murchisonshire

Ancient land under brilliant skies

2026/27 Budget Documents

27 August 2026

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2026/27 Budget Summary

Introduction

This 2026/27 Budget Summary provides a quick overview of the rationale behind and basic details of Council's 2026/27 Budget.

Background

Previous COVID-19 Response arrangements have seen a significant amount of emphasis by the State and Commonwealth Governments to advance maintenance and capital spending on projects that benefit the community.

Council responded proactively with an expanded program of capital expenditure on roads in part leading to the construction and sealing to a 7.2m seal width of the remaining 35.42km section of the Carnarvon-Mullewa Road between the Murchison Settlement and our south shire boundary. Council has been able to secure additional funding to assist from Main Roads WA for this and other roads projects, but this is also supplemented by additional Council contributions. Council has also been upgrading a range of projects in and around the Murchison Settlement.

4-Year Indicative Budget – Long Term Financial Management

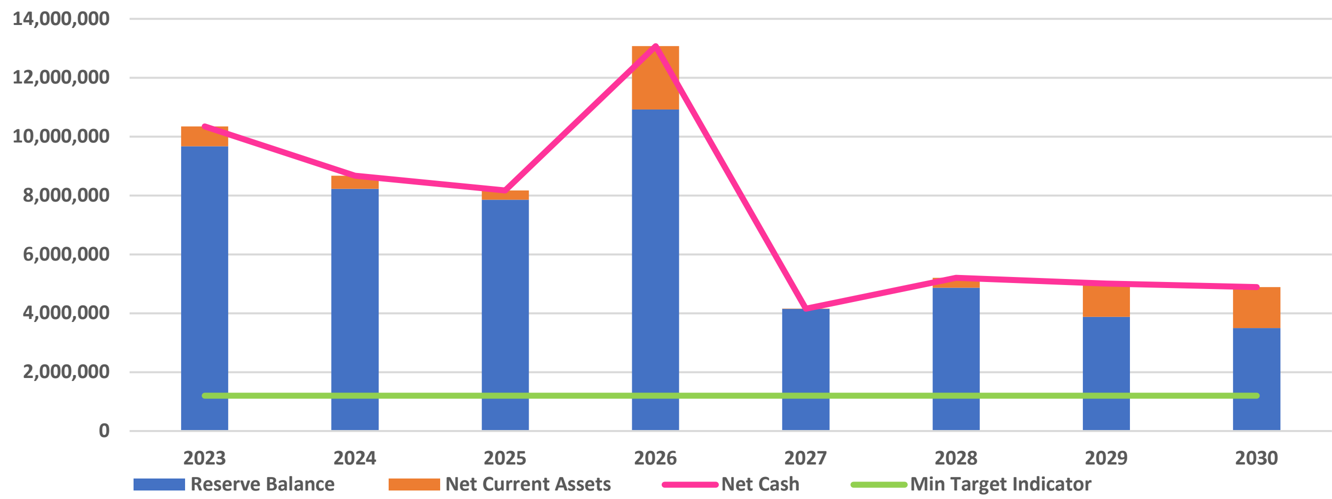
Council's works program will be carried out in a financially responsible manner and to this end whilst budgets are set and delivered on an annual basis, in reality works and services are delivered on a continuous basis with the financial year merely a point in time.

It is also considered prudent and now standard practice to look at the situation for a 4-year period. During 2023/24 Council also looked longer term, as also required under the provisions of the Local Government Act and updated its Corporate Business Plan, Asset Management Plan and Long-Term Financial Plan, a situation which is now repeated annually.

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

Budget Reserves Net Current Assets Summary

The following Budget Cash Summary is a graphical representation of the summary of our Reserves (Restricted Cash) and Net Current Assets (Unrestricted Cash) highlighting the now, recent past and into the future.



Murchison Settlement Redevelopment Works

Over recent years Council has been working on the upgrade of the Murchison Settlement Water Supply and Power Supply. The extent and scope of works required on each has significantly increased meaning that some projects previously identified that were unlikely to receive grant funding were deferred, whilst some with part grant funding proceeded in 2024/25, 2025/26 and now 2026/27.

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

Summary of some projects from the 2026/27 Budget with ** denoting projects with a part carry over from 2025/26

Project	**Est Cost $**
Murchison Settlement	
Staff Housing Cr Kurara Way Mulga Cres (2 no) **	560,000
Community Centre Improvements Stage 1 **	70,000
Caravan Park Non-Ensuite's Cabins Conversion **	160,000
Caravan Park New Ensuite Cabins (3 set) **	230,000
Roadhouse Caravan Park Precinct Works **	55,000
Roadhouse Staff Accommodation Units (3 No) **	870,000
Old Supervisors Shed Improvements	300,000
Roadhouse Conversion & Extension	2,600,000
Power Supply Capital	300,000
Power Supply Upgrade Works	250,000
	5,395,500

Includes funding of $606,670 Grants & $550,000 Reserves

Plant

Major Plant Replacements programmed includes Roller, Prime Mover Water Tanker Trailer, Caravans (x2) & Maintenance Fuel Trailer for an expanded Road Maintenance operation in 2027/28 plus replacement Roller, Mower, Vehicles (x2) and new skid steer loader & roadhouse related golf buggy.

Rates

In recent years a more in-depth analysis of Councils rating strategy has been undertaken. Amongst other things it indicated that Average Pastoral Sector Rates had increased 1.4% per annum since 2016, whilst Mining Average Rates increased 5.5% per annum. Whilst the differential between Mining and Pastoral had reduced was still much greater than the 2.0 limit set under the Local Government thereby requiring Minister for Local Government approval.

In 2023/24 Council recognised that by both measures a significant one-off correction was required and this was then actioned, notwithstanding that the difficulties associated with valuations within the Mining sector being some 3 times greater than those in the Pastoral Sector and 6 times greater than the Exploration Sector.

In setting differential rates Council has formally adopts as its policy position, that as far as practicable aspects associated with natural growth or decline through numbers of ratepayers are ignored when setting rates.

Other aspects including benchmarking with other Shires indicated a further lift in rate revenue was justified given the Shire's large recurrent and future infrastructure spend as outlined and as per Council's revised Long Term Asset Management and Financial Plans with at least two major floodways requiring upgrade on strategically important roads in the medium term.

Significantly also of consideration was rating of those mining properties When adopting the 2025/26 Budget legal liability associated with rating Miscellaneous Mining Licence was confirmed through as successful Supreme Court appeal by the Shire of Mt Magnet.

Unfortunately in June 2026 the State Government was successful with its bill to amend the *Local Government Act 1995 (Act)* to prevent a Local Government from Rating Certain Miscellaneous Mining Licences and to extinguish any rates liabilities from 1 July 2017. $1.15m in rates collected have now been refunded from Shire's Asset Management Reserve with $225,000 annually forgone.

As indicated previously a lift in rate revenue is required but this is also not uniform and varies across each sector as valuations as set by the State Government experienced the following changes. Pastoral (up 3.5%), Mining (up 11.0%) and Prospecting and Exploration (up 3.5.%.)

The following rates in the dollar and minimum rates have been adopted for 2026/27.

Differential Rate Type	**Rate in dollar cents**	**Min Payment ($)**
UV Pastoral	14.401	1,000
UV Mining	28.754	1,000
UV Exploration	28.754	1,000

Loan & Loan Redemption

Council took out a loan for $2.0m in 2020/21 to fund various roadworks as part of a COVID19 Stimulus Approach. Interest and Repayments are included within the budget

A potential new load 1.0m loan for a solar upgrade for the power supply has been deferred till the wider upgrade of the Powerhouse has been undertaken, during which time additional funding opportunists will be pursued.

Capital Works

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

Budget Documents

2026/27 Budget Documents comprise

- This Summary
- Statement of Financial Activity by Program
- 4 Year Budget Schedules
- Capital Works Program
- Statutory Budget Documents

Financial Activity Statement 27.08.26	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
Activities by Reporting Program						
Net current assets at start of financial year - surplus/(defi	**670,723**	**317,059**	**2,155,547**	**10,752**	**337,341**	**1,129,855**
Revenue from operating activites (*excl gen rates)						
Governance	5,652	46,764	7,884	8,041	8,202	8,366
General purpose funding *	2,436,124	7,918,908	1,051,705	5,969,629	6,089,022	6,092,290
Law, order, public safety	15,305	18,094	15,305	15,315	15,325	15,336
Health						
Education and welfare						
Housing		30,814				
Community amenities	840	1,287	840	857	874	892
Recreation and culture	7,932	8,248	373,406	8,394	8,501	8,611
Transport	6,369,888	8,221,772	8,267,639	1,166,292	1,172,965	578,044
Economic services	959,718	865,522	1,036,501	1,041,548	1,062,101	1,082,868
Other property and services	105,426	256,014	140,756	81,576	83,207	84,871
	9,900,886	17,367,424	10,894,037	8,291,652	8,440,199	7,871,278
			0			
Expenditure from operating activities						
Governance	(639,791)	(704,127)	(707,889)	(722,865)	(726,519)	(773,309)
General purpose funding	(41,012)	(38,177)	(39,725)	(38,146)	(38,901)	(41,513)
Law, order, public safety	(62,116)	(107,141)	(73,858)	(76,424)	(77,760)	(77,701)
Health	(28,614)	(36,447)	(34,667)	(40,732)	(41,392)	(36,173)
Education and welfare	(500)	(1,570)	(2,000)	(2,040)	(2,081)	(2,122)
Housing	(856)	(103,099)	(49,917)	(16,952)	(17,039)	(18,390)
Community amenities	(226,686)	(149,964)	(167,902)	(214,743)	(218,828)	(181,912)
Recreation and culture	(649,311)	(623,774)	(712,922)	(708,439)	(726,594)	(694,600)
Transport	(10,499,841)	(11,312,770)	(16,026,411)	(9,431,219)	(9,327,499)	(8,916,151)
Economic services	(2,391,055)	(2,506,294)	(2,884,312)	(2,849,897)	(2,903,686)	(2,934,754)
Other property and services	(105,426)	(212,063)	(137,415)	(81,576)	(83,207)	(84,871)
	(14,645,207)	(15,795,425)	(20,837,019)	(14,183,033)	(14,163,505)	(13,761,496)
Operating Activities excluded from budget			0			
(Profit) / Loss on disposal of assets						
Less: Fair Value adjustments to financial assets						
Loss on Disposal of assets						
Loss on revaluation of non-current assets						
Movement in liabilities associated with restricted cash						
Movement in employee benefit provisions (non-current)						
Depreciation & amortisation of assets	4,558,090	5,727,868	7,438,077	7,501,757	7,591,269	7,710,006
Non-cash amounts excluded from operating activities	4,558,090	5,727,868	7,438,077	7,501,757	7,591,269	7,710,006
	0	(599,279)	2,879,987	0	0	0
Amount attributable to operating activities	(186,231)	7,299,867	(2,504,905)	1,610,376	1,867,963	1,819,788

Financial Activity Statement 27.08.26	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
Investing Activities						
Inflows from investing activities						
Non-operating grants, subsidies and contributions	6,539,163	6,704,683	8,723,504	2,649,686	2,599,686	2,440,000
Proceeds from disposal of assets	120,000	120,000	220,001	137,966	165,640	258,560
	6,659,163	6,824,683	8,943,505	2,787,652	2,765,326	2,698,560
Outflows from investing activities						
Land & Buildings	(2,997,500)	(1,548,193)	(4,630,000)	(535,300)		(142,576)
Plant & Equipment	(580,000)	(527,332)	(1,846,001)	(740,330)	(1,102,920)	(1,184,730)
Furniture & Equipment	(7,500)	(24,682)	(207,500)	(7,650)	(7,803)	(7,959)
Infrastructure Roads	(5,834,476)	(5,778,864)	(8,654,412)	(2,924,096)	(4,208,925)	(4,298,728)
Infrastructure Other	(1,658,785)	(1,890,830)	(868,058)	(45,200)	(464,904)	(10,612)
	(11,078,261)	(9,769,902)	(16,205,971)	(4,252,576)	(5,784,552)	(5,644,605)
Amount attributable to investing activities	(4,419,098)	(2,945,219)	(7,262,466)	(1,464,924)	(3,019,226)	(2,946,045)
Financing Activities						
Inflows from financing activities						
Proceeds from new borrowings						
Proceeds from self supporting loans						
Transfers from cash backed reserves (restricted assets)	3,874,135	3,532,273	8,698,235	902,364	1,299,208	993,965
	3,874,135	3,532,273	8,698,235	902,364	1,299,208	993,965
Repayment of borrowings	(196,094)	(200,715)	(199,723)	(199,723)	(203,419)	(207,183)
Transfers to cash backed reserves (restricted assets)	(2,100,978)	(6,592,688)	(1,925,935)	(1,624,003)	(309,637)	(611,132)
	(2,297,072)	(6,793,403)	(2,125,658)	(1,823,726)	(513,055)	(818,316)
Amount attributable to financing activities	1,577,063	(3,261,130)	6,572,577	(921,362)	786,153	175,649
Surplus/ (deficit) before imposition of general rates	(3,028,266)	1,093,519	(3,194,794)	(775,910)	(365,110)	(950,608)
Amount raised from general rates	800,929	744,969	1,049,999	1,102,499	1,157,624	1,215,505
Amount raised from MML rates	1,959,540	0	0	0	0	0
Adjustment	0					
Surplus / (deficit) after imposition of rates	**402,925**	**2,155,547**	**10,752**	**337,341**	**1,129,855**	**1,394,752**

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	GENERAL PURPOSE FUNDING						
031	**Rate Revenue**						
	Expenses						
03106	Rates Written Off		8				
03112	Doubtful Debts (Rates) Expense						
03113	Rates Recovery Expenses	4,121		2,500	2,550	2,601	2,653
03150	Rates Expenses	2,162	1,696	2,000	2,040	2,081	2,122
03100	ABC Expenses - Rate Revenue	34,730	36,473	35,225	33,556	34,219	36,737
03110	Pens Deferred Rates Interest Grant						
	Revenue						
03103	General Rates Levied	(800,929)	(744,969)	(1,049,999)	(1,102,499)	(1,157,624)	(1,215,505)
03114	MML Rates Levied	(227,436)					
03104	Ex Gratia Rates						
03107	Back Rates Levied						
03107A	Back MML Rates Levied	(1,732,104)					
03105	Rates Penalty Interest	(6,289)	(31,748)	(25,766)	(26,281)	(26,807)	(27,343)
03108	Instalment Interest						
03109	Rates Administration Fees	(2,774)	(900)	(900)	(918)	(936)	(955)
03111	Rates Recovery Revenue						
032	**Other General Purpose Funding**						
	Expenses						
03200	General Purpose Funding Expenses						
03210	Transfer to Grants Commission Reserve		4,864,076				
03212	Transfer to Asset Management Reserve	1,959,540	1,113,178				
	Revenue						
03201	F.A.G Grant - General	(1,803,162)	(6,078,791)	(715,086)	(4,513,980)	(4,604,259)	(4,604,259)
03202	F.A.G Grant - Roads	(493,514)	(1,679,519)	(179,568)	(1,295,457)	(1,321,366)	(1,321,366)
03203	F.A.G Grant - Special						
03204	General Purpose Interest	(1,819)	310	(1,819)	(1,855)	(1,892)	(1,930)
03205	General Purpose Other Revenue		(112)				
03206	Interest Earned - Reserve	(128,712)	(128,141)	(128,712)	(131,286)	(133,912)	(136,590)
03207	Interest Received - Other (Not Reserves)	146	(8)	146	149	152	155
03208	Transfer from Grants Commission Reserve	(2,736,535)	(2,744,673)	(4,857,958)			
03213	Transfer from Asset Management Reserve			(1,112,277)			
	General Purpose Funding	**(5,932,576)**	**(5,393,119)**	**(8,032,214)**	**(7,033,982)**	**(7,207,745)**	**(7,266,282)**

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	GOVERNANCE						
041	**Members Of Council**						
	Expenses						
04151	Members Expenses	12,587	17,154	21,297	21,723	22,158	22,601
04152	Members Civic Expenses						
04113	ABC Expenses - Members	154,893	172,183	167,250	153,922	156,964	174,429
04119	Housing Costs -Members	7,259	6,349	7,656	7,347	7,451	7,557
04102	Council Elections	10,000	5,209		10,000		10,000
04112	Council Chambers Maintenance	548	38	548	559	570	581
	Governance - General						
	Expenses						
04110	Civic Expenses	5,000		500	510	520	531
04201	Civic Reception Expenses						
04203	General Governance Expenses	(29)	(7,455)				
04200	ABC Expenses - Other Governance	331,579	365,621	360,572	353,412	360,398	376,050
04204	Housing Costs (Other Gov)	13,678	11,080	14,643	14,049	14,248	14,451
145	**Administration**						
	Expenses						
14501	Office Maintenance	11,746	22,813	26,718	27,224	27,741	28,267
14530	Staff & Contractor Operations	852,932	936,070	1,034,152	1,054,835	1,075,932	1,097,450
14531	General Operations	285,918	277,965	280,527	286,138	291,861	297,698
14527	Vehicle Expenses Administration		34,956	29,253	29,546	29,841	30,140
14552	Housing Costs Allocated to Admin						
14510	Depreciation - Admin	17,250	50,310	22,960	23,189	23,292	23,395
14551	Trans to Leave Reserve	287	778	298	298	298	298
	Revenue						
14512	Administration Revenue	(5,652)	(46,764)	(7,884)	(8,041)	(8,202)	(8,366)
14550	ABC Costs Alloc to W & S	(1,186,855)	(1,308,783)	(1,386,839)	(1,390,814)	(1,418,307)	(1,446,370)
14571	Transfer from Leave Reserve						
	Capital						
14565	Administration Vehicles Purchases			125,000			
14526	Vehicle Sales - Admin			(50,000)			
14573	Transfer to Admin Buldings Reserve	2,700	2,387	3,615	2,700		
14574	Transfer from Admin Buildings Reserve						
14572	Trans From Plant Reserve - Admin						
	Governance	**637,127**	**660,529**	**978,919**	**717,822**	**718,614**	**765,241**

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	LAW ORDER $ PUBLIC SAFETY						
051	**Fire Prevention**						
052	**Animal Control**						
053	**Other Law, Order & Public Safety**						
	Expenses						
05105	Fire Prevention Vehicle Expenses	5,702	16,073	14,879	15,005	15,131	15,259
05150	Fire Prevention Expenses	16,312	34,857	12,826	13,082	13,344	13,611
05100	ABC Expenses - Fire Prevention	738	4,202	2,774	3,464	3,533	2,893
05108	Depreciation - Fire Prevention	6,740	5,097	890	899	899	899
05200	Animal Control Expenses	18,151	23,272	18,151	18,514	18,884	19,262
05350	Law Order & Public Safety Expenses	13,734	19,501	21,566	21,997	22,437	22,886
05310	ABC Expenses - Law Public Safety	738	4,140	2,774	3,464	3,533	2,893
	Revenue						
05102	Fire Prevention Revenue	(14,795)	(17,624)	(14,795)	(14,795)	(14,795)	(14,795)
05202	Animal Control Revenue	(510)	(470)	(510)	(520)	(531)	(541)
05321	Law Order & Public Safety Revenue						
	Law Order & Public Safety	**46,811**	**89,047**	**58,554**	**61,109**	**62,434**	**62,365**
	HEALTH						
074	**Preventative Services - Administration & Inspection**						
075	**Preventative Services - Pest Control**						
076	**Preventative Services - Other**						
077	**Other Health**						
	Expenses						
07400	Preventative Services - Admin & Inspection	10,282	9,850	10,657	10,870	11,088	11,310
07406	ABC Expenses - Prev. Services	738	3,829	2,774	3,464	3,533	2,893
07500	Preventative Services - Pest Control		1,397	2,786	2,842	2,899	2,957
07503	ABC Expenses - Pest Control	738	3,829	2,774	3,464	3,533	2,893
07706	Depreciation Ambulance Centre	6,472	5,815	7,040	7,110	7,181	7,253
07750	Health Expenses	2,954	3,083	2,863	2,900	2,938	2,976
07705	ABC Expenses - Other Health	4,429	5,644	2,774	7,081	7,221	2,893
	Health	**25,614**	**33,447**	**31,667**	**37,732**	**38,392**	**33,173**
	HOUSING						
091	**Staff Housing**						
	Expenses						
09150	Staff Housing Expenses	134,017	191,917	261,326	214,353	218,454	222,634
09148	Depreciation - Staff Housing	59,354	72,285	83,126	90,144	90,144	91,406
	Revenue						
09113	Staff Housing Costs Reallocated	(193,371)	(191,917)	(299,536)	(292,645)	(296,760)	(300,956)
	Capital						
09134	Staff Housing Buildings Improvements	980,856	484,205	565,000	500,000	5,202	106,306
09152	Transfer to Workforce Accomodation Reserve		2,097				
09162	Transfer from Workforce Accomodation Reserve	(300,000)	(300,000)	(150,000)			
	Staff Housing	**680,856**	**258,587**	**459,917**	**511,852**	**17,039**	**119,390**

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	COMMUNITY AMENITIES						
101	**Sanitation - Household Refuse**						
103	**Sewerage**						
105	**Protection Of Environment**						
106	**Town Planning & Regional Development**						
107	**Other Community Amenities**						
	Expenses						
10100	Refuse Expenses	21,817	21,205	27,083	27,569	28,065	28,569
10105	ABC Expenses - H'sehold Refuse	4,429	5,830	2,774	7,081	7,221	2,893
10300	Sewerage Expenses	2,023	2,961	3,684	3,756	3,830	3,906
10303	ABC Expenses - Sewerage		2,205				
10500	Protection of Environment Expenses	3,819	1,074	3,324	3,391	3,459	3,528
10503	ABC Exp. - Protection of Env.	4,429	5,426	2,774	7,081	7,221	2,893
10600	Town Plng & Reg. Dev Expenses		6,500	9,350			
10604	ABC Exp - Town Plng & Reg. Dev.		3,230				
10702	O.C.A Buildings & Improvements						36,160
10700	Community Amenities Expenses	28,406	1,068	7,161	7,245	7,272	7,298
10704	Community Public Conveniences	80,011	10,170	13,723	28,993	29,567	30,153
10705	Cemetery Expenses	3,462	2,145	3,974	4,052	4,132	4,213
10709	ABC Expenses - Other Community Amenities	67,069	58,148	74,056	105,174	107,253	77,235
	Capital						
10104	Sanitation Infrastructure				35,000		
10710	Public Conveniences Build & Improvements		44,005				
	Community Amenities	**214,625**	**162,681**	**147,062**	**228,486**	**197,145**	**195,956**

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	RECREATION & CULTURE						
113	**Other Recreation & Sport**						
	Expenses						
11304	Parks & Reserves Mtce	238,484	206,869	271,021	231,817	236,226	240,721
11305	Murchison Sports Club Mtce	45,351	36,615	39,903	40,660	41,432	42,220
11306	Sports Grounds Maintenance	38,580	24,253	26,670	27,152	27,644	28,145
11307	Sports Toilet Block Mtce	4,130	5,714	7,656	7,809	7,965	8,124
11309	Garden Expenses	25,583	62,776	66,215	53,309	54,375	55,462
11310	Other Sport & Rec Expenses	739	2,880	5,110	5,211	5,315	5,421
11300	ABC Expenses - Other Rec. & Sport	76,918	66,340	83,209	105,155	107,234	86,781
11318	Depreciation - Other Rec. and Sport	43,566	82,513	33,569	34,410	40,096	40,100
	Revenue						
11301	Sport & Recreation Revenue	(1,532)	(2,354)	(1,532)	(1,562)	(1,594)	(1,626)
11314	Community Garden Revenue	(242)	(544)	(250)	(250)	(250)	(250)
11321	Murchison Community Funds Internal Transfer			(365,118)			
	Capital						
11302	Sport & Rec Buldg & Improv	120,000	98,478	70,000	40,400	454,500	3,777
11303	Sport Furniture & Equipment						
11311	Sport & Rec Capital Revenue		(21,000)				
114	**Television And Rebroadcasting**						
115	**Libraries**						
	Expenses						
11400	Telev Rebroadcasting	21,278	20,725	28,632	29,205	29,789	30,384
11404	ABC Exp - TV Rebroadcasting	738	3,612		3,464	3,533	
11500	Library Costs	1,776	1,185	2,798	2,854	2,911	2,969
11502	ABC Expenses - Libraries	17,532	13,276	832	18,652	19,021	868
	Revenue						
11450	Telev Rebroadcasting Revenue	(3,743)	(3,969)	(3,743)	(3,817)	(3,894)	(3,972)
11501	Library Revenue						

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
116	**Other Culture**						
	Expenses						
11600	Cultural Development Expenses	24,000	8,174	24,217	24,701	25,194	25,697
11602	Museum Maintenance	22,783	8,596	18,205	18,516	18,780	19,048
11604	Museum Cottage Maintenance	10,280	9,287	14,928	15,192	15,434	15,682
11606	ABC Expenses - Other Culture	32,850	31,271	40,495	40,616	41,419	42,233
11611	Housing Costs Other Cult	3,034	2,233	4,122	3,923	3,976	4,030
11610	Other Culture Depreciation	41,687	37,455	45,340	45,794	46,252	46,714
	Revenue						
11601	Other Culture Revenue	(164)		(164)	(164)	(164)	(164)
11612	Musuem Revenue	(2,252)	(1,382)	(2,600)	(2,600)	(2,600)	(2,600)
	Capital						
11607	Heritage Buildings & Improvements			300,000			
11613	Trans. to Res - Musuem	2,252	1,382	2,600	2,600	2,600	2,600
11614	Trans from Res - Musuem						
	Recreation & Culture	**763,631**	**694,386**	**712,116**	**743,046**	**1,175,193**	**692,366**

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	TRANSPORT						
121	**Streets, Roads, Bridges & Depot Construction**						
	Capital Expenses						
12101	Road Construction General	801,276		531,212			
12118	Sealed Roads Construction	1,495,332	1,613,966	3,403,197	2,694,244	2,039,976	556,034
12119	Sealed Roads Sealing Works	223,198		284,050		44,290	229,397
12120	Formed & Surfaced Roads Construction	3,242,370	4,074,745	4,355,914	148,212	2,041,385	3,428,358
12121	Floodway Works	72,300	50,031				
12108	Grids Construction		40,122	80,040	81,640	83,273	84,939
12109	Depot Buildings & Improvements	2,500					1,639
12240	Road Loan Principal Repayments	196,094	200,715	199,723	199,723	203,419	207,183
12151	Trans to Beringarra-Cue Rd Reserve	122,478	101,537				
12153	Trans to Res - Asset Rehab.		2,604	998			
12154	Trans to Carn-Mul Mining Related Reserve			38,238			
	Capital Revenue						
12214	Grant - Specific Bridges						
12215	Grant - Roadwise						
12211	Grant - MRWA Project						
12213	Grant - MRWA Specific	(1,500,000)	(1,553,989)	(2,127,406)	(1,440,000)	(1,440,000)	(1,440,000)
12216	Grant - Roads to Recovery	(904,989)	(763,078)	(1,159,686)	(1,159,686)	(1,159,686)	(1,000,000)
12237	MRWA - SKA Roads Capital Grant	(3,320,835)	(3,959,946)	(4,791,505)			
12244	Mining Related Roads Contributions			(38,238)			

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
122	**Streets, Roads, Bridges & Depot Maintenance**						
	Expenses						
12203	Roads Maintenance	504,408	493,613	769,698	1,280,441	1,293,503	1,315,779
12230	SKA Roads Maintenance	1,643,436	2,037,555	547,026	547,026	547,026	
12235	Flood Damage	4,020,256	3,384,558	7,335,994	3,433	3,433	3,433
12205	Heavy Roads Maintenance						
12206	Traffic Signs Maintenance	28,419	44,540	90,188	91,965	93,778	95,626
12207	Bridge Maintenance	22,467	18,591	23,091	23,553	24,024	24,505
12208	Rehab Gravel Pits	65,000	8,955	70,260	71,653	73,074	74,523
12223	Grids Maintenance	79,438	17,013	83,987	285,646	87,337	89,062
12202	Street Lighting Maintenance		1,064	1,064	1,086	1,107	1,129
12204	Depot Maintenance	51,267	188,843	117,783	120,021	122,302	124,627
12242	Road Consultants	42,876	25,519	75,977	31,096	31,718	32,353
12241	ABC Exp - Roads & Depot	92,713	109,826	108,333	107,715	109,844	112,983
12243	Housing Costs Road Maint	4,895	3,767	4,878	4,691	4,758	4,827
12200	Depreciation - Roads & Depot	3,790,945	4,776,212	6,646,450	6,712,914	6,791,764	6,904,207
12227	Road Loan Interest	40,532	33,294	40,531	34,120	27,589	20,937
12251	Trans to Flood Damage Reserve		28	11			
12252	Trans to Res - Berri-Pindar Rd Reserve	900	842	900	900	2,234	2,234
	Revenue						
12212	Grant - MRWA Direct	(329,976)	(321,214)	(321,214)	(327,638)	(334,191)	(340,875)
12236	MRWA - SKA Roads Operating Grant	(1,807,780)	(2,638,246)	(601,729)	(601,729)	(601,729)	
12201	Other Roads Revenue		(5,000)	(5,000)	(5,100)	(5,202)	(5,306)
12239	Contribution Beringarra-Pindar Road	(230,893)	(1,002,339)	(230,893)	(230,893)	(230,893)	(230,893)
12219	Flood Damage Grants	(4,000,326)	(4,251,583)	(7,107,890)			
12220	Traffic Licencing Commissions	(914)	(3,390)	(914)	(932)	(951)	(970)
12231	Trans from Flood Damage Reserve						(77)

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
123	**Road Plant Purchases**						
	Capital						
12302	Road Plant Purchases	580,000	527,332	1,696,001	740,330	1,090,800	1,015,050
52500	Road Plant Purchases						
12303	Minor Plant Purchases			25,000		12,120	169,680
12361	Plant Loan Principal Repayments						
12305	Trans to Plant Reserve		3,773	1,500,000	1,616,000	303,000	606,000
12301	Road Plant Sales	(120,000)	(120,000)	(170,001)	(137,966)	(165,640)	(258,560)
12321	Trans from Plant Reserve	(460,000)	(460,000)	(1,678,000)	(602,364)	(949,208)	(993,887)
126	**Aerodromes**						
	Expenses						
12604	Airport Maintenance	12,092	48,648	11,864	12,101	12,343	12,589
12605	ABC Exp. - Airport	4,429	3,687	2,774	7,081	7,221	2,893
12608	Depreciation - Airport	16,669	117,085	16,513	16,678	16,678	16,678
	Transport	**4,130,577**	**2,849,679**	**9,329,219**	**10,325,960**	**10,180,497**	**10,866,097**

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	ECONOMIC SERVICES						
131	**Pastoral Support**						
	Expenses						
13100	Rural Services Expenses	10,000	696	60,000	30,000	30,600	31,212
13101	Vermin Control	14,512	8,930	14,635	14,928	15,226	15,531
13102	Ammunition	688	100	688	702	716	730
13103	ABC Exp - Rural Services		3,230	27,736			28,927
10510	Protection of Environment Donations	11,220	30,000	20,000	20,400	20,808	21,224
07701	Donation RFDS	3,000	3,000	3,000	3,000	3,000	3,000
08000	Care of Families & Children		1,500	1,000	1,020	1,040	1,061
08003	Education Suport	500	70	1,000	1,020	1,040	1,061
08002	ABC Expenses - Education & Welfare						
12210	Road Bunding Works	80,000		80,000	80,000	80,000	80,000
	Revenue						
13105	Rural Services Revenue	(377)		(377)	(81)	(83)	(84)
132	**Tourism & Area Promotion**						
	Expenses						
13208	Tourism Expenses	147,340	145,364	204,570	165,535	168,787	172,102
13220	Roadhouse Staff Housing			3,024	105	107	108
13251	Roadhouse Business Expenses	580,061	671,024	735,811	750,514	765,511	780,808
13252	Caravan Park Expenses	191,814	160,738	215,910	220,200	224,575	229,038
13253	Roadhouse Building & Surrounds	53,239	37,979	35,995	36,694	37,408	38,135
13223	Roadhouse Loan Interest Expenses (WATC)						
13206	Tour & Area Prom Depreciation	44,817	99,094	109,510	110,605	110,642	110,679
13207	ABC Exp- Tourism/Area Prom.	204,119	174,898	234,233	246,746	251,624	244,288
13209	Housing Costs Allocated to Tourism / Area Prom	9,117	8,635	12,461	11,869	12,030	12,194
	Revenue						
13201	Tourism Area Promotion Revenue	(50,000)	(76,150)	(80,000)	(66,300)	(67,626)	(68,979)
13250	Roadhouse Shop Sales	(284,631)	(314,436)	(288,632)	(294,324)	(300,017)	(305,709)
13254	Roadhouse Accom & Camping Revenue	(209,230)	(120,837)	(209,230)	(213,415)	(217,600)	(221,784)
	Capital						
13202	Tour Area Prom Furniture & Equipment	7,500	24,740	7,558	7,650	7,803	7,959
13203	Tour Area Prom Buildings & Improvements	1,895,000	974,123	3,700,000			
13205	Tour Area Prom Infrastructure	160,000	535,316	225,000	10,200	10,404	10,612
13211	Trans to Com Econ Dev Reserve	12,822	6	377,940	1,504	1,504	
13700	Trans from Com Econ Dev Reserve						
13612	Trans to Sett. Bldg & Facs Reserves		500,000	1,335			
13222	Prin. Repay - Roadhouse Loan						
13230	Trans from Com Econ Dev Reserve						
13622	Trans from Sett. Bldg & Facs Reserves	(27,600)	(27,600)	(400,000)	(300,000)	(350,000)	
13221	Loan Proceeds -Roadhouse						

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
136	**Other Economic Services**						
	Expenses						
13601	Settlement Water Supply	67,804	51,974	13,359	13,535	13,662	13,791
13602	Settlement Power Generation	363,688	549,389	473,596	463,501	472,424	481,524
13603	Settlement Freight Service	170,974	184,198	185,681	189,386	193,166	197,021
13605	Roadhouse Fuel Purchases	375,299	259,824	389,172	396,956	404,895	412,993
13606	Roadhouse Fuel Expenses	14,193	19,085	31,337	31,964	32,603	33,255
13641	Economic Services Expenses	1,205	1,471	1,791	1,827	1,863	1,900
13600	ABC Expenses - Other Economic Services	114,894	85,735	104,011	143,167	145,997	108,476
13656	Housing Costs Allocated Economic Services	6,838	8,360	9,345			
13648	Depreciation - Other Economic Svcs	20,452	35,570	21,447	21,661	21,850	22,042
13650	Settlement Power Loan Interest						
	Revenue						
13608	Roadhouse Fuel Sales	(406,464)	(343,385)	(447,548)	(456,499)	(465,629)	(474,942)
13607	Oth Econ Serv Revenue		(10,714)	(10,714)	(10,928)	(11,147)	(11,370)
	Capital						
13657	Water Infrastructure	350,602	280,335				
13659	Power Infrastructure	1,148,183	1,022,504	550,000			
13611	Oth Econ Serv Buld & Improv						
13616	Oth Econ Serv Plant & Equipment			93,000			
13643	Settlement Power Loan Principal Repayments						
13647	Settlement Infrastructure Grants	(813,339)	(406,670)	(406,670)			
13213	Tourism Capital Grants			(200,000)	(50,000)		
13653	Settlement Power Loan						
	Economic Services	**4,268,239**	**4,578,095**	**5,900,974**	**1,583,144**	**1,617,186**	**1,976,803**

Murchison Shire Budget Schedules 27.08.26

Report No	Reporting Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	OTHER PROPERTY & SERVICES						
141	**Private Works**						
	Expenses						
14100	Private Works Expenses		1,822	7,439			
14101	ABC Expenses - Private Works						
	Revenue						
14150	Private Works Revenue		(65,741)	(10,780)			
142	**Public Works Overheads**						
	Expenses						
14250	Public Wks Overhead Expenses	583,705	586,512	762,387	776,770	791,433	806,380
14215	ABC Expenses - P.W.Overheads	38,152	92,632	128,697	37,054	37,786	134,221
14216	Housing Costs Allocated to Works	131,330	134,607	221,452	217,821	220,872	223,983
	Revenue						
14207	PWO Allocated to Works	(753,186)	(813,750)	(1,112,535)	(1,031,645)	(1,050,092)	(1,164,584)
143	**Plant Operation Costs**						
	Expenses						
14350	Plant Operation Costs	1,097,702	1,289,651	1,286,134	1,307,984	1,330,232	1,352,885
14310	Plant Depreciation Costs Allocated to Works						
14311	Housing (Plant) Related Costs	17,219	16,886	24,980	24,043	24,402	24,769
14313	ABC Expenses - Plant Operation Costs		53,516				
	Revenue						
14309	Plant Operation Costs Allocated to Works	(1,114,921)	(1,360,054)	(1,311,114)	(1,332,027)	(1,354,634)	(1,377,654)
146	**Salaries & Wages**						
14602	Gross Salaries & Wages	2,200,485	2,118,144	2,340,132	2,386,935	2,434,674	2,483,367
14603	Less Sal & Wages Allocated	(2,200,485)	(2,118,144)	(2,340,132)	(2,386,935)	(2,434,674)	(2,483,367)
14605	Unallocated Salaries & Wages		19,968				
147	**Unclassified**						
14702	Income Relating to Unclassified						
14700	Expenses Relating to Unclassified						
14701	Income Relating to Unclassified						
	Other Property Services	**()**	**(43,951)**	**(3,341)**		**()**	
	Grand Total	**4,834,903**	**3,889,380**	**9,582,872**	**7,175,167**	**6,798,755**	**7,445,109**

Murchison Shire Budget Schedules 27.08.26

Job No	Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	CAPITAL WORKS						
	ADMINISTRATION						
C14241	Operating Server & System Replacement			200,000			
14565	Adminstration Vehicles Purchases			125,000			
	HOUSING						
C14226	Construct Staff Housing	980,000	484,205	560,000	494,900		
RN10AK	Capex - Renovation 10A Kurara Way						
RN10BK	CapEx - Renovation 10B Kurara Way						101,000
RN2OFF	Capex - Renovation 2 Office Road						
	REFUSE REMOVAL TIPSITES & SEWERAGE						
C14703	Cap-Ex - New Rubbish Tip				35,000		
	OTHER RECREATION & SPORT						
C11006	Community Splash Pad		50,344				
C11003	J Capex - Playground Upgrade					454,500	
C14230	Community / Sports Centre Improvements	120,000	48,135	70,000	40,400		
	OTHER CULTURE						
C11640	Old Works Supervisor's Shed Improvements			300,000			
	CONSTRUCTION ROADS FOOTPATHS DRAINS BRIDGES						
C12003	Cap-Ex - Roads Construction General	801,276		531,212			
C12030	Sealed Roads Construction General				2,694,244	2,039,976	556,034
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	1,495,332	1,613,966	3,403,197			
C12033	Reseal Works	223,198		284,050		44,290	229,397
C12034	Formed & Surfaced Roads Construction General						1,460,799
C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways						
C12046	Beri-Byro Rd Sections 69.99-87.70 Resheet incl	122,749					
C12035	SKA Route General Construction Works		153				
C12036	SKA Route Gravel Stockpiling Works	84,981	269,898				
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	167,994	3,109,802	1,500,000			
C12037	SKA Route Twin Peaks-Wooleen Rd	1,094,426	132,670	520,000			
C12041	SKA Route Wooleen-Mt Whittenoom Rd	100,980					
C12042	SKA Route Boolardy-Wooleen Rd	264,450		480,000			
C12043	SKA Route Beringarra-Pindar Rd	1,053,660	400,000				
C12044	SKA Route Boolardy-Kalli Rd	252,450	48,280	1,855,914			
C12040	Resheet Works				148,212	2,041,385	1,967,559
C12049	Errabiddy Bluff Rd Resheet incl Floodways	100,680	113,942				
C12029	Floodway Works General						
C12047	Carn-Mul Rd Floodway over Wooramel River	23,250					
C12048	Meeb-Wooleen Rd Floodway over Murchison River	49,050	50,031				
CGR000	Capex Grids General		40,122	80,040	81,640	83,273	84,939
	PLANT						
12302	Road Plant Purchases	580,000	527,332	1,696,001	740,330	1,090,800	1,015,050
12303	Minor Plant Purchases			25,000		12,120	169,680

Murchison Shire Budget Schedules 27.08.26

Job No	Description	Budget 2026	Final 2026	2027 Budget	Indic 2028	Indic 2029	Indic 2030
	OTHER ECONOMIC SERVICES						
C14720	Improvements To drinking Water reticulation	350,602	278,262				
C13660	Power Supply Capital			300,000			
C13661	Power Supply Upgrade	1,148,183	1,022,504	250,000			
C13662	Solar Power Provision						
	RURAL SERVICES EDUCATION & WELFARE & TOURISM						
C13021	Caravan Park Furniture & Equipment		23,392				
C13005	F Capex - New Caravan Park Ablution Block		27,997				
C13033	Caravan Park Non Ensuites Cabins Conversion	160,000		160,000			
C13015	Capex - Roadhouse Business Bldg.		15,745	2,600,000			
C13025	H Caravan Park Ensuites	425,000	219,328	230,000			
C13027	Staff Accommodation Units	1,470,000	708,778	870,000			
C13017	Roadhouse & C/V Park Precinct Works		455,695	55,000			
C13022	Tourism Information Bays & Signage			10,000	10,200	10,404	10,612
C13031	Caravan Park Pool Construction		78,876				
C13032	Caravan Park Internal Roads		744				
	Capital Works Total Included in Above	**11,068,261**	**9,720,202**	**16,105,413**	**4,244,926**	**5,776,749**	**5,595,070**

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SHIRE OF MURCHISON

ANNUAL STATUTORY BUDGET

FOR THE YEAR ENDING 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2027

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SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2027
BY NATURE OR TYPE

	Note	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Revenue				
Rates	2(a)	1,049,999	744,969	2,760,469
Operating Grants, Subsidies and Contributions		9,075,281	15,802,244	8,844,888
Fees and Charges	3(a)	687,368	587,639	624,009
Interest Earnings	3(b)	156,151	159,587	136,674
Other Revenue	3(c)	975,237	817,954	295,314
		11,944,036	18,112,393	12,661,354
Expenses				
Employee Costs		(1,866,336)	(1,773,955)	(1,716,406)
Materials and Contracts		(11,101,281)	(7,882,770)	(8,301,526)
Depreciation on Non-current Assets	4(a)	(7,438,078)	(5,727,868)	(4,558,089)
Finance Cost	4(b)	(41,535)	(33,294)	(41,535)
Insurance Expenses		(203,494)	(202,154)	(193,609)
Other Expenditure		(186,295)	(175,384)	(172,339)
		(20,837,019)	(15,795,425)	(14,983,504)
Operating Surplus / (Deficit)		(8,892,983)	2,316,968	(2,322,150)
Other Revenue and Expenses				
Capital Grants, Subsidies and Contributions		8,723,504	6,704,683	6,539,163
Profit on Disposal of Assets	5	-	-	-
(Loss) on Disposal of Assets	5	-	-	-
Net Result		(169,479)	9,021,651	4,217,013
Total Comprehensive Income		(169,479)	9,021,651	4,217,013

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

SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2027

STATEMENT OF CASH FLOWS

	Note	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,049,999	744,969	2,760,469
Operating Grants, Subsidies and Contributions		10,975,281	11,959,273	8,844,888
Fees and Charges		687,368	587,639	624,009
Interest Earnings		156,151	159,587	136,674
Other Revenue		975,237	823,603	295,314
		13,844,036	14,275,072	12,661,354
Payments				
Employee Costs		(1,866,336)	(1,805,213)	(1,716,406)
Materials and Contracts		(11,101,281)	(8,906,643)	(8,301,526)
Finance Cost		(41,535)	(33,294)	(41,535)
Insurance Expenses		(203,494)	(202,154)	(193,609)
Other Expenditure		(186,295)	(175,384)	(172,339)
		(13,398,941)	(11,122,688)	(10,425,415)
Net Cash provided by (used in) operating activities	9(b)	445,095	3,152,383	2,235,939
CASH FLOWS FROM INVESTING ACTIVITIES				
Capital Grants, Subsidies and Contributions	14	8,723,504	6,704,683	6,539,163
Proceeds from Disposal of Assets	5	220,001	120,000	120,000
Payments for purchase of Property, Plant and Equipment	6(a)	(6,683,501)	(2,100,207)	(3,585,856)
Payments for construction of Infrastructure	6(b)	(9,522,470)	(7,669,694)	(7,493,261)
Net Cash provided by (used in) Investing Activities		(7,262,466)	(2,945,218)	(4,419,954)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	7(a)	(199,723)	(200,715)	(196,094)
Proceeds from New Loans	7(a)	-	-	-
Net Cash provided by (used in) Financing Activities		(199,723)	(200,715)	(196,094)
Net Increase / (Decrease) in Cash Held		(7,017,094)	6,450	(2,380,109)
Cash at Beginning of Year		11,240,738	11,234,288	10,538,373
Cash and Cash Equivalents at the End of the Year	9(a)	4,223,644	11,240,738	8,158,264

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

SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2027

STATEMENT OF FINANCIAL ACTIVITY

	Note	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
OPERATING ACTIVITIES				
Net Current Assets at 01 Jul - Surplus / (Deficit)	10	2,155,547	317,059	670,723
Revenue from Operating Activities (Excluding Rates)				
Operating Grants, Subsidies and Contributions	14	9,075,281	15,802,244	8,844,888
Fees and Charges	3(a)	687,368	587,639	624,009
Interest Earnings	3(b)	156,151	159,587	136,674
Other Revenue	3(c)	975,237	817,954	295,314
Profit on Disposal of Assets	5	-	-	-
		10,894,037	17,367,424	9,900,885
Expenditure from Operating Activities				
Employee Costs		(1,866,336)	(1,773,955)	(1,716,406)
Materials and Contracts		(11,101,281)	(7,882,770)	(8,301,526)
Depreciation on Non-current Assets	4(a)	(7,438,078)	(5,727,868)	(4,558,089)
Finance Cost	4(b)	(41,535)	(33,294)	(41,535)
Insurance Expenses		(203,494)	(202,154)	(193,609)
Other Expenditure		(186,295)	(175,384)	(172,339)
Loss on Disposal of Assets		-	-	-
		(20,837,019)	(15,795,425)	(14,983,504)
Non-cash Amounts Excluded from Operating Activities				
(Profit) / Loss on Disposal of Assets	5	-	-	-
Depreciation and Amortisation on Assets	4(a)	7,438,078	5,727,868	4,558,089
Amount Attributable to Operating Activities		**(2,504,904)**	**7,299,867**	**(524,530)**
INVESTING ACTIVITIES				
Inflows from Investing Activities				
Capital Grants, Subsidies and Contributions	14	8,723,504	6,704,683	6,539,163
Proceeds from Disposal of Assets	5	220,001	120,000	120,000
		8,943,505	6,824,683	6,659,163
Outflows from Investing Activities				
Purchase of Property, Plant and Equipment	6	(6,683,501)	(2,100,207)	(3,585,856)
Payments for Construction of Infrastructure	6	(9,522,470)	(7,669,694)	(7,493,261)
		(16,205,971)	(9,769,901)	(11,079,117)
Amount Attributable to Investing Activities		**(7,262,466)**	**(2,945,218)**	**(4,419,954)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from New Loans	7(a)	-	-	-
Transfers from Reserves (Restricted Assets)	8	8,698,235	3,532,273	3,874,135
		8,698,235	3,532,273	3,874,135
Outflows from financing activities				
Repayment of Long Term Borrowings	7(a)	(199,727)	(200,715)	(196,098)
Transfers to Reserves (Restricted Assets)	8	(1,925,935)	(6,592,688)	(2,100,979)
		(2,125,662)	(6,793,403)	(2,297,077)
Amount Attributable to Financing Activities		**6,572,573**	**(3,261,130)**	**1,577,058**
Surplus / (Deficit) before General Rates		(1,039,249)	1,410,578	(2,696,703)
Total Amount raised from General Rates	2	1,049,999	744,969	2,760,469
Net Current Assets at 30 Jun - Surplus / (Deficit)	10	10,750	2,155,547	63,766

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation
2026 Actual figures are as at 20 August 2026 and remain subject to audit.

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

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

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

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

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

(b) Initial Application of Accounting Standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• AASB 2026-1 *Amendments to Australian Accounting Standards*
– Disclosures about Uncertainties in the Financial Statements
• AASB 2024-2 *Amendments to Australian Accounting Standards*
- Classification and Measurement of Financial Instruments
• AASB 2024-3 *Amendments to Australian Accounting Standards*
- Standards – *Annual Improvements Volume 11*
• AASB 2025-1 *Amendments to Australian Accounting Standards*
– Contracts Referencing Nature-dependent Electricity
It is not expected these standards will have an impact on the annual budget.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) New Accounting Standards Applicable in Future Years

The following new accounting standards will have application to local government in future years.
• AASB 2014-10 *Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• AASB 2024-4b *Amendments to Australian Accounting Standards*
- Effective Date of Amendments to AASB10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
It is not expected these standards will have an impact on the annual budget.
• AASB 18 *Presentation and Disclosure in Financial Statements*
• AASB 18 *(NFP/super) Presentation and Disclosure in Financial Statements*
- (Appendix D) [for not-for-profit and superannuation entities]
These accounting standards will materially change the presentation of the annual financial report and annual budget

(d) The Local Government Reporting Entity

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

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

(e) Rounding of Amounts

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

(f) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST where applicable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(g) Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Judgements, Estimates and Assumptions

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
- Expected credit losses on financial assets
- Assts held for sale
- Impairment losses on non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

(i) Comparative Figures

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

(j) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

(k) Current and Non-current Classification

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

(l) 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.

(m) Cash and Cash Equivalents

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Financial Assets at Amortised Cost

The Shire classifies financial assets at amortised cost if both the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

(o) 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.

(p) Contract Assets

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

(q) Trade and Other Receivables

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

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

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

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

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

(r) 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Fixed Assets

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

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

Gains and Losses on Disposal

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

Depreciation of Non-current Assets

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

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

(t) Interest in Joint Arrangements

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Trade and Other Payables

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

(v) 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.

(w) Employee Benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

(x) 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.

(y) Borrowing Costs

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

Fair values of borrowings are not materially different to their carrying amounts since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

(z) Provisions

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(aa) Leases

At the inception of a contract, the Shire assesses whether the contract is or contains, a lease. A contract is, or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

(ab) Lease Liabilities

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

(ac) Nature or Type Classifications

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

Operating Grants, Subsidies and Contributions
All amounts received as grants, subsidies and contributions that are not capital grants.

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

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

Fees and Charges
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges
Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income
Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ac) Nature or Type Classifications (Continued)

Materials and Contracts
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)
Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

Loss on Asset Disposal
Loss on the disposal of fixed assets.

Depreciation on Non-current Assets
Depreciation and amortisation expense raised on all classes of assets.

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

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

(ad) Program Classifications (Function / Activity)

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

GOVERNANCE
Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers 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 and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ad) Program Classifications (Function / Activity) (Continued)

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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations satisfied	Payment terms	Returns / Refunds / Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations satisfied	Payment terms	Returns / Refunds / Warranties	Revenue recognition
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges for other goods and services	Goods and services, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

2. OPERATING REVENUE

(a) Rate Revenue

(i) General Rates

Rate Type	Rate in	Rateable Value	Number of Properties	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	#	$	$	$
Differential general rate or general rate						
Unimproved valuations						
UV Pastoral	0.14401	1,273,495	22	183,396	119,724	122,800
UV Mining	0.28754	2,271,757	14	653,221	663,516	440,095
UV Mining (Misc Licences)*	N/A	N/A	N/A	N/A	-	223,436
UV Prospecting and exploration	0.28754	689,928	38	198,382	158,141	214,034
		4,235,180	**74**	**1,034,999**	**941,381**	**1,000,365**
Minimum Rates						
Unimproved valuations						
UV Pastoral	1,000	20,042	5	5,000	6,000	6,000
UV Mining	1,000	1,974	1	1,000	5,000	1,000
UV Mining (Misc Licences)*	N/A	N/A	N/A	N/A	-	4,000
UV Prospecting and exploration	1,000	15,885	9	9,000	17,000	17,000
		37,901	**15**	**15,000**	**28,000**	**28,000**
		4,273,081	**89**	**1,049,999**	**969,381**	**1,028,365**
Other Rate Revenue						
Interim Rates				-	(224,412)	1,732,104
Total Rate Revenue				**1,049,999**	**744,969**	**2,760,469**

*UV Mining (Misc Licences) are part of the UV Mining rating category. They have been separated in the above table for illustration purposes.

All land (other than exempt land) in the Shire of Murchison is rated according to its Unimproved Value (UV).
The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.
The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

(ii) Interest Charges

	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
Interest on Unpaid Rates	-	-	6,289
Penalty Interest	25,766	31,748	-
	25,766	**31,748**	**6,289**
Administration Charges			
Instalment Charges			2,774
Total Funds Raised from Rates	**1,075,765**	**776,717**	**2,769,532**

(iii) Instalment Options and Dates

	Instalment Date	Admin Charge	Instalment Plan	Unpaid Rates
Option 1		$	%	%
Single Full Payment	09 Oct 26			11.0%
Option 2				
First Instalment	09 Oct 26	0.00	0.0%	11.0%
Second Instalment	11 Dec 26	45.00	0.0%	11.0%
Third Instalment	12 Feb 27	45.00	0.0%	11.0%
Fourth Instalment	16 Apr 27	45.00	0.0%	11.0%

2. OPERATING REVENUE (Cont)

(a) Rate Revenue (Cont)

(iv) Rate Payment Discounts, Waivers and Concessions

No Discounts, Waivers or Concessions in relation to Rates are proposed for 2026/27

(b) Objectives and Reasons for Differential Rating

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

UV Pastoral

Characteristics
Consists of properties used for pastoral purposes.

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

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

UV Mining

Characteristics
Mining tenements other than exploration or prospecting tenements.

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

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

2. OPERATING REVENUE (Cont)

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

UV Prospecting and exploration

Characteristics
Exploration/prospecting tenements.

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

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

UV Pastoral - Minimum

Characteristics
Consists of properties used for pastoral purposes.

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

Reasons
To ensure that all properties contribute an equitable rate amount.

UV Mining - Minimum

Characteristics
Mining tenements other than exploration or prospecting tenements.

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

Reasons
To ensure that all properties contribute an equitable rate amount.

UV Prospecting and exploration - Minimum

Characteristics
Exploration/prospecting tenements.

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

Reasons
To ensure that all properties contribute an equitable rate amount.

(c) Specified Area Rate
No Specified Area Rates will be levied in the 2026/27 financial year.

(d) Service Charges
No Service Charges will be imposed in the 2026/27 financial year.

(e) Rate Payment Discounts, Waivers and Concessions
No Discounts, Waivers or Concessions in relation to Rates are proposed for 2026/27

3. OPERATING REVENUE

(a) Fees and Charges

Program	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Governance	5,000	42,434	4,079
Law, Order, Public Safety	510	470	510
Community Amenities	840	1,287	840
Recreation and Culture	2,368	2,772	2,509
Transport	-	-	-
Economic Services	667,870	474,935	616,071
Other Property and Services	10,780	65,741	-
Total Fees and Charges	**687,368**	**587,639**	**624,009**

(b) Interest Earnings on Investments

Source of Revenue	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Interest on Reserves	128,712	127,839	128,712
Other Funds	1,673	-	1,673
Other Interest Revenue (Refer Note 2(a)(ii))	25,766	31,748	6,289
Total Interest Earnings	**156,151**	**159,587**	**136,674**

(c) Other Revenue

Source of Revenue	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Reimbursements	389,692	233,965	4,752
Other Revenue	585,545	583,989	290,562
Total Other Revenue	**975,237**	**817,954**	**295,314**

4. OPERATING EXPENSES

(a) Depreciation

By Program	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
Governance	22,960	50,310	17,250
Law, Order, Public Safety	890	5,097	6,740
Health	7,040	5,815	6,472
Housing	83,126	73,239	59,354
Community Amenities	7,441	1,963	28,016
Recreation and Culture	87,217	120,301	91,407
Transport	6,662,963	4,893,297	3,807,614
Economic Services	180,545	243,407	146,333
Other Property and Services	385,896	334,439	394,903
Total Depreciation by Program	**7,438,078**	**5,727,868**	**4,558,089**

By Class	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
Buildings	264,522	487,729	295,284
Furniture and Equipment	17,077	15,062	15,701
Plant and Equipment	439,155	484,002	433,438
Infrastructure - Roads	4,692,579	4,692,579	3,713,425
Infrastructure - Other	37,897	-	41,431
Infrastructure - Bridges	48,497	48,497	58,810
Total Depreciation by Class	**5,499,727**	**5,727,869**	**4,558,089**

(b) Interest Expenses (Finance Costs)

Loan Description	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
Borrowings (Refer Note 7(a))	40,531	33,294	23,809
Other	1,004	-	17,726
Total Finance Cost	**41,535**	**33,294**	**41,535**

(c) Auditor Remuneration

Service Provided	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
Audit Services	43,400	42,301	48,999
Total Auditing Expense	**43,400**	**42,301**	**48,999**

(d) Write offs

	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
General rate	-	8	-
Total Write Off Expense	**-**	**8**	**-**

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration

Fees, Expenses and Allowances Paid	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Cr. Rossco Foulkes-Taylor			
President's annual allowance	19,880	18,934	18,934
Meeting attendance fees	17,010	16,200	16,200
Annual allowance for ICT expenses	2,646	2,520	2,520
Travel and accommodation expenses	2,634	4,170	2,508
	42,170	**41,824**	**40,162**
Cr. Greydon Mead			
Deputy President's annual allowance	4,970	2,958	-
Meeting attendance fees	11,023	13,222	10,650
Annual allowance for ICT expenses	2,646	3,120	2,520
Travel and accommodation expenses	2,634	6,440	2,508
	21,273	**25,740**	**15,678**
Cr. Emma Foulkes-Taylor			
Meeting attendance fees	11,023	13,222	10,650
Annual allowance for ICT expenses	2,646	3,120	2,520
Travel and accommodation expenses	2,634	4,613	2,508
	16,303	**20,955**	**15,678**
Cr. Andrew Whitmarsh			
Deputy President's annual allowance	-	1,380	4,733
Meeting attendance fees	11,023	13,222	10,650
Annual allowance for ICT expenses	2,646	3,120	2,520
Travel and accommodation expenses	2,634	2,145	2,508
	16,303	**19,867**	**20,412**
Cr. Quentin Fowler			
Meeting attendance fees	11,023	13,222	10,650
Annual allowance for ICT expenses	2,646	3,120	2,520
Travel and accommodation expenses	2,634	1,079	2,508
	16,303	**17,421**	**15,678**

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration (Cont)

	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
Cr. Paul Squires			
Meeting attendance fees	11,023	8,618	-
Annual allowance for ICT expenses	2,646	1,260	-
Travel and accommodation expenses	2,634	1,687	-
	16,303	**11,565**	**-**
Cr. Michelle Fowler			
Meeting attendance fees	-	5,234	10,650
Annual allowance for ICT expenses	-	1,230	2,520
Travel and accommodation expenses	-	-	2,508
	-	**6,464**	**15,678**
	128,653	**143,836**	**123,287**

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
President's allowance	19,880	18,934	18,934
Deputy President's allowance	4,970	4,338	4,733
Meeting attendance fees	72,125	82,940	69,450
Annual allowance for ICT expenses	15,876	17,490	15,120
Travel and accommodation expenses	15,802	20,134	15,050
	128,653	**143,836**	**123,287**

5. DISPOSAL OF ASSETS

26/27 Budget

	Book Value 26 / 27	Proceeds 26 / 27	Profit 26 / 27	(Loss) 26 / 27
	$	$	$	$
Transport				
Plant and Equipment				
Plant and Equipment	220,001	220,001	-	-
	220,001	**220,001**	**-**	**-**
Total Profit or (Loss)				**-**

25/26 Actual

	Book Value 25 / 26	Proceeds 25 / 26	Profit 25 / 26	(Loss) 25 / 26
	$	$	$	$
Transport				
Plant and Equipment				
Plant and Equipment	120,000	120,000	-	-
	120,000	**120,000**	**-**	**-**
Total Profit or (Loss)				**-**

25/26 Budget

	Book Value 25 / 26	Proceeds 25 / 26	Profit 25 / 26	(Loss) 25 / 26
	$	$	$	$
Transport				
Plant and Equipment				
Plant and Equipment	120,000	120,000	-	-
	120,000	**120,000**	**-**	**-**
Total Profit or (Loss)				**-**

6. CAPITAL EXPENDITURE

(a) Property, Plant and Equipment

	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
Buildings	4,630,000	1,548,193	2,997,500
Furniture and Equipment	207,500	24,682	8,356
Plant and Equipment	1,846,001	527,332	580,000
Total Property, Plant and Equipment	**6,683,501**	**2,100,207**	**3,585,856**

(b) Infrastructure

	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
Roads	8,654,412	5,778,864	5,834,476
Other	868,058	1,890,830	1,658,785
Total Infrastructure	**9,522,470**	**7,669,694**	**7,493,261**
Total acquisitions	**16,205,971**	**9,769,901**	**11,079,117**

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

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Transport

(i) Loan 2 Roadworks in 2020-21

	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
Opening Balance	1,144,913	1,345,628	1,345,628
Principal Payment	(199,723)	(200,715)	(196,094)
Principal Outstanding at Year End	**945,190**	**1,144,913**	**1,149,534**
Finance Cost Payment	(40,531)	(33,294)	(23,809)
Total Finance Cost	**(40,531)**	**(33,294)**	**(23,809)**
Total			
Opening Balance	**1,144,913**	**1,345,628**	**1,345,628**
New Loans	**-**	**-**	**-**
Principal Payment	**(199,723)**	**(200,715)**	**(196,094)**
Principal Outstanding at Year End	**945,190**	**1,144,913**	**1,149,534**
Total Finance Cost Payment	**(40,531)**	**(33,294)**	**(23,809)**

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings

No new borrowings are anticipated during the financial year to 30 June 2027.

(c) Unspent Borrowings

The Shire had no unspent borrowings as at 30 June 2026. It is not expected to have unspent borrowings as at 30 June 2027.

(d) Credit Facilities

	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
Bank Overdraft Limit - Actual	100,000	100,000	100,000
Bank Overdraft Limit - Temporary	2,400,000	-	2,400,000
Bank Overdraft at Balance date	-	-	-
Credit Card Limit	5,000	5,000	5,000
Credit Card balance at balance date	-	(6,022)	-
Total amount of credit unused	2,505,000	98,978	2,505,000

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027

8. RESERVE ACCOUNTS

		2026/27 Budget Opening Balance	2026/27 Budget Transfers (from)	2026/27 Budget Transfer to	2026/27 Budget Closing Balance	2025/26 Actual Opening Balance	2025/26 Actual Transfers (from)	2025/26 Actual Transfer to	2025/26 Actual Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget Transfers (from)	2025/26 Budget Transfer to	2025/26 Budget Closing Balance
	Restricted by council	$	$	$	$	$	$	$	$	$	$	$	$
a)	Leave reserve	168,014	-	298	**168,312**	167,236	-	778	**168,014**	167,237	-	287	**167,524**
b)	Plant reserve	353,680	(1,678,000)	1,500,000	**175,680**	809,907	(460,000)	3,773	**353,680**	809,906	(460,000)	-	**349,906**
c)	Administration Buildings reserve	515,126	-	3,615	**518,742**	512,739	-	2,387	**515,126**	512,739	-	2,700	**515,439**
d)	Berringarra - Cue road reserve	1,776,470	-	-	**1,776,470**	1,674,932	-	101,537	**1,776,470**	1,674,932	-	122,478	**1,797,410**
e)	CSIRO Berringarra - Pindar road reserve	181,481	-	900	**182,381**	180,639	-	842	**181,481**	180,639	-	900	**181,539**
f)	Flood damage reserve	6,005	-	11	**6,016**	5,977	-	28	**6,005**	5,977	-	-	**5,977**
g)	Settlement Buildings and Facilities	1,220,195	(400,000)	1,335	**821,529**	747,795	(27,600)	500,000	**1,220,195**	747,795	(27,600)	-	**720,195**
h)	Road Asset Reserve	561,884	(500,000)	998	**62,882**	559,279	-	2,604	**561,884**	559,279	(350,000)	-	**209,279**
i)	Grants Commission Reserve	4,857,958	(4,857,958)	-	**0**	2,738,556	(2,744,673)	4,864,076	**4,857,958**	2,738,554	(2,736,535)	-	**2,019**
j)	Community Economic Development Reserve	1,356	-	377,940	**379,296**	1,350	-	6	**1,356**	1,350	-	12,822	**14,172**
k)	Carnarvon-Mullewa Mining Related	-	-	38,238	**38,238**	-	-	-	**-**	-	-	-	**-**
l)	Asset Management Reserve	1,124,001	(1,112,277)	-	**11,724**	10,823	-	1,113,178	**1,124,001**	10,823	-	1,959,540	**1,970,363**
m)	Museum Reserve	1,382	-	2,600	**3,982**	-	-	1,382	**1,382**	2,252	-	2,252	**4,504**
n)	Workforce Accommodation Reserve	152,097	(150,000)	-	**2,097**	450,000	(300,000)	2,097	**152,097**	450,000	(300,000)	-	**150,000**
												-	**-**
	Total Reserves	**10,919,648**	**(8,698,235)**	**1,925,935**	**4,147,349**	**7,859,234**	**(3,532,273)**	**6,592,688**	**10,919,648**	**7,861,484**	**(3,874,135)**	**2,100,979**	**6,088,328**

Reserve Accounts - Purposes

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

	Reserve Name	Term	Purpose
a)	Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
b)	Plant reserve	Ongoing	To be used for the purchase of plant
c)	Administration Buildings reserve	Ongoing	To be used for the construction/renovation of administration centre and Works Depot
d)	Berringarra - Cue road reserve	Ongoing	To be used to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required.
e)	CSIRO Berringarra - Pindar road reserve	Ongoing	To be used to fund additional maintenance work required for CSIRO traffic
f)	Flood damage reserve	Ongoing	To be used towards the "trigger point" for Western Australia Natural Disaster Relief funded flood damage works
g)	Settlement Buildings and Facilities	Ongoing	To be used to fund and maintain new and upgraded buildings, facilities and infrastructure within the Murchison Settlement.
h)	Road Asset Reserve	Ongoing	To be used to fund works for the construction and reconstruction of Councils Road Infrastructure
i)	Grants Commission Reserve	Ongoing	To ensure that any Grants Commission funds received are only applied to income and expenses in the financial year in which they apply.
j)	Community Economic Development Reserve	Ongoing	To be used to fund actions and activities that support and increase progress in the development of the Shire community and Shire based organisations economically, socially and culturally.
k)	Carnarvon-Mullewa Mining Related	Ongoing	To be used to fund works for the construction and reconstruction of the Carnarvon-Mullewa Road as associated with Mining related traffic.
l)	Asset Management Reserve	Ongoing	To be used to fund works associated with short and long-term management of Council's Infrastructure Assets.
m)	Museum Reserve	Ongoing	To be used to fund works associated with the short and long-term management of Council's Museum.
n)	Workforce Accommodation Reserve	Ongoing	To be used to fund works associated with development of workforce accommodation and related functions.

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

9. NOTES TO THE STATEMENT OF CASH FLOWS

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

	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	$
(a) Reconciliation of Cash			
Cash at bank and on hand	4,223,644	11,240,740	8,158,264
Total Cash on Hand	**4,223,644**	**11,240,740**	**8,158,264**
Held as			
Cash - Unrestricted	76,295	321,092	2,069,936
Cash - Restricted	4,147,349	10,919,648	6,088,328
Total Cash on Hand	**4,223,644**	**11,240,740**	**8,158,264**
(b) Reconciliation of Net Cash from Operating Activities to Net Result			
Net Result	(169,479)	9,021,651	4,217,013
Depreciation	7,438,078	5,727,868	4,558,089
(Profit) on Sale of Asset	-	-	-
Loss on Sale of Asset	-	-	-
(Increase) / Decrease in Receivables	900,000	(130,252)	-
(Increase) / Decrease in Contract Assets	1,000,000	(1,463,689)	
(Increase) / Decrease in Inventories	-	(204,483)	-
Increase / (Decrease) in Payables	-	(3,062,771)	-
Increase / (Decrease) in Employee Provisions	-	(31,258)	-
Capital Grants, Subsidies and Contributions	(8,723,504)	(6,704,683)	(6,539,163)
Net Cash from Operating Activities	**445,095**	**3,152,384**	**2,235,939**

10. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Current Assets			
Cash - Unrestricted	76,295	321,092	2,069,936
Cash - Restricted Reserves	4,147,349	10,919,648	6,088,328
Receivables	73,274	973,272	1,431,638
Contract Assets	1,952,668	2,952,668	1,435,081
Inventories	396,380	396,380	191,897
Total Current Assets	**6,645,966**	**15,563,061**	**11,216,880**
Less: Current Liabilities			
Trade and Other Payables	(1,150,113)	(1,150,113)	(1,483,697)
Contract Liabilities	(811,496)	(811,496)	(3,060,525)
Deposits and Bonds	(526,257)	(526,257)	(520,559)
Short Term Borrowings	(204,043)	(204,043)	(200,415)
Provisions	(210,632)	(210,632)	(205,279)
Total Current Liabilities	**(2,902,542)**	**(2,902,542)**	**(5,470,475)**
Net Current Funding Position	**3,743,425**	**12,660,519**	**5,746,405**
Less: Cash - Restricted Reserves	(4,147,349)	(10,919,648)	(6,088,328)
Add: Current portion of employee benefit provision held in rese	210,632	210,632	205,279
Add: Current portion of borrowings	204,041	204,043	200,410
Add: Disposal of Asset	-	-	-
Estimated Surplus / (Deficit) C/FWD	**10,750**	**2,155,547**	**63,766**

11. TRUST FUNDS

Description	Opening Balance 01 Jul 26	Amounts Received	Amounts Paid	Closing Balance 30 Jun 27
	$	$	$	$
	-	-	-	-
Total Trust Funds	**-**			**-**

12. MAJOR LAND TRANSACTIONS

The Shire does not anticipate any major land transactions in the 26/27 financial year

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings or major trading undertakings in the 26/27 financial year

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