



**murchisonshire**

*Ancient land under brilliant skies*

**Ordinary Council Meeting**

**28 May 2026**

**Minutes Attachments**



Business after hours held at Midwest Port Geraldton on 27<sup>th</sup> May 2026

Sponsored by

Fenix, Mid West Ports and Svitzer

The night was very well presented and organised by the team @ Midwest Chamber of Commerce

CEO Joanne Fabling did a great presentation and introduction to the 3 sponsors

- **First speaker was Henry Masel (Port Manager for WA Regional Ports) from Svitzer.**  
They displayed a visual presentation showing two tugboats performing a coordinated “dance” on the water, which was spectacular.  
Svitzer does 2000 ship transfers per year from Geraldton Port  
They also presented a highly informative video demonstrating what happens on the ground when a tug is required. It was impressive to watch.
- **Second speaker was John Welborn (Executive Chairman) from Fenix.**  
His presentation was very engaging and provided a lot of interesting information.  
He shared some background on the history of the iron ore industry:
  - In 1966, this was the first shipment to leave Australia from Geraldton Port and it was around 24 thousand tonnes.
  - Five years ago, first year of production they shipped 1 million tonnes
  - Currently, production has increased to approximately 5 million shipping tonnes annually
  - Most recently, they broke the record by bringing in a different class of ship and was able to load 69 thousand tonnes on a single ship , with a goal to average 70 thousand tonnes per shipThey currently have **three operating mines**:
  - Iron Ridge Project
  - Shine Iron Ore Mine
  - Beebyn W11 Ore ProjectFenix transports all iron ore along the Geraldton–Mount Magnet Road directly to their storage facility at the port for export using their fleet of ninety trucks  
They also have their own **truck simulator** to train and upskill drivers. As a cost of 1 million dollars  
Recently, they have begun construction of approximately **50 high-quality homes in Geraldton**. These are not typical mining camp houses but well-built residential homes.
- **Third speakers were from The Midwest Ports Daniel Tulley & Noel Hart**  
The port does a lot of community assistance work last night they presented a cheque for \$15,000.00 cheque to the Josh Kennedy Foundation and Josh Kennedy (eagle player) accepted the cheque.

Paul Squires



**murchisonshire**

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## **SHIRE OF MURCHISON**

### **MONTHLY FINANCIAL REPORT**

**For the Period Ending 30 April 2026**



RSM Australia Pty Ltd

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## Compilation Report

### To the Council

### Shire of Murchison

#### Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

#### The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

#### Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Murchison, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Murchison and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Travis Bate  
Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 22<sup>nd</sup> May 2026

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

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RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2026**  
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**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 30 April 2026  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 30 April 2026 of \$3,500,216

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
SKA Route	89%	3,653,571	3,044,590	3,240,529
Power Supply Upgrade	81%	1,148,183	956,810	924,989
Improvements To Drinking Water Reticulation	101%	259,625	216,350	260,954
Carn- Mullewa Rd	46%	2,627,802	2,189,810	1,210,449
	87%	5,061,379	4,217,750	4,426,471
<b>Grants, Subsidies and Contributions</b>				
Grants, subsidies and contributions	76%	9,326,634	7,772,130	7,104,719
Capital grants, subsidies and contributions	108%	7,965,608	6,637,990	8,574,039
	91%	17,292,242	14,410,120	15,678,758
<b>Rates Levied</b>	98%	1,896,002	1,579,980	1,860,360

% - Compares current YTD actuals to the Annual Budget

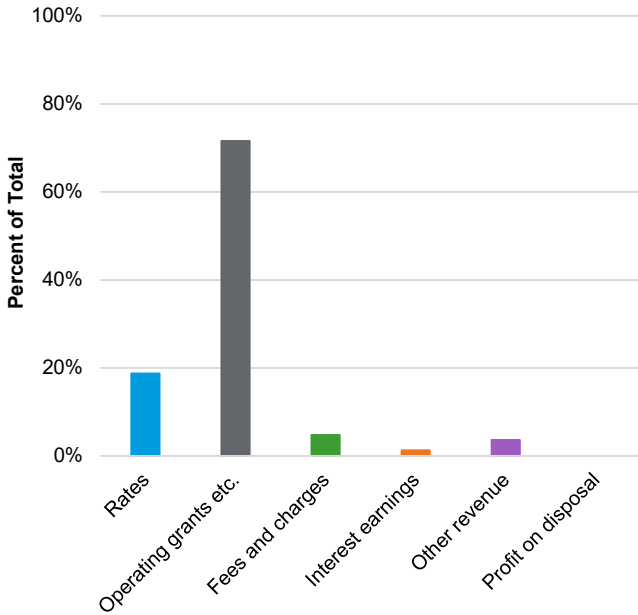
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 30 Apr 26 \$</b>	<b>Prior Year 30 Apr 25 \$</b>
Adjusted net current assets	134%	3,500,216	2,606,830
Cash and equivalent - unrestricted	64%	1,561,016	2,426,126
Cash and equivalent - restricted	0%	6,321,623	3,993,086
Receivables - rates	141%	130,412	92,817
Receivables - other	102%	866,620	845,723
Total Current Liabilities	85%	2,979,420	3,499,278

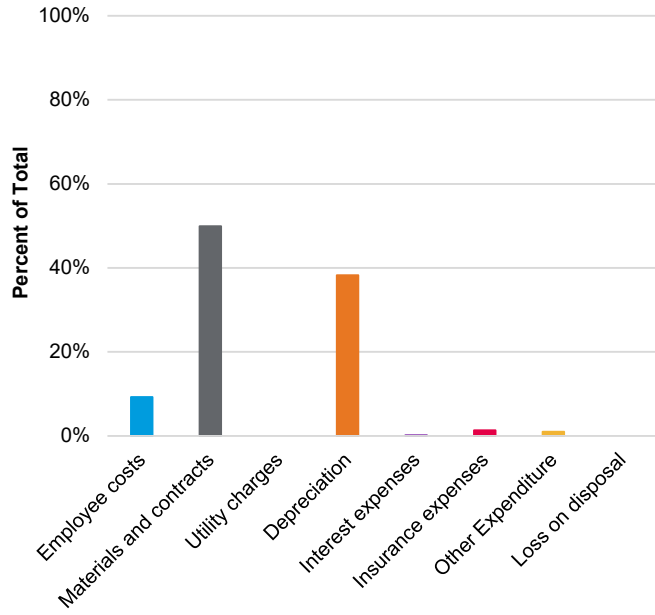
% - Compares current YTD actuals to prior year actuals

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
 For the Period Ending 30 April 2026  
**SUMMARY GRAPHS**

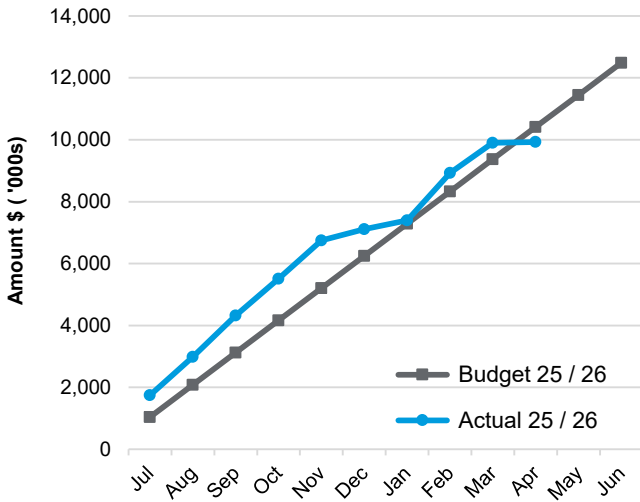
**Operating Income**



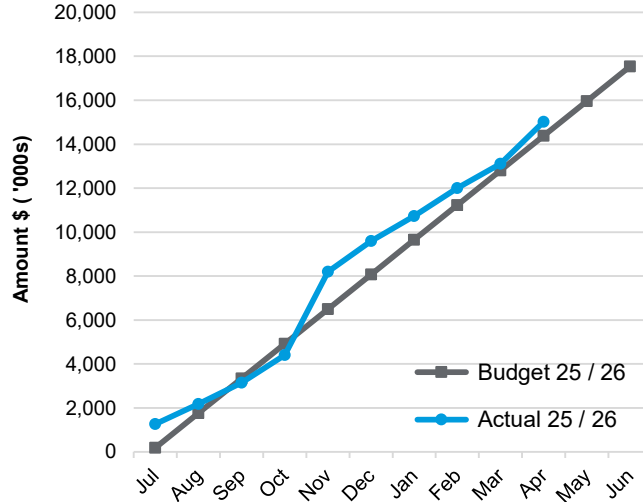
**Operating Expenditure**



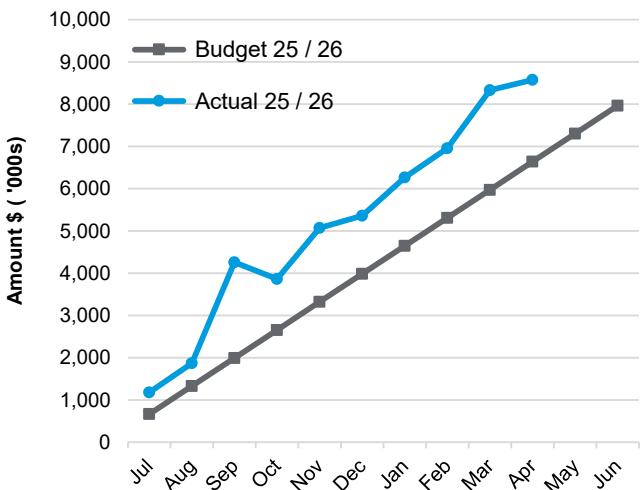
**Operating Revenues**



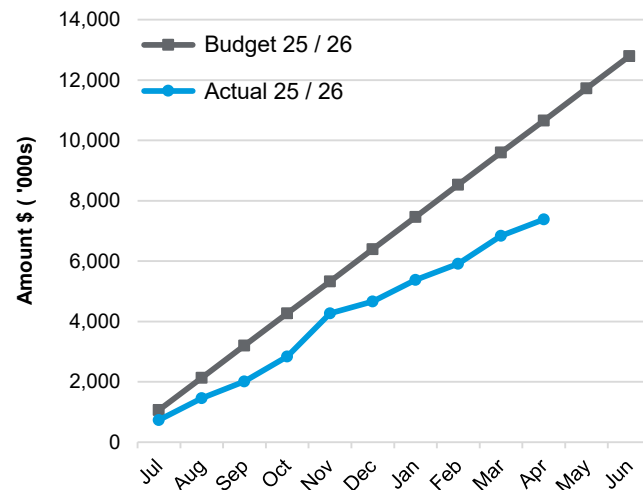
**Operating Expenses**



**Capital Revenues - Investing**



**Capital Expenses**



SHIRE OF MURCHISON  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2026

## NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue from Operating Activities</b>							
Rates	10	1,896,002	1,579,980	<b>1,860,360</b>	280,380	18%	▲
Grants, subsidies and contributions	12(a)	9,326,634	7,772,130	<b>7,104,719</b>	(667,411)	(9%)	
Fees and charges		731,614	609,630	<b>473,281</b>	(136,349)	(22%)	▼
Interest earnings		156,151	130,120	<b>127,384</b>	(2,736)	(2%)	
Other revenue		379,337	316,050	<b>361,073</b>	45,023	14%	▲
Profit on disposal of assets	8	-	-	-	-		
		<b>12,489,738</b>	<b>10,407,910</b>	<b>9,926,817</b>			
<b>Expenditure from Operating Activities</b>							
Employee costs		(1,433,416)	(1,193,511)	<b>(1,390,659)</b>	(197,148)	(17%)	▼
Materials and contracts		(8,709,598)	(7,163,887)	<b>(7,498,453)</b>	(334,566)	(5%)	
Depreciation on non-current assets		(6,963,908)	(5,803,100)	<b>(5,745,972)</b>	57,128	1%	
Finance cost		(41,535)	(34,600)	<b>(33,294)</b>	1,306	4%	
Insurance expenses		(202,154)	(168,230)	<b>(202,154)</b>	(33,924)	(20%)	▼
Other expenditure		(186,429)	(155,310)	<b>(150,905)</b>	4,405	3%	
Loss on disposal of assets	8	-	-	-	-		
		<b>(17,537,041)</b>	<b>(14,518,638)</b>	<b>(15,021,438)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and amortisation		6,963,908	5,803,100	<b>5,745,972</b>			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
<b>Net Amount from Operating Activities</b>		<b>1,916,605</b>	<b>1,692,372</b>	<b>651,351</b>			
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital grants, subsidies and contribution	12(b)	7,965,608	6,637,990	<b>8,574,039</b>	1,936,049	29%	▲
Proceeds from disposal of assets	8	120,000	-	-	-		
		<b>8,085,608</b>	<b>6,637,990</b>	<b>8,574,039</b>			
<b>Outflows from Investing Activities</b>							
Land and buildings	9(a)	(3,173,428)	(2,644,490)	<b>(919,734)</b>	1,724,756	65%	▲
Plant and equipment	9(c)	(580,266)	(483,550)	-	483,550	100%	▲
Furniture and equipment	9(b)	(9,356)	(7,780)	<b>(24,682)</b>	(16,902)	(217%)	▼
Infrastructure - roads	9(d)	(7,060,297)	(5,883,450)	<b>(4,795,239)</b>	1,088,211	18%	▲
Infrastructure - other	9(e)	(1,967,822)	(1,639,780)	<b>(1,639,781)</b>	(1)	(0%)	
		<b>(12,791,169)</b>	<b>(10,659,050)</b>	<b>(7,379,435)</b>			
<b>Net Amount from Investing Activities</b>		<b>(4,705,560)</b>	<b>(4,021,060)</b>	<b>1,194,604</b>			
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Transfer from reserves	7	4,146,535	-	<b>2,744,673</b>	2,744,673		▲
		<b>4,146,535</b>	-	<b>2,744,673</b>			
<b>Outflows from Financing Activities</b>							
Repayment of debentures	11(a)	(196,094)	(196,094)	<b>(200,415)</b>	(4,321)	(2%)	
Transfer to reserves	7	(1,266,919)	-	<b>(1,207,057)</b>	(1,207,057)		
		<b>(1,463,013)</b>	<b>(196,094)</b>	<b>(1,407,471)</b>			
<b>Net Amount from Financing Activities</b>		<b>2,683,522</b>	<b>(196,094)</b>	<b>1,337,202</b>			
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>							
Amount attributable to operating activities	3	317,059	317,059	<b>317,059</b>			
Amount attributable to investing activities		1,916,605	1,692,372	<b>651,351</b>			
Amount attributable to financing activities		(4,705,560)	(4,021,060)	<b>1,194,604</b>			
		2,683,522	(196,094)	<b>1,337,202</b>			
<b>Closing Surplus / (Deficit)</b>	3	<b>211,625</b>	<b>(2,207,723)</b>	<b>3,500,216</b>			

\* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF MURCHISON  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2026  
REPORTING PROGRAM

Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	
<b>Revenue from Operating Activities</b>						
Governance	7,884	6,570	14,477	7,907	120%	
General purpose funding	4,954,211	4,128,470	4,164,186	35,716	1%	
Law, order and public safety	15,305	12,740	18,094	5,354	42%	
Housing	-	-	25,610	25,610		
Community amenities	840	700	1,165	465	66%	
Recreation and culture	8,288	6,840	7,580	740	11%	
Transport	6,263,947	5,219,921	4,903,725	(316,196)	(6%)	
Economic services	995,787	829,790	656,480	(173,310)	(21%)	
Other property and services	243,477	202,880	135,500	(67,380)	(33%)	
	<b>12,489,739</b>	<b>10,407,910</b>	<b>9,926,816</b>			
<b>Expenditure from Operating Activities</b>						
Governance	(749,402)	(391,656)	(616,303)	(224,647)	(57%)	
General purpose funding	(47,079)	(39,220)	(32,123)	7,097	18%	
Law, order and public safety	(98,525)	(82,070)	(102,236)	(20,166)	(25%)	
Health	(33,821)	(28,140)	(31,881)	(3,741)	(13%)	
Education and welfare	(2,000)	(1,660)	(1,570)	90	5%	
Housing	(21,316)	(17,260)	(96,537)	(79,277)	(459%)	
Community amenities	(206,483)	(311,910)	(154,532)	157,378	50%	
Recreation and culture	(749,712)	(624,350)	(561,439)	62,911	10%	
Transport	(12,733,315)	(10,610,410)	(11,063,656)	(453,246)	(4%)	
Economic services	(2,715,602)	(2,262,320)	(2,229,433)	32,887	1%	
Other property and services	(179,785)	(149,642)	(131,727)	17,915	12%	
	<b>(17,537,041)</b>	<b>(14,518,638)</b>	<b>(15,021,437)</b>			
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation	6,963,908	5,803,100	5,745,972			
Movement in Employee Benefits	-	-	-			
(Profit) / loss on asset disposal	8	-	-			
<b>Net Amount from Operating Activities</b>	<b>1,916,606</b>	<b>1,692,372</b>	<b>651,351</b>			
<b>Investing Activities</b>						
<b>Inflows from Investing Activities</b>						
Capital grants, subsidies and contribution	12(b)	7,965,608	6,637,990	8,574,039	1,936,049	29%
Proceeds from disposal of assets	8	120,000	-	-	-	
		<b>8,085,608</b>	<b>6,637,990</b>	<b>8,574,039</b>		
<b>Outflows from Investing Activities</b>						
Land and buildings	9(a)	(3,173,428)	(2,644,490)	(919,734)	1,724,756	65%
Plant and equipment	9(c)	(580,266)	(483,550)	-	483,550	100%
Furniture and equipment	9(b)	(9,356)	(7,780)	(24,682)	(16,902)	(217%)
Infrastructure - roads	9(d)	(7,060,297)	(5,883,450)	(4,795,239)	1,088,211	18%
Infrastructure - other	9(e)	(1,967,822)	(1,639,780)	(1,639,781)	(1)	(0%)
		<b>(12,791,169)</b>	<b>(10,659,050)</b>	<b>(7,379,435)</b>		
<b>Net Amount from Investing Activities</b>		<b>(4,705,560)</b>	<b>(4,021,060)</b>	<b>1,194,604</b>		
<b>Financing Activities</b>						
<b>Inflows from Financing Activities</b>						
Transfer from reserves	7	4,146,535	-	2,744,673	2,744,673	
		<b>4,146,535</b>	<b>-</b>	<b>2,744,673</b>		
<b>Outflows from Financing Activities</b>						
Repayment of debentures	11(a)	(196,094)	(196,094)	(200,415)	(4,321)	(2%)
Transfer to reserves	7	(1,266,919)	-	(1,207,057)	(1,207,057)	
		<b>(1,463,013)</b>	<b>(196,094)</b>	<b>(1,407,471)</b>		
<b>Net Amount from Financing Activities</b>		<b>2,683,522</b>	<b>(196,094)</b>	<b>1,337,202</b>		
<b>Movement in Surplus or Deficit</b>						
<b>Opening Funding Surplus / (Deficit)</b>	3	317,059	317,059	317,059		
Amount attributable to operating activities		1,916,606	1,692,372	651,351		
Amount attributable to investing activities		(4,705,560)	(4,021,060)	1,194,604		
Amount attributable to financing activities		2,683,522	(196,094)	1,337,202		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>211,626</b>	<b>(2,207,722)</b>	<b>3,500,216</b>		

**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ending 30 April 2026

	FY 2026 30 April 2026	FY 2025 30 June 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	7,882,639	11,234,288
Trade and other receivables	1,171,609	1,014,500
Inventories	305,127	191,897
Other assets	3,061,468	1,488,979
<b>TOTAL CURRENT ASSETS</b>	<b>12,420,843</b>	<b>13,929,665</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	19,905	19,905
Property, plant and equipment	17,038,671	15,458,417
Infrastructure	96,704,879	96,650,716
<b>TOTAL NON-CURRENT ASSETS</b>	<b>113,763,455</b>	<b>112,129,037</b>
<b>TOTAL ASSETS</b>	<b>126,184,299</b>	<b>126,058,702</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,381,425	2,697,171
Other liabilities	1,218,898	3,060,525
Borrowings	199,723	196,094
Employee related provisions	210,632	210,632
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,010,677</b>	<b>6,164,422</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	945,490	1,145,213
Employee related provisions	42,400	42,400
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>987,890</b>	<b>1,187,613</b>
<b>TOTAL LIABILITIES</b>	<b>3,998,567</b>	<b>7,352,035</b>
<b>NET ASSETS</b>	<b>122,185,731</b>	<b>118,706,667</b>
<b>EQUITY</b>		
Retained surplus	34,912,778	31,063,650
Reserve accounts	7,857,885	8,227,949
Revaluation surplus	79,415,068	79,415,068
<b>TOTAL EQUITY</b>	<b>122,185,731</b>	<b>118,706,667</b>

**SHIRE OF MURCHISON**  
**STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING**  
For the Period Ending 30 April 2026  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>
Land and buildings	9(a)	3,173,428	919,734
Plant and equipment	9(c)	580,266	-
Furniture and equipment	9(b)	9,356	24,682
Infrastructure - roads	9(d)	7,060,297	4,795,239
Infrastructure - other	9(e)	1,967,822	1,639,781
<b>Total Capital Expenditure</b>		<b>12,791,169</b>	<b>7,379,435</b>
<b>Capital Acquisitions Funded by:</b>			
Capital grants and contributions		7,965,608	7,379,435
Other (disposals and c/fwd)		120,000	-
Council contribution - from reserves		960,000	-
Council contribution - operations		3,745,560	-
<b>Total Capital Acquisitions Funding</b>		<b>12,791,169</b>	<b>7,379,435</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Murchison for the 2025/26 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

**Preparation**

Prepared by: Bertus Lochner  
 Reviewed by: Travis Bate  
 Date prepared: 22 May 26

**(a) Basis of Preparation**

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

**(b) The Local Government Reporting Entity**

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

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

**(c) Rounding of Amounts**

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(d) 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 receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

**(e) 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.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**(g) Financial Assets at Amortised Cost**

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

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

**(h) 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.

**(i) Trade and Other Receivables**

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

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

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

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

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

**Recognition of Assets**

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

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

**Gains and Losses on Disposal**

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

**(i) Depreciation of Non-current Assets**

The depreciable amount of fixed assets included in 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:

<b>Asset Class</b>	<b>Useful life</b>
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 THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Trade and Other Payables**

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

**(m) 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.

**(n) Employee Benefits**

**Short-term employee benefits**

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

**Other long-term employee benefits**

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

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

**(o) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

**Borrowing Costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

**(p) 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 measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) 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.

**(r) Current and Non-current Classification**

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

**(p) 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 offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

**Capital Grants, Subsidies and Contributions**

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

**Revenue from Contracts with Customers**

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

**Profit on Asset Disposal**

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

**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. Excluding 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.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**  
**(p) Nature or Type Classifications (Continued)**

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**Depreciation on Non-current Assets**

Depreciation 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 State taxes, donations and subsidies made to community groups.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) 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 THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2026

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

## (r) Revenue Recognition Policy

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 typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2026

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

## (r) Revenue Recognition Policy (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council policy & annual fees and charges review, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

2. EXPLANATION OF MATERIAL VARIANCES

Variances which have exceeded the thresholds are listed below by Program. Significant variances within the Program are listed underneath it by Nature or Type.

The material variance adopted by Council for the 2025/26 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var	Var	Timing / Permanent	Explanation of Variance	
	\$	%			
Rates	280,380	18%	▲	Timing	Timing of budget profile only.
Fees and Charges	(136,349)	(22%)	▼	Timing	Below budget Roadhouse Fuel Sales \$80K and Roadhouse Accommodation and Camping \$75K, offset by above budget private works income \$10K.
Other Revenue	45,023	14%	▲	Timing	Relates to increased roadhouse sales.
Capital Operating Grants, Subsidies and Contributions	1,936,049	29%	▲	Timing	Mainly related to SKA Grants. All allocated to Capital, some needs to be reallocated against operating grant.

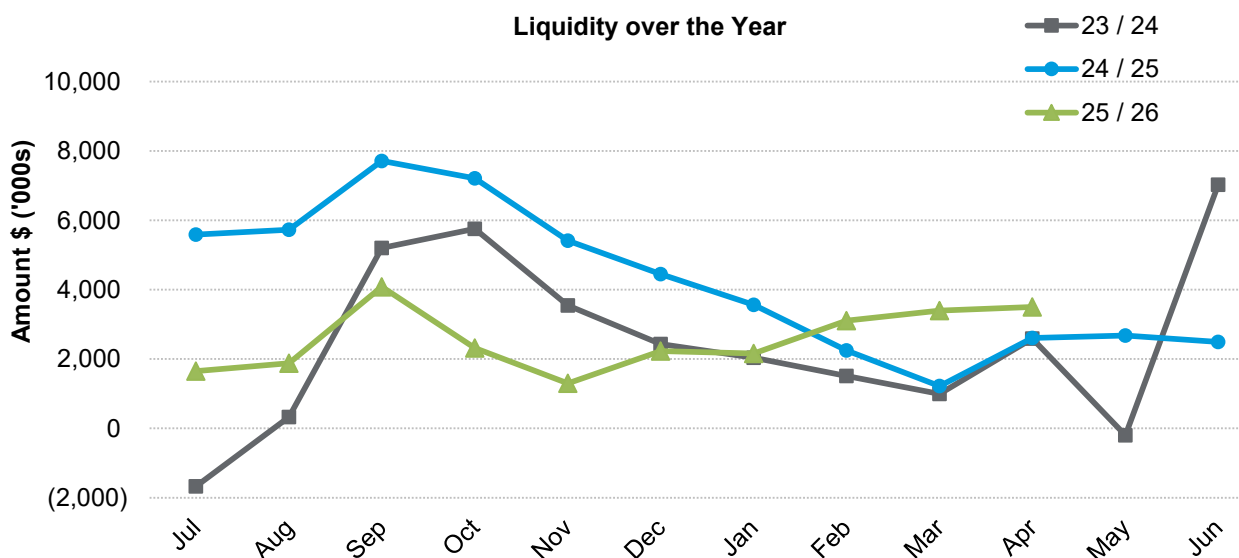
Operating Expense

Employee Costs	(197,148)	(17%)	▼	Timing	Related to timing of pay runs. June 2025 Accrued Wages to be reversed.
Insurance Expenses	(33,924)	(20%)	▼	Timing	Timing of budget versus actual cost.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 30 April 2026

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 30 Apr 26	Prior Year Closing 30 Jun 25	This Time Last Year 30 Apr 25
		\$	\$	\$
<b>Current Assets</b>				
Cash unrestricted	4	1,561,016	4,542,065	2,426,126
Cash restricted	4	6,321,623	6,692,223	3,993,086
Receivables - rates	6(a)	130,412	63,794	92,817
Receivables - sundry	6(b)	866,620	729,232	845,723
Receivables - other		110,054	156,952	243,017
Accrued Income		64,522	64,522	-
Provision for doubtful debts		(31,258)	(31,258)	(7,157)
Contract assets		3,061,468	1,488,979	1,883,777
Inventories		305,127	191,897	228,849
<b>Total Current Assets</b>		<b>12,389,585</b>	<b>13,898,407</b>	<b>9,706,238</b>
<b>Current Liabilities</b>				
Payables - sundry		(35,455)	(1,207,457)	(172,631)
Payables - other		(4,414)	(171,481)	(299,788)
PAYG Tax withheld		(52,750)	(33,686)	(30,069)
Accrued salaries and wages		(74,735)	(74,735)	-
Accrued expenses		(653,671)	(653,671)	-
Trust Liability		49	49	49
Deposits and bonds		(160,709)	(158,254)	(159,154)
Contract liabilities		(1,218,898)	(3,060,525)	(2,082,623)
Murchison Community Fund		(364,163)	(362,354)	(362,108)
Loan liabilities	11(a)	(204,043)	(200,415)	(196,094)
<b>Total Payables</b>		<b>(2,768,788)</b>	<b>(5,922,528)</b>	<b>(3,302,417)</b>
Provisions		(210,632)	(210,632)	(196,861)
<b>Total Current Liabilities</b>		<b>(2,979,420)</b>	<b>(6,133,159)</b>	<b>(3,499,278)</b>
Less: cash reserves	7	(6,321,623)	(7,859,233)	(3,993,086)
Less: provisions		210,632	210,631	196,861
Add: Loan principal (current)		201,041	200,414	196,094
<b>Net Funding Position - Surplus / (Deficit)</b>		<b>3,500,216</b>	<b>317,059</b>	<b>2,606,830</b>



## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2026

## 4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		%	Date
<b>Cash</b>						
Murchison Community Fund	364,447	-	364,447	Westpac	Variable	N/A
Municipal	1,064,804	-	1,064,804	Westpac	Variable	N/A
Cash On Hand	1,000	-	1,000	Cash on hand	Nil	N/A
Muni Short Term Investment	7,730	-	7,730	Westpac	Variable	N/A
Roadhouse	115,589	-	115,589	Westpac	Variable	N/A
CSIRO	7,446	-	7,446	Westpac	Variable	N/A
Term Deposit	-	-	-			
Reserve Funds	-	6,321,623	6,321,623	Westpac	Variable	N/A
<b>Total Cash and Financial Assets</b>	<b>1,561,016</b>	<b>6,321,623</b>	<b>7,882,639</b>			

## 5. TRUST FUND

There are no funds held at balance date over which the Shire has no control

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ending 30 April 2026

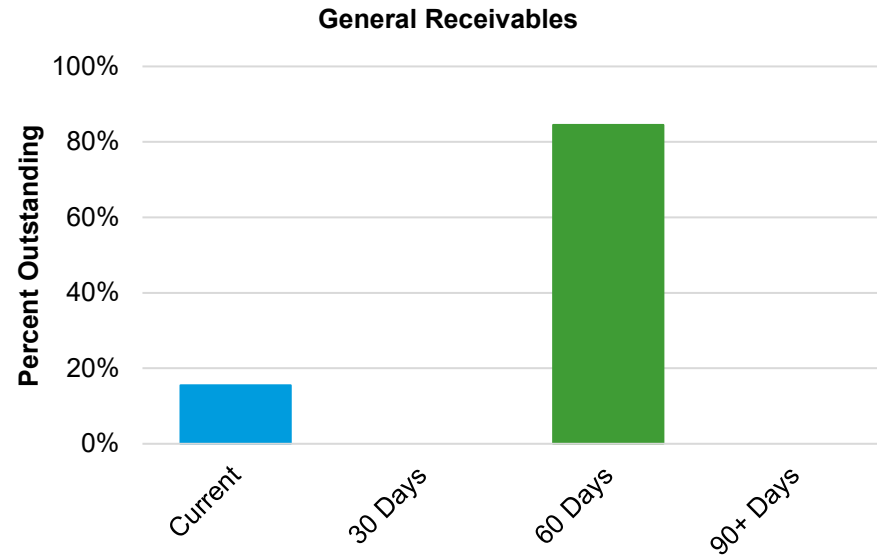
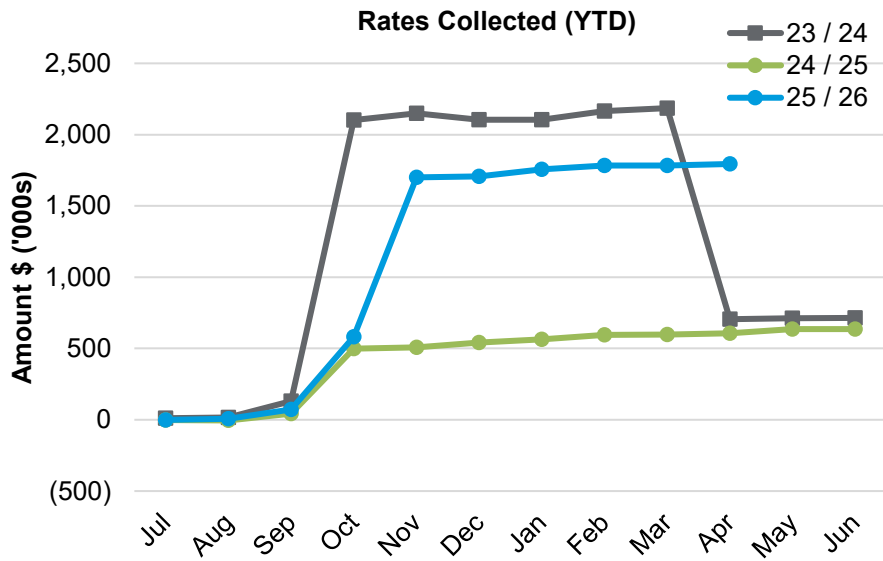
**6. RECEIVABLES**

**(a) Rates Receivable**

	<b>30 Apr 26</b>
	<b>\$</b>
Rates receivables	130,412
<b>Total Rates Receivable Outstanding</b>	<b>130,412</b>
Closing balances - prior year	63,794
Rates levied this year	1,860,360
Closing balances - current month	(130,412)
<b>Total Rates Collected to Date</b>	<b>1,793,742</b>

**(b) General Receivables**

	<b>30 Apr 26</b>
	<b>\$</b>
Current	134,325
30 Days	-
60 Days	732,295
90+ Days	-
<b>Total General Receivables Outstanding</b>	<b>866,620</b>



Comments / notes

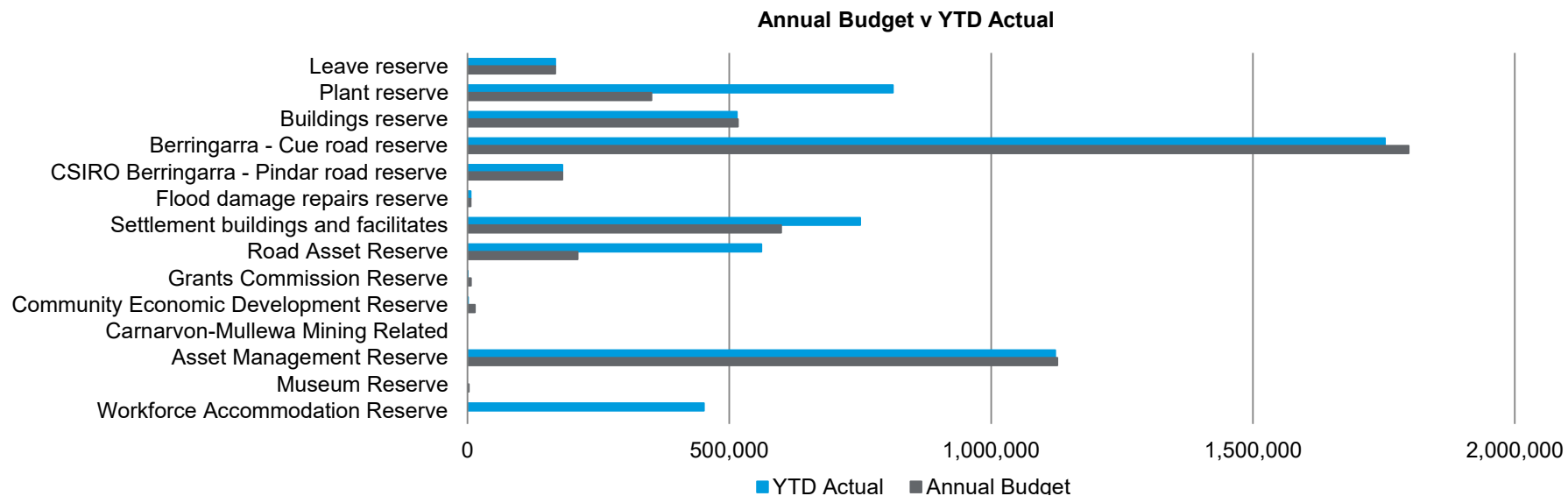
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			Balance 30 Apr 26
	Balance 01 Jul 25	Transfers from	Transfer to	Balance 30 Jun 26	Balance 01 Jul 25	Transfers from	Transfer to	
Reserve Name	\$	\$	\$	\$	\$	\$	\$	
Leave reserve	167,237	-	298	167,535	167,237	-	557	167,794
Plant reserve	809,907	(460,000)	1,446	351,353	809,907	-	2,701	812,607
Buildings reserve	512,739	-	3,615	516,354	512,739	-	1,709	514,448
Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,674,932	-	77,100	1,752,032
CSIRO Berringarra - Pindar road rese	180,639	-	900	181,539	180,639	-	602	181,241
Flood damage repairs reserve	5,977	-	11	5,988	5,977	-	20	5,997
Settlement buildings and facilitates	747,795	(150,000)	1,335	599,130	747,795	-	2,492	750,287
Road Asset Reserve	559,280	(350,000)	998	210,278	559,280	-	1,864	561,143
Grants Commission Reserve	2,738,554	(2,736,535)	4,889	6,908	2,738,554	(2,744,673)	6,811	691
Community Economic Development F	1,350	-	12,822	14,172	1,350	-	4	1,354
Carnarvon-Mullewa Mining Related	-	-	-	-	-	-	-	-
Asset Management Reserve	10,823	-	1,115,527	1,126,350	10,823	-	1,111,696	1,122,519
Museum Reserve	-	-	2,600	2,600	-	-	-	-
Workforce Accommodation Reserve	450,000	(450,000)	-	-	450,000	-	1,501	451,501
<b>Total Cash Backed Reserves</b>	<b>7,859,232</b>	<b>(4,146,535)</b>	<b>1,266,919</b>	<b>4,979,616</b>	<b>7,859,232</b>	<b>(2,744,673)</b>	<b>1,207,057</b>	<b>6,321,616</b>



**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 30 April 2026

**8. DISPOSAL OF ASSETS**

**Annual Budget**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
Plant and Equipment	120,000	120,000	-	-
<b>Total Disposal of Assets</b>	<b>120,000</b>	<b>120,000</b>	-	-
<b>Total Profit or (Loss)</b>				<b>-</b>

**YTD Actual**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Property &amp; Services</b>				
<b>Plant and Equipment</b>				
Plant and Equipment	-	-	-	-
<b>Total Disposal of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>-</b>

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Recreation &amp; Culture</b>					
Community / Sports Centre Refurbishments	120,059	100,040	48,135	51,905	40%
<b>Housing</b>					
Capex - Construct Staff Housing	980,000	816,660	281,215	535,445	29%
<b>Community Amenities</b>					
Public Conveniences Refurbishment	140,000	116,660	4,393	112,267	3%
<b>Transport</b>					
Depot Buildings & Improvements	2,500	2,080	-	2,080	0%
<b>Economic Services</b>					
F Capex New Caravan Park Ablution Block	27,997	23,330	27,997	(4,667)	
Capex - Roadhouse Business Bldg.	7,873	6,560	15,745	(9,185)	200%
Depot Buildings & Improvements	425,000	354,160	130,180	223,980	31%
Roadhouse Staff Accommodation	1,470,000	1,225,000	412,069	812,931	28%
<b>Total Land and Buildings</b>	<b>3,173,428</b>	<b>2,644,490</b>	<b>919,734</b>	<b>1,724,756</b>	

(b) Furniture & Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Housing</b>					
Staff Housing Furniture & Equipment	856	710	-	710	0%
<b>Economic Services</b>					
Roadhouse Point of Sale System	1,000	830	1,290	(460)	
Capex - Washing Machines	-	-	23,392	(23,392)	#DIV/0!
Roadhouse Appliances	5,000	4,160	-	4,160	0%
Roadhouse Appliances	2,500	2,080	-	2,080	0%
<b>Total Furniture &amp; Equipment</b>	<b>9,356</b>	<b>7,780</b>	<b>24,682</b>	<b>(16,902)</b>	

(c) Plant and Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Transport</b>					
Chlorinator For Drinking Water	266	220	-	220	
Road Plant Purchases	580,000	483,330	-	483,330	0%
<b>Total Plant and Equipment</b>	<b>580,266</b>	<b>483,550</b>	<b>-</b>	<b>483,550</b>	

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Transport</b>						
	Unallocated Roads Expenses	34,122	28,430	27,984	446	
	Carn-Mul Rd 253.70 - 261.92 Gravel Resheet	4,380	3,650	-	3,650	
	Beri-Pindar Rd - Resheet Incl Floodway Sections	-	-	-	-	0%
	Sealed Roads Construction	-	-	50,409	(50,409)	
	General Road Sealing Works	265,476	221,220	66,598	154,622	
	Reseal Works	245,410	204,500	-	204,500	0%
	SKA Route	3,653,571	3,044,590	3,240,529	(195,939)	89%
	Carn- Mullewa Rd	2,627,802	2,189,810	1,210,449	979,361	46%
	C12048 - Meeb-Wool Floodway over Murchison River	50,031	41,690	50,031	(8,341)	100%
	Errabiddy Bluff Rd Resheet incl Floodways	99,398	82,820	109,118	(26,298)	110%
	Capex Grids General	80,106	66,740	40,122	26,618	
		<b>7,060,297</b>	<b>5,883,450</b>	<b>4,795,239</b>	<b>1,088,211</b>	
<b>Total Infrastructure - Roads</b>		<b>7,060,297</b>	<b>5,883,450</b>	<b>4,795,239</b>	<b>1,088,211</b>	
(e) Infrastructure - Other	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Recreation &amp; Culture</b>						
	Community Splash Pool	50,344	41,950	50,344	(8,394)	
	Improvements To Drinking Water Reticulation	259,625	216,350	260,954	(44,604)	101%
	Water Supply Capital	-	-	2,073	(2,073)	
<b>Economic Services</b>						
	Caravan Park Precinct Works	179,570	149,630	320,344	(170,714)	
	Roadhouse Other Equipment	58	40	58	(18)	
	Roadhouse Three Accommodation Units	58	40	2,274	(2,234)	
	Caravan Park Pool Construction	76,984	64,130	78,745	(14,615)	
	Caravan Park Non Ensuities Cabins Conversion	160,000	133,330	-	133,330	0%
	Power Supply Upgrade	1,148,183	956,810	924,989	31,821	81%
	Roadhouse Fuel Facilities Bowsers Upgrade	93,000	77,500	-	77,500	0%
<b>Community Amenities</b>						
<b>Total Infrastructure - Other</b>		<b>1,967,822</b>	<b>1,639,780</b>	<b>1,639,781</b>	<b>(1)</b>	
<b>Total Capital Expenditure</b>		<b>12,791,169</b>	<b>10,659,050</b>	<b>7,379,435</b>	<b>3,279,615</b>	

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2026

## 10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
<b>General Rates</b>								
UV Pastoral	1,236,464	0.093250	22	122,800	122,806	(3,082)	-	119,724
UV Mining	2,219,287	0.185500	14	440,095	663,516	-	-	663,516
UV Mining (Mining Licenses)	1,126,734	0.185500	11	223,436	-	-	-	-
UV Prospecting and exploration	1,079,319	0.185500	46	214,034	214,029	(55,888)	-	158,141
<b>Total General Rates</b>				<b>1,000,365</b>	<b>1,000,351</b>	<b>(58,971)</b>	-	<b>941,380</b>
<b>Minimum Rates</b>								
UV Pastoral	24,385	1,000	6	6,000	6,000	-	-	6,000
UV Mining	1,928	1,000	1	1,000	5,000	-	-	5,000
UV Mining (Mining Licenses)	8,316	1,000	4	4,000	-	-	-	-
UV Prospecting and exploration	41,878	1,000	17	17,000	17,000	-	-	17,000
<b>Total Minimum Rates</b>				<b>28,000</b>	<b>28,000</b>	-	-	<b>28,000</b>
<b>Total General and Minimum Rates</b>				<b>1,028,365</b>	<b>1,028,351</b>	<b>(58,971)</b>	-	<b>969,380</b>
<b>Other Rate Revenue</b>								
Interim Rates CY/PY				867,637				890,980
<b>Total Rate Revenue</b>				<b>1,896,002</b>				<b>1,860,360</b>

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Transport</b>			
Opening balance	1,345,628	1,345,628	1,345,628
Principal payment	(196,094)	(200,415)	(200,415)
<b>Principal Outstanding</b>	<b>1,149,534</b>	<b>1,145,213</b>	<b>1,145,213</b>
Finance cost payment	(40,531)	-	(33,294)
Service fee			
<b>Total Principal, Finance Cost and Fees Paid</b>	<b>(236,625)</b>	<b>(200,415)</b>	<b>(233,708)</b>
<b>Total Principal Outstanding</b>	<b>1,149,534</b>	<b>1,145,213</b>	<b>1,145,213</b>
<b>Total Principal Repayments</b>	<b>(196,094)</b>	<b>(200,415)</b>	<b>(200,415)</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 30 April 2026

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
F.A.G Grant - General	WALGGC	2,324,590	1,937,150	1,743,443
F.A.G. Grant - Roads	WALGGC	576,456	480,380	432,342
<b>Law, Order and Public Safety</b>				
DFES Operating Grant	DFES	14,795	12,320	17,624
<b>Transport</b>				
Income Relating to Streets, Roads, Bridge	MRWA	5,000	4,160	5,000
MRWA Direct	MRWA	321,214	267,670	321,214
WANDRRA Flood Damage	MRWA	3,471,400	2,892,830	4,188,398
MRWA - SKA Roads	MRWA	1,848,803	1,540,660	-
Contribution Beringarra/Pindar Roads	MRWA	616,616	513,840	385,723
<b>Economic Services</b>				
Tour Area Prom Revenue		50,000	41,660	10,975
Roadhouse Other Revenue		-	-	-
<b>Other Property &amp; Services</b>				
Workers Compensation Reimbursements		97,760	81,460	-
<b>Total Grants, Subsidies and Contributions</b>		<b>9,326,634</b>	<b>7,772,130</b>	<b>7,104,719</b>

**(b) Capital Grants, Subsidies and Contributions**

<b>Transport</b>				
MRWA Specific	MRWA	2,100,000	1,750,000	1,560,000
Roads to Recovery		1,033,341	861,110	1,210,449
MRWA - SKA Roads	MRWA	4,018,928	3,349,100	4,944,251
<b>Recreation &amp; Culture</b>				
<b>Economic Services</b>				
Settlement Infrastructure Grants		813,339	677,780	838,339
<b>Total Capital Grants, Subsidies and Contributions</b>		<b>7,965,608</b>	<b>6,637,990</b>	<b>8,574,039</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>17,292,242</b>	<b>14,410,120</b>	<b>15,678,758</b>

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
	<b>Opening Surplus</b>							(353,664)
03100	ABC Expenses - Rate Revenue	903	Administration Allocation (Expense)	OpMaterials & Contracts				(6,067)
03103	General Rates Levied	100	General Rates	OpRates	Rates			(20,454)
03114	MML Rates Levied	100	General Rates	OpMMLRates	MML Rates			(3,026)
03105	Penalty Interest Raised on Rates	160	Interest Earned	OpInterest Earnings			19,477	
03107	Back Rates Levied	100	General Rates	OpMMLRates	MML Rates			(840,987)
03109	Rates Administration Fees	170	Other Revenue	OpOther Revenue				(1,874)
03201	F.A.G Grant - General	111	Operating Grants - Commonwealth	OpOperating Grants, Subsidies And Contributions			521,428	
03202	F.A.G Grant - Roads	111	Operating Grants - Commonwealth	OpOperating Grants, Subsidies And Contributions			82,942	
03205	Other General Purpose Funding	170	Other Revenue	OpOther Revenue			112	
03210	Transfer to Grants Commission Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(4,889)
03212	Transfer to Asset Management Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(888,091)
73351	Transfer to Asset Management Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve		1,732,104	
04101	Members Conference Expenses	580	Other Expenses	OpOther Expenditure			140	
04102	Council Election Expenses	521	Service Contracts	OpMaterials & Contracts			4,791	
04104	Members - Refresh & Receptions	520	Materials	OpMaterials & Contracts			229	
04104	Members - Refresh & Receptions	580	Other Expenses	OpOther Expenditure				(4,683)
04105	Members - Insurance	570	Insurance Premiums	OpInsurance Expenses			11	
04106	Members - Subs., Donations	523	Subscriptions	OpMaterials & Contracts			56	
04110	Civic Receptions	520	Materials	OpMaterials & Contracts			2,250	
04110	Civic Receptions	521	Service Contracts	OpMaterials & Contracts			2,250	
04111	Members - Training	521	Service Contracts	OpMaterials & Contracts				(4,464)
04113	ABC Expenses - Members	903	Administration Allocation (Expense)	OpMaterials & Contracts				(27,059)
04200	ABC Expenses - Other Governance	903	Administration Allocation (Expense)	OpMaterials & Contracts				(57,925)
04204	Housing Costs (Other Gov)	904	Housing Allocation (Expense)	OpMaterials & Contracts			624	
04206	Novated Lease - GST	521	Service Contracts	OpMaterials & Contracts				(313)
04207	Novated Lease - No GST	521	Service Contracts	OpMaterials & Contracts			283	
05100	ABC Expenses - Fire Prevention	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
05101	Insurance - Fire Prevention	570	Insurance Premiums	OpInsurance Expenses			152	
FIRVEH	Fire Prevention Vehicle Expenses	570	Insurance Premiums	OpInsurance Expenses				(2,358)
FIRVEH	Fire Prevention Vehicle Expenses	901	Plant Recovery	OpMaterials & Contracts				(6,518)
FIREO	Fire Expenses - Other	500	Salaries & Wages	OpEmployee Costs			1,321	
FIREO	Fire Expenses - Other	521	Service Contracts	OpMaterials & Contracts				(1,152)
FIREO	Fire Expenses - Other	900	Labour Overheads	OpEmployee Costs				(20,335)
05108	Depreciation - Fire Prevention	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(441)		
05108	Depreciation - Fire Prevention	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	1,010		
05307	CESM Program Expenses	521	Service Contracts	OpMaterials & Contracts				(7,831)
05310	ABC Expenses - Law Order Pub Safety	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07404	Analytical Expenses	521	Service Contracts	OpMaterials & Contracts				(375)
07406	ABC Expenses - Prev. Services	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07500	Preventative Services - Pest Control	521	Service Contracts	OpMaterials & Contracts				(2,786)
07503	ABC Expenses - Pest Control	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07700	Medical Centre Expenses	521	Service Contracts	OpMaterials & Contracts				(393)
PATTRAN	Patient Transfer Expenses	901	Plant Recovery	OpMaterials & Contracts				(54)
07705	ABC Expenses - Other Health	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
07706	Depreciation Ambulance Centre	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(567)		
08000	Care of Families & Children	580	Other Expenses	OpOther Expenditure				(1,500)
M2OFF	Maintenance 2 Office Road (Ceo)	500	Salaries & Wages	OpEmployee Costs				(697)
M2OFF	Maintenance 2 Office Road (Ceo)	521	Service Contracts	OpMaterials & Contracts			5,215	
M2OFF	Maintenance 2 Office Road (Ceo)	540	Electricity	OpMaterials & Contracts				(16)
M2OFF	Maintenance 2 Office Road (Ceo)	570	Insurance Premiums	OpInsurance Expenses			492	
M2OFF	Maintenance 2 Office Road (Ceo)	900	Labour Overheads	OpEmployee Costs				(5,079)
M2OFF	Maintenance 2 Office Road (Ceo)	901	Plant Recovery	OpMaterials & Contracts				(1,019)
M4AKU	Maintenance 4A Kurara Way	500	Salaries & Wages	OpEmployee Costs				(1,195)
M4AKU	Maintenance 4A Kurara Way	520	Materials	OpMaterials & Contracts				(2,082)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
M4AKU	Maintenance 4A Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M4AKU	Maintenance 4A Kurara Way	570	Insurance Premiums	OpInsurance Expenses			148	
M4AKU	Maintenance 4A Kurara Way	900	Labour Overheads	OpEmployee Costs				(6,242)
M4AKU	Maintenance 4A Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(664)
M4AKU	Maintenance 4A Kurara Way	904	Housing Allocation (Expense)	OpMaterials & Contracts				(180)
M4BKU	Maintenance 4B Kurara Way	500	Salaries & Wages	OpEmployee Costs				(1,076)
M4BKU	Maintenance 4B Kurara Way	521	Service Contracts	OpMaterials & Contracts				(1,356)
M4BKU	Maintenance 4B Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M4BKU	Maintenance 4B Kurara Way	570	Insurance Premiums	OpInsurance Expenses			148	
M4BKU	Maintenance 4B Kurara Way	900	Labour Overheads	OpEmployee Costs				(1,608)
M4BKU	Maintenance 4B Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(709)
M6KU	Maintenance 6 Kurara Way	500	Salaries & Wages	OpEmployee Costs				(1,100)
M6KU	Maintenance 6 Kurara Way	520	Materials	OpMaterials & Contracts				(328)
M6KU	Maintenance 6 Kurara Way	521	Service Contracts	OpMaterials & Contracts				(860)
M6KU	Maintenance 6 Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M6KU	Maintenance 6 Kurara Way	543	Gas	OpMaterials & Contracts				(21)
M6KU	Maintenance 6 Kurara Way	570	Insurance Premiums	OpInsurance Expenses			266	
M6KU	Maintenance 6 Kurara Way	900	Labour Overheads	OpEmployee Costs				(1,213)
M6KU	Maintenance 6 Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(725)
M8KU	Maintenance 8 Kurara Way	500	Salaries & Wages	OpEmployee Costs				(804)
M8KU	Maintenance 8 Kurara Way	520	Materials	OpMaterials & Contracts				(9,000)
M8KU	Maintenance 8 Kurara Way	521	Service Contracts	OpMaterials & Contracts				(3,176)
M8KU	Maintenance 8 Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M8KU	Maintenance 8 Kurara Way	543	Gas	OpMaterials & Contracts				(486)
M8KU	Maintenance 8 Kurara Way	570	Insurance Premiums	OpInsurance Expenses			270	
M8KU	Maintenance 8 Kurara Way	900	Labour Overheads	OpEmployee Costs				(2,472)
M8KU	Maintenance 8 Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(745)
M10AKU	Maintenance 10A Kurara Way	500	Salaries & Wages	OpEmployee Costs			969	
M10AKU	Maintenance 10A Kurara Way	521	Service Contracts	OpMaterials & Contracts				(967)
M10AKU	Maintenance 10A Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M10AKU	Maintenance 10A Kurara Way	570	Insurance Premiums	OpInsurance Expenses			138	
M10AKU	Maintenance 10A Kurara Way	900	Labour Overheads	OpEmployee Costs			643	
M10AKU	Maintenance 10A Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(778)
M10BKU	Maintenance 10B Kurara Way	500	Salaries & Wages	OpEmployee Costs				(615)
M10BKU	Maintenance 10B Kurara Way	520	Materials	OpMaterials & Contracts				(6,270)
M10BKU	Maintenance 10B Kurara Way	521	Service Contracts	OpMaterials & Contracts			2,294	
M10BKU	Maintenance 10B Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M10BKU	Maintenance 10B Kurara Way	543	Gas	OpMaterials & Contracts				(1,314)
M10BKU	Maintenance 10B Kurara Way	570	Insurance Premiums	OpInsurance Expenses			138	
M10BKU	Maintenance 10B Kurara Way	900	Labour Overheads	OpEmployee Costs				(1,864)
M10BKU	Maintenance 10B Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(672)
M12AKU	Maintenance 12A Kurara Way	500	Salaries & Wages	OpEmployee Costs			115	
M12AKU	Maintenance 12A Kurara Way	520	Materials	OpMaterials & Contracts				(9,500)
M12AKU	Maintenance 12A Kurara Way	521	Service Contracts	OpMaterials & Contracts				(1,611)
M12AKU	Maintenance 12A Kurara Way	570	Insurance Premiums	OpInsurance Expenses			202	
M12AKU	Maintenance 12A Kurara Way	900	Labour Overheads	OpEmployee Costs				(948)
M12AKU	Maintenance 12A Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(620)
M12BKU	Maintenance 12B Kurara Way	500	Salaries & Wages	OpEmployee Costs			396	
M12BKU	Maintenance 12B Kurara Way	521	Service Contracts	OpMaterials & Contracts				(1,219)
M12BKU	Maintenance 12B Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M12BKU	Maintenance 12B Kurara Way	570	Insurance Premiums	OpInsurance Expenses			202	
M12BKU	Maintenance 12B Kurara Way	900	Labour Overheads	OpEmployee Costs			137	
M12BKU	Maintenance 12B Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(824)
M14MUL	Maintenance 14 Mulga Cres	500	Salaries & Wages	OpEmployee Costs			978	
M14MUL	Maintenance 14 Mulga Cres	521	Service Contracts	OpMaterials & Contracts				(369)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
M14MUL	Maintenance 14 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M14MUL	Maintenance 14 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses			388	
M14MUL	Maintenance 14 Mulga Cres	900	Labour Overheads	OpEmployee Costs			882	
M14MUL	Maintenance 14 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(897)
M16MUL	Maintenance 16 Mulga Cres	500	Salaries & Wages	OpEmployee Costs			327	
M16MUL	Maintenance 16 Mulga Cres	520	Materials	OpMaterials & Contracts				(620)
M16MUL	Maintenance 16 Mulga Cres	521	Service Contracts	OpMaterials & Contracts				(1,205)
M16MUL	Maintenance 16 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M16MUL	Maintenance 16 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses			285	
M16MUL	Maintenance 16 Mulga Cres	900	Labour Overheads	OpEmployee Costs				(990)
M16MUL	Maintenance 16 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(729)
09113	Staff Housing Costs Rallocated	904	Housing Allocation (Expense)	OpMaterials & Contracts			70,402	
M8MUL	Maintenance 8 Mulga Cres	500	Salaries & Wages	OpEmployee Costs				(573)
M8MUL	Maintenance 8 Mulga Cres	520	Materials	OpMaterials & Contracts				(4,995)
M8MUL	Maintenance 8 Mulga Cres	521	Service Contracts	OpMaterials & Contracts			5,510	
M8MUL	Maintenance 8 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M8MUL	Maintenance 8 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses			286	
M8MUL	Maintenance 8 Mulga Cres	900	Labour Overheads	OpEmployee Costs				(1,458)
M8MUL	Maintenance 8 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(846)
M10MUL	Maintenance 10 Mulga Cres	500	Salaries & Wages	OpEmployee Costs				(32)
M10MUL	Maintenance 10 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M10MUL	Maintenance 10 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses			223	
M10MUL	Maintenance 10 Mulga Cres	900	Labour Overheads	OpEmployee Costs				(140)
M10MUL	Maintenance 10 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(821)
M12MUL	Maintenance 12A Mulga Cres	521	Service Contracts	OpMaterials & Contracts				(300)
M12MUL	Maintenance 12A Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
09148	Depreciation - Staff Housing	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(28,149)		
09151	Transfer to Buildings Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(915)
09162	Transfer from Workforce Accomodation Reserve	220	Transfer from Reserve	Trans fromTransfer from Reserve	Transfer from Reserve		150,000	
MSANH	Household Refuse Removal	500	Salaries & Wages	OpEmployee Costs			1,336	
MSANH	Household Refuse Removal	520	Materials	OpMaterials & Contracts				(5,304)
MSANH	Household Refuse Removal	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(126)		
MSANH	Household Refuse Removal	900	Labour Overheads	OpEmployee Costs			1,357	
MSANH	Household Refuse Removal	901	Plant Recovery	OpMaterials & Contracts				(1,034)
MTIP	Tip Maintenance	500	Salaries & Wages	OpEmployee Costs			1,086	
MTIP	Tip Maintenance	900	Labour Overheads	OpEmployee Costs			1,192	
10105	ABC Expenses - H'sehold Refuse	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
SEWER	Expenses Relating To Sewerage	500	Salaries & Wages	OpEmployee Costs				(740)
SEWER	Expenses Relating To Sewerage	900	Labour Overheads	OpEmployee Costs				(968)
SEWER	Expenses Relating To Sewerage	901	Plant Recovery	OpMaterials & Contracts				(40)
MSANO	Gen Exp Relating To Protection Of Environment	500	Salaries & Wages	OpEmployee Costs			248	
MSANO	Gen Exp Relating To Protection Of Environment	900	Labour Overheads	OpEmployee Costs			332	
10503	ABC Exp. - Protection of Env.	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
10510	Protection of Environment Donations	580	Other Expenses	OpOther Expenditure				(8,780)
STSURV	Settlement Planning & Survey	521	Service Contracts	OpMaterials & Contracts				(6,500)
OCMFAC	Other Community Amenities Facilities	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(2,046)		
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	500	Salaries & Wages	OpEmployee Costs			384	
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	521	Service Contracts	OpMaterials & Contracts				(225)
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	900	Labour Overheads	OpEmployee Costs			384	
OLDFRE	Maintenance Old Works Supervisors Shed	520	Materials	OpMaterials & Contracts				(15,000)
OLDFRE	Maintenance Old Works Supervisors Shed	521	Service Contracts	OpMaterials & Contracts				(3,000)
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	500	Salaries & Wages	OpEmployee Costs			10,885	
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	520	Materials	OpMaterials & Contracts				(1,428)
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	521	Service Contracts	OpMaterials & Contracts			60,000	
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	570	Insurance Premiums	OpInsurance Expenses			1,713	

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	900	Labour Overheads	OpEmployee Costs			230	
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	901	Plant Recovery	OpMaterials & Contracts				(165)
MCEMET	Maintenance - Cemetery	500	Salaries & Wages	OpEmployee Costs				(211)
MCEMET	Maintenance - Cemetery	521	Service Contracts	OpMaterials & Contracts				(127)
MCEMET	Maintenance - Cemetery	570	Insurance Premiums	OpInsurance Expenses			32	
MCEMET	Maintenance - Cemetery	900	Labour Overheads	OpEmployee Costs			21	
MCEMET	Maintenance - Cemetery	901	Plant Recovery	OpMaterials & Contracts				(40)
10709	ABC Expenses - Other Community Amenities	903	Administration Allocation (Expense)	OpMaterials & Contracts				(11,717)
C10004	Public Conveniences Refurbishment	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(140,000)
11300	ABC Expenses - Other Rec. & Sport	903	Administration Allocation (Expense)	OpMaterials & Contracts				(13,437)
C14230	Community / Sports Centre Improvements	520	Materials	CapMaterials & Contracts	Land & Buildings			(59)
C11006	Community Splash Pad	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(50,344)
MPARKS	Maintenance - Parks And Reserves	500	Salaries & Wages	OpEmployee Costs			40,302	
MPARKS	Maintenance - Parks And Reserves	520	Materials	OpMaterials & Contracts				(12,355)
MPARKS	Maintenance - Parks And Reserves	570	Insurance Premiums	OpInsurance Expenses			388	
MPARKS	Maintenance - Parks And Reserves	900	Labour Overheads	OpEmployee Costs			40,037	
MPARKS	Maintenance - Parks And Reserves	901	Plant Recovery	OpMaterials & Contracts				(17,007)
MOTSET	Outer Settlement Land Maintenance	500	Salaries & Wages	OpEmployee Costs				(2,045)
MOTSET	Outer Settlement Land Maintenance	521	Service Contracts	OpMaterials & Contracts				(20,000)
MOTSET	Outer Settlement Land Maintenance	900	Labour Overheads	OpEmployee Costs				(2,045)
MOTSET	Outer Settlement Land Maintenance	901	Plant Recovery	OpMaterials & Contracts				(2,332)
MBOTWK	Murchison Botanical Walk Maintenance	500	Salaries & Wages	OpEmployee Costs			1,344	
MBOTWK	Murchison Botanical Walk Maintenance	900	Labour Overheads	OpEmployee Costs			1,344	
MSPORT	Maintenance - Murchison Sports Club	500	Salaries & Wages	OpEmployee Costs			2,001	
MSPORT	Maintenance - Murchison Sports Club	521	Service Contracts	OpMaterials & Contracts				(708)
MSPORT	Maintenance - Murchison Sports Club	540	Electricity	OpMaterials & Contracts				(16)
MSPORT	Maintenance - Murchison Sports Club	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets		(33)	
MSPORT	Maintenance - Murchison Sports Club	570	Insurance Premiums	OpInsurance Expenses				(2,314)
MSPORT	Maintenance - Murchison Sports Club	900	Labour Overheads	OpEmployee Costs			2,841	
MSPORT	Maintenance - Murchison Sports Club	901	Plant Recovery	OpMaterials & Contracts			394	
MPOLOC	Maintenance - Polocrosse Fields	500	Salaries & Wages	OpEmployee Costs			1,398	
MPOLOC	Maintenance - Polocrosse Fields	520	Materials	OpMaterials & Contracts			503	
MPOLOC	Maintenance - Polocrosse Fields	521	Service Contracts	OpMaterials & Contracts			1,269	
MPOLOC	Maintenance - Polocrosse Fields	543	Gas	OpMaterials & Contracts			105	
MPOLOC	Maintenance - Polocrosse Fields	570	Insurance Premiums	OpInsurance Expenses				(435)
MPOLOC	Maintenance - Polocrosse Fields	900	Labour Overheads	OpEmployee Costs			5,071	
MPOLOC	Maintenance - Polocrosse Fields	901	Plant Recovery	OpMaterials & Contracts			5,412	
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	500	Salaries & Wages	OpEmployee Costs			886	
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	543	Gas	OpMaterials & Contracts				(627)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	570	Insurance Premiums	OpInsurance Expenses				(1,238)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	900	Labour Overheads	OpEmployee Costs				(139)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	901	Plant Recovery	OpMaterials & Contracts				(3)
GARDEN	Garden Expenses Other	500	Salaries & Wages	OpEmployee Costs				(1,724)
GARDEN	Garden Expenses Other	900	Labour Overheads	OpEmployee Costs				(3,214)
ORCHAR	Orchard Expenses	500	Salaries & Wages	OpEmployee Costs				(11,178)
ORCHAR	Orchard Expenses	520	Materials	OpMaterials & Contracts				(11,841)
ORCHAR	Orchard Expenses	900	Labour Overheads	OpEmployee Costs				(11,369)
ORCHAR	Orchard Expenses	901	Plant Recovery	OpMaterials & Contracts				(19,964)
SPLASH	Splash Pad Maintenance	500	Salaries & Wages	OpEmployee Costs				(75)
SPLASH	Splash Pad Maintenance	520	Materials	OpMaterials & Contracts				(1,142)
SPLASH	Splash Pad Maintenance	570	Insurance Premiums	OpInsurance Expenses				(971)
SPLASH	Splash Pad Maintenance	900	Labour Overheads	OpEmployee Costs				(75)
SPLASH	Splash Pad Maintenance	901	Plant Recovery	OpMaterials & Contracts				(66)
MPLAY	Playgrounds Maintenance	500	Salaries & Wages	OpEmployee Costs				(469)
MPLAY	Playgrounds Maintenance	900	Labour Overheads	OpEmployee Costs				(469)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
11314	Community Garden Revenue	122	Donations Received	OpOther Revenue			8	
11318	Depreciation - Other Rec. and Sport	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(56,281)		
11318	Depreciation - Other Rec. and Sport	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(37)		
11400	Television Rebroadcasting	520	Materials	OpMaterials & Contracts				(7,354)
11404	ABC Exp - TV Rebroadcasting	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
11500	Library Costs	521	Service Contracts	OpMaterials & Contracts				(1,022)
11502	ABC Expenses - Libraries	903	Administration Allocation (Expense)	OpMaterials & Contracts				(3,063)
CULDEV	Cultural Development Expenses	500	Salaries & Wages	OpEmployee Costs				(126)
MOCULT	Cultural Facilities Maintenance Expenses	520	Materials	OpMaterials & Contracts				(85)
MUSEUM	Maintenance - Museum	500	Salaries & Wages	OpEmployee Costs		1,536		
MUSEUM	Maintenance - Museum	520	Materials	OpMaterials & Contracts				(1,600)
MUSEUM	Maintenance - Museum	540	Electricity	OpMaterials & Contracts				(16)
MUSEUM	Maintenance - Museum	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	3,821		
MUSEUM	Maintenance - Museum	570	Insurance Premiums	OpInsurance Expenses				(1,082)
MUSEUM	Maintenance - Museum	900	Labour Overheads	OpEmployee Costs			359	
MUSEOP	Museum Operational Expenses	520	Materials	OpMaterials & Contracts			8,798	
MUCOTT	Maintenance - Museum Cottage	500	Salaries & Wages	OpEmployee Costs			846	
MUCOTT	Maintenance - Museum Cottage	521	Service Contracts	OpMaterials & Contracts				(2,931)
MUCOTT	Maintenance - Museum Cottage	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	1,962		
MUCOTT	Maintenance - Museum Cottage	570	Insurance Premiums	OpInsurance Expenses			140	
MUCOTT	Maintenance - Museum Cottage	900	Labour Overheads	OpEmployee Costs			150	
MUCOTT	Maintenance - Museum Cottage	901	Plant Recovery	OpMaterials & Contracts				(587)
11606	ABC Expenses - Other Culture	903	Administration Allocation (Expense)	OpMaterials & Contracts				(5,739)
11610	Other Culture Depreciation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(3,653)		
11611	Housing Costs Other Cult	904	Housing Allocation (Expense)	OpMaterials & Contracts				(317)
11612	Museum Revenue	122	Donations Received	OpOther Revenue			490	
11612	Museum Revenue	156	Other Fees & Charges	OpFees & Charges				(142)
11613	Trans. to Res - Museum	630	Transfer to reserve	Trans to Transfer to reserve	Transfer to reserve			(348)
C12003	Capex Roads Construction General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		200,009	
C12003	Capex Roads Construction General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads		457,772	
C12003	Capex Roads Construction General	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads		143,495	
C12014	Carn-Mul Rd 253.70 - 261.92 Gravel Resheet	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(4,380)
CRUNAL	Unallocated Roads Expenses	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(3,615)
CRUNAL	Unallocated Roads Expenses	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(30,507)
CGR000	Capex Grids General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(163)
CGR000	Capex Grids General	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(12,411)
CGR000	Capex Grids General	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(67,370)
CGR000	Capex Grids General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(163)
C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(265,476)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(256,539)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(200,000)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(329,115)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(30,287)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(316,529)
C12033	Reseal Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(22,212)
C12036	SKA Route Gravel Stockpiling Works	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(1,036)
C12036	SKA Route Gravel Stockpiling Works	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(109,970)
C12036	SKA Route Gravel Stockpiling Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		32,405	
C12036	SKA Route Gravel Stockpiling Works	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(1,036)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(1,466,092)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(736,988)
C12037	SKA Route Twin Peaks-Wooleen Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		944,426	
C12043	SKA Route Beringarra-Pindar Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		703,660	
C12046	Beri-Byro Rd Sections 69.99-87.70 Resheet incl Flc	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		122,749	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		2,749	

SHIRE OF MURCHISON  
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COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
C12049	Errabiddy Bluff Rd Resheet incl Floodways	520	Materials	CapMaterials & Contracts	Infrastructure Roads		305	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(159)
C12049	Errabiddy Bluff Rd Resheet incl Floodways	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(29,469)
C12049	Errabiddy Bluff Rd Resheet incl Floodways	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads		27,857	
C12047	Carn-Mul Rd Floodway over Wooramel River	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		23,250	
C12048	Meeb-Wooleen Rd Floodway over Richardson River	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(981)
12153	Trans to Res - Asset Rehab.	630	Transfer to reserve	Trans to Transfer to reserve	Transfer to reserve			(998)
12200	Depreciation - Roads & Depot	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(23,823)		
12200	Depreciation - Roads & Depot	553	Depreciation - Roads	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(1,967,066)		
12200	Depreciation - Roads & Depot	559	Depreciation - Bridges	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	104		
12201	Income Relating to Streets, Roads, Bridges & Depot	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions			5,000	
R0000	Roads Maintenance General	500	Salaries & Wages	OpEmployee Costs			13,846	
R0000	Roads Maintenance General	900	Labour Overheads	OpEmployee Costs			13,846	
R0001	Beringarra-Pindar Road	500	Salaries & Wages	OpEmployee Costs			19	
R0001	Beringarra-Pindar Road	900	Labour Overheads	OpEmployee Costs				(163)
R0001	Beringarra-Pindar Road	901	Plant Recovery	OpMaterials & Contracts				(39,221)
R0002	Erong Road	500	Salaries & Wages	OpEmployee Costs			3,583	
R0002	Erong Road	900	Labour Overheads	OpEmployee Costs			3,583	
R0003	Beringarra-Byro Road	500	Salaries & Wages	OpEmployee Costs				(5,391)
R0003	Beringarra-Byro Road	900	Labour Overheads	OpEmployee Costs				(5,391)
R0004	Twin Peaks - Wooleen Road	500	Salaries & Wages	OpEmployee Costs			5,624	
R0004	Twin Peaks - Wooleen Road	900	Labour Overheads	OpEmployee Costs			5,624	
R0005	Boolarly - Kalli Road	500	Salaries & Wages	OpEmployee Costs			3,005	
R0005	Boolarly - Kalli Road	900	Labour Overheads	OpEmployee Costs			3,005	
R0006	Byro - Woodleigh Road	500	Salaries & Wages	OpEmployee Costs			6,652	
R0006	Byro - Woodleigh Road	900	Labour Overheads	OpEmployee Costs			6,652	
R0008	New Forrest - Yallalong Road	500	Salaries & Wages	OpEmployee Costs			3,522	
R0008	New Forrest - Yallalong Road	900	Labour Overheads	OpEmployee Costs			3,295	
R0009	Mcnabb - Twin Peaks Road	500	Salaries & Wages	OpEmployee Costs			2,681	
R0009	Mcnabb - Twin Peaks Road	900	Labour Overheads	OpEmployee Costs			2,681	
R0010	Coolcalalaya Road	500	Salaries & Wages	OpEmployee Costs			326	
R0010	Coolcalalaya Road	900	Labour Overheads	OpEmployee Costs				(464)
R0011	Mileura - Nookawarra Road	500	Salaries & Wages	OpEmployee Costs			2,198	
R0011	Mileura - Nookawarra Road	900	Labour Overheads	OpEmployee Costs			2,198	
R0013	Muggon Road	500	Salaries & Wages	OpEmployee Costs				(1,726)
R0013	Muggon Road	900	Labour Overheads	OpEmployee Costs				(8,187)
R0013	Muggon Road	901	Plant Recovery	OpMaterials & Contracts				(2,149)
R0015	Manfred Road	500	Salaries & Wages	OpEmployee Costs			563	
R0015	Manfred Road	900	Labour Overheads	OpEmployee Costs			563	
R0016	Beringarra - Mt Gould Road	500	Salaries & Wages	OpEmployee Costs			1,567	
R0016	Beringarra - Mt Gould Road	900	Labour Overheads	OpEmployee Costs			1,567	
R0022	Innouendy Road	500	Salaries & Wages	OpEmployee Costs			238	
R0022	Innouendy Road	900	Labour Overheads	OpEmployee Costs			238	
R0025	Yunda Road	500	Salaries & Wages	OpEmployee Costs			758	
R0025	Yunda Road	900	Labour Overheads	OpEmployee Costs			758	
R0026	Meeberrie - Wooleen Road	500	Salaries & Wages	OpEmployee Costs			1,082	
R0026	Meeberrie - Wooleen Road	900	Labour Overheads	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoorn Road	500	Salaries & Wages	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoorn Road	900	Labour Overheads	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoorn Road	901	Plant Recovery	OpMaterials & Contracts				(5,090)
R0028	Mt Wittenoorn Road	500	Salaries & Wages	OpEmployee Costs				(82)
R0028	Mt Wittenoorn Road	900	Labour Overheads	OpEmployee Costs				(82)
R0028	Mt Wittenoorn Road	901	Plant Recovery	OpMaterials & Contracts				(1,317)
R0031	Beringarra - Cue Road	500	Salaries & Wages	OpEmployee Costs			3,867	
R0031	Beringarra - Cue Road	900	Labour Overheads	OpEmployee Costs			3,867	

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COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
R0033	Cue - Kalli Road	500	Salaries & Wages	OpEmployee Costs			2,068	
R0033	Cue - Kalli Road	900	Labour Overheads	OpEmployee Costs			2,068	
R0035	Butchers Track	500	Salaries & Wages	OpEmployee Costs			5,582	
R0035	Butchers Track	900	Labour Overheads	OpEmployee Costs			5,548	
R0036	Muggon Station Road	500	Salaries & Wages	OpEmployee Costs				(163)
R0036	Muggon Station Road	900	Labour Overheads	OpEmployee Costs				(288)
R0038	Mulga Crescent	500	Salaries & Wages	OpEmployee Costs				(1,233)
R0038	Mulga Crescent	900	Labour Overheads	OpEmployee Costs				(1,924)
R0038	Mulga Crescent	901	Plant Recovery	OpMaterials & Contracts				(1,887)
R0043	Carnarvon - Mullewa Road	500	Salaries & Wages	OpEmployee Costs		19,553		
R0043	Carnarvon - Mullewa Road	520	Materials	OpMaterials & Contracts				(920)
R0043	Carnarvon - Mullewa Road	900	Labour Overheads	OpEmployee Costs		17,188		
R0047	Errabiddy Bluff Road	500	Salaries & Wages	OpEmployee Costs		1,046		
R0047	Errabiddy Bluff Road	900	Labour Overheads	OpEmployee Costs		1,046		
R0048	Mt Narryer Access Road	500	Salaries & Wages	OpEmployee Costs				(3,753)
R0048	Mt Narryer Access Road	900	Labour Overheads	OpEmployee Costs				(3,753)
R0048	Mt Narryer Access Road	901	Plant Recovery	OpMaterials & Contracts				(15,234)
R0050	Nookawarra Access Road	500	Salaries & Wages	OpEmployee Costs				(59)
R0050	Nookawarra Access Road	900	Labour Overheads	OpEmployee Costs				(59)
R0051	Station Airstrips	500	Salaries & Wages	OpEmployee Costs			173	
R0051	Station Airstrips	900	Labour Overheads	OpEmployee Costs			173	
RMCAMP	Road Maintenance Camp Expenses	521	Service Contracts	OpMaterials & Contracts				(219)
RDHELP	Roads Help Expenses	500	Salaries & Wages	OpEmployee Costs				(224)
RDHELP	Roads Help Expenses	900	Labour Overheads	OpEmployee Costs				(224)
RDHELP	Roads Help Expenses	901	Plant Recovery	OpMaterials & Contracts				(359)
DEPOT	Depot Maintenance	500	Salaries & Wages	OpEmployee Costs		2,081		
DEPOT	Depot Maintenance	520	Materials	OpMaterials & Contracts				(30,598)
DEPOT	Depot Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,612)
DEPOT	Depot Maintenance	540	Electricity	OpMaterials & Contracts				(16)
DEPOT	Depot Maintenance	570	Insurance Premiums	OpInsurance Expenses		1,977		
DEPOT	Depot Maintenance	900	Labour Overheads	OpEmployee Costs		1,727		
TSIGNS	Traffic Signs Maintenance	500	Salaries & Wages	OpEmployee Costs		1,709		
TSIGNS	Traffic Signs Maintenance	520	Materials	OpMaterials & Contracts				(15,000)
TSIGNS	Traffic Signs Maintenance	900	Labour Overheads	OpEmployee Costs		1,709		
MBRIDG	Bridges Maintenance	500	Salaries & Wages	OpEmployee Costs		5,712		
MBRIDG	Bridges Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,000)
MBRIDG	Bridges Maintenance	570	Insurance Premiums	OpInsurance Expenses		1,124		
MBRIDG	Bridges Maintenance	900	Labour Overheads	OpEmployee Costs		1,540		
ORBUND	Bunding Of Old Roads	521	Service Contracts	OpMaterials & Contracts		80,000		
12212	Grant - MRWA Direct	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions				(8,762)
12213	Grant - MRWA Specific	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies And Contrib Non-Operating Grants, Subsidies and Contributions		600,000		
12216	Grant - Roads to Recovery	182	Capital Grants - Commonwealth	CapNon-Operating Grants, Subsidies And Contrib Non-Operating Grants, Subsidies and Contributions		128,352		
MGRIDS	Maintenance/Improvements Grids	500	Salaries & Wages	OpEmployee Costs		2,421		
MGRIDS	Maintenance/Improvements Grids	900	Labour Overheads	OpEmployee Costs		1,637		
SKA01	SKA Mtce CGG Section Carn-Mul Rd	500	Salaries & Wages	OpEmployee Costs				(5,649)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	520	Materials	OpMaterials & Contracts				(400,133)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	521	Service Contracts	OpMaterials & Contracts		122,201		
SKA01	SKA Mtce CGG Section Carn-Mul Rd	900	Labour Overheads	OpEmployee Costs				(6,318)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	500	Salaries & Wages	OpEmployee Costs		1,689		
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	520	Materials	OpMaterials & Contracts				(355,615)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	521	Service Contracts	OpMaterials & Contracts		427,228		
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	900	Labour Overheads	OpEmployee Costs				(369)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	901	Plant Recovery	OpMaterials & Contracts				(1,718)
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs		4,478		
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	520	Materials	OpMaterials & Contracts		1,397		

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SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts			218,641	
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	900	Labour Overheads	OpEmployee Costs				(339)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	500	Salaries & Wages	OpEmployee Costs			1,153	
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	520	Materials	OpMaterials & Contracts				(147,336)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	521	Service Contracts	OpMaterials & Contracts			192,957	
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	900	Labour Overheads	OpEmployee Costs			1,040	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	500	Salaries & Wages	OpEmployee Costs			1,596	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	520	Materials	OpMaterials & Contracts				(70,264)
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	521	Service Contracts	OpMaterials & Contracts			41,052	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	900	Labour Overheads	OpEmployee Costs			911	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs			2,100	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	520	Materials	OpMaterials & Contracts				(212,856)
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts			145,092	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	900	Labour Overheads	OpEmployee Costs			1,770	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	500	Salaries & Wages	OpEmployee Costs			1,700	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	521	Service Contracts	OpMaterials & Contracts			55,226	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	900	Labour Overheads	OpEmployee Costs				(725)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	500	Salaries & Wages	OpEmployee Costs				(414)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	521	Service Contracts	OpMaterials & Contracts			73,889	
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	900	Labour Overheads	OpEmployee Costs				(414)
FLOD12	AGRN1175 Flood Damage December 2024 Event	500	Salaries & Wages	OpEmployee Costs				(518)
FLOD12	AGRN1175 Flood Damage December 2024 Event	521	Service Contracts	OpMaterials & Contracts			35,753	
FLOD12	AGRN1175 Flood Damage December 2024 Event	900	Labour Overheads	OpEmployee Costs				(3,042)
12219	Grant - Wandrra Flood Damage	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions				(528,926)
12236	MRWA - SKA Roads Operating Grant	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions			41,024	
12237	MRWA - SKA Roads Capital Grant	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies and Contribi	Non-Operating Grants, Subsidies and Contributions		698,093	
12239	Contribution Beringarra / Pindar Roads	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions			385,723	
12241	ABC Exp - Roads & Depot	903	Administration Allocation (Expense)	OpMaterials & Contracts				(16,196)
RDMANG	Road Management Costs	500	Salaries & Wages	OpEmployee Costs				(829)
RDMANG	Road Management Costs	520	Materials	OpMaterials & Contracts				(2,064)
RDMANG	Road Management Costs	521	Service Contracts	OpMaterials & Contracts				(4,242)
RDMANG	Road Management Costs	900	Labour Overheads	OpEmployee Costs				(829)
RDMANG	Road Management Costs	901	Plant Recovery	OpMaterials & Contracts				(733)
12243	Housing Costs Road Maint	904	Housing Allocation (Expense)	OpMaterials & Contracts			373	
12251	Trans to Res - Flood Damage	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(11)
12305	Trans to Res - Plant Rep	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(1,446)
MAIRPT	Airport Maintenance	500	Salaries & Wages	OpEmployee Costs				(176)
MAIRPT	Airport Maintenance	570	Insurance Premiums	OpInsurance Expenses			677	
MAIRPT	Airport Maintenance	900	Labour Overheads	OpEmployee Costs				(339)
MAIRPT	Airport Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,029)
12605	ABC Exp - Aerodrome	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
12608	Depreciation - Airstrip	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	866		
12608	Depreciation - Airstrip	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(141,735)		
12608	Depreciation - Airstrip	556	Depreciation - Other Infrastructure	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	15,803		
13101	Vermin Control	580	Other Expenses	OpOther Expenditure				(123)
13200	Caravan Park Depreciation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(36,875)		
C13013	Cap Ex Point Of Sale System Roadhouse	520	Materials	CapMaterials & Contracts	Furniture & Equipment			(1,000)
C13018	Roadhouse Other Equipment	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13005	F Capex - New Caravan Park Ablution Block	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(27,997)
C13015	Capex - Roadhouse Business Bldg.	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(7,873)
C13019	Roadhouse Three Accomodation Units	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13017	Roadhouse & C/V Park Precinct Works	520	Materials	CapMaterials & Contracts	Infrastructure Other			(4,570)
C13017	Roadhouse & C/V Park Precinct Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(175,000)
C13031	Caravan Park Pool Construction	500	Salaries & Wages	CapEmployee Costs	Infrastructure Other			(2,636)
C13031	Caravan Park Pool Construction	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(71,093)

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COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
C13031	Caravan Park Pool Construction	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Other			(2,683)
C13031	Caravan Park Pool Construction	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Other			(573)
13207	ABC Exp- Tourism/Area Prom.	903	Administration Allocation (Expense)	OpMaterials & Contracts				(35,659)
13209	Housing Costs Allocated to Tourism / Area Prom	904	Housing Allocation (Expense)	OpMaterials & Contracts				(850)
13612	Trans to Res - Sett. Bldg & Facs.	630	Transfer to reserve	Trans to Transfer to reserve	Transfer to reserve			(1,335)
RHOP1	Running Of The Roadhouse - Cost Of Goods	520	Materials	OpMaterials & Contracts				(65,541)
RHOPER	Roadhouse Business Operational	500	Salaries & Wages	OpEmployee Costs			61,930	
RHOPER	Roadhouse Business Operational	501	Superannuation	OpEmployee Costs				(8,842)
RHOPER	Roadhouse Business Operational	520	Materials	OpMaterials & Contracts				(53,563)
RHOPER	Roadhouse Business Operational	521	Service Contracts	OpMaterials & Contracts				(521)
RHOPER	Roadhouse Business Operational	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(115)		
RHOPER	Roadhouse Business Operational	900	Labour Overheads	OpEmployee Costs				(4)
RHOTH	Roadhouse - Other	901	Plant Recovery	OpMaterials & Contracts				(1,439)
CPOPER	Caravan Park Operational Costs	520	Materials	OpMaterials & Contracts				(1,121)
CPKEXP	Caravan Park Expenses - Grounds	500	Salaries & Wages	OpEmployee Costs			3,100	
CPKEXP	Caravan Park Expenses - Grounds	900	Labour Overheads	OpEmployee Costs			2,150	
CPKEXP	Caravan Park Expenses - Grounds	901	Plant Recovery	OpMaterials & Contracts				(2,037)
CPBULD	Caravan Park Outbuildings	500	Salaries & Wages	OpEmployee Costs			10,329	
CPBULD	Caravan Park Outbuildings	520	Materials	OpMaterials & Contracts				(3,821)
CPBULD	Caravan Park Outbuildings	521	Service Contracts	OpMaterials & Contracts				(1,020)
CPBULD	Caravan Park Outbuildings	570	Insurance Premiums	OpInsurance Expenses			253	
CPBULD	Caravan Park Outbuildings	900	Labour Overheads	OpEmployee Costs			1,097	
CPABUL	Caravan Park Ablutions Expenses	500	Salaries & Wages	OpEmployee Costs				(289)
CPABUL	Caravan Park Ablutions Expenses	521	Service Contracts	OpMaterials & Contracts				(2,141)
CPABUL	Caravan Park Ablutions Expenses	570	Insurance Premiums	OpInsurance Expenses			133	
CPABUL	Caravan Park Ablutions Expenses	900	Labour Overheads	OpEmployee Costs				(1,864)
CPABUL	Caravan Park Ablutions Expenses	901	Plant Recovery	OpMaterials & Contracts				(251)
RHACM	Maintenance of Tourist Accomodation Units	500	Salaries & Wages	OpEmployee Costs			23,585	
RHACM	Maintenance of Tourist Accomodation Units	520	Materials	OpMaterials & Contracts				(851)
RHACM	Maintenance of Tourist Accomodation Units	521	Service Contracts	OpMaterials & Contracts				(1,074)
RHACM	Maintenance of Tourist Accomodation Units	540	Electricity	OpMaterials & Contracts				(16)
RHACM	Maintenance of Tourist Accomodation Units	900	Labour Overheads	OpEmployee Costs				(220)
RHACM	Maintenance of Tourist Accomodation Units	570	Insurance Premiums	OpInsurance Expenses			2,467	
CPPOOL	Caravan Park Pool Expenses	500	Salaries & Wages	OpEmployee Costs			3,513	
CPPOOL	Caravan Park Pool Expenses	502	Other Employee Costs	OpEmployee Costs				(2,372)
CPPOOL	Caravan Park Pool Expenses	570	Insurance Premiums	OpInsurance Expenses				(2,914)
CPPOOL	Caravan Park Pool Expenses	900	Labour Overheads	OpEmployee Costs			4,030	
13622	Trans from Res - Sett Facs.	220	Transfer from Reserve	Trans from Transfer from Reserve	Transfer from Reserve		122,400	
RHGDNS	Roadhouse Precinct Gardens	500	Salaries & Wages	OpEmployee Costs			7,995	
RHGDNS	Roadhouse Precinct Gardens	900	Labour Overheads	OpEmployee Costs			757	
RHGDNS	Roadhouse Precinct Gardens	901	Plant Recovery	OpMaterials & Contracts				(918)
RHM	Roadhouse Cafe Bldg Maint	500	Salaries & Wages	OpEmployee Costs			11,470	
RHM	Roadhouse Cafe Bldg Maint	520	Materials	OpMaterials & Contracts				(9,829)
RHM	Roadhouse Cafe Bldg Maint	540	Electricity	OpMaterials & Contracts				(16)
RHM	Roadhouse Cafe Bldg Maint	543	Gas	OpMaterials & Contracts				(1,096)
RHM	Roadhouse Cafe Bldg Maint	570	Insurance Premiums	OpInsurance Expenses			2,429	
RHM	Roadhouse Cafe Bldg Maint	900	Labour Overheads	OpEmployee Costs			166	
RHRES	Roadhouse Residences	500	Salaries & Wages	OpEmployee Costs			594	
RHRES	Roadhouse Residences	520	Materials	OpMaterials & Contracts				(96)
RHRES	Roadhouse Residences	521	Service Contracts	OpMaterials & Contracts				(592)
RHRES	Roadhouse Residences	570	Insurance Premiums	OpInsurance Expenses				(4,316)
RHRES	Roadhouse Residences	900	Labour Overheads	OpEmployee Costs			77	
TOUR	Tourism Operational Expenses	520	Materials	OpMaterials & Contracts				(14,861)
TOUR	Tourism Operational Expenses	521	Service Contracts	OpMaterials & Contracts			35,000	
TOEVNT	Tourism Events	500	Salaries & Wages	OpEmployee Costs				(9,802)

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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
TOEVNT	Tourism Events	520	Materials	OpMaterials & Contracts				(23,000)
TOEVNT	Tourism Events	521	Service Contracts	OpMaterials & Contracts			28,000	
TOEVNT	Tourism Events	900	Labour Overheads	OpEmployee Costs				(14,681)
TOEVNT	Tourism Events	901	Plant Recovery	OpMaterials & Contracts				(4,761)
13600	ABC Expenses - Other Economic Services	903	Administration Allocation (Expense)	OpMaterials & Contracts				(20,071)
WATER	Settlement Water Supply	500	Salaries & Wages	OpEmployee Costs			3,108	
WATER	Settlement Water Supply	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(20,682)		
WATER	Settlement Water Supply	556	Depreciation - Other Infrastructure	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	25,629		
WATER	Settlement Water Supply	570	Insurance Premiums	OpInsurance Expenses				(1,071)
WATER	Settlement Water Supply	900	Labour Overheads	OpEmployee Costs			3,108	
POWER	Settlement Power Generation	500	Salaries & Wages	OpEmployee Costs			4,715	
POWER	Settlement Power Generation	520	Materials	OpMaterials & Contracts				(161)
POWER	Settlement Power Generation	521	Service Contracts	OpMaterials & Contracts			22,613	
POWER	Settlement Power Generation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(54,452)		
POWER	Settlement Power Generation	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(259)		
POWER	Settlement Power Generation	570	Insurance Premiums	OpInsurance Expenses			683	
POWER	Settlement Power Generation	900	Labour Overheads	OpEmployee Costs			4,715	
POWER	Settlement Power Generation	901	Plant Recovery	OpMaterials & Contracts			20	
PHFUEL	Powerhouse Fuel	520	Materials	OpMaterials & Contracts				(10,318)
GEN098	Powerhouse Generator No 1	500	Salaries & Wages	OpEmployee Costs			1,121	
GEN098	Powerhouse Generator No 1	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(791)		
GEN098	Powerhouse Generator No 1	570	Insurance Premiums	OpInsurance Expenses			184	
GEN098	Powerhouse Generator No 1	900	Labour Overheads	OpEmployee Costs				(363)
GEN099	Powerhouse Generator No 2	500	Salaries & Wages	OpEmployee Costs			3,316	
GEN099	Powerhouse Generator No 2	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(791)		
GEN099	Powerhouse Generator No 2	570	Insurance Premiums	OpInsurance Expenses			184	
GEN099	Powerhouse Generator No 2	900	Labour Overheads	OpEmployee Costs			1,068	
GEN112	Powerhouse Generator Standby	500	Salaries & Wages	OpEmployee Costs				(1,292)
GEN112	Powerhouse Generator Standby	520	Materials	OpMaterials & Contracts				(31,464)
GEN112	Powerhouse Generator Standby	521	Service Contracts	OpMaterials & Contracts				(25,187)
GEN112	Powerhouse Generator Standby	900	Labour Overheads	OpEmployee Costs				(1,292)
FREGHT	Settlement Freight Service	500	Salaries & Wages	OpEmployee Costs			6,501	
FREGHT	Settlement Freight Service	520	Materials	OpMaterials & Contracts				(1,713)
FREGHT	Settlement Freight Service	521	Service Contracts	OpMaterials & Contracts				(14,411)
FREGHT	Settlement Freight Service	540	Electricity	OpMaterials & Contracts				(16)
FREGHT	Settlement Freight Service	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	878		
FREGHT	Settlement Freight Service	570	Insurance Premiums	OpInsurance Expenses				(373)
FREGHT	Settlement Freight Service	900	Labour Overheads	OpEmployee Costs				(1,428)
RHFDIE	Roadhouse Diesel Fuel Purchases	520	Materials	OpMaterials & Contracts				(10,349)
RHFULP	Roadhouse ULP Fuel Purchases	520	Materials	OpMaterials & Contracts				(3,524)
RHFEXP	Roadhouse Fuel Expenses	500	Salaries & Wages	OpEmployee Costs			51	
RHFEXP	Roadhouse Fuel Other Expenses	520	Materials	OpMaterials & Contracts				(22,096)
RHFEXP	Roadhouse Fuel Expenses	900	Labour Overheads	OpEmployee Costs			51	
RHFFMC	Roadhouse Fuel Facilities Maintenance	520	Materials	OpMaterials & Contracts				(5,449)
RHFFMC	Roadhouse Fuel Facilities Maintenance	521	Service Contracts	OpMaterials & Contracts			10,000	
13608	Roadhouse Fuel Sales	156	Other Fees & Charges	OpFees & Charges			41,084	
13609	Roadhouse - Other Revenue	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions				(9,016)
13609	Roadhouse - Other Revenue	170	Other Revenue	OpOther Revenue			4,000	
C13034	Roadhouse Fuel Facilities Bowsers Upgrade	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(93,000)
C14302	Chlorinator For Drinking Water	520	Materials	CapMaterials & Contracts	Plant & Equipment			(266)
ECOOOTH	Other Economic Services Expenses	520	Materials	OpMaterials & Contracts				(545)
ECOOOTH	Other Economic Services Expenses	521	Service Contracts	OpMaterials & Contracts				(40)
13648	Depreciation - Other Economic Svcs	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(21,616)		
13648	Depreciation - Other Economic Svcs	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(521)		
13648	Depreciation - Other Economic Svcs	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(983)		

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COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
13648	Depreciation - Other Economic Svcs	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	483		
13649	Depreciation - Roadhouse	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(41,388)		
13649	Depreciation - Roadhouse	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(292)		
13656	Housing Costs Allocated Economic Services	904	Housing Allocation (Expense)	OpMaterials & Contracts				(637)
C14720	Improvements To drinking Water reticulation	520	Materials	CapMaterials & Contracts	Infrastructure Other		602	
C14720	Improvements To drinking Water reticulation	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other		90,376	
PWCSRO	Private Works Csiro	500	Salaries & Wages	OpEmployee Costs				(318)
PWCSRO	Private Works Csiro	900	Labour Overheads	OpEmployee Costs				(318)
PWCSRO	Private Works Csiro	901	Plant Recovery	OpMaterials & Contracts				(573)
PWWADJ	Private Works Wadjari Yasmaji	500	Salaries & Wages	OpEmployee Costs				(199)
PWWADJ	Private Works Wadjari Yasmaji	900	Labour Overheads	OpEmployee Costs				(199)
14150	Private Works Income	156	Other Fees & Charges	OpFees & Charges			65,741	
14128	Other PWOH Expenses	521	Service Contracts	OpMaterials & Contracts				(343)
PLNTPW	Plant Expenses PWOH	500	Salaries & Wages	OpEmployee Costs				(499)
PLNTPW	Plant Expenses PWOH	900	Labour Overheads	OpEmployee Costs				(499)
PLNTPW	Plant Expenses PWOH	901	Plant Recovery	OpMaterials & Contracts				(27,105)
14202	Sick Leave Expense	500	Salaries & Wages	OpEmployee Costs			12,857	
14202	Sick Leave Expense	900	Labour Overheads	OpEmployee Costs				(108)
14203	Annual & LSL - Works	500	Salaries & Wages	OpEmployee Costs			48,563	
14203	Annual & LSL - Works	900	Labour Overheads	OpEmployee Costs				(135)
14204	Protective Clothing - Outside Staff	502	Other Employee Costs	OpEmployee Costs				(334)
14204	Protective Clothing - Outside Staff	520	Materials	OpMaterials & Contracts				(2,812)
OFFWKS	Works Salaries & Wages	500	Salaries & Wages	OpEmployee Costs			13,398	
14206	Consultant Expenses (PWO)	521	Service Contracts	OpMaterials & Contracts			8,562	
14207	Less PWO Allocated to Works	900	Labour Overheads	OpEmployee Costs				(30,491)
14219	Workers Compensation Salaries	500	Salaries & Wages	OpEmployee Costs				(62,760)
14210	Workers Compensation Reimbursements	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions			62,760	
CAMPEX	Camp Expenses	500	Salaries & Wages	OpEmployee Costs			1,732	
CAMPEX	Camp Expenses	520	Materials	OpMaterials & Contracts				(2,007)
CAMPEX	Camp Expenses	900	Labour Overheads	OpEmployee Costs			1,732	
SMOHS	Staff Training/Meetings/Osh	500	Salaries & Wages	OpEmployee Costs				(1,389)
SMOHS	Staff Training/Meetings/Osh	502	Other Employee Costs	OpEmployee Costs				(655)
SMOHS	Staff Training/Meetings/Osh	520	Materials	OpMaterials & Contracts				(1,640)
SMOHS	Staff Training/Meetings/Osh	521	Service Contracts	OpMaterials & Contracts				(249)
SMOHS	Staff Training/Meetings/Osh	900	Labour Overheads	OpEmployee Costs			13,247	
14213	TOIL - Works	500	Salaries & Wages	OpEmployee Costs				(3,141)
14213	TOIL - Works	900	Labour Overheads	OpEmployee Costs				(141)
14214	Public Holidays - Works	500	Salaries & Wages	OpEmployee Costs			41,527	
14214	Public Holidays - Works	900	Labour Overheads	OpEmployee Costs				(81)
14215	ABC Expenses - P.W.Overheads	903	Administration Allocation (Expense)	OpMaterials & Contracts				(6,665)
14216	Housing Costs Allocated to Works	904	Housing Allocation (Expense)	OpMaterials & Contracts				(63,326)
14302	Insurance - Plant	570	Insurance Premiums	OpInsurance Expenses				(3,562)
14303	Fuel & Oils	520	Materials	OpMaterials & Contracts				(19,661)
PTSREP	Parts & Repairs	500	Salaries & Wages	OpEmployee Costs				(511)
PTSREP	Parts & Repairs	520	Materials	OpMaterials & Contracts				(218,681)
PTSREP	Parts & Repairs	540	Electricity	OpMaterials & Contracts				(7,413)
PTSREP	Parts & Repairs	543	Gas	OpMaterials & Contracts				(3,435)
PTSREP	Parts & Repairs	900	Labour Overheads	OpEmployee Costs				(511)
PTSREP	Parts & Repairs	901	Plant Recovery	OpMaterials & Contracts				(18,567)
14306	Internal Repair Wages	500	Salaries & Wages	OpEmployee Costs			56,943	
14307	Licences - Plant	520	Materials	OpMaterials & Contracts				(871)
14308	Depreciation - Plant	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(8,462)		
14308	Depreciation - Plant	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(1,538)		
14309	Plant Operation Costs Allocated to Works	901	Plant Recovery	OpMaterials & Contracts			223,347	
14311	Housing (Plant) Related Costs	904	Housing Allocation (Expense)	OpMaterials & Contracts				(6,628)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
14404	Diesel Fuel Rebate	113	Contributions - Operating	OpOperating Grants, Subsidies And Contributions				(70,426)
14404	Diesel Fuel Rebate	170	Other Revenue	OpOther Revenue			79,976	
14518	Salaries - Administration	500	Salaries & Wages	OpEmployee Costs				(59,528)
14520	Superannuation - Admin	501	Superannuation	OpEmployee Costs				(16,290)
14502	Workers Comp. - Administration	502	Other Employee Costs	OpEmployee Costs				(12,801)
14523	Accounting Support Services	521	Service Contracts	OpMaterials & Contracts				(1,600)
14523	Accounting Support Services	522	Contractors/Consultants	OpMaterials & Contracts				(29,926)
14522	Administration Consultants	521	Service Contracts	OpMaterials & Contracts		20,000		
14519	Staff Appointment Expenses	502	Other Employee Costs	OpEmployee Costs				(3,939)
14519	Staff Appointment Expenses	521	Service Contracts	OpMaterials & Contracts				(798)
14519	Staff Appointment Expenses	903	Administration Allocation (Expense)	OpMaterials & Contracts				(25,000)
14505	Travel & Accommodation - Admin	502	Other Employee Costs	OpEmployee Costs				(1,534)
14505	Travel & Accommodation - Admin	520	Materials	OpMaterials & Contracts				(8,084)
OFFADM	Office Maintenance	500	Salaries & Wages	OpEmployee Costs		1,634		
OFFADM	Office Maintenance	520	Materials	OpMaterials & Contracts				(391)
OFFADM	Office Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,587)
OFFADM	Office Maintenance	540	Electricity	OpMaterials & Contracts				(1,820)
OFFADM	Office Maintenance	570	Insurance Premiums	OpInsurance Expenses			552	
OFFADM	Office Maintenance	900	Labour Overheads	OpEmployee Costs		1,056		
OFFADM	Office Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,199)
14517	Insurance - Admin	570	Insurance Premiums	OpInsurance Expenses				(4,195)
14521	Audit Fees (Administration)	521	Service Contracts	OpMaterials & Contracts		6,873		
14500	General Office Expenses	520	Materials	OpMaterials & Contracts				(1,347)
14500	General Office Expenses	521	Service Contracts	OpMaterials & Contracts				(2,627)
14506	Legal Expenses	520	Materials	OpMaterials & Contracts				(5,321)
14506	Legal Expenses	521	Service Contracts	OpMaterials & Contracts		10,000		
14506	Legal Expenses	580	Other Expenses	OpOther Expenditure		5,000		
14529	Office Furn & Equipment	520	Materials	OpMaterials & Contracts		1,500		
14508	Printing & Stationery	521	Service Contracts	OpMaterials & Contracts				(3,387)
14524	Subscriptions	521	Service Contracts	OpMaterials & Contracts				(17,975)
14524	Subscriptions	523	Subscriptions	OpMaterials & Contracts			17,678	
14500	Bank Fees & Charges	580	Other Expenses	OpOther Expenditure				(4,144)
14510	Depreciation - Admin	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(42,832)		
14510	Depreciation - Admin	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(819)		
14512	Adminstration Revenue	156	Other Fees & Charges	OpFees & Charges			921	
14512	Adminstration Revenue	170	Other Revenue	OpOther Revenue			1,311	
ADMVEH	Vehicle Expenses Administration	901	Plant Recovery	OpMaterials & Contracts				(18,720)
14532	Staff Visa Expenses	502	Other Employee Costs	OpEmployee Costs			1,091	
14550	Less ABC Costs Alloc to W & S	903	Administration Allocation (Expense)	OpMaterials & Contracts			207,338	
14551	Transfer to Leave Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(11)
14602	Gross Salaries & Wages	500	Salaries & Wages	OpEmployee Costs				(58,106)
14603	Less Sal & Wages Allocated	500	Salaries & Wages	OpEmployee Costs			58,106	
14605	Unallocated Salaries & Wages	500	Salaries & Wages	OpEmployee Costs				(442)
						(2,405,818)	10,387,747	(10,239,893)
				<b>Adopted Net Current Assets - Surplus/Deficit)</b>				<b>63,767.00</b>
				Increase in Cash				10,387,746.65
				Decrease in Cash				(10,239,892.94)
				<b>Revised Net Current Assets - Suplus /Deficit</b>				<b>211,620.72</b>



**murchisonshire**

*Ancient land under brilliant skies*

**Rating Analysis Review**

**May 2026**

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## Introduction

The following Rating Strategy Review provides a summary of various matters that relevant to consideration of rates that are adopted annually, as well as providing guidance on an a long-term policy basis.

## Legislative Provisions

The legislative provisions for rating are lengthy and complex. The following relevant summary highlights relevant legislative provisions under the *Local Government 1995* that are provided as a snap shot as part of this Rating Strategy Review

### LOCAL GOVERNMENT ACT 1995

#### *Rateable Land – s6.26*

Except as provided all land within a district is rateable land. Exemptions include:

- ~ Land which is the property of the Crown and used or held for a public purpose.
- ~ Land owned by the local government and used for that purpose by the local government.
- ~ Land used exclusively for charitable purposes.
- ~ Land which is exempt from rates under any written law
- ~ Land which is declared by the Minister to be exempt from rates.

#### *Basis of Rates – s 6.28*

Land is rated according to the method of valuation as determined by the Minister. ie

- ~ unimproved value for land use predominately for rural purposes (UV); or
- ~ gross rental value for land used predominately for non-rural purposes (GRV).

Rates are based on valuations under the *Valuation of Land Act 1978*. The local government sets a rate in the dollar which is applied to this valuation to give the rates liability for each property.

#### *Mining Valuations and Rates – s6.29*

Unless otherwise provided for mining tenements under the *Mining Act 1978* or permit drilling leases or licences under the *Petroleum and Geothermal Energy Resources Act 1967* are rated on unimproved value.

#### *Rates and Service Charges - s 6.32*

Rates are established at the time Council adopts its budget to make up the budget deficiency. The following may be imposed:

- ~ a general rate imposed either uniformly or differentially.
- ~ a special area rate of minimum payment and
- ~ service charges

Where a rate is imposed it is required to be expressed rate in the dollar of the gross rental value of rateable land or on the unimproved value of rateable land depending on the circumstances.

#### *Differential General Rates – s6.33*

A local government may impose a single general rate which applies to all the properties in the unimproved value or gross rental value category; or alternatively, the local government can distinguish between land in either category on the basis of its zoning, use or whether or not it is vacant land (or a combination of these factors) and apply a differential rate to each.

Ministerial approval is required where a differential rate which is more than twice the lowest differential rate is to be imposed by it.

#### *Limit on Revenue from General Rates – s 6.34*

Unless otherwise approved by the Minister the amount shown in the annual budget as being yielded from general rates shall be within 90 and 110%of the budget deficiency.

*Minimum Payment – s 6.35*

A local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land. A minimum payment is to be a general minimum but, must ensure that the general minimum is imposed on not greater than —

- ~ 50% of the total number of separately rated properties in the district; or
- ~ 50% of the number of properties in each category being land rated on gross rental value, unimproved value to each differential rating category where a differential general rate is imposed.

A minimum payment is not to be imposed on more than the prescribed percentage separately rated properties or the number of properties rated under gross rental value, (GRV), unimproved value (UV) or in each differential rate category where this is imposed. The current prescribed limits are set under the *Local Government Financial Regulations 1996*.

There is no restriction on the proportion of properties subject to the minimum providing the minimum is not more than \$200. If the minimum is over \$200, no more than half of the properties (50%) can be subject to the minimum unless the differential rating category is for vacant land **and** Ministerial approval is granted.

*Local Government to give notice of certain rates – s6.36*

Before imposing any differential general rates or a minimum payment applying to a differential rate category a local government is to

- ~ give local public notice of its intention to do so.
- ~ prepare a document describing the objects of, and reasons for, each proposed rate and minimum payment and to publish the document on the local government's official website.
- ~ provide opportunity to receive and hear any submissions.

*Service Charges – s 6.38*

The money from any service charge imposed on owners or occupiers can only be used to meet the cost of providing a specific service. Under the *Local Government Financial Regulations 1996* prescribed works include property surveillance and security, television and radio rebroadcasting, underground electricity, and water.

*Rates Charges on Land- s 6.43*

Subject to the *Rates and Charges (Rebates and Deferments) Act 1992*, rates remain a charge on the land.

## VALUATION OF LAND ACT 1978

## 4. Terms used

(1) *In this Act unless the context requires otherwise —*

**rateable land** means land in respect of which any rate or tax is assessed under any of the rating and taxing Acts or is, in the opinion of the Valuer-General, reasonably likely to be assessed under any of those Acts prior to such land being valued in a general valuation;

**rating and taxing Acts** means an Act or Acts under which any rate or tax is assessed in respect of land;

**rating or taxing authority** means any person entitled under any Act to assess any rate or tax in respect of land;

**rateable land** means land in respect of which any rate or tax is assessed under any of the rating and taxing Acts or is, in the opinion of the Valuer-General, reasonably likely to be assessed under any of those Acts prior to such land being valued in a general valuation;

**rating and taxing Acts** means an Act or Acts under which any rate or tax is assessed in respect of land;

**rating or taxing authority** means any person entitled under any

Act to assess any rate or tax in respect of land;

**unimproved value** means —

(a) in relation to any land situate within a townsite, except land referred to in paragraph (b)(ii), the site value;

(b) in relation to any land not included in any area referred to in paragraph (a), where any such land is —

(i) land —

(I) held under a lease granted under the *Land Administration Act 1997*, or any Act repealed thereby, for grazing purposes; or

(II) held under a lease, licence or permit under the *Conservation and Land Management Act 1984*; or

(III) other than a mining tenement, held pursuant to an agreement made with the Crown in the right of the State and scheduled to an Act approving the agreement,

the value thereof is an amount equal to 20 times the annual rental reserved by the lease or agreement or the value of the land in fee simple, whichever is the lesser sum;

(ii) *land in respect of which —*

(I) *a mining tenement is held pursuant to an agreement made with the Crown in the right of the State and scheduled to an Act approving the agreement —*

(A) *5 times the annual rent per hectare for the first 1 000 h or part thereof;*

(B) *2.5 times the annual rent per hectare for the next 9 000 h or part thereof;*

(C) *0.25 times the annual rent per hectare for each hectare in excess of 10 000 h,*

*where the annual rent referred to is the annual rent that would be used to calculate unimproved value under item (II) or (III) if the mining tenement were held under the Mining Act 1978;*

*or*

(II) *an exploration licence is held under the Mining Act 1978 —*

(A) *2.5 times the annual rent payable for the licence under that Act if it is the first year of the term of the licence; or*

(B) *2.5 times the annual rent that would be payable for the licence under that Act if it were the first year of the term of the licence;*

*or*

(III) *any other licence or a lease is held under the Mining Act 1978 — 5 times the annual rent payable for the licence or lease under that Act; or*

(IV) *a licence or lease is held under the Petroleum and Geothermal Energy Resources Act 1967 — 2.5 times the annual fee payable for the licence or lease under that Act; or*

(VA) *a permit or drilling reservation is held under the Petroleum and Geothermal Energy Resources Act 1967 — the annual fee payable for the permit or drilling reservation under that Act; or*

(V) *any mineral estate or interest in land is registered under the Transfer of Land Act 1893 — 5 times the rent that would be payable if the land were held as a mining lease under the Mining Act 1978;*

**value** *in relation to land means the assessed value, the capital value, the gross rental value, the site value, the unimproved value and a value determined or assessed under section 39(1) of the land or any one or more of those values; to value means to determine or assess those values or any one or more of them; and determination of value or valuation means a determination or assessment of those values or any one or more of them.*

## Valuation Methodology

As indicated above under Legislative Provisions the Valuation of Land Act specifies the methodology undertaken with respect to the determination of Unimproved Values which applies to rating within the Shire. In essence valuations are a statutory method based on some form of multiple of the applicable rents charged for pastoral leases or mining tenements as outlined in the extracts from Valuation of Land Act 1978 under the Legislative Provisions section above. The exact multiplier varies according to the type of lease or license. As such there is no uniform base or methodology.

### Pastoral

The actual methodology in establishing rents for pastoral properties is as undertaken by the Minister for Lands. As part of the methodology examination of the potential carrying capacity (PCC) of the property is undertaken.

The PCC is defined as being the estimated number of livestock equivalents that can be carried annually over the long-term on a lease, while maintaining or improving rangeland condition. It assumes that all pasture types are in good rangeland condition (that is the potential for producing palatable pasture hasn't been reduced), the area is fully developed (particularly with respect to water point distribution and placement) and available to livestock, all feral herbivores are under control, and good grazing management is practiced. The estimate is the average carrying capacity across the full range of seasonal conditions. The determination of PCC involves an understanding of each land unit's ability to support sustained livestock grazing.

Landgate periodically reviews this assessment with any changes to flowing through to the rents charge annually. In addition, an annual adjustment is made each year by the rate of change in the Perth All Groups Consumer Price Index (CPI) over the preceding year. The valuation is then set as 20 times the annual rent.

### *Mining*

With respect to Mining Tenement the Department of Mines, Industry Regulation and Safety determines the relevant rents applicable annually for each type of mining tenement or license. Amounts also vary according to the area of the license, number of blocks involved and number of years. The rationale for the setting of these fees and charges is unknown. Each type of mining tenement or license will also attract a different multiplier ranging from 0.25 to 5 depending on the circumstances.

### *Mining Camps*

Unlike other Shires within the region, Murchison has no mining camps with GRV Valuations. As it's difficult to determine an Gross Rental Valuer General applies a % of the Capital Value as a surrogate.

### *Net Effect*

The net effect of these requirements provides for valuations that appear to have little or no equity in part as each approach is different and its impossible to meaningfully rationales each. Rents and valuations for the pastoral sector has some form of occupational assessment with the 2024 CPI adjustment being 2.91% whilst for mining it appears to be set arbitrarily on an annual basis. An objective determination of "natural growth" is difficult if not impossible and probably unattainable.

For instance, compounding this situation it appears that pastoral rents and valuations have zero or perhaps negative change since 2015 whilst mining rents and valuations have risen for between 52% and 100%. This results in significant inequities which local government rating attempts to address. It also explains why the mining rates have understandably risen as a result.

## **A Value and Principle Approach**

Through the Local Government Act 1995, Part 6, the Western Australian Parliament has conferred upon local government the power to levy and collect property tax in the form of rates. Property taxes with rare exemptions, are not fees for service or relate to directly or indirectly an any specific services provided by the Shire. Just like income tax they are a just that, a tax; with the property owner responsible for paying, although it is doubtful whether all ratepayers would necessarily see this in this light.

The application of Councils rate and budget setting are partly outlined in the Minister's policy approach when exercising his / her discretionary powers in relation to Minimum Payments, and differential rating with key values of **objectivity, fairness and equity, consistency, transparency, and administrative efficiency** required to be demonstrated. So long as Council meets these criteria the rating regime should comply.

However, this does not really provide much guidance when it comes to determining matters such as the levels and nexus between differential rates and minimums or any specific justification. As with all taxation systems there are various well-established principles that have been applied in other local government jurisdictions. Some of these seem to have been included in the above values but perhaps the most useful in this regard a few points to consider.

Does the tax burden fall appropriately across different classes of ratepayers? Equity is a subjective concept that is difficult to define. What is considered fair for one person may be considered unfair for another. There are two main equity concepts used to guide the development of rating strategies (and taxation more generally): namely the Benefit Principle (Horizontal Equity) and Capacity to Pay Principle (Vertical Equity).

### *Benefit Principle*

Taxpayers should receive some benefits from paying tax, but not necessarily to the extent of the tax paid. Ratepayers in similar situations should pay similar amounts (ensured mainly by accurate property

valuations undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Example of this is the application of a fixed charge or minimum rate component of a rating system; although the minimum payment example applies on a 'sliding' scale and unlike the fixed charge is not applied equally to all ratepayers.

In many local government jurisdictions this must be applied the same across all differential rate sectors whilst in Western Australia it can vary between differential rates sectors, although in doing so it could be argued that it weakens this principle.

#### *Capacity to Pay Principle*

In levying taxes, the ability of the taxpayer to pay the tax must be considered. Those who are better off should pay more than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden).

Example of this is the rate in the \$ component and differential rate classification. How this is balanced is open to question. Benchmarking with other local governments are a useful exercise although only provides a guide.

### **Rating Nuances**

A few rating nuances.

- i There is a common misconception that rates are directly set by property values when in fact they are only derived in part from them after Council has considered a raft of budget and equity considerations.
- ii If property's value increase generally due to market forces by say 10%, rarely do rates increase by that amount and if property values decline, rates do not normally reduce. In each instance the rate in the \$ and potentially the minimum rate is adjusted.

This situation is however complicated where statutory non-market driven valuations are used and where land value is used as the base especially when different methods are used to determine the property value. Unlike Capital Value which has a mix of market driven and capital development components to a property's Valuation Unimproved Value does not. This means that increases property value by default means that rates will increase.

- iii Property valuations are a surrogate for income when it comes to the application of the Capacity to Pay Principle, even though this may not reflect in a personal sense. Just because a property valuation is higher than another doesn't necessarily mean that owner has an actual greater capacity to pay, just that on proportional basis they will attract under this principle a larger proportion of rates levied.
- iv For properties that have a perpetual life and continue to exist from one year to the next, when property valuations increase through market forces, in reality there may be no change to the rates base but as indicated in point ii above there will be a growth die to assessment of pastoral or ming rents.

If, however, a property has its GRV expanded by a capital development or subdivision or say a new tenement or changes it rating category then that is often termed "natural growth." If that element is not segmented for analysis purposes, then a rates base does not grow, adversely affecting the financial capacity of the local government and leads to new "growth" ratepayers subsidising old ones. This situation also applies reverse where a property such as a mining tenement or lease ceases to exist and disappears from the rates base.

As a result, any increase in the rate should be express in terms of a % revenue increase "*excluding natural decline or growth.*"

However, as indicated in point ii above for UV properties this situation is far less clear as there is no easy identifiable increase through natural growth as would be the case for GRV or Capital Values which apply in other rating systems.

Given that the Government sets rents and has significant increased mining rents and hence valuations, then it is not unreasonable to assume that this aspect could be considered as a form of growth which would then potentially attract growth in rates.

- v For properties such as in the mining sector that do not have a perpetual life and are often highly speculative and can come and go regularly, property numbers and valuations from year can vary markedly. This makes it more difficult to treat in the same manner as perpetual life properties, in part as the use of the capacity pay principle may be relatively short lived and often any rates levied do not necessarily remain a charge on the land.

Yet the entire value of the infrastructure and services provided by the Shire are also available to all ratepayers regardless and invariably this can only be addressed through differential rating. Not unreasonably high to very high differentials could be expected.

- vi With perhaps the exception of perpetual life mining type properties given the vagaries and variables of valuations, differential rates, minimum rates and rates in the \$, the best and least unreliable comparator is properties actual rates from one year to another and on sector and a district wide basis the average rate in a sector or the average rate for those properties which have had the most common % change in their valuation.

## Rates Analysis

Like the previous years, benchmarking included comparisons with neighbouring Shires. From 2021/22, 2022/23 the depth of analysis expanded with the addition of two additional sparsely populated Shires more akin in makeup with Murchison and with a far more expansive comparison was undertaken. This year's analysis has been further refined and from year to year we continue to do so.

As indicated in the attached (*Rates Analysis Details*), whilst such an exercise is far from perfect and not conclusive but are common themes.

Like all local governments the Grants Commission undertakes a more systematic amongst other things to establish an average local governments rate capacity and with it an assessed level applied to each local government. This analysis is also presented as is the SEIFA index of advantage and disadvantage.

The following tables and graphs are attached. Summary comments are also shown.

## Benchmarking

### Fig 1 Valuation Base \$

*Provided as the "base" as this aspect is not subject to Council Policy influences. Murchison has way and far the smallest valuation base.*

### Fig 2 Average Valuations \$

*Murchison's average UV Valuation for the mining sector is significantly greater all of the others. However, we are the other Shire without GRV rates which do not relate to mining camps.*

### Fig 3 No of Rateable Properties

*Murchison has way and far the smallest no of rateable properties.*

### Fig 4 Rate Revenue \$

*Provided as the "base" as this aspect is not subject to Council Policy influences. Murchison is way and far the smallest rate base.*

### Fig 5 Rate Revenue Growth \$

*Provided as the "base" as this aspect is not subject to Council Policy influences. Due to the smaller size of Murchison's rate base growth is way and far the smallest notwithstanding the 2024 correction which had a one-off larger impact than normal.*

### Fig 6 Rate Revenue by Sector %

*On a % but not \$ basis Murchison has a higher contribution from the pastoral sector, but this is largely a reflection of the smaller amount of mining activity compared to other local governments in the region and due to the Shires; 2024 correction.*

### Fig 7 Average Rates by Sector \$

*The average mining rates paid in Murchison on the surface are well much greater than those of other Shires. This can partly be explained by the small size of the mining sector compared to other local governments but also that Murchison's Mining Tenements have higher valuations.*

### Fig 8 Rate Cents in \$ by Sector

*The Pastoral Rate in the \$ appears slightly higher than other areas whilst the Mining and Exploration Rates in the \$ appear low compared to others. This suggests that some other Shires may be keeping their pastoral rate low and compensating this through the mining sector. However as indicated under points i and vi above under Rating Nuances; rates in the \$ are not a good comparator per se as local nuances are not taken into account.*

### Fig 9 Highest Differential Rate in \$ v Pastoral Rate in the \$

*In 2023 the Mining Rate differential for Murchison appeared very high compared to others but as other figs show there are a range of relevant reasons. The Threshold triggering requirements to obtain Ministerial Approval is also shown which now shows the effect of the 2024 correction.*

- Fig 10 % of ratepayers based on Minimum Payment  
*No major difference compared to others in the region.*
- Fig 11 Min UV Rates Comparison \$  
*Min UV Rates for Murchison appear within the parameters of others. However, the amount is really a function of the rates base and equity considerations.*
- Fig 12 % of Pastoral Properties vs Others  
*The apparent larger % numbers for Murchison compared to others merely reflects the smaller % of mining properties compared to others.*
- Fig 13 UV Rates Comparison as % of Rates Base.  
*In % terms the Pastoral sector in Murchison appears to contribute to greater extent than other areas most likely reflecting the lack of GRV rates*
- Fig 14 Min Rates  
*Min Rates for Murchison are within parameters of others. However, the amount is really a function of the rates base and equity considerations with a modest increase potentially justified.*
- Fig 15 Grant Commission 3 Year Average Rates Assessments 2025-26 \$  
*Grants Commission have assessed Murchison as having capacity to lift rates in the pastoral and mining sectors. This situation is not dissimilar to most other Shires.*
- Fig 16 Grants Commission 3 Year Average Rates Comparison (%)  
*Grants Commission have assessed Murchison as having capacity to lift rates in the pastoral sectors but also conversely reduce rates in the mining sector. However, this situation is not dissimilar to most other Shires.*
- Fig 17 Non-Current Assets \$  
*This shows a general snapshot of the value of assets that each Shire is required to manage and provides some broad context to the comparison as rate revenue is a significant source of own source funds. By comparison Murchison has a moderately large infrastructure component to manage but as shown elsewhere has the smallest rate base by some measure*
- Fig 18 Depreciation Non-Current Assets  
*As per Fig 17*
- Fig 19 Rates as a % of Depreciation.  
*This highlights the importance of lifting overall levels of rate revenue as the proportion is very low, especially as there will be likely increase in new or upgraded assets which will need to be funded and replaced over time.*
- Fig 20 Revenue Rates & Grants Commission 2022-23 (\$)  
*This shows the continued lack of rate revenue compared to others and thereby greater reliance on Grants Commission Revenue, a situation that is supposed to happen under the Grant Commission Methodology.*
- Fig 21 Revenue Rates & Grants Commission %  
*As per Fig 20 but also shows the larger road network required to be serviced compared to others, a situation that also arises as Murchison has no State Highway funded by Main Roads WA servicing the Shire within its boundary.*
- Fig 22 Mining Rent Changes from 2016 base %  
*It shows that the Government through setting its fees and charges has significantly lifted mining rents and thereby valuations for mining tenements and by implication local rates.*
- Fig 23 Socio Economic Indexes for Australia SEIFA 2021  
*Murchison has the third lowest Economic Resources SEIFA Index and the lowest Socio-Economic Disadvantage SEIFA Index.*
- Fig 24 Socio Economic Indexes (Decile) for Australia SEIFA 2021  
*Murchison is in the bottom 10% decile nationally for the Economic Resources SEIFA Index and the Socio- Economic Disadvantage. Most of the Murchison Shires are in similar situations.*

## Murchison Comparisons

- Fig A Murchison Grants Commission Average Rates Yearly Comparison \$  
*This shows the start of a policy approach to lift the quantum of rate revenue and in doing so distribute rate revenue across sectors with increases in the Pastoral and Prospecting & Exploration Sector but with a reduction in the Mining Sector.*
- Fig B Murchison Differential Rates History  
*This shows empirically a reduction in the ratio of differentials between the mining and pastoral sectors over time. In 2023/24 for the for the first time the maximum differential has fallen below 2.0 as per the Council's then policy aim*
- Fig C Murchison Average Valuation Changes from 2016 base %  
*This shows the increased valuation base in the mining and prospecting and exploration sectors.*
- Fig D Murchison Average Rates Changes from 2016 base %  
*This shows the increased rates that result from increased valuation base in the mining and prospecting and exploration sectors*
- Fig E UV Valuations  
*Shows decline in Pastoral Valuations relative to Mining over the period. Both sectors have stable numbers. Exploration sector has risen significantly mainly as numbers have changed dramatically.*
- Fig F Sector UV Rates  
*Shows relativity between sectors. Mining sector has risen significantly whilst Pastoral Sector has seen minimal change. Both sectors have stable numbers. Exploration sector has declined significantly mainly as numbers have changed dramatically.*
- Fig G UV Sector Average Rates  
*See Comments below*
- Fig H UV Pastoral Average Rates  
*Pastoral Sector has gradual change with major uplift correction in 2024.*
- Fig I UV Mining Average Rates  
*Mining Sector has seen moderate change but with greater net effect and a reduction in 2024 as part of a major correction.*
- Fig J UV Exploration Average Rates  
*Exploration Sector has seen steady significant growth from a low base with a major uplift correction in 2024.*

## Other Observations

The following observations are also noted.

- 1 The Mining rate appears to be too high in comparison to other rating categories. However, as outlined in *DLGSC Rates Detailed Discussion Paper* a differential of 4 times the lowest differential rate has been suggested instead of the current level requiring rates to obtain Ministerial approval. This implies a recognition that large differentials are not exceptional and as indicated in Fig 22 are substantially driven by mining tenement rents as set by the State Government
- 2 As shown Murchison's rate base is very very much smaller by some margin in comparison with others. Other Shires also have larger numbers within the Other (Mining and Other GRV) than Murchison. By contrast Murchison has a more infrastructure to manage relative to our rates base so the current differences are in part explainable.
- 3 Even though the Pastoral Rate makes up a small percentage of the rates base the average rate appears low in comparison and in 2021/22 a program to lift this commenced. Given the then apparent and arguable overreliance on the mining sector, lifting the pastoral rates was considered appropriate and in 2023/24 this objective could more or less be considered as having been achieved.

- 4 As indicated in the previous analysis in a number of figures there was a significant inequity between the current mining and pastoral rate. The 2023 differential of 5.05 (even though reducing) was considered too large. When one considers that the rating methodology ignores capital improvements, which are mainly only applicable to pastoral properties, then this inequity is further compounded hence the 2024 correction to lower this differential .
- 5 The current average rate for a pastoral property of \$4,600 is marginally higher than for the Prospecting and Exploration (\$3,667) but pails into insignificance compared the average rates of \$29,406 for a mining. It is also 76% below the Shire of Upper Gascoyne which is perhaps the closest comparator.
- 6 Mining rate revenue of \$441,085 which is 55% of the rates base derived from just 15 properties. Such a heavy dependence is a potential risk which in part has been addressed in a 2024 correction.
- 7 The proportion of rate revenue as related to Councils recurrent works is extremely low. This makes Murchison more reliant than many on external grants such as grants commission, roads and flood damage and represents a potential risk financially if funding in these aspects are reduced.
- 8 Most local governments will improve the levels of service and undertake new works and upgrade assets. This in itself partly justifies an increase in rates. In our instance we have already substantially increased our asset base through new works and have an expanded works program to deliver including significant investment in road infrastructure with the upgrade on the Carnarvon-Mullewa Road inn part predicated on a near future expanded mining industry. This provides ample justification for an increase in rates and increase in differential.

### Local Rates Rationale

Whilst benchmarking with Shires provides a useful guide, modelling local rates and changes in valuations needs to be undertaken. This is done on an annual basis once details of new valuations arrive.

Under the current methodology Local Government has limited options available to with respect to raising rates but needs to ensure long term financial sustainability it being incumbent that a long-term strategic approach be undertaken.

Essentially one can only control the controllables. For instance, local government it can only control through its decision-making aspects such as what it spends its money on, what fees and charges it can levy and what rates are derived. Virtually all other aspects a local government can address by way of influence, not direct control.

For Murchison like all local governments Rates are by and far the largest component in revenue raising. Whilst rates are small compared with grant revenue nevertheless, they are essential, and yield should be maximised.

### Strategic Rates Approach

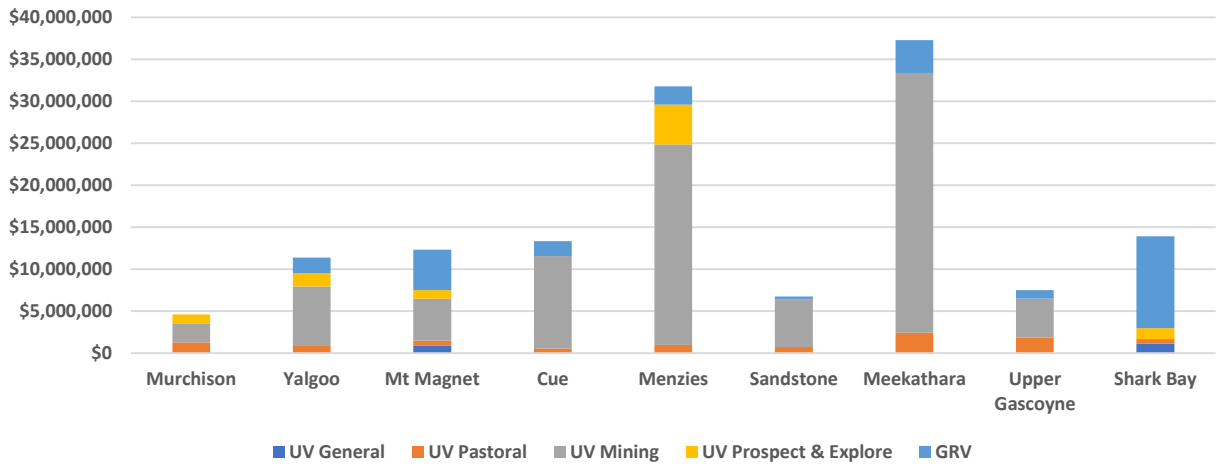
It is essential that from a policy perspective option for future rate scenarios are explored with analysis tying into Council's Long Term Financial Plan. This is done annually and also ensure that in comparative terms between each year, that as far as practicable, aspects associated with natural growth or decline are ignored.

### Rates Analysis Details

Details of Rates Analysis & Benchmarking undertaken is attached.

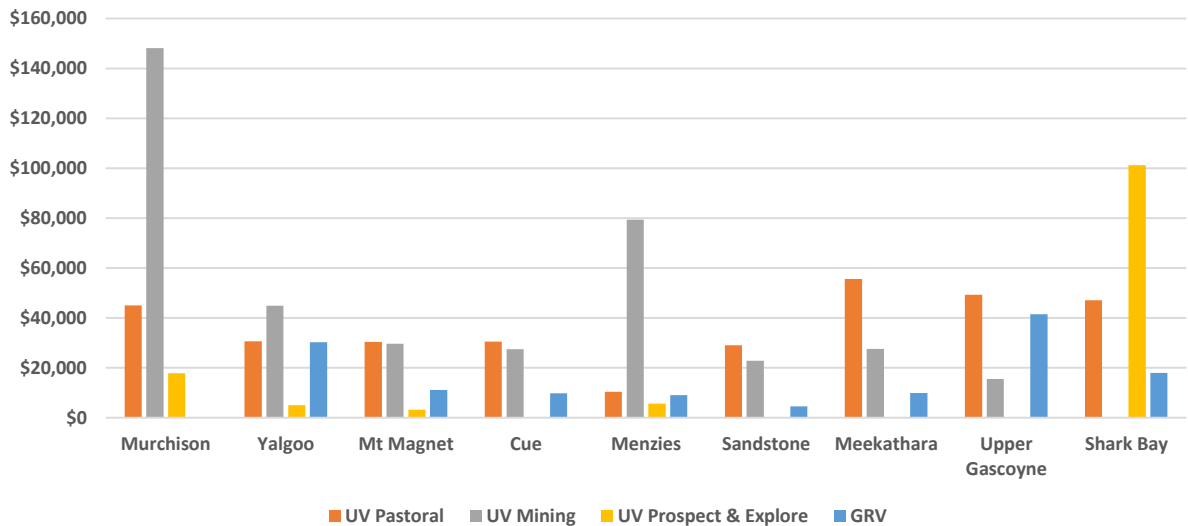
Murchison Shire - Rates Analysis Details - May 2026

Fig 1 Valuation Base \$



UV General	\$0	\$0	\$915,000	\$0	\$0	\$0	\$0	\$0	\$1,148,381
UV Pastoral	\$1,260,849	\$947,591	\$576,157	\$549,574	\$997,652	\$726,058	\$2,447,227	\$1,872,786	\$518,109
UV Mining	\$2,221,215	\$7,009,948	\$5,012,769	\$11,022,543	\$23,877,136	\$5,701,057	\$30,927,973	\$4,628,300	\$0
UV Prospect & Explore	\$1,121,197	\$1,563,643	\$1,000,274	\$0	\$4,724,654	\$0	\$0	\$0	\$1,315,612
GRV	\$0	\$1,874,105	\$4,839,024	\$1,787,166	\$2,190,310	\$329,180	\$3,913,062	\$995,873	\$10,949,985

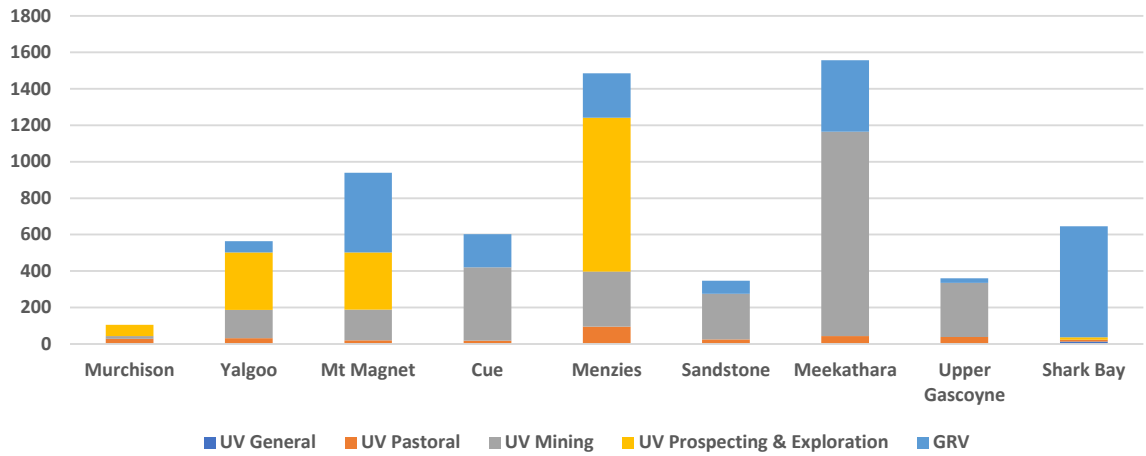
Fig 2 Average Valuations \$



UV General	\$0	\$0	\$915,000	\$0	\$0	\$0	\$0	\$0	\$88,337
UV Pastoral	\$45,030	\$30,567	\$30,324	\$30,532	\$10,392	\$29,042	\$55,619	\$49,284	\$47,101
UV Mining	\$148,081	\$44,936	\$29,661	\$27,419	\$79,326	\$22,804	\$27,614	\$15,531	\$0
UV Prospect & Explore	\$17,797	\$4,964	\$3,186	\$0	\$5,591	\$0	\$0	\$0	\$101,201
GRV	\$0	\$30,228	\$11,099	\$9,766	\$9,014	\$4,572	\$9,957	\$41,495	\$17,980

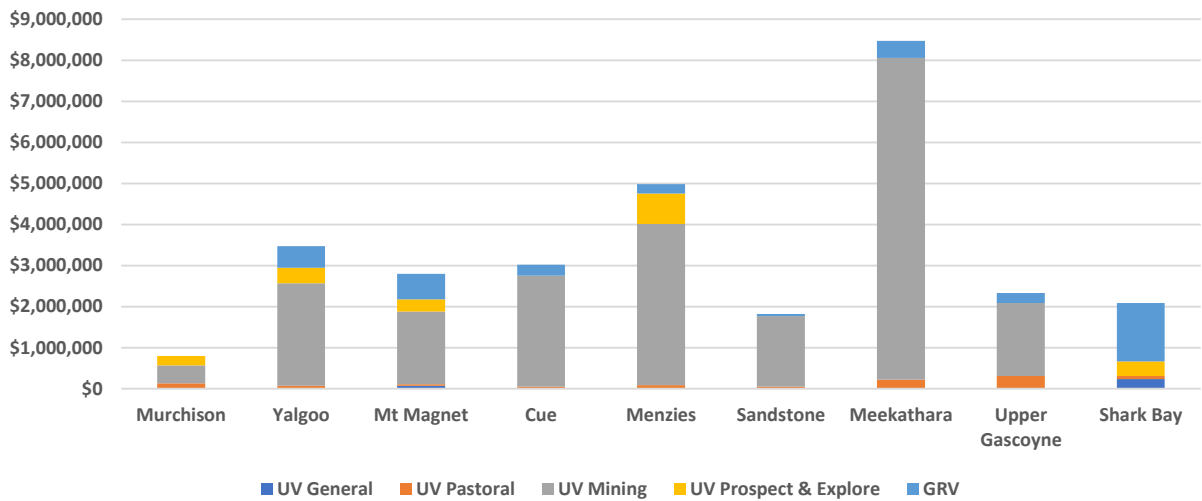
Murchison Shire - Rates Analysis Details - May 2026

Fig 3 No of Rateable Properties



UV General	0	0	1	0	0	0	0	0	13
UV Pastoral	28	31	19	18	96	25	44	38	11
UV Mining	15	156	169	402	301	250	1120	298	0
UV Prospecting & Exploration	63	315	314	0	845	0	0	0	13
GRV	0	62	436	183	243	72	393	24	609

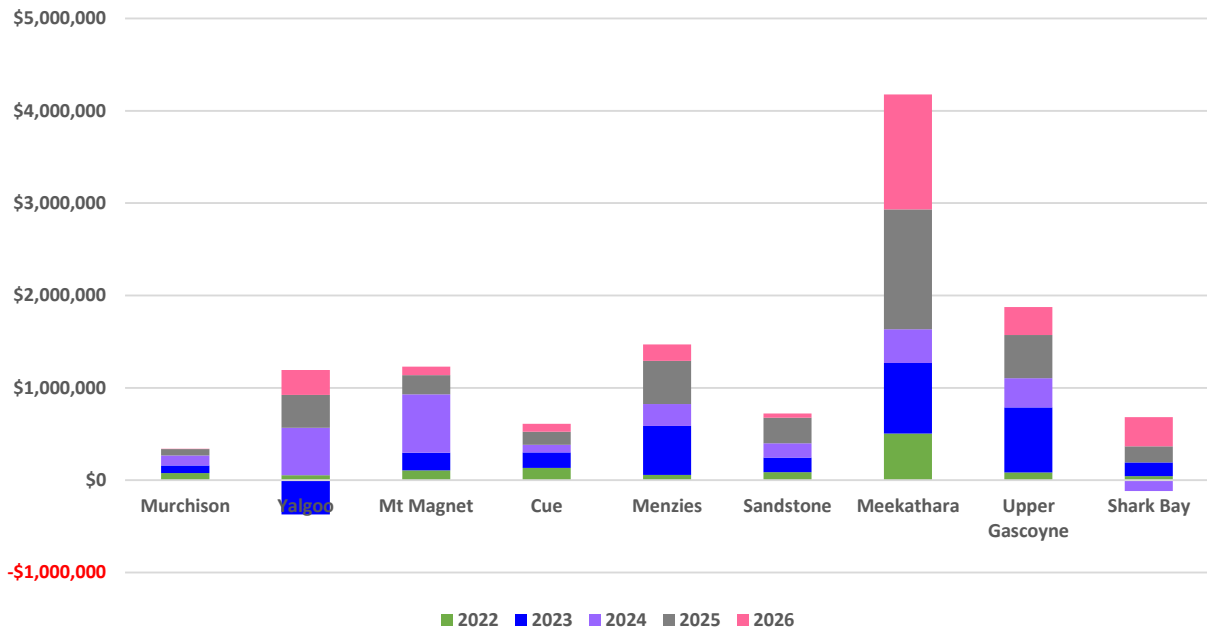
Fig 4 Rate Revenue \$ (excl Miscellaneous Mining Licences)



UV General	\$0	\$0	\$68,168	\$0	\$0	\$0	\$0	\$0	\$235,885
UV Pastoral	\$128,806	\$74,447	\$40,855	\$49,857	\$86,762	\$51,220	\$216,172	\$307,867	\$69,945
UV Mining	\$441,085	\$2,496,200	\$1,773,511	\$2,706,586	\$3,923,508	\$1,718,988	\$7,843,850	\$1,782,155	\$0
UV Prospect & Explore	\$231,029	\$375,634	\$292,639	\$0	\$739,947	\$0	\$0	\$0	\$355,965
GRV	\$0	\$526,923	\$625,505	\$263,558	\$232,634	\$53,175	\$414,934	\$240,035	\$1,421,814
<b>2026</b>	<b>\$800,919</b>	<b>\$3,473,203</b>	<b>\$2,800,678</b>	<b>\$3,020,000</b>	<b>\$4,982,851</b>	<b>\$1,823,383</b>	<b>\$8,474,956</b>	<b>\$2,330,057</b>	<b>\$2,083,609</b>
<b>2025</b>	<b>\$799,547</b>	<b>\$3,203,094</b>	<b>\$2,707,880</b>	<b>\$2,935,863</b>	<b>\$4,805,190</b>	<b>\$1,779,677</b>	<b>\$7,228,209</b>	<b>\$2,027,760</b>	<b>\$1,766,145</b>
<b>2024</b>	<b>\$730,186</b>	<b>\$2,848,778</b>	<b>\$2,498,630</b>	<b>\$2,793,465</b>	<b>\$4,335,810</b>	<b>\$1,500,354</b>	<b>\$5,931,927</b>	<b>\$1,560,497</b>	<b>\$1,592,127</b>
<b>2023</b>	<b>\$623,918</b>	<b>\$2,333,485</b>	<b>\$1,868,548</b>	<b>\$2,710,409</b>	<b>\$4,100,270</b>	<b>\$1,345,068</b>	<b>\$5,566,213</b>	<b>\$1,245,149</b>	<b>\$1,709,783</b>
<b>2022</b>	<b>\$541,927</b>	<b>\$2,705,463</b>	<b>\$1,677,330</b>	<b>\$2,544,643</b>	<b>\$3,568,434</b>	<b>\$1,189,178</b>	<b>\$4,803,850</b>	<b>\$538,323</b>	<b>\$1,561,378</b>
<b>2021</b>	<b>\$464,017</b>	<b>\$2,651,808</b>	<b>\$1,569,799</b>	<b>\$2,410,615</b>	<b>\$3,512,398</b>	<b>\$1,102,056</b>	<b>\$4,297,568</b>	<b>\$456,119</b>	<b>\$1,518,019</b>

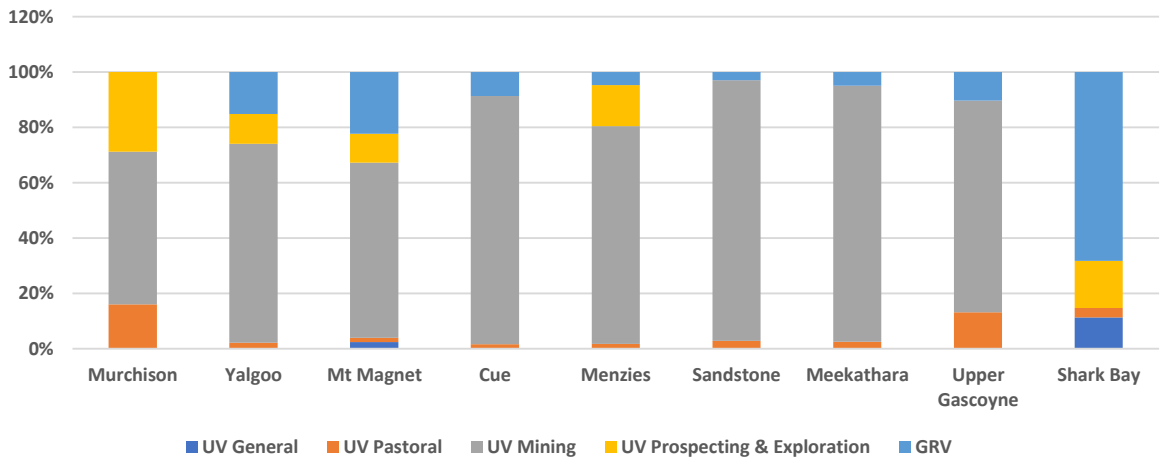
Murchison Shire - Rates Analysis Details - May 2026

Fig 5 Rate Revenue Growth 2021 to 2025 \$



2022	\$77,910	\$53,655	\$107,531	\$134,028	\$56,036	\$87,122	\$506,282	\$82,204	\$43,359
2023	\$81,991	-\$371,978	\$191,218	\$165,766	\$531,836	\$155,890	\$762,363	\$706,826	\$148,405
2024	\$106,268	\$515,293	\$630,082	\$83,056	\$235,540	\$155,286	\$365,714	\$315,348	-\$117,655
2025	\$69,362	\$354,316	\$209,250	\$142,398	\$469,380	\$279,323	\$1,296,282	\$467,263	\$174,017
2026	\$1,372	\$270,110	\$92,798	\$84,137	\$177,661	\$43,706	\$1,246,747	\$302,297	\$317,464

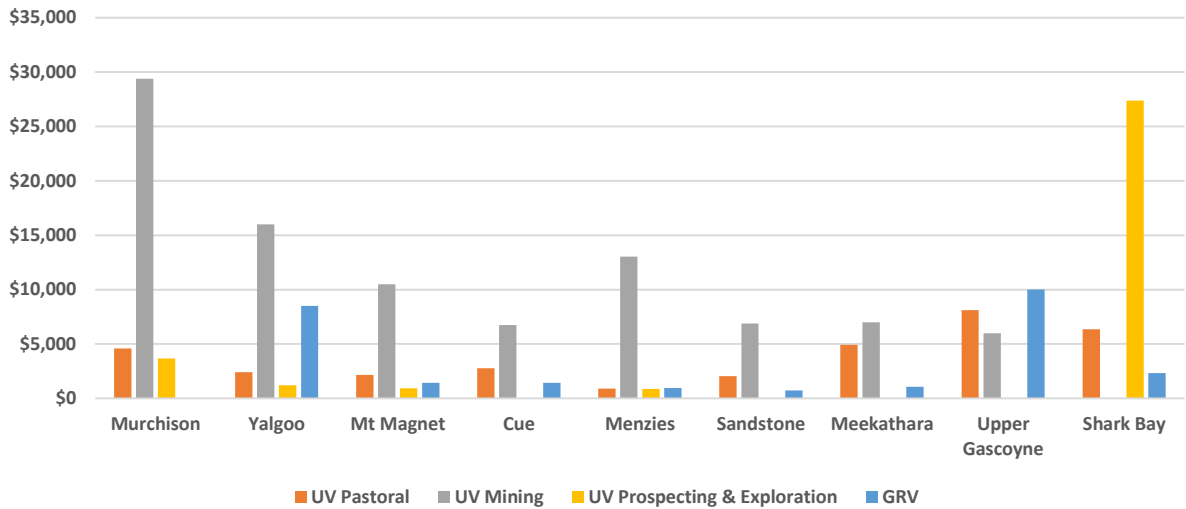
Fig 6 Rate Revenue by Sector %



UV General	0%	0%	2%	0%	0%	0%	0%	0%	11%
UV Pastoral	16%	2%	1%	2%	2%	3%	3%	13%	3%
UV Mining	55%	72%	63%	90%	79%	94%	93%	76%	0%
UV Prospecting & Exploration	29%	11%	10%	0%	15%	0%	0%	0%	17%
GRV	0%	15%	22%	9%	5%	3%	5%	10%	68%

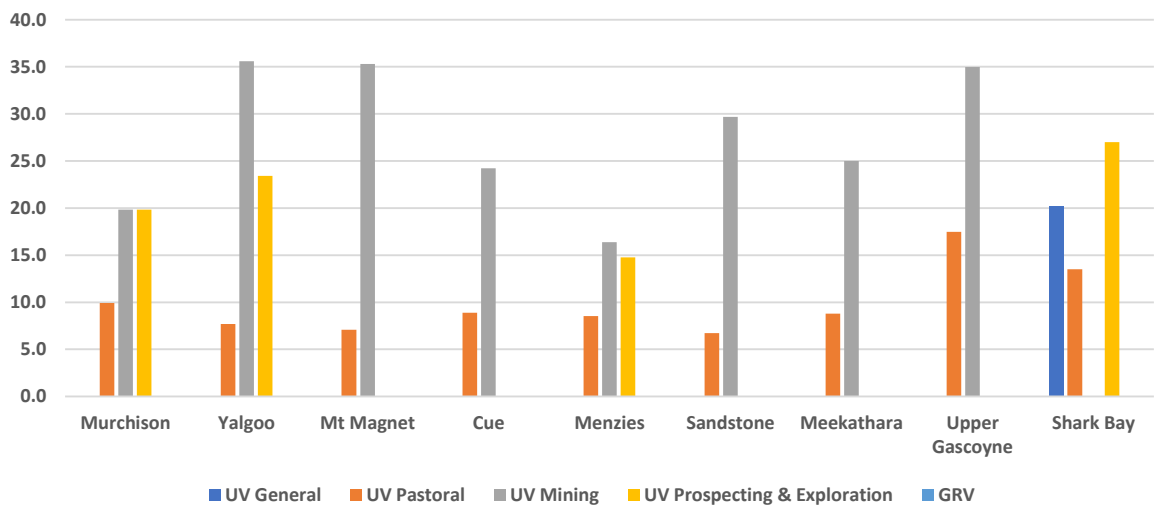
Murchison Shire - Rates Analysis Details - May 2026

Fig 7 Average Rates by Sector \$



UV General	\$0	\$0	\$68,168	\$0	\$0	\$0	\$0	\$0	\$18,145
UV Pastoral	\$4,600	\$2,402	\$2,150	\$2,770	\$904	\$2,049	\$4,913	\$8,102	\$6,359
UV Mining	\$29,406	\$16,001	\$10,494	\$6,733	\$13,035	\$6,876	\$7,003	\$5,980	\$0
UV Prospecting & Exploration	\$3,667	\$1,192	\$932	\$0	\$876	\$0	\$0	\$0	\$27,382
GRV	\$0	\$8,499	\$1,435	\$1,440	\$957	\$739	\$1,056	\$10,001	\$2,335

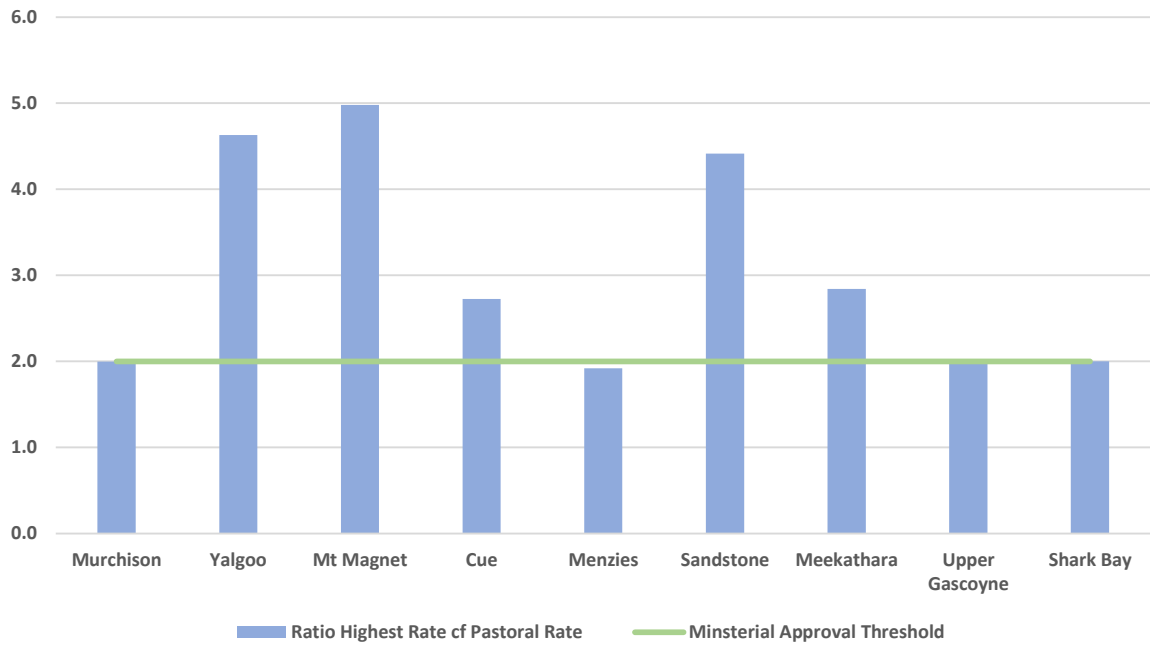
Fig 8 Rate cents in \$ by sector



UV General	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.3
UV Pastoral	9.9	7.7	7.1	8.9	8.5	6.7	8.8	17.5	13.5
UV Mining	19.8	35.6	35.3	24.2	16.4	29.7	25.0	35.0	0.0
UV Prospecting & Exploration	19.8	23.4	0.0	0.0	14.8	0.0	0.0	0.0	27.0
GRV	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

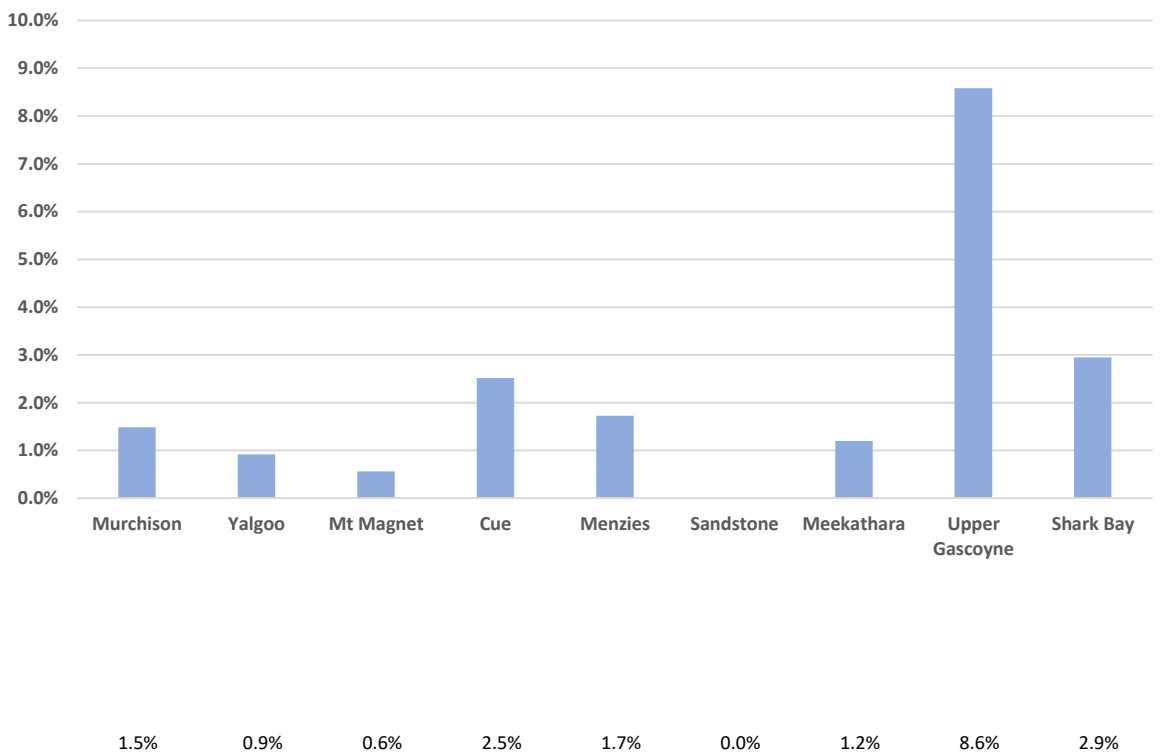
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Fig 9 Highest Differential Rate in \$ vs Pastoral Rate



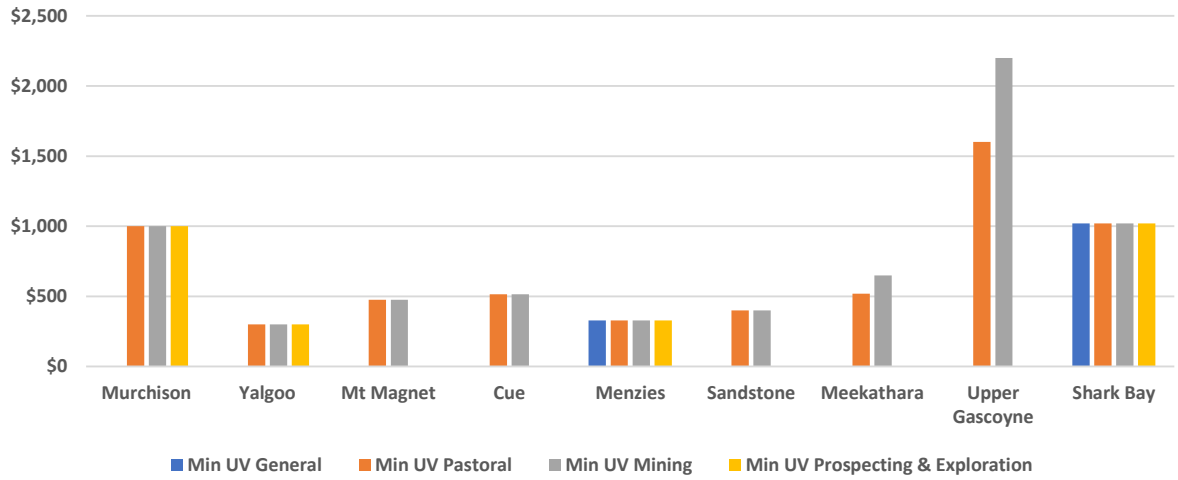
Ratio Highest Rate of Pastoral Rate	2.0	4.6	5.0	2.7	1.9	4.4	2.8	2.0	2.0
Ministerial Approval Threshold	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0

Fig 10 % of Ratepayers on Minimum Payment



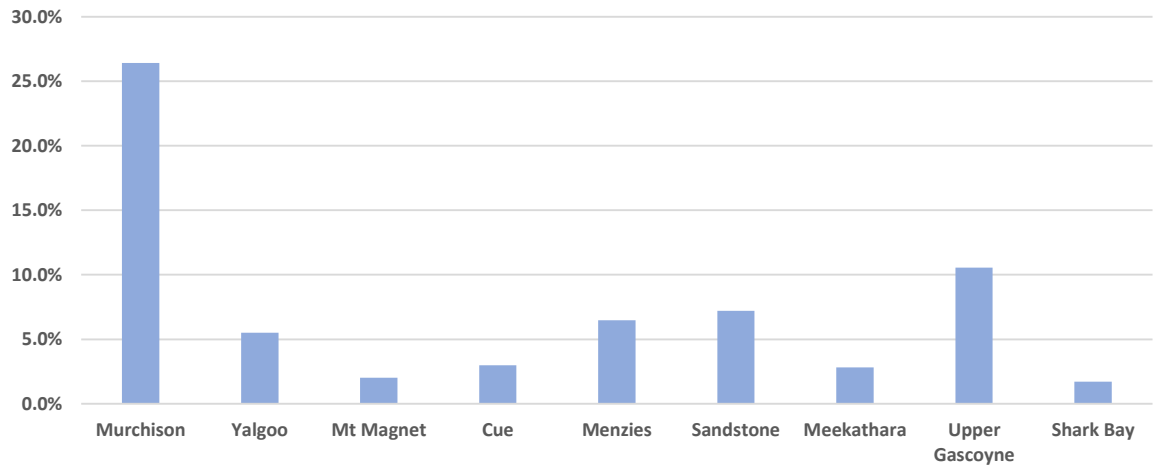
Murchison Shire - Rates Analysis Details - May 2026

Fig 11 min UV Rates Comparison \$



Min UV General	\$0	\$0	\$0	\$0	\$328	\$0	\$0	\$0	\$1,020
Min UV Pastoral	\$1,000	\$300	\$475	\$515	\$328	\$400	\$518	\$1,600	\$1,020
Min UV Mining	\$1,000	\$300	\$475	\$515	\$328	\$400	\$650	\$2,200	\$1,020
Min UV Prospecting & Exploration	\$1,000	\$300	\$0	\$0	\$328	\$0	\$0	\$0	\$1,020

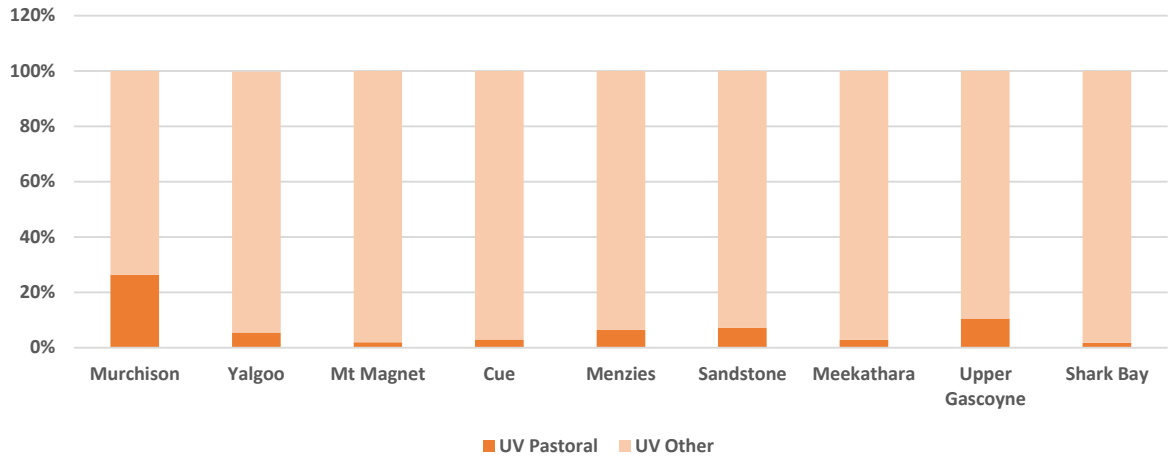
Fig 12 % of Pastoral Properties vs Others



%	26.4%	5.5%	2.0%	3.0%	6.5%	7.2%	2.8%	10.6%	1.7%
UV Pastoral	28	31	19	18	96	25	44	38	11
UV Other	78	533	920	585	1,389	322	1,513	322	635

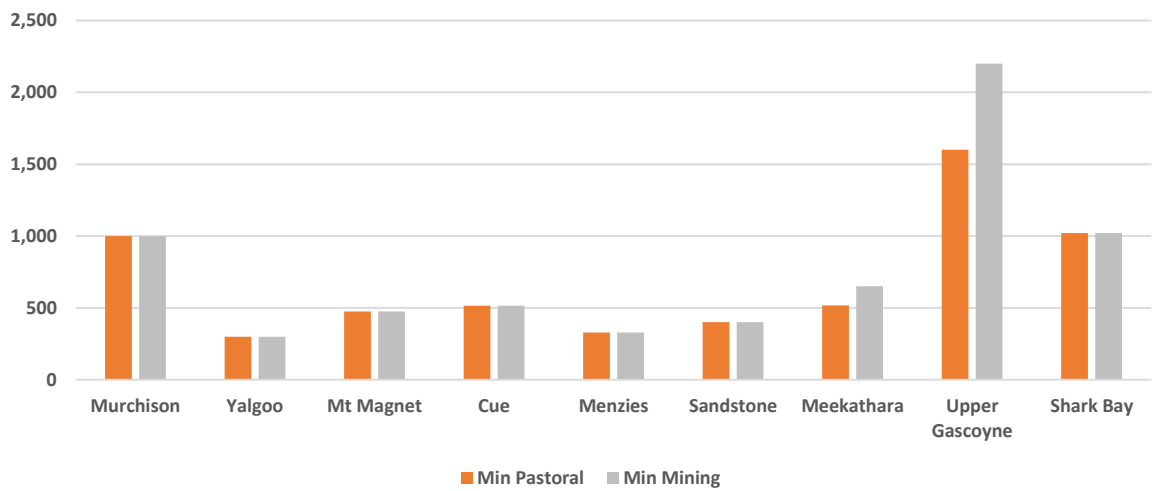
Murchison Shire - Rates Analysis Details - May 2026

Fig 13 UV Pastoral Rates Comparison % of Rates Base



UV Pastoral	26%	5%	2%	3%	6%	7%	3%	11%	2%
UV Other	74%	94%	98%	97%	94%	93%	97%	89%	98%

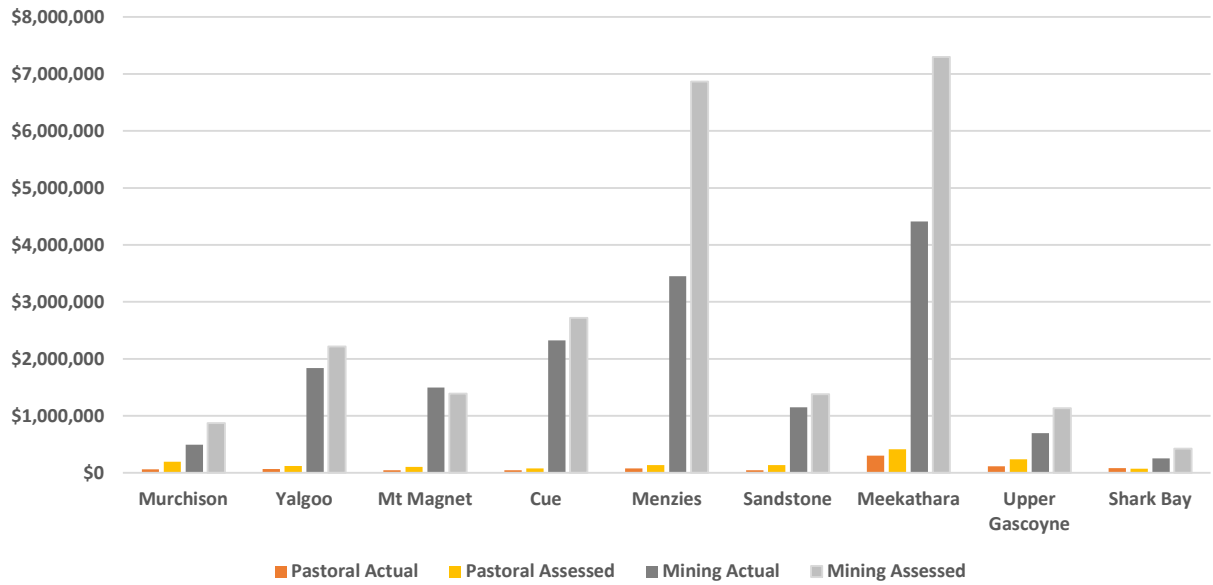
Fig 14 Min Rates



Min Pastoral	1,000	300	475	515	328	400	518	1,600	1,020
Min Mining	1,000	300	475	515	328	400	650	2,200	1,020

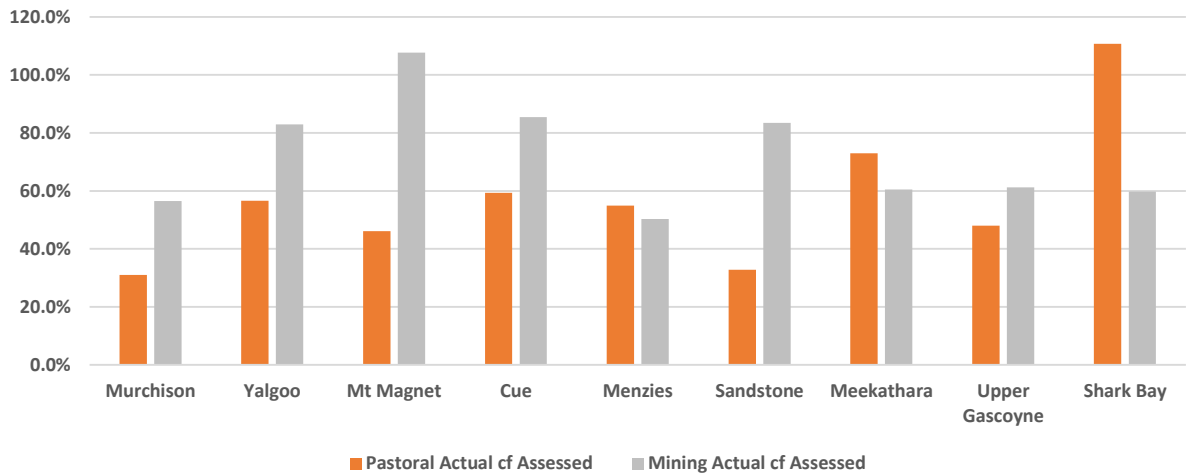
Murchison Shire - Rates Analysis Details - May 2026

Fig 15 Grants Commission 3 Year Average Rates Assessments 2024-25 \$



Pastoral Actual	\$60,301	\$67,301	\$46,716	\$44,938	\$75,895	\$44,165	\$302,881	\$114,766	\$82,208
Pastoral Assessed	\$194,321	\$118,944	\$101,231	\$75,680	\$138,108	\$134,780	\$415,033	\$238,887	\$74,239
Mining Actual	\$493,086	\$1,838,571	\$1,497,250	\$2,321,901	\$3,451,084	\$1,150,427	\$4,411,069	\$694,898	\$253,386
Mining Assessed	\$872,109	\$2,217,160	\$1,390,171	\$2,716,661	\$6,865,807	\$1,377,531	\$7,297,571	\$1,135,602	\$423,936

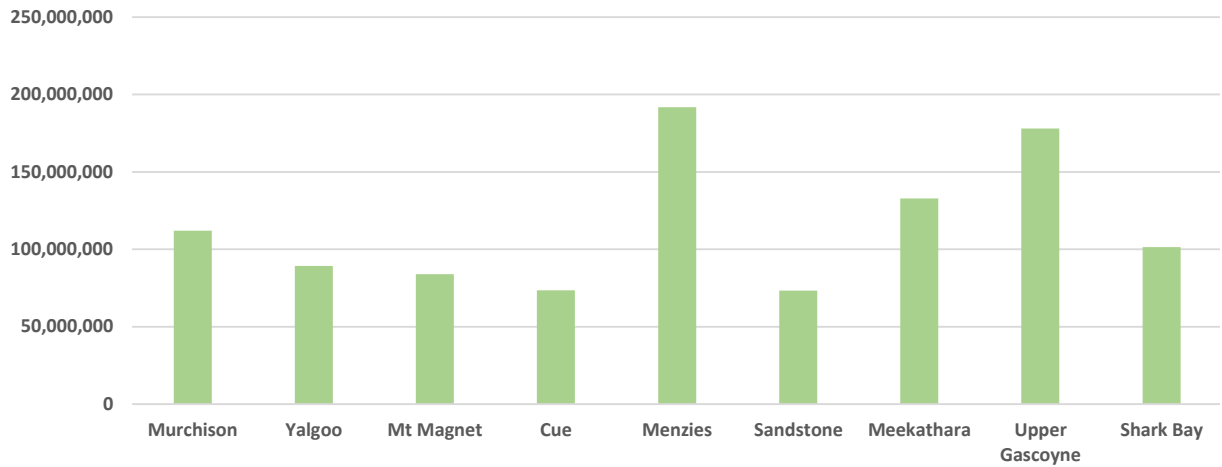
Fig 16 Grants Commission 3 Year Average Rates Comparison %



Pastoral Actual cf Assessed	31.0%	56.6%	46.1%	59.4%	55.0%	32.8%	73.0%	48.0%	110.7%
Mining Actual cf Assessed	56.5%	82.9%	107.7%	85.5%	50.3%	83.5%	60.4%	61.2%	59.8%

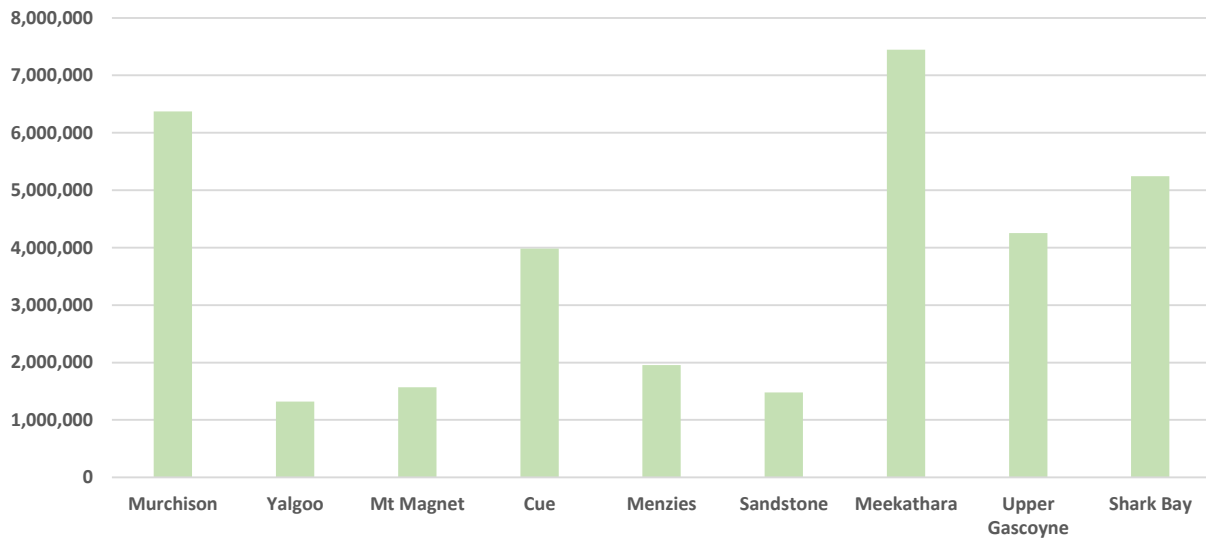
Murchison Shire - Rates Analysis Details - May 2026

Fig 17 Non Current Assets



Non Current Assets	112,129,035	89,228,895	83,846,406	73,574,869	191,892,022	73,378,648	132,833,313	177,992,686	101,495,658
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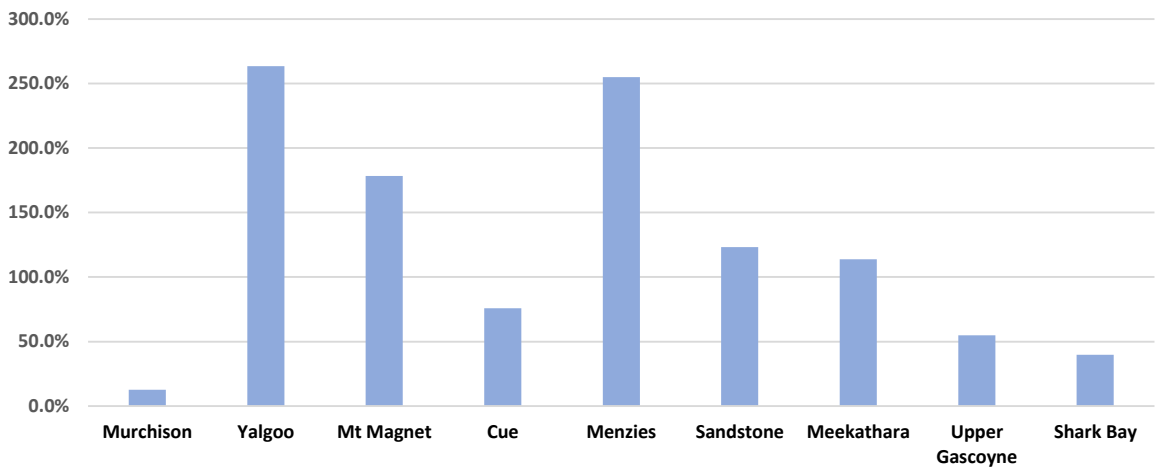
Fig 18 Depreciation Non Current Assets



Depreciation	6,372,145	1,318,691	1,570,075	3,983,426	1,953,743	1,480,656	7,446,972	4,252,012	5,242,218
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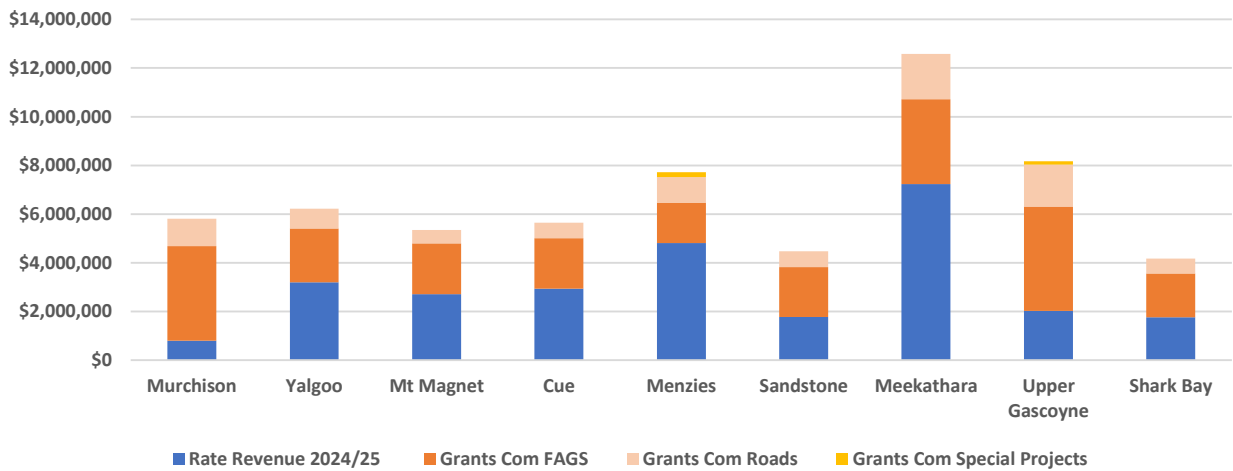
Murchison Shire - Rates Analysis Details - May 2026

Fig 19 Rates as a % of Depreciation



Rates as a % of Depreciation      12.6%      263.4%      178.4%      75.8%      255.0%      123.1%      113.8%      54.8%      39.7%

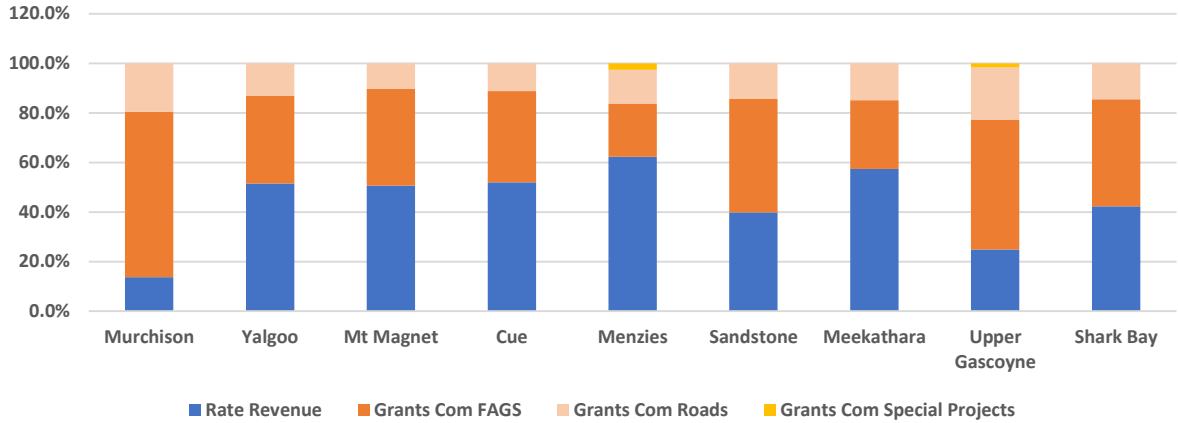
Fig 20 Revenue Rates & Grants Commission 2024-25  
\$



Rate Revenue 2024/25	\$799,547	\$3,203,094	\$2,707,880	\$2,935,863	\$4,805,190	\$1,779,677	\$7,228,209	\$2,027,760	\$1,766,145
Grants Com FAGS	\$3,879,368	\$2,205,723	\$2,085,834	\$2,075,580	\$1,666,477	\$2,043,972	\$3,490,317	\$4,276,900	\$1,799,069
Grants Com Roads	\$1,133,505	\$809,092	\$554,353	\$632,125	\$1,048,618	\$643,713	\$1,866,440	\$1,728,782	\$605,135
Grants Com Special Projects	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$133,333	\$0
<b>Total</b>	<b>\$5,812,420</b>	<b>\$6,217,909</b>	<b>\$5,348,067</b>	<b>\$5,643,568</b>	<b>\$7,720,285</b>	<b>\$4,467,362</b>	<b>\$12,584,966</b>	<b>\$8,166,775</b>	<b>\$4,170,349</b>

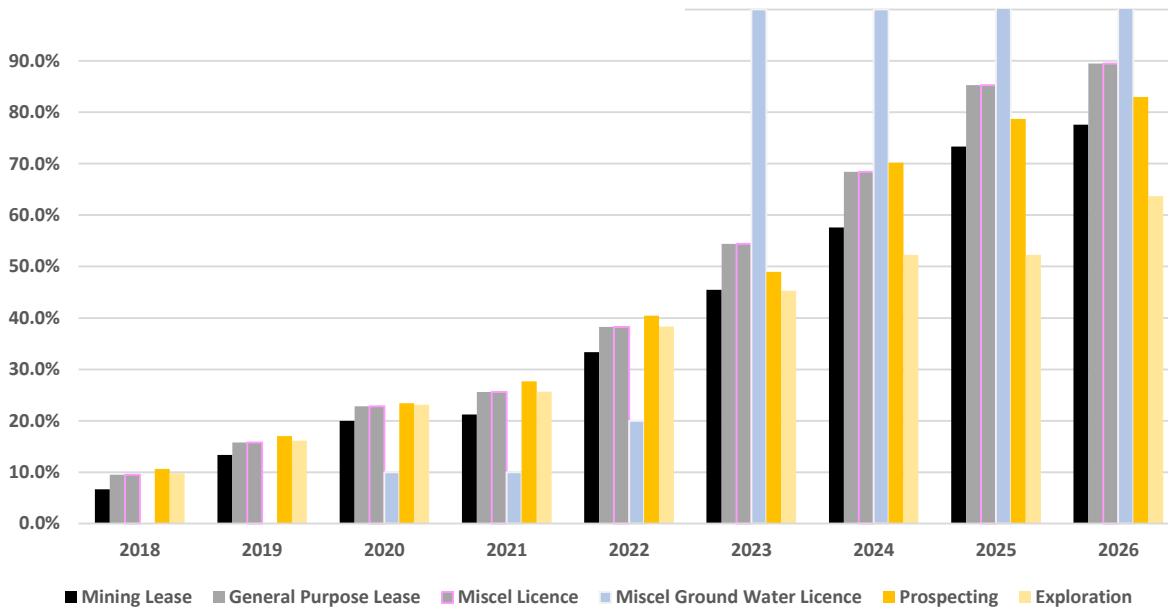
Murchison Shire - Rates Analysis Details - May 2026

Fig 21 Revenue Rates & Grants Commission %



	Murchison	Yalgoo	Mt Magnet	Cue	Menzies	Sandstone	Meekathara	Upper Gascoyne	Shark Bay
Rate Revenue	13.8%	51.5%	50.6%	52.0%	62.2%	39.8%	57.4%	24.8%	42.4%
Grants Com FAGS	66.7%	35.5%	39.0%	36.8%	21.6%	45.8%	27.7%	52.4%	43.1%
Grants Com Roads	19.5%	13.0%	10.4%	11.2%	13.6%	14.4%	14.8%	21.2%	14.5%
Grants Com Special Projects	0.0%	0.0%	0.0%	0.0%	2.6%	0.0%	0.0%	1.6%	0.0%
	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

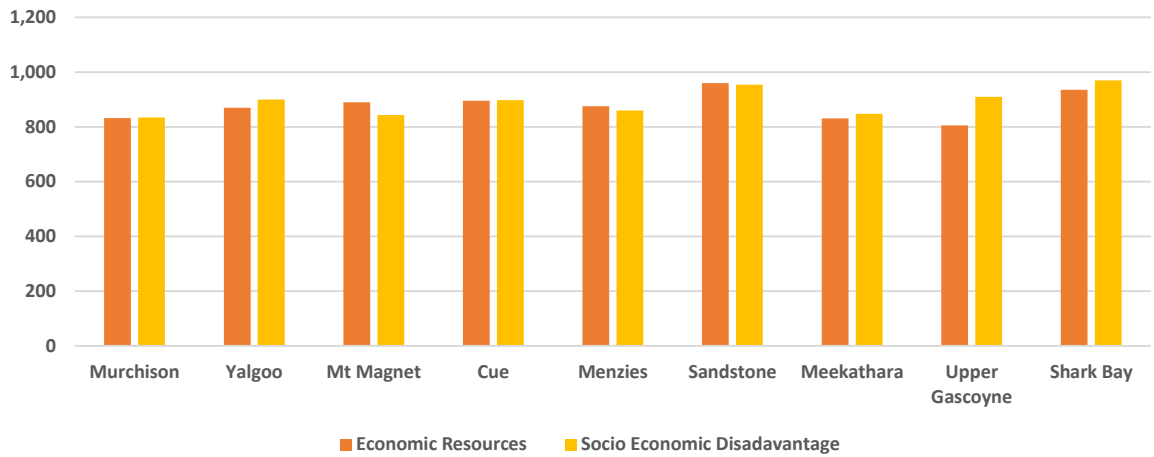
Fig 22 Mining Rent Changes from 2016 base %



	2018	2019	2020	2021	2022	2023	2024	2025	2026
Mining Lease	6.7%	13.3%	20.0%	21.2%	33.3%	45.5%	57.6%	73.3%	77.6%
General Purpose Lease	9.5%	15.8%	22.8%	25.6%	38.2%	54.4%	68.4%	85.3%	89.5%
Miscel Licence	9.5%	15.8%	22.8%	25.6%	38.2%	54.4%	68.4%	85.3%	89.5%
Miscel Ground Water Licence	0.0%	0.0%	10.0%	10.0%	20.0%	100.0%	100.0%	120.0%	124.0%
Prospecting	10.6%	17.0%	23.4%	27.7%	40.4%	48.9%	70.2%	78.7%	83.0%
Exploration	9.8%	16.1%	23.1%	25.6%	38.3%	45.3%	52.3%	52.3%	63.7%

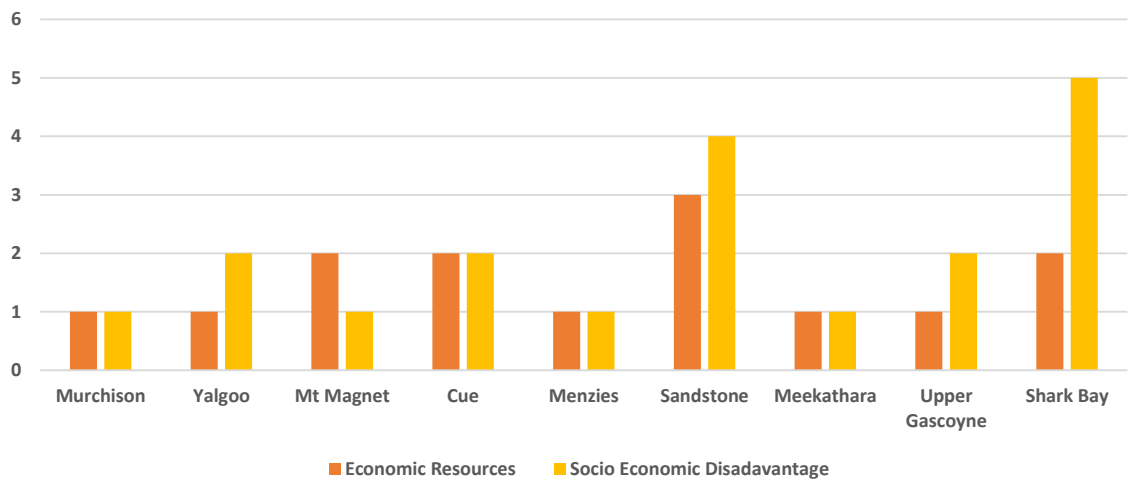
Murchison Shire - Rates Analysis Details - May 2026

Fig 23 Socio-Economic Indexes for Australia (SEIFA), 2021



Economic Resources	832	870	890	895	875	960	831	805	935
Socio Economic Disadvantage	834	900	843	898	860	954	848	910	970

Fig 24 Socio-Economic Indexes Decile for Australia (SEIFA), 2021



Economic Resources	1	1	2	2	1	3	1	1	2
Socio Economic Disadvantage	1	2	1	2	1	4	1	2	5

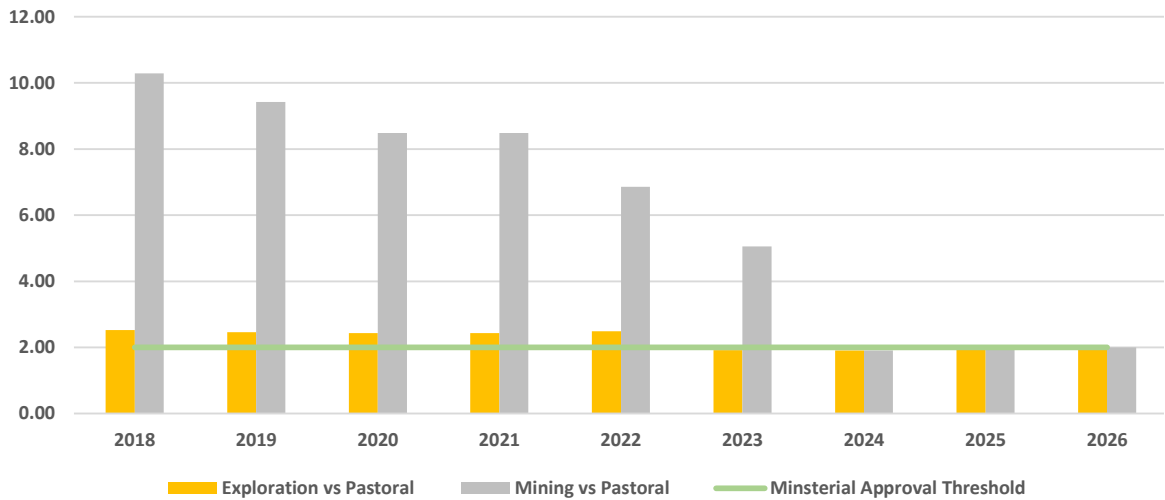
Murchison Shire - Rates Analysis Details - May 2026

Fig A Murchison Grants Commission 3 Year Average Yearly Comparison \$



	2021	2022	2023	2024		2021	2022	2023	2024
Pastoral Actual	\$43,747	\$45,409	\$51,817	\$60,301	Pastoral	-\$83,132	-\$77,930	-\$98,915	-\$134,020
Pastoral Assessed	\$126,879	\$123,339	\$150,732	\$194,321	Mining Actual	\$70,507	\$76,911	\$43,431	-\$379,023
Mining Actual	\$373,699	\$389,269	\$405,949	\$493,086					
Mining Assessed	\$303,192	\$312,358	\$362,518	\$872,109					

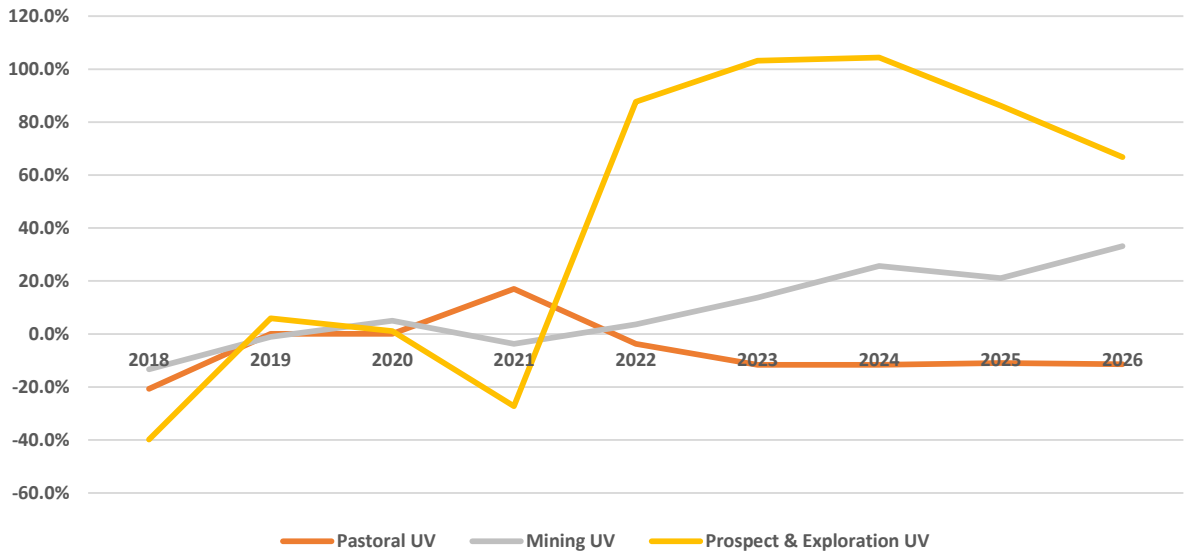
Fig B Murchison Differential Rates Ratio History



Exploration vs Pastoral	2.52	2.46	2.43	2.43	2.48	1.92	1.90	1.99	2.00
Mining vs Pastoral	10.29	9.42	8.48	8.48	6.85	5.05	1.90	1.99	2.00
Ministerial Approval Threshold	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Rates cents in \$									
UV Pastoral	2.86	3.12	3.30	3.30	3.87	4.86	8.89	9.33	9.93
UV Mining	29.40	29.40	27.94	27.94	26.54	24.55	16.94	18.55	19.83
UV Prospecting & Exploration	7.21	7.68	8.02	8.02	9.62	9.34	16.94	18.55	19.83

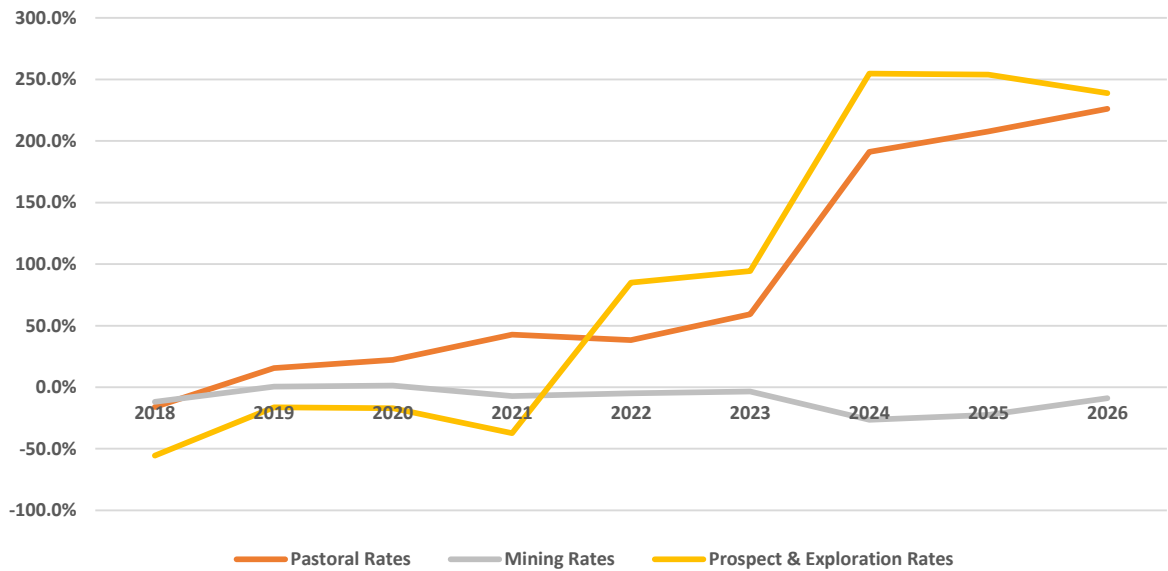
Murchison Shire - Rates Analysis Details - May 2026

Fig C Murchison Average Valuation Change from 2016 base %



Pastoral UV	-20.7%	0.1%	0.1%	17.0%	-3.7%	-11.6%	-11.6%	-10.9%	-11.3%
Mining UV	-13.3%	-1.0%	5.0%	-3.7%	3.7%	13.7%	25.7%	21.1%	33.2%
Prospect & Exploration UV	-39.8%	5.9%	1.2%	-27.3%	87.7%	103.1%	104.4%	86.2%	66.7%

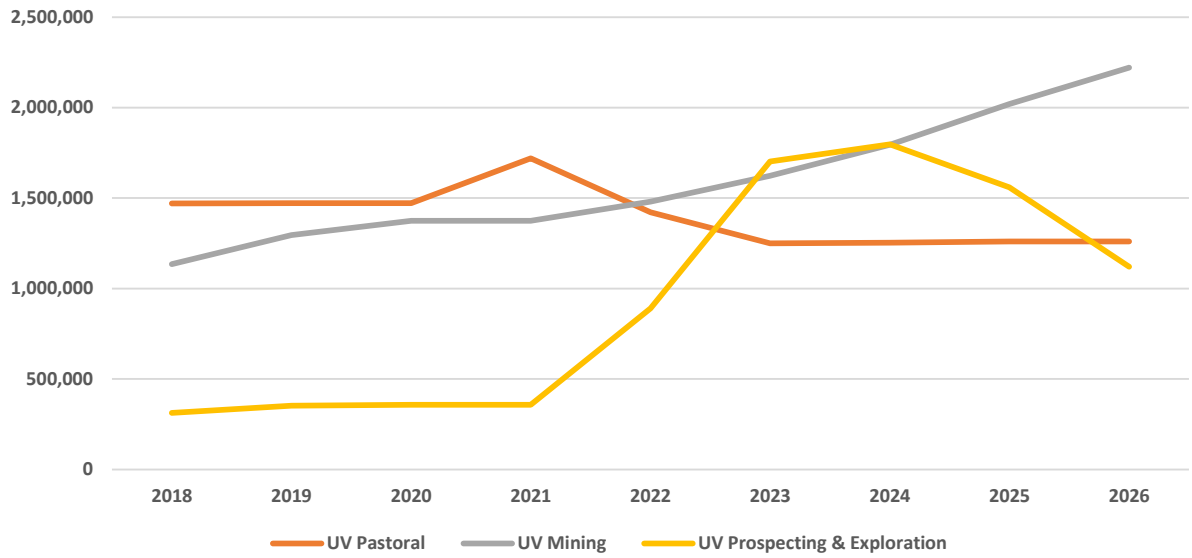
Fig D Murchison Average Rates Change from 2016 Base %



Pastoral Rates	-16.1%	15.7%	22.2%	42.8%	38.2%	59.2%	191.2%	207.7%	226.1%
Mining Rates	-12.0%	0.5%	1.3%	-7.1%	-5.0%	-3.6%	-26.5%	-22.4%	-8.8%
Prospect & Exploration Rates	-55.5%	-16.3%	-16.9%	-37.2%	84.9%	94.4%	254.7%	253.8%	238.8%

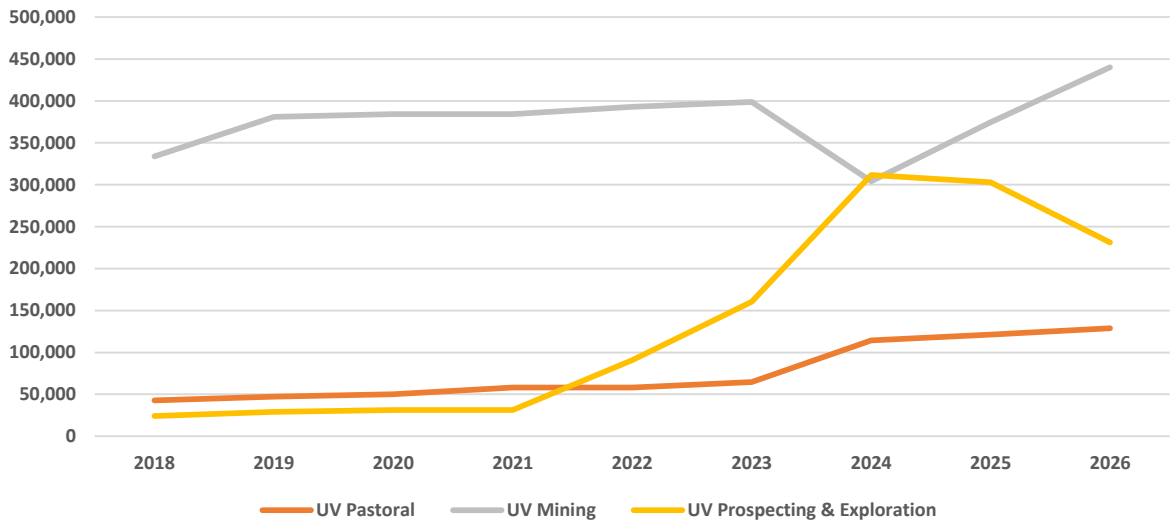
Murchison Shire - Rates Analysis Details - May 2026

Fig E UV Valuations \$



UV Pastoral	1,469,868	1,472,920	1,472,920	1,719,974	1,421,515	1,250,213	1,254,213	1,259,831	1,260,849
UV Mining	1,135,141	1,295,782	1,375,054	1,375,054	1,480,809	1,624,080	1,795,257	2,020,576	2,221,215
UV Prospecting & Exploration	313,069	353,280	358,625	358,625	890,831	1,701,943	1,797,345	1,559,179	1,121,197

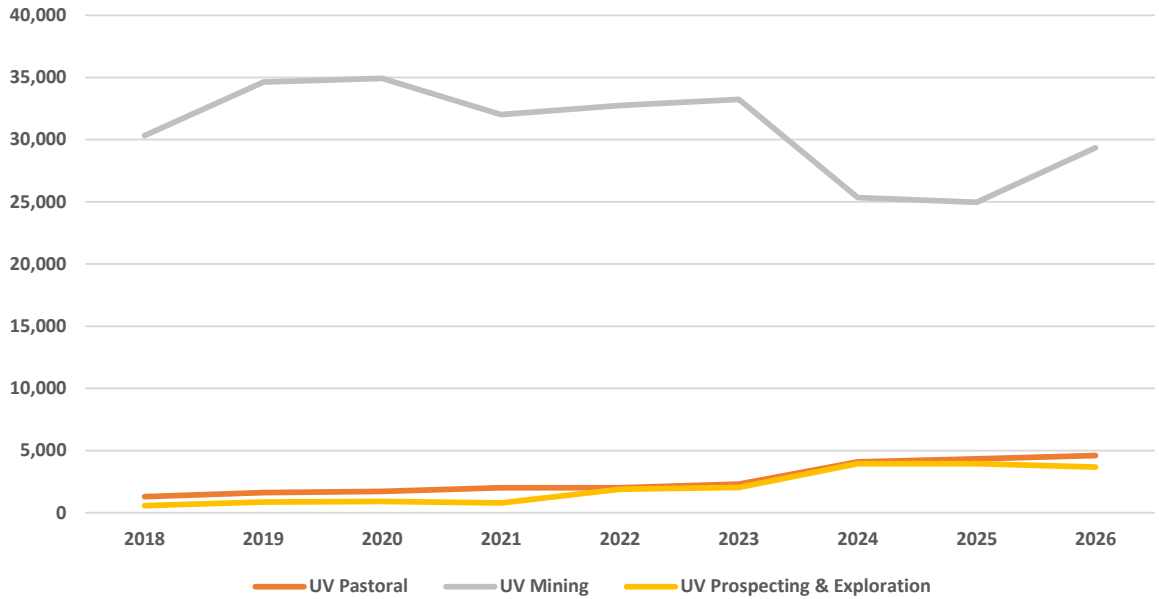
Fig F Sector UV Rates \$



UV Pastoral	42,776	47,287	50,016	58,149	57,999	64,756	114,456	121,266	128,806
UV Mining	333,734	380,960	384,190	384,190	393,051	398,744	304,153	374,492	440,085
UV Prospecting & Exploration	24,115	29,152	31,191	31,191	90,877	160,418	311,580	302,890	231,029

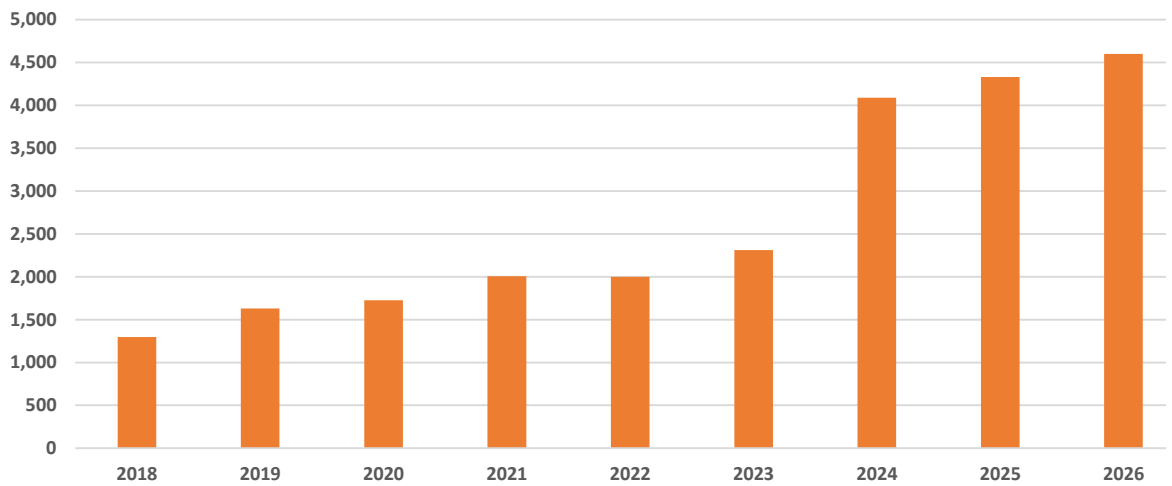
Murchison Shire - Rates Analysis Details - May 2026

Fig G Sector Average Rates



UV Pastoral	1,296	1,631	1,725	2,005	2,000	2,313	4,088	4,331	4,600
UV Mining	30,339	34,633	34,926	32,016	32,754	33,229	25,346	24,966	29,339
UV Prospecting & Exploration	574	857	917	780	1,893	2,031	3,944	3,934	3,667

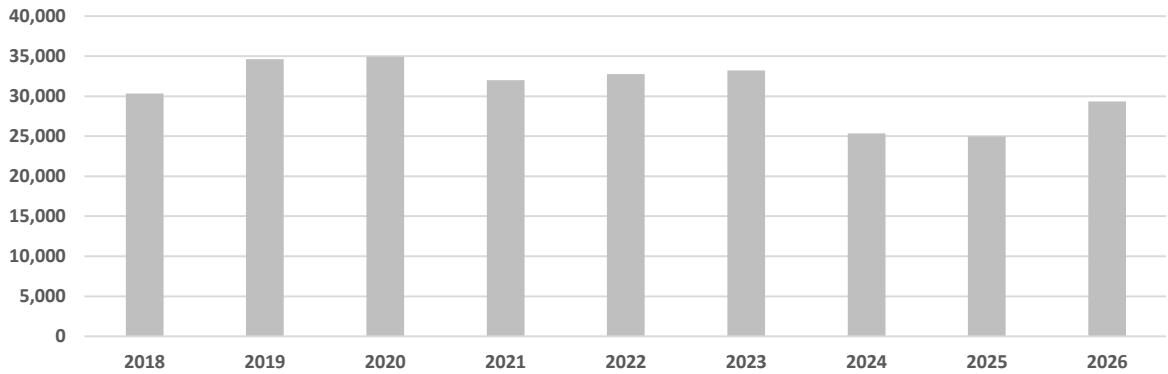
Fig H UV Pastoral Average Rates \$



UV Pastoral	1,296	1,631	1,725	2,005	2,000	2,313	4,088	4,331	4,600
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Murchison Shire - Rates Analysis Details - May 2026

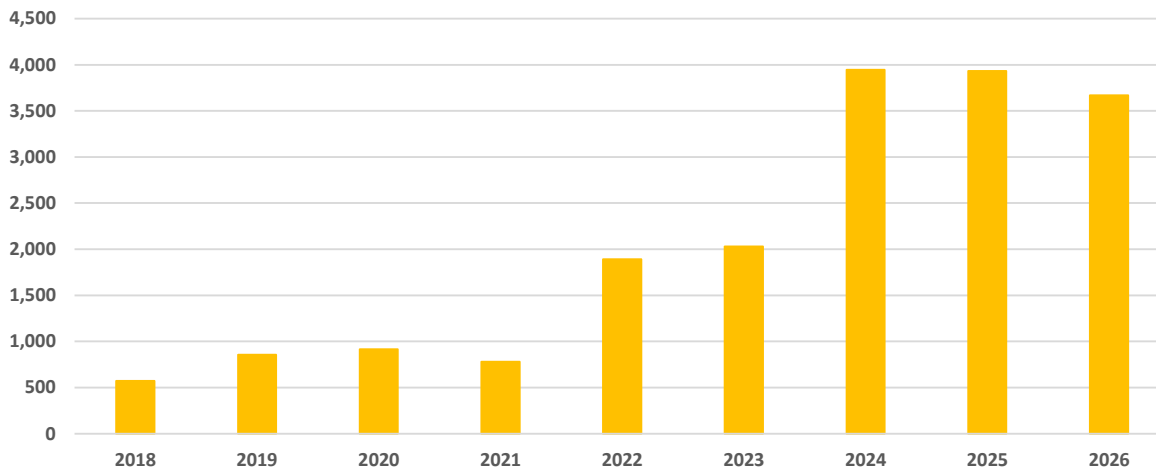
Fig I UV Mining Average Rates \$



UV Mining

30,339    34,633    34,926    32,016    32,754    33,229    25,346    24,966    29,339

Fig J UV Prospecting & Exploration Rates \$



UV Prospecting & Exploration

574    857    917    780    1,893    2,031    3,944    3,934    3,667



## 2026/27 Financial Year

### Objects of and Reasons for Proposed Differential Rates and Minimum Payments

#### Council Meeting 28 May 2026

#### Introduction

Through the Local Government Act 1995, Part 6, the Western Australian Parliament has conferred upon local government the power to levy and collect property tax in the form of rates. Property taxes are, with rare exemptions, not fees for service or relate to directly or indirectly an any specific services provided by a local government. Just like income tax they are a just that, a tax; with variations in levels based on an assessment of various principles of taxation.

#### Overall Objectives

The purpose of levying rates is to meet a local governments' budget deficiency in each financial year in order to deliver services and facilities as detailed in the Strategic Community Plan, Corporate Business Plan, Asset Management Plan and Long-Term Financial Plan, but also address issues that arise from time to time that have impacts on the Council budget.

Historically, Council has imposed differential rates on the basis of whether land is used for pastoral purposes, mining or mineral prospecting and exploration as it considers that under the general principles of taxation differential rating this is more equitable than a flat rate. It is essential for equity reasons to ensure that differential rating proposals are highly equitable amongst ratepayer groupings, which in themselves are diverse and optimise total rate yields in a legally compliant manner.

Council's overall objective is to balance these complex issues and levy property rates in a fair and equitable manner within Council's overarching philosophy to consider the key values of objectivity, fairness and equity, consistency, transparency, and administrative efficiency.

#### Reasons

##### Context

Murchison located within the broader Mid-West region of Western Australia and is known for being both the least populated local government area, and the only one without a town. Murchison Settlement acts as the heart of the Shire and is home to both the 'Oasis' Roadhouse and Shire Office and all Shire employees. It therefore it has no residential, commercial or industrial rate base in which to draw upon. It does, however, have an important responsibility for the maintenance of a vast network of inland roads, as well as providing support for travellers and locals through the provision of fuel services, a caravan park, recreational services, power, water and an aerodrome. Unlike other local governments many of these costs are for the most part additional to a normal local government operation.

For the Financial years 2020/21 to 2022/23, Council also acknowledges the strategic importance of the Budget, given the COVID-19 pandemic situation, and desires that all level of governments look to stimulate to assist in the recovery of the economy and council's positive response to this scenario. Like those budgets, the 2026/27 budget will still be affected by these considerations in part as the Council needs to service a road loan associated with this stimulus approach undertaken during the COVID19 Period. Perhaps more importantly the Council needs to fund a range of additional roadworks and significant settlement development works that have since arisen.

Significant changes have also occurred since 2017 when Council's Asset Management Plan and Long-Term Financial Plans were adopted with updated plans adopted in 2024 and now on an annual basis. The most recent review has confirmed a lift in rate revenue is required to fund immediate and long-term works and to address intergenerational issues. In accordance with sound practice as far as practicable rates in the \$ adopted from year to year are set excluding any *Natural Decline or Growth*.



# Murchison Shire

## Public Health Plan

2026 - 2030

*Part of Council's Planning for the Future*

Adopted

28 May 2026

## Contents

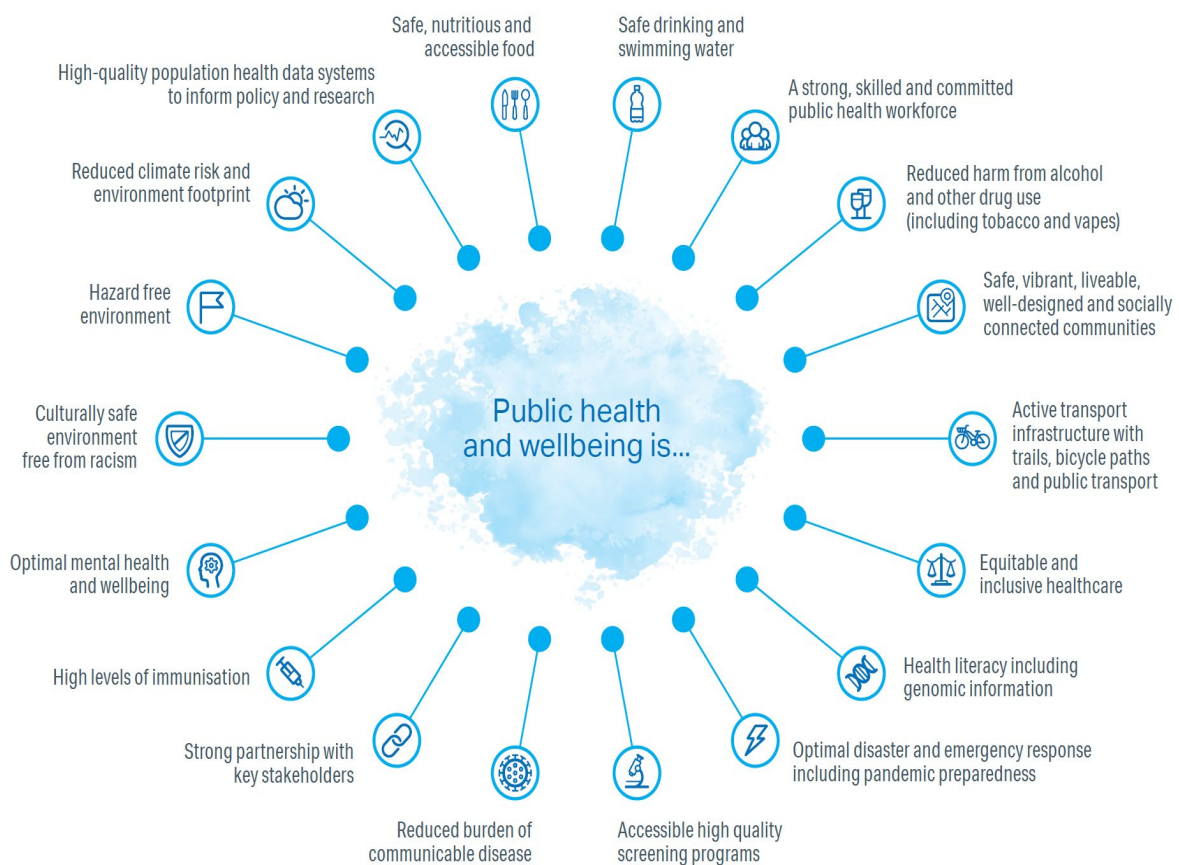
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## 1 Preamble

All local governments are required to plan for the future of their district under s.5.56(1) of the *Local Government Act 1995*. Recent amendments to the *Public Health Act 2016* have now required Local Government to prepare and adopt a Local Public Health Plan that sits alongside the State Public Health Plan 2025-2030. (SPHP)

Public health refers to the health and wellbeing of the public; it is much more than just the provision of health services and the management of environmental health risks and instead encompasses all aspects of life that enable the community to thrive (*Figure 1*). By actively planning for the best public health outcomes for a community, local governments can support and drive the changes required.

Public health planning aligns with, and places a public health lens over, the integrated planning and reporting framework as an informing strategy. This allows a local government to set its priorities within its resourcing capability and deliver short, medium, and long-term community priorities and aspirations.



[Ref 1] Fig1 Public health and wellbeing (sources WA Department of Health)

To ensure the best possible health, wellbeing, and quality of life for all Western Australians, now and into the future, the objectives of the updated SPHP are to promote, prevent, protect and enable public health. Additionally, there are two overarching objectives relating to Aboriginal health and wellbeing and equity and inclusion that should be integrated across these objectives.

Importantly each local government is required to prepare a Local Public Health Plan based on evidence and tailored to its own circumstances.

In our case, as outlined under "Shire Context", the overall size, nature and makeup of the Shire are of significant influence.

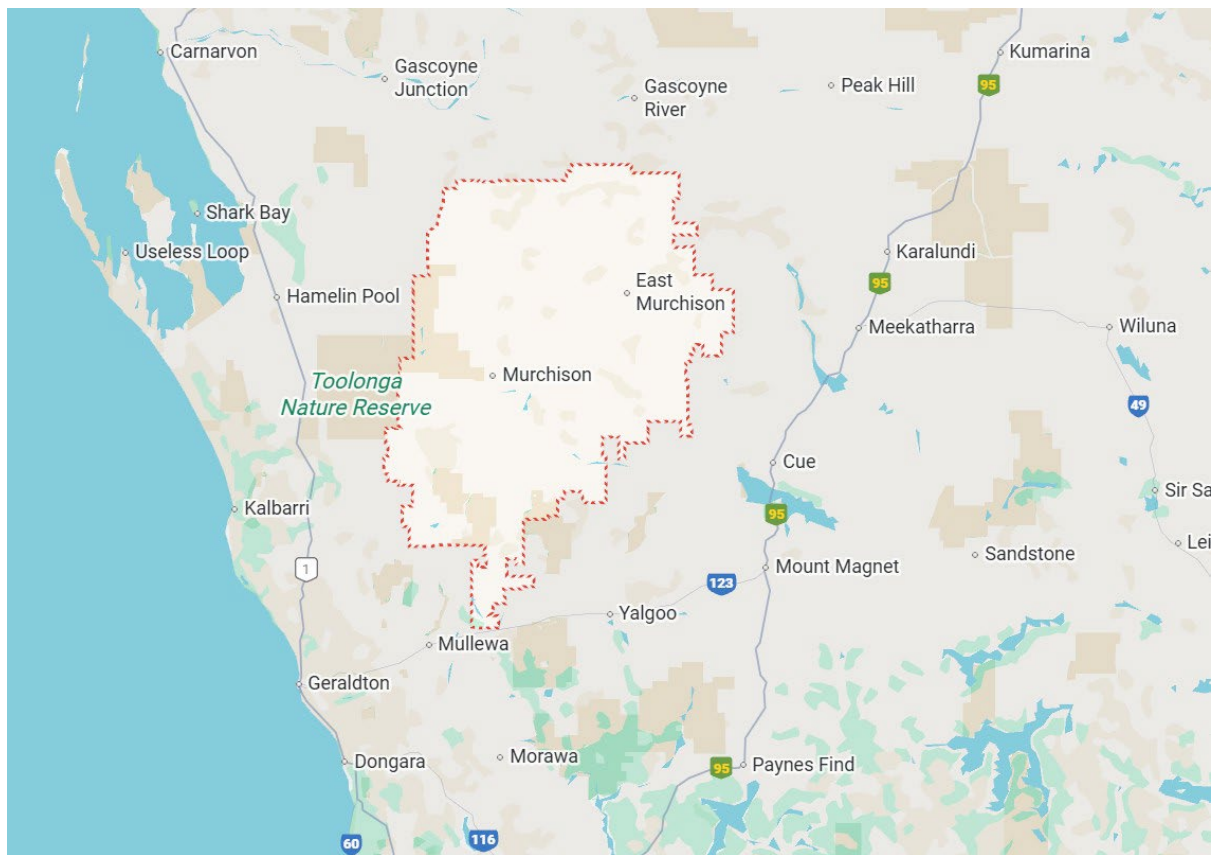
## 2 Context

The evolution of the development and current demographic makeup of the Shire since its inception significantly influences the Local Public Health Plan.

### 2.1 Murchison Outline

The Shire of Murchison lies within the Mid-West region of Western Australia. It is a large local government area, with a land area of some 49,500 sq km and some 1,848km of roads, 1,808km unsealed and sparsely populated with the most recent population being 105 with 75 electors. Nationally it is classified as a Rural Remote Extra Small Local Government, one of five within Western Australia.

The Shire Office is located in the Murchison Settlement on land excised from the Wooleen pastoral lease and vested in the Council. It is approximately 669km from Perth, 300 kilometres north east of Geraldton and 200 km north of Mullewa on the Carnarvon Mullewa Road.



The Shire was established in 1961 following from its origins as the Murchison Districts Road Board, which was established in 1875, and then combined with the Upper Murchison Roads Board in 1907. In 2004 a portion of the then Mullewa Shire was transferred to the Murchison Shire.

Until 1963 the Shire was administered from one or another of the stations, and in that year 400 hectares were excised from the Wooleen pastoral lease and vested in the Shire with the Murchison Settlement proclaimed in 1988.

A house, which contained the office, was built, as was a workshop and airstrip. These were followed

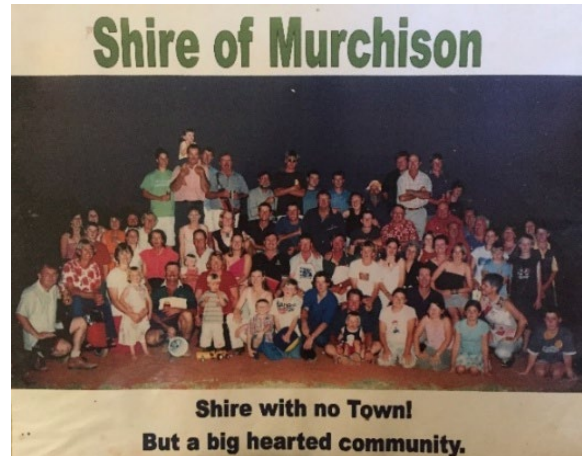
by sporting facilities and, in 1986, a new office. Subsequent developments included staff housing, community centre, museum, roadhouse, additional staff houses and the Settlement grew incrementally.

The Settlement is the engine room for the entire operation of the Shire with all people who reside in the Settlement either Shire employees or related to Shire employees.

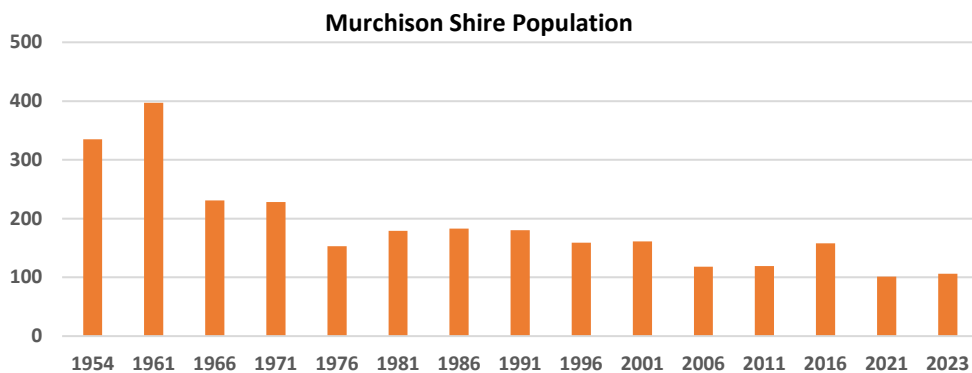
Historically some of the physical works involving new projects had a significant active and on occasions a physical contribution from local pastoral residents.

Most community economic development actions were undertaken by community working groups, many of those in our pastoral sector with shire staff recruited to run the Shires' operation.

The Murchison Monologue, vegetation plantings, cemetery planning layouts and rangelands walking trail are typical examples where building works were assisted directly by local residents. Social life between stations was also prominent with the Settlement becoming an increasing focal point over time.

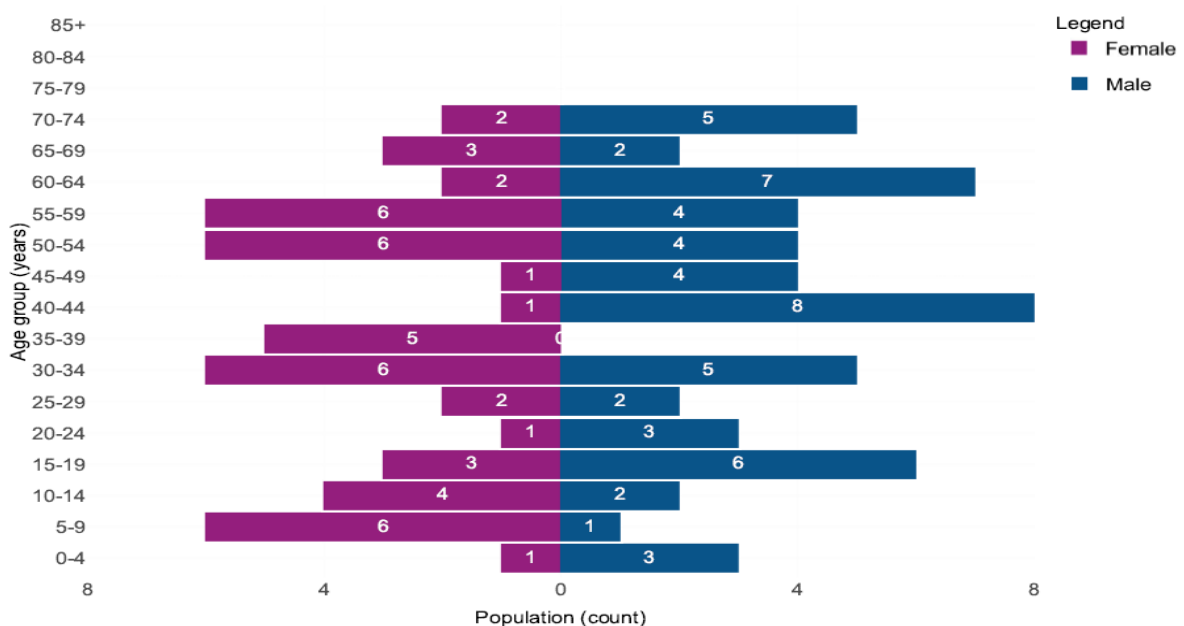


Due to a range of factors including general societal changes, a decline in sheep production in favour of beef production, the need to have off farm income through diversification of use and some stations not operating for pastoral purposes, the population has shrunk by some 75% from 395 to 105 since the establishment of the Shire in 1961.



## 2.2 Demographics

These net shifts in demographics have seen the Shire operate with less people, with the remaining residents having strong ties to the local community. As indicated in [Ref 2]-Fig 1 the number of people residing within the Shire is extremely low.



[Ref 2]-Fig 1 Population by age group and sex Shire of Murchison Estimated Resident Population ABS 2024.

The makeup of the Shire has also significantly altered as follows.

Shire Occupation	1961	2025
No of Owner / Occupied Stations Primarily for pastoral use	26	10
No of Owner / Occupied Stations Pastoral and other significant uses		4
No of Stations Externally owned with Local Managers		8
No of CSIRO / SKAO occupied Stations		2
No of Stations Crown Land Managed Stations		2
Shire Settlement		1
PIA Wajarri Settlement		1
<b>Total Occupation</b>	<b>26</b>	<b>28</b>

Source Shire of Murchison Research

Population Measure	Count	%
Aboriginal	53	48.2
Persons born overseas	23	20.9
Persons who do not speak English at home	27	26.7
Persons who are unemployed	0	0.0
Families with annual income < \$64,999	0	0.0

Source 2021 Census Population and Housing Australian Bureau of Statistics

From the Shires' Local Public Health Planning perspective the following broad classification has had a significant impact on planning considerations.

Classification	Comments
<b>Murchison Settlement</b>	<p>Pop around 20 all of whom are Shire Employees.</p> <p>All Settlement land comprises Crown Land established to allow the Shire to run its operations. As such only Shire employees can live and reside in the settlement, a situation that is unlikely to change. Therefore, growth in this sector will be modest but will be entirely driven by the Shire's needs.</p> <p>Many of the Public Health outcomes under this plan are directly influenced by the Shire's management and operation within the Murchison Settlement. Advocacy remains important.</p>
<b>Pastoral Stations</b>	<p>Pop around 35.</p> <p>The majority of the Shire comprises Crown Land Pastoral lease that can be resumed by the crown if circumstances dictate. There are very few freehold allotments. Generally pastoral use is regulated with minimal opportunities for additional economic growth and any diversification use permits dependant on the pastoral operation continuing, meaning growth is anticipated to be minimal.</p> <p>The former Boolardy and Kalli Stations are now occupied by CSIRO / SKAO with virtually all employees maintaining residences outside of the Shire.</p> <p>Many of the Public Health outcomes under this plan are less directly influenced by the Shire's operations, given the sparse nature of the Shire, with most outcomes delivered indirectly through the Shire's management and operation within the Murchison Settlement. Advocacy remains important.</p>
<b>PIA Wajarri Aboriginal Community</b>	<p>Pop around 50.</p> <p>Located approx. 70km from the Murchison Settlement and located on Aboriginal Reserved Land. All services such as housing, school, water, power and specific health delivery support is via various government agencies.</p>

Classification	Comments
	As such, only outcomes delivered indirectly through the Shire's management and operation within the Murchison Settlement are likely to apply, with responsibility for Aboriginal health and well-being resting with the State Government. Advocacy remains important.
<b>Mining Activities</b>	Murchison Shire contains large areas under Mining exploration but only has a small number of mining leases. One previously operated mine located in the north-east corner of the Shire may reopen but access and operations would be via Cue. Developments outside the Settlement are possible but would require major investment in upgrading road infrastructure to provide the requisite economic conditions to justify the capital investment required.  Many of the Public Health outcomes under this plan are less directly influenced by the Shire's operation with most outcomes delivered indirectly through the Shire's management and operation within the Murchison Settlement or directly via each mining development.

Source Shire of Murchison Research

### 2.3 SEIFA Index of Disadvantage

The 2021 Census of population and housing (Census) provides information on a range of social and economic characteristics of Australia's population. People using Census data are often interested in a summary measure, rather than looking at individual characteristics. SEIFA is one of the commonly used summary measures.

SEIFA combines Census data such as income, education, employment, occupation, housing and family structure to summarise the socio-economic characteristics of an area. Each area receives a SEIFA score indicating how relatively advantaged or disadvantaged that area is compared with other areas.

SEIFA is a collection of four indexes, each summarising a different aspect of the socio-economic conditions in an area based on different Census data as follows:

- ~ the Index of Relative Socio-economic Advantage and Disadvantage (IRSAD) focuses on both advantage and disadvantage
- ~ the Index of Relative Socio-economic Disadvantage (IRSD) focuses on relative socio-economic disadvantage
- ~ the Index of Education and Occupation (IEO) focuses on relative education and occupation advantage and disadvantage
- ~ the Index of Economic Resources (IER) focuses on economic advantage and disadvantage.
- ~ A low score indicates a relatively greater disadvantage and a lack of advantage in general.
- ~ The decile groups rank each local government into categories of 10% of all local governments. The lower the decile the lower the ranking relative to other local government.

[Ref 3]

Summary for Murchison from the 2021 Census is as follows

Index of Relative Socio-economic Disadvantage		Index of Relative Socio-economic Advantage and Disadvantage		Index of Economic Resources		Index of Education and Occupation	
Score	Decile	Score	Decile	Score	Decile	Score	Decile
834	1	885	2	832	1	1013	9

These rankings are not surprising given the low population and sparsely settled nature of the Shire. The Index of Education and Occupation being in the upper range seems an outlier as only remote distance education is available in the Shire and it is most likely affected by the very small numbers involved and those whose education may have been undertaken elsewhere outside the Shire.

## 2.4 Community Plan and Broader Identity Raison D'être

Council's Vision of

*"Working together to preserve the unique character of the Shire, supporting diverse and sustainable lifestyle and economic priorities"*

This vision is delivered through the following four well-being priorities. [Ref 5]



### Economic

To develop the region's economic potential to encourage families and businesses to stay in the area



### Environmental

To improve the sustainability of land use and improve the condition of the environment



### Social

To develop, co-ordinate, provide and support services and facilities that enhance the quality of life in the Shire



### Civic Leadership

To provide good governance for the Murchison Shire

This is also encapsulated in the Murchison Masterplan Report Vision which states:

*"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"*

It is also addressed in the Council's Organisational Rationale and Recruitment Strategy with the following overarching rationale

Out here, the land stretches further than the eye can see...and so do the stories.

Murchison isn't a town. It's something rarer. A place where people make things happen, not because it's easy, but because it matters.

We are a community of doers, thinkers and caretakers, shaped by vast skies, red earth, and generations of resilience.

Where others might see remote, we see connected. To each other. To the land. To every starlit sky and every sunrise worth waking up for.

Tourism, science, agriculture, art – it all happens here. Not just around us, but because of us.

From outback adventures to world-class observatories, from station stays to stargazing, Murchison is more than a destination. It's a testament to what happens when people live with purpose and place in mind.

Because in Murchison, we don't just live in nature – we live for it. We protect it, we work with it, and we celebrate it in everything we do. It shapes our way of life, inspires our stories and guides our future.

It's in our hands, in our hearts, and in every path we choose to walk.

*It's in our nature.*

The structure of the makeup of staff, interactions with community and strategies, policies and actions will shape operations and, by implication, public health and well-being.

With respect to some specific public health aspects the following Community Plan actions and strategies are relevant:

<b>Strategy</b>	<b>Description</b>
<b>Social</b>	
Health Services	<i>Explore strategies to improve the delivery of health services to residents of the Shire.</i>
Support for Community Groups	<i>Provision of human resources to assist community groups.</i>
Refurbishment of Community Centre	<i>The Community Centre is a key building within the Murchison Settlement. The Centre was built in the 1980's and has been maintained since this time; however, it is due for refurbishment.</i>
Regional Community Emergency Services Manager	<i>Emergency Services planning and response are key issues for the Shire. Additional resources would improve planning and response to emergency situations.</i>
Explore Education Opportunities	<i>Explore potential opportunities to improve access to existing education services for residents within the Shire.</i>
<b>Civic Leadership</b>	
Communication Strategies and more involvement with Pia Wadjari	<i>Increase communication between the Council and all sectors of the Community (both ways).</i>
Regional Collaboration	<i>Work collaboratively with neighbouring shires, state and federal government and private enterprise to ensure the efficient and effective use of the Shire's scarce resources.</i>
Strategic Planning	<i>Ongoing reviews of the Community Strategic Plan.</i>
Asset Management	<i>Meet the required level of service in the most cost-effective manner for present and future residents.</i>

## 2.5 Health Service Providers

Local Government is not formally responsible for delivering health services, and in the case of Murchison, these services are delivered by a range of service providers including the West Australian Country Health Service (WACHS). A snapshot of what is provided is outlined in Appendix 1.

## 2.6 Overall Approach

Given the nature of the Shire, public health and well-being form part of the fabric of the Shire's operations and are one of many foci which are part of the Shire's raison detre. Given our remoteness and small, dispersed population, working with WACHS remains important. The approach to this local health plan has been prepared with these considerations in mind.

## 3 Health and Well-being Objectives and Priorities

A local government is required to establish public health objectives based on the current public health risks identified for the community and in line with the SPHP. Priorities should be determined for each of the objectives and should outline how the objectives will be achieved.

As indicated under "Context" this is a difficult task for the Shire to undertake but, through the Department of Health's Health and Wellbeing 2015-2024 Profile which was published in 2026 and developed in part through community surveys, a range of public health aspects was established.

These, along with other considerations, provide the basis for the Shire's objectives and priorities which link into subsequent actions.

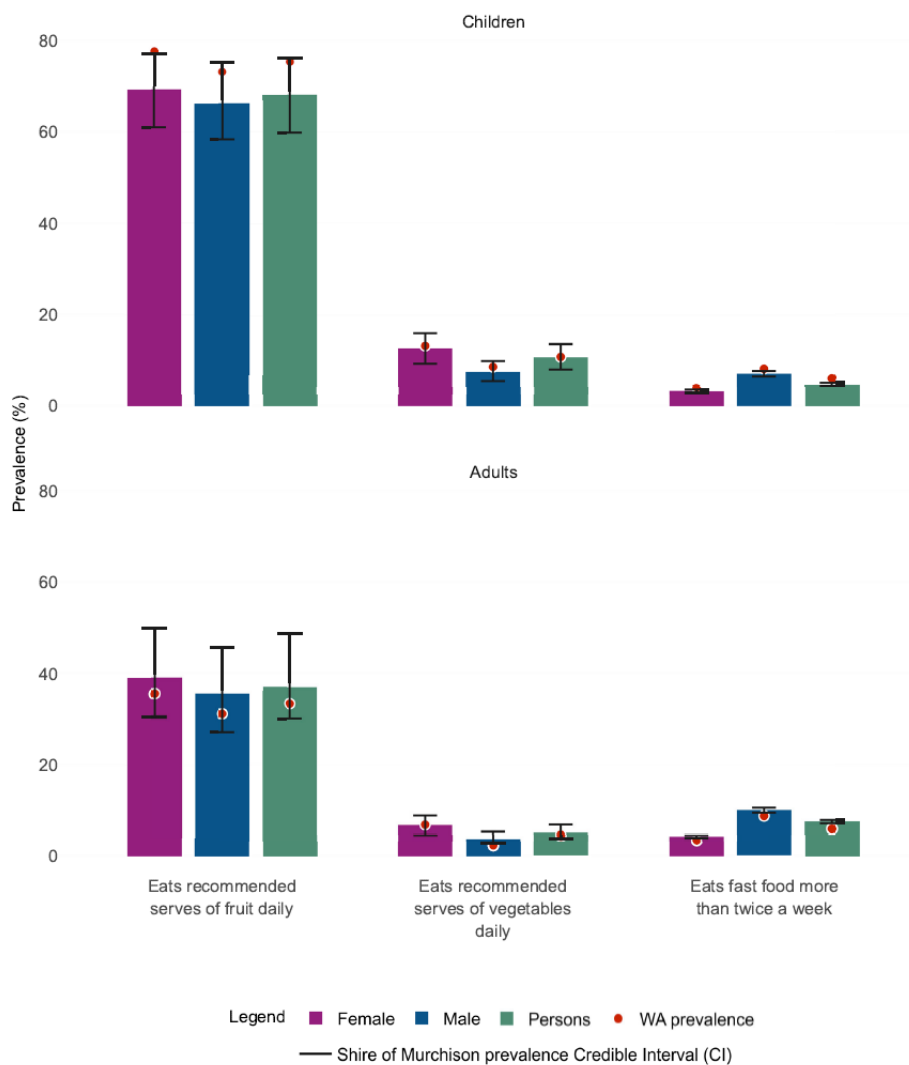
### 3.1 Nutrition

Healthy eating and active living are fundamental to health and well-being and are essential for the prevention of chronic disease and improvements in a range of health outcomes across the lifespan. This includes maintaining a healthy weight and preventing obesity. Our current food environment promotes excess energy intake from cheap, energy dense, nutrient poor, and/or highly processed products which should be limited or avoided in a healthy diet. These products, known as discretionary food and drinks, are high in saturated fat, added sugar and/or salt, and tend to displace more nutritious and minimally or unprocessed foods from the 5 core food groups, such as vegetables, fruit, and wholegrain cereals. Poor nutrition and physical inactivity contribute to high rates of obesity and the chronic diseases they causes.

Multiple complex systems contribute to overweight and obesity, including food supply, transport, urban design, advertising, education, trade, legal, economic, biological and psychosocial factors. Improving urban design and environments, increasing availability of affordable nutritious foods, and increasing the knowledge and skills necessary to choose nutritious foods and drinks is important in supporting Western Australians to engage in active living and healthy eating. [Ref 1]

Diet has an important effect on health and can influence the risk of diseases such a coronary heart disease, type 2 diabetes, stroke and some cancers. The Australian Dietary Guidelines outline the recommended daily serves of fruit and vegetables for children and adults. [Ref 2]

Surveys revealed the following.



[Ref 2]-Fig 2 Prevalence (%) of nutrition indicators for children (1-15 years or 2-15 years) and adults (16 years and above by sex, Shire of Murchison, 2024.

General Overview

**Food Consumption**

Fruit

Vegetables

Fast Food

**Adults**

Below WA prevalence

At WA prevalence

At WA prevalence

**Children**

Below WA prevalence

At WA prevalence

At WA prevalence

Context and Opportunities

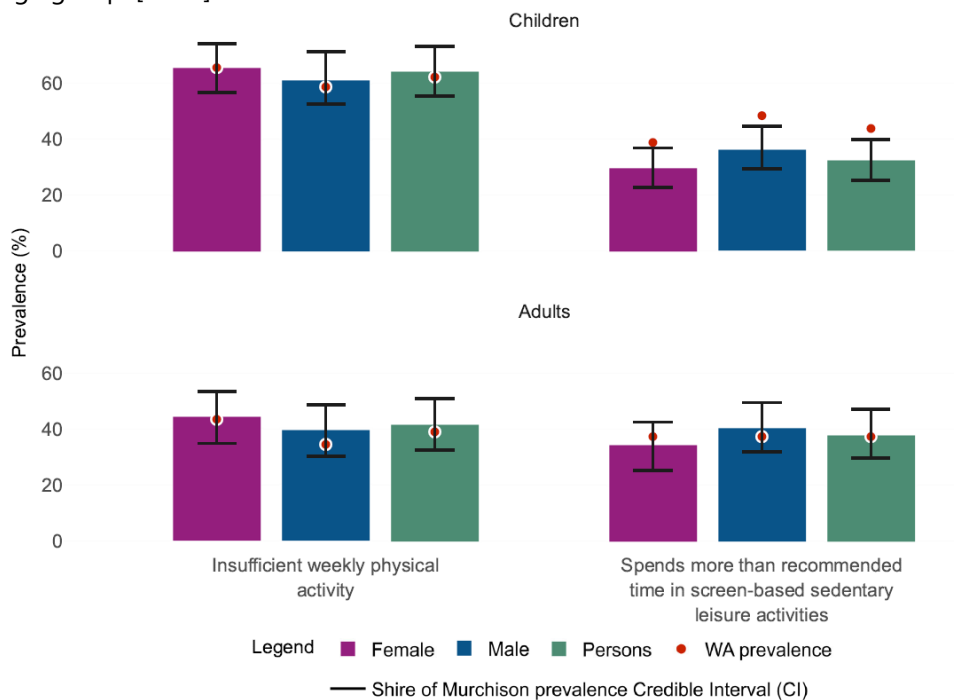
- i There is only one fast food outlet in the Shire located at Murchison Oasis Roadhouse in the Murchison Settlement and for many residents, access is only occasional.
- ii Most food is purchased via direct collection in Geraldton or via a freight delivery on a weekly preorder basis meaning that the choice and freshness of fruit and vegetables are more restricted to a weekly cycle
- iii Numbers are extremely small
- iv Education and information have the potential to deliver a positive impact
- v Murchison Settlement’s Community Garden operation is critical to improving access to fresh produce.
- vi Management and operation of the Murchison Oasis Roadhouse as a community operation with a community focus providing opportunities for improved health and well-being outcomes.

**3.2 Physical Inactivity and Sedentary behaviour**

Regular physical activity and a balanced diet both improve mental health and enhance quality of life, independent of weight loss. [Ref 1]

Physical Activity reduces the risk of cardiovascular disease, some cancers and type 2 diabetes, and also helps improve musculoskeletal health, maintain body weight and reduce symptoms of depression.

Data on physical activity were obtained through surveys with categorisation according to guidelines for each age group. [Ref 2]



[Ref 2]-Fig 5 Prevalence (%) of insufficient activity (5-15years, 18 years and above) and sedentary behaviour (0-15 years, 16 years and above) indicators for children and adults by sex, Shire of Murchison, 2024.

General Overview

Item	Adults	Children
Insufficient Weekly Activity	At WA prevalence	At WA prevalence
Spends more than recommended time in screen-based sedentary leisure activities	Below WA prevalence	Below WA prevalence

Context and Opportunities

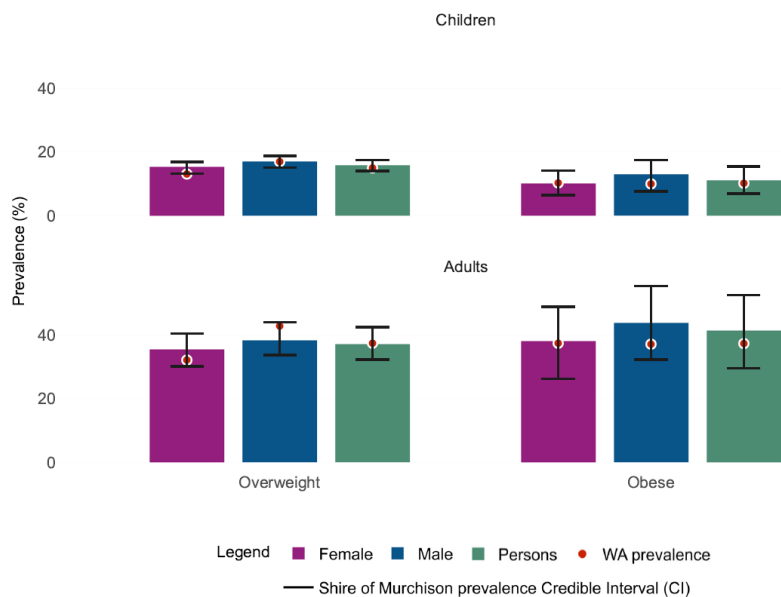
- i Murchison Settlement has very limited sporting facilities (lawn bowls, swimming pool) and no organised sports
- ii Numbers are extremely small, which limits the potential for organised sports and activities
- iii Opportunities exist to introduce physical activities within the Murchison Settlement as part of the Shire’s organisational and recruitment strategy
- iv Remote distance creates a significant disadvantage for access to organised sports

3.3 Overweight and Obesity

Obesity is a chronic, relapsing, progressive condition that leads to physiological changes and ill health over time and is a major risk factor for chronic conditions including cardiovascular disease, type 2 diabetes, and some cancers. Overweight and obesity is a major cause of preventable disease and death in WA.

Obesity and related chronic conditions are closely linked to social and environmental determinants of health, including income, education, and access to nutritious food and recreational facilities. Food security is a fundamental human right however Aboriginal communities, especially those remote areas, are disproportionately affected. This can be due to several factors, such as limited access to affordable and nutritious food. The paradox of abundant, cheap unhealthy food and unaffordable healthy options further exacerbates health disparities. [Ref 1]

Overweight and obesity in adults are associated with cardiovascular disease, type 2 diabetes, some cancers, musculoskeletal disorders (particularly osteoarthritis) dementia and a range of other conditions. Data on overweight and obesity were obtained through surveys with categorisation within according to guidelines for each age group. [Ref 2]



[Ref 2]-Fig 8 Prevalence (%) of overweight and obesity in children (5-15 years) and adults (16 years and above) by sex, Shire of Murchison, 2024.

*General Overview*

<b>Item</b>	<b>Adults</b>	<b>Children</b>
Overweight	At WA prevalence	At WA prevalence
Obese	At WA prevalence	Below WA prevalence

*Context and Opportunities*

- i There is only one fast food outlet in the Shire located at Murchison Oasis Roadhouse in the Murchison Settlement, and for many residents, is only occasional.
- ii Most food is purchased via direct collection in Geraldton or via a freight delivery on a weekly preorder basis meaning that the choice and freshness of fruit and vegetables are more restricted.
- iii Numbers are extremely small
- iv Education and information have the potential to deliver a positive impact
- v Management and operation of the Murchison Oasis Roadhouse as a community operation with a community focus provides opportunities for improved health and wellbeing outcomes.

**3.4 Smoking-related harm**

A comprehensive approach to tobacco control includes strong legislation, regulation and policy, public education campaigns, and support services for quitting. Although these measures have significantly reduced the prevalence of tobacco use in WA, smoking is still the leading preventable cause of disease and death in WA.<sup>49</sup> Smoking causes lung cancer, chronic respiratory diseases, cardiovascular disease, and a range of other diseases and cancers. On average, people who do not smoke are estimated to live 10 years longer than people who do smoke.

Higher levels of tobacco use in some population groups contribute to significant health, social and financial inequalities. Priority population groups known to have high prevalence of smoking, include:

- ~ people living in lower socio-economic conditions
- ~ people living in regional and remote areas
- ~ people from the LGBTQI+SB community
- ~ people who are dependent on alcohol and other drugs.
- ~ older people
- ~ people experiencing homelessness
- ~ people living with a mental illness

While current smoking prevalence among WA secondary school students is historically low, the risk of young people becoming addicted to nicotine through vaping and alternative nicotine products, and transitioning to tobacco use, is a growing challenge. Vaping can lead to nicotine dependence, increase the likelihood of starting to smoke tobacco, and expose people who vape, and bystanders, to harmful chemicals.

Recent changes to the regulation of vaping products in Australia strengthen enforcement by prohibiting the sale of vapes outside pharmacies and banning personal importation. The enhanced penalties and new compliance framework involving national collaboration support WA to reduce unlawful vaping and improve public health.

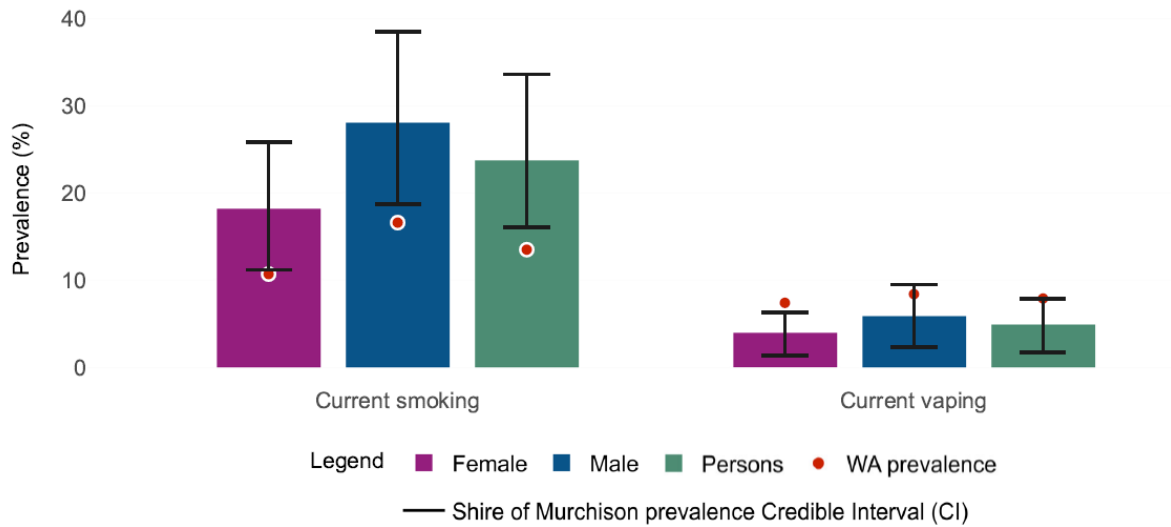
Despite a declining trend, smoking continues to be prevalent in some Aboriginal communities. Strengthening the cultural determinants of health and addressing the social determinants of health is crucial to reducing smoking prevalence amongst Aboriginal people. Some population groups are more at risk of harm from exposure to tobacco use, such as pregnant women, infants and children, and people living with a chronic health condition.

Sustained, comprehensive, population-wide tobacco, vape and related control efforts are required to reduce the serious impact of tobacco use and vaping now and into the future. [Ref 1]

Tobacco use, including past and current use and exposure to second-hand smoke, increases the risk of a number of health conditions, including cancer, respiratory diseases & cardiovascular diseases. [Ref 2]

Tobacco smoking and vaping prevalence

Data on smoking and vaping prevalence were obtained through surveys with categorisation as follows.



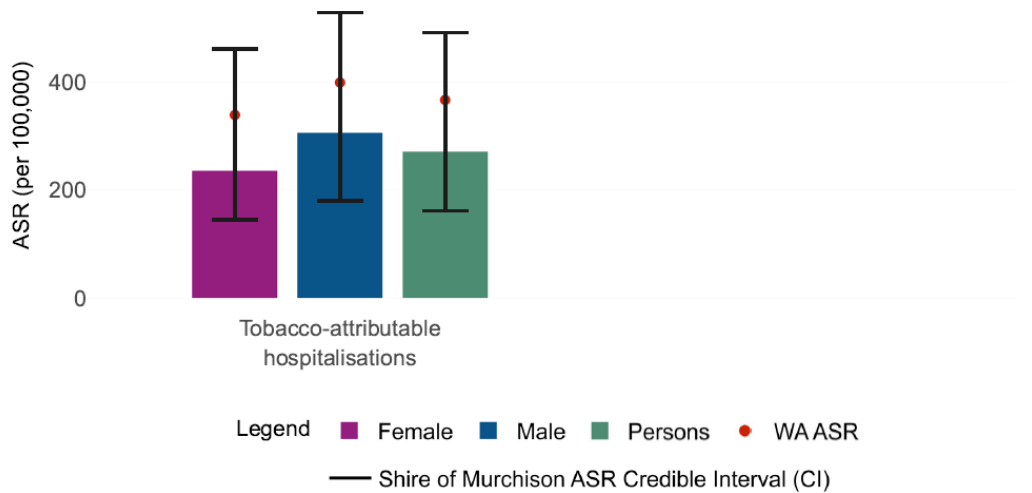
[Ref 2]-Fig 11 Prevalence (%) of current smoking and vaping (18 years and above) by sex, Shire of Murchison, 2024.

Overview

Item	Female	Male
Current Smoking	Above WA prevalence	Above WA prevalence
Current Vaping	Below WA prevalence	Below WA prevalence

Tobacco-attributable hospitalisations

Data on tobacco-attributable hospitalisations are categorised as follows.



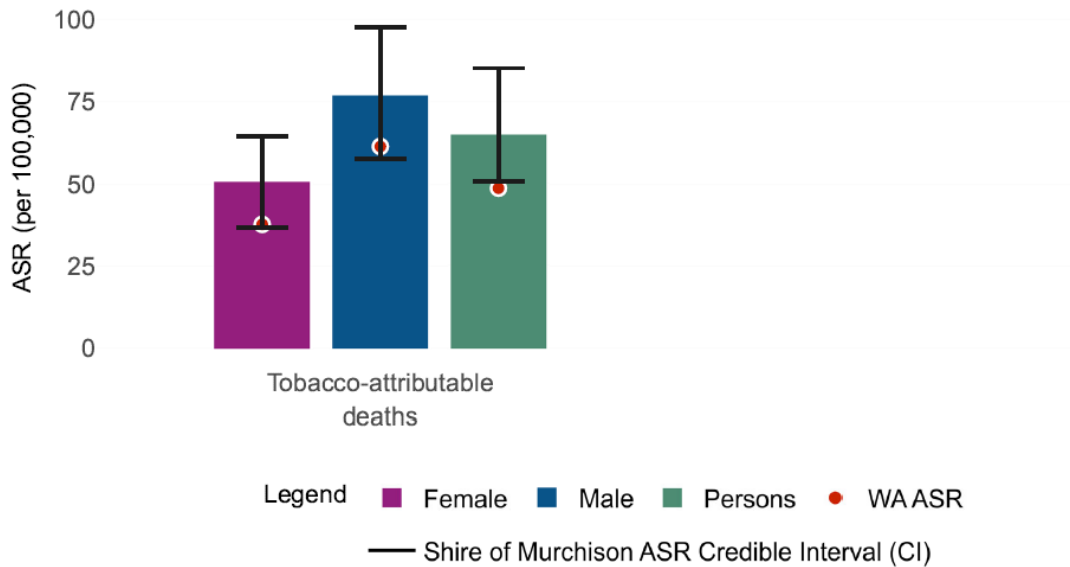
[Ref 2]-Fig 13 ASR (per 100,000 of tobacco-attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024.

Overview

Item	Female	Male
Tobacco-attributable hospitalisations	Below WA prevalence	Below WA prevalence

Tobacco-attributable deaths

Data on tobacco-attributable deaths are categorised as follows.



[Ref 2]-Fig 15 ASR (per 100,000 of tobacco-deaths (all ages) by sex, Shire of Murchison, 2021.

Overview

Activity	Female	Male
Tobacco-attributable deaths	Below WA prevalence	Below WA prevalence

Context and Opportunities

- i There is only one source for purchase of tobacco products with the Shire located at Murchison Oasis Roadhouse in the Murchison Settlement
- ii Education and information have the potential to deliver positive impact

**3.5 Alcohol-related harm**

Alcohol use in WA is high by national and world standards, with one in three adults drinking alcohol at levels that are associated with risk of harm from alcohol related disease or injury. While more young people (under 18 years) in WA are choosing not to use alcohol, one in three continue to drink at levels considered risky for adults. Harms caused by alcohol are a whole of community issue, although some groups experience greater risk of harm due to economic, cultural, social, geographical and educational factors.<sup>65</sup> The impact of alcohol use in regional and remote communities can be increased by geographical isolation, limited access to programs and services, and stresses presented by weather conditions such as drought and flooding

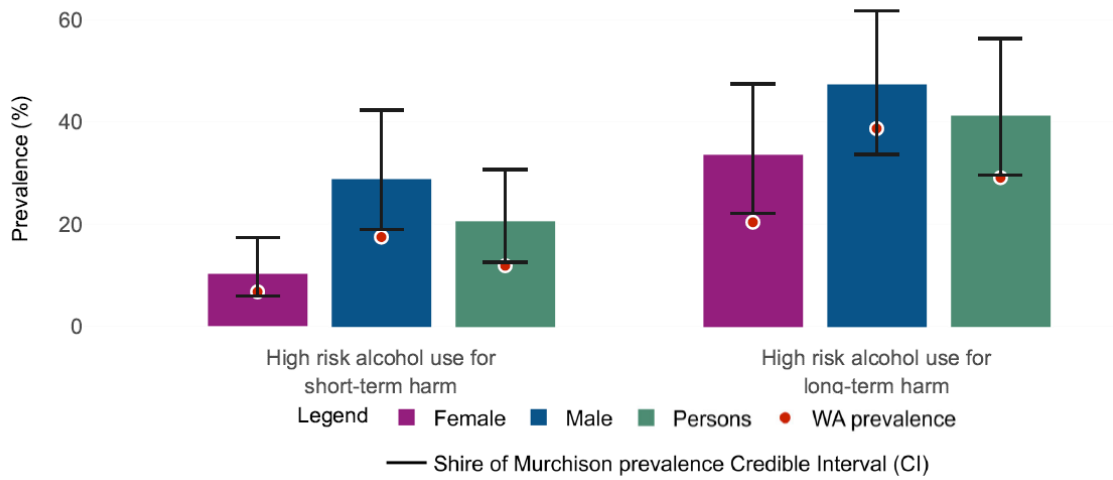
Alcohol-related harm is associated with significant economic, health and social costs such as unemployment, homelessness, poverty, frequency and severity of family domestic violence, and family breakdown – impacting children, families and the wider community.

In WA, alcohol demand, supply and harm reduction are addressed through a cross-agency approach. [Ref 1]

Alcohol use increase the risk of some health conditions including coronary heart disease, stroke, high blood pressure and liver and pancreatic disease. It also increases the risk of violence and ant-social behaviour, accidents and mental illness. [Ref 2]

Alcohol use prevalence

Data on the prevalence of alcohol consumption is categorised as follows.



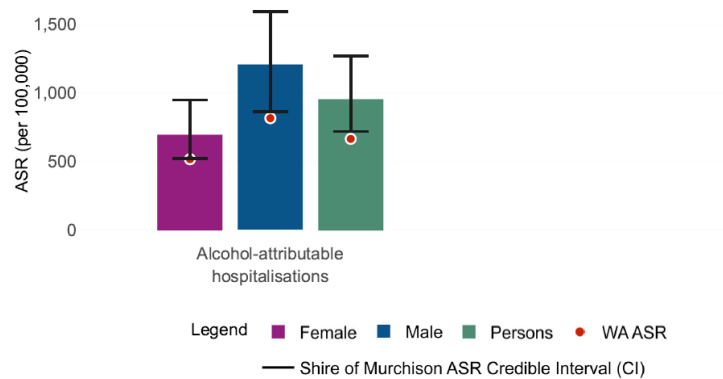
[Ref 2]-Fig 17 Prevalence (%) of high-risk alcohol use (16 years and above) by sex, Shire of Murchison, 2023.

Overview

Item	Female	Male
High risk alcohol use for short-term harm	Above WA prevalence	Above WA prevalence
High risk alcohol use for long-term harm	Above WA prevalence	Above WA prevalence

Alcohol-attributable hospitalisations

Data on alcohol-attributable hospitalisations are categorised as follows.



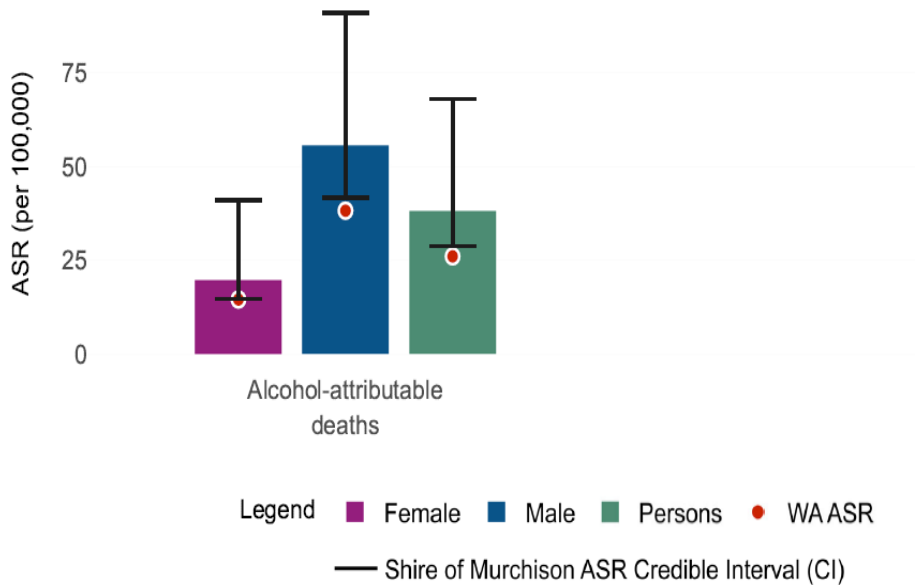
[Ref 2]-Fig 19 ASR (per 100,000 of alcohol-attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024. Ref 1

Overview

Item	Female	Male
Alcohol-attributable hospitalisations	Above WA prevalence	Above WA prevalence

Alcohol-attributable deaths

Data on tobacco-attributable deaths are categorised as follows.



[Ref 2]-Fig 6 ASR (per 100,000 of alcohol-deaths (all ages) by sex, Shire of Murchison, 2021.

Overview

Item	Female	Male
Alcohol-attributable deaths	Above WA prevalence	Above WA prevalence

Context and Opportunities

- i There are very limited sources within the Murchison Settlement where alcohol can be purchased and none with takeaway provisions. The Murchison Sports Cub operates a bar without takeaway around 6-8 times per annum and a specific function basis.
- ii There is scope for the Murchison Oasis Roadhouse to serve alcohol as part of a meal via a Restaurant Licence
- iii Education and information have the potential to deliver a positive impact

**3.6 Illicit drug-related harm**

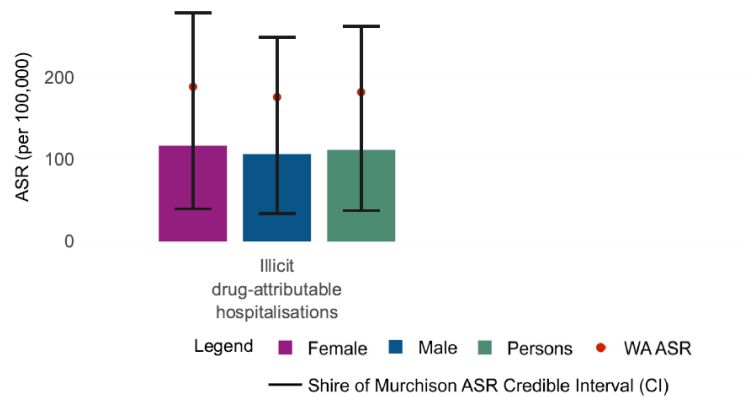
One in 5 people in WA report use of an illicit drug in the previous 12 months,55 with harms spanning health, social and economic domains which range from injury, overdose, transmission of blood-borne viruses, mental health issues, violence, and engagement with criminal justice, to trauma and child protection issues.

Social and structural determinants significantly contribute to illicit drug use and can include complex issues such as social and economic exclusion, poverty, marginalisation, racism and stigmatisation. Prescription drug misuse continues to be an issue in Australia, contributing to rising levels of harm.

Australian governments address alcohol and other drug use (AOD) in the community through a long-standing commitment to a harm minimisation framework. This internationally recognised approach prevents and reduces the harms associated with AOD use through three pillars: harm reduction, demand reduction and supply reduction [Ref 1]

Illicit drug-attributable hospitalisations

Data on alcohol-attributable hospitalisations are categorised as follows.



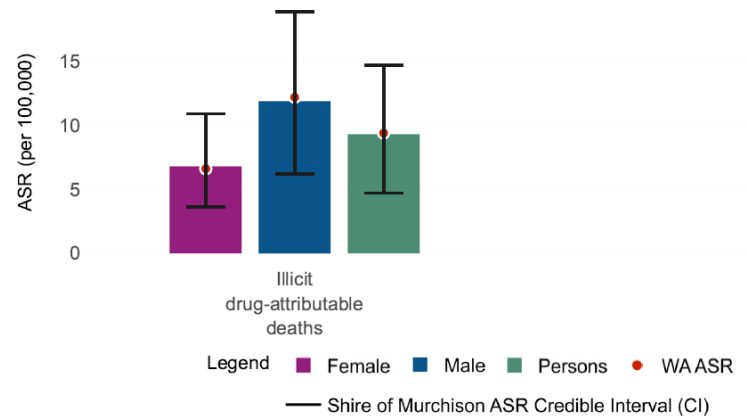
[Ref 2]-Fig 23 ASR (per 100,000 of illicit drug attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024.

Overview

Item	Female	Male
Illicit drug-attributable hospitalisations	Below WA prevalence	Below WA prevalence

Illicit drug-attributable deaths

Data on tobacco-attributable deaths are categorised as follows.



[Ref 2]-Fig 25 ASR (per 100,000 of illicit drug attributable deaths (all ages) by sex, Shire of Murchison, 2021

Overview

Item	Female	Male
Illicit drug-attributable deaths	At WA prevalence	At below WA prevalence

**3.7 Mental Health**

A high level of mental health and wellbeing enables individuals to actively participate in community and family life, contribute socially and economically, and lead long, meaningful lives. It enhances the ability to cope with stress, work productively, and engage with society. Low levels of mental health and wellbeing are linked to physical ill-health, harmful alcohol and other drug use and lower quality of life. Mental health issues, such as anxiety-related conditions, mood disorders, and behavioural conditions, are among the leading causes of disability and morbidity in WA. Nearly half of the Australian population (45 per cent) aged 16 to 85 years are expected to experience a mental health condition at some point in their life.<sup>28</sup> Suicide, which contributes significantly to the burden of disease in WA, remains a key

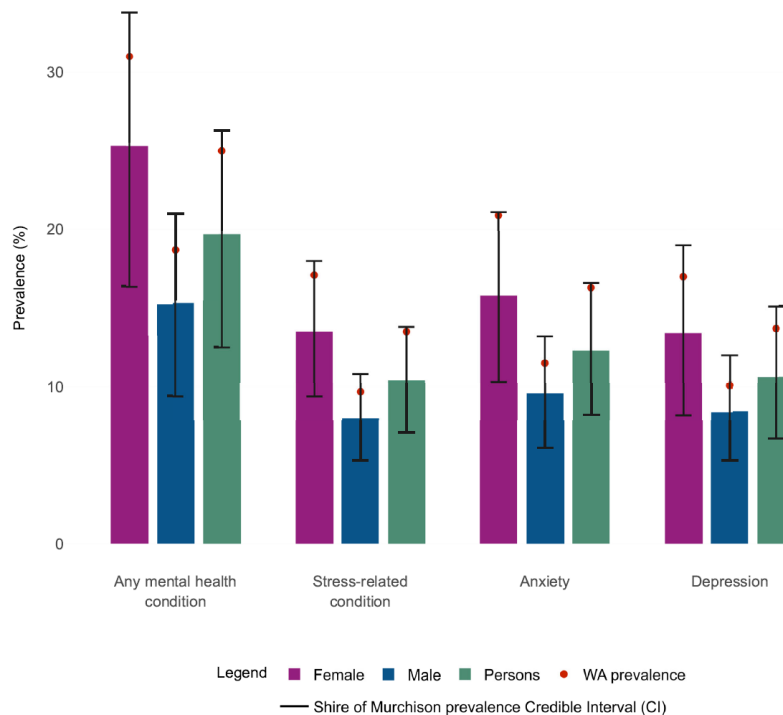
priority for prevention, with efforts focusing on reducing suicide, suicide attempts, and self-harm.<sup>29</sup> Improvements in mental wellbeing can reduce the risk of suicide regardless of the presence or absence of a diagnosed mental health condition; the risk of suicidal thoughts, feelings and behaviours can increase with decreasing levels of wellbeing.

Improving mental wellbeing involves 2 key approaches: enhancing protective factors that promote higher levels of mental wellbeing, such as social connection and access to supportive environments, and reducing risk factors that contribute to poor mental health outcomes, including social isolation and unhealthy lifestyle behaviours. Supportive factors for positive mental health and wellbeing include strong family functioning, supportive communities, social support networks, physical activity, employment, a healthy diet, and access to green spaces and nature. [Ref 1]

People with mental health condition are at an increased risk of experiencing other disorders including physical disorders and diabetes. [Ref 2]

Mental Health conditions prevalence

Data on Mental Health conditions prevalence are categorised as follows.



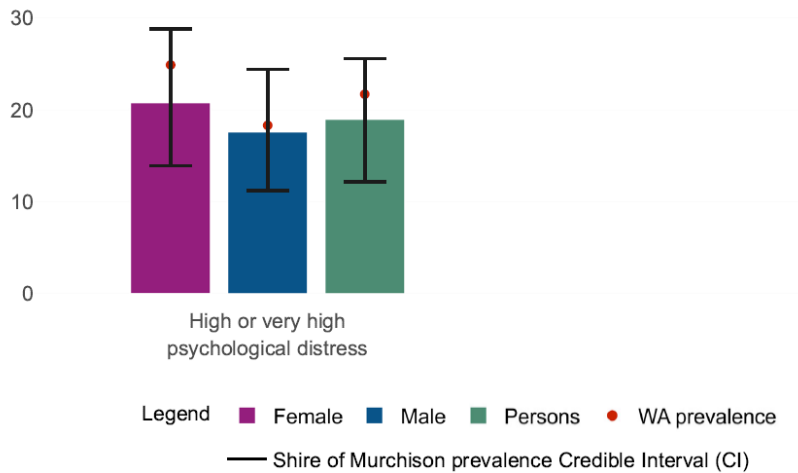
[Ref 2]-Fig 27 ASR (per 100,000 of illicit drug attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024.

Overview

Item	Female	Male
Any mental health condition	Below WA prevalence	Below WA prevalence
Stress-related condition	Below WA prevalence	Below WA prevalence
Anxiety	Below WA prevalence	Below WA prevalence
Depression	Below WA prevalence	Below WA prevalence

Psychological distress prevalence

Data on Psychological distress conditions prevalence are categorised as follows.



[Ref 2]-Fig 29 ASR (per 100,000 of illicit drug attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024.

Overview

Item	Female	Male
High or very high psychological distress	Below WA prevalence	Below WA prevalence

Context and Opportunities

- i Some equity and inclusion actions may assist
- ii Education and information have the potential to deliver a positive impact, particularly through community-based initiatives and partnerships with WACHS and other service providers.
- iii The Shire’s organisational and recruitment strategy provides opportunities to support staff wellbeing and promote a mentally healthy workplace.
- iv Access to mental health services is limited, with most services delivered externally or via outreach, telehealth, or emergency response.
- v Opportunities exist to strengthen community connection and social participation within Murchison Settlement and across pastoral stations.

**3.8 Aboriginal Health and well-being**

Aboriginal health and wellbeing is influenced by a wide range of factors, including connection to Country, culture, family, community, and identity. These cultural determinants are central to social and emotional wellbeing and are recognised as protective factors that support resilience, healing, and positive health outcomes. Social determinants such as housing, education, employment, income, and access to services also play a significant role in shaping health outcomes for Aboriginal people.

Aboriginal people, particularly those living in regional and remote areas, continue to experience poorer health outcomes compared with non-Aboriginal Australians. These disparities are linked to historical and ongoing impacts of colonisation, intergenerational trauma, systemic disadvantage, and reduced access to culturally safe health services.

The PIA Wajarri Aboriginal Community is located approximately 70 km from the Murchison Settlement and is situated on Aboriginal Reserve Land. All essential services, including housing, schooling, water, power, and health support, are provided by various government agencies. As such, the Shire’s direct influence on Aboriginal health outcomes is limited, with responsibility for Aboriginal health and wellbeing resting primarily with the State Government.

*Context and Opportunities*

- i The State Government is responsible for Aboriginal Health and well-being wellbeing, education, employment, justice, safety, housing, land and waters, languages, and digital inclusion at the PIA Wadjarri Aboriginal Community. Current progress is unknown
- ii Given Murchison's remoteness, opportunities to have some of these deliverables undertaken by the State with better integration with the broader shire could be pursued.

**3.9 Equity and inclusion**

Equity and inclusion are essential to ensuring that all people have the opportunity to achieve good health and wellbeing. Equity recognises that some individuals and groups may require additional support or resources to achieve comparable health outcomes, due to social, economic, cultural, or environmental factors. Inclusion ensures that all people feel valued, respected, and able to participate fully in community life.

Local governments play an important role in promoting equitable access to services, facilities, programs, and opportunities. This includes considering the needs of people who may experience disadvantage or barriers to participation, such as people with disability, older adults, young people, Aboriginal people, culturally and linguistically diverse communities, and those living in remote or isolated settings.

In the Shire of Murchison, geographic isolation, limited access to services, and a small, dispersed population create unique challenges for equity and inclusion. Ensuring that all residents have fair access to information, services, and opportunities requires tailored approaches, strong partnerships, and flexible service delivery models.

Local events, such as clean-up drives and tree planting initiatives, foster community engagement, which not only enhances the look of the neighbourhood but also strengthens social ties. Creating green spaces, such as parks and community gardens, provides venues for social interaction while improving air quality and biodiversity, and provides shade to reduce harmful ultraviolet (UV) exposure.

When communities are engaged in environmentally sustainable practices, they contribute to the preservation of natural resources, reduce pollution, and mitigate climate change, ensuring a healthier planet for future generations. [Ref 1]

*Context and Opportunities*

- i The strong community focus of the Shire in relation to our very small community means a stronger than perhaps normal interdependent relationship exists, with Shire staff taking a more hands on supportive role than would otherwise be the case, in support of the rangelands sector.
- ii Many of the current and future actions of the Shire in and around the Murchison Settlement, and though the broader road maintenance and construction role, address this objective as Inclusion and Equity forms a significant part of our raison detre.
- iii Sealing the remain 27.54km unsealed section of the Carnarvon-Mullewa Road to encourage medical practitioners and allied health services to safely access the Murchison Settlement to deliver allied medical services.

### 3.10 People and Community

A strong, connected community is fundamental to health and wellbeing. Social connection, participation, and a sense of belonging contribute to resilience, mental health, safety, and overall quality of life. Community cohesion is particularly important in small and remote local government areas, where residents often rely on one another for support, information, and shared resources.

The Shire of Murchison has a unique community profile, characterised by a very small population, dispersed pastoral stations, and a central settlement that functions as the primary hub for services, social interaction, and community events. These characteristics create both challenges and opportunities for strengthening community wellbeing.

Community wellbeing is influenced by access to services, opportunities for social participation, cultural identity, safety, and the physical environment. Local governments play a key role in fostering inclusive, connected communities through infrastructure, events, communication, and partnerships.

#### *Context and Opportunities*

- i A number of elements fall into normal Shire operations, with public health outcomes intrinsically intertwined into the fabric of the community.
- ii The Shire has an important role to play in emergency evacuations, road rescues, administering RFDS medications and providing very basic medical rooms for potential visiting medical practitioners at the Murchison Settlement

### 3.11 Healthy Partnerships

Developing strong partnerships is essential for the effective design, implementation, and evaluation of public health initiatives. These partnerships facilitate a collaborative approach to health planning, promoting shared ownership of initiatives, building trust, and increasing understanding and engagement on important public health issues. [Ref 1]

The large, sparsely settled and remote location means that access to health-related treatments such as doctors, hospitals, dentist etc that many would take for granted, are not available or can necessarily be delivered in the Shire. The Murchison Local Government Authority Selected Health Service Information (WACHS) provided in Appendix 1 [Ref 3] outlines the current situation. This has a direct effect on public health outcomes.

In the Shire of Murchison, partnerships are especially important due to the Shire's small population, geographic isolation, and limited local service availability. Working collaboratively with external agencies and neighbouring local governments enables the Shire to access expertise, funding, and support that enhances community wellbeing.

#### *Context and Opportunities*

- i Improved recognition and articulation of health and well-being considerations within the Shire's normal operation
- ii Increased liaison with health-related service providers and practitioners to provide improved service delivery at the Murchison Settlement.
- iii Access to Community Development network across the Murchison Region to facilitate locum services and participation in these services

## 4 Quality of Life Focus Actions

Within the framework to ensure the best possible health, wellbeing, and quality of life now and into the future the following approach plans and actions are proposed with roles to promote, prevent, protect and enable public health whilst also addressing objectives relating to Aboriginal health and wellbeing and equity and inclusion wherever applicable.

Element	Quality of Life Focus Actions	Objectives	Health Risk
<b>A Safe nutritious and accessible food</b>	A1 Maintain Free Weekly Freight Delivery pickup service in and around Geraldton for delivery into the Murchison Settlement	3.1 Nutrition	Lifestyle Disease
	A2 Provide opportunities for other parts of the community remote from Murchison to access the Shire's Free Freight delivery service	3.1 Nutrition	Lifestyle Disease
	A3 Provide healthy eating meals to Council Meetings and other Shire events	3.1 Nutrition	Lifestyle Disease
	A4 Promote health eating as part of food safety programs and food business inspections	3.1 Nutrition	Lifestyle Disease
	A5 Implement the Shire's Local Meat initiative with produce used in and sold from the Murchison Oasis Roadhouse	3.1 Nutrition	Lifestyle Disease
	A6 Maintain and expand the Murchison Settlement's Community Garden which includes fruit vegetables and eggs	3.1 Nutrition 3.9 Equity & Inclusion	Lifestyle Disease
	A7 Provide Community Garden Produce for use and retail from the Murchison Oasis Roadhouse	3.1 Nutrition	Lifestyle Disease
	A8 Provide a range of nutritious food options at the Murchison Oasis Roadhouse	3.1 Nutrition	Lifestyle Disease
	A9 Conduct surveillance of food businesses to ensure food safety standards are maintained	3.10 People & Community	Disease
<b>B Safe drinking and swimming water</b>	B1 Provide and operate a chlorinated supply of drinking water at the Murchison Settlement	3.1 Nutrition	Disease
	B2 Monitor drinking water quality of non-scheme supplies	3.10 People & Community	Disease
	B3 Liaise with the Public and Aboriginal Health Division of the Department of Health to receive update advice regarding provision of potable water to the Pia Wadjarri Aboriginal Community	3.1 Nutrition	Disease
	B4 Operate the Community Caravan Park Swimming Pool at the Murchison Settlement to the appropriate health standards	3.3 Physical Activity 3.3 Overweight & Obesity	Disease
	B5 Maintain swimming pool fencing of facilities within the Murchison Settlement	3.10 People & Community	Drowning
	B6 Conduct surveillance of Settlement pool and water park for microbiological risks	3.10 People & Community	Disease

Element	Quality of Life Focus Actions	Objectives	Health Risk
<b>B Safe drinking and swimming water</b>	B7 Provide community access to the pool through the Shire's local loyalty scheme	3.3 Physical Activity 3.3 Overweight & Obesity	Lifestyle Disease
	B8 Provide access to the PIA Wadjari Community School for educational and swimming related activities	3.3 Physical Activity 3.3 Overweight & Obesity 3.8 Aboriginal Health & well-being	Lifestyle Disease
<b>C A strong skilled and committed public health work workforce</b>	C1 Ensure staff are trained appropriately to manage the RFDS emergency medication box and act as a conduit with RFDS medical practitioners to assist in treatment	3.10 People & Community 3.11 Healthy Partnerships	Safety
	C2 Support Staff to participate in the Department of Health Advisory Council for our district (DHAC)	3.9 Equity and Inclusion 3.10 People & Community	Lifestyle Disease
	C3 Continue to work with our Environmental Health Officer to deliver services and information relating to public health	3.10 People & Community	Lifestyle Disease
	C4 Capacity build staff to test and adjust both pool and drinking water as required	3.10 People & Community	Lifestyle Disease
<b>D Reduce harm from alcohol use</b>	D1 Monitor operations of the Murchison Sports Club to promote safe alcohol consumption	3.5 Alcohol-related harm	Lifestyle Disease
	D2 Change operations of the Murchison Oasis Roadhouse from an largely unrestricted BYO basis to a Restaurant License with meals only consumption of alcohol and no take-away	3.5 Alcohol-related harm	Lifestyle Disease
	D3 Conduct and support no alcohol events	3.5 Alcohol-related harm	Lifestyle Disease
	D4 Support Geraldton Community Wellness Group's Alcohol Harm minimisation activities and actions	3.5 Alcohol-related harm	Lifestyle Disease
<b>E Reduce harm from tobacco and vape use</b>	E1 Maintain sales of smoke products at the Murchison Oasis Roadhouse in the current restricted range of tobacco products with no vaping sold	3.4 Smoking-Related harm	Lifestyle Disease
	E2 Support State and Federal public health campaigns to reduce tobacco and vape use	3.4 Smoking-Related harm	Lifestyle Disease
	E3 Continue to support Shire Events as smoke and vaper free	3.4 Smoking-Related harm	Lifestyle Disease
	E4 Support Geraldton Community Wellness Group's Alcohol & Other Drugs harm minimisation activities and actions [Ref 5]	3.4 Smoking-Related harm	Lifestyle Disease
<b>F Reduce harm from other drug use</b>	F1 Support Geraldton Community Wellness Group's Alcohol & Other Drugs harm minimisation activities and actions [Ref 5]	3.6 Illicit drug related harm	Lifestyle Disease
	F2 Installation of needle and syringe boxes in all public toilets. Have information readily available for disposal.	3.6 Illicit drug related harm	Lifestyle Disease

Element	Quality of Life Focus Actions	Objectives	Health Risk
<b>G Safe vibrant liveable well-designed and socially connected communities</b>	G1 Provide new and expanded facilities in accordance with the Murchison Settlement Masterplan Report [Ref 7] including improvements to the amenity of the settlement, construction of a new playground, upgrade to the Community Centre and Refurbishment and extension of the Murchison Oasis Roadhouse	3.9 Equity & Inclusion	Lifestyle Disease
	G2 Finalise construction of 5 new Key Worker Dwellings	3.7 Mental Health 3.9 Equity & Inclusion	Mental Health
	G3 Finalise construction of new 3 cabins to Caravan Park	3.7 Mental Health 3.9 Equity & Inclusion	Mental Health
	G4 Continue to conduct the Shire's Annual Events including Christmas Tree Day, Anzac Day and Camp Oven Muster Festival	3.9 Equity & Inclusion 3.10 People & Community	Mental Health
	G5 Continue to financially support Biggest Morning Tea Cancer Fund Raising Event	3.7 Mental Health 3.9 Equity & Inclusion 3.10 People & Community	Mental Health
	G6 Continue to expand the range of community events on offer in the Murchison Settlement	3.7 Mental Health 3.9 Equity & Inclusion 3.10 People & Community	Mental Health
	G7 Continue with implementing the Shire staff community integration strategy which includes programs for staff buy in to living in a remote small community and delivery of local community events	3.7 Mental Health 3.9 Equity & Inclusion 3.10 People & Community	Mental Health
	G8 Continue to implement actions under the Shire's Disability Action and Inclusion Plan	3.9 Equity & Inclusion	Injury
	G9 Explore the potential establishment of school room as part of a future redevelopment of the community centre	3.7 Mental Health 3.9 Equity & Inclusion 3.10 People & Community	Lifestyle Disease
	G10 Continue to provide community and Health related information from the Shires Website, Facebook and Community Information List	3.9 Equity & Inclusion	
<b>H Active transport infrastructure with trails, bike paths and public transport</b>	H1 Continue with implementing the Shire's road maintenance plan	3.9 Equity & Inclusion	Safety & Injury
	H2 Promote Tourism attractions that encourage active transport such as swimming, hiking, walking for all levels of involvement	3.9 Equity & Inclusion 3.10 People & Community	
	H3 Introduce way-finding signage to the settlement for local trail options	3.9 Equity & Inclusion 3.10 People & Community	

Element	Quality of Life Focus Actions	Objectives	Health Risk
<b>H Active transport infrastructure with trails, bike paths and public transport</b>	H4 Liaise with the City of Greater Geraldton and Main Roads WA and others to fast track the sealing of the remain 27.54km unsealed section of the Carnarvon-Mullewa Road so that medical practitioners can safely access the Murchison Settlement from Geraldton and deliver a range of allied health services.	3.9 Equity & Inclusion 3.10 People & Community 3.11 Healthy Partnerships	Safety & Injury
<b>I Equitable inclusive health care</b>	I1 Continue to undertake emergency evacuations, road rescues I2 Continue to administer RFDS medications under medical guidance I3 Continue to provide a very basic medical rooms for potentially visiting medical practitioners at the Murchison Settlement I4 Continue to provide community access to health related audiometric and skin cancer testing services delivered to Shire staff. I5 Advocate for access to health services Murchison should be receiving in line with current policies I6 Work with WACHS to support delivery of health related services to the Pia Wadjarri Community and where appropriate determine if broader community access can be facilitated.	3.10 People & Community 3.10 People & Community 3.11 Healthy Partnerships 3.10 People & Community 3.11 Healthy Partnerships 3.9 Equity & Inclusion 3.10 People & Community 3.11 Healthy Partnerships 3.8 Aboriginal Health & well-being 3.9 Equity & Inclusion 3.11 Healthy Partnerships	Safety & Injury Lifestyle Disease Lifestyle Disease Lifestyle Disease Lifestyle & Communicable Disease Lifestyle & Communicable Disease
<b>J Health literacy including genomic information</b>	J1 Seek advice and information from relevant departments as to what health literacy including genomic information is available and determine how best this can be provided to the community	3.9 Equity & Inclusion, 3.11 Healthy Partnerships	Lifestyle & Communicable Disease
<b>K Optimal disaster and emergency response including pandemic preparedness</b>	K1 Continue to support and oversee the operation of the Murchison Bushfire Brigade K2 Continue to provide Emergency Management Responses in accordance with the Emergency Management Plan K3 Provide Emergency Management Flood Damage Repair and Restoration responses as part of declared Flood Recovery Events	3.10 People & Community 3.10 People & Community 3.9 Equity & Inclusion	Safety & Injury Safety & Injury Safety & Injury
<b>L Accessible high quality screening programs</b>	L1 Liaise with health practitioners to see what screening programs can be delivered locally and establish partnerships to facilitate those that can.	3.8 Aboriginal Health & well-being, 3.9 Equity & Inclusion	Disease

Element	Quality of Life Focus Actions	Objectives	Health Risk
<b>M Reduced burden of communicable disease</b>	M1 Liaise with health practitioners to see what the Shire can do to assist	3.10 People & Community	Disease
	M2 Monitor and implement mosquito control programs at the Murchison Settlement	3.10 People & Community	Disease
	M3 Manage waste collection and disposal to ensure compliance with legislation, minimise waste to landfill and reduce exposure to vector borne disease	3.10 People & Community	Disease
<b>N Strong partnership with key stakeholders</b>	N1 Liaise with health practitioners to see what the Shire can to facilitate a partnership and strategic approach	3.10 People & Community	Lifestyle & Communicable Disease
	N2 Work with neighbouring Shires in the Murchison Region to support attendance and attraction of locum practitioners	3.10 People & Community	Lifestyle & Communicable Disease
<b>O High levels of immunisation</b>	O1 Support and promote WA immunisation approaches and actions	3.10 People & Community	Disease
<b>P Optimal mental health and well-being</b>	P1 Support Geraldton Community Wellness Group's mental health activities and actions	3.7 Mental Health	Mental Health
<b>Q Cultural safe environment free from racism</b>	Q1 Work with PIA Wajarri Aboriginal Community to develop promote and integrate culturally appropriate community based initiatives that celebrate cultural heritage	3.8 Aboriginal Health & well-being	Mental Health
<b>R Hazard free environment</b>	R1 Provide new and expanded facilities in accordance with the Murchison Settlement Masterplan report [Ref 7] including improvements to the amenity of the settlement through increased plantings	3.9 Equity & Inclusion	Heat Stress
<b>S Reduced climate risk and environmental footprint</b>	S1 Construct and install solar micro grid as an extension to the Murchison Settlement's Power Supply	3.9 Equity & Inclusion	Heat Stress
	S2 Upgrade waste management plant equipment and facilities with increased emphasis on expanding local mulch operations	3.9 Equity & Inclusion 3.10 People & Community	Heat Stress
<b>T High-quality population health data systems to inform policy and research</b>	T1 Liaise with health practitioners to see what the Shire information can be derived that will assist in overall health planning	3.10 People & Community 3.11 Healthy Partnerships	Lifestyle & Communicable Disease

## 5 Evaluation of the Plan

The Murchison Shire will regularly track the progress relating to the Quality of Life Focus Actions under this plan and report annually via Council's Annual Report.

As we progress, some of these elements may also be included in an updated Community Plan and Corporate Plan

## 6 References

The following references are relevant to the production of the plan

- Ref 1 State Public Health Plan for Western Australia 2025-2030  
<https://www.health.wa.gov.au/~media/Corp/Documents/About-us/Public-Health-Act/State-Public-Health-Plan-2025-2030.pdf>
- Ref 2 Health and Wellbeing Profile Shire of Murchison 2015 – 2024
- Ref 3 Murchison Local Government Authority Selected Health Service Information (WACHS)  
[Appendix 1](#)
- Ref 4 Australian Bureau of Statistics. Socio-Economic Indexes for Australia (SEIFA), 2021  
[Australian Bureau of Statistics](#)
- Ref 5 Midwest Local Government Planning Guide. Geraldton Community Wellness Group  
<https://www.mwhpn.com.au/other-health-networks/>
- Ref 6 Shire of Murchison Strategic Community Plan 2016/17 – 2026/27  
<https://www.murchison.wa.gov.au/documents/other-council-documents>
- Ref 7 Murchison Settlement Masterplan Report  
<https://www.murchison.wa.gov.au/documents/other-council-documents>
- Ref 8 Murchison Settlement Roadhouse Precinct Detailed Concept Design
- Ref 9 Murchison Vast Sky Experience Business Case  
<https://www.murchison.wa.gov.au/documents/other-council-documents>
- Other Other responsibilities that from time to time arise including but not limited to enforcement of legislative requirements as per the Public Health Act, Environmental Protection Act and other Acts and regulations as well as improvements to monitoring compliance and education.

## 7 Previous

Nil

## 8 Appendices

Appendix1 Murchison Local Government Authority Selected health service information May 2026 (WACHS)

# Murchison Local Government Authority

## Selected health service information (May 2026)

### Background

Murchison Local Government Authority (LGA) CEO contacted WACHS to seek health service information to inform public health planning processes.

WACHS confirmed the Murchison LGA had already received the Department of Health (DOH) Epidemiology produced LGA level profile document providing a comprehensive overview of health conditions and services utilisation for Murchison LGA residents.

This overview of selected information from this process has been provided to complement the DOH produced profile for Murchison LGA.

WACHS consulted with community and health service stakeholders in 2021/22 to inform Meekatharra Hospital infrastructure development processes. This included identifying health services and health care needs in the Murchison LGA catchment. Consultation was completed in 2022 and some details may have changed in subsequent years. No data has been updated with exception of the estimated resident population (ERP) and health service utilisation by Murchison LGA residents.

### Population

Murchison LGA is Wajarri country, located 302km northeast of Geraldton and 742km north of Perth. Murchison LGA is the only LGA in Australia without a town or regional centre. Murchison LGA has an ERP of 105<sup>1</sup> and with almost equal proportions of non-Aboriginal and Aboriginal residents.

The Murchison LGA population has declined by 10 per cent since 2020.

Most of the population are working aged adults (15-44, 40%; 45-64, 32%).

In 2021 Aboriginal people made up 51 per cent of the population.



Table 1. Murchison LGA ERP 2024

Age	2020	2021	2022	2023	2024
0-14 years	25	28	25	21	17
15-44 years	41	34	37	37	42
45-64 years	43	39	38	36	34
65+ years	8	7	8	12	12
Total	117	108	108	106	105

<sup>1</sup> ABS Estimated Resident Population, 2024

## Health Services

Murchison LGA visiting health services include as required visiting WACHS allied and community health and the Geraldton Regional Aboriginal Medical Service (GRAMS) General Practitioner (GP) visits to Pia Wadjarri Remote Community School.

### Inpatient demand

In 2024-25, nine Murchison residents received inpatient care in WA hospitals, predominantly in Geraldton Hospital (n=4) or metropolitan hospitals (n=4). One person was admitted to Carnarvon hospital. Average age of admission was 25 years.

### Emergency Department demand

In 2024-25, the number of ED attendances for Murchison residents was 34. Most (80%) presented to Midwest Hospitals, most commonly Geraldton (n=14) or Mullewa (n=9). Smaller numbers presented to other Midwest Hospitals such as Carnarvon, Meekatharra and Morowa. Five people attended EDs in the Pilbara and two attended metropolitan ED's.

### Outpatient demand

There were 17 outpatient services recorded for Murchison LGA residents in 2024-25, with most provided from Geraldton (71%). The remainder received outpatient services from metropolitan public hospitals.

**The following information was provided in 2021/2022. Changes may have occurred since this time.**

## Primary care

The GRAMS GP clinic in Mt Magnet provides a monthly visiting GP service to Pia Wadjarri. GRAMS are also contracted to provide school health services in Pia Wadjarri on behalf of WACHS.

The RFDS previously provided a monthly FIFO clinic at Murchison Settlement, primarily as children were living in the settlement. The service ceased when the family left.

RFDS has 15 emergency chests located within the Mullewa/Murchison LGA catchment with support as required provided by RFDS. Chests are located at stations, one roadhouse and one government location (specific locations are not publicly available).

## Population Health

### Community health

WACHS community health visits to Murchison LGA operate at Pia Wadjarri 'as required', with staff using the electronic birth register to determine when visits are needed. They will also contact the school to find out which families are in town and whether there are children at high risk who require urgent assessment.

### Allied health

WACHS provides a range of visiting allied health services including physiotherapy, occupational therapy (OT), dietetics, podiatry, social work and speech pathology to adults and children in the Murchison Health District.

Allied health staff (predominantly dietetics, speech pathology and occupational therapy) provide services to Pia Wadjarri Remote Community School via outreach from Geraldton. Service frequency is 'as required', dependent on number and acuity of patients.

Telehealth services (video and telephone options) can be used to increase access to care. Local schools have more reliable internet connectivity, although bandwidth in Pia Wadjarri is known to be poor.

## Mental Health Promotion

Mental health promotion and awareness emerged as a strong community need in Murchison LGA.

WACHS Midwest provide training to the broader Murchison health district in Gatekeeper Training for suicide prevention, Mental Health First Aid, Aboriginal Mental Health First Aid, Red Dust Healing, Deadly Thinking Youth and support communities with mental health promotion events such as 'R U Ok Day'. Training within the Murchison LGA community can be provided on request.

## Paediatrics

Children from Pia Wadjarri/Murchison LGA requiring paediatric assessment travel to Mount Magnet, Mullewa or Geraldton where specialist pediatric services are based. Telehealth services (video and telephone options) could be explored to increase access to care.

## Aged Care

Provision of aged care packages and respite care is a recognised challenge within the Murchison Health District. Meekatharra is the only site in the catchment with respite beds and is significantly distanced from other Murchison locations. In-home services may be available dependent on service provider and staff availability.

## Palliative Care

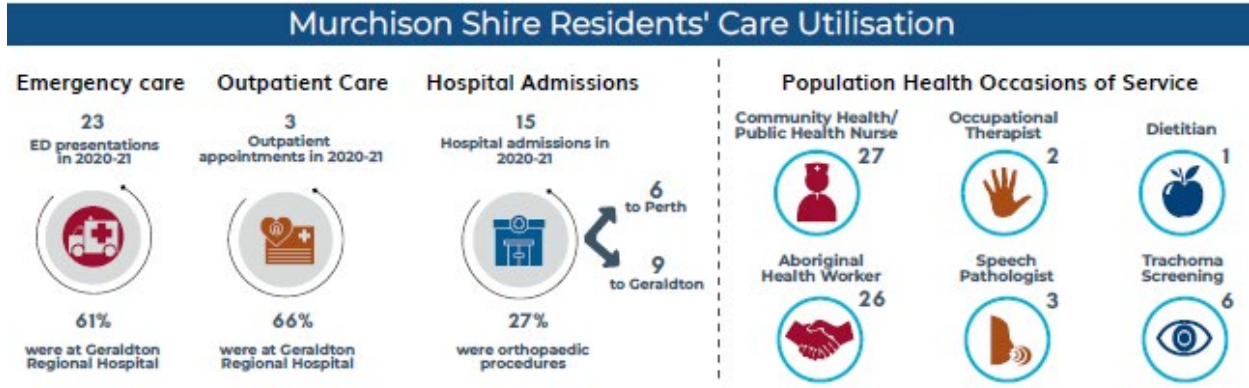
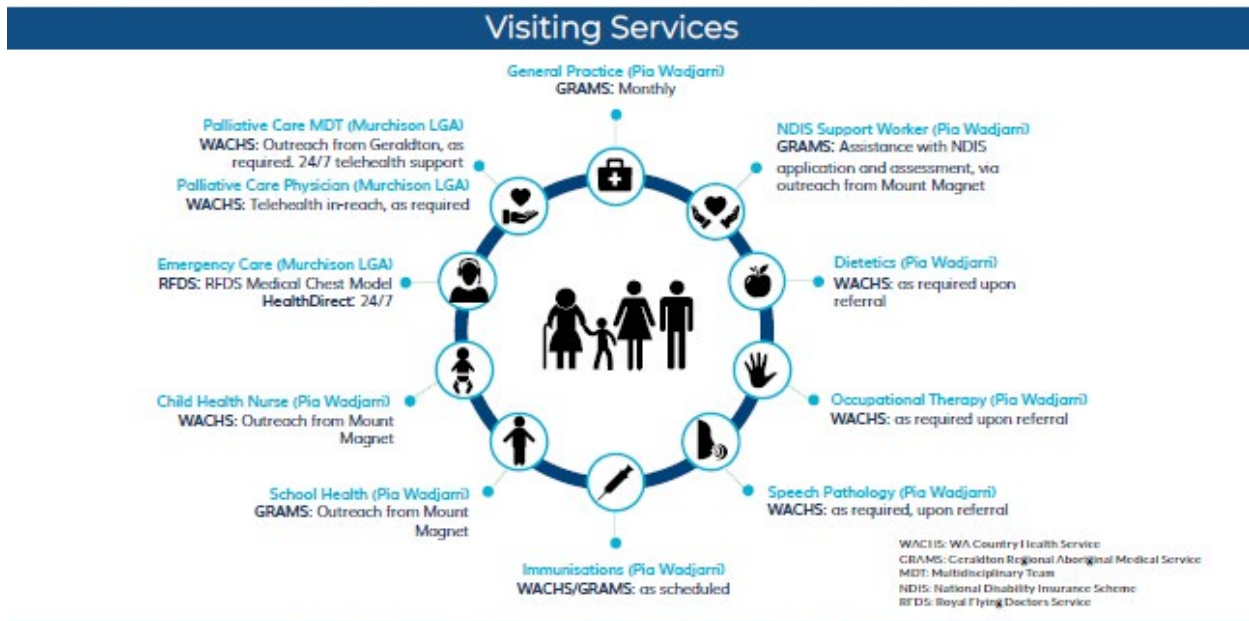
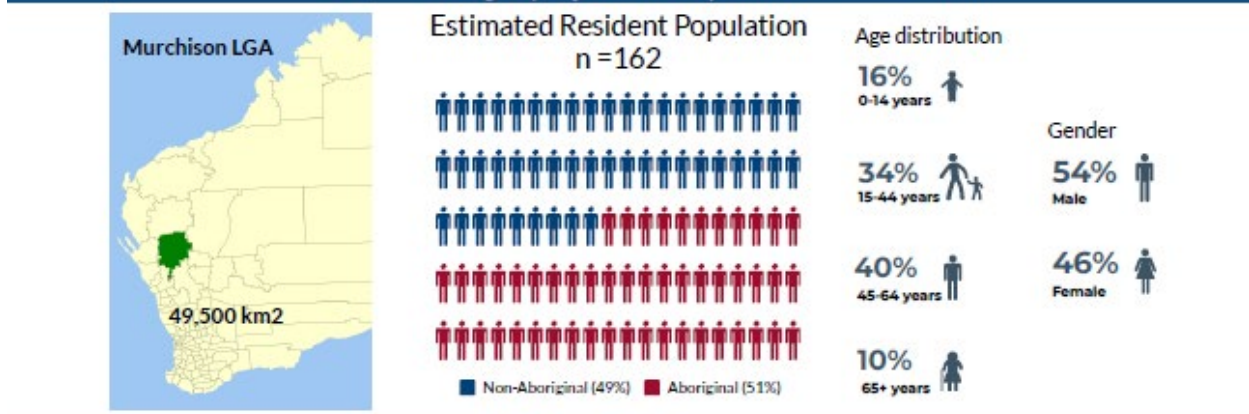
The WACHS Midwest regional palliative care team includes a GP, clinical nurse consultant, social worker, occupational therapist, AHW/ALO and physiotherapist. This team offers palliative care services and support to individuals and families across the Murchison. Outreach visits are scheduled as required by the individual and their family, with a palliative care nurse available via telehealth 24/7 to provide support and advice.

Specialist advice and consulting is provided by a palliative care physician in-reach telehealth model, including physician-led care into the home. Palliative care respite can be arranged at Meekatharra Hospital (and Mullewa Hospital once the redevelopment is complete) or can be provided in the home, where palliative care staff will stay with the patient to give the carer a period of rest.

## Dental Service

North Metropolitan Health Service operates public dental services throughout the Murchison Health District. Service provision in most of the communities is via the mobile dental van. The service provides free dental services for children, eligible adults who hold a healthcare or pension card and emergency

private patients. A visiting dental service was an expressed need from the Murchison LGA community, for adults, children attending school of the air and children attending Pia Wadjari remote community school.





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