



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

24 August 2023

Agenda Attachments



murchisonshire

Ancient land under brilliant skies

Asset Management Plan

Part of Council's Planning for the Future

24 August 2023

Preamble

Pursuant to s 5.56 of the Local Government Act 1995 a local government is required to plan for the future its district through the preparation and adoption of various plans in accordance with Division 3 of the Local Government (*Administration*) Regulations 1996 as shown below.

Reg	Plan
19C	<p>Strategic Community Plan</p> <p>The Community Plan Sets out the vision, aspirations and objectives of the community. It also</p> <ul style="list-style-type: none"> Covers a period of at least 10 years and to be reviewed every 4 years Developed with regard to the capacity of current and anticipated resources, strategic performance indicators and demographic trends
19DA	<p>Corporate Business Plan</p> <p>The Corporate Business Plan</p> <ul style="list-style-type: none"> Sets out consistently with any relevant priorities as set out in the Strategic Community Plan Council's priorities for dealing with the objectives and aspirations of the community Governs internal business planning by expressing priorities by reference to operations that are within Council's capacity Develops and integrate matters relating to resources including <ul style="list-style-type: none"> Asset Management Workforce Planning Long-Term Financial Planning Covers a period at least 4 years and to be reviewed annually

This document covers the Corporate Business Plan Elements as highlighted above

Introduction

The Local Government (*Administration*) Regulations 1996 require the Strategic Community Plan to cover a period of at least 10 Financial Years and be reviewed at least once every 4 years, whilst plans that make up the Corporate Business Plan are to cover a period of at least 4 years and be reviewed annually.

From a practical and operational perspective, Council considers that whilst the period of the Strategic Community Plan and associated priorities within the Corporate Business Plan and Workforce Plan may be appropriate, it is considered that a longer-term 20-year view be taken with respect the actual application of resources through the Asset Management Plan and Long-Term Financial Plan.

In part this will align with more contemporary practice and allows consideration of works that may be required beyond a 10-year period but also recognise as highlighted below under "Background that significant changes have occurred since 2017 when the Strategic Community Plan and Corporate Business were adopted; many of which were previously not on the horizon.

The basis of this approach is also to ensure that mid- and long-term matters are considered annually so that pre-emptive actions can be taken today to mitigate potential future impacts and ensure long-term sustainability, but also importantly and that intergeneration equity matters are considered.

The principle of intergenerational equity holds that, to promote prosperity and quality of life for all, institutions should construct administrative acts that balance the short-term needs of today's generation

with the longer-term needs of future generations. It integral to the operation of society, governments including local government.

In local government this can be highlighted by the way it funds and accounts for the actions that it undertakes.

For instance, in any one year whilst operational cost are paid for by the community of the day some of the costs of replacement of assets should be paid and accounted for in the budget of the time as the residents and ratepayers have enjoyed the benefits of those assets and thereby not overly burden the future local community when assets need to be replaced. Similarly, current residents and ratepayers should not necessarily be required to pay entirely for future works which they have yet to benefit from.

Accordingly, both the Asset Management Plan and Long-Term Financial Plan are to address a period of 20 years each respective plan being prepared on the basis that it will be reviewed each year with year one of the Long-Term Financial Plan, which incorporates asset management aspects, being identical to the actual budget.

As a result, the Long-Term Financial Plan becomes effectively a 20-year budget document and one that can be reviewed and updated as new information comes to light but with the overall aim that it influences and guides the thinking as well as overall operation of the Shire in an integrated manner.

Put simply have regard to “*yesterday*”, look “*today*” but always focus on “*tomorrow*”. This way the future “*today*” will be potentially better than it would have otherwise been, the community grow and develop as a result and the financial costs will be more equitably distributed across the years.

Clearly these aspects require balancing and judgment. The Asset Management Plan and Long-Term Financial Plan aims to improve this balance by highlighting “*yesterday*”, “*today*” and “*tomorrow*”.

As a result, the Corporate Business Plan includes elements based on the above overarching philosophy.

Background

Since 2017 work has continued to develop the scope of works and in deliver a range of Capital Works identified in the Corporate Business Plan. However various significant changes have occurred as outlined below that need to be considered.

Murchison Settlement Redevelopment

Murchison Settlement Masterplan

The adopted in August 2021 the Settlement Masterplan took around 18 months to be finalised and provides a detailed layout of the way the settlement is to be developed. Importantly the Masterplan includes the following “Project Vision” statement which encapsulates the relationship of the Settlement within the context of the broader Shire.

“To ensure that Murchison Settlement is an attractive focal point that enables the Shire to function successfully and deliver a range of services that will underpin community, cultural and economic development within the Settlement and broader Shire”

Design principles have been developed to help guide the development of the Murchison Settlement Masterplan.

- ~ To create an attractive activity hub for the community and visitors to Murchison that maintains the existing character, cultural and built qualities of the Settlement.
- ~ Provide functional pedestrian connectivity, improved access, and sight lines throughout the precinct.

- ~ Design a unified landscape character that maximises shade.
- ~ Create a consolidated sequence of spaces and activities for locals and tourists.
- ~ Allow space in design for Geo/Astro tourism and convey the idea of 'The Oasis'.

A range of projects identified (in no priority order) included Community Swimming Pool / Splash Pad, New -Caravan Park Ablution Block, New -Caravan Park 2 Ensuite Units, General Settlement Amenity Improvements, and Playground Upgrade. An Interpretive Centre was also identified but required further scoping and development

Murchison Settlement Roadhouse Precinct Detailed Concept Design

In 2020/21 it was realised that Roadhouse and Caravan Park layout needed a supplementary review to further develop desired expansion that would dovetail into the wider Settlement Masterplan. Work was undertaken to also review the overall operation of the roadhouse, with Council assuming operational control in March 2021. This included considering the need to provide suitable long-term accommodation for the Roadhouse Management, to improve the functionality of the Roadhouse Business and to explore opportunities for a potential Interpretive Centre.

Murchison Vast Sky Experience Business Case

Adopted in February 2023 this Business Case evaluated opportunities from the emerging Mid-West space economy, with particular focus on the SKA and Mingenew Space Precinct. In many ways the development with potential transformative effect. It ticks an abundance of boxes such as strategically linking Vast Sky tourism, showcasing SKA / CSIRO, providing an accessible outback feel without camping out, increased GeoTourism and broader tourism within a regional context, purveying local history and pastoral influence, inclusion of local Wadjarri aboriginal development opportunities, improved discovery walking trails as well as enhancing recruitment and retention opportunities for the Shire in an improved visually attractive environment.

The entire business case should be seen as being complimentary to the Murchison Settlement Masterplan and Roadhouse development plans that have already been undertaken. Stage 1 spend is around \$10.4m with further stages foreshadowed totalling \$11.5m over around a 10-year period. Business Case shows a profitable operation after 2 years. Significant levels of external funding will be required with any delivery will likely be very long term without significant external investment.

Murchison Settlement Infrastructure

Works previously identified to provide a Chlorinator for the Water Supply have been reassessed to include a major upgrade of the supply itself and provision of a new ring main unit to also separate drinking water from parks and gardens irrigation. A significant upgrade of the power supply on top of a planned solar microgrid upgrade also need to be considered.

Local Roads and Community Infrastructure Funds

Commonwealth Funding from the Local Roads and Community Infrastructure Program is available in 2023/24 and potentially in 2024/25 which is applicable to Settlement Community related projects.

Significant Road Considerations

Carnarvon-Mullewa Road Strategic Upgrade

In February 2020 Council reviewed its strategic approach in the construction and sealing of the Carnarvon-Mullewa Road and varying from a 4.0m seal to a 7.2m seal.

In November 2022 the Shire finally completed sealing to 7.2m width the remaining 9.0km gravel section on the Carnarvon-Mullewa Road between the Murchison Settlement and the southern Shire boundary. Overall, the Shire has constructed and sealed to a 7.2m width 35.42km since 2021. In part this accelerated program was aided by additional road grants but also by a \$2.0m roadworks loan taken out in 2020/21 as part of a COVID19 Stimulus approach.

Construction and sealing of the remaining 27.6km within the City of Geraldton is still to be done an element that Council is encouraging the City to do. Rehabilitation and widening of existing 4.0m sealed

sections is planned. Further strategic work involving potential construction of some passing lanes in sections north of the Murchison Settlement in accordance with Main Roads WA Roads 2040 Strategy is also possible.

Local Roads and Community Infrastructure Funds

Significant increases in Commonwealth Road Funding from the Local Roads and Community Infrastructure Program have been received and applied upgrade works on the Carnarvon-Mullewa Road. This is programmed to continue for 2025/26 for rural, regional and outer suburban roads.

Main Roads WA Regional Road Funds

The Carnarvon- Mullewa Road is the only road within the Shire classified of such strategic importance to potentially attract funds Main Roads Regional Road Group Funds on a 2 for 1 basis for more than one road funding project per annum. Changes in scoring criteria provide increased scope to construct and or rehabilitate sections moving forward.

SKA Route Works

The Shire has been assigned the responsibility to undertaker works on the SKA Road Route to assist in the establishment of the SKA Project on Boolardy Station for a five-year period commencing 2022/23. Almost all of the roads affected are the responsibility of Council meaning that external funds are being provided on roads that would have otherwise had to be funded from Councils own revenue sources.

Asset Management Plan

The Asset Management Plan is a long-term plan to manage a portfolio of Councils Assets. It as outlined as follows:

The Asset Management Plan comprises three separate plans comprising for Roads, Settlement Buildings and Facilities and Plant as summarised below.

Plan	Assets
Roads	Sealed Roads, Formed & Surfaced Roads, Formed Roads, Grids, Culverts, Signs
Settlement Building & Facilities	Shire Office Shire Depot & Sheds Community Centre Roadhouse Caravan Park Residential Houses Parks & Gardens and Sporting Facilities Airport Sealed Runway Taxiway Lighting and other infrastructure
Plant	Various items of major and minor plant
Other	Settlement Poer Supply Settlement Water Supply Other Infrastructure

Each has its own separate analysis and working model which can be readily updated and which are separately attached. The summarised results feed into the Budget and Long-Term Financial Plan

Roads

Background

Council's current Asset Management Plan for the period 2012/23 to 2031/32 was adopted by Council on 21 June 2013. When adopted it was noted that it future financial forecasts would be improved by

- ~ Updating the ROMAN roads data base to include useful asset condition assessments and signs, grids and floodways
- ~ A more detailed component level analysis of future renewal requirements
- ~ Continuation of the analysis of upgrade work needed to bring all assets to an agreed service level]
- ~ A review of assets that are underperforming or nearing the end of their useful life and
- ~ Continued breakdown of asset expenditure and future projections for maintenance and capital renewal

Whilst being legislative compliant, in reality the 2013 document, was a broad overview document and is not intended nor suited to year-to-year management of all assets, and particularly roads which make up such a significant portion.

Under the Financial Management Regulations Council is required to update it valuations for the purposes of its Annual Financial Reports. This task is required to be undertaken by licenced valuers for buildings and roads. This work has been undertaken in 2007 and most recently in 2022 for inclusion into the 2021/22 Financial Reports.

Whilst Council has detailed data bases for roads and a summary assessment for buildings, it is fair to say that thus far the data has not been used in any meaningful way in any replacement programs, nor cater for any new future or upgraded assets.

Revaluation Work

As a prelude to the 2022 revaluation work in 2020 Greenfields were engaged to update the ROMAN roads data base with inclusion of information including asset condition assessments, signs, grids and floodways plus a more detailed component level analysis. Photos of the road conditions were also undertaken and may be particularly useful in establishing conditions for flood damage assessment. The 2020 information obtained has now been recently updated for inclusion in the 2022 revaluation.

A summary of Greenfield's work is attached. Although only the summary sheets of this work is shown it has been undertaken at a comprehensive level with each road element contained on its own specific spreadsheet as per the following summary.

Road Element	No	Length (Km)	Area (m2)
Unformed Subgrade	16	295.03	1,675,970
Formed Subgrade	619	1,644.86	14,973,706
Unsealed Pavement	539	907.39	6,448,771
Sealed Pavement	122	206.03	1,921,209
Surfacing	345	290.24	1,774,250
Floodways	727		
Culverts	121		
Stock Grids	153		
Signs	2,945		
Bridge	1		

Whilst this information provides a sound base to support asset valuations, the data it required a significant amount of adaptive work to provide for not just programming for replacement works but also to include new works that have been or will be identified. Work to consolidate this into an adjustable program that can be readily amended, expanded has been undertaken and underpins the plan. This involved the following.

Existing Consolidation

- ~ Consolidating recorded information including formation, pavement and sealed widths and construction dates on a road and SLK basis
- ~ Classifying each segment by way of Surface Type into Formed, Formed and Surfaced, Concrete and Sealed on a road and SLK basis
- ~ Incorporating all of the descriptive supporting information for each floodway section which is separately identified in each road plus identified replacement dates as recorded through Greenfield's analysis

Future Management

- ~ 20-year management model on the same format as the current plant replacement program. This can be varied easily altered annually and includes options such as changing the start year and including inflation impacts
- ~ Provision of a variable upgraded works program that incorporates a variety of components for each section of road including road width standards and scheduled replacement dates, intended treatment, and costs that can distinguish between our costs and those of contractors.
- ~ Provision of a schedule of variable rates for unit costs, asset lives that can be adapted as required
- ~ Matching of capital road expenses with matching expenditures requirements as required by the grant for Main Roads WA and SKA Route Work.

Replacement Works

Gravel Resheet Programs

Replacements are based on a life of the asset. With an unsealed road network assessments can vary widely and to a certain extent are blurred within normal maintenance activities and flood damage repairs which for all intents and purposes can often restore the drivability of a road and extend its life. There is inbuilt degree of elasticity. A broad-brush assessment, whilst sufficient for an asset valuation purposes, needs to be modified according to local circumstances and conditions, as well as the degree of risk associated with each particular segment of road. Having a conservative approach will overstate the situation.

The Plan makes allowance for a “local” condition assessment in part by segmenting each road into small segments and having options for varying levels of intervention such with the Works Manager being able to use local knowledge to assess features such as location, traffic, availability of gravel and water, road classification etc.

The result of this approach should see a more realistic assessment which will most likely vary from that derived through the revaluation process and which will become in effect a de facto service level.

Floodways

To a large extent the treatment of floodway areas will perhaps have most critical impact on the road network as these sections will in many instances will more or less determine whether a road is open or closed. There are some 727 recorded but a number of others need to be added. Each floodway has its own construction elements. The Plan makes provision for these variations by providing options for various treatments and variations to asset lives and where necessary adding in new floodways. It is also likely that these areas will be the ones with the earlier focus

Reseal Programs

These are based on a life of the asset determined by a condition assessment. Unlike unsealed roads there are more potential risks associated with extending life of a reseal as this can have a detrimental effect on the quality of the surface and life of the pavement.

Rehabilitation of Existing Sealed Roads

Those that are not subject to upgrade during life of the plan have not included as the scheduled replacements are beyond the plans 20-year window. As time moves on this will alter. Once a road is upgraded to seal the next replacement to be included will have a reseal treatment.

Upgrade Works

Carnarvon-Mullewa Road

Construction and sealing of the remaining 27.6km within the City of Geraldton is still to be done an element that Council is encouraging the City to do. Rehabilitation and widening of existing 4.0m sealed sections is planned. Further strategic work involving potential construction of some passing lanes passing lanes in sections north of the Murchison Settlement in accordance with Main Roads WA Roads 2040 Strategy

The Carnarvon- Mullewa Road is the only road within the Shire classified of such strategic importance to potentially attract funds Main Roads Regional Road Group Funds on a 2 for 1 basis for more than one road funding project per annum. Changes in scoring criteria provide increased scope to construct and or rehabilitate sections moving forward.

SKA Route Works

The Shire has been assigned the responsibility to undertaker works on the SKA Road Route to assist in the establishment of the SKA Project on Boolardy Station for a five-year period commencing 2022/23.

Almost all of the roads affected are the responsibility of Council meaning that external funds are being provided on roads that would have otherwise had to be funded from Councils own revenue sources.

New Sections of Sealed Roads

Thus far upgrade and sealing on Mulga Crescent, Airport Access Road and Works Depot Road within the Settlement have been included. A section on the Beringarra-Pindar Road adjacent to the Nookawarra Homestead has been previously identified by Council.

Major Floodways

Reconstruction, upgrade and widening of concrete floodways on the Meeberrie- Wooleen Road over the Richardson River and Carnarvon- Mullewa Road over the Wooramel River have been identified

Other Works

Other major works not yet identified and not already included in the above will need to be considered as they come to light.

General

Unlike the June 2013 Asset Management which has really not been used in any meaningful way since, this Plan is intended to be an ongoing piece of work that is reviewed and updated on an annual basis. Whilst a 20-year period seems well into the future, annual reviews should identify any major issues well ahead so that that any adjustments and potential funding issues can be phased in over time.

Settlement Buildings & Facilities

APV Valuers were engaged to undertake a revaluation of the Shires Building and Assets located within the Murchison Settlement. Data from this revaluation was used to determine scheduled replacements. More detailed work will be required to refine this work.

New and expanded facilities as identified through the Murchison Settlement Masterplan Report, Murchison Roadhouse Precinct Redevelopment Detailed Concept Design and Vast Sky Experience Business Case have also been addressed. Various other infrastructure and building works have also been identified

Plant

The Shire updates its Plant Replacement Program annually

*Enc Road Asset Management Program
 Settlement Building and Facilities Program
 Plant Replacement Program*

Financial Implications

Financial implications associated with delivering the Asset Management Plan are outlined in the Asset Long Term Financial Plan and Annual Budget which also includes projections for a 4-year period.

Previous

28 September 2017



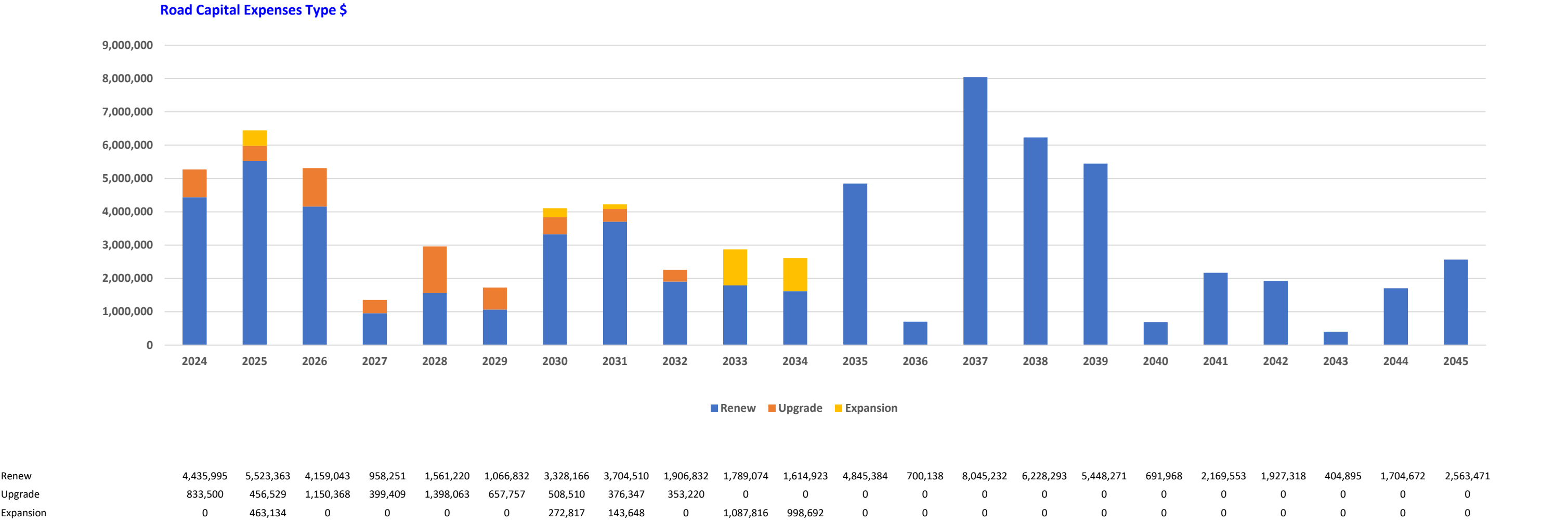
murchisonshire

Ancient land under brilliant skies

Road Asset Management Plan

August 2023

Road Asset Management



Murchison Roads Asset Management Plan - Assumptions & Rates

Item	Treatment	Widths (m)	Measure	Raw Rate	Markup	Rate	Cost \$ per km	Life	Comments
Seal / Concrete Surfacing Construction									
Two Coat Seal	Two Coat Seal	7.2	Cost per m2	9.50	13.0%	10.74	77,292		Sprayed Bituminous Initial Two Coat Seal
Standard Width									
Reseal	Reseal	7.2	Cost per m2	5.50	20.0%	6.60	47,520		Sprayed Bituminous One Coat Reseal
Standard Width									
Concrete	Concrete	8.0	Cost per m2	545.00	10.0%	599.50			Concrete Floodway
Standard Width									
Floodway Other Costs									
Rock Protection One Side	Rock 1 Side		Cost per m	50.00	0.0%	50.00			Floodway with protection on one side
Rock Protection Two Sides	Rock 2 Sides		Cost per m	100.00	0.0%	100.00			Floodway with protection on two sides
Concrete Cut-off Wall One Side	Conc Wall 1 Side		Cost per m	100.00	0.0%	100.00			Floodway with cut-off wall on one side
Concrete Cut-off Wall Two Sides	Conc Wall 2 Sides		Cost per m	200.00	0.0%	200.00			Floodway with cut-off wall on two sides
Additional Culverts	Culverts		Cost per item	250.00	0.0%	250.00			Additional costs for major culverts associated upgrades
Major River Addition Works	River Wks		Cost per m	5,000.00	0.0%	5,000.00			Additional costs for major river upgrade crossings
Ballinyoo Bridge	Bridge		Item Cost	4,658,230.00	0.0%	4,658,230.00			
Other					0.0%	0.00			
Single Lane Grid Construction	3.8m Grid		Cost per Grid	15,000.00	0.0%	15,000.00			Single Lane Grid Construction
Two Lane Grid Construction	7.8m Grid		Cost per Grid	20,000.00	0.0%	20,000.00			Two Lane Grid Construction
Sign Small	Small		Cost per No	206.08	0.0%	206.08			
Sign Medium	Medium		Cost per No	303.72	0.0%	303.72			
Sign Large	Large		Cost per No	404.96	0.0%	404.96			

Murchison Roads Asset Management Plan - Assumptions & Rates

Item	Treatment	Widths (m)	Measure	Raw Rate	Markup	Rate	Cost \$ per km	Life	Comments
PROGRAM USEFUL LIVES									
Formed	Nil		No of Years					0	No resheet required
Gravel Resheet Cat A	Resheet Typ 1		No of Years					25	Standard Gravel Resheet Category A Road. Also cement stabilised sections
Gravel Resheet Cat B	Resheet Typ 2		No of Years					30	Standard Gravel Resheet Category B Road. Also cement stabilised sections
Gravel Resheet Cat C	Resheet Typ 3		No of Years					35	Standard Gravel Resheet Category C Road. Also cement stabilised sections
Gravel Resheet Cat D	Resheet Typ 4		No of Years					40	Standard Gravel Resheet Category D Road. Also cement stabilised sections
Gravel Resheet Cat E	Resheet Typ 5		No of Years					45	Standard Gravel Resheet Category E Road. Also cement stabilised sections
Gravel Floodway Resheet Cat A	Fwy Resheet Typ 1		No of Years					20	Gravel Floodway Resheet Category A Road
Gravel Floodway Resheet Cat B	Fwy Resheet Typ 2		No of Years					25	Gravel Floodway Resheet Category B Road
Gravel Floodway Resheet Cat C	Fwy Resheet Typ 3		No of Years					30	Gravel Floodway Resheet Category C Road
Gravel Floodway Resheet Cat D	Fwy Resheet Typ 4		No of Years					35	Gravel Floodway Resheet Category D Road
Gravel Floodway Resheet Cat E	Fwy Resheet Typ 5		No of Years					40	Gravel Floodway Resheet Category E Road
Pavement & Cem Pavement	Pave		No of Years					60	
Pavement & Cem Pavement	Stab		No of Years					60	
Formed or Unformed Roads	Nil		No of Years					0	Not Applicable
Reseal Pavement	Reseal Pave		No of Years					60	
Reseal	Reseal		No of Years					17	
Two Coat Seal	Pave		No of Years						Not Applicable
Concrete	Concrete		No of Years					80	
Bridges	Bridge		No of Years					80	
WDV USEFUL LIVES									
General									
Pavement			No of Years						As per Program Useful Lives
Reseal Pavement	Reseal		No of Years					60	
Seal	Reseal		No of Years					17	
Concrete	Concrete		No of Years					80	
Culverts	Culverts		No of Years					80	
Single Lane Grid Construction	3.8m Grid		No of Years					80	
Two Lane Grid Construction	7.8m Grid		No of Years					80	
Intersection Upgrade	Int Upgrade		No of Years					0	
Bridges	Bridge		No of Years					80	
Sign Small	Small		No of Years					20	
Sign Medium	Medium		No of Years					20	
Sign Large	Large		No of Years					20	

Murchison Roads Asset Management Plan - Assumptions & Rates

Item	Treatment	Widths (m)	Measure	Raw Rate	Markup	Rate	Cost \$ per km	Life	Comments
Culverts									
	300 RCP		No of Years	50.00	0.0%	50.00		40	Replacement costs are included in additional culvert costs within each
	375 RCP		No of Years	60.00	0.0%	60.00		40	Replacement costs are included in additional culvert costs within each
	450 RCP		No of Years	70.00	0.0%	70.00		40	Replacement costs are included in additional culvert costs within each
	500 RCP		No of Years	80.00	0.0%	80.00		40	Replacement costs are included in additional culvert costs within each
	600 RCP		No of Years	85.00	0.0%	85.00		40	Replacement costs are included in additional culvert costs within each
	900 RCP		No of Years	90.00	0.0%	90.00		40	Replacement costs are included in additional culvert costs within each
	1200 RCP		No of Years	100.00	0.0%	100.00		40	Replacement costs are included in additional culvert costs within each
	1500 RCP		No of Years	110.00	0.0%	110.00		40	Replacement costs are included in additional culvert costs within each
	450 Heli Corr		No of Years	20.00	0.0%	20.00		40	Replacement costs are included in additional culvert costs within each
	300 HDP		No of Years	30.00	0.0%	30.00		40	Replacement costs are included in additional culvert costs within each
	400 HDP		No of Years	35.00	0.0%	35.00		40	Replacement costs are included in additional culvert costs within each
	450 HDP		No of Years	40.00	0.0%	40.00		40	Replacement costs are included in additional culvert costs within each
	1270 HDP		No of Years	75.00	0.0%	75.00		40	Replacement costs are included in additional culvert costs within each

Murchison Roads Asset Management Plan - Assumptions & Rates

Item	Treatment	Widths (m)	Measure	Raw Rate	Markup	Rate	Cost \$ per km	Life	Comments
Comparison with 2022 Roads Valuation	Snapshot of a general comparison of various elements associated previous roads valuation work undertaken in 2022								
Subgrade Unformed	2022 Valuation		Cost per m2			0.46		Infinite	
	Shire		Cost per m2			0.46		Infinite	Same Assumption
Subgrade Formed	2022 Valuation		Cost per m2			2.36		Infinite	
	Shire		Cost per m2			2.36		Infinite	Same Assumption
Basecourse Unsealed	2022 Valuation		Cost per m2			3.92			
	Shire		Cost per m2			5.60			Conventional resheet
						7.00			Resheet involving additional drainage or bunding works
	2022 Valuation		No of Years					10	
	Shire		No of Years					25	Varies according to the nature of road and expected traffic. Construction widths also vary
								45	
Basecourse Sealed	2022 Valuation		Cost per m2			13.11			
	Shire		Cost per m2			8.13			250mm compacted thickness
						10.08			250mm compacted thickness. Mark up 30% higher for road realignments
	2022 Valuation		No of Years					40	
	Shire		No of Years					60	Program includes a significant program of construction and reconstruction works. Detailed pavement analysis undertaken in 2023 on the Carnarvon-Mullewa Road will further inform this assumption
Sealed Surface Two Coat Seal	2022 Valuation		Cost per m2			14.50			
	Shire		Cost per m2			10.74			
	2022 Valuation		No of Years					15	
	Shire		No of Years					17	
Reseal	2022 Valuation		Cost per m2			5.45			
	Shire		Cost per m2			6.60			
	2022 Valuation		No of Years					15	
	Shire		No of Years					17	
Unsealed Floodways	2022 Valuation		Cost per m2			10.61			
	Shire		Cost per m2			5.60			
	2022 Valuation		No of Years					10	
	Shire		No of Years					20	Varies according to the nature of road and expected traffic. Construction widths also vary
								40	
Cement Stabilised Floodways	2022 Valuation		Cost per m2			14.30			
	Shire		Cost per m2			7.80			
Concrete Floodways	2022 Valuation		Cost per m2			209.32			
	Shire		Cost per m2			599.50			
	2022 Valuation		No of Years					80	
	Shire		No of Years					80	

17.3.1 - August 2023

Murchison Shire - Roads Program Summary																										
RD	Description	Surface Type	Updated Surface Type	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	
BERINGARRA - BYRO RD	Floodway Works	Concrete	Concrete						321,516																	
BERINGARRA - BYRO RD	Resheet Works	Formed & Surfaced	Formed & Surfaced									13,272	3,688			5,688	79,808	7,458	293,908	144,928	201,476	820,646	76,832	1,146,074		
BERINGARRA - BYRO RD	Resheet Works	Formed	Formed & Surfaced																							
BERINGARRA - CUE RD	Floodway Works	Concrete	Concrete																							
BERINGARRA - CUE RD	Resheet Works	Formed & Surfaced	Formed & Surfaced														35,264			320,825	137,004		3,332			
BERINGARRA - CUE RD	Resheet Works	Formed	Formed																						305,956	
BERINGARRA - MT GOULD RD	Resheet Works	Formed & Surfaced	Formed & Surfaced									61,226					62,720		65,282	52,282			85,344			
BERINGARRA - MT GOULD RD	Resheet Works	Formed	Formed																							
BERINGARRA - PINDAR RD	Floodway Works	Concrete	Concrete																							
BERINGARRA - PINDAR RD	Floodway Works	Concrete	Formed & Surfaced																							
BERINGARRA - PINDAR RD	Reseal Works	Sealed	Sealed														75,108									
BERINGARRA - PINDAR RD	Formed & Surf Const	Formed	Sealed							26,689																
BERINGARRA - PINDAR RD	Formed & Surf Const	Formed & Surfaced	Sealed							246,128																
BERINGARRA - PINDAR RD	Formed & Surf Const SKA	Formed & Surfaced	Formed & Surfaced	78,133	1,856,070	197,921																				
BERINGARRA - PINDAR RD	Formed & Surf Const SKA	Formed	Formed & Surfaced	38,102	363,031																					
BERINGARRA - PINDAR RD	Resheet Works	Concrete	Concrete																							
BERINGARRA - PINDAR RD	Resheet Works	Formed & Surfaced	Formed & Surfaced	317,156	271,566		401,798	13,239	14,654	54,331		94,436	165,117	564,029	743,904	303,404	1,945,742	2,268,191	1,860,970	4,234	1,137,528	262,735	1,663	17,237	85,428	
BERINGARRA - PINDAR RD	Resheet Works	Formed & Surfaced	Formed & Surfaced	90,954	221,130		26,460						30,744	71,064	1,262,873	142,632	998,978	645,120	400,327			74,088		240,453		
BERINGARRA - PINDAR RD	Resheet Works	Sealed	Sealed														37,343									
BERINGARRA HOMESTEAD ACCESS	Resheet Works	Formed & Surfaced	Formed & Surfaced																							
BERINGARRA HOMESTEAD ACCESS	Resheet Works	Unformed	Unformed																							
BILLABALONG - NEW FORREST RD	Resheet Works	Unformed	Unformed																							
BILLABONG HOMESTEAD ACCESS R	Reseal Works	Sealed	Sealed								2,310															
BILLABONG HOMESTEAD ACCESS R	Resheet Works	Formed & Surfaced	Formed & Surfaced																							
BILUNG POOL ACCESS RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																		2,184					
BILUNG POOL ACCESS RD	Resheet Works	Formed	Formed																							
BILUNG POOL ACCESS RD	Resheet Works	Formed	Formed																							
BOOL - WOOLEEN - BERRI-PIDAT IN	Formed & Surf Const	Formed & Surfaced	Formed & Surfaced		126,000																					
BOOLARDY - KALLI RD	Formed & Surf Const SKA	Formed & Surfaced	Formed & Surfaced		973,191																				66,397	
BOOLARDY - KALLI RD	Formed & Surf Const SKA	Formed & Surfaced	Formed & Surfaced		572,489																					
BOOLARDY - KALLI RD	Resheet Works	Formed & Surfaced	Formed & Surfaced				16,050		25,341			37,800	61,589	34,927			909,065	225,389	449,921							
BOOLARDY - KALLI RD	Resheet Works	Formed	Formed											173,628			396,850									
BOOLARDY - WOOLEEN RD	Formed & Surf Const SKA	Formed & Surfaced	Formed & Surfaced	115,895	592,704	391,079																				
BOOLARDY - WOOLEEN RD	Formed & Surf Const SKA	Formed	Formed	360,480	83,614	528,671																	87,715			
BOOLARDY STATION ACCESS RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																		4,586					
BULLARDOO HOMESTEAD ACCESS	Resheet Works	Formed & Surfaced	Formed & Surfaced																							
BULLARDOO HOMESTEAD ACCESS	Resheet Works	Sealed	Sealed															1,386								
BUTCHERS TRACK	Formed & Surf Const	Formed & Surfaced	Sealed											22,563												
BUTCHERS TRACK	Resheet Works	Formed & Surfaced	Formed & Surfaced						15,608	1,008		656,436		227,052	309,456	136,080	1,029,924					46,116				
BUTCHERS TRACK	Resheet Works	Formed	Formed																							
BYRO - WOODLEIGH RD	Resheet Works	Formed & Surfaced	Formed & Surfaced					26,672	37,296	22,088		158,244	647,388	429,237	173,376	97,776	370,440	260,568	38,808							
BYRO - WOODLEIGH RD	Resheet Works	Formed	Formed																							
BYRO STATION ACCESS RD	Resheet Works	Formed & Surfaced	Formed & Surfaced						1,008			48,384														
BYRO STATION ACCESS RD	Resheet Works	Formed	Formed																							
CARNARVON - MULLEWA RD CCG	Formed & Surf Const	Formed & Surfaced	Sealed																							
CARNARVON - MULLEWA RD	Ballinyoo Bridge	Ballinyoo Bridge	Ballinyoo Bridge																							
CARNARVON - MULLEWA RD	Floodway Works	Concrete	Concrete					1,804,300		370,796			169,260				200									
CARNARVON - MULLEWA RD	Sealed Roads Const	Sealed	Sealed	1,667,001	926,593	903,904	918,221	1,033,721	993,997	1,028,602	787,878	991,825									4,778	11,550				
CARNARVON - MULLEWA RD	Reseal Works	Formed & Surfaced	Formed & Surfaced																							
CARNARVON - MULLEWA RD	Reseal Works	Sealed	Sealed	148,530	98,122		11,180	73,791	297,732	304,591	660,470		81,037	53,592			101,317	1,169,467	800,237		148,530	98,122		11,180	73,791	
CARNARVON - MULLEWA RD	Formed & Surf Const	Formed & Surfaced	Sealed								143,648		1,087,816	976,129												
CARNARVON - MULLEWA RD	Formed & Surf Const	Sealed	Sealed																							
CARNARVON - MULLEWA RD	Sealed Roads Const	Sealed	Sealed																							
CARNARVON - MULLEWA RD	Floodway Works	Concrete	Concrete																							
CARNARVON - MULLEWA RD	Floodway Works	Formed & Surfaced	Formed & Surfaced							200																
CARNARVON - MULLEWA RD	Formed & Surf Const	Sealed	Sealed																							

17.3.1 - August 2023

[illegible]

Murchison Shire - Roads Program Summary																									
RD	Description	Surface Type	Updated Surface Type	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
MUGGON RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																			37,982	2,184		
MUGGON RD	Resheet Works	Formed	Formed																						
MUGGON STATION RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																						
MUGGON STATION RD	Resheet Works	Formed	Formed																						
MUGGON STATION RD	Resheet Works	Unformed	Unformed																						
MULGA RD	Reseal Works	Sealed	Sealed		7,623																	7,623			
MULGA RD	Formed & Surf Const	Formed & Surfaced	Sealed		243,577																				
MURCHISON AIRSTRIP ACCESS RD	Formed & Surf Const	Formed & Surfaced	Sealed		11,882																				
MURCHISON RDHOUSE ACCESS RD	Reseal Works	Sealed	Sealed																						
MURGOO HOMESTEAD ACCESS RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																			2,160			
MURGOO HOMESTEAD ACCESS RD	Resheet Works	Formed	Formed																						
NEW FORREST - YALLALONG RD	Floodway Works	Concrete	Concrete																						
NEW FORREST - YALLALONG RD	Reseal Works	Sealed	Sealed																						
NEW FORREST - YALLALONG RD	Resheet Works	Formed & Surfaced	Formed & Surfaced														46,104					8,968	22,337		
NEW FORREST - YALLALONG RD	Resheet Works	Formed	Formed																						
NOOKAWARRA ACCESS RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																1,176					16,464	
OFFICE RD	Reseal Works	Sealed	Sealed						2,376																
OFFICE RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																						
PIA WADJARRI ACCESS RD	Resheet Works	Unformed	Unformed																						
PINEGROVE - YALLALONG RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																						
PINEGROVE - YALLALONG RD	Resheet Works	Unformed	Unformed																						
PINEGROVE - YALLALONG RD	Unformed	Unformed	Unformed																						
PINEGROVE HOMESTEAD ACCESS	Reseal Works	Sealed	Sealed																						
PINEGROVE HOMESTEAD ACCESS	Resheet Works	Formed & Surfaced	Formed & Surfaced																			1,638			
REFUSE SITE ACCESS RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																						
REFUSE SITE ACCESS RD	Resheet Works	Formed	Formed																						
RODERICK STREET	Reseal Works	Sealed	Sealed																						
RODERICK STREET	Resheet Works	Formed & Surfaced	Formed & Surfaced														3,830								
SHIRE DEPOT ACCESS RD	Formed & Surf Const	Formed & Surfaced	Formed & Surfaced		18,048																				
TARDIE - YUIN RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																						
TARDIE - YUIN RD	Resheet Works	Formed	Formed																						
TWIN PEAKS - WOOLEEN RD	Formed & Surf Const SKA	Sealed	Sealed																						
TWIN PEAKS - WOOLEEN RD	Formed & Surf Const SKA	Formed & Surfaced	Formed & Surfaced	52,920																					
TWIN PEAKS - WOOLEEN RD	Formed & Surf Const SKA	Formed & Surfaced	Formed & Surfaced	933,241	77,387	1,740,917																		48,290	
TWIN PEAKS - WOOLEEN RD	Formed & Surf Const SKA	Formed	Formed & Surfaced	504,328																					
TWIN PEAKS ACCESS RD	Resheet Works	Unformed	Unformed																						
TWIN PEAKS - WOOLEEN ROAD	Resheet Works	Unformed	Unformed						1,478,679																
WOOLEEN - MT WITTENOOM RD	Formed & Surf Const SKA	Formed & Surfaced	Formed & Surfaced	280,088																				13,230	
WOOLEEN - MT WITTENOOM RD	Formed & Surf Const SKA	Formed & Surfaced	Formed & Surfaced	682,668																					
WOOLEEN - MT WITTENOOM ROAD	Resheet Works	Formed & Surfaced	Formed & Surfaced							2,500,544															
WOOLEEN - MT WITTENOOM ROAD	Resheet Works	Formed	Formed & Surfaced							129,654															
WOOLEEN ACCESS RD	Resheet Works	Formed & Surfaced	Formed & Surfaced												20,160										
WOOLEEN ACCESS RD	Resheet Works	Formed	Formed																					81,732	
WOOLGORONG - YUIN RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																	2,016					
WOOLGORONG - YUIN RD	Resheet Works	Unformed	Unformed																						
WOOLGORONG RD	Resheet Works	Formed & Surfaced	Formed & Surfaced									3,864			11,676										
WOOLGORONG RD	Resheet Works	Formed	Formed																						
WREATH FLOWERS ACCESS RD	Resheet Works	Formed & Surfaced	Formed & Surfaced												5,020		11,592								
WREATH FLOWERS ACCESS RD	Resheet Works	Formed	Formed														96,264								
YUIN HOMESTEAD ACCESS RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																						
YUIN HOMESTEAD ACCESS RD	Resheet Works	Formed	Formed												7,560										
YUNDA RD	Resheet Works	Formed & Surfaced	Formed & Surfaced																			19,292			
YUNDA RD	Resheet Works	Formed	Formed																						
Totals				5,269,495	6,443,026	5,309,412	1,357,660	2,959,283	1,724,588	4,109,492	4,224,505	2,260,052	2,876,890	2,613,615	4,845,384	700,138	8,045,232	6,228,293	5,448,271	691,968	2,169,553	1,927,318	404,895	1,704,672	2,563,471



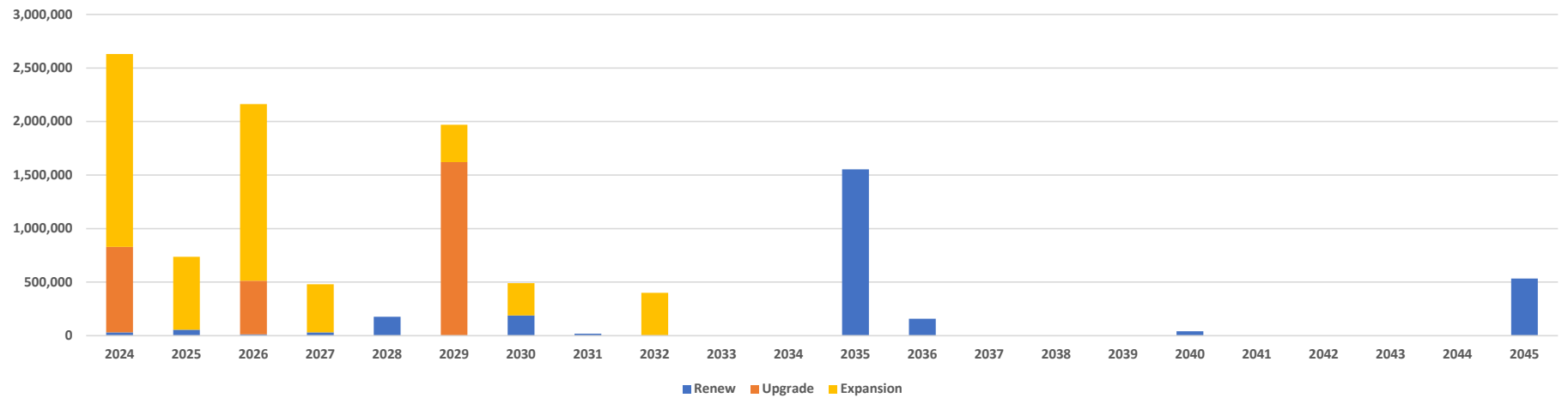
Settlement Buildings & Infrastructure

August 2023

17.3.1 - August 2023

Settlement Capital Works Summary \$

Reporting Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Fire Prevention Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Housing Buildings & Improvements	0	50,959	450,000	476,578	0	270,000	4,142	0	0	0	0	281,036	5,500	0	0	0	3,299	0	0	0	0	378,766
Community Amenities Capital	0	0	0	0	0	750,000	74,941	18,984	400,000	0	0	0	0	0	0	0	0	0	0	0	0	129,645
Sport & Rec Buldg & Improv	1,430,000	0	200,000	0	0	0	55,903	0	0	0	0	0	0	0	0	0	1,378	0	0	0	0	24,861
Heritage Buildings & Improvements	0	0	13,304	0	0	0	0	0	0	0	0	0	1,774	0	0	0	0	0	0	0	0	0
Depot Buildings & Improvements	0	1,352	0	0	0	0	1,623	0	0	0	0	0	0	0	0	0	31,996	0	0	0	0	0
Airport Improvements	0	0	0	0	0	0	0	0	0	0	0	1,254,773	0	0	0	0	0	0	0	0	0	0
Tour Area Prom Buildings & Improvements	400,000	453,646	500,000	4,294	0	350,000	342,860	0	0	0	0	17,745	0	0	0	0	3,646	0	2,863	0	0	0
Water Infrastructure	450,000	230,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Power Infrastructure	350,000	450,000	1,000,000	0	150,000	0	10,152	0	0	0	0	0	150,000	0	0	0	0	0	0	0	0	0
Administration Building & Improvements	0	0	0	0	27,010	600,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2,630,000	1,185,958	2,163,304	480,872	177,010	1,970,000	489,621	18,984	400,000	0	0	1,553,553	157,274	0	0	0	40,319	0	2,863	0	0	533,273

[illegible]

Murchison Settlement Buildings & Infrastructure - August 2023

Report No	Reporting Description	Job No	Description	Comments	Ext Cost \$ (excl Inflation)	Year
B16380	Staff Housing Buildings Improvements	C14226	Capex - Construct Staff Housing, Murchison	New Staff Housing	450,000	2026
B16390	Staff Housing Buildings Improvements	C14226	Capex - Construct Staff Housing, Murchison	New Staff Housing	450,000	2027
B16400	Staff Housing Buildings Improvements	RN10BK	CapEx - Renovation 10B Kurara Way	New Single Room Extension as per 10A Kurara Way	90,000	2030
B16410	Staff Housing Buildings Improvements	RN4AKU	CapEx - Renovation 4A Kurara Way	New Single Room Extension as per 10A Kurara Way	90,000	2030
B16420	Staff Housing Buildings Improvements	RN4BKU	CapEx - Renovation 4B Kurara Way	New Single Room Extension as per 10A Kurara Way	90,000	2030
B16430	Community Amenities Capital	C10002	D Capex - Community Centre Upgrade	Refurbish existing Sports Club	750,000	2029
B16440	Community Amenities Capital	C14234	A Capex - Transportable Class Room - Murchison		400,000	2032
B16450	Sport & Rec Buldg & Improv	C11002	E Capex - Community Swimming Pool	Part LRCIP Funded	1,050,000	2024
B16460	Sport & Rec Buldg & Improv	C11003	J Capex - Playground Upgrade	Potential part Lottery West Funded	200,000	2026
B16470	Sport & Rec Buldg & Improv	C11004	Sports Club Access Upgrade	Relay Paving and extend grass areas	30,000	2024
B16480	Sport & Rec Buldg & Improv	C11006	Community Splash Pad	Part Lottery West Funded	350,000	2024
B16490	Sport & Rec Buldg & Improv	C11050	Other Rec & Sport Buldg & Improv General		0	0
B16500	Heritage Buildings & Improvements	C11640	Museum Build & Improv General	Extension following implementation Part of Vast Sky Business Works	0	0
B16510	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block		400,000	2024
B16520	Tour Area Prom Buildings & Improvements	C13010	Capex - Roadhouse Residence	New Accommodation for Roadhouse Manager	450,000	2025
B16530	Tour Area Prom Buildings & Improvements	C13015	Capex - Roadhouse Business Bldg.	Major refurbishment	500,000	2026
B16540	Tour Area Prom Buildings & Improvements		Cap Ex Ensuites to C/V Park Cabins	Defer at this stage and revisit if necessary	0	0
B16550	Tour Area Prom Buildings & Improvements	C13025	H Caravan Park Ensuites	New 3 Units	350,000	2029
B16560	Tour Area Prom Buildings & Improvements	C13026	K Interpretive Centre	Part of Vast Sky Business Case	0	0
B16570	Tour Area Prom Buildings & Improvements	C13027	Staff Accommodation Units	Initial two separate units	300,000	2025
B16580	Tour Area Prom Buildings & Improvements	C13027	Staff Accommodation Units	Part of Vast Sky Business Case Requirements	0	0
B16590	Water Infrastructure	C13670	Water Supply Capital	General Water Asset Replacement Works Post plan as majority new in 2024	0	0
B16600	Water Infrastructure	C13671	Irrigation Water Supply Capital	Replacements to be separately assessed as required	0	0
B16610	Water Infrastructure	C14720	Improvements To drinking Water reticulation	New Bores, Shed Pump House & Ring Main Unit	498,496	2023
B16620	Water Infrastructure	C14720	Improvements To drinking Water reticulation	New Bores, Shed Pump House Ring Main Unit & Connections	450,000	2024
B16630	Water Infrastructure	C14720	Improvements To drinking Water reticulation	New Chlorinator. Potential Infrastructure Development Funding	230,000	2025
B16640	Power Infrastructure	C13660	Power Supply Capital	Replace section underground power - Part 1	150,000	2028
B16650	Power Infrastructure	C13660	Power Supply Capital	Replace section underground power - Part 2	150,000	2036
B16660	Power Infrastructure	C13661	Power Supply Upgrade	Upgrade of Powerhouse. Potential Infrastructure Development Funding	350,000	2024
B16661	Power Infrastructure	C13661	Power Supply Upgrade	Upgrade of Powerhouse. Potential Infrastructure Development Funding	450,000	2025
B16670	Power Infrastructure	C13662	Solar Power Provision	Potential Grant or loan funded	1,000,000	2026
B16680	Administration Building & Improvements	C14001	Capex Minor Modifications to Council Building	Move Library, Refurbish & Extend Council Chamber to cover in verandah	600,000	2029



murchisonshire

Ancient land under brilliant skies

Plant Replacement Program

August 2023

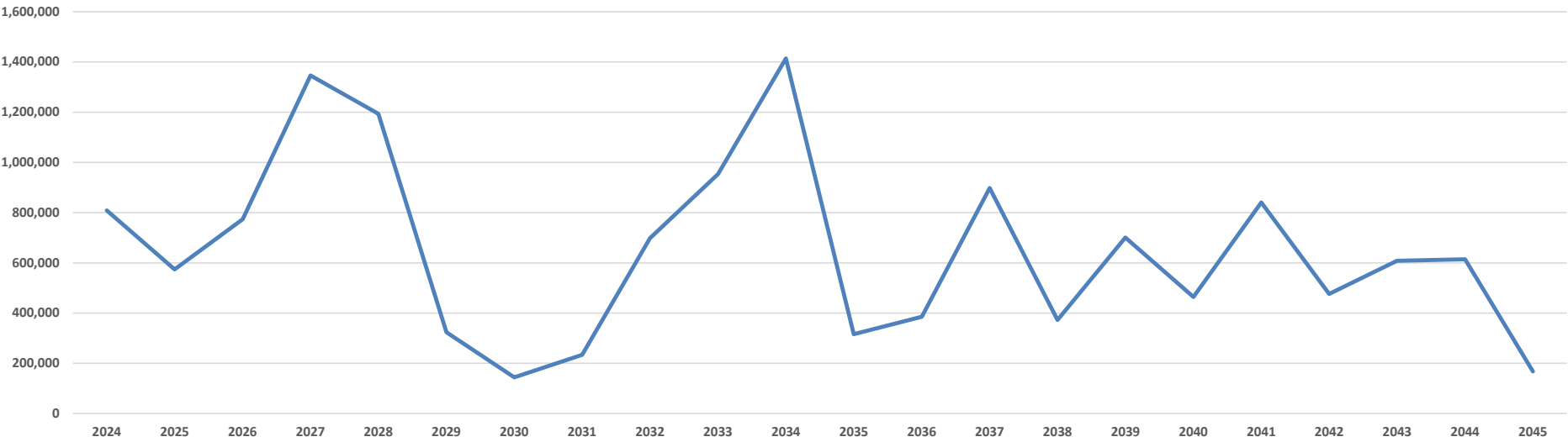
Plant Replacement Program

Plant Type	Est Costs excl Inflation	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Bulldozers	Purchase																	450,000					
Caravans	Purchase			110,000							330,000	210,000				110,000		110,000	220,000				
Dollies	Purchase							30,000					30,000							90,000			
Fire - Fast Attack	Purchase							10,000															
Fire Trucks	Purchase							10,000															
Forklifts	Purchase							40,000								40,000							
Gen Sets Medium	Purchase						20,000	40,000			12,000		60,000		20,000	40,000			12,000		60,000		20,000
Gen Sets Small	Purchase							18,000								18,000							
Graders	Purchase	500,000				1,000,000	500,000		500,000				1,000,000	500,000		500,000				1,000,000	500,000		500,000
Loaders	Purchase						450,000						450,000				450,000						
Low Loader Floats	Purchase													187,000		187,000							
Mini Excavators	Purchase				16,000										16,000								
Misc	Purchase							20,000								20,000				70,000			
Ride On Mower	Purchase				12,000		12,000						12,000		12,000					12,000			12,000
Rollers	Purchase						223,510	466,000														223,510	466,000
Side-tippers & Trailers	Purchase						300,000									340,000		100,000				300,000	
Small Plant Items	Purchase							130,000					25,000		125,000	130,000							
Tractors	Purchase																			80,000			
Trailers Medium	Purchase												90,000				12,000			24,000			
Trailers Small	Purchase							10,000			12,000				20,000				12,000		12,000		
Trucks - Heavy	Purchase		335,000				335,000		100,000				335,000						100,000			335,000	335,000
Trucks - Light	Purchase							75,000		125,000	80,000							75,000		125,000	80,000		
Utes	Purchase	43,000				43,000	30,000	70,000		43,000			70,000	43,000				113,000					70,000
Vehicles Other	Purchase																	60,000					
Vehicles Admin	Purchase							140,000					140,000					140,000					140,000
Plant Purchases		543,000	335,000	110,000	28,000	1,043,000	1,870,510	1,059,000	600,000	168,000	434,000	210,000	2,212,000	730,000	193,000	1,385,000	462,000	1,048,000	344,000	1,319,000	734,000	858,510	1,543,000
Plant Sales		100,000	100,000	10,000	500	190,000	300,702	179,600	90,000	32,000	40,000	20,000	463,500	100,000	5,000	160,000	90,000	112,000	20,000	205,000	115,500	114,702	346,600
Road Plant Purchases	Purchase	543,000	335,000	110,000	16,000	1,043,000	1,838,510	701,000	600,000	168,000	422,000	110,000	1,960,000	730,000	116,000	1,177,000	462,000	848,000	344,000	1,295,000	580,000	858,510	1,371,000
Minor Plant Purchases	Purchase	0	0	0	12,000	0	32,000	218,000	0	0	12,000	100,000	112,000	0	77,000	208,000	0	60,000	0	24,000	154,000	0	32,000
Admin Vehicle Purchases	Purchase	0	0	0	0	0	0	140,000	0	0	0	0	140,000	0	0	0	0	140,000	0	0	0	0	140,000
Sale of Plant Assets	Trade	(100,000)	(100,000)	(10,000)	(500)	(190,000)	(300,702)	(129,600)	(90,000)	(32,000)	(40,000)	(20,000)	(413,500)	(100,000)	(5,000)	(160,000)	(90,000)	(62,000)	(20,000)	(205,000)	(115,500)	(114,702)	(296,600)
Admin Vehicle Sales	Trade	0	0	0	0	0	0	(50,000)	0	0	0	0	(50,000)	0	0	0	0	(50,000)	0	0	0	0	(50,000)
Net		443,000	235,000	100,000	27,500	853,000	1,569,808	879,400	510,000	136,000	394,000	190,000	1,748,500	630,000	188,000	1,225,000	372,000	936,000	324,000	1,114,000	618,500	743,808	1,196,400

17.3.1 - August 2023

Plant Replacement Program		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Plant Type	Est Costs excl Inflation																						
Plant Reserve																							
Opening Balance of Plant Reserve		1,251,758	808,758	573,758	773,758	1,346,258	1,193,258	323,450	144,050	234,050	698,050	954,050	1,414,050	315,550	385,550	897,550	372,550	700,550	464,550	840,550	476,550	608,050	614,242
Trans from Plant Res		(443,000)	(235,000)	(100,000)	(27,500)	(853,000)	(1,569,808)	(879,400)	(510,000)	(136,000)	(394,000)	(190,000)	(1,748,500)	(630,000)	(188,000)	(1,225,000)	(372,000)	(936,000)	(324,000)	(1,114,000)	(618,500)	(743,808)	(1,196,400)
Trans to Plant Res		0	0	300,000	600,000	700,000	700,000	700,000	600,000	600,000	650,000	650,000	650,000	700,000	700,000	700,000	700,000	700,000	700,000	750,000	750,000	750,000	750,000
Adjustment to Actual		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance Plant Reserve		808,758	573,758	773,758	1,346,258	1,193,258	323,450	144,050	234,050	698,050	954,050	1,414,050	315,550	385,550	897,550	372,550	700,550	464,550	840,550	476,550	608,050	614,242	167,842

Plant Reserve Balance \$



Plant Reserve Balance	808,758	573,758	773,758	1,346,258	1,193,258	323,450	144,050	234,050	698,050	954,050	1,414,050	315,550	385,550	897,550	372,550	700,550	464,550	840,550	476,550	608,050	614,242	167,842
-----------------------	---------	---------	---------	-----------	-----------	---------	---------	---------	---------	---------	-----------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------



murchisonshire

Ancient land under brilliant skies

Long-Term Financial Plan

Part of Council's Planning for the Future

24 August 2023

Preamble

Pursuant to s 5.56 of the Local Government Act 1995 a local government is required to plan for the future its district through the preparation and adoption of various plans in accordance with Division 3 of the Local Government (*Administration*) Regulations 1996 as shown below.

Reg	Plan
19C	<p>Strategic Community Plan</p> <p>The Community Plan Sets out the vision, aspirations and objectives of the community. It also</p> <ul style="list-style-type: none"> Covers a period of at least 10 years and to be reviewed every 4 years Developed with regard to the capacity of current and anticipated resources, strategic performance indicators and demographic trends
19DA	<p>Corporate Business Plan</p> <p>The Corporate Business Plan</p> <ul style="list-style-type: none"> Sets out consistently with any relevant priorities as set out in the Strategic Community Plan Council's priorities for dealing with the objectives and aspirations of the community Governs internal business planning by expressing priorities by reference to operations that are within Council's capacity Develops and integrate matters relating to resources including <ul style="list-style-type: none"> Asset Management Workforce Planning Long-Term Financial Planning Covers a period at least 4 years and to be reviewed annually

This document covers the Corporate Business Plan Elements as highlighted above

Introduction

The Local Government (*Administration*) Regulations 1996 require the Strategic Community Plan to cover a period of at least 10 Financial Years and be reviewed at least once every 4 years, whilst plans that make up the Corporate Business Plan are to cover a period of at least 4 years and be reviewed annually.

From a practical and operational perspective, Council considers that whilst the period of the Strategic Community Plan and associated priorities within the Corporate Business Plan and Workforce Plan may be appropriate, it is considered that a longer-term 20-year view be taken with respect the actual application of resources through the Asset Management Plan and Long-Term Financial Plan.

In part this will align with more contemporary practice and allows consideration of works that may be required beyond a 10-year period but also recognise as highlighted below under "Background that significant changes have occurred since 2017 when the Strategic Community Plan and Corporate Business were adopted; many of which were previously not on the horizon.

The basis of this approach is also to ensure that mid- and long-term matters are considered annually so that pre-emptive actions can be taken today to mitigate potential future impacts and ensure long-term sustainability, but also importantly and that intergeneration equity matters are considered.

The principle of intergenerational equity holds that, to promote prosperity and quality of life for all, institutions should construct administrative acts that balance the short-term needs of today's generation

with the longer-term needs of future generations. It integral to the operation of society, governments including local government.

In local government this can be highlighted by the way it funds and accounts for the actions that it undertakes.

For instance, in any one year whilst operational cost are paid for by the community of the day some of the costs of replacement of assets should be paid and accounted for in the budget of the time as the residents and ratepayers have enjoyed the benefits of those assets and thereby not overly burden the future local community when assets need to be replaced. Similarly, current residents and ratepayers should not necessarily be required to pay entirely for future works which they have yet to benefit from.

Accordingly, both the Asset Management Plan and Long-Term Financial Plan are to address a period of 20 years each respective plan being prepared on the basis that it will be reviewed each year with year one of the Long-Term Financial Plan, which incorporates asset management aspects, being identical to the actual budget.

As a result, the Long-Term Financial Plan becomes effectively a 20-year budget document and one that can be reviewed and updated as new information comes to light but with the overall aim that it influences and guides the thinking as well as overall operation of the Shire in an integrated manner.

Put simply have regard to “*yesterday*”, look “*today*” but always focus on “*tomorrow*”. This way the future “*today*” will be potentially better than it would have otherwise been, the community grow and develop as a result and the financial costs will be more equitably distributed across the years.

Clearly these aspects require balancing and judgment. The Asset Management Plan and Long-Term Financial Plan aims to improve this balance by highlighting “*yesterday*”, “*today*” and “*tomorrow*”.

As a result, the Corporate Business Plan includes elements based on the above overarching philosophy.

Background

Since 2017 work has continued to develop the scope of works and in deliver a range of Capital Works identified in the Corporate Business Plan. However various significant changes have occurred as outlined below that need to be considered.

Murchison Settlement Redevelopment

Murchison Settlement Masterplan

The adopted in August 2021 the Settlement Masterplan took around 18 months to be finalised and provides a detailed layout of the way the settlement is to be developed. Importantly the Masterplan includes the following “Project Vision” statement which encapsulates the relationship of the Settlement within the context of the broader Shire.

“To ensure that Murchison Settlement is an attractive focal point that enables the Shire to function successfully and deliver a range of services that will underpin community, cultural and economic development within the Settlement and broader Shire”

Design principles have been developed to help guide the development of the Murchison Settlement Masterplan.

- ~ To create an attractive activity hub for the community and visitors to Murchison that maintains the existing character, cultural and built qualities of the Settlement.
- ~ Provide functional pedestrian connectivity, improved access, and sight lines throughout the precinct.

- ~ Design a unified landscape character that maximises shade.
- ~ Create a consolidated sequence of spaces and activities for locals and tourists.
- ~ Allow space in design for Geo/Astro tourism and convey the idea of 'The Oasis'.

A range of projects identified (in no priority order) included Community Swimming Pool / Splash Pad, New -Caravan Park Ablution Block, New -Caravan Park 2 Ensuite Units, General Settlement Amenity Improvements, and Playground Upgrade. An Interpretive Centre was also identified but required further scoping and development

Murchison Settlement Roadhouse Precinct Detailed Concept Design

In 2020/21 it was realised that Roadhouse and Caravan Park layout needed a supplementary review to further develop desired expansion that would dovetail into the wider Settlement Masterplan. Work was undertaken to also review the overall operation of the roadhouse, with Council assuming operational control in March 2021. This included considering the need to provide suitable long-term accommodation for the Roadhouse Management, to improve the functionality of the Roadhouse Business and to explore opportunities for a potential Interpretive Centre.

Murchison Vast Sky Experience Business Case

Adopted in February 2023 this Business Case evaluated opportunities from the emerging Mid-West space economy, with particular focus on the SKA and Mingenew Space Precinct. In many ways the development with potential transformative effect. It ticks an abundance of boxes such as strategically linking Vast Sky tourism, showcasing SKA / CSIRO, providing an accessible outback feel without camping out, increased GeoTourism and broader tourism within a regional context, purveying local history and pastoral influence, inclusion of local Wadjari aboriginal development opportunities, improved discovery walking trails as well as enhancing recruitment and retention opportunities for the Shire in an improved visually attractive environment.

The entire business case should be seen as being complimentary to the Murchison Settlement Masterplan and Roadhouse development plans that have already been undertaken. Stage 1 spend is around \$10.4m with further stages foreshadowed totalling \$11.5m over around a 10-year period. Business Case shows a profitable operation after 2 years. Significant levels of external funding will be required with any delivery will likely be very long term without significant external investment.

Murchison Settlement Infrastructure

Works previously identified to provide a Chlorinator for the Water Supply have been reassessed to include a major upgrade of the supply itself and provision of a new ring main unit to also separate drinking water from parks and gardens irrigation. A significant upgrade of the power supply on top of a planned solar microgrid upgrade also need to be considered.

Local Roads and Community Infrastructure Funds

Commonwealth Funding from the Local Roads and Community Infrastructure Program is available in 2023/24 and potentially in 2024/25 which is applicable to Settlement Community related projects.

Significant Road Considerations

Carnarvon-Mullewa Road Strategic Upgrade

In February 2020 Council reviewed its strategic approach in the construction and sealing of the Carnarvon-Mullewa Road and varying from a 4.0m seal to a 7.2m seal.

In November 2022 the Shire finally completed sealing to 7.2m width the remaining 9.0km gravel section on the Carnarvon-Mullewa Road between the Murchison Settlement and the southern Shire boundary. Overall, the Shire has constructed and sealed to a 7.2m width 35.42km since 2021. In part this

accelerated program was aided by additional road grants but also by a \$2.0m roadworks loan taken out in 2020/21 as part of a COVID19 Stimulus approach.

Construction and sealing of the remaining 27.6km within the City of Geraldton is still to be done an element that Council is encouraging the City to do. Rehabilitation and widening of existing 4.0m sealed sections is planned. Further strategic work involving potential construction of some passing lanes in sections north of the Murchison Settlement in accordance with Main Roads WA Roads 2040 Strategy is also possible.

Local Roads and Community Infrastructure Funds

Significant increases in Commonwealth Road Funding from the Local Roads and Community Infrastructure Program have been received and applied upgrade works on the Carnarvon-Mullewa Road. This is programmed to continue for 2025/26 for rural, regional and outer suburban roads.

Main Roads WA Regional Road Funds

The Carnarvon- Mullewa Road is the only road within the Shire classified of such strategic importance to potentially attract funds Main Roads Regional Road Group Funds on a 2 for 1 basis for more than one road funding project per annum. Changes in scoring criteria provide increased scope to construct and or rehabilitate sections moving forward.

SKA Route Works

The Shire has been assigned the responsibility to undertaker works on the SKA Road Route to assist in the establishment of the SKA Project on Boolardy Station for a five-year period commencing 2022/23. Almost all of the roads affected are the responsibility of Council meaning that external funds are being provided on roads that would have otherwise had to be funded from Councils own revenue sources.

Long-Term Financial Plan

The Long-Term Financial Plan is the consolidation of current annual budget operations with expenses arising from the Asset Management Plan within an operating template that effectively becomes a 20-year budget with the first year of the plan being the adopted budget. It is essential this be updated annually.

Assumptions

The plan has been based on the various assumptions as highlighted below.

Assumption	Comments
General	
Shire Population s to remain stable	At the last census the actual population increased.
The region and States economy will remain relatively stable over the long term.	Anecdotally this seems to be the situation
Current levels of service will remain and progressively increase as demand dictates so long as its financially prudent to do so	Current feedback from residents and tourists is positive and favourable.
Assets are expected to be adequately maintained and to continue to meet existing levels of service.	Periodic inspections and updated analysis will be undertaken, and scheduled replacement dates varied on annual basis and incorporated into the respective working models.
The level of grants and contributions that are recurrent from year to year will remain relatively stable	This applies to operational grants from organisations such as the Grants Commission and Main Roads WA and to Capital Grants revenue from Main Roads WA. Historically the has been no major variation.
Specific Grants for specific projects that may or may not arise have not been included.	It is considered prudent to where possible set aside some amounts each year by transfer to reserves so as to minimise any specific budget spike in any one year. This applies to aspects such as flood disaster repairs which cannot be forecast with any certainty and also to asset management and settlement development works so as to provide some potential revenue to provide matching funds for the specific project.
Rate Revenue	From a policy perspective option for future rate scenarios are explored with analysis tying into Council's Long Term Financial Plan on an annual basis and that in comparative terms between each year, that as far as practicable, aspects associated with natural growth or decline are ignored when setting rates.
Inflation	Specific estimates for inflation impacts for expenditure items are separately shown in the detailed plan. These can and do vary according to each class of expenditure.
Asset Lives and replacement timings	Reviewed annually as per the respective component of the Asset Management Plan
Staff	Current staffing levels have been assumed with the addition of two new staff members in the medium term only. This is considered essential given current workloads but may change later when a more in-depth review is undertaken when the Workforce Plan is updated

Forecasts

Long term forecasts are inherently difficult and can be impacted upon if the assumptions that underpin the plan alter appreciably. The following are highlighted.

Asset Renewal

Costs and for replacement of existing and new assets once constructed can be addressed and risks mitigated if the plan is updated every year and if the accuracy of first three years detailed cost estimates and programs for Capital Works are improved through improve condition assessment and refined data collection and analysis. Reprogramming on this basis will ensure that the accuracy for timing for renewals is improved without reducing service levels.

New Assets

There is also a potential risk financially if additional new assets are created without a recognition that in some instances, but not all, additional operational and maintenance costs will be required to be met. Where these costs are known they have been reflected in the plan. Annual reviews will also assist in refinement.

This issue Long term asset replacement costs, some of which will fall outside of scope of the plan. These issues also need to reflect in the decision-making processes the benefit derived from those assets.

Murchison Shire is unique owing to its sparse population limited growth and that it has no town. This significantly shapes the plan compared with other local governments which have growing communities and need to constantly upgrade and add new assets. For instance

- ~ Road upgrades identified relate to defined sections of only one road being the Carnarvon-Mullewa Road as well those within the Murchison Settlement and on other adjacent to one Station. There is minimal likelihood for justifications for other roads elsewhere such that the broad operation moving forward will eventually revolve mainly around asset renewal albeit with some upgraded elements such that the asset base will not increase significantly.
- ~ Building upgrades within the Murchison Settlement in the main involve assets that have very long lives. Apart from works associated with the Murchison Vast Sky Experience Business Case which are largely beyond the resources of Council, and which generate additional operating income, once constructed there is little expectation of new facilities being required.

To assist in providing a context to the plan will show the intended distribution between Renewal and New / Upgraded expenditures.

Overall, though the confidence level of the general picture is reasonably high, which is as significant improvement.

Alignment with Financial Statements and Budgets

Amongst other things the Long-Term Financial Plan is based implementing the Asset Management Plan, which by its very nature a plan for the future based on local needs, judgements and outcomes.

As a result, works identified will vary from year to year and include new as well as renewal of assets such that several financial aspects such as depreciation and written down values will alter and vary markedly from values shown the adopted budget for each year and in the Annual Financial Statements which are based on an external assessment of values at a singular point in time.

Monitoring and Performance

The Office for Local Government specifies that various performance measure are identified and reported against.

However, the measures themselves and so-called ratios that are measured and align to a notional standard are unlikely to be fit for purpose locally as they will not suit local conditions and operations.

A more accurate and nuanced practical approach is to use the overall cash position through measurement of the Net Current Assets and Reserves. If this is healthy during and at the end of the life of the plan, then risks to the overall financial viability are significantly reduced. Over time an actual target should be established and set.

For clarity purposes the plan shows the net current asset as a continuum not like the normal budget requirements where the budgeted deficiency as notionally funded by rates is to be within 90% and 110%

As indicated though recent rating reviews the amount of rate revenue expressed as a % of depreciation is very low in comparison with other Shires. As a target this should be lifted. Notwithstanding that the assessed depreciation may not accord to local assessments of an annualised replacement cost it is an independent assessment which is consistent in methodology. Any increase in this % effectively assists not just the overall financial position but also provides evidence of improved application of intergenerational equity considerations.

Further performance measures may also be identified and if deemed appropriate introduced in the future.

Enc Long-Term Financial Plan

Previous

28 September 2017



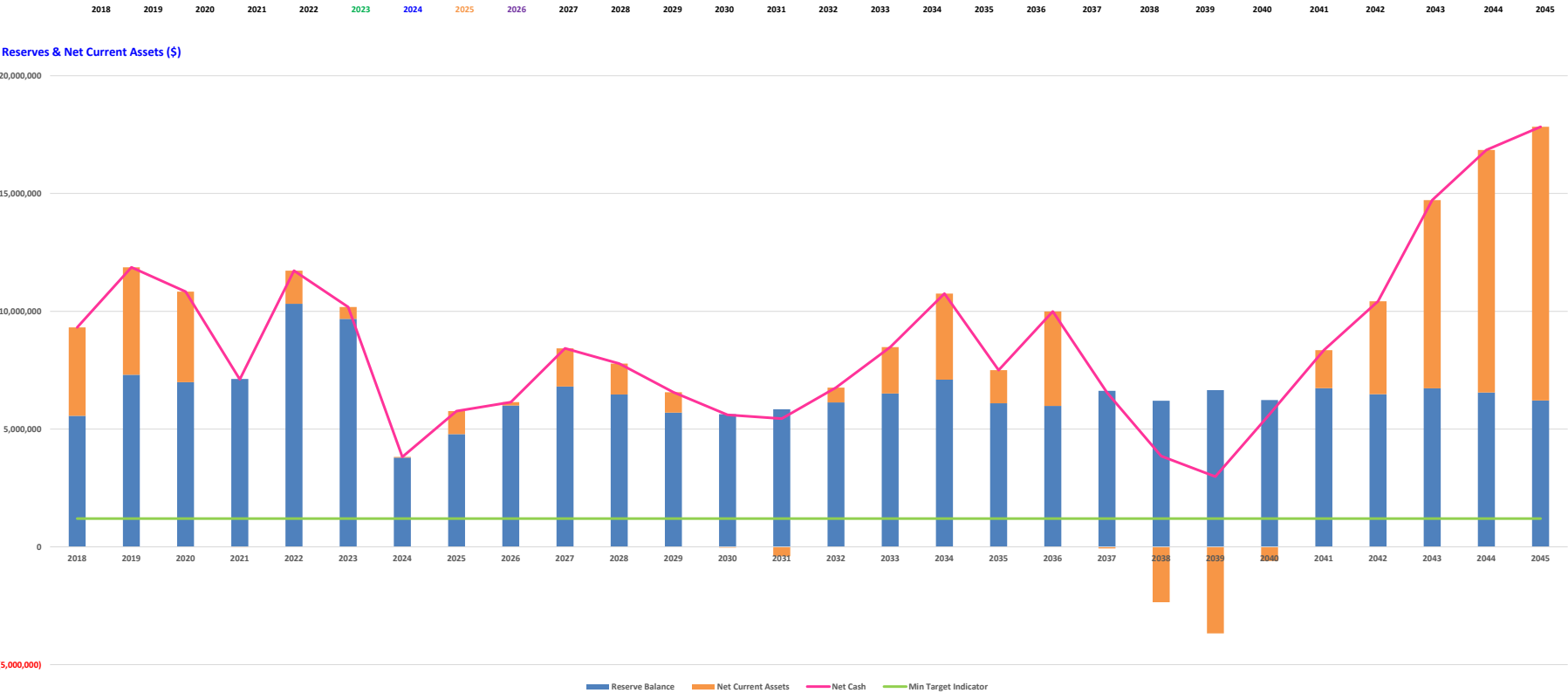
Long Term Financial Plan Budget Schedules

Adopted 24 August 2023

Murchison Shire - LTFP - Inflation

[illegible]

LTFP Graphs



Reserve Balance	5,559,862	7,303,108	6,989,920	7,128,984	10,316,451	9,675,019	3,788,262	4,782,574	6,002,157	6,805,528	6,468,888	5,698,870	5,633,069	5,842,055	6,132,522	6,510,828	7,097,215	6,093,931	5,982,518	6,621,944	6,203,631	6,655,377	6,231,844	6,732,550	6,478,457	6,729,773	6,553,276	6,215,134
Net Current Assets	3,752,856	4,562,188	3,843,908	(17,596)	1,406,381	506,784	30,648	977,955	140,667	1,619,118	1,308,640	862,147	(33,234)	(399,578)	627,945	1,969,920	3,655,204	1,409,220	4,007,325	(67,885)	(2,349,052)	(3,672,848)	(599,737)	1,615,886	3,947,727	7,989,503	10,291,432	11,614,859
Net Cash	9,312,718	11,865,296	10,833,828	7,111,388	11,722,832	10,181,803	3,818,910	5,760,529	6,142,825	8,424,646	7,777,528	6,561,017	5,599,835	5,442,477	6,760,467	8,480,748	10,752,419	7,503,152	9,989,843	6,554,060	3,854,579	2,982,529	5,632,107	8,348,437	10,426,184	14,719,277	16,844,707	17,829,993
Min Target Indicator	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000

Rate Setting Statement	Budget 2024	Indic 2025	Indic 2026	Indic 2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
17.4.1 - August 2023																						
Activities by Reporting Program																						
Net current assets at start of financial year - surplus/(deficit)	506,784	30,648	977,955	140,667	1,619,118	1,308,640	862,147	(33,234)	(399,578)	627,945	1,969,920	3,655,204	1,409,220	4,007,325	(67,885)	(2,349,052)	(3,672,848)	(599,737)	1,615,886	3,947,727	7,989,503	10,291,432
Revenue from operating activites (* excl general rates)																						
Governance	45,469	46,378	47,306	48,252	49,217	50,201	51,205	52,230	53,274	54,340	55,426	56,535	57,666	58,819	59,995	61,195	62,419	63,668	64,941	66,240	67,565	68,916
General purpose funding *	295,593	5,080,188	5,181,792	5,285,428	5,391,136	5,498,959	5,608,938	5,721,117	5,835,539	5,952,250	6,071,295	6,192,721	6,316,575	6,442,907	6,571,765	6,703,200	6,837,264	6,974,009	7,113,490	7,255,759	7,400,875	7,548,892
Law, order, public safety	19,567	19,569	19,571	19,573	19,575	19,577	19,579	19,582	19,584	19,586	19,589	19,591	19,594	19,596	19,599	19,601	19,604	19,607	19,610	19,612	19,615	19,618
Health																						
Education and welfare																						
Housing																						
Community amenities																						
Recreation and culture	9,350	9,467	9,586	9,708	9,832	9,959	10,088	10,220	10,354	10,491	10,631	10,774	10,919	11,068	11,219	11,373	11,531	11,691	11,855	12,022	12,193	12,367
Transport	5,158,007	5,051,380	281,908	287,546	9,068,297	299,163	305,146	311,249	9,092,474	323,823	330,300	336,906	9,118,644	350,517	357,527	364,678	9,146,971	379,411	386,999	394,739	9,177,634	410,686
Economic services	945,358	897,652	915,431	933,392	951,539	969,874	988,403	1,007,129	1,026,055	1,045,186	1,064,526	1,084,080	1,103,850	1,123,842	1,144,060	1,164,509	1,185,193	1,206,117	1,227,286	1,248,704	1,270,377	1,292,310
Other property and services	85,000	86,700	88,434	90,203	92,007	93,847	95,724	97,638	99,591	101,583	103,615	105,687	107,801	109,957	112,156	114,399	116,687	119,021	121,401	123,829	126,306	128,832
	6,558,345	11,191,334	6,544,027	6,674,101	15,581,603	6,941,580	7,079,084	7,219,164	16,136,872	7,507,260	7,655,382	7,806,293	16,735,048	8,116,705	8,276,321	8,438,956	17,379,670	8,773,524	8,945,581	9,120,906	18,074,564	9,481,621
Expenditure from operating activities																						
Governance	(888,938)	(856,766)	(928,917)	(933,863)	(1,012,850)	(1,035,498)	(1,068,745)	(1,088,850)	(1,123,159)	(1,131,890)	(1,167,054)	(1,176,659)	(1,212,713)	(1,223,226)	(1,260,206)	(1,271,664)	(1,309,607)	(1,322,047)	(1,360,993)	(1,374,456)	(1,414,444)	(1,428,970)
General purpose funding	(14,122)	(14,188)	(14,915)	(15,209)	(16,012)	(16,371)	(16,694)	(17,023)	(17,359)	(17,701)	(18,050)	(18,406)	(18,769)	(19,140)	(19,518)	(19,903)	(20,296)	(20,697)	(21,106)	(21,523)	(21,948)	(22,382)
Law, order, public safety	(81,961)	(77,597)	(79,781)	(81,111)	(83,473)	(84,958)	(86,382)	(87,832)	(89,308)	(90,812)	(92,343)	(93,902)	(95,489)	(97,106)	(98,752)	(100,428)	(102,135)	(103,874)	(105,644)	(107,447)	(109,283)	(111,153)
Health	(37,904)	(40,942)	(42,963)	(43,679)	(45,922)	(46,824)	(47,613)	(48,417)	(49,235)	(50,070)	(50,920)	(51,787)	(52,670)	(53,569)	(54,486)	(55,421)	(56,373)	(57,343)	(58,332)	(59,339)	(60,366)	(61,413)
Education and welfare	(10,357)	(10,348)	(10,999)	(11,215)	(11,939)	(12,217)	(12,457)	(12,701)	(12,950)	(13,204)	(13,463)	(13,728)	(13,997)	(14,272)	(14,553)	(14,839)	(15,130)	(15,428)	(15,731)	(16,041)	(16,357)	(16,678)
Housing	(86,790)	(67,576)	(67,576)	(67,576)	(73,314)	(73,314)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)	(82,494)
Community amenities	(180,489)	(147,618)	(152,527)	(155,318)	(160,657)	(173,384)	(176,396)	(179,468)	(187,701)	(190,897)	(194,156)	(197,480)	(200,871)	(204,329)	(207,855)	(211,452)	(215,121)	(218,863)	(222,679)	(226,572)	(230,542)	(234,591)
Recreation and culture	(419,281)	(379,923)	(391,881)	(398,266)	(408,380)	(418,384)	(425,275)	(435,413)	(442,633)	(449,991)	(457,491)	(465,135)	(472,925)	(480,866)	(488,958)	(497,207)	(505,614)	(514,183)	(522,916)	(531,818)	(540,891)	(550,140)
Transport	(11,058,668)	(9,983,245)	(5,195,137)	(5,434,665)	(15,059,870)	(5,620,625)	(5,750,463)	(5,821,494)	(15,448,717)	(6,064,398)	(6,196,635)	(6,420,436)	(16,000,509)	(6,829,847)	(7,106,745)	(7,352,173)	(16,924,918)	(7,511,557)	(7,607,092)	(7,651,155)	(17,250,041)	(7,840,244)
Economic services	(2,122,234)	(2,052,727)	(2,135,761)	(2,052,177)	(2,094,733)	(2,134,714)	(2,170,248)	(2,206,342)	(2,242,999)	(2,280,222)	(2,318,016)	(2,356,383)	(2,397,240)	(2,441,614)	(2,488,459)	(2,536,227)	(2,584,938)	(2,634,610)	(2,685,262)	(2,736,914)	(2,789,586)	(2,843,299)
Other property and services	(78,990)	(81,453)	(83,933)	(86,471)	(89,068)	(91,726)	(94,446)	(97,230)	(100,077)	(102,991)	(105,972)	(109,023)	(112,143)	(115,335)	(118,600)	(121,941)	(125,358)	(128,853)	(132,428)	(136,084)	(139,823)	(143,648)
	(14,979,734)	(13,712,383)	(9,104,391)	(9,279,551)	(19,056,218)	(9,708,015)	(9,931,214)	(10,077,263)	(19,796,632)	(10,474,670)	(10,696,596)	(10,985,432)	(20,659,820)	(11,561,797)	(11,940,627)	(12,263,748)	(21,941,984)	(12,609,947)	(12,814,678)	(12,943,842)	(22,655,775)	(13,335,011)
Operating Activities excluded from budget																						
(Profit) / Loss on disposal of assets																						
Loss on Disposal of assets																						
Other																						
Movement in employee benefit provisions (non-current)																						
Depreciation & amortisation of assets	5,400,126	4,909,435	5,112,260	5,250,251	5,380,821	5,588,481	5,922,551	5,987,494	6,152,671	6,273,695	6,405,102	6,422,943	6,639,574	7,041,364	7,185,253	7,491,077	7,498,461	7,664,017	7,602,328	7,692,543	7,764,039	7,724,034
Non-cash amounts excluded from operating activities	5,400,126	4,909,435	5,112,260	5,250,251	5,380,821	5,588,481	5,922,551	5,987,494	6,152,671	6,273,695	6,405,102	6,422,943	6,639,574	7,041,364	7,185,253	7,491,077	7,498,461	7,664,017	7,602,328	7,692,543	7,764,039	7,724,034
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amount attributable to operating activities	(3,021,263)	2,388,386	2,551,897	2,644,801	1,906,205	2,822,046	3,070,421	3,129,395	2,492,910	3,306,284	3,363,888	3,243,804	2,714,802	3,596,273	3,520,947	3,666,284	2,936,146	3,827,593	3,733,232	3,869,608	3,182,828	3,870,645
Investing Activities																						
Non-operating grants, subsidies and contributions	5,800,331	6,708,179	4,176,393	1,165,000	1,165,000	1,165,000	1,165,000	1,165,000	1,165,000	1,165,000	1,165,000	1,203,394	565,000	565,000	565,000	565,000	565,000	565,000	565,000	565,000	565,000	565,000
Proceeds from disposal of assets	100,000	102,000	10,200	510	193,800	306,716	183,192	91,800	32,640	40,800	20,400	472,770	102,000	5,100	163,200	91,800	114,240	20,400	209,100	117,810	116,996	353,532
Land & Buildings	(567,500)	(516,077)	(982,570)	(490,490)	(27,550)	(2,009,400)	(489,059)	(19,364)	(408,000)			(307,835)	(7,420)				(41,125)		(2,920)			(543,938)
Plant & Equipment	(543,000)	(341,700)	(112,200)	(28,560)	(1,063,860)	(1,907,920)	(1,080,180)	(612,000)	(171,360)	(442,680)	(214,200)	(2,256,240)	(744,600)	(196,860)	(1,412,700)	(471,240)	(1,068,960)	(350,880)	(1,345,380)	(748,680)	(875,680)	(1,573,860)
Furniture & Equipment	(91,500)	(12,120)	(12,362)	(12,610)	(12,862)	(213,119)	(13,381)	(13,649)	(13,922)	(59,201)	(14,485)	(14,774)	(15,070)	(15,371)	(15,679)	(15,992)	(16,312)	(16,638)	(16,971)	(17,310)	(17,657)	(18,010)
Infrastructure Roads	(6,331,117)	(6,247,211)	(5,519,509)	(1,490,735)	(3,126,444)	(1,869,148)	(4,303,884)	(4,423,373)	(2,421,850)	(3,053,288)	(2,787,054)	(5,100,873)	(840,060)	(8,334,502)	(6,483,718)	(5,690,640)	(841,805)	(2,351,586)	(2,107,203)	(557,082)	(1,887,722)	(2,774,806)
Infrastructure Other	(2,250,000)	(692,100)	(1,254,000)		(183,000)	(20,000)	(10,355)				(37,163)	(1,276,789)	(153,000)								(43,357)	
Purchase property, plant and equipment																						
Purchase and construction of infrastructure																						
Amount attributable to investing activities	(3,882,786)	(999,029)	(3,694,049)	(856,885)	(3,054,916)	(4,547,871)	(4,548,668)	(3,811,586)	(1,817,492)	(2,349,368)	(1,867,502)	(7,280,347)	(1,093,149)	(7,976,633)	(7,183,897)	(5,521,072)	(1,288,962)	(2,133,704)	(2,698,374)	(640,263)	(2,142,420)	(3,992,082)
Financing Activities																						
Repayment of borrowings	(189,033)	(192,531)	(235,241)	(280,978)	(288,787)	(296,873)	(305,248)	(313,924)	(212,961)	(109,279)	(114,811)	(120,623)	(61,018)									
Proceeds from new borrowings			1,000,000																			
Transfers to cash backed reserves (restricted assets)	(2,972,302)	(1,234,012)	(1,321,584)	(831,420)	(833,420)	(831,187)	(831,187)	(729,187)	(729,187)	(780,187)	(780,187)	(780,187)	(831,187)	(831,187)	(831,187)	(831,187)	(831,187)	(831,187)	(882,187)	(882,187)	(882,187)	(882,187)
Transfers from cash backed reserves (restricted assets)	6,327,983	239,700	102,000	28,050	1,170,060	1,601,204	896,988	520,200	438,720	401,880	193,800	1,783,470	942,600	191,760	1,249,500	379,440	1,254,720	330,480	1,136,280	630,870	1,058,684	1,220,328
Amount attributable to financing activities	3,166,649	(1,186,843)	(454,825)	(1,084,348)	47,852	473,145	(239,446)	(522,911)	(503,427)	(487,585)	(701,197)	882,660	50,395	(639,427)	418,313							

Statement of Financial Position	Budget 2024	Indic 2025	Indic 2026	Indic 2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
17.4.1 - August 2023																						
CURRENT ASSETS																						
Cash and cash equivalents	6,712,075	8,655,091	9,038,811	11,322,084	10,676,448	9,461,449	8,501,808	8,346,023	9,665,616	11,387,533	13,660,873	10,413,308	12,901,735	9,467,723	6,770,048	5,899,841	8,551,297	11,269,544	13,349,247	17,644,333	19,771,798	20,759,158
Trade and other receivables	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497	512,497
Other financial assets	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834	795,834
Inventories	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285	160,285
Total Current Assets	8,180,691	10,123,707	10,507,427	12,790,700	12,145,064	10,930,065	9,970,424	9,814,639	11,134,232	12,856,149	15,129,489	11,881,924	14,370,351	10,936,339	8,238,664	7,368,457	10,019,913	12,738,160	14,817,863	19,112,949	21,240,414	22,227,774
NON-CURRENT ASSETS																						
Property Plant and equipment and Infrastructure	109,192,308	111,990,080	114,748,262	111,519,896	110,358,991	110,483,381	110,274,497	109,263,589	106,093,410	103,334,084	99,961,484	102,022,282	97,040,857	98,541,126	99,104,770	97,699,765	92,055,266	87,089,954	82,750,999	76,263,719	71,207,099	68,040,147
TOTAL ASSETS	117,372,999	122,113,787	125,255,689	124,310,596	122,504,055	121,413,446	120,244,921	119,078,228	117,227,643	116,190,233	115,090,973	113,904,205	111,411,208	109,477,464	107,343,434	105,068,222	102,075,179	99,828,114	97,568,862	95,376,668	92,447,513	90,267,921
CURRENT LIABILITIES																						
Trade & other payables	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999	971,999
Other liabilities	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555	862,555
Borrowings	189,033	189,033	189,033	189,033	189,033	189,033	189,033	189,033	189,033	189,033	183,206	62,583	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565
Employee related provisions	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760	183,760
Total Current Liabilities	2,207,347	2,207,347	2,207,347	2,207,347	2,207,347	2,207,347	2,207,347	2,207,347	2,207,347	2,207,347	2,201,520	2,080,897	2,019,879	2,019,879	2,019,879	2,019,879	2,019,879	2,019,879	2,019,879	2,019,879	2,019,879	2,019,879
NON-CURRENT LIABILITIES																						
Other Liabilities																						
Borrowings	1,344,805	1,152,274	1,917,033	1,636,055	1,347,268	1,050,395	745,147	431,223	218,262	108,984	-	-	-	-	-	-	-	-	-	-	-	-
Employee related provisions	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425
Total Non-Current Liabilities	1,437,230	1,244,699	2,009,458	1,728,480	1,439,693	1,142,820	837,572	523,648	310,687	201,409	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425	92,425
TOTAL LIABILITIES	3,644,577	3,452,046	4,216,805	3,935,827	3,647,040	3,350,167	3,044,919	2,730,995	2,518,034	2,408,756	2,293,945	2,173,322	2,112,304	2,112,304	2,112,304	2,112,304	2,112,304	2,112,304	2,112,304	2,112,304	2,112,304	2,112,304
NET ASSETS	113,728,421	118,661,741	121,038,884	120,374,769	118,857,015	118,063,279	117,200,002	116,347,232	114,709,608	113,781,477	112,797,028	111,730,884	109,298,904	107,365,160	105,231,130	102,955,918	99,962,876	97,715,810	95,456,558	93,264,364	90,335,209	88,155,617
EQUITY																						
Retained Surplus	27,994,015	31,933,022	33,090,582	31,623,097	30,441,982	30,418,264	29,620,788	28,559,032	26,630,942	25,324,504	23,753,669	23,690,808	21,370,242	18,797,071	17,081,354	14,354,396	11,784,887	9,037,115	7,031,957	4,588,446	1,835,789	5,662
Reserve Accounts	6,319,338	7,313,650	8,533,233	9,336,604	8,999,964	8,229,946	8,164,145	8,373,131	8,663,598	9,041,904	9,628,291	8,625,007	8,513,594	9,153,020	8,734,707	9,186,453	8,762,920	9,263,626	9,009,533	9,260,849	9,084,352	8,746,210
Revaluation surplus	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068	79,415,068
Total Equity	113,728,421	118,661,740	121,038,883	120,374,768	118,857,014	118,063,278	117,200,001	116,347,232	114,709,607	113,781,476	112,797,027	111,730,883	109,298,903	107,365,160	105,231,129	102,955,917	99,962,875	97,715,809	95,456,558	93,264,363	90,335,208	88,155,617

Murchison Shire LTFP																						
LTFP Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
GENERAL PURPOSE FUNDING																						
Rate Revenue																						
Rates Expenses	14,122	14,188	14,915	15,209	16,012	16,371	16,694	17,023	17,359	17,701	18,050	18,406	18,769	19,140	19,518	19,903	20,296	20,697	21,106	21,523	21,948	22,382
Rates Revenue	(736,019)	(750,739)	(765,754)	(781,069)	(796,691)	(812,624)	(828,877)	(845,454)	(862,364)	(879,611)	(897,203)	(915,147)	(933,450)	(952,119)	(971,161)	(990,585)	(1,010,396)	(1,030,604)	(1,051,216)	(1,072,241)	(1,093,686)	(1,115,559)
MML Rates Levied	(2,531,076)																					
Other General Purpose Funding																						
Gen Purpose Expenses																						
Transfer to Grants Commission Reserve																						
Transfer to Asset Management Reserve	2,531,076																					
Gen Purpose Revenue	(289,763)	(5,074,241)	(5,175,726)	(5,279,241)	(5,384,826)	(5,492,522)	(5,602,373)	(5,714,420)	(5,828,708)	(5,945,283)	(6,064,188)	(6,185,472)	(6,309,181)	(6,435,365)	(6,564,072)	(6,695,354)	(6,829,261)	(6,965,846)	(7,105,163)	(7,247,266)	(7,392,212)	(7,540,056)
Transfer from Grants Commission Reserve	(4,684,983)																					
Transfer from Asset Management Reserve																						
GOVERNANCE																						
Members Of Council																						
Member Expenses	180,965	164,363	180,648	170,999	187,418	181,896	198,531	193,391	210,256	201,198	218,219	209,321	226,504	217,771	235,123	226,563	244,091	235,709	253,420	245,225	263,127	255,126
Member Capital Expenses	15,000																					
Governance - General																						
Expenses	468,604	454,610	492,681	502,278	544,953	566,370	577,379	596,910	608,525	620,370	632,451	644,771	657,337	670,151	683,221	696,549	710,143	724,006	738,145	752,565	767,271	782,270
ABC Expenses - Members	193,900	191,415	208,282	212,334	231,262	237,030	241,629	246,320	251,104	255,982	260,958	266,032	271,207	276,485	281,867	287,356	292,955	298,664	304,487	310,425	316,482	322,659
Administration																						
Admin Expenses	1,170,040	1,193,063	1,296,543	1,322,088	1,465,691	2,278,510	1,638,243	1,524,951	1,555,045	1,630,736	1,617,038	1,791,761	1,681,519	1,714,723	1,748,588	1,783,125	1,961,149	1,854,273	1,890,911	1,928,277	1,966,386	2,148,053
Depreciation - Admin	54,851	17,625	17,670	17,716	17,763	25,460	25,507	25,555	25,604	25,653	25,702	25,752	25,803	25,854	25,905	25,957	26,010	26,063	26,116	26,170	26,225	26,280
Trans to Leave Reserve	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844
Admin Revenue	(45,469)	(46,378)	(47,306)	(48,252)	(49,217)	(50,201)	(51,205)	(52,230)	(53,274)	(54,340)	(55,426)	(56,535)	(57,666)	(58,819)	(59,995)	(61,195)	(62,419)	(63,668)	(64,941)	(66,240)	(67,565)	(68,916)
ABC Costs Alloc to W & S	(1,179,422)	(1,164,309)	(1,266,907)	(1,291,552)	(1,406,686)	(1,441,768)	(1,469,745)	(1,498,277)	(1,527,374)	(1,557,050)	(1,587,314)	(1,618,179)	(1,649,656)	(1,681,758)	(1,714,498)	(1,747,887)	(1,781,940)	(1,816,668)	(1,852,086)	(1,888,208)	(1,925,047)	(1,962,617)
Transfer from Leave Reserve																						
Admin Capital Expenses																						
Admin Capital Revenue							(51,000)					(51,000)					(51,000)					(51,000)
Trans From Plant Reserve - Admin																						
LAW ORDER & PUBLIC SAFETY																						
Fire Prevention																						
Animal Control																						
Other Law, Order & Public Safety																						
Fire Prevention Expenses	28,166	28,377	29,252	29,695	30,650	31,161	31,637	32,122	32,614	33,115	33,625	34,143	34,670	35,206	35,751	36,305	36,869	37,443	38,026	38,620	39,224	39,838
Depreciation - Fire Prevention	16,120	11,008	11,109	11,211	11,314	11,418	11,523	11,629	11,736	11,845	11,954	12,064	12,176	12,289	12,403	12,517	12,634	12,751	12,869	12,989	13,110	13,232
Animal Control Expenses	17,000	17,340	17,687	18,041	18,401	18,769	19,145	19,528	19,918	20,317	20,723	21,137	21,560	21,991	22,431	22,880	23,337	23,804	24,280	24,766	25,261	25,766
Other Law, Order & Public Safety Expenses	13,945	14,224	14,508	14,799	15,094	15,396	15,704	16,018	16,339	16,666	16,999	17,339	17,686	18,039	18,400	18,768	19,143	19,526	19,917	20,315	20,721	21,136
ABC Expenses - O.L.O. & P.S.	6,607	6,523	7,097	7,235	7,880	8,077	8,234	8,393	8,556	8,723	8,892	9,065	9,241	9,421	9,605	9,792	9,983	10,177	10,375	10,578	10,784	10,995
Fire Prevention Revenue	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)	(19,467)
Animal Control Revenue	(100)	(102)	(104)	(106)	(108)	(110)	(113)	(115)	(117)	(120)	(122)	(124)	(127)	(129)	(132)	(135)	(137)	(140)	(143)	(146)	(149)	(152)
Law Order & Public Safety Revenue																						
Fire Prevention Capital Expenses	123	126	128	131	133	136	139	142	144	147	150	153	156	159	163	166	169	173	176	179	183	187
HEALTH																						
Preventative Services - Admin & Inspection																						
Preventative Services - Pest Control																						
Preventative Services - Other																						
Other Health																						
Health Preventative Expenses	11,100	14,322	14,548	14,779	15,015	15,255	15,500	15,750	16,005	16,266	16,531	16,801	17,077	17,359	17,646	17,939	18,238	18,543	18,854	19,171	19,494	19,824
ABC Health Expenses	19,822	19,568	21,292	21,706	23,641	24,231	24,701	25,180	25,669	26,168	26,677	27,195	27,724	28,264	28,814	29,375	29,948	30,531	31,126	31,734	32,353	32,984
Depreciation Ambulance Centre	6,982	7,052	7,123	7,194	7,266	7,338	7,412	7,486	7,561	7,636	7,713	7,790	7,868	7,946	8,026	8,106	8,187	8,269	8,352	8,435	8,520	8,605
Health Revenue																						
Health Capital Expenses																						

Murchison Shire LTFP																						
LTFP Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
EDUCATION & WELFARE																						
Other Education																						
Care Of Families & Children																						
Other Education Expenses	3,750	3,825	3,902	3,980	4,059	4,140	4,223	4,308	4,394	4,482	4,571	4,663	4,756	4,851	4,948	5,047	5,148	5,251	5,356	5,463	5,572	5,684
ABC Expenses - Education & Welfare	6,607	6,523	7,097	7,235	7,880	8,077	8,234	8,393	8,556	8,723	8,892	9,065	9,241	9,421	9,605	9,792	9,983	10,177	10,375	10,578	10,784	10,995
Families & Children Expenses																						
Education & Welfare Revenue																						
HOUSING																						
Staff Housing																						
Staff Housing Expenses	168,988	172,341	175,762	179,251	182,809	206,395	210,493	235,431	240,107	244,875	249,739	254,699	259,758	264,919	270,182	275,550	281,025	286,609	292,304	298,113	304,038	310,080
Depreciation - Staff Housing	86,790	67,576	67,576	67,576	73,314	73,314	82,494	82,494	82,494	82,494	82,494	82,494	82,494	82,494	82,494	82,494	82,494	82,494	82,494	82,494	82,494	82,494
Staff Housing Costs Reallocated	(168,988)	(172,341)	(175,762)	(179,251)	(182,809)	(206,395)	(210,493)	(235,431)	(240,107)	(244,875)	(249,739)	(254,699)	(259,758)	(264,919)	(270,182)	(275,550)	(281,025)	(286,609)	(292,304)	(298,113)	(304,038)	(310,080)
Staff Housing Capital	3,000	55,038	462,121	489,293	3,247	278,712	7,603	3,446	3,515	3,585	3,657	290,387	9,415	3,881	3,958	4,038	7,483	4,201	4,285	4,370	4,458	390,889
Transfer to Reserves - Buildings	5,325	2,700	2,700	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342
Transfer from Reserves - Buildings																						
COMMUNITY AMENITIES																						
Sanitation - Household Refuse																						
Sewerage																						
Protection Of Environment																						
Town Planning & Regional Development																						
Other Community Amenities																						
Refuse Expenses	16,040	16,356	16,679	17,008	17,344	17,686	18,036	18,392	18,755	19,126	19,503	19,889	20,282	20,683	21,092	21,508	21,934	22,367	22,810	23,261	23,721	24,190
ABC Community Amenity Expenses	32,666	32,248	35,089	35,772	38,961	39,932	40,707	41,498	42,303	43,125	43,964	44,818	45,690	46,579	47,486	48,411	49,354	50,316	51,297	52,297	53,318	54,358
Sewerage Expenses	5,094	5,190	5,288	5,388	5,489	5,593	5,699	5,806	5,916	6,028	6,142	6,259	6,377	6,498	6,622	6,747	6,875	7,006	7,139	7,275	7,413	7,554
Protection of Environment Expenses	39,784	40,580	41,392	42,220	43,064	43,925	44,804	45,700	46,614	47,546	48,497	49,467	50,456	51,465	52,495	53,545	54,616	55,708	56,822	57,958	59,118	60,300
Town Plng & Reg. Dev Expenses	40,000																					
O.C.A Expenses	46,905	47,841	48,676	49,528	50,396	825,845	138,189	82,034	476,710	69,669	70,647	71,645	72,662	73,700	74,759	75,839	76,940	78,063	79,209	80,378	81,570	215,023
Community Amenities Revenue																						
Community Amenities Capital	10,000										37,163										43,357	
RECREATION & CULTURE																						
Other Recreation & Sport																						
Recreation & Sport Expenses	167,147	169,373	172,683	176,058	179,499	183,009	186,588	190,238	193,959	197,755	201,626	205,573	209,598	213,703	217,889	222,158	226,512	230,952	235,479	240,096	244,805	249,607
ABC Expenses - Other Rec. & Sport	8,442	8,334	9,068	9,245	10,069	10,320	10,520	10,724	10,933	11,145	11,362	11,583	11,808	12,038	12,272	12,511	12,755	13,003	13,257	13,515	13,779	14,048
Depreciation - Other Rec. and Sport	84,892	41,965	44,520	44,524	44,529	44,534	44,538	44,543	44,548	44,553	44,558	44,563	44,568	44,573	44,578	44,583	44,588	44,594	44,599	44,604	44,610	44,615
Sport & Recreation Revenue																						
Sport & Rec Capital Expenses	1,450,000		204,000				57,021										1,405					25,359
Sport & Rec Capital Revenue	(852,446)																					
Television And Rebroadcasting																						
Libraries																						
Telev Rebroadcasting Expenses	18,436	18,805	19,181	19,565	19,956	20,355	20,762	21,178	21,601	22,033	22,474	22,923	23,382	23,849	24,326	24,813	25,309	25,815	26,332	26,858	27,395	27,943
ABC TV Rebroadcasting & Libraries	25,427	25,101	27,313	27,845	30,327	31,083	31,686	32,301	32,929	33,569	34,221	34,886	35,565	36,257	36,963	37,683	38,417	39,166	39,929	40,708	41,502	42,312
Library Costs	2,381	2,428	2,477	2,526	2,577	2,628	2,681	2,735	2,789	2,845	2,902	2,960	3,019	3,080	3,141	3,204	3,268	3,333	3,400	3,468	3,538	3,608
Telev Rebroadcasting Revenue	(5,850)	(5,967)	(6,086)	(6,208)	(6,332)	(6,459)	(6,588)	(6,720)	(6,854)	(6,991)	(7,131)	(7,274)	(7,419)	(7,568)	(7,719)	(7,873)	(8,031)	(8,191)	(8,355)	(8,522)	(8,693)	(8,867)
Library Revenue																						
Telev Rebroadcasting Library Capital Expenses																						
Other Culture																						
Cultural Development Expenses	54,191	60,676	61,780	62,906	64,054	68,219	69,474	73,867	75,234	76,628	78,050	79,500	80,980	82,489	84,028	85,598	87,199	88,832	90,498	92,197	93,930	95,698
ABC Expenses - Other Culture	13,394	13,222	14,387	14,667	15,975	16,373	16,691	17,015	17,345	17,682	18,026	18,377	18,734	19,099	19,470	19,850	20,236	20,631	21,033	21,443	21,862	22,288
Other Culture Depreciation	44,971	45,420	45,875	46,333	46,797	47,265	47,737	48,215	48,697	49,184	49,676	50,172	50,674	51,181	51,693	52,210	52,732	53,259	53,792	54,330	54,873	55,422
Other Culture Revenue	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)
Other Culture Capital Expenses			13,570										1,809									

Murchison Shire LTFP

LTFP Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
TRANSPORT																						
Streets, Roads, Bridges & Depot Construction																						
Road Construction General																						
Sealed Roads Construction	2,291,451	945,125	921,983	936,585	1,054,396	1,013,877	1,049,174	803,635	1,011,662										4,874	11,781		
Sealed Roads Sealing Works	148,530	107,860		11,404	75,267	306,110	310,683	676,036		82,658	54,664			179,953	1,192,857	816,242		151,501	107,860		11,404	75,267
Formed & Surfaced Roads Construction	3,791,137	5,090,228	2,932,130	436,824	48,420	111,147	2,453,613	2,829,323	1,293,591	2,679,125	2,611,223	4,942,291	714,141	8,025,980	5,160,002	4,740,995	705,808	2,061,443	1,853,130	401,212	1,727,361	2,539,474
Floodway Works		2,062	1,561,487		1,840,386	327,946	378,212			172,645		35,061		204							2,062	10,312
Bridge Construction																						
Grids Construction	100,000	101,936	103,910	105,923	107,975	110,068	112,202	114,378	116,597	118,860	121,167	123,520	125,919	128,365	130,860	133,403	135,997	138,642	141,339	144,089	146,894	149,754
Depot Buildings & Improvements		1,380					1,655										32,636					
Road Loan Principal Repayments	189,033	192,531	196,094	199,723	203,419	207,183	211,017	214,923	108,948													
Trans to Road Related Reserves	10,000	110,000	110,000	110,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Mul Mining Related Reserve	7,500																					
Roads Capital Revenue	(4,947,885)	(6,708,179)	(4,176,393)	(1,165,000)	(1,165,000)	(1,165,000)	(1,165,000)	(1,165,000)	(1,165,000)	(1,165,000)	(1,165,000)	(565,000)	(565,000)	(565,000)	(565,000)	(565,000)	(565,000)	(565,000)	(565,000)	(565,000)	(565,000)	(565,000)
Roadworks Loans																						
Trans from Road Related Reserves	(600,000)																					
Trans from Carn-Mul Mining Related Reserve																						
Streets, Roads, Bridges & Depot Maintenance																						
Roads Maintenance	979,174	994,470	1,011,645	1,029,137	1,571,951	1,065,093	1,083,571	1,102,389	1,646,556	1,141,077	1,160,959	1,181,210	1,726,836	1,222,845	1,244,243	1,266,039	1,813,240	1,310,853	1,333,888	1,357,351	1,906,251	1,405,597
ABC Exp - Roads & Depot	127,951	126,312	137,442	140,116	152,607	156,413	159,448	162,543	165,700	168,919	172,202	175,551	178,966	182,448	186,000	189,622	193,317	197,084	200,926	204,845	208,842	212,918
Depreciation - Roads & Depot	4,406,172	3,639,218	3,828,151	4,053,371	4,128,746	4,188,552	4,313,015	4,368,372	4,453,844	4,572,075	4,679,397	4,877,492	4,906,392	5,234,078	5,483,840	5,701,635	5,721,242	5,804,227	5,870,586	5,884,936	5,928,566	6,012,958
Flood Works	5,337,046	5,000,000			9,000,000				9,000,000				9,000,000				9,000,000				9,000,000	
Road Loan Interest	44,638	57,896	50,259	42,504	34,631	36,637	18,520	10,277	2,676	330												
Trans to Road Mtce Reserves	76,875	75,900	75,900	77,234	77,234	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Roads Capital Revenue	(5,158,007)	(5,051,380)	(281,908)	(287,546)	(9,068,297)	(299,163)	(305,146)	(311,249)	(9,092,474)	(323,823)	(330,300)	(336,906)	(9,118,644)	(350,517)	(357,527)	(364,678)	(9,146,971)	(379,411)	(386,999)	(394,739)	(9,177,634)	(410,686)
Trans from Road Mtce Reserves					(300,000)				(300,000)				(300,000)				(300,000)				(300,000)	
Road Plant Purchases																						
Road Plant Expenses																						
Road Plant Revenue																						
Road Plant Purchases	543,000	341,700	112,200	28,560	1,063,860	1,907,920	937,380	612,000	171,360	442,680	214,200	2,113,440	744,600	196,860	1,412,700	471,240	926,160	350,880	1,345,380	748,680	875,680	1,431,060
Plant Loan Principal Repayments																						
Trans to Plant Reserve			306,000	612,000	714,000	714,000	714,000	612,000	612,000	663,000	663,000	663,000	714,000	714,000	714,000	714,000	714,000	714,000	765,000	765,000	765,000	765,000
Road Plant Sales	(100,000)	(102,000)	(10,200)	(510)	(193,800)	(306,716)	(132,192)	(91,800)	(32,640)	(40,800)	(20,400)	(421,770)	(102,000)	(5,100)	(163,200)	(91,800)	(63,240)	(20,400)	(209,100)	(117,810)	(116,996)	(302,532)
Trans from Plant Reserve	(443,000)	(239,700)	(102,000)	(28,050)	(870,060)	(1,601,204)	(896,988)	(520,200)	(138,720)	(401,880)	(193,800)	(1,783,470)	(642,600)	(191,760)	(1,249,500)	(379,440)	(954,720)	(330,480)	(1,136,280)	(630,870)	(758,684)	(1,220,328)
Profit on Road Purchases																						
Aerodromes																						
Airport Expenses	15,984	16,304	16,630	16,962	17,302	17,648	18,000	18,361	18,728	19,102	19,484	19,874	20,271	20,677	21,090	21,512	21,943	22,381	22,829	23,286	23,751	24,226
ABC Exp. - Airport	6,258	6,177	6,722	6,853	7,463	7,650	7,798	7,949	8,104	8,261	8,422	8,586	8,753	8,923	9,097	9,274	9,454	9,639	9,827	10,018	10,214	10,413
Depreciation - Airport	141,445	142,868	144,288	145,722	147,171	148,633	150,111	151,603	153,110	154,633	156,170	157,723	159,291	160,876	162,475	164,091	165,723	167,372	169,037	170,718	172,417	174,132
Airport Revenue																						
Airport Capital Expenses												1,276,789										
Airport Capital Revenue												(638,394)										
ECONOMIC SERVICES																						
Rural Services																						
Rural Services Expenses	21,000	21,420	21,848	22,285	22,731	23,186	23,649	24,122	24,605	25,097	25,599	26,111	26,633	27,166	27,709	28,263	28,828	29,405	29,993	30,593	31,205	31,829
ABC Exp - Rural Services	9,948	9,820	10,686	10,894	11,865	12,160	12,396	12,637	12,883	13,133	13,388	13,648	13,914	14,185	14,461	14,742	15,030	15,323	15,621	15,926	16,237	16,554
Rural Services Revenue	(350)	(81)	(83)	(84)	(86)	(87)	(89)	(91)	(92)	(94)	(95)	(97)	(99)	(100)	(102)	(103)	(105)	(106)	(108)	(110)	(111)	(113)

Murchison Shire LTFP

LTFP Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Tourism & Area Promotion																						
Tourism Expenses	172,177	142,143	144,963	147,840	150,774	153,767	156,819	159,931	163,106	166,345	169,647	173,016	176,451	179,955	183,529	187,174	190,892	194,684	198,552	202,496	206,519	210,623
Roadhouse Expenses	731,141	738,661	753,406	768,439	783,766	799,392	815,325	831,569	848,130	865,017	882,234	899,789	917,687	935,937	954,545	973,519	992,864	1,012,590	1,032,704	1,053,213	1,074,125	1,095,448
Tour & Area Prom Depreciation	85,552	29,837	29,873	29,910	29,947	34,447	34,485	34,523	34,561	34,600	34,640	34,679	34,720	34,760	34,801	34,843	34,884	34,927	34,969	35,012	35,056	35,100
ABC Exp- Tourism/Area Prom.	27,697	27,342	29,752	30,330	33,034	33,858	34,515	35,185	35,868	36,565	37,276	38,001	38,740	39,494	40,263	41,047	41,847	42,662	43,494	44,342	45,207	46,089
Housing Costs Allocated to Tourism / Area	2,723	2,777	2,832	2,888	2,946	3,004	3,063	3,124	3,186	3,249	3,314	3,379	3,446	3,515	3,584	3,655	3,728	3,802	3,877	3,954	4,033	4,113
Tourism Area Promotion Revenue																						
Roadhouse Revenue	(461,809)	(436,432)	(444,990)	(453,547)	(462,105)	(470,662)	(479,219)	(487,777)	(496,334)	(504,892)	(513,449)	(522,007)	(530,564)	(539,122)	(547,679)	(556,237)	(564,794)	(573,352)	(581,909)	(590,467)	(599,024)	(607,582)
Tour Area Prom Capital Expenses	631,000	471,779	549,241	13,806	39,615	386,807	359,720	10,203	10,407	10,615	10,828	29,144	11,265	11,490	11,720	11,954	15,913	12,437	15,606	12,940	13,199	13,463
Trans to Tourism Area Prom Reserves	315,681	1,019,568	801,139																			
Trans to Tourism Area Prom Reserves	(600,000)																					
Other Economic Services																						
Settlement Water Supply Expenses	28,737	32,245	45,186	45,382	47,493	47,697	47,904	48,116	48,331	48,551	48,776	49,005	51,151	51,389	51,632	51,880	52,133	52,391	52,654	52,922	53,195	53,474
Settlement Power Supply Expenses	418,539	422,562	430,941	293,318	299,111	305,019	311,044	317,189	323,456	329,848	336,367	343,016	349,797	356,713	363,767	370,961	378,298	385,782	393,414	401,198	409,137	417,233
Settlement Freight Service	142,472	145,307	148,199	151,149	154,158	157,226	160,356	163,548	166,804	170,125	173,513	176,967	180,491	184,085	187,751	191,490	195,303	199,193	203,160	207,207	211,334	215,543
Roadhouse Fuel Expenses	400,628	408,641	416,814	425,150	433,653	442,326	451,173	460,196	469,400	478,788	488,364	498,131	508,094	518,256	528,621	539,193	549,977	560,977	572,196	583,640	595,313	607,219
Economic Services Expenses	3,233	3,298	3,364	3,431	3,499	3,569	3,641	3,714	3,788	3,864	3,941	4,020	4,100	4,182	4,266	4,351	4,438	4,527	4,617	4,710	4,804	4,900
ABC Expenses - Other Economic Services	45,401	44,819	48,769	49,717	54,149	55,500	56,577	57,675	58,795	59,938	61,103	62,291	63,502	64,738	65,998	67,284	68,595	69,931	71,295	72,685	74,103	75,550
Housing Costs Allocated Economic Services																						
Depreciation - Other Economic Svcs	27,485	17,329	17,475	17,622	17,771	17,921	18,073	18,226	18,380	18,537	18,695	18,854	19,015	19,177	19,342	19,508	19,675	19,844	20,015	20,188	20,362	20,538
Settlement Power Loan Interest			25,000	47,039	42,926	38,604	34,064	29,293	24,281	19,016	13,483	7,671	1,565									
Tourism Area Promotion Revenue	(32,000)																					
Roadhouse Fuel Sales	(445,699)	(454,613)	(463,705)	(472,979)	(482,439)	(492,087)	(501,929)	(511,968)	(522,207)	(532,651)	(543,304)	(554,170)	(565,254)	(576,559)	(588,090)	(599,852)	(611,849)	(624,086)	(636,567)	(649,299)	(662,285)	(675,530)
Oth Econ Serv Revenue																						
Water Infrastructure	450,000	234,600																				
Power Infrastructure	350,000	450,000	1,020,000		153,000		10,355						153,000									
Oth Econ Serv Capital		7,500										3,079										
Settlement Power Loan Principal Repayments			39,147	81,255	85,368	89,690	94,231	99,001	104,013	109,279	114,811	120,623	61,018									
Settlement Power Loan			(1,000,000)																			
OTHER PROPERTY & SERVICES																						
Private Works																						
Private Works Expenses																						
ABC Expenses - Private Works																						
Private Works Revenue																						
Public Works Overheads																						
Public Wks Overhead Expenses	590,386	601,715	613,266	625,043	637,051	649,294	661,777	674,504	687,481	700,713	714,203	727,959	741,984	756,285	770,866	785,733	800,892	816,349	832,109	848,179	864,564	881,271
ABC Expenses - P.W.Overheads	79,985	78,960	85,918	87,590	95,398	97,777	99,674	101,609	103,583	105,595	107,648	109,741	111,875	114,053	116,273	118,537	120,847	123,202	125,604	128,053	130,552	133,100
Housing Costs Allocated to Works	105,180	107,267	109,395	111,565	113,779	116,037	118,340	120,688	123,084	125,527	128,019	130,561	133,153	135,797	138,493	141,243	144,048	146,909	149,827	152,803	155,839	158,935
PWO Allocated to Works	(781,562)	(793,189)	(813,080)	(827,930)	(849,166)	(865,228)	(881,068)	(897,211)	(913,661)	(930,426)	(947,512)	(964,924)	(982,670)	(1,000,755)	(1,019,187)	(1,037,971)	(1,057,116)	(1,076,628)	(1,096,513)	(1,116,781)	(1,137,437)	(1,158,490)
Plant Operation Costs																						
Plant Operation Costs	1,263,136	1,720,209	1,733,916	1,662,128	1,725,446	1,867,738	2,084,624	2,111,024	2,202,803	2,223,139	2,265,144	2,103,193	2,307,707	2,400,906	2,314,537	2,422,487	2,430,610	2,533,960	2,427,136	2,524,676	2,574,679	2,472,890
Housing (Plant) Related Costs	22,694	23,147	23,608	24,079	24,559	25,049	25,549	26,059	26,579	27,109	27,650	28,201	28,764	29,338	29,923	30,520	31,129	31,750	32,384	33,030	33,689	34,361
ABC Expenses - Plant Operation Costs	131,131	129,451	140,858	143,598	156,399	160,299	163,410	166,582	169,817	173,117	176,482	179,913	183,413	186,982	190,622	194,335	198,121	201,982	205,920	209,936	214,032	218,209
Plant Operation Costs Allocated to Works	(1,416,961)	(1,872,806)	(1,898,382)	(1,829,805)	(1,906,404)	(2,053,087)	(2,273,583)	(2,303,665)	(2,399,199)	(2,423,365)	(2,469,275)	(2,311,308)	(2,519,884)	(2,617,226)	(2,535,082)	(2,647,341)	(2,659,860)	(2,767,692)	(2,665,440)	(2,767,641)	(2,822,400)	(2,725,460)
Salaries & Wages																						
Gross Salaries & Wages	1,943,627	1,982,499	2,022,149	2,062,592	2,103,844	2,145,921	2,188,839	2,232,616	2,277,269	2,322,814	2,369,270	2,416,656	2,464,989	2,514,289	2,564,574	2,615,866	2,668,183	2,721,547	2,775,978	2,831,497	2,888,127	2,945,890
Less Sal & Wages Allocated	(1,943,627)	(1,982,499)	(2,022,149)	(2,062,592)	(2,103,844)	(2,145,921)	(2,188,839)	(2,232,616)	(2,277,269)	(2,322,814)	(2,369,270)	(2,416,656)	(2,464,989)	(2,514,289)	(2,564,574)	(2,615,866)	(2,668,183)	(2,721,547)	(2,775,978)	(2,831,497)	(2,888,127)	(2,945,890)
Grand Total	5,876,262	3,962,128	5,949,548	3,771,800	5,691,299	6,034,974	6,817,933	6,353,838	5,125,148	4,931,721	4,719,817	8,668,927	4,041,469	11,116,574	9,466,420	8,814,873	4,425,350	5,448,393	5,270,487	3,650,767	5,462,111	6,400,608



murchisonshire

Ancient land under brilliant skies

**2023/24
Budget Schedules**

Adopted 24 August 2023

2023/24 Budget Summary

Introduction

This 2023/24 Budget Snapshot provides a quick overview of the rationale behind and basic details of Council's 2023/24 Budget.

Background

Previous COVID-19 Response arrangements have seen a significant amount of emphasis by the State and Commonwealth Governments to advance maintenance and capital spending on projects that benefit the community. Council responded proactively with an expanded program of capital expenditure on roads in part leading to the construction and sealing to a 7.2m seal width of the remaining 35.42km section of the Carnarvon-Mullewa Road between the Murchison Settlement and our south shire boundary. Council has been able to secure additional funding to assist from the Commonwealth's Local Roads and Community Infrastructure Program and Main Roads WA for this band other roads projects, but this is also supplemented by additional Council contributions.

As shown later in this snapshot Council has also been proceeding on works to upgrade a range of projects in and around the Murchison Settlement.

4-Year Indicative Budget – Long Term Financial Management

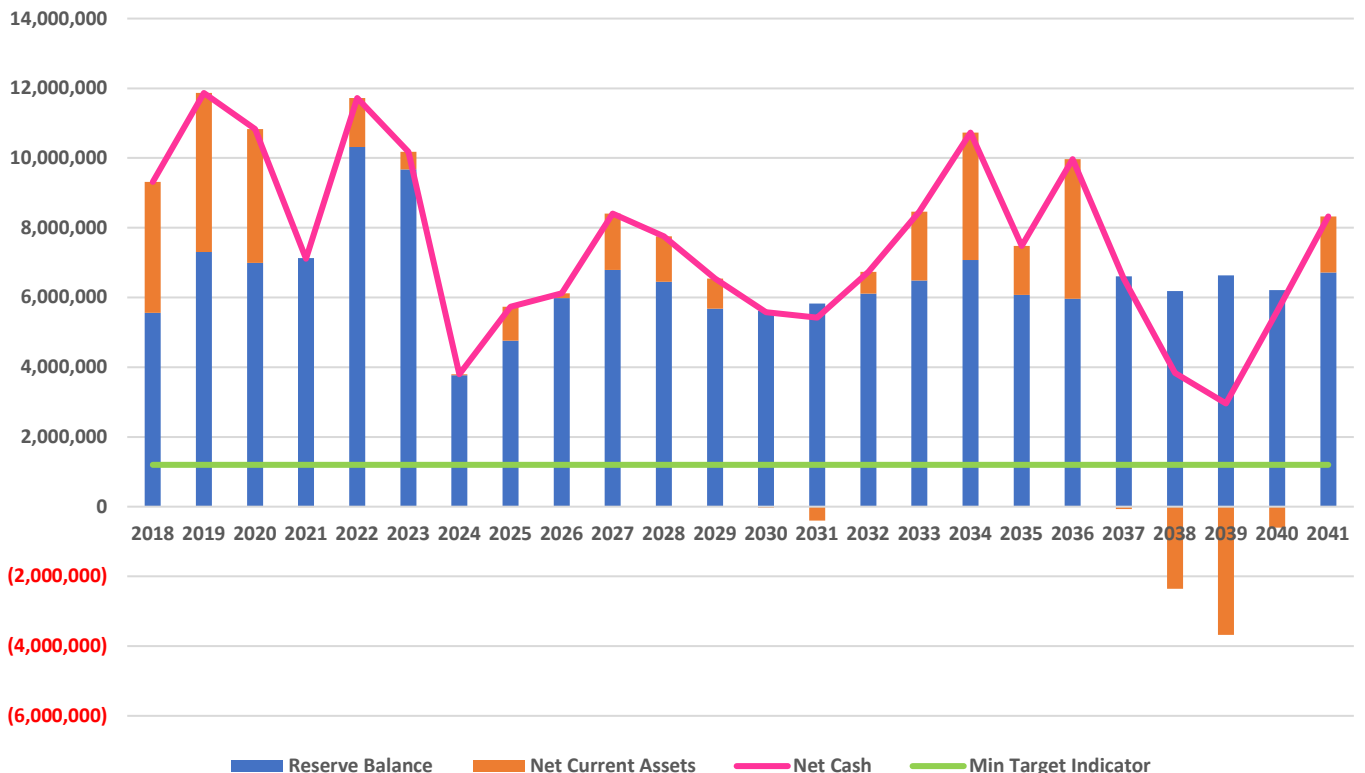
Obviously, Council's works program will be carried out in a financially responsible manner and to this end whilst budgets are set and delivered on an annual basis, in reality works and services are delivered on a continuous basis with the financial year merely a point in time.

It is also considered prudent and now standard practice to look at the situation for a 4-year period. During 2022/23 Council also looked longer term, as also required under the provisions of the Local Government Act and updated its Corporate Business Plan, Asset Management Plan and Long-Term Financial Plan.

The Budget Reserves Net Current Assets Summary Graph shown below highlights this approach. As indicated, Council is well placed to manage all of the competing priorities in the next few years but does need additional revenue if it is to minimise being financially stretched in the future and to ensure existing ratepayers make some contribution for the use of assets and facilities today, and not leave all of the financial burden to future generations.

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) highlighting the now, recent past and into the future. Revenue from potential growth in Council's rates base has not been factored in. Whilst there are inherent unknowns with respect to the accuracy of future figures, nevertheless they have been based on accurate data and fairly represent future financial challenges that Council is addressing, a situation not unlike many small local governments.



Murchison Settlement Redevelopment Works

Over the past three years Council has been working on the upgrade of the Murchison Settlement Water Supply and Power Supply. The extent and scope of works required on each has significantly increased meaning that some projects previously identified that were unlikely to receive grant funding have been deferred, whilst some with part grant funding have been able to proceed in 2023/24.

Council has also been in advanced planning for improvements within the Settlement through the Murchison Settlement Redevelopment Masterplan, Murchison Roadhouse Precinct Redevelopment and Murchison Vast Sky Experience Business Case.

Snapshot summary of some projects from the 2023/24 Budget and Councils Asset Management Plan is shown as follows.

Project	Est Cost \$	Year
2023/24 Budget		
Community Swimming Pool (Part LRCIP Funded)	1,050,000	2024
Sports Club Paving & Minor Refurbishment	50,000	2024
Community Splash Pad (Part Lottery West Funded)	350,000	2024
Caravan Park Ablution Block	475,000	2024
Water Supply Upgrade Bores, Shed Ring Main	450,000	2024
Power Supply Upgrade Powerhouse Stage 1	350,000	2024
Container Deposit Shed	10,000	2024
Roadhouse Furniture & Equipment	26,500	2024
Roadhouse Point of Sale	25,000	2024
Roadhouse & C/V Park Precinct Works	20,000	2024
Carvan Park Build Improvements & Equipment	37,500	2024
Future Years Indicative Projects		
New Roadhouse Residence	450,000	2025
Staff Housing New	450,000	2025
Water Supply Upgrade- Chlorinator	230,000	2025
Power Supply Relocate Powerhouse Stage 2	450,000	2025
Playground Upgrade (Potential Grant)	200,000	2026
Roadhouse Business Building Refurbishment	500,000	2026
Power Supply Solar Power Provision (loan)	1,000,000	2026
Staff Housing New	450,000	2026
Power Supply Replacement Works	150,000	2028
Community Centre Upgrade	750,000	2029
Caravan Park Ensuities – 3 New Units	350,000	2029
Council Building Modifications	600,000	2029
Staff Housing New	450,000	2030
Staff Housing Extension to 3 units	270,000	2030
Transportable Classroom	400,000	2032

Rates

Over the past three years a more in-depth analysis of Councils rating strategy has been undertaken. Amongst other things it indicated that Average Pastoral Sector Rates had increased 1.4% per annum since 2016, whilst Mining Average Rates increased 5.5% per annum.

Whilst the differential between Mining and Pastoral had reduced from 10.7 to 5.0 this is still much greater than the 2.0 limit set under the Local Government where approval of then Minister for Local Government is required.

Council recognised that by both measures a significant one-off correction is required but that this made more difficult as the average valuations within the Mining sector are also some 3 times greater than those in the Pastoral Sector and 6 times greater than the Exploration Sector.

In setting differential rates for 2023/24 Council formally adopted a previous policy position that as far as practicable aspects associated with natural growth or decline are ignored. In 2023/24 this growth is predominately in the Exploration Sector but also following receiving legal advice obtained a number of new Mining Properties under a Miscellaneous Mining Licence have for the first time been rated and identified in the budget separately

As indicated previously a lift in rate revenue to is required to minimise being financially stretched in the future.

The 2023/24 Budget provides for an overall **8.1%** increase (excluding natural growth or decline). This is not uniform with significant one-off corrections by way of increases in the Pastoral and Exploration Sectors with reductions in Mining Sector.

The following rates in the dollar and minimum rates have been adopted for 2023/24.

Differential Rate Type	Rate in dollar cents	Min Payment (\$)
UV Pastoral	8.894	800
UV Mining	16.941	800
UV Exploration	16.941	800

Loans & Loan Repayments

Council took out a loan for \$2.0m in 2021/22 to fund various roadworks as part of a COVID19 Stimulus Approach. Interest and Repayments are included within the budget.

A potential new \$1.0m loan for the solar upgrade of the Powe Supply has been deferred till the wider upgrade of the Powerhouse has been undertaken.

Capital Works

A complete list of Capital Works is shown under the Capital Works Section

Budget Documents

2023/24 Budget Documents comprises.

- ~ This summary
- ~ Rate Setting Statement
- ~ Budget Schedules
- ~ Capital Works Program and
- ~ Statutory Budget Documents

Rate Setting Statement

Final 2023

Budget 2024

Indic 2025

Indic 2026

Indic 2027

17.5.1 - August 2023

Activities by Reporting Program

Net current assets at start of financial year - surplus/(deficit)	1,403,306	506,784	30,648	977,955	140,667
---	-----------	---------	--------	---------	---------

Revenue from operating activities (* excl general rates)

Governance	191,444	45,469	46,378	47,306	48,252
General purpose funding *	5,985,256	295,593	5,080,188	5,181,792	5,285,428
Law, order, public safety	85,645	19,567	19,569	19,571	19,573
Health	396				
Education and welfare					
Housing					
Community amenities	221				
Recreation and culture	5,399	9,350	9,467	9,586	9,708
Transport	7,889,737	5,158,007	5,051,380	281,908	287,546
Economic services	903,906	945,358	897,652	915,431	933,392
Other property and services	84,623	85,000	86,700	88,434	90,203
	15,146,627	6,558,345	11,191,334	6,544,027	6,674,101

Expenditure from operating activities

Governance	(674,656)	(888,938)	(856,766)	(928,917)	(933,863)
General purpose funding	(46,247)	(14,122)	(14,188)	(14,915)	(15,209)
Law, order, public safety	(97,382)	(81,961)	(77,597)	(79,781)	(81,111)
Health	(65,700)	(37,904)	(40,942)	(42,963)	(43,679)
Education and welfare	(3,763)	(10,357)	(10,348)	(10,999)	(11,215)
Housing	(88,762)	(86,790)	(67,576)	(67,576)	(67,576)
Community amenities	(160,878)	(180,489)	(147,618)	(152,527)	(155,318)
Recreation and culture	(383,646)	(419,281)	(379,923)	(391,881)	(398,266)
Transport	(14,018,392)	(11,058,668)	(9,983,245)	(5,195,137)	(5,434,665)
Economic services	(2,132,670)	(2,122,234)	(2,052,727)	(2,135,761)	(2,052,177)
Other property and services	(135,309)	(78,990)	(81,453)	(83,933)	(86,471)
	(17,807,405)	(14,979,734)	(13,712,383)	(9,104,391)	(9,279,551)

Operating Activities excluded from budget

(Profit) / Loss on disposal of assets

Loss on Disposal of assets

Other

Movement in employee benefit provisions (non-current)

Depreciation & amortisation of assets

Non-cash amounts excluded from operating activities

	5,407,388	5,400,126	4,909,435	5,112,260	5,250,251
	5,407,388	5,400,126	4,909,435	5,112,260	5,250,251
	0		0	0	0

Amount attributable to operating activities

	2,746,611	(3,021,263)	2,388,386	2,551,897	2,644,801
--	-----------	-------------	-----------	-----------	-----------

Investing Activities

Non-operating grants, subsidies and contributions	2,250,994	5,800,331	6,708,179	4,176,393	1,165,000
Proceeds from disposal of assets		100,000	102,000	10,200	510
Land & Buildings	(161,717)	(567,500)	(516,077)	(982,570)	(490,490)
Plant & Equipment	(971,561)	(543,000)	(341,700)	(112,200)	(28,560)
Furniture & Equipment	(45,422)	(91,500)	(12,120)	(12,362)	(12,610)
Infrastructure Roads	(5,241,325)	(6,331,117)	(6,247,211)	(5,519,509)	(1,490,735)
Infrastructure Other	(587,088)	(2,250,000)	(692,100)	(1,254,000)	
Purchase property, plant and equipment					
Purchase and construction of infrastructure					
Amount attributable to investing activities	(4,756,119)	(3,882,786)	(999,029)	(3,694,049)	(856,885)

Financing Activities

Repayment of borrowings	(200,248)	(189,033)	(192,531)	(235,241)	(280,978)
Proceeds from new borrowings				1,000,000	
Transfers to cash backed reserves (restricted assets)	(5,123,604)	(2,972,302)	(1,234,012)	(1,321,584)	(831,420)
Transfers from cash backed reserves (restricted assets)	5,765,037	6,327,983	239,700	102,000	28,050
Amount attributable to financing activities	441,184	3,166,649	(1,186,843)	(454,825)	(1,084,348)

Surplus/ (deficit) before imposition of general rates

	(1,568,325)	(3,737,401)	202,514	(1,596,976)	703,568
--	-------------	-------------	---------	-------------	---------

Amount raised from general rates

Amount raised from MML rates

End of Year Adjustment

Surplus / (deficit) after imposition of rates

	506,784	30,648	977,955	140,667	1,619,118
--	---------	--------	---------	---------	-----------

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
GENERAL PURPOSE FUNDING							
031	Rate Revenue						
	Expenses						
03106	Rates Written Off	15,000	8				
03113	Rates Recovery Expenses	5,000	50	5,000	5,100	5,202	5,306
03150	Rates Expenses	1,866	2,535	2,535	2,586	2,637	2,690
03100	ABC Expenses - Rate Revenue	5,302	43,654	6,587	6,503	7,076	7,213
03110	Pens Deferred Rates Interest Grant						
	Revenue						
03103	General Rates Levied	(623,919)	(636,335)	(730,189)	(744,793)	(759,689)	(774,882)
03114	MML Rates Levied			(2,531,076)			
03104	Ex Gratia Rates						
03107	Back Rates Levied		(35,467)				
03105	Rates Penalty Interest	(5,500)	(3,980)	(5,500)	(5,610)	(5,722)	(5,837)
03108	Instalment Interest						
03109	Rates Administration Fees	(330)	(132)	(330)	(337)	(343)	(350)
03111	Rates Recovery Revenue	(1,345)					
032	Other General Purpose Funding						
	Expenses						
03200	General Purpose Funding Expenses						
03210	Transfer to Grants Commission Reserve		4,684,983				
03212	Transfer to Asset Management Reserve			2,531,076			
	Revenue						
03201	F.A.G Grant - General	(998,722)	(4,586,530)	(151,325)	(3,813,916)	(3,890,194)	(3,967,998)
03202	F.A.G Grant - Roads	(217,085)	(1,309,326)	(55,693)	(1,175,925)	(1,199,444)	(1,223,433)
03203	F.A.G Grant - Special						
03204	General Purpose Interest		(2,390)	(2,400)	(2,448)	(2,497)	(2,547)
03205	General Purpose Other Revenue		(114)	(145)	(148)	(151)	(154)
03206	Interest Earned - Reserve	(39,500)	(82,596)	(80,000)	(81,600)	(83,232)	(84,897)
03207	Interest Received - Other (Not Reserves)		(188)	(200)	(204)	(208)	(212)
03208	Transfer from Grants Commission Reserve	(3,183,223)	(3,183,223)	(4,684,983)			
03213	Transfer from Asset Management Reserve						
General Purpose Funding		(5,042,456)	(5,109,051)	(5,696,643)	(5,810,792)	(5,926,565)	(6,045,101)

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
	GOVERNANCE						
041	Members Of Council						
	Expenses						
04150	Members Allowances & Fees	107,863	112,702	117,115	119,457	121,846	124,283
04151	Members Expenses	30,740	10,317	38,474	32,284	32,930	33,588
04152	Members Civic Expenses	3,500	2,360	2,750	2,805	2,861	2,918
04113	ABC Expenses - Members	193,006	179,860	193,900	191,415	208,282	212,334
04119	Housing Costs -Members		7,748	9,126	9,307	9,491	9,679
04102	Council Elections			13,000		13,000	
04112	Council Chambers Maintenance	1,000	295	500	510	520	531
	Capital						
04160	Council Chamber Capital	15,000	327	15,000			
042	Governance - General						
	Expenses						
04110	Civic Expenses	2,000	1,738	11,000	2,000	2,040	2,081
04201	Civic Reception Expenses						
04203	General Governance Expenses	20,000	1,255	7,000	7,140	7,283	7,428
04200	ABC Expenses - Other Governance	413,411	389,473	430,991	425,468	462,960	471,966
04204	Housing Costs (Other Gov)		16,727	19,613	20,002	20,398	20,802
145	Administration						
	Expenses						
14500	Office Maintenance	43,039	51,956	52,804	53,858	54,933	56,030
14580	Staff & Contractor Operations	740,794	722,695	761,642	776,875	872,412	889,860
14581	General Operations	313,236	304,468	317,993	324,353	330,840	337,457
14527	Vehicle Expenses Administration	19,292	37,601	37,601	37,977	38,357	38,740
14552	Housing Costs Allocated to Admin	63,251					
14510	Depreciation - Admin	30,236	54,851	54,851	17,625	17,670	17,716
14551	Trans to Leave Reserve	25,700	25,844	25,844	25,844	25,844	25,844
	Revenue						
14512	Administration Revenue	(28,000)	(191,444)	(45,469)	(46,378)	(47,306)	(48,252)
14550	ABC Costs Alloc to W & S	(1,161,849)	(1,219,390)	(1,179,422)	(1,164,309)	(1,266,907)	(1,291,552)
14571	Transfer from Leave Reserve						
	Capital						
14514	Administration Furniture & Equipment						
14515	Administration Building & Improvements	32,000	30,025				
14565	Administration Vehicles Purchases	70,000					
14525	Loss on Sale of Admin Plant Purchase						
14555	Profit/Loss on Revaluation of Furn& Equip						
14526	Vehicle Sales - Admin	(25,000)					
14572	Trans From Plant Reserve - Admin	(45,000)					
	Governance	864,220	539,409	884,313	836,232	907,456	911,456

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
	LAW ORDER & PUBLIC SAFETY						
051	Fire Prevention						
052	Animal Control						
053	Other Law, Order & Public Safety						
	Expenses						
05105	Fire Prevention Vehicle Expenses		11,780	11,000	11,110	11,221	11,333
05150	Fire Prevention Expenses	10,868	10,916	10,558	10,744	10,934	11,127
05100	ABC Expenses - Fire Prevention	7,317	14,145	6,607	6,523	7,097	7,235
05108	Depreciation - Fire Prevention	34,146	16,120	16,120	11,008	11,109	11,211
05200	Animal Control Expenses	15,500	16,098	17,000	17,340	17,687	18,041
05350	Law Order & Public Safety Expenses	14,200	14,299	13,945	14,224	14,508	14,799
05310	ABC Expenses - O.L.O. & P.S.	4,877	13,901	6,607	6,523	7,097	7,235
	Revenue						
05102	Fire Prevention Revenue	(10,800)	(85,545)	(19,467)	(19,467)	(19,467)	(19,467)
05202	Animal Control Revenue	(250)	(100)	(100)	(102)	(104)	(106)
05321	Law Order & Public Safety Revenue						
	Capital						
05103	Fire Prevention Buildings						
05104	Fire Prevention Plant & Equipment	1,750	65,923	123	126	128	131
	Law Order & Public Safety	77,609	77,537	62,395	58,028	60,211	61,538
	HEALTH						
074	Preventative Services - Administration & Inspection						
075	Preventative Services - Pest Control						
076	Preventative Services - Other						
077	Other Health						
	Expenses						
07400	Preventative Services - Admin & Inspection	9,300	7,875	8,800	8,976	9,156	9,339
07406	ABC Expenses - Prev. Services	4,877	12,682	6,607	6,523	7,097	7,235
07500	Preventative Services - Pest Control	1,000		1,000	1,020	1,040	1,061
07503	ABC Expenses - Pest Control	4,877	12,682	6,607	6,523	7,097	7,235
07706	Depreciation Ambulance Centre	2,607	6,982	6,982	7,052	7,123	7,194
07750	Health Expenses	7,300	11,944	1,300	4,326	4,353	4,380
07705	ABC Expenses - Other Health	10,978	13,535	6,607	6,523	7,097	7,235
	Revenue						
07501	Preventative Services Revenue						
07703	Health Revenue						
	Capital						
07402	Prevent Serv - Admin & Inspection Furniture &						
07502	Preventative Services Capital						
07704	Health Furniture & Equipment						
	Health	40,939	65,700	37,904	40,942	42,963	43,679

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
	EDUCATION & WELFARE						
082	Other Education						
083	Care Of Families & Children						
	Expenses						
08003	Education Support	2,950	3,763	3,750	3,825	3,902	3,980
08002	ABC Expenses - Education & Welfare	4,877		6,607	6,523	7,097	7,235
08000	Care of Families & Children	2,000					
	Revenue						
08004	Education & Welfare Revenue	(250)					
	Education & Welfare	9,577	3,763	10,357	10,348	10,999	11,215
	HOUSING						
091	Staff Housing						
	Expenses						
09150	Staff Housing Expenses	194,882	138,799	168,988	172,341	175,762	179,251
09148	Depreciation - Staff Housing	84,330	86,790	86,790	67,576	67,576	67,576
	Revenue						
09113	Staff Housing Costs Reallocated	(196,247)	(136,826)	(168,988)	(172,341)	(175,762)	(179,251)
	Capital						
09133	Staff Housing Furniture & Equipment		12,471	3,000	3,060	3,121	3,184
09134	Staff Housing Buildings Improvements	115,000	146,717		51,978	459,000	486,110
09151	Transfer to Reserves - Buildings	2,700	6,218	5,325	2,700	2,700	6,342
09161	Transfer from Reserves - Buildings						
	Staff Housing	200,666	254,168	95,115	125,314	532,397	563,212

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
	COMMUNITY AMENITIES						
101	Sanitation - Household Refuse						
103	Sewerage						
105	Protection Of Environment						
106	Town Planning & Regional Development						
107	Other Community Amenities						
	Expenses						
10100	Refuse Expenses	16,020	13,424	16,040	16,356	16,679	17,008
10105	ABC Expenses - H'sehold Refuse	4,877	14,267	6,607	6,523	7,097	7,235
10300	Sewerage Expenses	2,599	4,701	5,094	5,190	5,288	5,388
10303	ABC Expenses - Sewerage	4,877	8,658	6,607	6,523	7,097	7,235
10500	Protection of Environment Expenses	48,205	31,571	39,784	40,580	41,392	42,220
10503	ABC Exp. - Protection of Env.	9,839	12,682	6,869	6,781	7,379	7,522
10600	Town Plng & Reg. Dev Expenses	35,000		40,000			
10604	ABC Exp - Town Plng & Reg. Dev.	4,339	12,682	5,713	5,640	6,137	6,256
10702	O.C.A Buildings & Improvements						
10700	Community Amenities Expenses	30,258	145	20,818	21,234	21,539	21,850
10704	Community Public Conveniences	13,417	14,786	21,834	22,271	22,716	23,171
10705	Cemetery Expenses	5,649	1,355	4,253	4,336	4,421	4,507
10709	ABC Expenses - O.C.A.	4,959	19,022	6,869	6,781	7,379	7,522
	Revenue						
10101	Refuse Revenue						
10301	Sewerage Revenue						
10501	Protection Of Environment Revenue						
10601	Town Plng & Reg. Dev Revenue						
10701	Community Amenities Revenue	(300)	(221)				
	Capital						
10104	Sanitation Infrastructure	50,000	30,970				
10202	Refuse Plant & Equipment						
10302	Sewerage Plant & Equipment						
10502	Protection of Environment Capital						
10602	Town Plng & Reg. Furniture & Equipment						
10603	Town Plng & Reg. Dev Plant & Equipment						
10703	Community Amenities Plant & Equipment						
10750	Community Amenities Capital	40,000	15,537	10,000			
10751	Community Amentites Infrastructure						
	Community Amenities	269,739	179,578	190,489	142,215	147,124	149,915

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
RECREATION & CULTURE							
113	Other Recreation & Sport						
	Expenses						
11304	Parks & Reserves Mtce	115,460	98,857	97,711	98,577	100,500	102,460
11305	Murchison Sports Club Mtce	28,230	31,713	38,029	38,776	39,538	40,315
11306	Sports Grounds Maintenance	37,596	14,971	25,992	26,497	27,012	27,536
11307	Sports Toilet Block Mtce	2,568	2,214	3,415	3,483	3,553	3,624
11309	Garden Expenses	30,000	3,335	1,250	1,275	1,301	1,327
11310	Other Sport & Rec Expenses	2,500	83	750	765	780	796
11300	ABC Expenses - Other Rec. & Sport	7,886	18,657	8,442	8,334	9,068	9,245
11318	Depreciation - Other Rec. and Sport	46,172	84,892	84,892	41,965	44,520	44,524
	Revenue						
11301	Sport & Recreation Revenue						
	Capital						
11302	Sport & Rec Buldg & Improv	15,000		1,450,000		204,000	
11347	Loss on Sale of Assets - Other Rec & Sport						
11311	Sport & Rec Capital Revenue			(852,446)			
11369	Sale of Oth Rec & Sport Assets						
114	Television And Rebroadcasting						
115	Libraries						
	Expenses						
11400	Telev Rebroadcasting	19,000	18,436	18,436	18,805	19,181	19,565
11404	ABC Exp - TV Rebroadcasting	4,850	11,828	6,520	6,436	7,003	7,140
11500	Library Costs	1,600	1,383	2,381	2,428	2,477	2,526
11502	ABC Expenses - Libraries	13,827		18,907	18,665	20,310	20,705
	Revenue						
11450	Telev Rebroadcasting Revenue	(5,850)	(4,774)	(5,850)	(5,967)	(6,086)	(6,208)
11501	Library Revenue						
116	Other Culture						
	Expenses						
11600	Cultural Development Expenses	52,990	12,889	30,750	31,365	31,992	32,632
11602	Museum Maintenance	4,147	5,785	7,457	13,009	13,161	13,317
11604	Museum Cottage Maintenance	10,899	11,844	14,245	14,529	14,818	15,113
11606	ABC Expenses - Other Culture	52,549	20,486	13,394	13,222	14,387	14,667
11611	Housing Costs Other Cult		1,304	1,738	1,773	1,808	1,844
11610	Other Culture Depreciation		44,971	44,971	45,420	45,875	46,333
	Revenue						
11601	Other Culture Revenue	(3,500)	(625)	(3,500)	(3,500)	(3,500)	(3,500)
	Capital						
11603	Other Culture Furniture & Equipment						
11607	Heritage Buildings & Improvements					13,570	
	Recreation & Culture	435,924	378,247	1,007,485	375,859	605,268	393,961

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
	TRANSPORT						
121	Streets, Roads, Bridges & Depot Construction						
	Capital Expenses						
12101	Road Construction General	1,175,600	857,369				
12118	Sealed Roads Construction	721,203	495,181	2,291,451	945,125	921,983	936,585
12119	Sealed Roads Sealing Works		775,452	148,530	107,860		11,404
12120	Formed & Surfaced Roads Construction	1,620,276	3,005,904	3,791,137	5,090,228	2,932,130	436,824
12121	Floodway Works				2,062	1,561,487	
12170	Bridge Construction						
12108	Grids Construction	120,000	107,419	100,000	101,936	103,910	105,923
12109	Depot Buildings & Improvements	15,000	15,000		1,380		
12110	Depot Furniture & Equipment						
12111	Depot Plant & Equipment		4,701				
12240	Road Loan Principal Repayments	185,598	185,598	189,033	192,531	196,094	199,723
12151	Trans to Beringarra-Cue Rd Reserve	24,000	48,477	10,000	10,000	10,000	10,000
12152	Trans Ballinyoo Bridge Reserve						
12153	Trans to Road Asset Reserve				100,000	100,000	100,000
12154	Trans to Carn-Mul Mining Related Reserve			7,500			
	Capital Revenue						
12214	Grant - Specific Bridges						
12215	Grant - Roadwise						
12211	Grant - MRWA Project						
12213	Grant - MRWA Specific	(360,000)	(372,000)	(1,062,746)	(600,000)	(600,000)	(600,000)
12216	Grant - Roads to Recovery	(565,000)	(618,236)	(288,121)	(565,000)	(565,000)	(565,000)
12217	Grant - MRWA Blackspot	(101,360)	(101,360)				
12238	LRCIP Road Grants	(910,206)	(572,184)	(632,708)	(347,504)		
12237	MRWA - SKA Roads Capital Grant		(587,214)	(2,956,810)	(5,195,675)	(3,011,393)	
12244	Mining Related Roads Contributions			(7,500)			
12167	Roadworks Loans						
12131	Trans from Beringarra-Cue Rd Reserve	(850,000)	(2,064,814)				
12132	Trans from Ballinyoo Bridge Reserve						
12133	Trans from Road Asset Reserve	(300,000)		(600,000)			
12155	Trans from Carn-Mul Mining Related Reserve						

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
122	Streets, Roads, Bridges & Depot Maintenance						
	Expenses						
12203	Roads Maintenance	720,584	668,049	736,474	748,602	760,946	773,511
12230	SKA Roads Maintenance						
12235	Flood Damage	13,741,795	8,473,276	5,337,046	5,000,000		
12205	Heavy Roads Maintenance						
12206	Traffic Signs Maintenance	21,455	17,484	35,994	36,686	37,391	38,110
12207	Bridge Maintenance	14,000	14,809	15,105	15,408	15,716	16,030
12208	Rehab Gravel Pits	30,000	3,923	18,446	18,796	19,152	19,515
12210	Road Bunding Works	80,000		80,000	80,000	81,600	83,232
12223	Grids Maintenance	10,494	48,308	27,572	28,086	28,610	29,143
12202	Street Lighting Maintenance	750		750	765	780	796
12204	Depot Maintenance	20,477	35,524	36,539	37,270	38,015	38,775
12242	Road Consultants	26,000	4,750	26,000	26,520	27,050	27,591
12241	ABC Exp - Roads & Depot	101,186	125,109	127,951	126,312	137,442	140,116
12243	Housing Costs Road Maint		8,082	2,293	2,338	2,385	2,432
12200	Depreciation - Roads & Depot	2,868,354	4,406,172	4,406,172	3,639,218	3,828,151	4,053,371
12115	Flood Event 5 Loan Repayments						
12116	Flood Event 6 Loan Repayments						
12166	Flood Loan Event 6						
12227	Road Loan Interest	46,961	47,830	44,638	57,896	50,259	42,504
12251	Trans to Flood Damage Reserve	500		75,000	75,000	75,000	75,000
12252	Trans to Res - Berri-Pindar Rd Reserve	900	2,190	1,875	900	900	2,234
	Revenue						
12212	Grant - MRWA Direct	(246,431)	(251,732)	(269,961)	(275,360)	(280,867)	(286,485)
12236	MRWA - SKA Roads Operating Grant						
12201	Other Roads Revenue						
12218	Contribution - CSIRO						
12239	Contribution Beringarra-Pindar Road						
12219	Flood Damage Grants	(13,178,320)	(7,636,880)	(4,887,046)	(4,775,000)		
12220	Traffic Licencing Commissions	(900)	(1,125)	(1,000)	(1,020)	(1,040)	(1,061)
12232	Trans from Flood Beri-Pindar Rd Reserve						
12231	Trans from Flood Damage Reserve	(100,000)	(100,000)				

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
123	Road Plant Purchases						
	Expenses						
12500	Vehicle Licencing Expenses						
	Revenue						
12501	Vehicle Licencing Revenue						
	Capital						
12302	Road Plant Purchases	610,000	850,115	543,000	341,700	112,200	16,320
12303	Minor Plant Purchases		49,741				12,240
12347	Loss on Sale of Road Plant Assets						
12361	Plant Loan Principal Repayments	15,000	14,650				
12305	Trans to Plant Reserve	500,000	296,000			306,000	612,000
12301	Road Plant Sales	(34,000)		(100,000)	(102,000)	(10,200)	(510)
12321	Trans from Plant Reserve	(576,000)	(417,000)	(443,000)	(239,700)	(102,000)	(28,050)
12367	Profit on Road Purchases						
126	Aerodromes						
	Expenses						
12604	Airport Maintenance	8,935	18,643	15,984	16,304	16,630	16,962
12605	ABC Exp. - Airport	4,769	5,853	6,258	6,177	6,722	6,853
12608	Depreciation - Airport		140,579	141,445	142,868	144,288	145,722
	Revenue						
12601	Airport Revenue						
	Capital						
12670	Airport Improvements						
12602	Airport Furniture & Equipment						
12603	Airport Plant						
12673	Airport Capital Grants						
	Transport	5,461,620	8,003,644	6,967,301	4,850,707	6,944,339	6,471,811

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
ECONOMIC SERVICES							
131	Rural Services						
	Expenses						
13100	Rural Services Expenses	20,000		5,000	5,100	5,202	5,306
13101	Vermine Control	13,000	4,682	15,500	15,810	16,126	16,449
13102	Ammunition	1,000	331	500	510	520	531
13103	ABC Exp - Rural Services	9,894	12,682	9,948	9,820	10,686	10,894
	Revenue						
13105	Rural Services Revenue	(350)	(79)	(350)	(81)	(83)	(84)
132	Tourism & Area Promotion						
	Expenses						
13208	Tourism Expenses	248,390	266,537	172,177	142,143	144,963	147,840
13251	Roadhouse Business Expenses	410,577	510,195	519,642	528,019	538,570	549,323
13252	Cabins Caravan Park Expenses	90,065	126,141	163,170	162,271	165,504	168,802
13253	Roadhouse Building & Surrounds	64,906	43,659	53,829	54,896	55,985	57,096
13255	Roadhouse Other Expenses	(500)	8,824	(5,500)	(6,526)	(6,654)	(6,782)
13206	Tour & Area Prom Depreciation						
13265	Depreciation - Roadhouse	38,701	59,865	59,865	3,636	3,672	3,709
13200	Caravan Park Depreciation	16,274	32,806	25,687	26,201	26,201	26,201
13207	ABC Exp- Tourism/Area Prom.	61,210	24,754	27,697	27,342	29,752	30,330
13209	Housing Costs Allocated to Tourism / Area Prom			2,723	2,777	2,832	2,888
	Revenue						
13201	Tourism Area Promotion Revenue	(87,690)	(54,693)	(32,000)			
13250	Roadhouse Shop Sales	(247,000)	(299,486)	(325,000)	(305,475)	(311,465)	(317,455)
13254	Roadhouse Accom & Camping Revenue	(114,000)	(128,389)	(136,809)	(130,957)	(133,525)	(136,092)
	Capital						
13202	Tour Area Prom Furniture & Equipment	67,000	2,599	73,500	9,060	9,241	9,426
13203	Tour Area Prom Buildings & Improvements	1,025,000		507,500	462,719	510,000	4,380
13205	Tour Area Prom Infrastructure	50,000		50,000		30,000	
13211	Trans to Com Econ Dev Reserve		1,335	6,720	11,808	6,844	
13612	Trans to Settlement Reserve		58,558	308,961	1,007,759	794,295	
13230	Trans from Com Econ Dev Reserve						
13622	Trans from Settlement Reserve	(750,000)		(600,000)			

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
136	Other Economic Services						
	Expenses						
13601	Settlement Water Supply	10,392	5,987	28,737	32,245	45,186	45,382
13602	Settlement Power Generation	427,030	425,098	418,539	422,562	430,941	293,318
13603	Settlement Freight Service	109,465	145,344	142,472	145,307	148,199	151,149
13605	Roadhouse Fuel Purchases	440,000	379,965	387,564	395,315	403,222	411,286
13606	Roadhouse Fuel Expenses	12,000	2,980	13,064	13,326	13,592	13,864
13641	Economic Services Expenses	2,000	1,684	3,233	3,298	3,364	3,431
13600	ABC Expenses - Other Economic Services	46,950	42,679	45,401	44,819	48,769	49,717
13656	Housing Costs Allocated Economic Services		4,577				
13648	Depreciation - Other Economic Svcs	19,740	27,485	27,485	17,329	17,475	17,622
13650	Settlement Power Loan Interest					25,000	47,039
	Revenue						
13608	Roadhouse Fuel Sales	(506,000)	(414,861)	(445,699)	(454,613)	(463,705)	(472,979)
13607	Oth Econ Serv Revenue	(300)					
	Capital						
13657	Water Infrastructure	180,000	500,436	450,000	234,600		
13659	Power Infrastructure	1,100,000	40,145	350,000	450,000	1,020,000	
13611	Oth Econ Serv Buld & Improv						
13616	Oth Econ Serv Plant & Equipment				7,500		
13643	Settlement Power Loan Principal Repayments					39,147	81,255
13653	Settlement Power Loan	(950,000)				(1,000,000)	
	Economic Services	1,807,754	1,831,836	2,323,557	3,338,522	2,629,858	1,213,846

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2023	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
OTHER PROPERTY & SERVICES							
141	Private Works						
	Expenses						
14100	Private Works Expenses						
14101	ABC Expenses - Private Works						
	Revenue						
14150	Private Works Revenue						
142	Public Works Overheads						
	Expenses						
14250	Public Wks Overhead Expenses	471,750	603,749	590,386	601,715	613,266	625,043
14215	ABC Expenses - P.W.Overheads	70,431		79,985	78,960	85,918	87,590
14216	Housing Costs Allocated to Works	115,651	75,156	105,180	107,267	109,395	111,565
	Revenue						
14207	PWO Allocated to Works	(657,831)	(667,396)	(781,562)	(793,189)	(813,080)	(827,930)
143	Plant Operation Costs						
	Expenses						
14350	Plant Operation Costs	922,730	1,246,087	1,263,136	1,720,209	1,733,916	1,662,128
14310	Plant Depreciation Costs Allocated to Works						
14311	Housing (Plant) Related Costs	17,345	23,232	22,694	23,147	23,608	24,079
14313	ABC Expenses - Plant Operation Costs	109,884	210,100	131,131	129,451	140,858	143,598
	Revenue						
14309	Plant Operation Costs Allocated to Works	(1,149,958)	(1,478,216)	(1,416,961)	(1,872,806)	(1,898,382)	(1,829,805)
146	Salaries & Wages						
14602	Gross Salaries & Wages	1,864,783	1,804,264	1,943,627	1,982,499	2,022,149	2,062,592
14603	Less Sal & Wages Allocated	(1,864,783)	(1,764,757)	(1,943,627)	(1,982,499)	(2,022,149)	(2,062,592)
14604	Subcontractor Payments						
14605	Unallocated Salaries & Wages						
14606	Less Subcontractor Payments Allocated						
70101	Transfer to Reserves - Equity						
70102	Transfer to Reserves - Equity (Was to & from 14-15)						
147	Unclassified						
14702	Income Relating to Unclassified						
14701	Income Relating to Unclassified		(331)				
	Other Property Services	(100,000)	51,891	(6,010)	(5,247)	(4,501)	(3,732)
	Grand Total	4,025,590	6,276,721	5,876,262	3,962,128	5,949,548	3,771,800

Murchison Shire LTFP Budget Schedules Capital Works

17.5.1 - August 2023

Job No	Description	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
GOVERNANCE MEMBERS OF COUNCIL						
CHFURN	Council Chambers Communications Gear/Tables	327	15,000			
ADMINISTRATION						
C14001	Modifications to Council Building					
C14231	Cap Ex - Administration Phone System					
C14241	Operating Server & System Replacement	30,025				
14565	Adminstration Vehicles Purchases					
FIRE PREVENTION						
05104	Purchase Fire Prevention Plant	65,800				
HOUSING						
09133	Staff Housing Furniture & Equipment	12,471	3,000	3,060	3,121	3,184
RN10AK	Capex - Renovation 10A Kurara Way					13,555
RN10BK	CapEx - Renovation 10B Kurara Way					13,555
RN14MU	Capex - Renovation 14 Mulga Crescent			39,899		
RN16MU	CapEx - Renovation 16 Mulga Crescent			3,365		
RN4BKU	CapEx - Renovation 4B Kurara Way					
RN6KU	CapEx - Renovation 6 Kurara Way	146,717		8,715		
RN8KU	CapEx - Renovation 8 Kurara Way					
REFUSE REMOVAL TIPSITES & SEWERAGE						
C14703	Cap-Ex - New Rubbish Tip	30,970				
TOWN PLANNING & OTHER COMMUNITY AMENITIES						
C10050	O.C.A Blg & Improv General					
C10002	D Capex - Community Centre Upgrade					
C14234	A Capex - Transportable Class Room - Murchison					
C14713	Cap Ex - Niche Wall For Settlement Cemetary	15,537				
C11005	Container Deposit Shed		10,000			
OTHER RECREATION & SPORT						
C11050	Other Rec & Sport Buldg & Improv General					
C11002	E Capex - Community Swimming Pool		1,050,000			
C11006	Community Splash Pad		350,000			
C11003	J Capex - Playground Upgrade				204,000	
C14230	Community / Sports Centre Refurbishments		20,000			
C11004	Sports Club Access Upgrade		30,000			
OTHER CULTURE						
C11001	CapEx - Museum Cottage Verandah Enclosure				13,570	
C11640	Museum Build & Improv General					
CONSTRUCTION ROADS FOOTPATHS DRAINS BRIDGES						
C12020	Carn-Mul Rd 245.04 - 254.10 Reconstruct Resheet Prep	857,369				
C12030	Sealed Roads Construction General			945,125	921,983	936,585
C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen	495,181	2,291,451			
C12032	General Road Sealing Works	775,452				
C12033	Reseal Works		148,530	107,860		11,404
C12034	Formed & Surfaced Roads Construction General			352,852		
C12026	Beri-Pindar Rd Wreath Flowers Works	227,225				
C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	168,111	623,448			
C12028	Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheet incl Fl	2,964	121,834			
C12035	SKA Route General Construction Works	532,220	3,045,854	4,737,376	2,915,759	
C12036	SKA Route Gravel Stockpiling Works					
C12037	SKA Route Twin Peaks-Wooleen Rd Proj No 1	1,611				
C12040	Resheet Works				16,371	436,824

Murchison Shire LTFP Budget Schedules Capital Works

17.5.1 - August 2023

Job No	Description	Final 2023	Budget 2024	Indic 2025	Indic 2026	Indic 2027
C12029	Floodway Works General			2,062	1,561,487	
C12001	Capex - Beringarra-Cue Rd - Convert To Gravel	1,609,947				
C12002	Cap Ex - Beringarra-Cue Road - Upgrade Floodways	463,826				
CGR000	Capex Grids General	107,419	100,000	101,936	103,910	105,923
C12150	Depot Buildings & Improvements	15,000		1,380		
12111	Depot Plant & Equipment	4,701				
PLANT						
12302	Road Plant Purchases	850,115	543,000	341,700	112,200	16,320
12303	Minor Plant Purchases					12,240
12315	Cap-Ex - Purchase Major Plant - Post Hole Digger & Trailer	49,741				
OTHER ECONOMIC SERVICES						
C13028	Roadhouse Additional ULP Tank					
C13029	Roadhouse Vehicle Battery Charging Station			7,500		
C13650	Oth Econ Serv Buld & Improv General					
C14720	Improvements To drinking Water reticulation	498,496	450,000	234,600		
C13670	Water Supply Capital	1,940				
C13671	Irrigation Water Supply Capital					
C13660	Power Supply Capital					
C13661	Power Supply Upgrade	40,145	350,000	450,000		
C13662	Solar Power Provision				1,020,000	
RURAL SERVICES TOURISM ECONOMIC SERVICES						
C13013	Cap Ex Point Of Sale System Roadhouse		25,000			
C13021	Caravan Park Furniture & Equipment		22,000			
C13023	Roadhouse Appliances	2,599	16,000	5,000	5,100	5,202
C13024	Roadhouse Furniture		10,500	4,060	4,141	4,224
C13050	Tour Area Prom Buildings & Improv General		15,000	3,719		4,380
C13005	F Capex - New Caravan Park Ablution Block		475,000			
C13010	Capex - Roadhouse Residence			459,000		
C13014	Capex Three Accomodation Units					
C13015	Capex - Roadhouse Business Bldg.				510,000	
C13016	Caravan Park Buildings & Improvements		17,500			
C13025	H Caravan Park Ensuites					
C13026	K Interpretive Centre					
C13027	Staff Accommodation Units					
C14220	Cap-Ex - Development Plans For Interpretive Centre -					
C13017	Roadhouse & C/V Park Precinct Works		20,000			
C13022	Tourism Information Bays & Signage		30,000		30,000	
Capital Works Total Included in Above		7,005,910	9,783,117	7,809,208	7,421,642	1,563,395



murchisonshire

Ancient land under brilliant skies

Shire of Murchison

PO Box 61

Mullewa WA 6630

T +61 (0) 8 9963 7999

www.murchison.wa.gov.au

SHIRE OF MURCHISON

ANNUAL STATUTORY BUDGET

FOR THE YEAR ENDING 30 JUNE 2024

SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2024
[CONTENTS PAGE](#)

17.5.1 - August 2023

	Page	Note
Financial Statements		
Statement of Comprehensive Income by Nature or Type	3	
Statement of Cash Flows	4	
Statement of Financial Activity	5	
Notes to and Forming Part of the Budget		
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 2024
BY NATURE OR TYPE

		Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	Note	\$	\$	\$
Revenue				
Rates	2(a)	3,261,265	671,803	623,919
Operating Grants, Subsidies and Contributions	14	5,510,435	14,013,991	14,847,858
Fees and Charges	3(a)	586,958	544,370	625,445
Interest Earnings	3(b)	88,100	89,154	45,000
Other Revenue	3(c)	372,851	499,112	272,230
		<u>9,819,609</u>	<u>15,818,430</u>	<u>16,414,452</u>
Expenses				
Employee Costs		(1,362,949)	(1,469,728)	(1,311,381)
Materials and Contracts		(7,821,231)	(10,540,389)	(16,154,498)
Depreciation on Non-current Assets	4(a)	(5,400,127)	(5,407,388)	(3,520,116)
Finance Cost	4(b)	(44,738)	(47,830)	(47,061)
Insurance Expenses		(188,949)	(185,182)	(184,439)
Other Expenditure		(160,373)	(155,590)	(160,850)
		<u>(14,978,367)</u>	<u>(17,806,107)</u>	<u>(21,378,345)</u>
Operating Surplus / (Deficit)		<u>(5,158,758)</u>	<u>(1,987,677)</u>	<u>(4,963,893)</u>
Other Revenue and Expenses				
Capital Grants, Subsidies and Contributions	14	5,800,331	2,250,994	1,938,566
Profit on Disposal of Assets	5	-	-	-
(Loss) on Disposal of Assets	5	-	-	-
		<u>641,573</u>	<u>263,317</u>	<u>(3,025,327)</u>
Net Result				
Other Comprehensive Income				
Changes on Revaluation of Non-current Assets		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u>641,573</u>	<u>263,317</u>	<u>(3,025,327)</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 2024
STATEMENT OF CASH FLOWS

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Note	\$	\$	\$
Rates	3,261,265	671,803	623,919
Operating Grants, Subsidies and Contributions	5,510,435	13,500,225	14,847,858
Fees and Charges	586,958	544,370	625,445
Interest Earnings	88,100	89,154	45,000
Other Revenue	372,851	651,917	272,230
	<u>9,819,609</u>	<u>15,457,469</u>	<u>16,414,452</u>

Payments

Employee Costs	(1,362,949)	(1,473,743)	(1,311,381)
Materials and Contracts	(7,821,231)	(10,622,369)	(16,154,498)
Finance Cost	(44,738)	(47,830)	(47,061)
Insurance Expenses	(188,949)	(185,182)	(184,439)
Other Expenditure	(160,373)	(155,590)	(160,850)
	<u>(9,578,240)</u>	<u>(12,484,714)</u>	<u>(17,858,229)</u>

Net Cash provided by (used in) operating activities	9(b)	<u>241,369</u>	<u>2,972,755</u>	<u>(1,443,777)</u>
---	------	----------------	------------------	--------------------

CASH FLOWS FROM INVESTING ACTIVITIES

Capital Grants, Subsidies and Contributions	14	5,800,331	2,250,994	1,938,566
Proceeds from Disposal of Assets	5	100,000	-	59,000
Payments for purchase of Property, Plant and Equipment	6(a)	(1,202,000)	(1,178,700)	(1,959,000)
Payments for construction of Infrastructure	6(b)	(8,581,117)	(5,834,924)	(5,062,079)
		<u>(3,882,786)</u>	<u>(4,762,630)</u>	<u>(5,023,513)</u>

Net Cash provided by (used in) Investing Activities		<u>(3,882,786)</u>	<u>(4,762,630)</u>	<u>(5,023,513)</u>
---	--	--------------------	--------------------	--------------------

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of Long Term Borrowings	7(a)	(189,033)	(200,248)	(200,599)
Proceeds from New Loans	7(a)	-	-	950,000
		<u>(189,033)</u>	<u>(200,248)</u>	<u>749,401</u>

Net Cash provided by (used in) Financing Activities		<u>(189,033)</u>	<u>(200,248)</u>	<u>749,401</u>
---	--	------------------	------------------	----------------

Net Increase / (Decrease) in Cash Held		<u>(3,830,450)</u>	<u>(1,990,123)</u>	<u>(5,717,889)</u>
---	--	--------------------	--------------------	--------------------

Cash at Beginning of Year		10,542,524	12,532,647	12,460,324
---------------------------	--	------------	------------	------------

Cash and Cash Equivalents at the End of the Year	9(a)	<u>6,712,074</u>	<u>10,542,524</u>	<u>6,742,435</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 2024
STATEMENT OF FINANCIAL ACTIVITY

		Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	Note	\$	\$	\$
OPERATING ACTIVITIES				
Net Current Assets at 01 Jul - Surplus / (Deficit)	10	508,088	1,403,306	481,440
Revenue from Operating Activities (Excluding Rates)				
Operating Grants, Subsidies and Contributions	14	5,510,435	14,013,991	14,847,858
Fees and Charges	3(a)	586,958	544,370	625,445
Interest Earnings	3(b)	88,100	89,154	45,000
Other Revenue	3(c)	372,851	499,112	272,230
Profit on Disposal of Assets	5	-	-	-
		6,558,344	15,146,627	15,790,533
Expenditure from Operating Activities				
Employee Costs		(1,362,949)	(1,469,728)	(1,311,381)
Materials and Contracts		(7,821,231)	(10,540,389)	(16,154,498)
Depreciation on Non-current Assets	4(a)	(5,400,127)	(5,407,388)	(3,520,116)
Finance Cost	4(b)	(44,738)	(47,830)	(47,061)
Insurance Expenses		(188,949)	(185,182)	(184,439)
Other Expenditure		(160,373)	(155,590)	(160,850)
Loss on Disposal of Assets		-	-	-
		(14,978,367)	(17,806,107)	(21,378,345)
Non-cash Amounts Excluded from Operating Activities				
(Profit) / Loss on Disposal of Assets	5	-	-	-
Depreciation and Amortisation on Assets	4(a)	5,400,127	5,407,388	3,520,116
Amount Attributable to Operating Activities		(3,019,896)	2,747,908	(2,067,696)
INVESTING ACTIVITIES				
Inflows from Investing Activities				
Capital Grants, Subsidies and Contributions	14	5,800,331	2,250,994	1,938,566
Proceeds from Disposal of Assets	5	100,000	-	59,000
		5,900,331	2,250,994	1,997,566
Outflows from Investing Activities				
Purchase of Property, Plant and Equipment	6	(1,202,000)	(1,178,700)	(1,959,000)
Payments for Construction of Infrastructure	6	(8,581,117)	(5,828,407)	(5,062,079)
		(9,783,117)	(7,007,107)	(7,021,079)
Amount Attributable to Investing Activities		(3,882,786)	(4,756,113)	(5,023,513)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from New Loans	7(a)	-	-	950,000
Transfers from Reserves (Restricted Assets)	8	6,327,983	5,782,506	5,804,223
		6,327,983	5,782,506	6,754,223
Outflows from financing activities				
Repayment of Long Term Borrowings	7(a)	(189,033)	(200,248)	(200,599)
Transfers to Reserves (Restricted Assets)	8	(2,972,301)	(5,141,074)	(553,800)
		(3,161,334)	(5,341,322)	(754,399)
Amount Attributable to Financing Activities		3,166,649	441,184	5,999,824
Surplus / (Deficit) before General Rates		(3,227,945)	(163,715)	(609,945)
Total Amount raised from General Rates	2	3,261,265	671,803	623,919
Net Current Assets at 30 Jun - Surplus / (Deficit)	10	33,320	508,088	13,974

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

2023 Actual figures are as at 18 August 2023 and remain subject to audit.

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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 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.
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards.

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 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply)
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) The Local Government Reporting Entity (Continued)

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.

(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 lives 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.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

Term deposits with an original maturity date of greater than 3 months are classified as financial assets and are not included as cash and cash equivalents.

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.

(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.

(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

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

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 2024

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 2024

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 are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

(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

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

(w) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer. Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(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.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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

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

Capital Grants, Subsidies and Contributions

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

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.

**SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(z) Nature or Type Classifications (Continued)

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation and amortisation expense raised on all classes of assets.

Finance Cost

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

Other Expenditure

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

(aa) 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 2024

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	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	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	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	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	When assets are controlled

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

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	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	On payment and issue of the licence, registration or approval
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	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	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	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	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

2. OPERATING REVENUE

(a) Rate Revenue

(i) General Rates

Rate Type	Rate in	Rateable Value	Number of Properties	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	#	\$	\$	\$
Differential general rate or general rate						
Unimproved valuations						
UV Pastoral	0.08894	1,232,909	22	109,656	59,956	59,952
UV Mining	0.16941	16,725,080	21	2,832,029	398,744	398,748
UV Prospecting and exploration	0.16941	1,754,201	61	297,180	141,304	138,819
		19,712,190	104	3,238,865	600,004	597,519

Minimum Rates

Unimproved valuations

UV Pastoral	800	21,304	6	4,800	4,800	4,800
UV Mining	800	8,140	4	3,200	-	-
UV Prospecting and exploration	800	43,144	18	14,400	21,600	21,600
		72,588	28	22,400	26,400	26,400
		19,784,778	132	3,261,265	626,404	623,919

Other Rate Revenue

Interim Rates	-	45,399	-
Total Rate Revenue	3,261,265	671,803	623,919

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 2023/24 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	3,980	5,500
	5,500	3,980	5,500

Administration Charges

Instalment Charges	330	132	330
Total Funds Raised from Rates	3,267,095	675,915	629,749

(iii) Instalment Options and Dates

	Instalment Date	Admin Charge	Instalment Plan	Unpaid Rates
		\$	%	%
Option 1				
Single Full Payment	09 Oct 23			7.0%
Option 2				
First Instalment	09 Oct 23	0.00	0.0%	7.0%
Second Instalment	11 Dec 23	11.00	0.0%	7.0%
Third Instalment	12 Feb 24	11.00	0.0%	7.0%
Fourth Instalment	15 Apr 24	11.00	0.0%	7.0%

**SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

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 2023/24

(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 2024**

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 2023/24 financial year.

(d) Service Charges

No Service Charges will be imposed in the 2023/24 financial year.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

3. OPERATING REVENUE

(a) Fees and Charges

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Program	\$	\$	\$
Governance	-	(799)	-
General Purpose Funding	-	-	1,345
Law, Order, Public Safety	100	100	250
Health	-	396	-
Community Amenities	-	221	-
Recreation and Culture	3,500	625	3,500
Economic Services	583,358	543,827	620,350
Total Fees and Charges	586,958	544,370	625,445

(b) Interest Earnings on Investments

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Source of Revenue	\$	\$	\$
Interest on Reserves	80,000	82,597	39,500
Other Funds	2,600	2,577	-
Other Interest Revenue (Refer Note 2(a)(ii))	5,500	3,980	5,500
Total Interest Earnings	88,100	89,154	45,000

(c) Other Revenue

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Source of Revenue	\$	\$	\$
Reimbursements	45,469	171,789	-
Other Revenue	327,382	327,323	272,230
Total Other Revenue	372,851	499,112	272,230

4. OPERATING EXPENSES

(a) Depreciation

By Program

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Governance	\$ -	\$ 54,851	\$ 30,236
Law, Order, Public Safety	16,120	16,120	34,146
Health	6,982	6,982	2,607
Housing	86,790	86,790	84,330
Community Amenities	5,880	27,585	10,016
Recreation and Culture	130,963	130,963	47,272
Transport	4,547,617	4,546,751	2,868,354
Economic Services	144,725	131,148	103,521
Other Property and Services	461,050	406,198	339,634
Total Depreciation by Program	5,400,127	5,407,388	3,520,116

By Class

Buildings	447,552	598,513	260,519
Furniture and Equipment	4,971	6,471	3,194
Plant and Equipment	583,618	438,419	417,872
Infrastructure - Roads	4,305,758	4,305,757	2,787,327
Infrastructure - Bridges	58,228	58,228	51,204
Total Depreciation by Class	5,400,127	5,407,388	3,520,116

(b) Interest Expenses (Finance Costs)

Loan Description

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Borrowings (Refer Note 7(a))	\$ 30,870	\$ 34,305	\$ 34,795
Guarantee Fee	13,768	-	12,166
Other	100	13,525	100
Total Finance Cost	44,738	47,830	47,061

(c) Auditor Remuneration

Service Provided

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Audit Services	\$ 44,200	\$ 90,570	\$ 55,200
Total Auditing Expense	44,200	90,570	55,200

(d) Write offs

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
General rate	\$ -	\$ 8	\$ 15,000
Total Write Off Expense	-	8	15,000

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration

Fees, Expenses and Allowances Paid

Cr. Rossco Foulkes-Taylor

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
President's annual allowance	16,032	14,032	14,032
Meeting attendance fees	14,835	14,613	14,613
Annual allowance for ICT expenses	2,215	2,000	2,000
Travel and accommodation expenses	3,250	6,642	3,333
	36,332	37,287	33,978

Cr. Andrew Whitmarsh

Deputy President's annual allowance	4,008	3,508	3,508
Meeting attendance fees	9,890	9,742	9,742
Annual allowance for ICT expenses	2,215	2,000	2,000
Travel and accommodation expenses	3,250	2,020	3,333
	19,363	17,270	18,583

Cr. Emma Foulkes-Taylor

Meeting attendance fees	9,890	9,742	9,742
Annual allowance for ICT expenses	2,215	2,000	2,000
Travel and accommodation expenses	3,250	7,633	3,333
	15,355	19,375	15,075

Cr. Greydon Mead

Meeting attendance fees	9,890	9,742	9,742
Annual allowance for ICT expenses	2,215	2,000	2,000
Travel and accommodation expenses	3,250	2,317	3,333
	15,355	14,059	15,075

Cr. Quentin Fowler

Meeting attendance fees	9,890	9,742	9,742
Annual allowance for ICT expenses	2,215	2,000	2,000
Travel and accommodation expenses	3,250	723	3,333
	15,355	12,465	15,075

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration (Cont)

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Cr. Michelle Fowler			
Meeting attendance fees	9,890	9,742	9,742
Annual allowance for ICT expenses	2,215	2,000	2,000
Travel and accommodation expenses	3,250	505	3,333
	15,355	12,247	15,075
	117,115	112,703	112,863
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	16,032	14,032	14,032
Deputy President's allowance	4,008	3,508	3,508
Meeting attendance fees	64,285	63,323	63,323
Annual allowance for ICT expenses	13,290	12,000	12,000
Travel and accommodation expenses	19,500	19,840	20,000
	117,115	112,703	112,863

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

5. DISPOSAL OF ASSETS

23/24 Budget

	Book Value 23 / 24	Proceeds 23 / 24	Profit 23 / 24	(Loss) 23 / 24
Transport	\$	\$	\$	\$
Plant and Equipment				
Plant and Equipment	100,000	100,000	-	-
	100,000	100,000	-	-
Total Profit or (Loss)				-

22/23 Actual

	Book Value 22 / 23	Proceeds 22 / 23	Profit 22 / 23	(Loss) 22 / 23
Transport	\$	\$	\$	\$
Plant and Equipment				
	-	-	-	-
	-	-	-	-
Total Profit or (Loss)				-

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)				-

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

6. CAPITAL EXPENDITURE

(a) Property, Plant and Equipment

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Buildings	567,500	161,717	1,165,000
Furniture and Equipment	91,500	45,422	114,000
Plant and Equipment	543,000	971,561	680,000
Total Property, Plant and Equipment	1,202,000	1,178,700	1,959,000

(b) Infrastructure

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Roads	6,331,117	5,241,325	3,667,079
Other	2,250,000	587,082	1,395,000
Total Infrastructure	8,581,117	5,828,407	5,062,079
Total acquisitions	9,783,117	7,007,107	7,021,079

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 2024

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Transport

(i) Loan 1 Purchase of Road Plant

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Opening Balance	-	14,650	15,000
Principal Payment	-	(14,650)	(15,000)
Principal Outstanding at Year End	-	-	-
Finance Cost Payment	-	-	(490)
Total Finance Cost	-	-	(490)

(ii) Loan 2 Roadworks in 2020-21

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Opening Balance	1,722,871	1,908,469	1,908,469
New Loans	-	-	-
Principal Payment	(189,033)	(185,598)	(185,599)
Principal Outstanding at Year End	1,533,838	1,722,871	1,722,870
Finance Cost Payment	(30,870)	(34,305)	(34,305)
Total Finance Cost	(30,870)	(34,305)	(34,305)

Economic Services

(iii) Loan 3 MicroGrid Power

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Opening Balance	-	-	-
New Loans	-	-	950,000
Principal Payment	-	-	-
Principal Outstanding at Year End	-	-	950,000
Finance Cost Payment	-	-	-
Total Finance Cost	-	-	-
Total			
Opening Balance	1,722,871	1,923,119	1,923,469
New Loans	-	-	950,000
Principal Payment	(189,033)	(200,248)	(200,599)
Principal Outstanding at Year End	1,533,838	1,722,871	2,672,870
Total Finance Cost Payment	(30,870)	(34,305)	(34,795)

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings

No new borrowings are anticipated during the financial year to 30 June 2024.

(c) Unspent Borrowings

The Shire had no unspent borrowings as at 30 June 2023. It is not expected to have unspent borrowings as at 30 June 2024.

(d) Credit Facilities

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
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	-	2,547	-
Total amount of credit unused	1,005,000	1,002,453	1,005,000

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

8. RESERVE ACCOUNTS

	2023/24 Budget Opening Balance	2023/24 Budget Transfers (from)	2023/24 Budget Transfer to	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfers (from)	2022/23 Actual Transfer to	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfers (from)	2022/23 Budget Transfer to	2022/23 Budget Closing Balance
Restricted by council	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
a) Leave reserve	164,992	-	25,844	190,836	139,148	-	25,844	164,992	139,147	-	25,700	164,847
b) Plant reserve	1,251,758	(443,000)	-	808,758	1,372,758	(417,000)	296,000	1,251,758	1,372,758	(621,000)	500,000	1,251,758
c) Buildings reserve	505,853	-	5,325	511,178	499,636	-	6,218	505,853	488,635	-	2,700	491,335
d) Berrigarra - Cue road reserve	1,441,587	-	10,000	1,451,587	3,457,924	(2,064,814)	48,477	1,441,587	3,457,923	(850,000)	24,000	2,631,923
e) CSIRO Berrigarra - Pindar road reserve	178,213	-	1,875	180,088	176,024	-	2,189	178,213	176,024	-	900	176,924
f) Flood damage reserve	5,969	-	75,000	80,969	105,969	(100,000)	-	5,969	105,969	(100,000)	500	6,469
g) Settlement Assets Reserve	581,416	(600,000)	308,961	290,377	522,857	-	58,558	581,416	1,822,857	(750,000)	-	1,072,857
h) Road Asset Reserve	858,912	(600,000)	-	258,912	858,912	-	-	858,912	458,912	(300,000)	-	158,912
i) Grants Commission Reserve	4,684,983	(4,684,983)	-	-	3,183,223	(3,200,692)	4,702,453	4,684,983	3,183,223	(3,183,223)	-	-
j) Community Economic Development Reserve	1,335	-	6,720	8,055	-	-	1,335	1,335	-	-	-	-
k) Carnarvon-Mullewa Mining Related	-	-	7,500	7,500	-	-	-	-	-	-	-	-
l) Asset Management Reserve	-	-	2,531,076	2,531,076	-	-	-	-	-	-	-	-
Total Reserves	9,675,019	(6,327,983)	2,972,301	6,319,336	10,316,451	(5,782,506)	5,141,074	9,675,019	11,205,448	(5,804,223)	553,800	5,955,025

Reserve Accounts - Purposes

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

Reserve Name	Term	Purpose
a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
b) Plant reserve	Ongoing	To be used for the purchase of plant
c) Buildings reserve	Ongoing	To be used for the construction/renovation of administration centre and Works Depot
d) Berrigarra - 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.
e) CSIRO Berrigarra - Pindar road reserve	Ongoing	To be used to fund additional maintenance work required for CSIRO traffic
f) Flood damage reserve	Ongoing	To be used towards DRWFA funded flood damage works
g) Settlement Assets Reserve	Ongoing	To be used to fund and maintain new and upgraded buildings, facilities and infrastructure within the Murchison Settlement.
h) Road Asset Reserve	Ongoing	To be used to fund works for the construction and reconstruction of Councils Road Infrastructure
i) 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.
j) 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.
k) Carnarvon-Mullewa Mining Related	Ongoing	To be used to fund works for the construction and reconstruction of the Carnarvon-Mullewa Road as associated with Mining related traffic.
l) Asset Management Reserve	Ongoing	To be used to fund works associated with short and long-term management of Council's Infrastructure Assets.

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 2024

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 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
(a) Reconciliation of Cash			
Cash at bank and on hand	6,712,074	10,542,523	6,742,435
Total Cash on Hand	6,712,074	10,542,523	6,742,435
Held as			
Cash - Unrestricted	392,738	867,504	787,410
Cash - Restricted	6,319,336	9,675,019	5,955,025
Total Cash on Hand	6,712,074	10,542,523	6,742,435
(b) Reconciliation of Net Cash from Operating Activities to Net Result			
Net Result	641,573	263,317	(3,025,327)
Depreciation	5,400,127	5,407,388	3,520,116
(Profit) on Sale of Asset	-	-	-
Loss on Sale of Asset	-	-	-
(Increase) / Decrease in Receivables	-	(385,333)	-
(Increase) / Decrease in Contract Assets	-	(613,814)	-
(Increase) / Decrease in Inventories	-	(21,111)	-
Increase / (Decrease) in Payables	-	577,317	-
Increase / (Decrease) in Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	-	-	-
Increase / (Decrease) in Employee Provisions	-	(4,015)	-
Capital Grants, Subsidies and Contributions	(5,800,331)	(2,250,994)	(1,938,566)
Net Cash from Operating Activities	241,369	2,972,755	(1,443,777)

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

17.5.1 - August 2023

10. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

Current Assets

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Cash - Unrestricted	392,738	867,504	787,410
Cash - Restricted Reserves	6,319,336	9,675,019	5,955,025
Receivables	512,497	512,497	379,969
Contract Assets	795,834	795,834	
Inventories	160,285	160,285	135,938
Total Current Assets	8,180,690	12,011,139	7,258,342

Less: Current Liabilities

Trade and Other Payables	(395,314)	(395,314)	(562,570)
Contract Liabilities	(862,555)	(862,555)	(303,004)
Deposits and Bonds	(576,685)	(576,685)	(423,769)
Short Term Borrowings	(189,033)	(189,033)	(593)
Provisions	(183,760)	(183,760)	(134,483)
Total Current Liabilities	(2,207,347)	(2,207,347)	(1,424,419)

Net Current Funding Position

	5,973,343	9,803,792	5,833,923
Less: Cash - Restricted Reserves	(6,319,336)	(9,675,019)	(5,955,025)
Add: Current portion of employee benefit provision held in rese	183,760	183,760	134,483
Add: Current portion of borrowings	189,033	189,033	593
Add: Disposal of Asses TBA	6,519	6,521	-
Estimated Surplus / (Deficit) C/FWD	33,320	508,088	13,975

11. TRUST FUNDS

Description	Opening Balance 01 Jul 23	Amounts Received	Amounts Paid	Closing Balance 30 Jun 24
	\$	\$	\$	\$
	-	-	-	-
Total Trust Funds	-			-

12. MAJOR LAND TRANSACTIONS

The Shire does not anticipate any major land transactions in the 23/24 financial year

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings or major trading undertakings in the 23/24 financial year

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

17.5.1 - August 2023

14. PROGRAM INFORMATION

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	45,469	191,444	24,000
General Purpose Funding	3,349,840	761,203	670,594
Law, Order, Public Safety	1,007	1,007	250
Health	-	396	-
Housing	(5,850)	-	-
Community Amenities	-	221	-
Recreation and Culture	9,350	5,399	3,500
Transport	1,000	1,125	900
Economic Services	908,358	843,313	867,350
Other Property and Services	-	331	-
	<u>4,309,174</u>	<u>1,804,439</u>	<u>1,566,594</u>
Operating grants, subsidies and contributions			
Governance		-	4,000
General Purpose Funding	207,018	5,895,856	1,215,807
Law, Order, Public Safety	18,560	84,638	8,800
Education and Welfare	-	-	250
Housing	5,850	-	-
Community Amenities	-	-	300
Recreation and Culture	-	-	5,460
Transport	5,157,007	7,888,612	13,424,751
Economic Services	37,000	60,593	88,490
Other Property and Services	85,000	84,292	100,000
	<u>5,510,435</u>	<u>14,013,991</u>	<u>14,847,858</u>
Capital grants, subsidies and contributions			
Recreation and Culture	852,446	-	-
Transport	4,947,885	2,250,994	1,936,566
	<u>5,800,331</u>	<u>2,250,994</u>	<u>1,938,566</u>
Total Income	<u>15,619,940</u>	<u>18,069,424</u>	<u>18,353,018</u>
Expenses			
Governance	(888,938)	(674,656)	(799,520)
General Purpose Funding	(14,122)	(46,247)	(27,168)
Law, Order, Public Safety	(81,961)	(97,382)	(88,659)
Health	(37,904)	(65,700)	(40,939)
Education and Welfare	(10,357)	(3,763)	(9,827)
Housing	(86,790)	(88,767)	(82,966)
Community Amenities	(180,489)	(160,878)	(180,039)
Recreation and Culture	(419,281)	(383,646)	(415,274)
Transport	(11,057,301)	(14,018,392)	(17,695,659)
Economic Services	(2,122,234)	(2,132,670)	(2,038,294)
Other Property and Services	(78,990)	(134,007)	-
	<u>(14,978,367)</u>	<u>(17,806,108)</u>	<u>(21,378,345)</u>
Net Result for the period	<u>641,573</u>	<u>263,316</u>	<u>(3,025,327)</u>

Introduction

This 2023/24 Budget Snapshot provides a quick overview of the rationale behind and basic details of Council's 2023/24 Budget.

Background

Previous COVID-19 Response arrangements have seen a significant amount of emphasis by the State and Commonwealth Governments to advance maintenance and capital spending on projects that benefit the community. Council responded proactively with an expanded program of capital expenditure on roads in part leading to the construction and sealing to a 7.2m seal width of the remaining 35.42km section of the Carnarvon-Mullewa Road between the Murchison Settlement and our south shire boundary. Council has been able to secure additional funding to assist from the Commonwealth's Local Roads and Community Infrastructure Program and Main Roads WA for this band other roads projects, but this is also supplemented by additional Council contributions.

As shown later in this snapshot Council has also been proceeding on works to upgrade a range of projects in and around the Murchison Settlement.

4-Year Indicative Budget – Long Term Financial Management

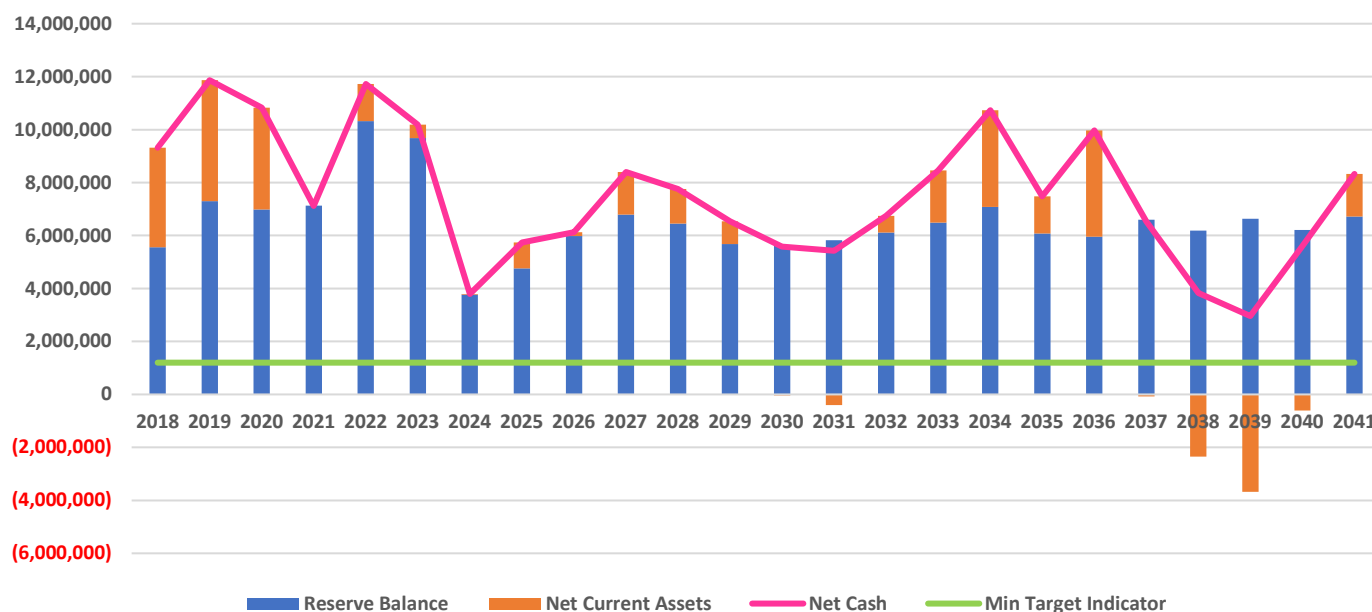
Obviously, Council's works program will be carried out in a financially responsible manner and to this end whilst budgets are set and delivered on an annual basis, in reality works and services are delivered on a continuous basis with the financial year merely a point in time.

It is also considered prudent and now standard practice to look at the situation for a 4-year period. During 2022/23 Council also looked longer term, as also required under the provisions of the Local Government Act and updated its Corporate Business Plan, Asset Management Plan and Long-Term Financial Plan.

The Budget Reserves Net Current Assets Summary Graph shown below highlights this approach. As indicated, Council is well placed to manage all of the competing priorities in the next few years but does need additional revenue if it is to minimise being financially stretched in the future and to ensure existing ratepayers make some contribution for the use of assets and facilities today, and not leave all of the financial burden to future generations.

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) highlighting the now, recent past and into the future. Revenue from potential growth in Council's rates base has not been factored in. Whilst there are inherent unknowns with respect to the accuracy of future figures, nevertheless they have been based on accurate data and fairly represent future financial challenges that Council is addressing, a situation not unlike many small local governments.



Murchison Settlement Redevelopment Works

Over the past three years Council has been working on the upgrade of the Murchison Settlement Water Supply and Power Supply. The extent and scope of works required on each has significantly increased meaning that some projects previously identified that were unlikely to receive grant funding have been deferred, whilst some with part grant funding have been able to proceed in 2023/24.

Council has also been in advanced planning for improvements within the Settlement through the Murchison Settlement Redevelopment Masterplan, Murchison Roadhouse Precinct Redevelopment and Murchison Vast Sky Experience Business Case. Snapshot summary of some projects from the 2023/24 Budget and Councils Asset Management Plan is shown as follows.

Project	Est Cost \$	Year
2023/24 Budget		
Community Swimming Pool (Part LRCIP Funded)	1,050,000	2024
Sports Club Paving & Minor Refurbishment	50,000	2024
Community Splash Pad (Part Lottery West Funded)	350,000	2024
Caravan Park Ablution Block	475,000	2024
Water Supply Upgrade Bores, Shed Ring Main	450,000	2024
Power Supply Upgrade Powerhouse Stage 1	350,000	2024
Container Deposit Shed	10,000	2024
Roadhouse Furniture & Equipment	26,500	2024
Roadhouse Point of Sale	25,000	2024
Roadhouse & C/V Park Precinct Works	20,000	2024
Carvan Park Buildings Improvements & Equipment	37,500	2024
Total	2,844,000	
Total funded by \$852,446 Grants and \$1,991,554 Revenue		

Future Years Indicative Projects

New Roadhouse Residence	450,000	2025
Staff Housing New	450,000	2025
Water Supply Upgrade- Chlorinator	230,000	2025
Power Supply Relocate Powerhouse Stage 2	450,000	2025
Playground Upgrade (Potential Grant)	200,000	2026
Roadhouse Business Building Refurbishment	500,000	2026
Power Supply Solar Power Provision (loan)	1,000,000	2026
Staff Housing New	450,000	2026
Power Supply Replacement Works	150,000	2028
Community Centre Upgrade	750,000	2029
Caravan Park Ensuites – 3 New Units	350,000	2029
Council Building Modifications	600,000	2029
Staff Housing New	450,000	2030
Staff Housing Extension to 3 units	270,000	2030
Transportable Class Room	400,000	2032

Rates

Over the past three years a more in-depth analysis of Councils rating strategy has been undertaken. Amongst other things it indicated that Average Pastoral Sector Rates had increased 1.4% per annum since 2016, whilst Mining Average Rates increased 5.5% per annum. Whilst the differential between Mining and Pastoral had reduced from 10.7 to 5.0 this is still much greater than the 2.0 limit set under the Local Government where approval of then Minister for Local Government is required.

Council recognised that by both measures a significant one-off correction is required but that this made more difficult as the

average valuations within the Mining sector are also some 3 times greater than those in the Pastoral Sector and 6 times greater than the Exploration Sector.

In setting differential rates for 2023/24 Council formally adopted a previous policy position that as far as practicable aspects associated with natural growth or decline are ignored. In 2023/24 this growth is predominately in the Exploration Sector but also following receiving legal advice obtained a number of new Mining Properties under a Miscellaneous Mining Licence have for the first time been rated and identified in the budget separately

As indicated previously a lift in rate revenue to is required to minimise being financially stretched in the future.

The 2023/24 Budget provides for an overall **8.1%** increase (excluding natural growth or decline). This is not uniform with significant one-off corrections by way of increases in the Pastoral and Exploration Sectors with reductions in Mining Sector.

The following rates in the dollar and minimum rates have been adopted for 2023/24.

Differential Rate Type	Rate in dollar cents	Min Payment (\$)
UV Pastoral	8.894	800
UV Mining	16.941	800
UV Exploration	16.941	800

Council is always mindful of the impact on ratepayers and if there is anyone facing financial hardship, please contact the Council Office to discuss potential payment options.

Other Capital Works

Snapshot summary of some projects from the 2023/24 Budget and Councils Asset Management Plan is shown as follows.

Project	Ext Cost \$
2023/24 Budget	
Carn-Mul Rd 208.68 - 241. Reconstruct & Widen various sections	2,291,451
Reseal Works	148,530
Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	623,448
Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheet incl Floodways	121,834
SKA Route General Construction Works	3,045,854
Capex Grids General	100,000
Road Plant Purchases	543,000
Tourism Information Bays & Signage	30,000
Total	6,904,115
Total funded by \$4,940,385 Grants, \$600,000 Reserves and \$1,363,730 Revenue	

Future Years Indicative Road Projects

General Road Construction Works. Varies from \$3.0m to \$5.0m per annum

Summary

Overall, Council aims to responsibly provide a positive Budget and retain the Murchison Shire and Settlement in a sound long-term sustainable position.

Further Information

Refer Councils Website <https://www.murchison.wa.gov.au/> for details of the 2023/24 Budget (including an indicative 4-years). Also relevant are adopted Corporate Business Plan, Long Term Financial Plan, Asset Management Plan and Rating Strategy Reviews.

SHIRE OF MURCHISON - Schedule of Fees and Charges

Draft 24.08.23

DETAILS (Unless otherwise noted ** fees and charges include gst)	2020/21	2021/22	2022/23	2023/24
CEMETERY				
Plot reservation	\$93.00	\$94.00	\$94.00	\$100.00
Sinking grave	Actual cost	Actual cost	Actual cost	Actual cost
Re-opening grave	\$465.00	\$465.00	\$465.00	\$488.25
Permit to erect plaque	\$47.00	\$47.00	\$47.00	\$50.00
SPORTS CLUB & EQUIPMENT				
Sports Club / Community Centre – commercial, business or non-resident – per day or part	\$160.00	\$160.00	\$160.00	\$168.00
Sports Club Venue – bond *	\$255.00	\$255.00	\$255.00	\$255.00
* Exempt organisations are:- The Museum Committee, MAC, Shire Social Club, Murchison Sports Club, BFB, LEMC, PGA, RBG, ICPA, LCDC & CRBA				
Table Hire – per table- commercial, business, or non-resident hirer	\$6.00	\$6.00	\$6.00	\$6.00
Chair Hire – per chair – commercial, business or non-resident hirer	\$1.00	\$1.00	\$1.00	\$1.00
Bond for use of any chairs or tables outside of the settlement	\$205.00	\$205.00	\$205.00	\$205.00
ADMINISTRATION				
Photocopying – black and white A4	\$0.30	\$0.30	\$0.35	\$0.40
Photocopying – black and white A3	\$0.60	\$0.60	\$0.65	\$0.70
Photocopying – colour A4	\$0.90	\$0.90	\$0.95	\$1.00
Photocopying – colour A3	\$1.80	\$1.80	\$1.85	\$1.90
Facsimile – inward	\$4.00	\$4.00	\$4.05	\$4.10
Facsimile – outward	\$4.00	\$4.00	\$4.05	\$4.10
Laminating – A4	\$2.70	\$2.70	\$2.75	\$2.80
Laminating – A3	\$4.80	\$4.80	\$4.85	\$4.90

DETAILS (Unless otherwise noted ** fees and charges include gst)	2020/21	2021/22	2022/23	2023/24
ADVERTISING IN THE MONOLOGUE				
Full page – black and white or color	\$25.00	\$25.00	\$30.00	\$40.00
½ page – black and white or color	\$15.00	\$15.00	\$15.00	\$20.00
¼ page – black and white or color	\$7.50	\$7.50	\$7.50	\$10.00
SPECIAL SERIES PLATES	\$200.00	\$210.00	\$215.00	\$220.00
DOG FEES				
Set by legislation and subject to change				
Dog Registrations				
Sterilised 1 year **	\$20.00	\$20.00	\$20.00	\$20.00
Sterilised 3 years**	\$42.50	\$42.50	\$42.50	\$42.50
Sterilised – Lifetime registration **	\$100.00	\$100.00	\$100.00	\$100.00
Sterilised Working Farm dog 1 year **	\$5.00	\$5.00	\$5.00	\$5.00
Sterilised Working Farm dog 3 years **	\$10.63	\$10.63	\$10.63	\$10.63
Sterilised Working Dog – Lifetime registration *8	\$25.00	\$25.00	\$25.00	\$25.00
Unsterilised 1 year **	\$50.00	\$50.00	\$50.00	\$50.00
Unsterilised 3 years **	\$120.00	\$120.00	\$120.00	\$120.00
Dog Registrations				
Unsterilised – Lifetime Registration **	\$250.00	\$250.00	\$250.00	\$250.00
Unsterilised Working Farm dog 1 year **	\$12.50	\$12.50	\$12.50	\$12.50
Unsterilised Working Farm dog 3 years **	\$30.00	\$30.00	\$30.00	\$30.00
Unsterilised Working Dog – Lifetime registration **	\$62.50	\$62.50	\$62.50	\$62.50
Pensioners 50% of above mentioned charges *8=* 50% only payable if paid from 31 May each year ** 25% only payable for working dogs ** Proof of sterilisation and microchipping is required **				
Dog Pound Fees per day				
Set by Council				
Sustenance per dog	\$10.00	\$10.00	\$10.00	\$10.00
Release fee	\$30.00	\$30.00	\$30.00	\$30.00

DETAILS <i>(Unless otherwise noted ** fees and charges include gst)</i>	2020/21	2021/22	2022/23	2023/24
CAT FEES				
Set by legislation and subject to change				
Cat Registrations				
Sterilised 1 year **	\$20.00	\$20.00	\$20.00	\$20.00
Sterilised 3 years **	\$42.50	\$42.50	\$42.50	\$42.50
Sterilised – Lifetime Registration **	\$100.00	\$100.00	\$100.00	\$100.00
Cat Pound Fees				
Set by Council				
Sustenance per cat	\$5.00	\$5.00	\$5.00	\$5.00
Release Fee	\$30.00	\$30.00	\$30.00	\$30.00
BOOKS AND MAPS				
1-10copies / >10 copies				
Road to Murchison	\$30	\$30 / \$25	\$30 Retail / \$25	\$30 Retail / \$25
A Varied and Versatile Life	\$28	\$28 / \$24	\$28 Retail / \$24	\$28 Retail / \$24
Capture the Culture	\$40	\$40 / \$34	\$40 Retail / \$34	\$40 Retail / \$34
AMMUNITION				
	Purchase Price plus 10%	Purchase Price plus 10%	Purchase Price plus 10%	Purchase Price plus 10%

DETAILS (Unless otherwise noted ** fees and charges include gst)	2020/21	2021/22	2022/23	2023/24
PRIVATE WORKS				
Plant & Equipment (With operator)				
\$ per hr incl gst				
Dozer Komatsu D85A	\$182.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Loader Volvo 966	\$157.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Loader Cat 938	\$137.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Grader	\$167.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Roller 12 tonne vibrating	\$137.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Roller rubber tyre	\$117.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Prime mover/1 side tipping trailer	\$167.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Prime mover/2 side tipping trailers	\$198.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Prime mover/30,000L water cart	\$162.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Prime Mover	\$135.00	Internal rate plus 15%	Internal rate plus 15%	Internal rate plus 15%
Prime mover/Low loader	\$4.00 per km, min \$200, one way charge only	\$4.00 per km, min \$200, one way charge only	\$4.00 per km, min \$200, one way charge only	\$4.00 per km, min \$200, one way charge only
Plant & Equipment (With operator)				
Mobilisation / Demobilisation	\$4.00 per km, min \$200, one way charge only	\$4.00 per km, min \$200, one way charge only	\$4.00 per km, min \$200, one way charge only	\$4.00 per km, min \$200, one way charge only
Labour only	\$85.00 per hour	Salary plus 45%	Salary plus 45%	Salary plus 45%
FUEL – DIESEL AND ULP				
As per 5.3 Roadhouse Fuel Policy Fuel price will be set at a % above the highest of the purchase price (incl. freight) of newly delivered ULP or diesel.	15% above	15% above	15% above	15% above
FREEDOM OF INFORMATION				
If you wish to access information that is not just about yourself, the following charge will apply:				
Application Fee **	\$30	\$30	\$30	\$30

DETAILS (Unless otherwise noted ** fees and charges include gst)	2020/21	2021/22	2022/23	2023/24
Other Fees An Agency may impose other charges as per SCHEDULE 1 to the <i>Freedom of Information Regulations 1993</i>				
Time for dealing with an application	\$30 per hour of staff	\$30 per hour of staff	\$30 per hour of staff	\$30 per hour of staff
Access time supervised by staff plus the actual additional cost to the agency of any special arrangements	\$30 per hour of staff	\$30 per hour of staff	\$30 per hour of staff	\$30 per hour of staff
Time charges for photocopying plus price per photocopy	\$30 per hour 20 cents per copy	\$30 per hour 20 cents per copy	\$30 per hour 20 cents per copy	\$30 per hour 20 cents per copy
Time charges taken by staff for transcribing	\$30 per hour	\$30 per hour	\$30 per hour	\$30 per hour
Cost for duplicating a tape, film or computer information	Actual cost	Actual cost	Actual cost	Actual cost
MURCHISON OASIS CARAVAN PARK				
Cabins (cost per night)				
Unit 1 - Non Ensuite (double bed & bunks)	\$90 - \$110	\$90 - \$110	\$100 - \$120	\$110
Unit 2 - Non Ensuite (queen bed)	\$90	\$90	\$100	\$120
Unit 3 - Non Ensuite (3 single beds)	\$80, \$90, \$100	\$80, \$90, \$100	\$90, \$100, \$110	\$120
Unit 4 - Ensuite (queen bed)	\$150	\$150	\$160	\$160
Unit 5 - Ensuite (queen bed)	\$150	\$150	\$160	\$160
Unit 6 - Ensuite (queen bed)	\$150	\$150	\$160	\$160
Unit 7 - Ensuite with king single bed. (common kitchen)	\$90	\$90	\$95	\$100
Unit 8 - Ensuite with king single bed. (common kitchen)	\$90	\$90	\$95	\$100
Unit 9 - Ensuite with king single bed. (common kitchen)	\$90	\$90	\$95	\$100
Caravan Park Sites (cost per night)				
Powered	\$25	\$25	\$30	\$35
Un Powered	\$20	\$20	\$20	\$25
Damage caused by Patrons		On a cost recovery basis	On a cost recovery basis	On a cost recovery basis
Roadhouse Sales				
As per 5.2 Roadhouse Operations Policy	Cost Plus	Cost Plus	Cost Plus	Cost Plus