



murchisonshire

Ancient land under brilliant skies

Annual Budget 2020-21

**Adopted by Council on
26 August 2020**

2020/21 Budget Summary

Introduction

Prior to finalising the 2020/21 Council Budget a significant amount of work was undertaken considered by Council at Councillor Workshop Meetings on Thursday 28 May 2020, Wednesday 24 June 2020 and Thursday 23 July 2020.

The 2020/21 Budget specifically addresses key in principle views with a strong COVID-19 Coronavirus influence as outlined in this Budget Summary. This document provides budget highlights as well as articulating the overall strategic rationale.

Unlike the formal budget documents which anticipate a balanced budget with no surplus remaining at the end of the year, given the extent of capital works that will likely flow over several years indicative end of year Net Current Assets positions as per that which results as per the Annual Financial Statements are outlined in this summary, so as to highlight the strong strategic approach that is being taken.

Essentially to stimulate the economy and deliver projects to the community, capital works are proposed to be moderately but prudently and responsibly accelerated over the next 12-18 months funded by a combination of revenue, additional grants, and short to medium term loans.

COVID-19 Considerations

Under the current COVID-19 Response arrangements there has been significant amount of emphasis by the State and National Governments to advance maintenance and capital spending on projects that benefit the community. As indicated below in March 2020 have already resolved this in principle but obviously this will be carried out in a financially responsible manner.

- 1 *In responding to the COVID-19 Coronavirus that Council act in accordance with the following principles and rationale associated with health and economic activity*
 - (a) *Our overriding responsibility is to act to protect our citizens and community to prevent, control or abate the serious public health risk presented by COVID-19 by limiting the spread of COVID-19.*
 - (b) *Council will act to ensure that we can function and deliver the required works and services to support and stimulate the local economy.*
- 2 *As requested by the State Government Council agrees to freeze current rate levels for the 2020/21 year.*
- 3 *That Council look to expanding its works program by bringing forward projects that can stimulate the local economy and provide lasting benefits for the community.*

In May Council was advised that we had received an additional one off allocation of \$602,446 from the Local Roads and Community Infrastructure Program (LRCIP). The works identified are in part those already identified in the initial submission made earlier in the year to the Deputy Prime Minister the Hon Michael McCormack

The State Government are expecting Councils to formally consider COVID-19 Responses in this year's budgets and beyond. WALGA have separately sought sector advice for a submission to the State Government with a view to accelerating projects.

Cashflow support options from WA Treasury which as a general comment they are highly attractive. Interest rates are around 0.30% to 0.50% and are unlikely to vary much for some time. In addition, Council has options to defer payments for 12 months.

Recent further information reinforces the governments commitments to an economic stimulus push. Additional COVID-19 grant opportunities are potentially being discussed and Treasury is looking at developing a tool to assist local governments to assess the capacity to cope with an expanded stimulus program

The COVID-19 situation has seen how importance Economic Stimulus. The massive government spend highlights and reinforces how serious the situation is and how important local governments response is at a local level.

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

In these circumstances it is understandable that Governments are looking to local government to strongly play its part and are providing significant incentives now unlike ever before. This is clearly a once in a lifetime event with Local Government expected to positively respond.

The 2020/21 Budget addresses these circumstances.

3-Year Indicative Budget Approach

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. Long Term Financial and Asset Management Plans are essential but in the current COVID-19 environment it is also considered prudent to at least look at the situation of at least a 3-year period, given the anticipated changes in an abnormal environment.

Part of the 2020/21 budget processes therefore involved examining such a 3-Year indicative budget. In doing so impacts of inflation have been ignored but also a conservative minimalist approach was taken to potential capital grant income with the full years grants commission allocation included. The figures, whilst not being at a refined budget level nevertheless provide a sound overall picture, especially with respect to variations in capital works over the course of the period.

The Budget Reserves Net Current Assets Summary Graph at the end of this summary highlights this 3-year approach.

Overview

General Operations

Staff

Total staff FTE is 16.28, an increase of one with the proposed appointment of an additional plant operator to work in the construction crew. This is essential to maximise the efficiency of the construction gang's operations, especially as we now have an additional water truck to operate. Budget includes a notional 2% salary increase (the same as last year).

A small amount of Community Economic Development Activity has been included the Community Amenities, Sport and Recreation and Other Economic Services Sections of the budget where the Community Projects Officer will be active. Whilst the Murchison Mountain Bike Challenge Funding application was not successful at least two events per year should aimed to be delivered.

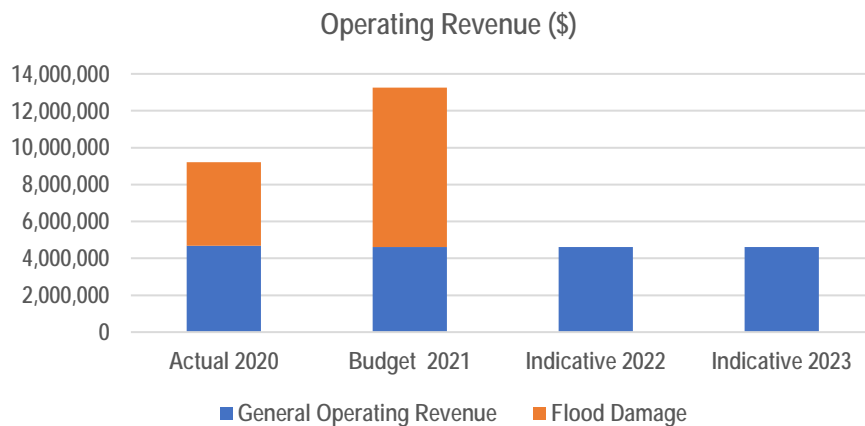
Administration Allocations

A review of Administrative Overhead allocations has seen some changes introduced in the budget across all areas. Whilst this does not affect the total expenditure it is reflected in expenditures in each corporate area and hence comparison between the 2019/20 and 2020/21 financial years.

Revenue

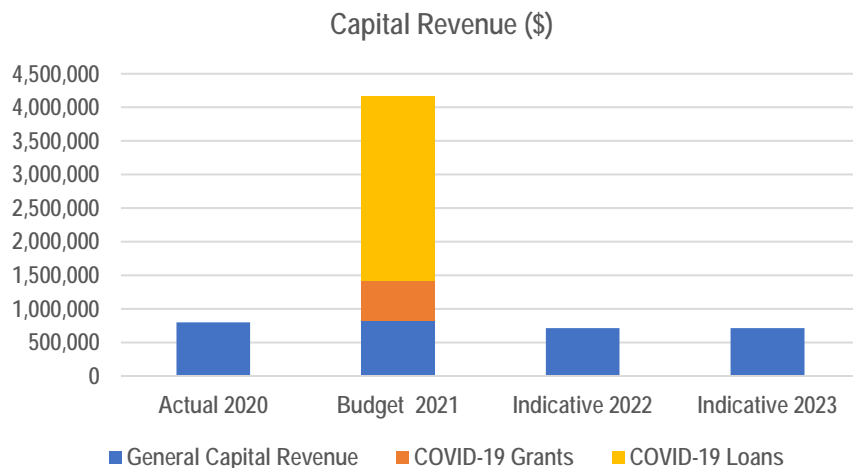
Operating Revenue

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



Capital Revenue

Elevated levels in 2021 are as a result of Councils COVID-19 Stimulus Program.



Rates

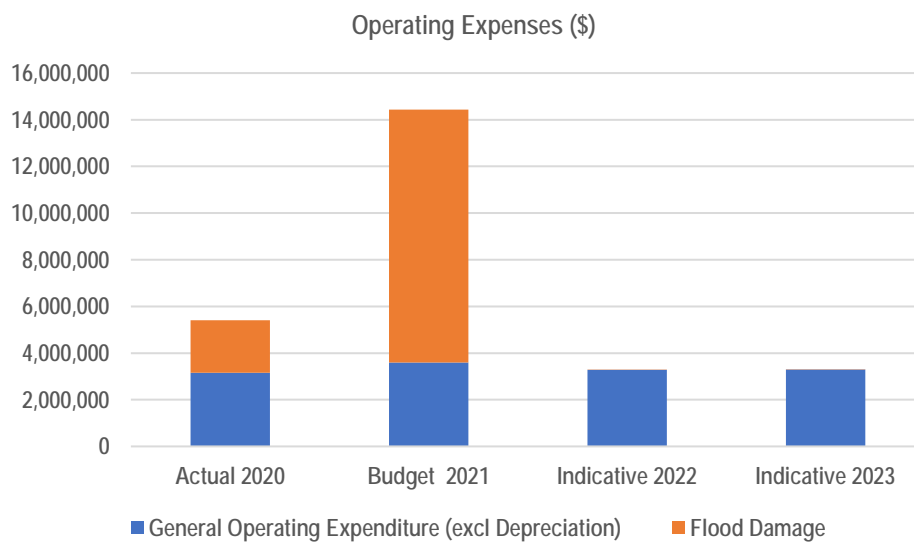
Rate Revenue of \$465,397 is frozen at 2019/20 levels with no changes in the current differential rates and minimum rates for 2020/21

Land Classification	Differential Rates (cents in the dollar)	Minimum Rates (\$)
Pastoral (UV)	3.2950 cents	\$320
Mining (UV)	27.9400 cents	\$450
Exploration (UV)	8.0150 cents	\$450

Expenses

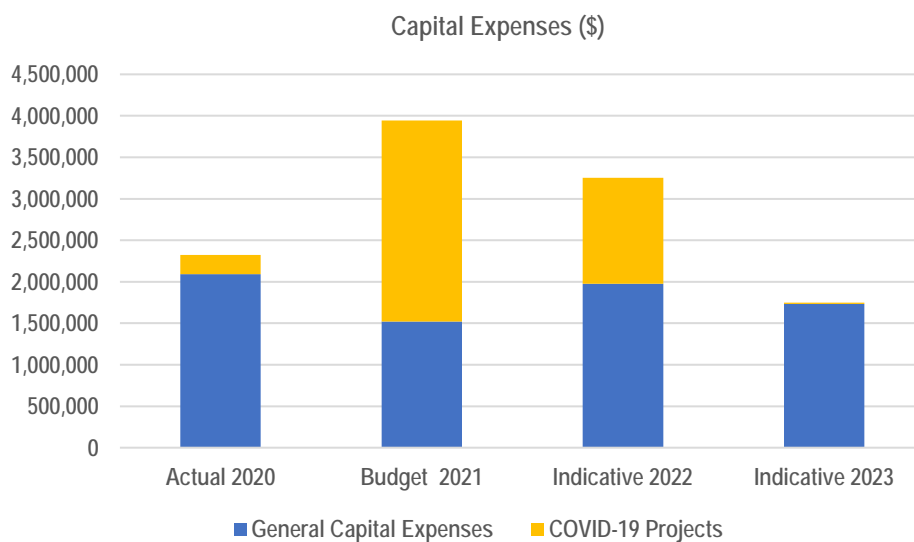
Operating Expenses

As can be seen although substantially funded, expenses associated with Flood Damage Repairs tend to significantly impact on Councils normal level of operations.



Capital Expenses

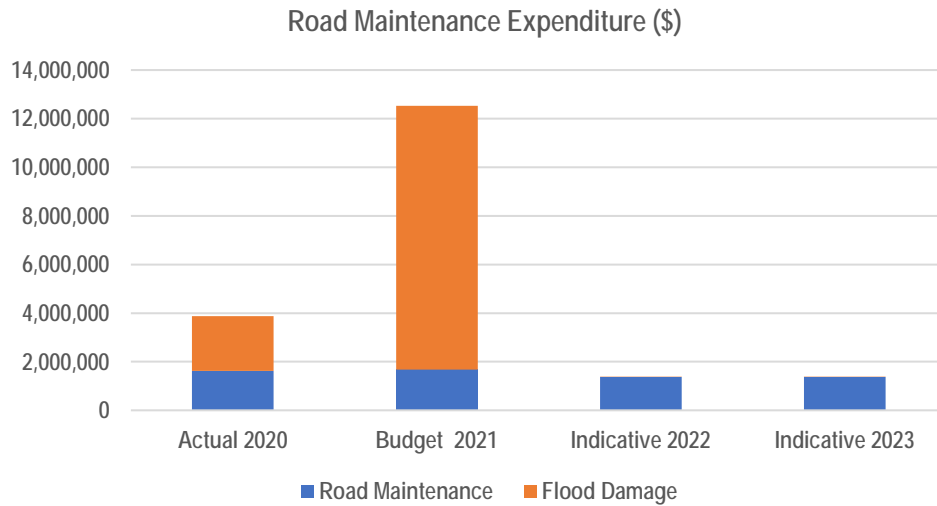
Slightly elevated levels in 2020 to 2022 are mainly as a result of Councils COVID-19 Stimulus Program.



Roads Maintenance

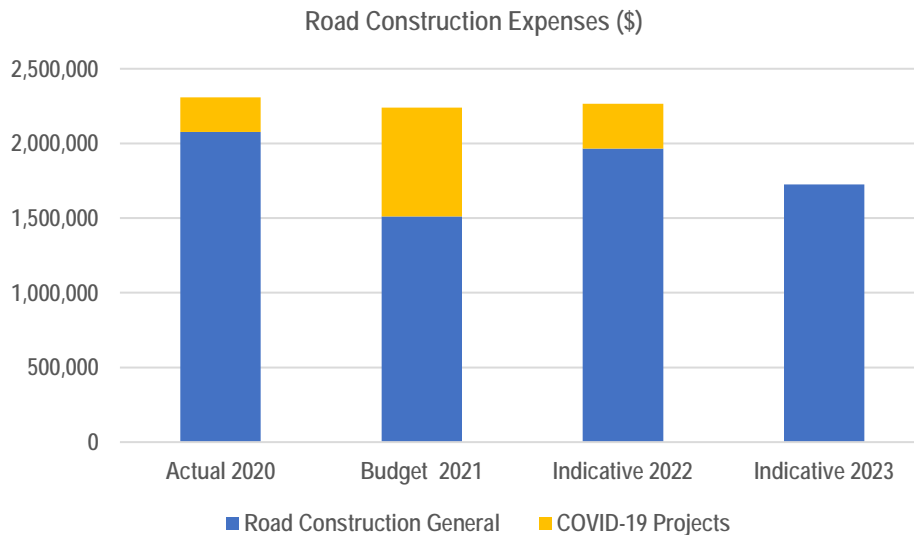
As can be seen although substantially funded, expenses associated with Flood Damage Repairs tend to significantly impact on Councils normal level of operations.

Excluding Flood Damage works, the road maintenance program will be at least maintained at current levels. Heavy Maintenance is intended to be used to add onto work being undertaken by contractors associated with Flood 6 and Flood 7 Works



Roads Construction

A summary of Road construction expenses is show below. Slightly elevated levels in 2021 to 2022 are mainly due to Councils COVID-19 Stimulus Program.



A complete list of Capital Works Projects for 2020/21 are detailed under the Capital Works Section. Road Construction Projects includes the following:

Road	Program	Details
2020/21		
Carnarvon-Mullewa	General Council	(SLK 101.42 to 102.42) Final preparation and seal 1.0km at Curbur
Carnarvon-Mullewa	General Council	(SLK 261.91 to 266.60) Rebuild and Reshape North of Bullardoo
Carnarvon-Mullewa	Roads to Recovery	(SLK 266.40 to 270.35) Box & resheet around 3.9km around Bullardoo
Carnarvon-Mullewa	MRWA / Council	(SLK 271.50 to 278.85) Resheet around 7km around Bullardoo
Carnarvon-Mullewa	LRCIP / Council	(SLK 261.91 to 266.60). <i>(Construction above)</i> (SLK 269.70 to 270.35). <i>(Already sheeted)</i> (SLK 271.50 to 278.85). <i>(Construction above)</i> Seal approx 12.69 km at 7.2m width at above following locations. <i>Extent and form of seal (primerseal or two coat seal), dependent on funds available and tender prices received.</i>
Beringarra-Cue	General Council	Construct and seal selected floodways. Convert section of seal to gravel.
Beringarra-Pindar	General Council	(SLK 188.46 to 201.22) Resheet & Bunding
Carnarvon-Mullewa	General Council Potential MRWA	(SLK 266.40 to 270.35) MRWA Regional Road Group Funding Application to box resheet and seal around 3.9km.
Carnarvon- Mullewa	General Council Potential MRWA	(SLK 0.0) MRWA Regional Road Group Funding Application for Bilung Creek Crossing replacement. Survey design and tendering. Construction early 2021/22

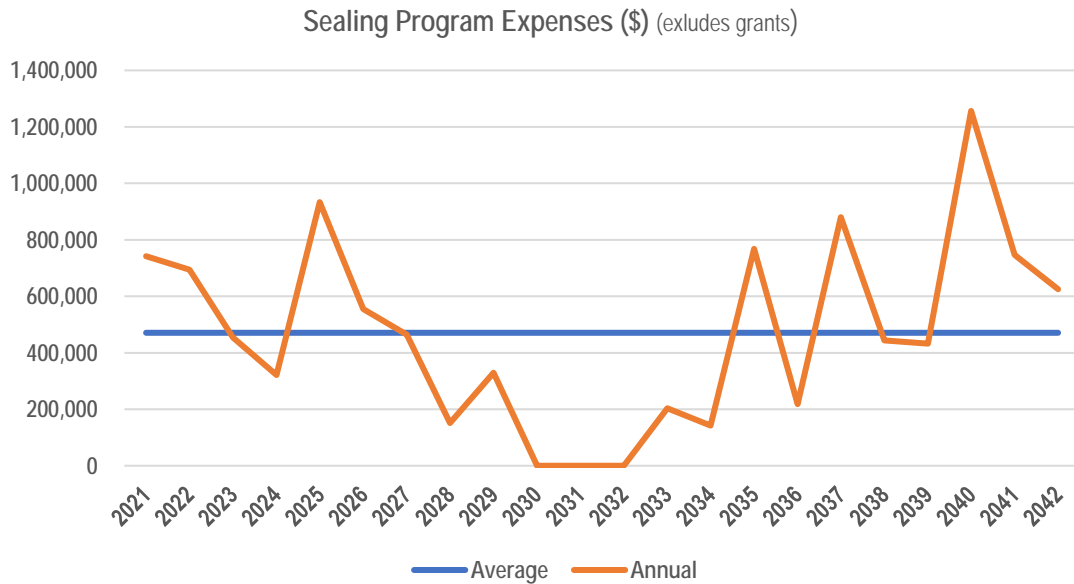
Council is in the process of complete list of capital road works over and above that will be funded in 2020/21 so that as circumstances alter the program can vary. The list below starts the process leading to an eventual three (3) year rolling program which it is envisaged will be adopted formally by Council.

2021/22	Program	Details
Carnarvon-Mullewa	General Council Potential MRWA	(SLK 266.40 to 270.35) Box resheet and seal around 3.9km.
Carnarvon- Mullewa	General Council Potential MRWA	(SLK 0.0) Bilung Creek Crossing replacement.
Beringarra-Pindar	General Council	SLK 208.92 to 223.75) Resheet & Bunding
Sealing General	Road to Recovery	Annual sealing program (2020/21 deferred by one year)
Butchers Track	General Council	Various Locations Works heavily on local water being available which is highly cyclic dependent on the season
Others	General	To be developed

Roads Sealing

Additional work has been undertaken to develop a long term sealing program. As indicated in the indicative summary below this shows that this program, including extension works can be adequately managed and funded over the long term.

Meanwhile minimal resealing is planned for 2020/21 with the majority of works associated with new extending the seal network

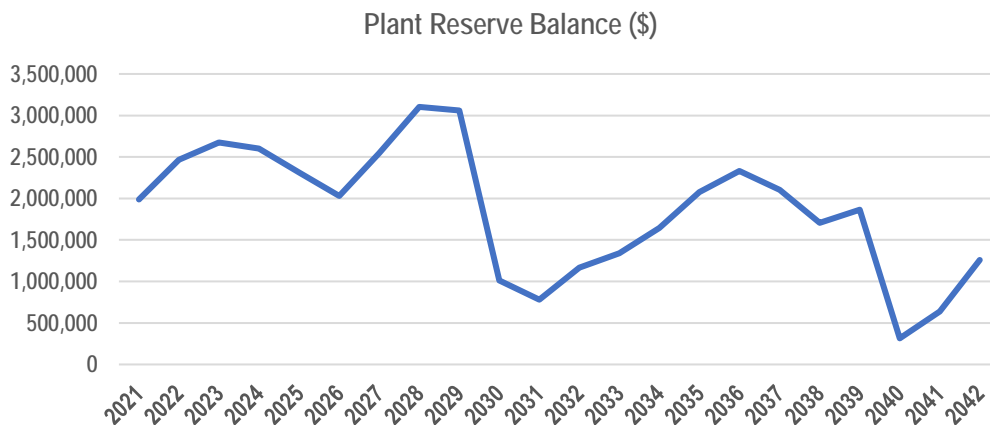


Plant Replacement

2020 saw a significant increased expenditure, in part as we replaced items scheduled for 2019 as well as bringing forward some items for operational reasons and purchasing a second-hand water truck. The next few years see a dramatic reduction.

Details of Items of plant suggested and recommended for replacement are identified in the attached Plant Replacement Program. This involves scheduled replacements of the Maintenance Genset, Isuzu 5 Toone Truck, Kubota Ride on Mower and Toyota 4x2 plus a new Construction Caravan. Total Cost **\$235,000**

As shown in summary below assuming a nominal allocation of \$600k per annum into the Reserve Plant Replacements can be funded over the long term through the Reserve.



Settlement Works

A range of jobs have been included with budgeted amounts as outlined within the Capital Works Sheet as follows:

Project

Staff Housing, Murchison Settlement
Provision of Solar Power
Replacement Generator accrued forward from 2019
Improvements to Drinking Water Reticulation
Cap Ex - Bollards Around Fuel Bowsers- Roadhouse
Cap-Ex - Roadhouse Point of Sale

Council has also finalised a separate list of capital works projects as listed below in around the Murchison Settlement

These projects identified below are listed in no priority order. Once detailed scoping and design has been completed and then works prioritised it is expected Council will work through the final priority list until the funding runs out. At this stage, a budget allocation amount of \$1.55m budget has been allowed to help fund these works. Some when finally designed may be eligible for external funding.

It is envisaged that most may be able to be conceivably be funded in a responsible manner over the next 12-18 months. In doing so many of the major community projects that the Shire could ever contemplate in the short term will have been completed with little likelihood of any major revisitation in the foreseeable future.

No	Project
PROJ A	Transportable Classroom
PROJ D	Community / Sports Centre Upgrade
PROJ E	Community Swimming Pool / Splash Pad
PROJ F	New -Caravan Park Ablution Block
PROJ H	New -Caravan Park 2 Ensuite Units
PROJ I	General Settlement Amenity Improvements
PROJ J	Playground Upgrade

Note that the following previously identified Settlement Projects either have already been completed, are budgeted elsewhere and / or will be reconsidered at a late date

<i>PROJ B</i>	<i>Cemetery Niche Wall (budgeted elsewhere)</i>
<i>PROJ C</i>	<i>Settlement Footpath (Roadhouse to Museum Completed in 2019/20)</i>
<i>PROJ G</i>	<i>Ensuite's to existing Caravan Park Cabins (deferred)</i>
<i>PROJ K</i>	<i>SKA Interpretive Centre (deferred)</i>

Loans

At the July 2020 Council Meeting, Council supported Council supported access to Western Australia Treasury Corporation's (WATC) COVID-19 Short Term Lending Facility, approved of the 12-month cash flow forecast which the Shire is be submitting to WATC and supported the type of facility that the shire is applying for namely cash flow support

Budget provides for the following loans. Under the WATC COVID-19 Short Term Lending Facility loan establishment fees are waive and repayments can be deferred

COVID-19 - General

Loan amount of \$2.0m with repayments over 3-year period.

Interest conservatively assumed at 0.80%pa. (currently it is between 0.3% and 0.5%). Deferral options are being pursued with the amount and length of the loan can vary as required. Putting things into context recently we re- invested our term deposits at an interest rate of 1.05% so the environment is conducive for loan funding.

COVID-19 – Solar Power

Given the historically low interest rates it is anticipated that funding for the provision of solar power be best carried out by a medium term loan. Previous advice identified a capital cost of around \$900,000. A \$750,000 loan at 0.8% over 8 years equates to repayments of \$96,000 pa, slightly less than the reported savings in operational costs.

For this reason, an amount of \$150,000 has been foreshadowed as a reserve transfer in 2021. The costs of the investigations, design and cost analysis is included in the 2020/21 budget. When this work is completed Council will then be in a position to decide whether or not to actually proceed with a loan and then undertake the actual construction.

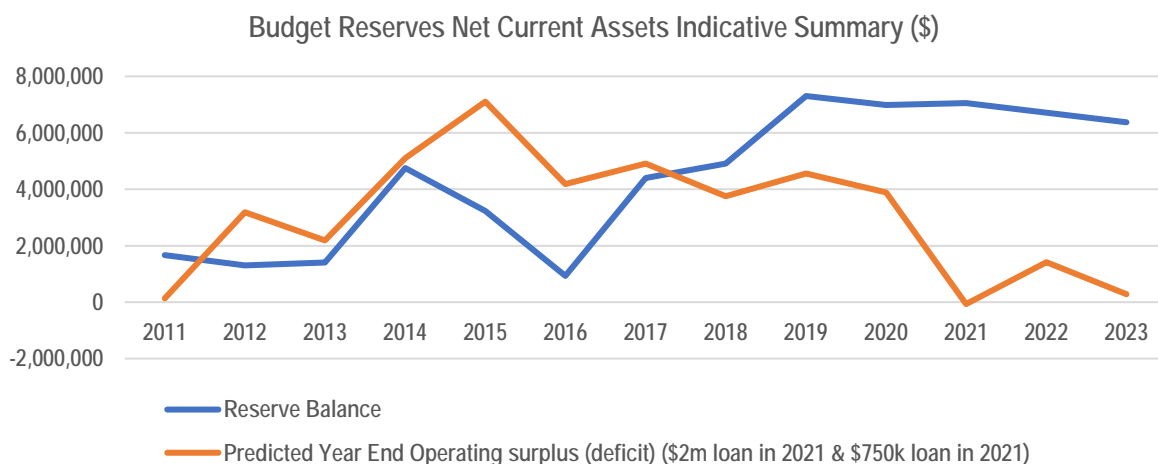
Budget Reserves Net Current Assets Summary

As previously outlined given the extent of capital works that will likely flow over several years detailed analysis was also undertaken of works anticipated over a 3-year period. This included estimating end of year financial positions as per what appears in the Annual Financial Statements so as to highlight the strong strategic approach that is being taken.

The Rate Setting Statement which is reported in the Annual Financials combines all operating and capital income and expenditure and then nets out any non-cash items to reveal the closing (cash) Net Current Assets. This effectively provides the Net Current Assets Position at the start and end of each year. A copy of this Indicative 3 year Net Current Assets is attached.

Also critical is the amount of restricted cash that is contained within Councils Reserves and which can be used to fund various projects.

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



As indicated the overall financial position during this COVID-19 period will remain sound with cashflow management important.

At the end of the 3 year period when the majority of loan repayments have been paid and Councils operations return to normal levels the Budget Cash Summary will return to pre COVID-type levels with a resultant significant increase of around \$1,000,000 in available cash.

Summary

Overall, the 2020/21 Budget shows that this stage in the budget process that Council can responsibly provide a positive COVID-19 Response in the 2020/2021 Budget and still retain the Murchison Shire and Settlement in a strong long-term sustainable position.

*Enc 2020/21 Statutory Budget
2020/21 Budget Schedules*

SHIRE OF MURCHISON

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

SHIRE'S VISION

Working together to preserve the unique character of the Shire and supporting diverse and sustainable lifestyle and economic opportunities.

SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	465,397	465,397	464,044
Operating grants, subsidies and contributions	9(a)	1,997,228	4,111,407	2,172,905
Fees and charges	8	251,750	247,172	261,750
Interest earnings	11(a)	121,500	121,094	135,500
Other revenue	11(b)	8,762,929	4,729,303	9,480,677
		11,598,804	9,674,373	12,514,876
Expenses				
Employee costs		(1,310,475)	(1,182,899)	(1,232,268)
Materials and contracts		(12,841,441)	(3,849,725)	(11,229,957)
Depreciation on non-current assets	5	(3,227,546)	(3,216,991)	(3,071,485)
Interest expenses	11(d)	(567)	(20,220)	(12,500)
Insurance expenses		(159,668)	(155,832)	(157,376)
Other expenditure		(123,583)	(113,456)	(155,583)
		(17,663,280)	(8,539,123)	(15,859,169)
Subtotal		(6,064,476)	1,135,250	(3,344,293)
Non-operating grants, subsidies and contributions	9(b)	1,420,779	797,092	738,950
Profit on asset disposals	4(b)	0	0	9,439
Loss on asset disposals	4(b)	(33,812)	0	(112,597)
		1,386,967	797,092	635,792
Net result		(4,677,509)	1,932,342	(2,708,501)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(4,677,509)	1,932,342	(2,708,501)

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

SHIRE OF MURCHISON

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified 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, service charges and sewerage rates.

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.

Excludes 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.

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.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. 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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		12,500	13,639	12,500
General purpose funding		2,340,281	4,469,760	2,437,544
Law, order, public safety		19,844	13,409	12,700
Health		0	236	0
Housing		5,400	3,990	4,290
Recreation and culture		1,750	585	1,750
Transport		8,882,485	4,873,356	9,706,092
Economic services		242,000	250,003	252,000
Other property and services		94,544	49,395	88,000
		11,598,804	9,674,373	12,514,876
Expenses excluding finance costs	4(a),5,11(c),(e)			
Governance		(640,322)	(277,288)	(376,935)
General purpose funding		(40,322)	(23,974)	(24,000)
Law, order, public safety		(118,350)	(92,940)	(123,635)
Health		(53,840)	(17,337)	(25,680)
Housing		(24,000)	0	(12,882)
Community amenities		(119,152)	(49,661)	(84,385)
Recreation and culture		(343,676)	(346,948)	(342,983)
Transport		(15,348,530)	(6,905,997)	(13,872,667)
Economic services		(974,521)	(662,855)	(858,525)
Other property and services		0	(141,903)	(124,977)
		(17,662,713)	(8,518,903)	(15,846,669)
Finance costs	6(a),11(d)			
Transport		(567)	(20,220)	(12,500)
		(567)	(20,220)	(12,500)
Subtotal		(6,064,476)	1,135,250	(3,344,293)
Non-operating grants, subsidies and contributions	9(b)	1,420,779	797,092	738,950
Profit on disposal of assets	4(b)	0	0	9,439
(Loss) on disposal of assets	4(b)	(33,812)	0	(112,597)
		1,386,967	797,092	635,792
Net result		(4,677,509)	1,932,342	(2,708,501)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(4,677,509)	1,932,342	(2,708,501)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

GOVERNANCE

To provide the decision-making framework to facilitate allocation of scarce resources.

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

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

HEALTH

To provide an operational framework for environmental and community 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

To provide services to disadvantaged persons. The elderly, children and youth.

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

HOUSING

To provide and maintain staff housing.

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

To provide services required by the community.

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

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

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement air-strip.

ECONOMIC SERVICES

To help promote the Shire and its economic well being.

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

To monitor and control Shire's overheads operating accounts.

Private works operation, plant repair and operation costs.

SHIRE OF MURCHISON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		465,397	312,284	464,044
Operating grants, subsidies and contributions		2,228,169	4,663,825	4,662,133
Fees and charges		251,750	247,172	261,750
Interest earnings		121,500	121,094	135,500
Goods and services tax		1,182,140	455,480	109,868
Other revenue		8,762,929	4,729,303	9,480,677
		13,011,885	10,529,158	15,113,972
Payments				
Employee costs		(1,310,475)	(1,014,668)	(1,232,268)
Materials and contracts		(12,937,672)	(4,594,290)	(11,229,957)
Interest expenses		(567)	(20,220)	(12,500)
Insurance expenses		(159,668)	(155,832)	(157,376)
Goods and services tax		(1,182,140)	(384,973)	(109,868)
Other expenditure		(123,583)	(113,456)	(155,583)
		(15,714,105)	(6,283,439)	(12,897,552)
Net cash provided by (used in) operating activities	3	(2,702,220)	4,245,719	2,216,420
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,922,028)	(1,967,208)	(2,693,250)
Payments for construction of infrastructure	4(a)	(2,332,530)	(2,561,638)	(2,742,975)
Non-operating grants, subsidies and contributions		1,420,779	2,768,944	738,950
Proceeds from sale of plant and equipment	4(b)	30,000	0	243,900
Net cash provided by (used in) investing activities		(3,803,779)	(1,759,902)	(4,453,375)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(1,138)	(4,282,056)	(4,050,525)
Proceeds on disposal of financial assets at amortised cost - term deposits		2,500,000	(250,000)	0
Proceeds from new borrowings	6(b)	2,750,000	2,730,746	2,500,000
Net cash provided by (used in) financing activities		5,248,862	(1,801,310)	(1,550,525)
Net increase (decrease) in cash held		(1,257,137)	684,507	(3,787,480)
Cash at beginning of year		8,372,610	7,688,103	9,520,812
Cash and cash equivalents at the end of the year	3	7,115,473	8,372,610	5,733,332

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

SHIRE OF MURCHISON
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		3,958,749	4,562,188	4,681,340
Revenue from operating activities (excluding rates)		3,958,749	4,562,188	4,681,340
Governance		12,500	13,639	12,500
General purpose funding		1,874,884	4,004,363	1,973,500
Law, order, public safety		19,844	13,409	12,700
Health		0	236	0
Housing		5,400	3,990	4,290
Recreation and culture		1,750	585	1,750
Transport		8,882,485	4,873,356	9,715,531
Economic services		242,000	250,003	252,000
Other property and services		94,544	49,395	88,000
		11,133,407	9,208,976	12,060,271
Expenditure from operating activities		(640,322)	(277,288)	(380,521)
Governance		(640,322)	(277,288)	(380,521)
General purpose funding		(40,322)	(23,974)	(24,000)
Law, order, public safety		(118,350)	(92,940)	(123,635)
Health		(53,840)	(17,337)	(25,680)
Housing		(24,000)	0	(12,882)
Community amenities		(119,152)	(49,661)	(84,385)
Recreation and culture		(343,676)	(346,948)	(342,983)
Transport		(15,382,909)	(6,926,217)	(13,994,178)
Economic services		(974,521)	(662,855)	(858,525)
Other property and services		0	(141,903)	(124,977)
		(17,697,092)	(8,539,123)	(15,971,766)
Non-cash amounts excluded from operating activities	2 (a)(i)	3,261,358	3,231,188	3,174,643
Amount attributable to operating activities		656,422	8,463,229	3,944,488
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	1,420,779	797,092	738,950
Purchase property, plant and equipment	4(a)	(2,922,028)	(1,967,208)	(2,693,250)
Purchase and construction of infrastructure	4(a)	(2,332,530)	(2,561,638)	(2,742,975)
Proceeds from disposal of assets	4(b)	30,000	0	243,900
Amount attributable to investing activities		(3,803,779)	(3,731,754)	(4,453,375)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(1,138)	(4,282,056)	(4,050,525)
Proceeds from new borrowings	6(b)	2,750,000	2,730,746	2,500,000
Transfers to cash backed reserves (restricted assets)	7(a)	(1,180,786)	(752,030)	(1,028,634)
Transfers from cash backed reserves (restricted assets)	7(a)	1,113,884	1,065,217	2,624,002
Amount attributable to financing activities		2,681,960	(1,238,123)	44,843
Budgeted deficiency before general rates		(465,397)	3,493,352	(464,044)
Estimated amount to be raised from general rates	1	465,397	465,397	464,044
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	3,958,749	0

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

SHIRE OF MURCHISON
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Note 1	Rates	9
Note 2	Net Current Assets	13
Note 3	Reconciliation of Cash	16
Note 4(a)	Asset Acquisitions	17
Note 4(b)	Asset Disposals	18
Note 5	Asset Depreciation	19
Note 6	Borrowings	20
Note 7	Reserves	22
Note 8	Fees and Charges	23
Note 9	Grant Revenue	23
Note 10	Revenue Recognition	24
Note 11	Other Information	25
Note 12	Significant Accounting Policies - Other Information	26

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Unimproved valuations									
UV Pastoral	0.03295	23	1,459,657	48,096	0	0	48,096	48,096	48,096
UV Mining	0.27940	11	1,375,054	384,190	1,380	0	385,570	385,570	384,190
UV Prospecting and exploration	0.08015	25	321,413	25,761	0	0	25,761	25,761	25,788
Sub-Totals		59	3,156,124	458,047	1,380	0	459,427	459,427	458,074
	Minimum								
Minimum payment									
Unimproved valuations									
UV Pastoral	320	6	13,263	1,920	0	0	1,920	1,920	1,920
UV Mining	450	0	0	0	0	0	0	0	0
UV Prospecting and exploration	450	9	37,212	4,050	0	0	4,050	4,050	4,050
Sub-Totals		15	50,475	5,970	0	0	5,970	5,970	5,970
		74	3,206,599	464,017	1,380	0	465,397	465,397	464,044
Total amount raised from general rates							465,397	465,397	464,044

All land (other than exempt land) in the Shire of Murchison is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Murchison.

The general rates detailed for the 2020/21 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.

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one	22/02/2021	0	0.00%	8%
Option three	22/02/2021	0	0.0%	8%
	26/04/2021	11	0.0%	8%
	28/06/2021	11	0.0%	8%
	30/08/2021	11	0.0%	8%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	500	165	500
Unpaid rates and service charge interest earned	1,000	342	3,000
	1,500	507	3,500

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) 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.

Differential general rate

Description	Characteristics	Objects	Reasons
UV - Pastoral	Consists of properties for pastoral use	This is considered to be the base rate for which all other UV rates properties are assessed.	Pastoral UV applies to any land that currently has a pastoral lease granted. While recognising reduced viability caused by many years of droughts and floods and the devastation caused by the wild dog problem this category is rated to reflect the infrastructure maintenance cost to the Council as well as increased operational costs to address issues such as vermin control, fire mitigation and enhanced accessibility to pastoral properties. It also recognises the long-term commitment of pastoralists to the region and their stewardship of Crown Land. Further, an annual biosecurity rate is linked to the valuations provided by the Valuer General. This biosecurity rate is payable by the pastoral sector only, even though the mining/exploration sectors pose a significant biosecurity risk.
UV - Mining	Mining tenements other than Exploration or Prospecting tenements	The differential rate in the dollar is based on the commercial aspects of mining leases.	The Mining sector tends to be transitory by nature and benefits from Shire services and infrastructure that is maintained in the long term by those ratepayers who are established long term in the region. The rate is set higher for this sector to ensure that its contribution towards the maintenance of that infrastructure is proportionate to the advantage it gains.
UV - Exploration/ Prospecting	Mining tenements that are Exploration and Prospecting Tenements	The differential rate in the dollar is based on the commercial aspects of the use of the tenements.	The Exploration/Prospecting sector tends to be transitory by nature and the category has been rated to reflect that exploration lease holders are significant beneficiaries of established Shire services and infrastructure and is also in recognition of the future benefits that accrue to exploration lease holders though they contribute very little or no enterprise to the community.

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
UV - Pastoral	Properties for pastoral use	The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of Shire infrastructure.	The setting of minimum payments within the categories is an important method of ensuring that all properties contribute an equitable rate amount.
UV-Mining	Mining tenements other than Exploration or Prospecting tenements	The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of Shire infrastructure.	The setting of minimum payments within the categories is an important method of ensuring that all properties contribute an equitable rate amount.
UV-Exploration/ Prospecting	Mining tenements that are Exploration or Prospecting tenements	The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of Shire infrastructure.	The setting of minimum payments within the categories is an important method of ensuring that all properties contribute an equitable rate amount.

(e) Specified Area Rate

The Shire did not impose specified area rates for the year ended 30 June 2021.

(f) Service Charges

The Shire did not impose service charges for the year ended 30 June 2021.

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) 0	0	(9,439)
Less: Movement in employee liabilities associated with restricted cash	0	14,197	
Add: Loss on disposal of assets	4(b) 33,812	0	112,597
Add: Depreciation on assets	5 3,227,546	3,216,991	3,071,485
Non cash amounts excluded from operating activities	3,261,358	3,231,188	3,174,643
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Cash - restricted reserves	7 (7,056,823)	(6,989,921)	(5,707,646)
Less: Financial assets - restricted	3 0	(2,500,000)	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	1,997,896	354	164
- Employee benefit provisions	78,668	78,668	75,493
Total adjustments to net current assets	(4,980,259)	(9,410,899)	(5,631,989)

2 (a). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	58,650	3,882,689	25,686
Cash and cash equivalents - restricted			
Cash backed reserves	7,056,823	6,989,921	5,707,646
Financial assets - restricted	0	2,500,000	0
Receivables	554,371	403,775	682,970
Contract assets	0	381,537	0
Inventories	28,940	28,940	195,126
	7,698,784	14,186,862	6,611,428
Less: current liabilities			
Trade and other payables	(641,961)	(738,192)	(903,782)
Long term borrowings	(1,997,896)	(354)	(164)
Provisions	(78,668)	(78,668)	(75,493)
	(2,718,525)	(817,214)	(979,439)
Net current assets	4,980,259	13,369,648	5,631,989
Less: Total adjustments to net current assets	(4,980,259)	(9,410,899)	(5,631,989)
Closing funding surplus / (deficit)	0	3,958,749	0

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Murchison becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

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

PROVISIONS

Provisions are recognised when the Shire has a 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.

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 of completion and the estimated costs necessary to make the sale.

Superannuation

The Shire of Murchison contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Murchison contributes are defined contribution plans.

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.

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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Murchison'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 of Murchison's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Murchison's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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.

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	7,115,473	8,372,610	5,733,332
	7,115,473	8,372,610	5,733,332
- Unrestricted cash and cash equivalents	58,650	3,882,689	25,686
- Restricted cash and cash equivalents	7,056,823	4,489,921	5,707,646
	7,115,473	8,372,610	5,733,332
- Restricted financial assets at amortised cost - term deposits	0	2,500,000	0
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents and financial assets at amortised cost:			
Leave reserve	142,530	138,380	137,875
Plant reserve	1,847,062	1,433,553	1,277,137
Buildings reserve	489,133	512,797	250,400
Berrigarra - Cue road reserve	3,153,619	3,430,426	2,676,235
Cue road reserve	0	0	174,408
CSIRO Berrigarra - Pindar road reserve	177,557	175,053	128,038
Flood damage repairs reserve	109,159	255,504	786,678
Settlement buildings and facilities	278,782	669,208	276,875
Asset rehabilitation reserve	858,981	375,000	0
	7,056,823	6,989,921	5,707,646
Reconciliation of net cash provided by operating activities to net result			
Net result	(4,677,509)	1,932,342	(2,708,501)
Depreciation	5	3,227,546	3,216,991
(Profit)/loss on sale of asset	4(b)	33,812	0
(Increase)/decrease in receivables		(150,596)	469,812
(Increase)/decrease in contract assets		381,537	1,971,852
(Increase)/decrease in inventories		0	69,602
Increase/(decrease) in payables		(96,231)	(660,133)
Increase/(decrease) in employee provisions		0	14,197
Non-operating grants, subsidies and contributions		(1,420,779)	(2,768,944)
Net cash from operating activities		(2,702,220)	4,245,719
			2,216,420

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program						2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Law, order, public safety	Housing	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	0	0	356,019	0	0	0	356,019	0	657,000
Buildings - specialised	0	0	416,509	950,000	0	0	1,366,509	733,922	244,950
Furniture and equipment	71,000	0	0	0	0	0	71,000	14,994	20,000
Plant and equipment	0	2,500	0	0	227,000	174,000	403,500	1,218,292	1,771,300
Works in progress	0	0	0	0	0	725,000	725,000		
	71,000	2,500	772,528	950,000	227,000	899,000	2,922,028	1,967,208	2,693,250
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	0	2,332,530	0	2,332,530	2,561,638	2,742,975
	0	0	0	0	2,332,530	0	2,332,530	2,561,638	2,742,975
Total acquisitions	71,000	2,500	772,528	950,000	2,559,530	899,000	5,254,558	4,528,846	5,436,225

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

SIGNIFICANT ACCOUNTING POLICIES

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.

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
By Program	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance	0	0	0	0	0	0	0	0	21,586	18,000	0	(3,586)
Transport	63,812	30,000	0	(33,812)	0	0	0	0	325,472	225,900	9,439	(109,011)
	63,812	30,000	0	(33,812)	0	0	0	0	347,058	243,900	9,439	(112,597)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	63,812	30,000	0	(33,812)	0	0	0	0	347,058	243,900	9,439	(112,597)
	63,812	30,000	0	(33,812)	0	0	0	0	347,058	243,900	9,439	(112,597)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Health
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - bridges

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
28,433	25,939	28,433
26,280	39,475	9,685
2,655	2,607	2,656
24,000	23,151	24,000
6,264	5,999	6,200
67,307	66,023	66,240
2,632,637	2,626,431	2,525,371
72,450	67,892	72,450
367,520	359,474	336,450
3,227,546	3,216,991	3,071,485
316,539	306,354	305,300
3,600	2,063	1,980
415,861	417,824	424,600
2,439,546	2,439,546	2,293,355
52,000	51,204	46,250
3,227,546	3,216,991	3,071,485

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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:

Buildings - non-specialised	10 to 40 years
Furniture and equipment	5 to 10 years
Plant and equipment	3 to 10 years
Infrastructure - roads	7 to 35 years
Infrastructure - bridges	10 to 20 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Principal	Principal
				1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Transport																			
Purchase of road plant	1	WATC	3.3%	17,315	0	(1,138)	16,177	(567)	18,416	0	(1,101)	17,315	(604)	18,416	0	(900)	17,516	(500)	
Finance flood damage works	2	WATC	Variable	(784)	0	0	(784)	0	1,549,425	2,730,746	(4,280,955)	(784)	(19,616)	1,549,625	2,500,000	(4,049,625)	0	(12,000)	
Economic services																			
COVID-19 - General	TBA	WATC	Variable	0	2,000,000	0	2,000,000	0	0	0	0	0	0	0	0	0	0	0	
COVID-19 - Solar Power	TBA	WATC	Variable	0	750,000	0	750,000	0	0	0	0	0	0	0	0	0	0	0	
				16,531	2,750,000	(1,138)	2,765,393	(567)	1,567,841	2,730,746	(4,282,056)	16,531	(20,220)	1,568,041	2,500,000	(4,050,525)	17,516	(12,500)	

All borrowing repayments, will be financed by general purpose revenue.

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
COVID-19 - General	WATC	TBA	3	0.8%	2,000,000	0	2,000,000	0
COVID-19 - Solar Power	WATC	TBA	8	0.8%	750,000	0	750,000	0
					2,750,000	0	2,750,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020

As at 30 June 2021 the Shire is expected to have \$2,750,000 unspent borrowings.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	105,000	105,000	105,000
Loan facilities			
Loan facilities in use at balance date	2,765,393	16,531	17,516

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	138,380	4,150	0	142,530	135,709	2,671	0	138,380	135,705	2,170	0	137,875
(b) Plant reserve	1,433,553	620,509	(207,000)	1,847,062	1,410,356	523,197	(500,000)	1,433,553	1,410,317	516,820	(650,000)	1,277,137
(c) Buildings reserve	512,797	7,336	(31,000)	489,133	502,893	9,904		512,797	502,879	0	(252,479)	250,400
(d) Berrigarra - Cue road reserve	3,430,426	49,077	(325,884)	3,153,619	3,411,313	192,258	(173,145)	3,430,426	3,536,485	34,750	(895,000)	2,676,235
(e) Cue road reserve	0	0	0	0	125,171	0	(125,171)	0	171,668	2,740	0	174,408
(f) CSIRO Berrigarra - Pindar road reserve	175,053	2,504	0	177,557	171,673	3,380	0	175,053	250,561	4,000	(126,523)	128,038
(g) Flood damage repairs reserve	255,504	3,655	(150,000)	109,159	250,568	4,936	0	255,504	920,399	366,279	(500,000)	786,678
(h) Settlement buildings and facilities	669,208	9,574	(400,000)	278,782	920,425	15,684	(266,901)	669,208	375,000	101,875	(200,000)	276,875
(i) Asset rehabilitation reserve	375,000	483,981	0	858,981	375,000	0	0	375,000				0
	6,989,921	1,180,786	(1,113,884)	7,056,823	7,303,108	752,030	(1,065,217)	6,989,921	7,303,014	1,028,634	(2,624,002)	5,707,646

(b) Cash Backed Reserves - 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	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
(b) Plant reserve	Ongoing	To be used for the purchase of plant
(c) Buildings reserve	Ongoing	To be used for the construction/renovation of administration centre and Works Depot
(d) Berrigarra - Cue road reserve	Ongoing	To be used to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required
(e) Cue road reserve	30/06/2020	Combined with Berrigarra Cue road reserve
(f) CSIRO Berrigarra - Pindar road reserve	Ongoing	To be used to fund additional maintenance work required for CSIRO traffic
(g) Flood damage repairs reserve	Ongoing	To be used towards the 'trigger point' for WANDRRA funded flood damage works
(h) Settlement buildings and facilities	Ongoing	To be used to fund improvements to and maintenance of settlement buildings and facilities as well as new facilities
(i) Asset rehabilitation reserve	Ongoing	To be used to fund works associated with rehabilitating Council's Infrastructure Assets

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	7,500	2,892	7,500
Law, order, public safety	500	360	500
Health	0	236	0
Recreation and culture	1,750	585	1,750
Economic services	242,000	241,429	252,000
Other property and services	0	1,670	0
	251,750	247,172	261,750

9. GRANT REVENUE

	Grants, subsidies and contributions revenue		
	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$
(a) Operating grants, subsidies and contributions			
General purpose funding	1,752,884	3,883,105	1,837,500
Law, order, public safety	19,344	13,049	12,200
Transport	225,000	215,253	323,205
	1,997,228	4,111,407	2,172,905
(b) Non-operating grants, subsidies and contributions			
Law, order, public safety	0	49,795	53,950
Recreation and culture	40,000	0	0
Transport	1,380,779	747,297	685,000
	1,420,779	797,092	738,950
Total	3,418,007	4,908,499	2,911,855

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	100,000	100,877	90,000
- Other funds	20,500	19,875	42,500
Other interest revenue (refer note 1b)	1,000	342	3,000
	121,500	121,094	135,500
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8%.			
(b) Other revenue			
Reimbursements and recoveries	8,657,985	4,631,900	9,383,387
Other	104,944	97,403	97,290
	8,762,929	4,729,303	9,480,677
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	37,350	37,350	50,000
	37,350	37,350	50,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	567	20,220	12,500
	567	20,220	12,500
(e) Elected members remuneration			
Meeting fees	60,543	48,890	60,543
President's allowance	10,032	5,243	10,032
Deputy President's allowance	2,508	1,750	2,508
Travelling expenses	22,000	13,372	22,000
Telecommunications allowance	8,000	7,573	8,000
	103,083	76,828	103,083

12. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

Schedules

Item	Page No
Budget Accounts	2
Plant Replacement Program	19
Capital Works	20

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
General Purpose Funding					
Other General Purpose Funding					
03201	Grants Commission Grant Received - General	(1,420,000)	(2,962,056)	(1,357,977)	Op Rev
03202	Grants Commission Grant Received- Roads	(417,500)	(921,049)	(394,907)	Op Rev
03204	Interest Received - Municipal	(42,000)	(19,875)	(20,000)	Op Rev
19	Other General Purpose funding received	0	0	0	Op Rev
20	Interest Received - Reserve - Op Inc	0	0	0	Op Rev
03207	Interest Received - Other (Not Reserves) - Op Inc	(500)	0	(500)	Op Rev
	Other General Purpose Funding	(1,880,000)	(3,902,980)	(1,773,384)	
Rate Revenue					
03103	General Rates Levied	(464,044)	(465,397)	(465,397)	Op Rev
03105	Penalty Interest Raised on Rates	(3,000)	(341)	(1,000)	Op Rev
03107	Back Rates Levied	0	0	0	Op Rev
03109	Rates Administration Fee Received	(500)	(165)	(500)	Op Rev
	Rate Revenue	(467,544)	(465,903)	(466,897)	
Rate Revenue Expenses					
03100	Overhead Expenses - Rate Revenue	22,500	25,673	38,961	Op Exp
03102	Valuation Expenses and Title Searches Expense	1,500	1,361	1,361	Op Exp
	Rate Revenue Expenses	24,000	27,034	40,322	
General Purpose Funding		(2,323,544)	(4,341,849)	(2,199,959)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Governance					
Administration Income					
14512	Income relating to Administration	(12,500)	(13,639)	(12,500)	Op Rev
	Administration Income	(12,500)	(13,639)	(12,500)	
Administration Expenses					
14500	General Office and Administration Expenses	25,000	8,766	15,000	Op Exp
14501	Administration Office	49,450	51,102	58,596	Op Exp
14502	Workers Compensation Premiums- Administration	0	0	0	Op Exp
14503	IT Expense	82,000	71,487	92,000	Op Exp
14504	Telecommunications - Admin	22,000	17,968	22,000	Op Exp
14505	Travel & Accommodation - Admin	5,800	3,509	5,900	Op Exp
14506	Legal Expenses Administration	15,000	11,581	17,500	Op Exp
14507	Training/Conference Expenses - Admin	0	1,989	2,463	Op Exp
14508	Printing & Stationery - Admin	22,500	12,995	15,000	Op Exp
14509	Fringe Benefits Tax - Admin	5,000	6,330	5,000	Op Exp
14510	Depreciation - Admin	57,933	56,860	57,933	Dep
14511	Staff Uniform - Admin	4,000	2,111	4,000	Op Exp
14517	Insurance - Administration	37,500	45,259	39,516	Op Exp
14518	Salaries - Administration	416,332	331,871	417,055	Op Exp
14519	Staff Appointment Expenses	15,000	7,581	7,000	Op Exp
14520	Superannuation	60,368	58,935	63,279	Op Exp
14521	Audit Fees	50,000	37,350	37,350	Op Exp
14522	Consultancy Fees	110,000	70,884	35,000	Op Exp
14523	Remote Accounting Charges	37,500	52,664	72,000	Op Exp
14524	Subscriptions	25,000	22,910	25,000	Op Exp
14525	Loss on Sale of Assets - Admin Plant Purchaes	3,586	0	0	Op Exp
14527	Vehicle Expenses Administration	0	26,435	28,256	Op Exp
14550	Administration Allocated	(1,030,500)	(956,206)	(1,086,618)	Op Exp
145NEV	Admin Staff Housing Allocation	0	71,258	66,770	
	Administration Expenses	13,469	13,639	0	
Administration Capital Expenses					
14513	Cap-Ex - Purchase Major Plant - Administration	0	0	0	Cap Exp
14515	Cap Ex - Purchase Buildings & Improvements - Administration	50,000	9,532	16,000	Cap Exp
14551	Transfer to Reserves - Staff Leave Entitlements	2,170	2,671	4,150	Trans to Res
14555	Profit/Loss on Revaluation of Furniture and Equipment	0	0	0	Cap Exp
14560	Cap-Ex - Aircondition Remainder of CEO House	15,000	0	0	Cap Exp
14561	Cap-Ex - Purchase Furn & Equipment - Admin	20,000	0	20,000	Cap Exp
14564	Cap-Ex - Phone & Internet Connection CEO House, Depot, Office	0	0	0	Cap Exp
	Administration Capital Expenses	87,170	12,203	40,150	
Administration Capital Income					
14526	Proceeds Sale of Assets - Administration	(18,000)	0	0	Cap Rev
14571	Cap Inc - Transfer from Reserves - Leave Entitlement	0	0	0	Trans from Res
	Administration Capital Income	(18,000)	0	0	
Administration Members Of Council Income					
04150	Income for Members Reimbursements	0	0	0	Op Rev

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Administration Members Of Council Expenses					
04099	Members Reimbursements	0	0	0	Op Exp
04100	Members Travelling Expenses paid	22,000	13,372	22,000	Op Exp
04101	Members Conference Expenses	20,300	2,865	20,300	Op Exp
04102	Council Election Expenses	4,000	1,168	0	Op Exp
04103	President's Allowance paid	10,032	5,243	10,032	Op Exp
04104	Members Refreshments & Receptions Expense	9,000	2,883	9,000	Op Exp
04105	Members - Insurance	3,509	1,440	1,457	Op Exp
04106	Members - Subscriptions, Donations	16,000	1,350	1,700	Op Exp
04107	Deputy President's Allowance paid	2,508	1,750	2,508	Op Exp
04108	Members Communications	8,000	7,573	8,000	Op Exp
04109	Members Sitting Fees Paid	60,543	48,890	60,543	Op Exp
04110	Civic Receptions Expense	10,000	601	10,000	Op Exp
04111	Training Expenses of Members	10,000	8,010	10,000	Op Exp
04112	Maintenance - Council Chambers	6,760	0	1,000	Op Exp
04113	Overhead Expenses - Members	180,650	171,022	160,580	Op Exp
04114	Audit Fees expense	0	0	0	Op Exp
04115	President's Mobile Phone	0	0	0	Op Exp
04117	Members IT Expenses	0	0	0	Op Exp
04118	Other Members Expenses	3,750	579	3,750	Op Exp
	Administration Members Of Council Expenses	367,052	266,745	320,870	
Administration Members Of Council Capital					
04116	Cap-Ex- Purchase Furniture & Equipment	0	0	15,000	Cap Exp
	Administration Members Of Council Capital	0	0	15,000	
Other Governance Expenses					
04200	Overhead Expenses - Other Governance	0	0	347,257	Op Exp
04201	Civic Reception Expenses	0	0	350	Op Exp
0203	Other General Governance Expenses	0	0	0	Op Exp
	Other Governance Expenses	0	0	347,607	
	Governance Total	437,191	278,948	711,127	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Law, Order & Public Safety					
Fire Prevention Income					
05102	Income Relating to Fire Prevention	(12,200)	(13,049)	(19,344)	Op Rev
05121	Grant Revenue - Fire Prevention	(53,950)	(49,795)	0	Cap Rev
	Fire Prevention Income	(66,150)	(62,843)	(19,344)	
Fire Prevention Expenses					
05100	Overhead Expenses - Fire Prevention	17,000	17,082	12,592	Op Exp
05101	Insurance - Fire Prevention	3,950	4,193	4,300	Op Exp
05110	05111	0	0	0	Op Exp
05105	Vehicle Expenses - Fire Prevention	39,000	267	23,278	Op Exp
05106	Equipment & Consumables - Fire Prevention	6,000	3,383	1,500	Op Exp
05107	Other Fire Prevention Expenses	24,685	39,814	26,380	Op Exp
05108	Depreciation - Fire Prevention	0	0	0	Op Exp
	Fire Prevention Expenses	90,635	64,738	68,050	
Fire Prevention Capital Expenses					
05103	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	53,950	50,679	0	Cap Exp
05104	Cap-Ex - Purchase Plant - Fire Prevention	0	0	7,500	Op Exp
	Fire Prevention Capital Expenses	53,950	50,679	7,500	
Animal Control Income					
05201	Fines and Penalties - Animal Control	0	0	0	Op Rev
05202	Dog Registration Fee Income	(500)	(360)	(500)	Op Rev
	Animal Control Income	(500)	(360)	(500)	
Animal Control Expenses					
05200	Expenses Relating to Animal Control	18,000	15,093	18,000	Op Exp
Other Law, Order & Public Safety Income					
05321	Revenue - Emergency Management	0	0	0	Op Rev
Other Law, Order & Public Safety Expenses					
05307	CESM Program Expenses	15,000	11,159	15,000	Op Exp
05308	AWARE Program Expenses	0	0	0	Op Exp
05309	Covid-19 Pandemic Expenses	0	3,019	4,980	Op Exp
05310	Overhead Expenses - Other Law, Order & Public Safety	0	0	12,321	
	Other Law, Order & Public Safety Expenses	15,000	14,178	32,300	
Law, Order & Public Safety Total		110,935	81,486	106,006	
Health					
Preventative Services - Administration & Inspection Income					
07401	Income Relating to Preventative Services - Administration & Inspection	0	(236)	0	Op Rev
Preventative Services - Administration & Inspection Expenses					
07400	Expenses Relating to Preventative Services - Administration & Inspection	12,000	7,908	8,500	Op Exp
07404	Analytical Expenses	3,000	360	3,000	Op Exp
07406	Overhead Expenses - Preventative Services - Administration & Inspection	0	0	11,246	Op Exp
	Preventative Services - Administration & Inspection Expenses	15,000	8,268	22,746	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Preventative Services - Pest Control Income					
07501	Income Relating to Preventative Services - Pest Control	0	0	0	Op Rev
Preventative Services - Pest Control Expenses					
07500	Expenses Relating to Preventative Services - Pest Control	725	1,331	1,500	Op Exp
07503	Overhead Expenses - Pest Control	0	0	11,246	Op Exp
	Preventative Services - Pest Control Expenses	725	1,331	12,746	
Other Health Income					
07703	Income Relating to Other Health	0	0	0	Op Rev
Other Health Expenses					
07700	Medical Centre Expenses	500	600	620	Op Exp
07701	Donation RFDS	3,000	3,000	3,000	Op Exp
07702	Maintain Patient Transfer Vehicle	6,255	2,653	2,655	Op Exp
07705	Overhead Expenses - Other Health	0	0	12,073	Op Exp
	Other Health Expenses	9,755	6,253	18,348	
Health Total		25,480	15,616	53,840	
Education & Welfare Expenses					
08000	Expenses Education & Welfare	0	0	0	Op Exp
08002	Overhead Expenses - Education & Welfare	0	0	0	Op Exp
	Education & Welfare Expenses	0	0	0	
Education & Welfare Total		0	0	0	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Housing					
Staff Housing Expenses					
09101	Maintenance 2 Office Road	39,399	50,871	33,755	Op Exp
09102	Maintenance 4A Kurara Way	14,712	5,408	8,985	Op Exp
09103	Maintenance 4B Kurara Way	14,722	37,228	12,537	Op Exp
09104	Maintenance 6 Kurara Way	15,188	15,688	9,339	Op Exp
09105	Maintenance 8 Kurara Way	23,443	19,780	13,170	Op Exp
09106	Maintenance 10A Kurara Way	20,473	5,173	5,801	Op Exp
09107	Maintenance 10B Kurara Way	20,473	14,977	8,710	Op Exp
09108	Maintenance 12A Kurara Way	15,443	6,324	9,471	Op Exp
09109	Maintenance 12B Kurara Way	27,573	5,840	9,165	Op Exp
09117	Maintenance 8 Mulga Cres	0	0	6,650	Op Exp
09118	Maintenance 10 Mulga Cres	0	0	6,650	Op Exp
09119	Maintenance 12Mulga Cres	0	0	3,325	Op Exp
09110	Maintenance 14 Mulga Cres	24,785	13,890	13,624	Op Exp
09111	Maintenance 16 Mulga Cres	16,669	6,500	12,742	Op Exp
09112	Maintenance Roadhouse House	0	0	0	Op Exp
09113	Staff House Costs Allocated to Works	(280,000)	(110,415)	(87,153)	Op Exp
09133	Staff House Costs Allocated to Administration	0	(71,258)	(66,770)	Op Exp
09114	Overhead Expenses - Staff Housing	36,000	0	0	Op Exp
09115	Staff Housing Costs - Insurance	0	0	0	Op Exp
09116	Staff Housing Costs - Other Expenses	24,000	23,151	24,000	Op Exp
	Staff Housing Expenses	12,882	23,158	24,000	
Staff Housing Income					
09120	Staff Housing Income	0	0	0	Op Rev
09121	Income 2 Office Road (CEO)	(390)	(345)	(400)	Op Rev
09122	Income 4A Kurara Way	(390)	(390)	(400)	Op Rev
09123	Income 4B Kurara Way	(390)	(285)	(400)	Op Rev
09124	Income 6 Kurara Way	(390)	(390)	(400)	Op Rev
09125	Income 8 Kurara Way	(390)	(375)	(400)	Op Rev
09126	Income 10A Kurara Way	(390)	(390)	(400)	Op Rev
09127	Income 10B Kurara Way	(390)	(390)	(400)	Op Rev
09128	Income 12A Kurara Way	(390)	(390)	(400)	Op Rev
09129	Income 12B Kurara Way	(390)	(390)	(400)	Op Rev
09130	Income 14 Mulga Cres	(390)	(390)	(400)	Op Rev
09131	Income 16 Mulga Cres	(390)	(255)	(400)	Op Rev
09132	Income Roadhouse	0	0	0	Op Rev
09135	Income 8 Mulga Cres	0	0	(400)	Op Rev
09136	Income 10 Mulga Cres	0	0	(400)	Op Rev
09137	Income 12Mulga Cres	0	0	(200)	Op Rev
	Staff Housing Income	(4,290)	(3,990)	(5,400)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Staff Housing Capital					
09134	Cap-Ex - Buildings & Improvements - Staff Housing	562,000	694,009	775,392	Cap Exp
09151	Transfer to Reserves - Buildings	0	9,904	7,336	Trans to Res
	Staff Housing Capital	562,000	703,912	782,728	
Staff Housing Capital Income					
09161	Cap Inc - Transfer from Reserves - Buildings	(252,479)	0	(31,000)	Trans from Res
Other Housing					
	Other Housing Expenses	0	0	0	
Housing Total		318,113	723,080	770,328	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Community Amenities					
Household Refuse Income					
10101	Income Relating to Sanitation - Household Refuse	<u>0</u>	<u>0</u>	<u>0</u>	
Household Refuse Expenses					
10100	Expenses Relating To Sanitation - Household Refuse	15,460	16,903	15,012	Op Exp
10103	Tip Maintenance Costs	6,050	253	177	Op Exp
10105	Overhead Expenses - Sanitation - Household Refuse	0	0	12,622	Op Exp
	Household Refuse Expenses	<u>21,510</u>	<u>17,156</u>	<u>27,811</u>	
Household Refuse Capital					
10102	Cap-Ex-Purchase Plant & Equipment - Sanitation - Household Refuse	0	0	0	Cap Exp
10104	Cap-Ex-Other Buildings & Equipment - Sanitation - Household Refuse	0	0	0	Cap Exp
	Household Refuse Capital	<u>0</u>	<u>0</u>	<u>0</u>	
Sanitation Income Other					
10201	Income Relating to Sanitation - Other	<u>0</u>	<u>0</u>	<u>0</u>	
Sanitation Other Capital					
10202	Cap-Ex-Purchase Plant & Equipment - Sanitation - Other	<u>0</u>	<u>0</u>	<u>0</u>	Cap Rev
Sewerage Income					
10301	Income Relating to Sewerage	<u>0</u>	<u>0</u>	<u>0</u>	Op Rev
Sewerage Expenses					
10300	Overhead Expenses - Sewerage	3,000	1,565	1,227	Op Exp
10303	Overhead Expenses - Sewerage	0	0	7,639	Op Exp
	Sewer Expenses	<u>3,000</u>	<u>1,565</u>	<u>8,866</u>	
Sanitation Other Capital					
10302	Cap-Ex-Purchase Plant & Equipment - Sewerage	<u>0</u>	<u>0</u>	<u>0</u>	Cap Exp
Protection Of Environment Expenses					
10500	Protection Of Environment - General expenses	7,500	15,873	15,557	Op Exp
10503	Overhead Expenses - Protection of Environment	0	0	11,246	Op Exp
10510	Donation to CRBA	30,000	30,000	10,000	Op Exp
	Protection Of Environment Expenses	<u>37,500</u>	<u>45,873</u>	<u>36,803</u>	
Town Planning & Regional Development Expenses					
10600	Expenses Relating to Town Planning & Regional Development	10,000	0	2,500	Op Exp
10604	Overhead Expenses - Town Planning & Regional Development	0	0	11,246	Op Exp
	Town Planning & Regional Development Expenses	<u>10,000</u>	<u>0</u>	<u>13,746</u>	
Other Community Amenities Income					
10701	Income Relating to Other Community Amenities	<u>0</u>	<u>0</u>	<u>0</u>	Op Rev
Other Community Amenities Expenses					
10700	Expenses Relating to Other Community Amenities	5,200	5,106	10,247	Op Exp
10704	Maintenance - Public Conveniences	1,500	3,947	3,781	Op Exp
10705	Maintenance - Cemetery	5,675	1,509	1,539	Op Exp
10709	Overhead Expenses - Other Community Amenities	0	0	16,773	Op Exp

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
	Other Community Amenities Expenses	12,375	10,562	32,341	
	Other Community Amenities Capital				
10702	Cap-Ex - Purchase Buildings & Imp - Other Community Amenities	45,000	0	0	Cap Exp
10770	Cap-Ex - Other Buildings & Imp - Other Community Amenities	80,000	40,593	30,000	Cap Exp
	Other Community Amenities Capital	125,000	40,593	30,000	
	Community Amenities Total	209,385	115,749	149,568	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Recreation & Culture					
Recreation & Culture Income					
11301	Income Relating to Other Recreation & Sport	(750)	0	(750)	Op Rev
	Recreation & Culture Income	(750)	0	(750)	
Other Recreation & Sport Expenses					
11300	Overhead Expenses - Other Recreation & Sport	27,500	34,164	16,449	Op Exp
11304	Maintenance - Parks and Reserves	121,500	91,513	78,311	Op Exp
11305	Maintenance - Murchison Sports Club	37,551	71,244	43,049	Op Exp
11306	Maintenance - Polocrosse fields	15,050	22,849	24,399	Op Exp
11307	Maintenance - Sports Toilet Block - Op Exp	6,220	4,587	3,900	Op Exp
11308	Insurance - Other Recreation & Sport	400	831	398	Op Exp
11309	Arborist expenses - Parks and Reserves	12,500	184	12,685	Op Exp
11310	Other Expenses Other Recreation & Sport	48,500	46,883	51,992	Op Exp
11347	Loss on Sale of Assets - Other Rec & Sport - Op Exp	0	0	0	Op Exp
	Other Recreation & Sport Expenses	269,221	272,256	231,181	
Other Recreation & Sport Capital Income					
11311	Other Recreation & Sport Capital Grants	0	0	(40,000)	Cap Rev
Other Recreation & Sport Capital					
11302	Cap-Ex - Purchase Buildings & Imp - Other Recreation & Sport	16,000	0	0	Cap Exp
11303	Cap-Ex - Purchase Furniture & Equipment - Other Recreation & Sport	0	0	0	Cap Exp
	Other Recreation & Sport Capital	16,000	0	0	
Television And Rebroadcasting					
11400	Expenses Relating to Television and Rebroadcasting	16,750	16,832	16,750	Op Exp
11404	Overhead Expenses - Television and Rebroadcasting	0	0	10,517	Op Exp
	Television And Rebroadcasting	16,750	16,832	27,267	
Libraries Income					
11501	Income Relating to Libraries	0	0	0	Op Rev
Libraries Expenses					
11500	Expenses Relating to Libraries	1,700	1,240	1,700	Op Exp
11502	Overhead Expenses - Libraries	0	0	0	Op Exp
	Libraries Expenses	1,700	1,240	1,700	
Other Culture Expenses					
11600	Other Cultural Expenses	23,500	18,066	24,566	Dep
11601	Income Relating to Other Culture	(1,000)	(585)	(1,000)	Op Rev
11602	Maintenance - Museum	10,002	2,817	2,539	Op Exp
11604	Maintenance - Museum Cottage	11,810	16,378	25,200	Op Exp
11605	Cultural Development Expenses	10,000	0	12,984	Op Exp
11606	Overhead Expenses - Other Culture	0	0	18,240	Op Exp
11610	Insurance - Museum	0	0	0	Op Exp
	Other Culture Expenses	54,312	36,677	82,527	
Recreation & Culture Total		357,233	327,004	301,926	

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Transport					
Roads Construction General					
12101	Cap-Ex - Roads Construction	1,090,470	340,749	593,583	Cap Exp
	Roads Construction General	1,090,470	340,749	593,583	
MRWA Project Construction Capital					
12103	Cap-Ex - MRWA Project Construction	190,050	320,829	423,098	Cap Exp
	MRWA Project Construction Capital	190,050	320,829	423,098	
Roads to Recovery Construction Capital					
12104	Cap-Ex - Roads to Recovery Construction	568,743	1,299,234	227,379	Cap Exp
	Roads to Recovery Construction Capital	568,743	1,299,234	227,379	
Local Roads Community Infrastructure Capital					
12113	Cap-Ex - Local Roads Community Infrastructure Program	0	0	670,320	Cap Exp
	Local Roads Community Infrastructure Capital				
Roads Construction Other					
12108	Cap-Ex - Grids	0	63	0	Cap Exp
12109	Cap-Ex - Purchase Buildings & Imp - Roads, Bridges, Depot	0	0	0	Cap Exp
12110	Cap-Ex - Purchase Furniture & Equipment - Roads, Depot etc	0	0	0	Cap Exp
12111	Cap-Ex - Purchase Plant & Equipment - Roads, Bridges, Depot	0	0	0	Cap Exp
12112	Cap-Ex - Other funding - Road Construction	0	4,704	0	Cap Exp
12115	Repay Treasury Loan Flood Event 5	1,549,625	4,280,955	0	Loan Rep
12116	Repay Treasury Loan Flood Event 6	2,500,000	0	0	Loan Rep
12117	Repay Treasury Loan COVID-19	0	0	0	Loan Rep
12118	Repay Treasury Loan COVID-19	0	0	0	Loan Rep
12151	Transfer to Reserves - Berringarra - Cue Road reinstatement	34,750	67,087	49,077	Trans to Res
12152	Transfer to Reserves - Ballinyoo Bridge	750	0	0	Trans to Res
12153	Transfer to Reserves - Road Assets Rehabilitation Reserve Sealing	101,875	0	483,981	Trans to Res
12180	Cap-Ex - Roads Construction - Road Contributions	893,712	348,316	325,884	Cap Exp
	Roads Construction Other	5,080,712	4,701,125	858,942	
Streets, Roads, Bridges & Depot Maintenance Expenses					
12200	Depreciation Expense - Streets, Roads, Bridges & Depot	2,430,371	2,520,255	2,526,417	Dep
12202	Street Lighting Maintenance - Op Exp	8,500	5,817	14,317	Op Exp
12203	Maintenance - General	822,000	1,285,922	860,519	Op Exp
12204	Maintenance - Depot	63,425	68,913	59,858	Op Exp
12205	Maintenance - Heavy Road	155,000	0	450,000	Op Exp
12206	Traffic Signs Maintenance	15,000	15,146	20,436	Op Exp
12207	Bridges Maintenance	6,000	5,763	12,003	Op Exp
12208	Rehab Gravel Pits	39,150	239	14,565	Op Exp
12209	Maintenance - CSIRO Beringarra-Pindar Road	87,500	0	87,500	Op Exp
12210	Bunding of old Roads	80,000	79,689	80,590	Op Exp
12223	Maintenance/Improvements - Grids	46,370	165,493	94,935	Op Exp
12225	Flood Damage January/February 2017	0	0	0	Op Exp
12228	Flood Damage January 2018	2,611,651	2,017,342	0	Op Exp
12229	Flood Damage April 2019	7,000,000	235,167	10,443,382	Op Exp
12235	Flood Damage Feb 2020	0	3,287	398,208	Op Exp
12227	Loan Interest Payable	12,500	20,220	0	Op Exp
12241	Overhead Expenses - Streets, Roads, Bridges & Depot Maintenance	399,000	374,810	111,866	Op Exp
12242	Administration Expenses - Streets, Roads, Bridges & Depot	0	40,953	26,600	Op Exp
	Streets, Roads, Bridges & Depot Maintenance Expenses	13,776,467	6,839,016	15,201,195	

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Streets, Roads, Bridges & Depot Maintenance Transfers					
12251	Transfer to Reserves - Flood Damage Repairs	4,000	4,936	3,655	Trans to Res
12252	Transfer to Reserves - Berrigarra - Pindar Rd - CSIRO	2,740	3,380	2,504	Trans to Res
	Streets, Roads, Bridges & Depot Maintenance Transfers	6,740	8,315	6,159	
Streets, Roads, Bridges & Depot Income					
12212	Grant - MRWA Direct	(215,253)	(215,253)	(225,000)	Cap Rev
12213	Grant - MRWA Specific	(120,000)	(181,667)	(213,333)	Cap Rev
12216	Grant - Roads to Recovery	(565,000)	(565,630)	(565,000)	Cap Rev
12217	Grant - Local Roads and Community Infrastructure	0	0	(602,446)	Cap Rev
12219	Grant - Wandrra Flood Damage	(9,382,887)	(4,537,388)	(8,651,987)	Op Rev
12220	Income Relating to Transport	(1,000)	(1,227)	(5,498)	Op Rev
12239	CSIRO Contribution Beringarra / Pindar Roads	(106,952)	(76,571)	0	Op Rev
	Streets, Roads, Bridges & Depot Income	(10,391,092)	(5,577,736)	(10,263,264)	
Streets, Roads, Bridges & Depot Operational Transfers Income					
12231	Cap Inc - Transfer from Reserves - Flood Damage Repairs	(126,523)	0	(150,000)	Trans from Res
	Streets, Roads, Bridges & Depot Operational Transfers Income	(126,523)	0	(150,000)	
Streets, Roads, Bridges & Depot Capital Transfers Income					
12131	Cap Inc - Transfer from Reserves - Berrigarra-Cue Rd	(895,000)	(173,145)	(325,884)	Trans from Res
12132	Cap Inc - Transfer from Reserves - Ballinyoo Bridge	0	0	0	Trans from Res
12133	Cap Inc - Transfer from Reserves - Assets Rehabilitation Reserve	(200,000)	0	0	Trans from Res
12166	Loan Proceeds from Treasury - Flood Event 6	(2,500,000)	(2,730,746)	0	Loan
12167	Loan Proceeds from Treasury - COVID-19	0	0	(2,000,000)	Loan
12168	Loan Proceeds from Treasury - COVID-19 - General	0	0	(750,000)	Loan
	Streets, Roads, Bridges & Depot Capital Transfers Income	(3,595,000)	(2,903,891)	(3,075,884)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Road Plant Purchases					
12302	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	1,180,000	1,211,225	235,000	Cap Exp
12303	Cap-Ex - Purchase Minor Plant & Equipment - Plant Purchases	0	5,519	20,000	Cap Exp
12305	Transfer to Reserves - Plant Replacement	516,070	523,197	620,509	Trans to Res
12312	Cap-Ex - Purchase Major Plant - Works Supervisor Ute	0	0	0	Cap Exp
12321	Cap Inc - Transfer from Reserves - Plant Replacement	(650,000)	(500,000)	(207,000)	Trans from Res
12347	Loss on Sale of Assets - Rd Plant Purch - Op Exp	109,011	146,312	33,812	Cap Exp
12361	Cap-Ex - Principal repayment - Loan - Plant	900	1,101	900	Loan Rep
12367	Profit on Sale of Assets - Rd Plant Purch - Op Inc	(9,439)	0	0	Cap Exp
12369	Proceeds Sale of Assets Road Plant Purch -Cap Inc	(225,900)	(159,205)	(30,000)	Cap Exp
	Road Plant Purchases	920,642	1,228,149	673,221	
Aerodromes Income					
12601	Grant Income - Aerodromes	0	0	0	Op Rev
Aerodromes Expenses					
12604	Airport Maintenance	108,700	77,140	77,670	Op Exp
12605	Overhead Expenses - Aerodromes	0	0	5,189	Op Exp
12608	Depreciation Airstrip	0	36,220	36,220	Op Exp
	Aerodromes Expenses	108,700	113,360	119,079	
Aerodromes Capital					
12670	Cap-Ex - Other Buildings & Improvements - Airport	0	8,756	9,000	Cap Exp
	Aerodromes Capital	0	8,756	9,000	
Transport Total		7,629,909	6,377,906	5,292,829	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Economic Services					
Rural Services Expenses					
13101	Vermin Control	15,000	11,740	19,000	Op Exp
13102	Ammunition Expenditure	1,000	1,276	1,000	Op Exp
13103	Overhead Expenses - Rural Services	0	0	11,246	Op Exp
	Rural Services Expenses	16,000	13,016	31,246	
Rural Services Income					
13105	Rural Services Income	(2,000)	(1,551)	(2,000)	Op Rev
Tourism & Area Promotion Expenses					
13200	Expenses Relating to Tourism & Area Promotion	42,450	25,288	109,634	Op Exp
13207	Overhead Expenses - Tourism & Area Promotion	0	0	22,069	Op Exp
	Tourism & Area Promotion Expenses	42,450	25,288	131,702	
Tourism & Area Promotion Capital					
13203	Cap-Ex - Purchase Buildings & Imp - Tourism & Area Promotion	0	0	0	Cap Exp
13204	Cap-Ex - Historic Ballinyoo Bridge Span	0	0	0	Cap Exp
	Tourism & Area Promotion Capital	0	0	0	
Other Economic Services Expenses					
13600	Overhead Expenses - Other Economic Services	72,000	68,429	37,975	Op Exp
13601	Settlement Water Supply	30,000	16,221	24,053	Op Exp
13602	Settlement Power Generation	210,000	229,776	237,376	Op Exp
13603	Settlement Freight Service	95,175	86,454	94,866	Op Exp
13604	Roadhouse Expenses	50,200	81,037	65,438	Op Exp
13605	Roadhouse Fuel Purchases	255,000	264,208	265,000	Op Exp
13606	Roadhouse Fuel Expenses	13,000	0	17,000	Op Exp
13640	Roadhouse - Housing Expenses	13,400	767	12,581	Op Exp
13641	Expenses Relating to Other Economic Services	43,800	0	46,784	Op Exp
13648	Depreciation - Other Economic Services	17,500	14,803	17,500	Dep
	Other Economic Services Expenses	800,075	761,695	818,573	
Other Economic Services Income					
13607	Income Relating to Other Economic Services	0	(8,574)	0	Op Rev
13608	Roadhouse Fuel Sales	(250,000)	(239,878)	(240,000)	Op Rev
	Other Economic Services Income	(250,000)	(248,452)	(240,000)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Other Economic Services Capital					
13610	Cap-Ex - Purchase Furniture & Equipment - Other Economic Services GEN	0	14,994	34,986	Cap Exp
13612	Transfer to Reserves - Settlement Buildings and Facilities	366,279	15,684	9,574	Trans to Res
13616	Cap-Ex - Purchase Major Plant - Other Economic Services	441,300	1,221	19,000	Cap Exp
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	70,000	0	100,000	Cap Exp
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	10,000	0	10,000	Cap Exp
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	0	0	20,000	Cap Exp
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	0	0	1,545,000	Cap Exp
10702	Cap-Ex - Purchase Buildings & Imp - Other Community Amenities				Cap Exp
10770	Cap-Ex - Other Buildings & Imp - Other Community Amenities				Cap Exp
11302	Cap-Ex - Purchase Buildings & Imp - Other Recreation & Sport				Cap Exp
13652	New kVA Generator	150,000	0	150,000	Cap Exp
13651	Transfer to Reserves - Transaction Centre	0	0	0	Trans to Res
	Other Economic Services Capital	1,037,579	31,899	1,888,560	
Other Economic Services Capital Income					
13621	Cap Inc - Transfer from Reserves - Transaction Centre	0	0	0	Trans from Res
13622	Cap Inc - Transfer from Reserves - Settlement Facilities	(500,000)	(266,901)	(400,000)	Trans from Res
	Other Economic Services Capital Income	(500,000)	(266,901)	(400,000)	
Economic Services Total		1,144,104	313,324	2,228,081	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Other Property & Services					
Private Works Expenses					
14100	Private Works - Op Exp	0	0	0	Op Exp
14101	Overhead Expenses - Private Works	0	0	0	Op Exp
	Private Works Expenses	0	0	0	
Private Works Income					
14150	Charges for Private Works - Op Inc	0	(1,670)	0	Op Rev
Public Works Overheads					
14200	Plant Expenses Relating to Public Works Overheads	18,950	115	1,150	Op Exp
14201	Income Relating to Public Works Overheads	(3,000)	0	0	Op Exp
14202	Sick Leave Expense	34,750	16,729	36,723	Op Exp
14203	Annual & Long Service Leave Works Expense	69,475	65,897	86,299	Op Exp
14204	Protective Clothing - Outside Staff	2,500	4,243	7,000	Op Exp
14205	Depot Office - Works Salaries & Wages	80,000	82,805	114,638	Op Exp
14206	Consultant Expenses - Works Program	25,000	0	0	Op Exp
14207	Overheads Allocated to Works	(983,850)	(739,203)	(494,199)	Op Exp
14210	Workers Compensation Reimbursements	0	0	0	Op Exp
14211	Camp Expenses	22,500	4,607	22,500	Op Exp
14212	Staff Training/Meetings/OSH	26,000	25,566	27,462	Op Exp
14213	TOIL - Works	500	(5,526)	0	Op Exp
14214	Public Holidays - Works	48,362	32,754	44,068	Op Exp
14215	Admin Costs Allocated to Works	275,850	265,025	0	Op Exp
14216	Housing Costs Allocated to Works	265,000	110,415	87,153	Op Exp
14217	Superannuation - Public Works Overheads	130,960	112,580	56,132	Op Exp
14220	Insurance - Works	24,000	23,994	11,075	Op Exp
	Public Works Overheads	36,997	(0)	(0)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Plant Operation Costs					
14221	Rebates and reimbursements - Plant	0	(273)	0	Op Exp
14302	Insurance - Plant	33,000	31,681	39,287	Op Exp
14303	Fuel & Oils	360,000	429,649	430,000	Op Exp
14304	Tyres and Tubes	18,000	33,225	35,000	Op Exp
14305	Parts & Repairs	198,800	155,718	153,400	Op Exp
14306	Internal Repair Wages	73,680	76,198	79,526	Op Exp
14307	Licences - Plant	6,500	5,413	7,200	Op Exp
14308	Depreciation - Plant	335,000	359,360	367,405	Dep
14309	Plant Operation Costs Allocated to Works	(948,000)	(1,105,721)	(1,311,083)	Op Exp
14312	Plant Expenses - Tools & Minor Equipment	8,000	14,750	12,000	Op Exp
14321	Insurance Rebate	0	0	0	Op Exp
14322	Fleet Rebate	0	0	0	Op Exp
143NEV	Admin Costs Allocated to POC	0	0	187,264	Op Exp
	Plant Operation Costs	84,980	0	(0)	
Stock Fuels & Oils Costs					
14404	Diesel Fuel Rebate	(85,000)	(94,544)	(94,544)	Op Rev
Salaries & Wages					
14602	Gross Salaries & Wages	1,337,258	1,244,034	1,527,625	Op Exp
14603	Less Sal & Wages Allocated	(1,337,258)	(1,244,034)	(1,527,625)	Op Rev
	Salaries & Wages	0	(0)	0	
Other Property & Services Total		36,977	(96,214)	(94,545)	
Grand Total		7,945,783	3,795,051	7,319,202	

murchisonshire 2020/21 Budget Plant Replacement

Plant Disposals (\$)										Plant Acquisitions (\$)	
Year	Plant No	Plant Description	Asset No	Cost	Deprec	WDV	Estimated Disposal	Profit / (Loss)	Plant Description	Estimated Purchase	
2020	P001	John Deere 770G Motor Grader MU 1063	41	200,000	29,326	170,674	79,158	(91,516)	P093 Caterpillar Road Grader	444,290	
2020	P007	UD Nissan Prime Mover Truck 1GXA630	16				12,522	12,522	P092 Kenworth T909	333,254	
2020	P009	Iveco Prime Mover	160	35,000	10,068	24,932	4,637	(20,295)			
2020	P027	Volvo L110E Loader MU 65 (cfwd from 2019)	167	80,000	26,393	53,607	62,849	9,242	P091 Cat 950GC Loader	306,835	
2020	P055	Toyota Prado 3.0l T/D 5 door Wagon 1GRX990	57	27,000	9,897	17,103	19	(17,084)			
2020	P082	Isuzu/Dmax Sx Single Cab Chasis 4x4 Auto-Works Supervisors Vehicle (NEW Plant 2017)	P082	48,000	8,797	39,202	20	(39,182)	P096 Toyota HiLux 4x4	42,860	
									P092 Secondhand Acco Water Truck	90,909	
2020		Totals		390,000	84,482	305,518	159,205	(146,312)		1,218,148	
2021	P033	Genset - Maintenance 13 KVA	26	3,000	1,814	1,186	0	(1,186)	Genset - Maintenance 13 KVA	20,000	
2021	P064	Isuzu FRR500 5-Tonne Truck MU140	85	60,000	16,496	43,504	22,000	(21,504)	5 Tonne Truck	75,000	
2021	P16075	Kubota Tractor B2301 HD with mower deck	P16075	22,000	2,878	19,122	8,000	(11,122)	Smaller rideon mower	12,000	
2021	P055	Toyota Prado 3.0l T/D 5 door Wagon 1GRX990 sold in 2019/20							PAAA Toyota 4 x 2	28,000	
									New Caravan	100,000	
2021		Totals		85,000	21,188	63,812	30,000	(33,812)		235,000	

murchisonshire 2020/21 Budget Capital Works Program (\$)

COA	Job	Description	Comments	Budget 2021
Administration				
14515	C14228	Cap Ex - Provision Of Archive Storage Facility		5,000
14515	NEW1	Cap Ex - Minor Office Modifications	New kitchen cupboard, relocate library shelving, infill carpet gaps	11,000
19	C14231	Cap Ex - Administration Phone System Upgrade		20,000
04116	CFURN	Council Meeting Tables		15,000
Staff Housing				
09134	C14225	Sheds For Houses - Own Source Funds	Two new Houses (4mx 3m shed), balance painted containers plus CEO Carport Extension	144,932
09134	C14226	Capex - Construct Staff Housing, Murchison		422,202
09134	C14227	Capex - Construct Staff Housing, Murchison Settlement. Building costs plus fencing &	Materials already purchased	18,258
09134	C14228	Capex - Internal Renovations Staff Housing		190,000
Other Community Amenities				
10702	C14234	Capex - Transportable Class Room - Murchison	Refer Other Economic Services Section	
10770	C14713	Cap Ex - Niche Wall For Settlement Cemetary		30,000
Other Recreation & Sport				
11302	C11001	Cap Ex - Community / Sports Centre Upgrade	Refer Other Economic Services Section	
11302	C11002	Cap Ex - Community Swimming Pool & Splash Pad	Refer Other Economic Services Section	
Streets, Roads, Bridges & Depot Construction				
12101	C12003	Cap-Ex - Roads Construction General	General Council funded program	
12101	C14123	Cap-Ex - 5 X Grids - Replace With 8 Metre -		50,000
12101	C14176	Cap-Ex - Canvn-Mullewa Road North Of Bullardoo Rebuild And Reshape		281,490
12101	C14197	Cap Ex - Prepare And Seal 1Klm Near Curbur		109,026
12101	C14200	Capex -Carnarvon-Mullewa Rd SLK 0.0 Bilung Creek Crossing Reonstrction	Survey & Design 2021. MRWA Application and construction for 2022.	28,650
12101	C14201	Capex -Berringarra-Byro Rd SLK 0.0 Murchison River Crossing Reonstrction	Survey and design 2021	30,000
12101	C12004	Cap-Ex - Beringara-Pindar Road SLK188.46-	Resheet & Bunding Works	94,417
12103	C12006	Cap-Ex - MRWA Construction General	General MRWA funded.	
12103	C14184	Capex - C'Von-Mullewa Rd Slk 271.8-278.85	Deferred to 2021	423,098
12104	C12007	Cap Ex Roads to Recovery General	General	
12104	C14196	Capex - C'Von-Mullewa Rd Slk 266.4-269.8		227,379
12113	C12009	LRCIP Seal Extension Works	Incl \$602,446 LRCIP one off grant allocation	670,320
12180	C12001	Capex - Beringarra-Cue Rd - Convert To Gravel		180,884
12180	C12002	Cap Ex - Beringara-Cue Road - Upgrade	Prep & Seal Floodway sections	145,000

murchisonshire 2020/21 Budget Capital Works Program (\$)

COA	Job	Description	Comments	Budget 2021
Road Plant Purchases				
12302	12302	Cap-Ex - Purchase Major Plant & Equipment - Roa Refer Detail Sheet		235,000
12303	C14500	Plant Purchases - Minor		20,000
Other Economic Services				
13610	C14237	Roadhouse Coolroom		34,986
13616	C14304	Capex - Provision Of Solar Power		19,000
13617	C14710	Improvements To Drinking Water Reticulation -	Committed Project	100,000
13617	C14715	Cap Ex - Bollards Around Fuel Bowsers-	Finalise in 2021	10,000
13617	C13003	Cap-Ex - Roadhouse Point of Sale		20,000
13617	SBWKSG	Settlement Building Works General	To be determined	1,545,000
10702	PROJ A	Capex - Transportable Class Room - Murchison	To be determined	
10770	PROJ B	Cap Ex - Niche Wall For Settlement Cemetery	Included elsewhere in budget	
10770	PROJ C	Capex - Settlement Footpath - Roadhouse To	Completed in 2019/20	
11302	PROJ D	Cap Ex - Community / Sports Centre Upgrade	To be determined	
11302	PROJ E	Cap Ex - Community Swimming Pool	To be determined	
13617	PROJ F	Cap New - Caravan Park Ablution Block	To be determined	
13617	PROJ G	Cap Rep - Caravan Park Ensuities to existing units	For future review	
13617	PROJ H	Cap New - Caravan Park 2 Ensuite Units	To be determined	
13617	PROJ I	General Settlement Amenity Improvements	To be determined	
13617	PROJ J	Playground Upgrade	To be determined	
13617	PROJ K	SKA Interpretive Centre	For future review	
Totals				5,080,642