,000	24,000	24,000	Trans to
12211	Grant - MRWA Project	0					
12213	Grant - MRWA Specific	(278,667)	(524,240)	(360,000)	(300,000)	(300,000)	Cap Rev
12216	Grant - Roads to Recovery	(565,000)	(606,679)	(565,000)	(351,357)	(565,000)	Cap Rev
12217	Grant - MRWA Blackspot			(101,360)			Cap Rev
12238	Grant - LCRIP	(707,113)	(700,565)	(910,206)	(602,446)		Cap Rev
12237	MRWA - SKA Roads Capital Grant						Cap Rev
12167	Loan Proceeds Roadworks	(2,000,000)	(2,000,000)				Loan
12131	Trans. from Res - Berrigarra-Cue	(767,188)		(850,000)			Trans
12133	Trans from Asset Rehab. Res.	(400,000)	(400,000)	(300,000)			Trans
12240	Principal Repayment - Road Loans	93,061	91,531	185,598	189,033	192,531	Loan
Construction Roads Footpaths Drains		(1,786,101)	(827,014)	775,111	866,550	1,158,851	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
MAINTENANCE ROADS FOOTPATHS DRAINS							
Schedule 12							
Sub Program 122							
Operating Roads							
12202	Street Lighting Maint.	750		750	750	750	Op Exp
12206	Traffic Signs Maintenance	9,249	16,678	21,455	21,455	21,455	Op Exp
12207	Bridge Maintenance	14,000	12,982	14,000	14,000	14,000	Op Exp
12223	Grids Maintenance	53,332	2,379	10,494	10,494	10,494	Op Exp
12208	Rehab Gravel Pits	80,000		30,000	30,000	10,000	Op Exp
12210	Road Bunding Works	80,000		80,000	80,000	80,000	Op Exp
12203	Roads Maintenance General	829,425	692,725	720,484	720,384	720,384	Op Exp
12205	Heavy Roads Maintenance	450,000					Op Exp
12235	Flood Damage	165,000	79,482	13,741,795	2,475	2,475	Op Exp
12229	Flood Damage April 2019		12,565				Op Exp
12242	Road Consultants	26,000	10,061	26,000	26,000	26,000	Op Exp
12204	Depot Maintenance	41,714	34,588	20,477	41,715	41,715	Op Exp
12200	Depreciation - Roads & Depot	2,868,354	2,577,991	2,868,354	2,868,354	2,868,354	Dep
12241	ABC Exp - Roads & Depot	101,311	94,869	101,186	96,924	96,924	Op Exp
12243	Housing Costs Road Maint	3,240	8,594				Op Exp
12227	Road Loan Interest Expenses (WATC)	8,030	21,298	46,961	42,209	37,368	Op Exp
12212	Grant - MRWA Direct	(231,299)	(231,299)	(246,431)	(246,431)	(246,431)	Op Rev
12219	Grant - Wandrra Flood Damage	(1,181,235)	(1,172,045)	(13,178,320)			Op Rev
12218	Contribution - CSIRO						Op Rev
12220	Traffic Licencing Commissions	(1,400)	(862)	(900)	(900)	(900)	Op Rev
12251	Trans to Res - Flood Damage	500		500	500	500	Trans to
12252	Trans to Res - B/Pindar CSIRO	900	75	900	900	900	Trans to
12231	Transfer from Reserves - Flood Damage			(100,000)			Trans
Maintenance Roads Footpaths Drains		3,317,871	2,160,080	4,157,704	3,708,829	3,683,988	100,000

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
PLANT							
Schedule 12							
Sub Program 123							
Road Plant Purchases							
12302	Road Plant Purchases	455,000	267,906	610,000	1,200,745	798,424	Cap Exp
12347	Loss on Sale of Assets - Rd Plant Purch - Op Exp	7,178					Op Exp
12369	Proceeds Sale of Assets Road Plant Purch -Cap						Cap Exp
12361	Principal Repayment - Plant	1,176	583	15,000			Loan
12398	Sale of Assets - Road Plant Purchases	(22,000)		(34,000)	(203,000)	(145,262)	
12321	Trans from Res - Plant Repl - GEN	(433,000)		(576,000)	(997,745)	(653,166)	Trans
12305	Trans to Res - Plant Rep	300,000	1	500,000	600,000	600,000	Trans to
12500	Expenses Relating to Vehicle Licensing		93				Op Exp
Road Plant Purchases		308,354	268,583	515,000	600,000	599,996	
AIRPORT							
Schedule 12							
Sub Program 126							
Operating							
12600	Expenses Relating to Aerodromes						
12604	Airport Maintenance	16,371	9,123	8,935	16,476	16,476	Op Exp
12605	ABC Exp. - Aerodrome	4,740	4,438	4,769	4,568	4,568	Op Exp
12608	Depreciation - Airstrip	110,340	101,271				Op Exp
Capital							
12670	Airport Improvements	53,120	63,079				
12673	Dept Industry Airport Grant	(34,570)	(34,570)				Cap Rev
12601	Grant Income - Aerodromes						Op Rev
Airport		150,001	143,340	13,704	21,044	21,044	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
OTHER ECONOMIC SERVICES							
Schedule 13							
Sub Program 136							
Operating							
Rural Services							
13100	Expenses Relating to Rural Services			20,000	20,000	20,000	Op Exp
13101	Vermin Control	13,000	8,580	13,000	13,000	13,000	Op Exp
13102	Ammunition	1,000	216	1,000	1,000	1,000	Op Exp
13103	ABC Exp - Rural Services	10,269	9,616	9,894	9,477	9,477	Op Exp
13105	Rural Services Income	(1,200)	(343)	(350)	(350)	(350)	Op Rev
Other Economic Services							
13600	ABC Expenses - Other Economic Services	34,560	32,363	46,950	44,973	44,973	Op Exp
13656	Housing Costs Allocated to Other Eco Serv		7,021				Op Exp
13601	Settlement Water Supply	33,749	10,784	11,765	11,765	11,765	Op Exp
13602	Settlement Power Generation	241,100	353,370	422,357	422,357	260,338	Op Exp
13603	Settlement Freight Service	97,450	109,907	109,465	110,465	110,465	Op Exp
13641	Other Economic Services Expenses	47,850		2,000	2,000	2,000	Op Exp
13650	Power Loan Interest Expenses (WATC)	3,710			43,455	41,593	Op Exp
13648	Depreciation - Other Economic Svcs	19,740	18,117	19,740	19,740	19,740	Dep
13607	Income Other Economic Services	(300)		(300)	(300)	(300)	Op Rev
Capital							
13616	Other Economic Services Plant & Equipment				7,500		Cap Exp
13657	Utility Infrastructure	1,100,000		1,280,000			Cap Exp
13657	Utility Infrastructure						Cap Exp
13643	Prin. Repay - Microgrid Power Loan	45,145			78,980	80,559	Op Exp
13653	Loan Proceeds - Micro Grid Pwr	(750,000)		(950,000)			
Other Economic Services		896,074	549,632	985,522	784,062	614,260	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
RURAL SERVICES TOURISM ECONOMIC							
Schedule 13							
Sub Program 132, 136							
Operating							
Tourism & Area Promotion							
13655	Tourism Expenses	80,200	146,552	248,390	95,200	95,200	Op Exp
13207	ABC Exp- Tourism/Area Prom.	20,045	18,770	61,210	58,632	58,632	Op Exp
13201	Tourism Area Promotion Revenue			(87,690)			Op Rev
Roadhouse Ongoing Operations							
13604	Roadhouse General Expenses						
13619	Roadhouse Business Expenses	424,659	457,223	410,577	414,178	414,178	Op Exp
13640	Roadhouse Building & Surrounds	59,698	58,541	64,906	61,106	61,106	
13620	Cabins Caravan Park Expenses	70,685	90,187	90,065	80,565	80,565	
13605	Roadhouse Fuel Purchases	260,000	324,947	440,000	396,000	396,000	Op Exp
13606	Roadhouse Fuel Expenses	6,500	8,126	12,000	7,000	7,000	
13649	Depreciation - Roadhouse	35,201	32,307	38,701	38,701	38,701	Dep
13200	Caravan Park Depreciation	16,274	14,936	16,274	16,274	16,274	Dep
13609	Roadhouse - Other Revenue		(524)	(500)	(500)	(500)	Op Rev
13654	R'House - Accom & Camping	(178,700)	(104,703)	(114,000)	(114,000)	(114,000)	Op Rev
13618	Roadhouse - Shop Sales	(215,980)	(221,362)	(247,000)	(249,900)	(249,900)	Op Rev
13608	Roadhouse Fuel Sales	(296,000)	(353,838)	(506,000)	(455,400)	(455,400)	Op Rev
Capital							
13610	Roadhouse Coolroom	34,987			34,987		Cap Exp
13202	Tour Area Prom Furniture & Equipment	29,500		67,000			Cap Exp
13203	Tour Area Prom Buildings & Improvements	407,152	29,662	1,025,000	250,000		Cap Exp
13205	Tour Area Prom Infrastructure		37,370	50,000	25,000	25,000	Cap Exp
13612	Trans to Res - Sett. Bldg & Facs.	1,300,000	1,300,223				Trans to
13622	Trans from Res - Sett Facs.	(500,000)		(750,000)			Trans
Rural Services Tourism Economic Services		1,561,276	1,838,418	818,933	657,842	372,855	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
PRIVATE WORKS							
Schedule 14							
Sub Program 141							
Operating							
Private Works							
14100	Private Works Expenses		124				Op Exp
14101	ABC Expenses - Private Works						Op Exp
14150	Private Works Income		(24,237)				Op Rev
Private Works		0	(24,112)	0	0	0	
PUBLIC WORKS OVERHEADS							
Schedule 14							
Sub Program 142							
Operating							
14205	Works Salaries & Wages	124,899	106,721	124,399	124,899	124,899	Op Exp
14217	Superannuation - P.W.O.	149,600	145,097	151,148	151,148	151,148	Op Exp
14202	Sick Leave Expense	38,166	39,020	38,166	38,166	38,166	Op Exp
14203	Annual & LSL - Works	80,235	100,361	89,726	89,726	89,726	Op Exp
14214	Public Holidays - Works		35,169				Op Exp
14213	TOIL - Works		(3,990)				Op Exp
14212	Staff Training/Meetings/OSH	24,082	22,378	23,864	23,864	23,864	Op Exp
14204	Protective Clothing - Outside Staff	6,000	5,132		6,000	6,000	Op Exp
14215	ABC Expenses - P.W.Overheads			70,431	67,465	67,465	Op Exp
14216	Housing Costs Allocated to Works	107,071	99,640	115,651	117,942	117,942	Op Exp
14211	Camp Expenses	22,500	504	8,000	8,000	8,000	Op Exp
14200	Plant Expenses PWO	30,529	21,069				Op Exp
14220	Insurance - Works	19,100	9,449	27,374	27,374	27,374	Op Exp
14206	Consultant Expenses - Works Program	4,600		7,572	7,600	7,600	Op Exp
14201	PWO Related Income		(4,816)				Op Exp
14207	Less PWO Allocated to Works	(663,536)	(563,919)	(657,831)	(663,684)	(663,684)	Op Exp
Public Works Overheads		(56,754)	10,053	0	0	0	

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
PLANT OPERATION COSTS							
Schedule 14							
Sub Program 143							
Operating							
14303	Fuel & Oils	221,352	570,036	221,352	221,352	221,352	Op Exp
14304	Tyres and Tubes	22,931	37,978	24,957	24,957	24,957	Op Exp
14305	Parts & Repairs	301,250	386,615	301,250	301,250	301,250	Op Exp
14302	Insurance - Plant	34,720	34,058	45,351	45,351	45,351	Op Exp
14307	Licences - Plant	15,776	6,401				Op Exp
14306	Internal Repair Wages	81,631	76,161	78,185	78,185	78,185	Op Exp
14308	Depreciation - Plant	395,346	368,606	339,634	339,634	339,634	Dep
14312	Plant - Tools & Minor Equipment	12,000	3,302	12,000	12,000	12,000	Op Exp
14313	ABC Expenses - Plant Operation Costs	181,178	159,317	109,884	105,256	105,256	Op Exp
14311	Housing (Plant) Related Costs	23,525	24,661	17,345	17,345	17,345	Op Exp
Sub Total		1,289,709	1,667,135	1,149,958	1,145,331	1,145,331	
Less							
14309	Plant Operation Costs Allocated to Works	(1,409,773)	(1,580,772)	(1,149,958)	(1,145,331)	(1,145,331)	Op Exp
14404	Diesel Fuel Rebate	(100,000)	(86,363)	(100,000)	(100,000)	(100,000)	Op Rev
14405	Sale of Stock						
Sub Total		(1,509,773)	(1,667,135)	(1,249,958)	(1,245,331)	(1,245,331)	
Plant Operation Costs		(220,064)		(100,000)	(100,000)	(100,000)	
SALARIES & WAGES							
Schedule 14							
Sub Program 146							
Operating							
14602	Gross Salaries & Wages	1,795,038	1,649,259	1,864,783	1,864,783	1,864,783	Op Exp
14603	Less Sal & Wages Allocated	(1,795,038)	(1,688,767)	(1,864,783)	(1,864,783)	(1,864,783)	Op Rev
Salaries & Wages		0	(39,507)	0	0	0	

COA	Job No	Description	Budget 2023	Indicative 2024	Indicative 2025
GOVERNANCE MEMBERS OF COUNCIL					
04116	CHFURN	Council Chambers Communications Gear/Tables	15,000	2,500	2,500
ADMINISTRATION					
14561	C14241	Server Replacement	32,000		
14565	14565	Adminstration Vehicles Purchases	70,000	71,050	
HOUSING					
09134	C14226	Construct Staff Housing, Murchison Settlement		450,000	
09134	RN6KU	Renovation 6 Kurara Way	115,000		
REFUSE REMOVAL TIPSITES & SEWERAGE					
10104	C14703	New Rubbish Tip	50,000		
TOWN PLANNING & OTHER COMMUNITY AMENITIES					
10770	C14713	Niche Wall For Settlement Cemetary	30,000		
10770	C11005	Container Deposit Shed	10,000		
OTHER RECREATION & SPORT					
11302	C11004	Sports Club Access Upgrade	15,000		
CONSTRUCTION ROADS FOOTPATHS DRAINS BRIDGES DEPOT					
12101	C12003	Roads Construction General	535,188	1,672,320	1,672,320
12101	C12020	Carn-Mul Rd 245.04 - 254.10 Reconstruct Resheet Prep for Seal	640,412		
12118	C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various sections	721,203		
12120	C12026	Beri-Pindar Rd Wreath Flowers Works	152,040		
12120	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	368,236		
12120	C12028	Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheet incl Floodways	250,000		
12180	C12001	Capex - Beringarra-Cue Rd - Convert To Gravel	850,000		
12108	CGR000	Capex Grids General	120,000	120,000	120,000
12109	12109	Depot Buildings & Improvements	15,000	15,000	15,000
PLANT					
12302	12302	Road Plant Purchases	610,000	1,200,745	798,424
OTHER ECONOMIC SERVICES					
13616	C13029	Roadhouse Vehicle Battery Charging Station		7,500	
13657	C14304	Provision Of Solar Power	1,100,000		
13657	C14720	Improvements To drinking Water reticulation	180,000		
RURAL SERVICES TOURISM ECONOMIC SERVICES					
13610	C14237	Roadhouse Coolroom/Freezer Room Combination		34,987	
13202	C13013	Point Of Sale System Roadhouse	22,000		
13202	C13021	Washing Machines & Dryers	15,000		
13202	C13023	Roadhouse Appliances	20,000		
13202	C13024	Roadhouse Furniture	10,000		
13203	C13005	F New Caravan Park Ablution Block	350,000		
13203	C13010	Roadhouse Residence	425,000		
13203	C13015	Roadhouse Business Bldg.		250,000	
13203	C13027	Staff Accommodation Units	250,000		
13205	C13017	Roadhouse & C/V Park Precinct Works	20,000	10,000	10,000
13205	C13022	Tourism Information Bays & Signage	30,000	15,000	15,000
Total Capital Works			7,021,079		



murchisonshire

PO Box 61, Mullewa WA 6630
T | (08) 9963 7999 F | (08) 9963 7966
E | admin@murchison.wa.gov.au
ABN 63 002 218 762
murchison.wa.gov.au

SHIRE OF MURCHISON

ANNUAL STATUTORY BUDGET

FOR THE YEAR ENDING 30 JUNE 2023

**SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2023
CONTENTS PAGE**

	Page	Note
Financial Statements		
Statement of Comprehensive Income by Nature or Type	3	
Statement of Cash Flows	4	
Rate Setting Statement	5	
Notes to and Forming Part of the Budget		
Significant Accounting Policies	6	1
Operating Revenue - Rates	15	2
Operating Revenue - General	18	3
Operating Expenses	19	4
Disposal of Assets	22	5
Capital Expenditure	23	6
Borrowings	24	7
Reserves	26	8
Notes to the Statement of Cash Flows	27	9
Net Current Assets	28	10
Trust Funds	29	11
Major Land Transactions	29	12
Trading Undertakings and Major Trading Undertakings	29	13
Program Information	30	14

SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2023
BY NATURE OR TYPE

		Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	Note	\$	\$	\$
Revenue				
Rates	2(a)	623,919	538,967	532,000
Grants, Subsidies and Contributions	14	14,847,858	6,694,195	3,514,494
Fees and Charges	3(a)	625,445	473,796	701,530
Interest Earnings	3(b)	45,000	10,134	60,500
Other Revenue	3(c)	272,230	273,142	500
		<u>16,414,452</u>	<u>7,990,234</u>	<u>4,809,024</u>
Expenses				
Employee Costs		(1,311,381)	(1,322,701)	(1,458,351)
Materials and Contracts		(16,154,498)	(1,736,126)	(2,399,276)
Depreciation on Non-current Assets	4(a)	(3,520,116)	(3,330,764)	(3,680,437)
Interest Expenses	4(b)	(47,061)	(21,298)	(11,740)
Insurance Expenses		(184,439)	(180,109)	(161,408)
Other Expenditure		(160,850)	(100,885)	(208,900)
		<u>(21,378,345)</u>	<u>(6,691,883)</u>	<u>(7,920,112)</u>
Operating Surplus / (Deficit)		<u>(4,963,893)</u>	<u>1,298,351</u>	<u>(3,111,088)</u>
Other Revenue and Expenses				
Grants, Subsidies and Contributions	14	1,938,566	1,870,047	1,587,350
Profit on Disposal of Assets	5	-	-	-
(Loss) on Disposal of Assets	5	-	(17,023)	(11,828)
Net Result		<u>(3,025,327)</u>	<u>3,151,375</u>	<u>(1,535,566)</u>
Other Comprehensive Income				
Changes on Revaluation of Non-current Assets		-	-	-
		-	-	-
Total Comprehensive Income		<u>(3,025,327)</u>	<u>3,151,375</u>	<u>(1,535,566)</u>

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

SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2023
STATEMENT OF CASH FLOWS

		Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		623,919	538,967	532,000
Grants, Subsidies and Contributions		14,847,858	7,048,622	3,206,172
Fees and Charges		625,445	473,796	701,530
Interest Earnings		45,000	10,134	60,500
Goods and Services Tax		-	-	239,928
Other Revenue		272,230	273,632	500
		<u>16,414,452</u>	<u>8,345,151</u>	<u>4,740,630</u>
Payments				
Employee Costs		(1,311,381)	(1,322,701)	(1,458,351)
Materials and Contracts		(16,154,498)	(2,363,130)	(2,399,276)
Interest Expenses		(47,061)	(21,298)	(11,740)
Insurance Expenses		(184,439)	(180,109)	(161,408)
Goods and Services Tax		-	-	(239,928)
Other Expenditure		(160,850)	(100,885)	(208,900)
		<u>(17,858,229)</u>	<u>(3,988,123)</u>	<u>(4,479,603)</u>
Net Cash provided by Operating Activities		<u>(1,443,777)</u>	<u>4,357,028</u>	<u>261,027</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Grants, Subsidies and Contributions	14	1,938,566	1,870,047	1,587,350
Proceeds from Disposal of Assets	5	59,000	5,455	47,000
Payments for purchase of Property, Plant and Equipment	6(a)	(1,959,000)	(357,512)	(1,142,639)
Payments for construction of Infrastructure	6(b)	(5,062,079)	(3,479,490)	(3,987,926)
Net Cash provided by (used in) Investing Activities		<u>(5,023,513)</u>	<u>(1,961,500)</u>	<u>(3,496,215)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	7(a)	(200,599)	(92,114)	(139,382)
Proceeds from New Loans	7(b)	950,000	2,000,000	2,750,000
Net Cash provided by (used in) Financing Activities		<u>749,401</u>	<u>1,907,886</u>	<u>2,610,618</u>
Net Increase / (Decrease) in Cash Held		(5,717,889)	4,303,414	(624,570)
Cash at Beginning of Year		12,460,324	8,156,910	7,949,651
Cash and Cash Equivalents at the End of the Year	9(a)	<u><u>6,742,435</u></u>	<u><u>12,460,324</u></u>	<u><u>7,325,081</u></u>

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

SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2023
RATE SETTING STATEMENT

	Note	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
OPERATING ACTIVITIES				
Net Current Assets at 01 Jul - Surplus / (Deficit)	10	481,440	(17,596)	4,820
Revenue from Operating Activities (Excluding Rates)				
Grants, Subsidies and Contributions	14	14,847,858	6,694,195	3,514,494
Fees and Charges	3(a)	625,445	473,796	701,530
Interest Earnings	3(b)	45,000	10,134	60,500
Other Revenue	3(c)	272,230	273,142	500
Profit on Disposal of Assets	5	-	-	-
		<u>15,790,533</u>	<u>7,451,267</u>	<u>4,277,024</u>
Expenditure from Operating Activities				
Employee Costs		(1,311,381)	(1,322,701)	(1,458,351)
Materials and Contracts		(16,154,498)	(1,736,126)	(2,399,276)
Depreciation on Non-current Assets		(3,520,116)	(3,330,764)	(3,680,437)
Interest Expenses		(47,061)	(21,298)	(11,740)
Insurance Expenses		(184,439)	(180,109)	(161,408)
Other Expenditure		(160,850)	(100,885)	(208,900)
Loss on Disposal of Assets		-	(17,023)	(11,828)
		<u>(21,378,345)</u>	<u>(6,708,906)</u>	<u>(7,931,940)</u>
Excluded Non-cash Operating Activities				
(Profit) / Loss on Disposal of Assets	5	-	17,023	11,828
Movement in Deferred Pensioner Rates		-	-	-
Movement in Employee Benefit Provisions		-	-	-
Depreciation and Amortisation on Assets	4(a)	<u>3,520,116</u>	<u>3,330,764</u>	<u>3,680,437</u>
Net Amount provided from Operating Activities		<u>(2,067,696)</u>	<u>4,090,148</u>	<u>37,349</u>
INVESTING ACTIVITIES				
Grants, Subsidies and Contributions	14	1,938,566	1,870,047	1,587,350
Proceeds from Disposal of Assets	5	59,000	5,455	47,000
Purchase of Property, Plant and Equipment	6	(1,959,000)	(357,512)	(1,142,639)
Payments for Construction of Infrastructure	6	(5,062,079)	(3,479,490)	(3,987,926)
Net Amount provided from Investing Activities		<u>(5,023,513)</u>	<u>(1,961,500)</u>	<u>(3,496,215)</u>
FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	7(a)	(200,599)	(92,114)	(139,382)
Proceeds from New Loans	7(b)	950,000	2,000,000	2,750,000
Transfers to Reserves (Restricted Assets)	8	(553,800)	(4,487,465)	(1,653,800)
Transfers from Reserves (Restricted Assets)	8	5,804,223	411,000	2,006,188
Net Amount provided from Financing Activities		<u>5,999,824</u>	<u>(2,168,579)</u>	<u>2,963,006</u>
Surplus / (Deficit) before General Rates		<u>(609,945)</u>	<u>(57,527)</u>	<u>(491,040)</u>
Total Amount raised from General Rates	2	623,919	538,967	532,000
Net Current Assets at 30 Jun - Surplus / (Deficit)	10	<u>13,975</u>	<u>481,440</u>	<u>40,960</u>

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

2022 Actual figures are as at 18 August 2022 and remain subject to audit.

The budget has been prepared in accordance with Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than fair value. The exception is 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 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 budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

(b) 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 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments

- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-Current - Deferral of Effective Date.

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

(c) New Accounting Standards Applicable in Future Years

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates.

- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards.

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

(d) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 11.

(e) Rounding of Amounts

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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 where applicable. 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 in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(g) Judgements, Estimates and Assumptions

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 the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

(h) Comparative Figures

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

(i) 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.

(j) 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 right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if it is 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.

(k) 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.

(l) 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 or changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 10 - Net Current Assets.

Total restricted cash incorporates both cash and cash equivalents and financial assets.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Assets at Amortised Cost

The Shire classifies financial assets at amortised cost if both 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.

Term deposits with original maturities greater than 3 months are classified as financial assets.

(n) 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.

(o) Contract Assets

A contract asset is the right to consideration in exchange for goods or services the Shire has transferred to a customer when that right is conditional upon something other than the passage of time.

(p) 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 goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

(q) 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 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. 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.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Fixed 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 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 disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period in which they arise.

Depreciation of Non-current Assets

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:

Asset	Years
Buildings & Improvements	7 to 90 years
Furniture and equipment	3 to 25 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	12 years
seal	10 years
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	45 years
Footpaths	10 years
Culverts	60 years
Signs	20 years
Stock Grids	80 years
Floodways	21 years
Water supply piping and drainage systems	75 years
Bridges	80 years

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Interest in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interest in the assets liabilities revenue and expenses of joint operations are include in the respective lines items of the financial statements.

(t) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Council prior to the end of the financial year and arise when the Shire becomes obliged to make future payments in respect of these goods and services. The amounts are unsecured and are normally paid within 30 days of recognition.

(u) 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.

(v) 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 part of current trade and other payables in the statement of financial position. The Shire's obligations for employee's annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

(w) Contract Liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

(x) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(y) 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 MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(z) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears and service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-operating 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.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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.

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. 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 Earnings

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 can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate 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, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. 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.

**SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(aa) Nature or Type Classifications (Continued)

Depreciation on Non-current Assets

Depreciation and amortisation expense raised on all classes of assets.

Interest Expenses

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 State taxes. Donations and subsidies made to community groups.

(ab) Program Classifications (Function / Activity)

Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

Supervision of various by-laws, fire prevention and animal control.

HEALTH

Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.

EDUCATION AND WELFARE

Support of education facilities within the Shire and of any external resources necessary to assist with education programmes for all residents.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

Provide a library and museum and operation there of. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement airstrip.

ECONOMIC SERVICES

Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.

OTHER PROPERTY AND SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recognition of revenue 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 satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recognition of revenue 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 satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Goods and services, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council policy & annual fees and charges review, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When assets are controlled

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDING 30 JUNE 2023

2. OPERATING REVENUE

(a) Rate Revenue

(i) General Rates

Rate Type	Rate in \$	Rateable Value \$	Number of Properties #	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22
Differential general rate or general rate						
Unimproved valuations						
UV Pastoral	0.04863	1,232,909	22	59,952	54,400	54,399
UV Mining	0.24552	1,624,078	11	398,748	393,051	393,051
UV Prospecting and exploration	0.09339	1,486,430	44	138,819	81,277	71,350
		4,343,417	77	597,519	528,728	518,800

Minimum Rates

Unimproved valuations						
UV Pastoral	800	17,304	6	4,800	3,600	3,600
UV Mining	800	-	-	-	-	-
UV Prospecting and exploration	800	112,974	27	21,600	9,600	9,600
		130,278	33	26,400	13,200	13,200
		4,473,695	110	623,919	541,928	532,000

Other Rate Revenue

Interim and Back Rates				-	(2,961)	-
Total Rate Revenue				623,919	538,967	532,000

All land (other than exempt land) in the Shire of Murchison is rated according to its Unimproved Value (UV).

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

(ii) Interest Charges

Interest on Instalments Plan				5,500	5,481	8,000
				5,500	5,481	8,000

Administration Charges

Instalment Charges				330	330	500
Total Funds Raised from Rates				629,749	544,778	540,500

(iii) Instalment Options and Dates

	Instalment Date	Admin Charge \$	Instalment Plan %	Unpaid Rates %
Option 1				
Single Full Payment	10 Oct 22			7.0%
Option 2				
First Instalment	10 Oct 22	0.00	0.0%	7.0%
Second Instalment	12 Dec 22	11.00	0.0%	7.0%
Third Instalment	13 Feb 23	11.00	0.0%	7.0%
Fourth Instalment	17 Apr 23	11.00	0.0%	7.0%

**SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

2. OPERATING REVENUE (Cont)

(a) Rate Revenue (Cont)

(iv) Rate Payment Discounts, Waivers and Concessions

No Discounts, Waivers or Concessions in relation to Rates are proposed for 2022/23.

(b) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

UV Pastoral

Characteristics

Consists of properties used for pastoral purposes.

Objects

This is considered to be the base rate against which all other UV rated properties are measured.

Reasons

Council recognises the reduced viability of the sector caused by many years of droughts and floods, the devastation caused by the wild dog problem and noting that many in this category are required to supplement their income through non pastoral activities. It also recognises the perpetual nature of the land use, the long-term commitment of pastoralists to the region, their stewardship of Crown Land, and that a non-Shire biosecurity rate is additionally linked to the valuations provided by the Valuer General. Several pastoral stations have in recent years been taken over by the Crown and become non-rateable, thereby further impacting on this rating sector.

UV Mining

Characteristics

Mining tenements other than exploration or prospecting tenements.

Objects

The differential rate in the dollar is based on the commercial aspects of mining leases.

Reasons

The mining sector tends to be transitory in nature and benefits from established Shire services and infrastructure which is maintained in the long term with funding assistance by those rate payers who are established long term in the region. A consideration in setting the UV Mining rate at a higher level than the benchmark UV Pastoral rate is to ensure that the mining sector's contribution is proportionate to the advantage it gains in using established facilities, and the relatively short time that the operating exists also noting that if a mine is developed into production, it will often place significant additional impacts on roads. Unlike the pastoral sector the mining sector does not pay a biosecurity rate linked to the valuations provided by the Valuer General, even though the mining/exploration sectors may pose a biosecurity risk.

**SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

2. OPERATING REVENUE (Cont)

(b) Objectives and Reasons for Differential Rating (Cont)

UV Prospecting and exploration

Characteristics

Exploration/prospecting tenements.

Objects

The differential rate in the dollar is based on the commercial aspects of mining tenements.

Reasons

As with the UV Mining sector, the UV Prospecting and exploration sector tends to be transitory. Mining licences also have a limited intrinsic value unless mineral are found and mined but the opportunity is still afforded to gain advantage from established facilities. Mining licences also have a high turnover of ownership. If a licence is terminated or the lessee does not pay rates for the period of the licence, the rates are generally not able to be recovered by the local government. Administration of licences for rating purposes is technically complex and disproportionate to that of base level rating. Unlike the pastoral sector the mining sector does not pay a biosecurity rate linked to the valuations provided by the Valuer General, even though the mining/exploration sectors may pose a biosecurity risk.

UV Pastoral - Minimum

Characteristics

Consists of properties used for pastoral purposes.

Objects

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to Shire costs.

Reasons

To ensure that all properties contribute an equitable rate amount.

UV Mining - Minimum

Characteristics

Mining tenements other than exploration or prospecting tenements.

Objects

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to

Reasons

To ensure that all properties contribute an equitable rate amount.

UV Prospecting and exploration - Minimum

Characteristics

Exploration/prospecting tenements.

Objects

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to

Reasons

To ensure that all properties contribute an equitable rate amount.

(c) Specified Area Rate

No Specified Area Rates will be levied in the 2022/23 financial year.

(d) Service Charges

No Service Charges will be imposed in the 2022/23 financial year.

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDING 30 JUNE 2023

3. OPERATING REVENUE

(a) Fees and Charges

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Program	\$	\$	\$
Governance	-	13,295	7,000
General Purpose Funding	1,345	1,345	-
Law, Order, Public Safety	250	-	500
Community Amenities	-	85	-
Recreation and Culture	3,500	370	2,150
Economic Services	620,350	458,701	691,880
Total Fees and Charges	625,445	473,796	701,530

(b) Interest Earnings on Investments

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Source of Revenue	\$	\$	\$
Interest on Reserves	39,500	4,563	39,500
Other Funds	-	90	13,000
Other Interest Revenue (Refer Note 2(a)(ii))	5,500	5,481	8,000
Total Interest Earnings	45,000	10,134	60,500

(c) Other Revenue

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Source of Revenue	\$	\$	\$
Reimbursements	-	2,925	500
Other Revenue	272,230	270,217	-
Total Other Revenue	272,230	273,142	500

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDING 30 JUNE 2023

4. OPERATING EXPENSES

(a) Depreciation

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
By Program			
Governance	30,236	28,743	30,236
Law, Order, Public Safety	34,146	32,034	34,146
Health	2,607	2,392	2,607
Housing	84,330	77,398	84,330
Community Amenities	10,016	9,192	10,016
Recreation and Culture	47,272	61,425	66,927
Transport	2,868,354	2,679,262	2,978,693
Economic Services	103,521	71,712	78,136
Other Property and Services	339,634	368,606	395,346
Total Depreciation by Program	3,520,116	3,330,764	3,680,437
By Class			
Buildings	260,519	358,054	278,824
Furniture and Equipment	3,194	5,713	3,644
Plant and Equipment	417,872	416,380	559,438
Infrastructure - Roads	2,787,327	2,503,621	2,787,327
Infrastructure - Bridges	51,204	46,996	51,204
Total Depreciation by Class	3,520,116	3,330,764	3,680,437

(b) Interest Expense

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
Loan Description			
Borrowings (Refer Note 7(a))	34,795	18,690	11,740
Guarantee Fee	12,166	2,608	-
Other	100	-	-
Total Interest Expense	47,061	21,298	11,740

(c) Auditor Remuneration

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
Service Provided			
Audit Services	55,200	50,688	73,200
Total Auditing Expense	55,200	50,688	73,200

(d) Write offs

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
General rate	15,000	1,878	50,000
Total Write Off Expense	15,000	1,878	50,000

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDING 30 JUNE 2023

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration

Fees, Expenses and Allowances Paid	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
Cr. Rossco Foulkes-Taylor			
President's annual allowance	14,032	12,032	13,000
Meeting attendance fees	14,613	13,824	10,000
Other expenses	-	-	1,667
Annual allowance for ICT expenses	2,000	1,165	1,084
Travel and accommodation expenses	3,333	4,302	5,500
	33,978	31,323	31,251
Cr. Andrew Whitmarsh			
Deputy President's annual allowance	3,508	5,015	5,500
Meeting attendance fees	9,742	9,504	10,000
Other expenses	-	-	1,667
Annual allowance for ICT expenses	2,000	1,165	1,083
Travel and accommodation expenses	3,333	1,616	5,500
	18,583	17,300	23,750
Cr. Emma Foulkes-Taylor			
Meeting attendance fees	9,742	9,504	10,000
Other expenses	-	-	1,667
Annual allowance for ICT expenses	2,000	1,165	1,083
Travel and accommodation expenses	3,333	5,092	4,750
	15,075	15,761	17,500
Cr. Greydon Mead			
Meeting attendance fees	9,742	8,280	10,000
Other expenses	-	-	1,667
Annual allowance for ICT expenses	2,000	1,165	1,083
Travel and accommodation expenses	3,333	1,390	4,750
	15,075	10,835	17,500
Cr. Quentin Fowler			
Meeting attendance fees	9,742	9,864	10,000
Other expenses	-	-	1,666
Annual allowance for ICT expenses	2,000	1,165	1,083
Travel and accommodation expenses	3,333	554	4,750
	15,075	11,583	17,499

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDING 30 JUNE 2023

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration (Cont)

	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
Cr. Michelle Fowler			
Meeting attendance fees	9,742	7,128	-
Annual allowance for ICT expenses	2,000	874	-
Travel and accommodation expenses	3,333	-	-
	15,075	8,002	-
Cr. Paul Squires			
Meeting attendance fees	-	2,376	10,000
Other expenses	-	-	1,666
Annual allowance for ICT expenses	-	291	1,084
Travel and accommodation expenses	-	374	4,750
	-	3,041	17,500
	112,863	97,845	125,000
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	14,032	12,032	13,000
Deputy President's allowance	3,508	5,015	5,500
Meeting attendance fees	63,323	60,480	60,000
Other expenses	-	-	10,000
Annual allowance for ICT expenses	12,000	6,990	6,500
Travel and accommodation expenses	20,000	13,328	30,000
	112,863	97,845	125,000

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDING 30 JUNE 2023

5. DISPOSAL OF ASSETS

22/23 Budget	Book Value 22 / 23 \$	Proceeds 22 / 23 \$	Profit 22 / 23 \$	(Loss) 22 / 23 \$
Transport				
Plant and Equipment				
P024 Water Tanker Trailer	24,000	24,000	-	-
P15006 Truck - Isuzu NPR 65/45	10,000	10,000	-	-
P16063 2016 Toyota Prado	25,000	25,000	-	-
			-	-
	59,000	59,000	-	-
Total Profit or (Loss)				-

21/22 Actual	Book Value 21 / 22 \$	Proceeds 21 / 22 \$	Profit 21 / 22 \$	(Loss) 21 / 22 \$
Transport				
Plant and Equipment				
Recreation and Culture				
Kubota Tractor-Mower	22,478	5,455	-	(17,023)
	22,478	5,455	-	(17,023)
Total Profit or (Loss)				(17,023)

21/22 Budget	Book Value 21 / 22 \$	Proceeds 21 / 22 \$	Profit 21 / 22 \$	(Loss) 21 / 22 \$
Property, Plant and Equipment				
Governance	29,650	25,000	-	(4,650)
Transport	29,178	22,000	-	(7,178)
	58,828	47,000	-	(11,828)
Total Profit or (Loss)				(11,828)

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDING 30 JUNE 2023

6. CAPITAL EXPENDITURE - PROPERTY, PLANT AND EQUIPMENT

(a) Property, Plant and Equipment

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Buildings	1,165,000	79,957	528,152
Furniture and Equipment	114,000	9,649	89,487
Plant and Equipment	680,000	267,906	525,000
Total Property, Plant and Equipment	1,959,000	357,512	1,142,639

(b) Infrastructure

	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
Roads	3,667,079	3,309,267	2,754,806
Other	1,395,000	170,223	1,233,120
Total Infrastructure	5,062,079	3,479,490	3,987,926
Total acquisitions	7,021,079	3,837,002	5,130,565

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

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDING 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Transport

(i) Loan 1 Purchase of Road Plant

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
Opening Balance	15,000	16,177	16,177
Principal Payment	(15,000)	(583)	(1,176)
Principal Outstanding at Year End	-	15,594	15,001
Interest Payment	(490)	(269)	(529)
Total Interest	(490)	(269)	(529)

(ii) Loan 2 Roadworks in 2020-21

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
Opening Balance	1,908,469	-	-
New Loans	-	2,000,000	2,000,000
Principal Payment	(185,599)	(91,531)	(93,061)
Principal Outstanding at Year End	1,722,870	1,908,469	1,906,939
Interest Payment	(34,305)	(18,421)	(7,501)
Total Interest	(34,305)	(18,421)	(7,501)

Economic Services

(iii) Loan 3 MicroGrid Power

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
Opening Balance	-	-	-
New Loans	950,000	-	750,000
Principal Payment	-	-	(45,145)
Principal Outstanding at Year End	950,000	-	704,855
Interest Payment	-	-	(3,710)
Total Interest	-	-	(3,710)
Total			
Opening Balance	1,923,469	16,177	16,177
New Loans	950,000	2,000,000	2,750,000
Principal Payment	(200,599)	(92,114)	(139,382)
Principal Outstanding at Year End	2,672,870	1,924,063	2,626,795
Total Interest Payment	(34,795)	(18,690)	(11,740)

**SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings

Particulars/Purpose	Loan 3 - Construction of Micro Grid Power
Institution	WATC
Loan Type	Sem Annual
Interest Rate	4.00%
Amount Borrowed	950,000
Total Interest and Charges	211,978
Amount Used Budget	950,000
Balance unspent	-

(c) Unspent Debentures

The Shire had no unspent borrowings as at 30 June 2022. It is not expected to have unspent borrowings as at 30 June 2023.

(d) Credit Facilities

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Bank Overdraft Limit	1,000,000	1,000,000	1,000,000
Bank Overdraft at Balance date	-	-	-
Credit Card Limit	5,000	5,000	5,000
Credit Card balance at balance date	-	2,270	-
Total amount of credit unused	1,005,000	1,002,730	1,005,000

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

8. CASH BACKED RESERVES

Reserve Name	Opening Balance 01 Jul 22 \$	Transfers from \$	Transfer to \$	Adopted Budget 30 Jun 23 \$	Opening Balance 01 Jul 21 \$	Transfer from \$	Transfers to \$	Actual 30 Jun 22 \$	Adopted Budget 30 Jun 22 \$
Leave reserve	139,147	-	25,700	164,847	139,088	-	59	139,147	164,788
Plant reserve	1,372,758	(621,000)	500,000	1,251,758	1,372,757	-	1	1,372,758	1,194,757
Buildings reserve	488,635	-	2,700	491,335	499,422	(11,000)	213	488,635	491,122
Berringarra - Cue road reserve	3,457,923	(850,000)	24,000	2,631,923	3,454,306	-	3,617	3,457,923	2,711,118
CSIRO Berringarra - Pindar road reserve	176,024	-	900	176,924	175,949	-	75	176,024	176,849
Flood damage repairs reserve	105,969	(100,000)	500	6,469	105,969	-	-	105,969	106,469
Settlement buildings and facilities	1,822,857	(750,000)	-	1,072,857	522,634	-	1,300,223	1,822,857	1,472,634
Asset rehabilitation reserve	458,912	(300,000)	-	158,912	858,858	(400,000)	54	458,912	458,858
Grants Commission Reserve	3,183,223	(3,183,223)	-	-	-	-	3,183,223	3,183,223	-
Community Economic Development Reserve	-	-	-	-	-	-	-	-	-
Total Reserves	11,205,448	(5,804,223)	553,800	5,955,025	7,128,983	(411,000)	4,487,465	11,205,448	6,776,595

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	Term	Purpose
Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
Plant reserve	Ongoing	To be used for the purchase of plant
Buildings reserve	Ongoing	To be used for the construction/renovation of administration centre and Works Depot
Berringarra - Cue road reserve	Ongoing	To be used to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required.
CSIRO Berringarra - Pindar road reserve	Ongoing	To be used to fund additional maintenance work required for CSIRO traffic
Flood damage repairs reserve	Ongoing	To be used towards the 'trigger point' for WANDRRA funded flood damage works
Settlement buildings and facilities	Ongoing	To be used to fund improvements to and maintenance of settlement buildings and facilities as well as new facilities
Asset rehabilitation reserve	Ongoing	To be used to fund works associated with rehabilitating Council's Infrastructure Assets
Grants Commission Reserve	Ongoing	To ensure that any Grants Commission funds received are only applied to income and expenses in the financial year in which they apply.
Community Economic Development Reserve	Ongoing	To be used to fund actions and activities that support and increase progress in the development of the Shire community and Shire based organisations economically, socially and culturally.

The reserves are not expected to be used within a set period and further transfers to the reserve accounts are expected as funds are utilised

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

9. 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:

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
(a) Reconciliation of Cash			
Cash at bank and on hand	6,742,435	12,460,324	7,325,081
Total Cash on Hand	6,742,435	12,460,324	7,325,081
Held as			
Cash - Unrestricted	787,410	1,254,876	548,486
Cash - Restricted	5,955,025	11,205,448	6,776,595
Total Cash on Hand	6,742,435	12,460,324	7,325,081
(b) Reconciliation of Net Cash from Operating Activities to Net Result			
Net Result	(3,025,327)	3,151,375	(1,535,566)
Depreciation	3,520,116	3,330,764	3,680,437
(Profit) on Sale of Asset	-	-	11,828
Loss on Sale of Asset	-	17,023	-
(Increase) / Decrease in Receivables	-	359,745	-
(Increase) / Decrease in Inventories	-	7,951	-
Increase / (Decrease) in Payables	-	(639,783)	-
Increase / (Decrease) in Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	-	-	(308,322)
Increase / (Decrease) in Employee Provisions	-	-	-
Non-operating Grants, Subsidies and Contributions	(1,938,566)	(1,870,047)	(1,587,350)
Net Cash from Operating Activities	(1,443,777)	4,357,028	261,027

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2022

10. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
Current Assets			
Cash - Unrestricted	787,410	1,254,876	548,486
Cash - Restricted Reserves	5,955,025	11,205,448	6,776,595
Receivables	379,969	379,969	762,296
Inventories	135,938	135,938	143,889
Total Current Assets	7,258,342	12,976,231	8,231,266
Current Liabilities			
Trade and Other Payables	(562,570)	(562,570)	(1,413,711)
Contract Liabilities	(303,004)	(303,004)	-
Deposits and Bonds	(423,769)	(423,769)	-
Short Term Borrowings	(593)	(593)	(2,613,009)
Provisions	(134,483)	(134,483)	(134,483)
Total Current Liabilities	(1,424,419)	(1,424,419)	(4,161,203)
Net Current Funding Position	5,833,923	11,551,812	4,070,063
Less: Cash - Restricted Reserves	(5,955,025)	(11,205,448)	(6,776,595)
Add: Employee Leave Reserve	134,483	134,483	134,483
Add: Current portion of borrowings	593	593	2,613,009
Estimated Surplus / (Deficit) C/FWD	13,975	481,440	40,960

**SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

11. TRUST FUNDS

Description	Opening Balance 01 Jul 22 \$	Amounts Received \$	Amounts Paid \$	Closing Balance 30 Jun 23 \$
	-	-	-	-
Total Trust Funds	<u>-</u>			<u>-</u>

12. MAJOR LAND TRANSACTIONS

The Shire does not anticipate any major land transactions in the 22/23 financial year

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings or major trading undertakings in the 22/23 financial year

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

14. PROGRAM INFORMATION

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
Revenue excluding grants, subsidies and contributions			
Governance	24,000	25,953	7,000
General Purpose Funding	670,594	550,776	593,000
Law, Order, Public Safety	250	-	500
Community Amenities	-	85	-
Recreation and Culture	3,500	6,139	2,150
Transport	900	863	-
Economic Services	867,350	680,247	691,880
Other Property and Services	-	31,976	-
	<u>1,566,594</u>	<u>1,296,039</u>	<u>1,294,530</u>
Operating grants, subsidies and contributions			
Governance	4,000	4,444	5,000
General Purpose Funding	1,215,807	5,165,980	1,970,000
Law, Order, Public Safety	8,800	8,800	19,500
Education and Welfare	250	2,500	-
Community Amenities	300	-	300
Recreation and Culture	5,460	22,240	5,460
Transport	13,424,751	1,403,344	1,413,934
Economic Services	88,490	524	300
Other Property and Services	100,000	86,363	100,000
	<u>14,847,858</u>	<u>6,694,195</u>	<u>3,514,494</u>
Non operating grants, subsidies and contributions			
Law, Order, Public Safety	2,000	3,993	2,000
Transport	1,936,566	1,866,054	1,585,350
	<u>1,938,566</u>	<u>1,870,047</u>	<u>1,587,350</u>
Total Revenue	<u>18,353,018</u>	<u>9,860,281</u>	<u>6,396,374</u>
Expenses			
Governance	(799,520)	(597,847)	(710,763)
General Purpose Funding	(27,168)	(41,844)	(89,319)
Law, Order, Public Safety	(88,659)	(108,012)	(95,057)
Health	(40,939)	(43,871)	(56,962)
Education and Welfare	(9,827)	(2,064)	(1,200)
Housing	(82,966)	(92,120)	(84,329)
Community Amenities	(180,039)	(134,120)	(149,805)
Recreation and Culture	(415,274)	(271,893)	(312,067)
Transport	(17,695,659)	(3,692,187)	(5,037,993)
Economic Services	(2,038,294)	(1,660,175)	(1,377,082)
Other Property and Services	-	(64,773)	(17,363)
	<u>(21,378,345)</u>	<u>(6,708,906)</u>	<u>(7,931,940)</u>
Net Result	<u>(3,025,327)</u>	<u>3,151,375</u>	<u>(1,535,566)</u>



murchisonshire

PO Box 61, Mullewa WA 6630
T | (08) 9963 7999 F | (08) 9963 7966
E | admin@murchison.wa.gov.au
ABN 63 002 218 762
murchison.wa.gov.au