



**murchisonshire**

*Ancient land under brilliant skies*

**Ordinary Council Meeting**

**25 August 2022**

**Agenda Attachments**

**SHIRE OF MURCHISON**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Index of Notes to the Financial Report	9
Independent Auditor's Report	49

**COMMUNITY VISION**

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

Principal place of business:  
Murchison Settlement  
Carnarvon - Mullewa Road  
Western Australia

**SHIRE OF MURCHISON  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Murchison for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Murchison at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

29th day of

July 2022



---

Chief Executive Officer

---

William James Boehm



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

17.3.1 - August 2022

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Rates	23(a)	449,391	465,397	465,397
Operating grants, subsidies and contributions	2(a)	10,053,330	1,997,228	8,387,972
Fees and charges	2(a)	315,350	251,750	255,705
Interest earnings	2(a)	55,981	121,500	137,468
Other revenue	2(a)	56,390	8,762,929	140,299
		10,930,442	11,598,804	9,386,841
<b>Expenses</b>				
Employee costs		(1,433,390)	(1,310,475)	(1,240,615)
Materials and contracts		(10,739,810)	(12,841,441)	(3,877,598)
Depreciation on non-current assets	10(b)	(3,360,980)	(3,227,546)	(3,216,991)
Interest expenses	2(b)	(567)	(567)	(21,004)
Insurance expenses		(150,817)	(159,668)	(155,832)
Other expenditure		(192,333)	(123,583)	(136,469)
		(15,877,897)	(17,663,280)	(8,648,509)
		(4,947,455)	(6,064,476)	738,332
Non-operating grants, subsidies and contributions	2(a)	1,563,591	1,420,779	797,092
Profit on asset disposals	10(a)	0	0	13,313
(Loss) on asset disposals	10(a)	0	(33,812)	(156,534)
Fair value adjustments to financial assets at fair value through profit or loss		647	0	0
		1,564,238	1,386,967	653,871
<b>Net result for the period</b>		<b>(3,383,217)</b>	<b>(4,677,509)</b>	<b>1,392,203</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(3,383,217)</b>	<b>(4,677,509)</b>	<b>1,392,203</b>

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





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

17.3.1 - August 2022

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
	2(a)			
Governance		13,375	12,500	13,639
General purpose funding		4,262,980	2,340,281	4,486,135
Law, order, public safety		19,368	19,844	13,408
Health		0	0	236
Housing		0	5,400	3,990
Community amenities		270	0	0
Recreation and culture		7,561	1,750	585
Transport		6,173,300	8,882,485	4,500,352
Economic services		341,889	242,000	250,003
Other property and services		111,699	94,544	118,493
		10,930,442	11,598,804	9,386,841
<b>Expenses</b>				
	2(b)			
Governance		(564,439)	(640,322)	(308,101)
General purpose funding		(54,704)	(40,322)	(25,284)
Law, order, public safety		(108,119)	(118,350)	(100,832)
Health		(43,314)	(53,840)	(21,163)
Education and welfare		(1,000)	0	0
Housing		0	(24,000)	(2,182)
Community amenities		(150,654)	(119,152)	(47,346)
Recreation and culture		(270,893)	(343,676)	(333,455)
Transport		(13,708,119)	(15,348,530)	(6,929,124)
Economic services		(967,554)	(974,521)	(793,974)
Other property and services		(8,534)	0	(66,044)
		(15,877,330)	(17,662,713)	(8,627,505)
<b>Finance Costs</b>				
	2(b)			
Transport		(567)	(567)	(21,004)
		(4,947,455)	(6,064,476)	738,332
Non-operating grants, subsidies and contributions	2(a)	1,563,591	1,420,779	797,092
Profit on disposal of assets	10(a)	0	0	13,313
(Loss) on disposal of assets	10(a)	0	(33,812)	(156,534)
Fair value adjustments to financial assets at fair value through profit or loss		647	0	0
		1,564,238	1,386,967	653,871
<b>Net result for the period</b>		<b>(3,383,217)</b>	<b>(4,677,509)</b>	<b>1,392,203</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(3,383,217)</b>	<b>(4,677,509)</b>	<b>1,392,203</b>

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

SHIRE OF MURCHISON  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021

17.3.1 - August 2022

	NOTE	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	8,156,910	4,858,506
Trade and other receivables	6	738,111	311,290
Other financial assets	5(a)	0	6,645,418
Inventories	7	143,889	72,987
<b>TOTAL CURRENT ASSETS</b>		<b>9,038,910</b>	<b>11,888,201</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	5(b)	18,452	17,805
Property, plant and equipment	8	10,656,425	10,336,893
Infrastructure	9	72,236,720	72,178,320
<b>TOTAL NON-CURRENT ASSETS</b>		<b>82,911,597</b>	<b>82,533,018</b>
<b>TOTAL ASSETS</b>		<b>91,950,507</b>	<b>94,421,219</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,619,201	1,054,373
Other liabilities	13	308,322	0
Borrowings	14(a)	1,176	1,137
Employee related provisions	15	134,483	85,266
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,063,182</b>	<b>1,140,776</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14(a)	15,002	16,178
Employee related provisions	15	57,361	66,086
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>72,363</b>	<b>82,264</b>
<b>TOTAL LIABILITIES</b>		<b>2,135,545</b>	<b>1,223,040</b>
<b>NET ASSETS</b>		<b>89,814,962</b>	<b>93,198,179</b>
<b>EQUITY</b>			
Retained surplus		25,451,098	28,973,378
Reserves - cash/financial asset backed	4	7,128,983	6,989,920
Revaluation surplus	11	57,234,881	57,234,881
<b>TOTAL EQUITY</b>		<b>89,814,962</b>	<b>93,198,179</b>

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



SHIRE OF MURCHISON  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

17.3.1 - August 2022

		RESERVES CASH/FINANCIAL		
	RETAINED SURPLUS	ASSET BACKED	REVALUATION SURPLUS	TOTAL EQUITY
NOTE	\$	\$	\$	\$
<b>Balance as at 1 July 2019</b>	<b>27,267,987</b>	<b>7,303,108</b>	<b>57,234,881</b>	<b>91,805,976</b>
Comprehensive income				
Net result for the period	1,392,203	0	0	1,392,203
Total comprehensive income	1,392,203	0	0	1,392,203
Transfers from reserves	4 940,046	(940,046)	0	0
Transfers to reserves	4 (626,858)	626,858	0	0
<b>Balance as at 30 June 2020</b>	<b>28,973,378</b>	<b>6,989,920</b>	<b>57,234,881</b>	<b>93,198,179</b>
Comprehensive income				
Net result for the period	(3,383,217)	0	0	(3,383,217)
Total comprehensive income	(3,383,217)	0	0	(3,383,217)
Transfers from reserves	4 428,000	(428,000)	0	0
Transfers to reserves	4 (567,063)	567,063	0	0
<b>Balance as at 30 June 2021</b>	<b>25,451,098</b>	<b>7,128,983</b>	<b>57,234,881</b>	<b>89,814,962</b>

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



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

17.3.1 - August 2022

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	93,189	465,397	312,284
Operating grants, subsidies and contributions	10,399,102	2,228,169	8,915,482
Fees and charges	337,767	251,750	255,705
Interest received	55,981	121,500	137,468
Goods and services tax received	1,095,775	1,182,140	923,670
Other revenue	56,390	8,762,929	140,299
	12,038,204	13,011,885	10,684,908
<b>Payments</b>			
Employee costs	(1,381,193)	(1,310,475)	(1,142,007)
Materials and contracts	(10,251,054)	(12,937,672)	(1,878,146)
Interest expenses	(567)	(567)	(21,004)
Insurance paid	(150,817)	(159,668)	(155,832)
Goods and services tax paid	(1,226,261)	(1,182,140)	(744,839)
Other expenditure	(192,333)	(123,583)	(136,469)
	(13,202,225)	(15,714,105)	(4,078,297)
<b>Net cash provided by (used in) operating activities</b>	16 (1,164,021)	(2,702,220)	6,606,611
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a) (1,124,074)	(2,922,028)	(1,982,395)
Payments for construction of infrastructure	9(a) (2,621,373)	(2,332,530)	(2,498,041)
Non-operating grants, subsidies and contributions	2(a) 1,563,591	1,420,779	797,092
Proceeds from financial assets at amortised cost - term deposits	6,645,418	2,500,000	(4,395,418)
Proceeds from sale of property, plant & equipment	10(a) 0	30,000	193,080
<b>Net cash provided by (used in) investment activities</b>	4,463,562	(1,303,779)	(7,885,682)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	14(b) (1,137)	(1,138)	(4,282,056)
Proceeds from new borrowings	14(b) 0	2,750,000	2,731,530
<b>Net cash provided by (used In) financing activities</b>	(1,137)	2,748,862	(1,550,526)
<b>Net increase (decrease) in cash held</b>	3,298,404	(1,257,137)	(2,829,597)
Cash at beginning of year	4,858,506	8,372,610	7,688,103
<b>Cash and cash equivalents at the end of the year</b>	16 8,156,910	7,115,473	4,858,506

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

17.3.1 - August 2022

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$	
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	24 (b)	3,843,908	3,958,749	4,562,188
		3,843,908	3,958,749	4,562,188
<b>Revenue from operating activities (excluding rates)</b>				
Governance		13,375	12,500	13,639
General purpose funding		3,813,589	1,874,884	4,020,738
Law, order, public safety		19,368	19,844	13,408
Health		0	0	236
Housing		0	5,400	3,990
Community amenities		270	0	0
Recreation and culture		7,561	1,750	585
Transport		6,173,300	8,882,485	4,513,665
Economic services		341,889	242,000	250,003
Other property and services		112,346	94,544	118,493
		10,481,698	11,133,407	8,934,757
<b>Expenditure from operating activities</b>				
Governance		(564,439)	(640,322)	(308,101)
General purpose funding		(54,704)	(40,322)	(25,284)
Law, order, public safety		(108,119)	(118,350)	(100,832)
Health		(43,314)	(53,840)	(21,163)
Education and welfare		(1,000)	0	0
Housing		0	(24,000)	(2,182)
Community amenities		(150,654)	(119,152)	(47,346)
Recreation and culture		(270,893)	(343,676)	(333,455)
Transport		(13,708,686)	(15,382,909)	(7,106,662)
Economic services		(967,554)	(974,521)	(793,974)
Other property and services		(8,534)	0	(66,044)
		(15,877,897)	(17,697,092)	(8,805,043)
Non-cash amounts excluded from operating activities	24(a)	3,407,360	3,261,358	3,414,211
<b>Amount attributable to operating activities</b>		1,855,069	656,422	8,106,113
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	1,563,591	1,420,779	797,092
Proceeds from disposal of assets	10(a)	0	30,000	193,080
Purchase of property, plant and equipment	8(a)	(1,124,074)	(2,922,028)	(1,982,395)
Purchase and construction of infrastructure	9(a)	(2,621,373)	(2,332,530)	(2,498,041)
		(2,181,856)	(3,803,779)	(3,490,264)
<b>Amount attributable to investing activities</b>		(2,181,856)	(3,803,779)	(3,490,264)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	14(b)	(1,137)	(1,138)	(4,282,056)
Proceeds from borrowings	14(c)	0	2,750,000	2,731,530
Transfers to reserves (restricted assets)	4	(567,063)	(1,180,786)	(626,858)
Transfers from reserves (restricted assets)	4	428,000	1,113,884	940,046
<b>Amount attributable to financing activities</b>		(140,200)	2,681,960	(1,237,338)
<b>Surplus/(deficit) before imposition of general rates</b>		(466,987)	(465,397)	3,378,511
<b>Total amount raised from general rates</b>	23(a)	449,391	465,397	465,397
<b>Surplus/(deficit) after imposition of general rates</b>	24(b)	(17,596)	0	3,843,908

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

Note 1	Basis of Preparation	10
Note 2	Revenue and Expenses	14
Note 3	Cash and Cash Equivalents	15
Note 4	Reserves - Cash backed	16
Note 5	Other Financial Assets	17
Note 6	Trade and Other Receivables	18
Note 7	Inventories	19
Note 8	Property, Plant and Equipment	20
Note 9	Infrastructure	22
Note 10	Fixed Assets	24
Note 11	Revaluation Surplus	27
Note 12	Trade and Other Payables	28
Note 13	Other Liabilities	29
Note 14	Information on Borrowings	30
Note 15	Employee Provisions	32
Note 16	Notes to the Statement of Cash Flows	33
Note 17	Total Assets Classified by Function and Activity	34
Note 18	Commitments	35
Note 19	Elected Members Remuneration	36
Note 20	Related Party Transactions	37
Note 21	Investment in Associates	39
Note 22	Rating Information	40
Note 23	Rate Setting Statement Information	42
Note 24	Financial Risk Management	43
Note 25	Other Significant Accounting Policies	46
Note 26	Activities/Programs	47
Note 27	Financial Ratios	48

## 1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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.

### INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

### NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

### CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report 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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- Other revenue
- Other expenditures
- Trade and other receivables
- Property, Plant and Equipment
- Infrastructure
- Depreciation expense
- Other liabilities
- Borrowing
- Employee expenses
- Provisions

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.

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	3,757,609	1,752,884	3,883,105
Law, order, public safety	19,318	19,344	13,049
Transport	6,173,238	225,000	4,491,818
Other property and services	103,165	0	0
	10,053,330	1,997,228	8,387,972
<b>Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	8,320	0	49,795
Recreation and culture	0	40,000	0
Transport	1,555,271	1,380,779	747,297
	1,563,591	1,420,779	797,092
<b>Total grants, subsidies and contributions</b>	11,616,921	3,418,007	9,185,064
<b>Fees and charges</b>			
Governance	9,506	7,500	2,892
Law, order, public safety	50	500	360
Health	0	0	236
Community amenities	270	0	0
Recreation and culture	3,361	1,750	585
Transport	0	0	8,533
Economic services	302,163	242,000	241,429
Other property and services	0	0	1,670
	315,350	251,750	255,705

There were no changes to the amounts of fees or charges detailed in the original budget.

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, subsidies and contributions**

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

**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.



2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

**Contracts with customers and transfers  
 for recognisable non-financial assets**

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	0	1,997,228	8,387,972
Fees and charges	315,300	251,750	255,109
Other revenue	41,405	104,944	3,651
Non-operating grants, subsidies and contributions	1,563,591	1,420,779	797,092
	1,920,296	3,774,701	9,443,824

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers recognised during the year	356,705	2,353,922	8,646,732
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	1,563,591	1,420,779	797,092
	1,920,296	3,774,701	9,443,824

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	67,512	0	80,054
Contract liabilities from contracts with customers	(308,322)	0	0

No assets associated with contracts with customers are considered to be impaired.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue from statutory requirements</b>			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	449,391	465,397	465,397
Statutory permits and licences	50	0	596
	449,441	465,397	465,993
<b>Other revenue</b>			
Reimbursements and recoveries	14,985	8,657,985	136,648
Other	41,405	104,944	3,651
	56,390	8,762,929	140,299
<b>Interest earnings</b>			
Interest on reserve funds	30,006	100,000	109,935
Rates instalment and penalty interest (refer Note 23(b))	13,201	1,000	341
Other interest earnings	12,774	20,500	27,192
	55,981	121,500	137,468

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**Interest earnings (continued)**

Interest income is presented as operating income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Auditors remuneration</b>				
- Audit of the Annual Financial Report		35,700	37,350	37,350
		35,700	37,350	37,350
<b>Interest expenses (finance costs)</b>				
Borrowings	14(b)	567	567	21,004
		567	567	21,004
<b>Other expenditure</b>				
Impairment loss on trade and other receivables from contracts with customers		22,417	0	0
Sundry expenses		169,916	123,583	136,469
		192,333	123,583	136,469

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Goods and services, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council policy & annual fees and charges review, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When assets are controlled

3. CASH AND CASH EQUIVALENTS

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		4,737,612	1,631,212
Term deposits		3,419,298	3,227,294
<b>Total cash and cash equivalents</b>		<b>8,156,910</b>	<b>4,858,506</b>
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		7,442,305	349,502
- Financial assets at amortised cost		0	6,645,418
		<b>7,442,305</b>	<b>6,994,920</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	4	7,128,983	6,989,920
Contract liabilities from contracts with customers	13	308,322	0
Unspent loans	14(d)	5,000	5,000
<b>Total restricted assets</b>		<b>7,442,305</b>	<b>6,994,920</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less 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 reported as short term borrowings in current liabilities in the statement of financial position.

**Restricted assets**

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

**SHIRE OF MURCHISON**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**4. RESERVES - CASH/FINANCIAL ASSET BACKED**

	2021 Actual		2021 Actual		2021 Budget		2021 Budget		2020 Actual		2020 Actual	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	138,380	708	0	139,088	138,380	4,150	0	142,530	135,709	2,671	0	138,380
(b) Plant replacement reserve	1,433,553	51,204	(112,000)	1,372,757	1,433,553	620,509	(207,000)	1,847,062	1,410,356	523,197	(500,000)	1,433,553
(c) Building reserve	512,797	2,625	(16,000)	499,422	512,797	7,336	(31,000)	489,133	502,893	9,904	0	512,797
(d) Beringarra-Cue road reserve	3,430,426	23,880	0	3,454,306	3,430,426	49,077	(325,884)	3,153,619	3,411,313	67,087	(47,974)	3,430,426
(e) Cue road reserve	0	0	0	0	0	0	0	0	125,171	0	(125,171)	0
(f) CSIRO Beringarra-Pindar road reserve	175,053	896	0	175,949	175,053	2,504	0	177,557	171,673	3,380	0	175,053
(g) Flood damage repairs reserve	255,503	466	(150,000)	105,969	255,504	3,655	(150,000)	109,159	250,568	4,935	0	255,503
(h) Settlement buildings and facilities reserve	669,208	3,426	(150,000)	522,634	669,208	9,574	(400,000)	278,782	920,425	15,684	(266,901)	669,208
(i) Road sealing reserve	375,000	483,858	0	858,858	375,000	483,981	0	858,981	375,000	0	0	375,000
	6,989,920	567,063	(428,000)	7,128,983	6,989,921	1,180,786	(1,113,884)	7,056,823	7,303,108	626,858	(940,046)	6,989,920

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	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 replacement reserve	Ongoing	To be used for the purchase of plant.
(c) Building reserve	Ongoing	To be used for the construction / renovation of administration centre.
(d) Beringarra-Cue road reserve	Ongoing	To be used to convert the road from bitumen to gravel as required.
(e) Cue road reserve	Ongoing	To be used to convert the road from bitumen to gravel as required.
(f) CSIRO Beringarra-Pindar road reserve	Ongoing	To be used to fund additional maintenance work required due to 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 reserve	Ongoing	To be used to fund improvements to and maintenance of settlement buildings and facilities.
(i) Road sealing reserve	Ongoing	To be used to fund road sealing program.

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

(b) Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2021	2020
	\$	\$
	0	6,645,418
	0	6,645,418
	0	6,645,418
	0	6,645,418
	18,452	17,805
	18,452	17,805
	18,452	17,805
	18,452	17,805

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 14(b) as self supporting loans.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other 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.

**Financial assets at fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 25.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	
Accrued income/payments in advance	

2021	2020
\$	\$
562,530	206,328
67,512	80,054
130,486	0
(22,417)	0
0	24,908
738,111	311,290

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

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

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

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Classification and subsequent measurement**

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.

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

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

**7. INVENTORIES**

**Current**

Fuel and materials  
 History books

The following movements in inventories occurred during the year:

**Balance at beginning of year**

Inventories expensed during the year  
 Additions to inventory

**Balance at end of year**

	2021	2020
	\$	\$
	143,889	72,506
	0	481
	143,889	72,987
	72,987	98,542
	(487,206)	(154,362)
	558,108	128,807
	143,889	72,987

**SIGNIFICANT ACCOUNTING POLICIES**

**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.



## 8. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Buildings and improvements	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	6,670,153	6,670,153	13,664	2,726,688	6,535	9,417,040
Additions	733,108	733,108	14,994	1,234,293	0	1,982,395
(Disposals)	0	0	0	(336,301)	0	(336,301)
Depreciation (expense)	(306,355)	(306,355)	(2,063)	(417,823)	0	(726,241)
<b>Balance at 30 June 2020</b>	7,096,906	7,096,906	26,595	3,206,857	6,535	10,336,893
<b>Comprises:</b>						
Gross balance amount at 30 June 2020	8,024,573	8,024,573	29,494	3,873,486	6,535	11,934,088
Accumulated depreciation at 30 June 2020	(927,667)	(927,667)	(2,899)	(666,629)	0	(1,597,195)
<b>Balance at 30 June 2020</b>	7,096,906	7,096,906	26,595	3,206,857	6,535	10,336,893
Prior year assets expensed	0	0	0	0	(6,535)	(6,535)
Additions	783,680	783,680	14,626	325,768	0	1,124,074
Depreciation (expense)	(349,673)	(349,673)	(2,949)	(445,385)	0	(798,007)
<b>Balance at 30 June 2021</b>	7,530,913	7,530,913	38,272	3,087,240	0	10,656,425
<b>Comprises:</b>						
Gross balance amount at 30 June 2021	8,808,253	8,808,253	44,120	4,199,254	0	13,051,627
Accumulated depreciation at 30 June 2021	(1,277,340)	(1,277,340)	(5,848)	(1,112,014)	0	(2,395,202)
<b>Balance at 30 June 2021</b>	7,530,913	7,530,913	38,272	3,087,240	0	10,656,425

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
Buildings and improvements		3	Cost approach using depreciated replacement cost	Independent valuer	June 2017	Improvements to land using residual values and remaining useful life assessments inputs.
(ii) Cost						
Furniture and equipment			Deemed cost	At cost	June 2021	Carrying value
Plant and equipment			Deemed cost	At cost	June 2021	Carrying value
Work in progress			Deemed cost	At cost	June 2021	Carrying value

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

## 9. INFRASTRUCTURE

### (a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - bridges	Total Infrastructure
	\$	\$	\$
<b>Balance at 1 July 2019</b>	68,228,299	3,942,730	72,171,029
Additions	2,498,041	0	2,498,041
Depreciation (expense)	(2,439,546)	(51,204)	(2,490,750)
<b>Balance at 30 June 2020</b>	68,286,794	3,891,526	72,178,320
<b>Comprises:</b>			
Gross balance at 30 June 2020	91,178,012	4,096,342	95,274,354
Accumulated depreciation at 30 June 2020	(22,891,218)	(204,816)	(23,096,034)
<b>Balance at 30 June 2020</b>	68,286,794	3,891,526	72,178,320
Additions	2,621,373	0	2,621,373
Depreciation (expense)	(2,511,768)	(51,205)	(2,562,973)
<b>Balance at 30 June 2021</b>	68,396,399	3,840,321	72,236,720
<b>Comprises:</b>			
Gross balance at 30 June 2021	93,799,385	4,096,342	97,895,727
Accumulated depreciation at 30 June 2021	(25,402,986)	(256,021)	(25,659,007)
<b>Balance at 30 June 2021</b>	68,396,399	3,840,321	72,236,720

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition residual values and remaining useful life assessments.
	Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition residual values and remaining useful life assessments.

## 10. FIXED ASSETS

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

#### Initial recognition and measurement between mandatory revaluation dates

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.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

#### Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

#### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

##### Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

##### Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

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

10. FIXED ASSETS

(a) Disposals of Assets

	2021			2021			2021			2021			2020			2020		
	Actual Net Book Value	Actual Sale Proceeds	2021 Actual Profit	Budget Net Book Value	Budget Sale Proceeds	2021 Budget Profit	Budget Net Book Value	Budget Sale Proceeds	2021 Budget Loss	Actual Net Book Value	Actual Sale Proceeds	2020 Actual Profit	Actual Net Book Value	Actual Sale Proceeds	2020 Actual Profit	Actual Net Book Value	Actual Sale Proceeds	2020 Actual Loss
Plant and equipment	\$ 0	\$ 0	\$ 0	\$ 63,812	\$ 30,000	\$ 0	\$ 63,812	\$ 30,000	\$ (33,812)	\$ 336,301	\$ 193,080	\$ 13,313	\$ 336,301	\$ 193,080	\$ 13,313	\$ 336,301	\$ 193,080	\$ (156,534)
	0	0	0	63,812	30,000	0	63,812	30,000	(33,812)	336,301	193,080	13,313	336,301	193,080	13,313	336,301	193,080	(156,534)

10. FIXED ASSETS

(b) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings and improvements	349,673	316,539	306,355
Furniture and equipment	2,949	3,600	2,063
Plant and equipment	445,385	415,861	417,823
Infrastructure - roads	2,511,768	2,439,546	2,439,546
Infrastructure - bridges	51,205	52,000	51,204
	3,360,980	3,227,546	3,216,991

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested 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.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

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

**Depreciation on revaluation**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Amortisation**

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life 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 and in the note above.

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

11. REVALUATION SURPLUS

	2021	Total	2021	2020	2020	2020	2020	2020
	Opening	Movement on	Closing	Opening	Change in	Accounting Policy	Movement on	Closing
	Balance	Revaluation	Balance	Balance	Accounting Policy	Revaluation	Revaluation	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings and improvements	5,397,026	0	5,397,026	5,397,026	0	0	0	5,397,026
Revaluation surplus - Plant and equipment	0	0	0	1,506,304	(1,506,304)	0	0	0
Revaluation surplus - Infrastructure - roads	51,778,640	0	51,778,640	51,778,640	0	0	0	51,778,640
Revaluation surplus - Infrastructure - bridges	59,215	0	59,215	59,215	0	0	0	59,215
	57,234,881	0	57,234,881	58,741,185	(1,506,304)	0	0	57,234,881



12. TRADE AND OTHER PAYABLES

**Current**

Sundry creditors  
 Accrued salaries and wages  
 ATO liabilities  
 Bonds and deposits held  
 Accrued expenses

2021	2020
\$	\$
313,910	537,254
36,092	18,036
56,915	63,266
423,182	420,746
789,102	15,071
1,619,201	1,054,373

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other payables**

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

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

13. OTHER LIABILITIES

Current

Contract liabilities

2021	2020
\$	\$
308,322	0
308,322	0

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities
\$
308,322
308,322

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity**

Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Service concession liabilities**

Service concession liabilities relate to the grant of right to an operator in respect of an asset controlled by the Shire. They represent the unearned revenue related to the grant of right, and is recognised as revenue according to the economic substance of the service concession arrangement.



14. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed 2021		Amount (Used) 2021		Total Interest & Charges	Actual Balance Unspent
					2021 Actual	2021 Budget	2021 Actual	2021 Budget		
COVID-19 - General	WATC	TBA	3	0.8%	0	2,000,000		(2,000,000)	0	0
COVID-19 - Solar Power	WATC	TBA	8	0.8%	0	750,000		(750,000)	0	0
* WA Treasury Corporation					0	2,750,000		0 (2,750,000)	0	0

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2020	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2021
Plant	1/12/2017	5,000	0	0	5,000
* WA Treasury Corporation		5,000	0	0	5,000

(e) Undrawn Borrowing Facilities

	2021	2020
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	1,000,000	100,000
Bank overdraft at balance date	0	0
Credit card limit	5,000	5,000
Credit card balance at balance date	(1,303)	(415)
<b>Total amount of credit unused</b>	<b>1,003,697</b>	<b>104,585</b>
<b>Loan facilities</b>		
Loan facilities - current	1,176	1,137
Loan facilities - non-current	15,002	16,178
<b>Total facilities in use at balance date</b>	<b>16,178</b>	<b>17,315</b>
<b>Unused loan facilities at balance date</b>	<b>NIL</b>	<b>NIL</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**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.

**Risk**

Information regarding exposure to risk can be found at Note 25.

## 15. EMPLOYEE RELATED PROVISIONS

### (a) Employee Related Provisions

#### Opening balance at 1 July 2020

Current provisions  
 Non-current provisions

Additional provision  
 Amounts used

#### Balance at 30 June 2021

#### Comprises

Current  
 Non-current

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2020			
Current provisions	85,266	0	85,266
Non-current provisions	0	66,086	66,086
	85,266	66,086	151,352
Additional provision	115,507	10,160	125,667
Amounts used	(84,422)	(753)	(85,175)
Balance at 30 June 2021	116,351	75,493	191,844
Comprises			
Current	116,351	18,132	134,483
Non-current	0	57,361	57,361
	116,351	75,493	191,844

#### Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date  
 More than 12 months from reporting date

	2021 \$	2020 \$
Less than 12 months after the reporting date	49,217	25,266
More than 12 months from reporting date	142,627	126,086
	191,844	151,352

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

### SIGNIFICANT ACCOUNTING POLICIES

#### Employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

#### Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

#### Other long-term employee benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

#### Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

#### Provisions

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

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

16. NOTES TO THE STATEMENT OF CASH FLOWS

**Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	8,156,910	7,115,473	4,858,506
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	(3,383,217)	(4,677,509)	1,392,203
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(647)	0	0
Depreciation on non-current assets	3,360,980	3,227,546	3,216,991
(Profit)/loss on sale of asset	0	33,812	143,221
Prior year work in progress expensed	6,535	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(426,821)	(150,596)	562,297
(Increase)/decrease in inventories	(70,902)	0	25,555
(Increase)/decrease in contract assets	0	381,537	2,353,389
Increase/(decrease) in payables	564,828	(96,231)	(343,952)
Increase/(decrease) in employee provisions	40,492	0	53,999
Increase/(decrease) in other liabilities	308,322	0	0
Non-operating grants, subsidies and contributions	(1,563,591)	(1,420,779)	(797,092)
Net cash from operating activities	(1,164,021)	(2,702,220)	6,606,611

## 17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	1,585,295	1,739,819
General purpose funding	1,698,526	4,727,647
Law, order, public safety	87,216	131,762
Health	8,193	10,800
Housing	2,012,623	1,441,958
Community amenities	67,026	76,745
Recreation and culture	1,006,186	1,053,469
Transport	80,465,341	80,284,591
Economic services	1,940,300	1,867,644
Other property and services	3,079,155	3,086,784
Unallocated	647	0
	91,950,507	94,421,219

## 18. CONTINGENT LIABILITIES

The Shire of Murchison was in compliance with the Contaminated Sites Act 2003 section 11 listed sites to be possible sources of contamination

- Murchison settlement tip; and
- Murchison works depot

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and degree with the Department of Water and Environmental Regulation (DWER), the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potential contaminated sites.

The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach.

**19. CAPITAL COMMITMENTS**

**(a) Capital Expenditure Commitments**

Contracted for:

- capital expenditure projects
- plant & equipment purchases

	2021	2020
	\$	\$
	105,461	2,424,477
	38,485	38,485
	143,946	2,462,962
Payable:		
- not later than one year	143,946	2,462,962

Capital expenditure projects are for the supply and installation of a reticulation system at the Caravan Park and the sealing of roads. Plant and Equipment purchases are for the supply and installation of the Roadhouse coolroom and freezer room combination.



20. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Cr. Ross Foulkes-Taylor</b>			
President's annual allowance	12,032	10,032	5,243
Meeting attendance fees	9,870	10,091	12,090
Other expenses	385	3,167	483
Annual allowance for ICT expenses	874	1,333	1,165
Travel and accommodation expenses	2,110	7,600	618
	25,271	32,223	19,599
<b>Cr. Andrew Whitmarsh</b>			
Deputy President's annual allowance	5,015	2,508	3,498
Meeting attendance fees	9,870	10,091	9,200
Other expenses	385	3,167	480
Annual allowance for ICT expenses	1,165	1,333	1,165
Travel and accommodation expenses	1,616	7,100	1,818
	18,051	24,199	16,161
<b>Cr. Emma Foulkes-Taylor</b>			
Meeting attendance fees	9,870	10,091	9,200
Other expenses	385	3,167	480
Annual allowance for ICT expenses	1,165	1,333	1,165
Annual allowance for travel and accommodation expenses	4,033	6,900	3,473
	15,453	21,491	14,318
<b>Cr. Quentin Fowler</b>			
Meeting attendance fees	9,870	10,091	9,200
Other expenses	385	3,167	480
Annual allowance for ICT expenses	1,165	1,333	1,165
Annual allowance for travel and accommodation expenses	2,131	6,900	4,634
	13,551	21,491	15,479
<b>Cr. Greydon Mead</b>			
Meeting attendance fees	9,870	10,091	9,200
Other expenses	385	3,166	480
Annual allowance for ICT expenses	1,165	1,333	1,165
Annual allowance for travel and accommodation expenses	2,085	6,900	3,381
	13,505	21,490	14,226
<b>Cr. Paul Squires</b>			
Meeting attendance fees	9,870	10,091	4,600
Other expenses	385	3,166	480
Annual allowance for ICT expenses	874	1,333	583
Annual allowance for travel and accommodation expenses	499	6,900	624
	11,628	21,490	6,287
	97,459	142,384	86,070
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	12,032	10,032	5,243
Deputy President's allowance	5,015	2,508	3,498
Meeting attendance fees	59,220	60,546	53,490
Other expenses	2,310	19,000	2,883
Annual allowance for ICT expenses	6,408	7,998	6,408
Travel and accommodation expenses	3,726	14,700	2,436
Annual allowance for travel and accommodation expenses	8,748	27,600	12,112
	97,459	142,384	86,070

21. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2021 Actual \$	2020 Actual \$
Short-term employee benefits	368,245	345,852
Post-employment benefits	48,956	50,937
Other long-term benefits	2,590	8,915
	419,791	405,704

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

*Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent long service benefits accruing during the year.

21. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2021 Actual	2020 Actual
	\$	\$
Purchase of goods and services	4,631,635	1,714,274
<b>Amounts payable to related parties:</b>		
Trade and other payables	9,914	223,546
- Elected members	24,714	20,629

Related Parties

The Shire's main related parties are as follows:

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

*iii. Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

## 22. INVESTMENT IN JOINT ARRANGEMENTS

### (a) Share of joint arrangements

The Shire of Murchison has participated in a joint arrangement with the Department of Housing for the construction of eight units in the Murchison Settlement. The provision of housing aims to provide accommodation for Shire employees. The Shire of Murchison has a 15.69% interest in one unit and 0% in the remaining seven units.

All revenue and expenses as well as liabilities of the joint arrangement are recognised in the relevant financial statements of council.

Land and buildings  
 Less: Accumulated depreciation  
 Total assets

	2021	2020
	\$	\$
	59,787	59,787
	(13,896)	(11,505)
	45,891	48,282

**SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**23. RATING INFORMATION**

(a) Rates

RATE TYPE	Differential general rate / general rate	Rate in \$	Number of Properties	2020/21		2020/21		2020/21		2020/21		2020/21		2020/21		2020/21		2020/21			
				Actual Rateable Value	Actual Rateable Value	Actual Rate	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Budget Rate	Budget Interim Rates	Budget Back Rates	Budget Total Revenue	Actual Total Revenue	Budget Total Revenue						
<b>Unimproved valuations</b>																					
UV Pastoral		0.03295	23	1,706,506	56,229	0	0	0	56,229				48,096	0	0	48,096				48,096	
UV Mining		0.27940	12	1,375,054	384,190	0	0	0	384,190				384,190	1,380	0	385,570				384,190	
UV Prospecting and exploration		0.08015	32	327,399	27,591	(14,164)	(9,075)	(9,075)	4,352				25,761	0	0	25,761				26,241	
<b>Sub-Total</b>			67	3,408,959	468,010	(14,164)	(9,075)	(9,075)	444,771				458,047	1,380	0	459,427				458,527	
<b>Minimum payment</b>		\$																			
<b>Unimproved valuations</b>																					
UV Pastoral		320	6	13,468	1,920	0	0	0	1,920				1,920	0	0	1,920				1,920	
UV Mining		450	0	0	0	0	0	0	0				0	0	0	0				0	
UV Prospecting and exploration		450	8	31,226	3,600	(900)	(900)	(900)	2,700				4,050	0	0	4,050				4,950	
<b>Sub-Total</b>			14	44,694	5,520	(900)	(900)	(900)	4,620				5,970	0	0	5,970				6,870	
<b>Total amount raised from general rate</b>			81	3,453,653	473,530	(15,064)	(9,075)	(9,075)	449,391				464,017	1,380	0	465,397				465,397	

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates**

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

23. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	22/02/2021	0	0%	8%
<b>Option Two</b>				
First instalment	22/02/2021	0	0%	8%
Second instalment	26/04/2021	11	0%	8%
Third instalment	28/06/2021	11	0%	8%
Fourth instalment	30/08/2021	11	0%	8%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	13,201	1,000	341
Charges on instalment plan	0	500	0
	13,201	1,500	341

24. RATE SETTING STATEMENT INFORMATION

	2020/21 (30 June 2021 Carried Forward)	2020/21 Budget (30 June 2021 Carried Forward)	2019/20 (30 June 2020 Carried Forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	10(a) 0	0	(13,313)
Less: Movement in liabilities associated with restricted cash	49,217	0	20,795
Less: Fair value adjustments to financial assets at fair value through profit and loss	(647)	0	0
Movement in employee benefit provisions (non-current)	(8,725)	0	33,204
Add: Prior year work in progress expensed	6,535	0	0
Add: Loss on disposal of assets	10(a) 0	33,812	156,534
Add: Depreciation on non-current assets	10(b) 3,360,980	3,227,546	3,216,991
<b>Non cash amounts excluded from operating activities</b>	<u>3,407,360</u>	<u>3,261,358</u>	<u>3,414,211</u>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserves - cash/financial asset backed	4 (7,128,983)	(7,056,823)	(6,989,920)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14(a) 1,176	1,997,896	1,137
- Employee benefit provisions	134,483	78,668	85,266
<b>Total adjustments to net current assets</b>	<u>(6,993,324)</u>	<u>(4,980,259)</u>	<u>(6,903,517)</u>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets	9,038,910	7,698,784	11,888,201
Less: Total current liabilities	(2,063,182)	(2,718,525)	(1,140,776)
Less: Total adjustments to net current assets	(6,993,324)	(4,980,259)	(6,903,517)
<b>Net current assets used in the Rate Setting Statement</b>	<u>(17,596)</u>	<u>0</u>	<u>3,843,908</u>

## 25. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
<b>2021</b>					
Cash and cash equivalents	0.03%	8,156,910	3,419,298	4,737,112	500
<b>2020</b>					
Cash and cash equivalents	1.13%	4,858,506	2,382,792	2,475,714	0
Financial assets at amortised cost	1.06%	6,645,418	6,645,418	0	

#### Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021 \$	2020 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	81,564	48,585

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).



## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### **Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2021</b>					
Rates receivable					
Expected credit loss	0.00%	18.76%	4.91%	0.00%	
Gross carrying amount	433,954	117,396	7,939	3,241	562,530
Loss allowance	0	22,027	390	0	22,417
<b>30 June 2020</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	155,072	48,016	3,240	0	206,328

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2021</b>					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	64,138	0	100	3,274	67,512
<b>30 June 2020</b>					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	77,505	95	0	2,454	80,054

25. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(e).

The contractual undiscounted cash flows of the Shire’s payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2021</b>					
Payables	1,619,201	0	0	1,619,201	1,619,201
Borrowings	1,705	8,524	9,376	19,605	16,178
Contract liabilities	308,322	0	0	308,322	308,322
	1,929,228	8,524	9,376	1,947,128	1,943,701
<b>2020</b>					
Payables	1,054,373	0	0	1,054,373	1,054,373
Borrowings	1,705	8,524	11,081	21,310	17,315
	1,056,078	8,524	11,081	1,075,683	1,071,688

## 26. OTHER SIGNIFICANT ACCOUNTING POLICIES

### a) 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.

### b) Current and non-current classification

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

### c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

### d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

### e) Budget comparative figures

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

### f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

### g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

### h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

#### Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

#### Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

#### Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

#### Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

#### Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

### i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**27. ACTIVITIES/PROGRAMS**

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b></p> <p>To provide the decision-making framework to facilitate allocation of limited resources.</p>	<p>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.</p>
<p><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b></p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision of various by-laws, fire prevention and animal control.</p>
<p><b>HEALTH</b></p> <p>To provide an operational framework for environmental and community health.</p>	<p>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.</p>
<p><b>EDUCATION AND WELFARE</b></p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Support of education facilities within the Shire and of any external resources necessary to assist with education programmes for all residents.</p>
<p><b>HOUSING</b></p> <p>To provide and maintain staff housing.</p>	<p>Provision and maintenance of staff housing.</p>
<p><b>COMMUNITY AMENITIES</b></p> <p>To provide services required by the community.</p>	<p>Maintain a refuse site for the settlement.</p>
<p><b>RECREATION AND CULTURE</b></p> <p>To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.</p>
<p><b>TRANSPORT</b></p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement airstrip.</p>
<p><b>ECONOMIC SERVICES</b></p> <p>To help promote the Shire and its economic wellbeing.</p>	<p>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.</p>
<p><b>OTHER PROPERTY AND SERVICES</b></p> <p>To monitor and control Shires overheads operating account.</p>	<p>Private works operations, plant repairs and operation costs.</p>

28. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	0.99	4.64	1.79
Asset consumption ratio	0.75	0.77	0.96
Asset renewal funding ratio	0.37	0.30	0.32
Asset sustainability ratio	0.96	1.08	0.54
Debt service cover ratio	(930.32)	0.89	0.24
Operating surplus ratio	(5.92)	0.59	(0.58)
Own source revenue coverage ratio	0.05	0.11	0.06

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Shire of Murchison

To the Councillors of the Shire of Murchison

## Report on the audit of the annual financial report

### Opinion

I have audited the financial report of the Shire of Murchison (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Murchison:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

## Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate a significant adverse trend in the financial position of the Shire:
  - a) The Asset Renewal Funding Ratio, Debt Service Cover Ratio, and Own Source Revenue Coverage Ratio as reported in Note 28 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

### Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

### Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Murchison for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Patrick Arulsingham  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
2 August 2022





**murchisonshire**

*Ancient land under brilliant skies*

## **Annual Budget 2022-23**

**25 August 2022**



## 2022/23 Budget Summary

### Introduction

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

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

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

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

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

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

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

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

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

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

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

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

### 3-Year Indicative Budget Approach

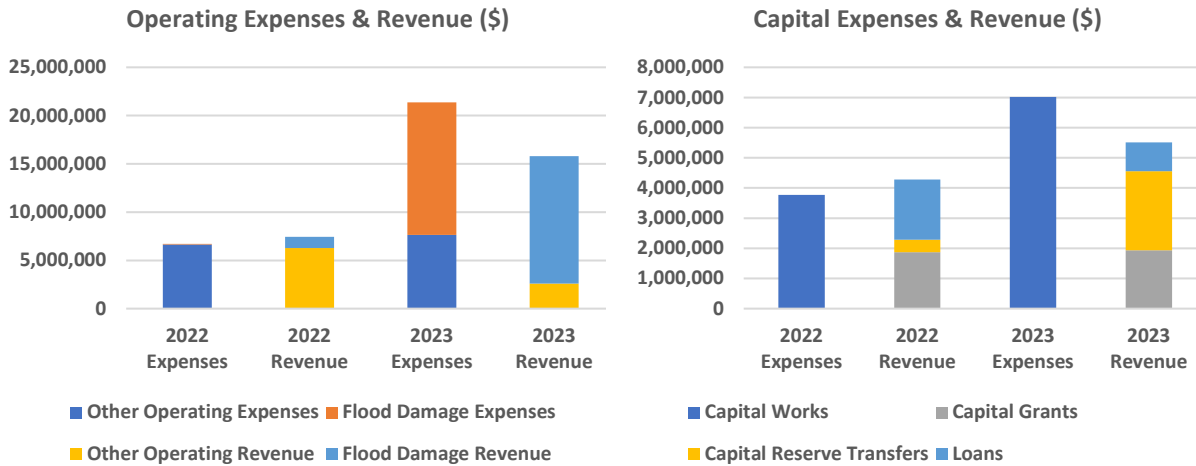
Budgets are set and delivered on an annual basis. In reality works and services are delivered on a continuous basis with the financial year merely a point in time. It is also considered prudent and now standard practice to at least look at the situation of at least a 3-year period, given the anticipated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

#### Operating Expenses & Revenue

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

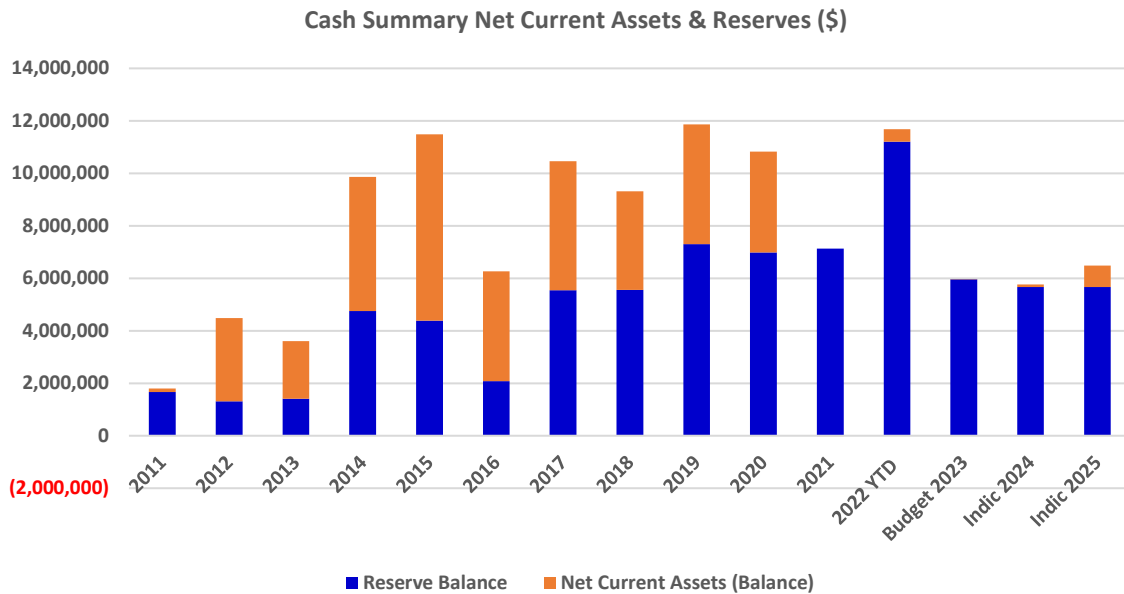
#### Capital Expenses & Revenue

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



### Budget Reserves Net Current Assets Summary

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



**Rates**

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

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

**Loans**

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

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

**Plant Replacement**

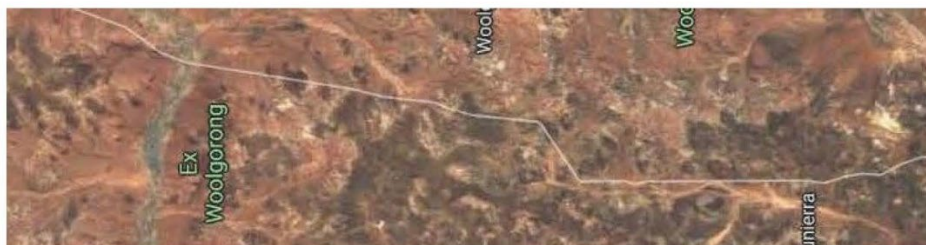
Plant to be replaced includes scheduled replacement of a Water Tanker Trailer, Isuzu 5 Tonne Truck, and Toyota Prado plus additions of a second-hand tractor, Flat Deck, Dolly and Smooth Drum Roller. Total Net Cost **\$621,000**.

**Capital Works**

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

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

Year	2022	2022	2022	2022	2022	2022	2021	2022	2021	2021	2024	2021
		2023	2023	2023								
SLK Start	241.74	245.04	248.34	251.22	254.10	257.40	261.91	266.00	266.52	269.70	270.35	271.50
SLK End	245.04	248.34	251.22	254.10	257.40	261.91	266.00	266.52	269.70	270.35	271.70	278.83
Length km	3.30	3.30	2.88	2.88	3.30	4.51	4.09	0.52	3.18	0.65	1.15	7.33
Funding	Council Main Roads WA	Council LRCIP Phase 3	Council Main Roads WA	Council Main Roads WA	Council LRCIP Phase 2	Council LRCIP Phase 2	Council LRCIP Phase 1		Council LRCIP Phase 1			Council Main Roads WA LRCIP Phase 1
Type	Hills Section Gravel to Seal						Seal					



**Budget Documents**

- 2022/23 Budget Schedules comprising
  - ~ Indicative 3-Year Rate Setting Statement Program Type
  - ~ Indicative 3-Year Reserve Transfers
  - ~ Chart of Accounts Budget Schedules
  - ~ Capital Works Program
- 2022/23 Statutory Budget

**Settlement Works**

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

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

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

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



**murchisonshire**

*Ancient land under brilliant skies*

## **2022/23 Budget Schedules**

**25.08.22**



Indicative 3-Year Rate Setting Statement Program	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025
<b>OPERATING ACTIVITIES BY REPORTING PROGRAM</b>					
Net current assets at start of financial year - surplus/(deficit)	4,820	(17,596)	481,440	21,839	96,084
<b>Revenue from operating activities (* excl general rates)</b>					
Governance	12,000	30,398	28,000	28,000	28,000
General purpose funding *	2,031,000	5,177,789	1,262,482	4,458,392	4,458,392
Law, order, public safety	20,000	8,800	9,050	9,050	9,050
Health	0	0	0	0	0
Education and welfare	0	2,500	250	0	0
Housing	0	0	0	0	0
Community amenities	300	85	300	300	300
Recreation and culture	7,610	28,379	8,960	6,210	6,210
Transport	1,413,934	1,404,207	13,425,651	247,331	247,331
Economic services	692,180	680,771	955,840	820,450	820,450
Other property and services	100,000	118,341	100,000	100,000	100,000
	4,277,024	7,451,269	15,790,533	5,669,733	5,669,733
<b>Expenditure from operating activities</b>					
Governance	(680,507)	(597,892)	(791,657)	(773,867)	(768,867)
General purpose funding	(86,900)	(41,844)	(27,168)	(26,944)	(26,944)
Law, order, public safety	(96,777)	(97,808)	(88,659)	(88,145)	(88,145)
Health	(54,806)	(43,871)	(40,939)	(40,066)	(40,216)
Education and welfare	(1,200)	(2,064)	(9,827)	(9,622)	(9,622)
Housing	(263,030)	(92,121)	(82,966)	(82,965)	(82,965)
Community amenities	(149,214)	(125,746)	(180,039)	(141,023)	(141,023)
Recreation and culture	(362,117)	(271,893)	(415,274)	(411,087)	(404,587)
Transport	(4,869,033)	(3,679,137)	(17,695,659)	(3,975,804)	(3,950,963)
Economic services	(1,482,747)	(1,701,565)	(2,038,294)	(1,865,888)	(1,702,006)
Other property and services	176,818	(64,773)	0	0	0
	(7,869,513)	(6,718,715)	(21,370,482)	(7,415,410)	(7,215,338)
<b>Operating Activities excluded from budget</b>					
(Profit) / Loss on disposal of assets	0	0	0	0	0
Loss on Disposal of assets	11,828	17,023	0	0	0
Other	0	0	0	0	0
Movement in employee benefit provisions (non-current)	0	0	0	0	0
Depreciation & amortisation of assets	3,680,437	3,322,392	3,520,116	3,539,320	3,539,320
<b>Non-cash amounts excluded from operating activities</b>	3,692,265	3,339,416	3,520,116	3,539,320	3,539,320
<b>Amount attributable to operating activities</b>	104,596	4,054,373	(1,578,393)	1,815,482	2,089,799
<b>INVESTING ACTIVITIES</b>					
Non-operating grants, subsidies and contributions	1,587,350	1,870,047	1,938,566	1,255,803	867,000
Proceeds from disposal of assets	47,000	5,455	59,000	228,375	145,262
Purchase land held for resale	0	0	0	0	0
Purchase investment property	0	0	0	0	0
Purchase property, plant and equipment	(1,142,639)	(357,513)	(1,958,999)	(2,024,282)	(815,924)
Purchase and construction of infrastructure	(3,603,978)	(3,410,343)	(5,062,079)	(1,824,820)	(1,817,320)
<b>Amount attributable to investing activities</b>	(3,112,267)	(1,892,354)	(5,023,512)	(2,364,924)	(1,620,982)
<b>FINANCING ACTIVITIES</b>					
Repayment of borrowings	(139,382)	(92,114)	(200,598)	(268,013)	(273,090)
Proceeds from new borrowings	2,750,000	2,000,000	950,000	0	0
Proceeds from self supporting loans	0	0	0	0	0
Transfers to cash backed reserves (restricted assets)	(1,653,800)	(4,487,467)	(553,800)	(753,800)	(653,800)
Transfers from cash backed reserves (restricted assets)	2,156,188	411,000	5,804,223	1,043,420	653,166
<b>Amount attributable to financing activities</b>	3,113,006	(2,168,581)	5,999,825	21,607	(273,724)
<b>Surplus/ (deficit) before imposition of general rates</b>	105,334	(6,562)	(602,080)	(527,835)	195,093
Amount raised from general rates	532,000	538,967	623,919	623,919	623,919
End of Year Adjustment		(50,965)			
<b>Surplus / (deficit) after imposition of rates</b>	<b>637,334</b>	<b>481,440</b>	<b>21,839</b>	<b>96,084</b>	<b>819,012</b>



Indicative 3-year Reserves Transfers

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

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

COA Job	Description	Budget 2022	2022 Final	Budget 2023	Indicative 2024	Indicative 2025	Class
<b>GOVERNANCE MEMBERS OF COUNCIL</b>							
Schedule 04							
Sub Program 041, 042							
<b>Members Remuneration</b>							
04103	Shire President's Allowance	13,000	9,024	13,000	13,000	13,000	Op Exp
04107	Deputy President's Allowance paid	5,500	3,761	5,500	5,500	5,500	Op Exp
04109	Members Sitting Fees	60,000	44,424	60,000	60,000	60,000	Op Exp
04108	Members Communications	6,500	5,657	6,500	6,500	6,500	Op Exp
04100	Members Travelling Expenses	15,000	8,799	15,000	15,000	15,000	Op Exp
04104	Members - Refresh & Receptions	5,000	2,128	3,500	3,500	3,500	Op Exp
04118	Other Members Expenses	4,750		2,000	4,750	4,750	Op Exp
<b>Members Expenses</b>							
04099	Members Reimbursements						Op Exp
04101	Members Conference Expenses	15,000	4,126	5,000	5,000	5,000	Op Exp
04111	Members - Training	5,000	975	1,000	1,000	1,000	Op Exp
04117	Members IT Expenses						Op Exp
04105	Members - Insurance	1,425	1,460	1,480	1,480	1,480	Op Exp
04106	Members - Subs., Donations	18,910	3,020	19,510	19,510	19,510	Op Exp
04102	Council Election Expenses	4,000	3,476		5,000		Op Exp
04112	Council Chambers Maintenance	1,000		1,000	1,000	1,000	Op Exp
04120	Members Other Costs		911	1,750	1,750	1,750	Op Exp
04113	ABC Expenses - Members	145,647	136,386	193,006	184,878	184,878	Op Exp
<b>Other General Governance</b>							
04110	Civic Receptions	4,000	946	2,000	2,000	2,000	Op Exp
04119	Housing Costs -Members	12,236	8,882				Op Exp
04203	Other General Governance	5,626	13,212	15,000	15,000	15,000	Op Exp
04204	Housing Costs (Other Gov)	25,875	18,718				Op Exp
04205	Consultants Other Governance			5,000	5,000	5,000	Op Exp
04200	ABC Expenses - Other Governance	315,388	295,333	413,411	396,000	396,000	Op Exp
04150	Income for Members Reimbursements						Op Rev
<b>Capital</b>							
04116	Furniture & Equipment	15,000		15,000	2,500	2,500	Cap Exp
<b>Governance Members of Council</b>		<b>678,857</b>	<b>561,237</b>	<b>778,657</b>	<b>748,367</b>	<b>743,367</b>	

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

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

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

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

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



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

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

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

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

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

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

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

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



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



**murchison**shire

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

**SHIRE OF MURCHISON**

**ANNUAL STATUTORY BUDGET**

**FOR THE YEAR ENDING 30 JUNE 2023**

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

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

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

		Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	Note	\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	623,919	538,967	532,000
Grants, Subsidies and Contributions	14	14,847,858	6,694,195	3,514,494
Fees and Charges	3(a)	625,445	473,796	701,530
Interest Earnings	3(b)	45,000	10,134	60,500
Other Revenue	3(c)	272,230	273,142	500
		<u>16,414,452</u>	<u>7,990,234</u>	<u>4,809,024</u>
<b>Expenses</b>				
Employee Costs		(1,311,381)	(1,322,701)	(1,458,351)
Materials and Contracts		(16,146,635)	(1,736,126)	(2,399,276)
Depreciation on Non-current Assets	4(a)	(3,520,116)	(3,330,764)	(3,680,437)
Interest Expenses	4(b)	(47,061)	(21,298)	(11,740)
Insurance Expenses		(184,439)	(180,109)	(161,408)
Other Expenditure		(160,850)	(100,885)	(208,900)
		<u>(21,370,482)</u>	<u>(6,691,883)</u>	<u>(7,920,112)</u>
Operating Surplus / (Deficit)		<u>(4,956,030)</u>	<u>1,298,351</u>	<u>(3,111,088)</u>
<b>Other Revenue and Expenses</b>				
Grants, Subsidies and Contributions	14	1,938,566	1,870,047	1,587,350
Profit on Disposal of Assets	5	-	-	-
(Loss) on Disposal of Assets	5	-	(17,023)	(11,828)
		<u>(3,017,464)</u>	<u>3,151,375</u>	<u>(1,535,566)</u>
<b>Net Result</b>				
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-current Assets		-	-	-
		-	-	-
<b>Total Comprehensive Income</b>		<u>(3,017,464)</u>	<u>3,151,375</u>	<u>(1,535,566)</u>

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

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

	Note	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		623,919	538,967	532,000
Grants, Subsidies and Contributions		14,847,858	7,048,622	3,206,172
Fees and Charges		625,445	473,796	701,530
Interest Earnings		45,000	10,134	60,500
Goods and Services Tax		-	-	239,928
Other Revenue		272,230	273,632	500
		<u>16,414,452</u>	<u>8,345,151</u>	<u>4,740,630</u>
<b>Payments</b>				
Employee Costs		(1,311,381)	(1,322,701)	(1,458,351)
Materials and Contracts		(16,146,635)	(2,363,130)	(2,399,276)
Interest Expenses		(47,061)	(21,298)	(11,740)
Insurance Expenses		(184,439)	(180,109)	(161,408)
Goods and Services Tax		-	-	(239,928)
Other Expenditure		(160,850)	(100,885)	(208,900)
		<u>(17,850,366)</u>	<u>(3,988,123)</u>	<u>(4,479,603)</u>
Net Cash provided by Operating Activities		<u>(1,435,914)</u>	<u>4,357,028</u>	<u>261,027</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Grants, Subsidies and Contributions	14	1,938,566	1,870,047	1,587,350
Proceeds from Disposal of Assets	5	59,000	5,455	47,000
Payments for purchase of Property, Plant and Equipment	6(a)	(1,959,000)	(357,512)	(1,142,639)
Payments for construction of Infrastructure	6(b)	(5,062,079)	(3,479,490)	(3,987,926)
Net Cash provided by (used in) Investing Activities		<u>(5,023,513)</u>	<u>(1,961,500)</u>	<u>(3,496,215)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of Long Term Borrowings	7(a)	(200,599)	(92,114)	(139,382)
Proceeds from New Loans	7(b)	950,000	2,000,000	2,750,000
Net Cash provided by (used in) Financing Activities		<u>749,401</u>	<u>1,907,886</u>	<u>2,610,618</u>
<b>Net Increase / (Decrease) in Cash Held</b>		<u>(5,710,026)</u>	<u>4,303,414</u>	<u>(624,570)</u>
Cash at Beginning of Year		12,460,324	8,156,910	7,949,651
<b>Cash and Cash Equivalents at the End of the Year</b>	9(a)	<u>6,750,298</u>	<u>12,460,324</u>	<u>7,325,081</u>

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

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

	Note	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
<b>OPERATING ACTIVITIES</b>				
Net Current Assets at 01 Jul - Surplus / (Deficit)	10	481,440	(17,596)	4,820
<b>Revenue from Operating Activities (Excluding Rates)</b>				
Grants, Subsidies and Contributions	14	14,847,858	6,694,195	3,514,494
Fees and Charges	3(a)	625,445	473,796	701,530
Interest Earnings	3(b)	45,000	10,134	60,500
Other Revenue	3(c)	272,230	273,142	500
Profit on Disposal of Assets	5	-	-	-
		<u>15,790,533</u>	<u>7,451,267</u>	<u>4,277,024</u>
<b>Expenditure from Operating Activities</b>				
Employee Costs		(1,311,381)	(1,322,701)	(1,458,351)
Materials and Contracts		(16,146,635)	(1,736,126)	(2,399,276)
Depreciation on Non-current Assets		(3,520,116)	(3,330,764)	(3,680,437)
Interest Expenses		(47,061)	(21,298)	(11,740)
Insurance Expenses		(184,439)	(180,109)	(161,408)
Other Expenditure		(160,850)	(100,885)	(208,900)
Loss on Disposal of Assets		-	(17,023)	(11,828)
		<u>(21,370,482)</u>	<u>(6,708,906)</u>	<u>(7,931,940)</u>
<b>Excluded Non-cash Operating Activities</b>				
(Profit) / Loss on Disposal of Assets	5	-	17,023	11,828
Movement in Deferred Pensioner Rates		-	-	-
Movement in Employee Benefit Provisions		-	-	-
Depreciation and Amortisation on Assets	4(a)	<u>3,520,116</u>	<u>3,330,764</u>	<u>3,680,437</u>
Net Amount provided from Operating Activities		<u>(2,059,833)</u>	<u>4,090,148</u>	<u>37,349</u>
<b>INVESTING ACTIVITIES</b>				
Grants, Subsidies and Contributions	14	1,938,566	1,870,047	1,587,350
Proceeds from Disposal of Assets	5	59,000	5,455	47,000
Purchase of Property, Plant and Equipment	6	(1,959,000)	(357,512)	(1,142,639)
Payments for Construction of Infrastructure	6	(5,062,079)	(3,479,490)	(3,987,926)
Net Amount provided from Investing Activities		<u>(5,023,513)</u>	<u>(1,961,500)</u>	<u>(3,496,215)</u>
<b>FINANCING ACTIVITIES</b>				
Repayment of Long Term Borrowings	7(a)	(200,599)	(92,114)	(139,382)
Proceeds from New Loans	7(b)	950,000	2,000,000	2,750,000
Transfers to Reserves (Restricted Assets)	8	(553,800)	(4,487,465)	(1,653,800)
Transfers from Reserves (Restricted Assets)	8	5,804,223	411,000	2,006,188
Net Amount provided from Financing Activities		<u>5,999,824</u>	<u>(2,168,579)</u>	<u>2,963,006</u>
<b>Surplus / (Deficit) before General Rates</b>				
Total Amount raised from General Rates	2	<u>623,919</u>	<u>538,967</u>	<u>532,000</u>
Net Current Assets at 30 Jun - Surplus / (Deficit)	10	<u>21,838</u>	<u>481,440</u>	<u>40,960</u>

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

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

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

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

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

**(b) Initial Application of Accounting Standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments

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

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

**(c) New Accounting Standards Applicable in Future Years**

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

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

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

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

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

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

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

**(e) Rounding of Amounts**

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

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

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

**(f) Goods and Services Tax (GST)**

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

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

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

**(g) Judgements, Estimates and Assumptions**

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

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

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

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

**(h) Comparative Figures**

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

**(i) Budget Comparative Figures**

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

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

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

**(k) Superannuation**

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**(l) Cash and Cash Equivalents**

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

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

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



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

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

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

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

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

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

**(n) Recognition of Assets**

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

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

**(o) Contract Assets**

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

**(p) Trade and Other Receivables**

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

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

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

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

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

**(q) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

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

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

**(r) Fixed Assets**

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

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

**Gains and Losses on Disposal**

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

**Depreciation of Non-current Assets**

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

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

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

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

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

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

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

**(s) Interest in Joint Arrangements**

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

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

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

**(t) Trade and Other Payables**

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

**(u) Prepaid Rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**(v) Employee Benefits**

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

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

**(w) Contract Liabilities**

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

**(x) Borrowing Costs**

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

**(y) Provisions**

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

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

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

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

**(z) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

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

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

**(aa) Nature or Type Classifications (Continued)**

**Depreciation on Non-current Assets**

Depreciation and amortisation expense raised on all classes of assets.

**Interest Expenses**

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

**Other Expenditure**

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

**(ab) Program Classifications (Function / Activity)**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Provision and maintenance of staff housing.

**COMMUNITY AMENITIES**

Maintain a refuse site for the settlement.

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY AND SERVICES**

Private works operations, plant repairs and operation costs.

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

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

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

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

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

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

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

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

2. OPERATING REVENUE

(a) Rate Revenue

(i) General Rates

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

**Minimum Rates**

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

**Other Rate Revenue**

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

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

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

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

(ii) Interest Charges

Interest on Instalments Plan				5,500	5,481	8,000
				<b>5,500</b>	<b>5,481</b>	<b>8,000</b>

**Administration Charges**

Instalment Charges				330	330	500
<b>Total Funds Raised from Rates</b>				<b>629,749</b>	<b>544,778</b>	<b>540,500</b>

(iii) Instalment Options and Dates

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



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

2. OPERATING REVENUE (Cont)

(a) Rate Revenue (Cont)

(iv) Rate Payment Discounts, Waivers and Concessions

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

(b) Objectives and Reasons for Differential Rating

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

**UV Pastoral**

*Characteristics*

Consists of properties used for pastoral purposes.

*Objects*

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

*Reasons*

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

**UV Mining**

*Characteristics*

Mining tenements other than exploration or prospecting tenements.

*Objects*

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

*Reasons*

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

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

2. OPERATING REVENUE (Cont)

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

**UV Prospecting and exploration**

*Characteristics*

Exploration/prospecting tenements.

*Objects*

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

*Reasons*

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

**UV Pastoral - Minimum**

*Characteristics*

Consists of properties used for pastoral purposes.

*Objects*

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

*Reasons*

To ensure that all properties contribute an equitable rate amount.

**UV Mining - Minimum**

*Characteristics*

Mining tenements other than exploration or prospecting tenements.

*Objects*

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

*Reasons*

To ensure that all properties contribute an equitable rate amount.

**UV Prospecting and exploration - Minimum**

*Characteristics*

Exploration/prospecting tenements.

*Objects*

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

*Reasons*

To ensure that all properties contribute an equitable rate amount.

(c) Specified Area Rate

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

(d) Service Charges

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

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

3. OPERATING REVENUE

(a) Fees and Charges

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

(b) Interest Earnings on Investments

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

(c) Other Revenue

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

4. OPERATING EXPENSES

(a) Depreciation

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

(b) Interest Expense

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

(c) Auditor Remuneration

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

(d) Write offs

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

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration

Fees, Expenses and Allowances Paid	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
<b>Cr. Rossco Foulkes-Taylor</b>			
President's annual allowance	13,000	12,032	13,000
Meeting attendance fees	10,000	13,824	10,000
Other expenses	-	-	1,667
Annual allowance for ICT expenses	1,084	1,165	1,084
Travel and accommodation expenses	3,333	4,302	5,500
	<b>27,417</b>	<b>31,323</b>	<b>31,251</b>
<b>Cr. Andrew Whitmarsh</b>			
Deputy President's annual allowance	5,500	5,015	5,500
Meeting attendance fees	10,000	9,504	10,000
Other expenses	-	-	1,667
Annual allowance for ICT expenses	1,083	1,165	1,083
Travel and accommodation expenses	3,333	1,616	5,500
	<b>19,916</b>	<b>17,300</b>	<b>23,750</b>
<b>Cr. Emma Foulkes-Taylor</b>			
Meeting attendance fees	10,000	9,504	10,000
Other expenses	-	-	1,667
Annual allowance for ICT expenses	1,083	1,165	1,083
Travel and accommodation expenses	3,333	5,092	4,750
	<b>14,416</b>	<b>15,761</b>	<b>17,500</b>
<b>Cr. Greydon Mead</b>			
Meeting attendance fees	10,000	8,280	10,000
Other expenses	-	-	1,667
Annual allowance for ICT expenses	1,083	1,165	1,083
Travel and accommodation expenses	3,333	1,390	4,750
	<b>14,416</b>	<b>10,835</b>	<b>17,500</b>
<b>Cr. Quentin Fowler</b>			
Meeting attendance fees	10,000	9,864	10,000
Other expenses	-	-	1,666
Annual allowance for ICT expenses	1,083	1,165	1,083
Travel and accommodation expenses	3,333	554	4,750
	<b>14,416</b>	<b>11,583</b>	<b>17,499</b>

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration (Cont)

	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
<b>Cr. Michelle Fowler</b>			
Meeting attendance fees	10,000	7,128	-
Annual allowance for ICT expenses	1,084	874	-
Travel and accommodation expenses	3,333	-	-
	<u>14,417</u>	<u>8,002</u>	<u>-</u>
<b>Cr. Paul Squires</b>			
Meeting attendance fees	-	2,376	10,000
Other expenses	-	-	1,666
Annual allowance for ICT expenses	-	291	1,084
Travel and accommodation expenses	-	374	4,750
	<u>-</u>	<u>3,041</u>	<u>17,500</u>
	<u>105,000</u>	<u>97,845</u>	<u>125,000</u>
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	13,000	12,032	13,000
Deputy President's allowance	5,500	5,015	5,500
Meeting attendance fees	60,000	60,480	60,000
Other expenses	-	-	10,000
Annual allowance for ICT expenses	6,500	6,990	6,500
Travel and accommodation expenses	20,000	13,328	30,000
	<u>105,000</u>	<u>97,845</u>	<u>125,000</u>

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

5. DISPOSAL OF ASSETS

22/23 Budget

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

21/22 Actual

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

21/22 Budget

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

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

6. CAPITAL EXPENDITURE - PROPERTY, PLANT AND EQUIPMENT

(a) Property, Plant and Equipment

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

(b) Infrastructure

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

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



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

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Transport

(i) Loan 1 Purchase of Road Plant

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

(ii) Loan 2 Roadworks in 2020-21

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

Economic Services

(iii) Loan 3 MicroGrid Power

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

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings

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

(c) Unspent Debentures

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

(d) Credit Facilities

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

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

## 8. CASH BACKED RESERVES

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

## Objective of Reserves

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

Reserve Name	Term	Purpose
Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements
Plant Reserve	Ongoing	To be used for the purchase of plant
Buildings Reserve	Ongoing	To be used for the construction/renovation of administration centre and Works Depot
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.
CSIRO Berrigarra - Pindar Road Reserve	Ongoing	To be used to fund additional maintenance work required for CSIRO traffic
Flood Damage Repairs Reserve	Ongoing	To be used towards the 'trigger point' for WANDRRA funded flood damage works
Settlement Buildings and Facilitates Reserve	Ongoing	To be used to fund improvements to and maintenance of settlement buildings and facilities as well as new facilities
Asset Rehabilitation Reserve	Ongoing	To be used to fund works associated with rehabilitating Council's Infrastructure Assets
Grants Commission Reserve	Ongoing	To ensure that any Grants Commission funds received are only applied to income and expenses in the financial year in which they apply.
Community Economic Development Reserve	Ongoing	To be used to fund actions and activities that support and increase progress in the development of the Shire community and Shire based organisations economically, socially and culturally.

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

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

9. NOTES TO THE STATEMENT OF CASH FLOWS

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

	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
<b>(a) Reconciliation of Cash</b>			
Cash at bank and on hand	6,750,298	12,460,324	7,325,081
<b>Total Cash on Hand</b>	<b>6,750,298</b>	<b>12,460,324</b>	<b>7,325,081</b>
<b>Held as</b>			
Cash - Unrestricted	795,273	1,254,876	548,486
Cash - Restricted	5,955,025	11,205,448	6,776,595
<b>Total Cash on Hand</b>	<b>6,750,298</b>	<b>12,460,324</b>	<b>7,325,081</b>
<b>(b) Reconciliation of Net Cash from Operating Activities to Net Result</b>			
Net Result	(3,017,464)	3,151,375	(1,535,566)
Depreciation	3,520,116	3,330,764	3,680,437
(Profit) on Sale of Asset	-	-	11,828
Loss on Sale of Asset	-	17,023	-
(Increase) / Decrease in Receivables	-	359,745	-
(Increase) / Decrease in Inventories	-	7,951	-
Increase / (Decrease) in Payables	-	(639,783)	-
Increase / (Decrease) in Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	-	-	(308,322)
Increase / (Decrease) in Employee Provisions	-	-	-
Non-operating Grants, Subsidies and Contributions	(1,938,566)	(1,870,047)	(1,587,350)
<b>Net Cash from Operating Activities</b>	<b>(1,435,914)</b>	<b>4,357,028</b>	<b>261,027</b>

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

17.4.1 - August 2022

10. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
<b>Current Assets</b>			
Cash - Unrestricted	795,273	1,254,876	548,486
Cash - Restricted Reserves	5,955,025	11,205,448	6,776,595
Receivables	379,969	379,969	762,296
Inventories	135,938	135,938	143,889
<b>Total Current Assets</b>	<b>7,266,205</b>	<b>12,976,231</b>	<b>8,231,266</b>
<b>Current Liabilities</b>			
Trade and Other Payables	(562,570)	(562,570)	(1,413,711)
Contract Liabilities	(303,004)	(303,004)	-
Deposits and Bonds	(423,769)	(423,769)	-
Short Term Borrowings	(593)	(593)	(2,613,009)
Provisions	(134,483)	(134,483)	(134,483)
<b>Total Current Liabilities</b>	<b>(1,424,419)</b>	<b>(1,424,419)</b>	<b>(4,161,203)</b>
<b>Net Current Funding Position</b>	<b>5,841,786</b>	<b>11,551,812</b>	<b>4,070,063</b>
Less: Cash - Restricted Reserves	(5,955,025)	(11,205,448)	(6,776,595)
Add: Employee Leave Reserve	134,483	134,483	134,483
Add: Current portion of borrowings	593	593	2,613,009
<b>Estimated Surplus / (Deficit) C/FWD</b>	<b>21,838</b>	<b>481,440</b>	<b>40,960</b>

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

11. TRUST FUNDS

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

12. MAJOR LAND TRANSACTIONS

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

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

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

**17.4.1 - August 2022**

**14. PROGRAM INFORMATION**

	<b>Budget 22 / 23</b>	<b>Actual 21 / 22</b>	<b>Budget 21 / 22</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue excluding grants, subsidies and contributions</b>			
Governance	24,000	25,953	7,000
General Purpose Funding	670,594	550,776	593,000
Law, Order, Public Safety	250	-	500
Community Amenities	-	85	-
Recreation and Culture	3,500	6,139	2,150
Transport	900	863	-
Economic Services	867,350	680,247	691,880
Other Property and Services	-	31,976	-
	<u>1,566,594</u>	<u>1,296,039</u>	<u>1,294,530</u>
<b>Operating grants, subsidies and contributions</b>			
Governance	4,000	4,444	5,000
General Purpose Funding	1,215,807	5,165,980	1,970,000
Law, Order, Public Safety	8,800	8,800	19,500
Education and Welfare	250	2,500	-
Community Amenities	300	-	300
Recreation and Culture	5,460	22,240	5,460
Transport	13,424,751	1,403,344	1,413,934
Economic Services	88,490	524	300
Other Property and Services	100,000	86,363	100,000
	<u>14,847,858</u>	<u>6,694,195</u>	<u>3,514,494</u>
<b>Non operating grants, subsidies and contributions</b>			
Law, Order, Public Safety	2,000	3,993	2,000
Transport	1,936,566	1,866,054	1,585,350
	<u>1,938,566</u>	<u>1,870,047</u>	<u>1,587,350</u>
<b>Total Revenue</b>	<u>18,353,018</u>	<u>9,860,281</u>	<u>6,396,374</u>
<b>Expenses</b>			
Governance	(791,657)	(597,847)	(710,763)
General Purpose Funding	(27,168)	(41,844)	(89,319)
Law, Order, Public Safety	(88,659)	(108,012)	(95,057)
Health	(40,939)	(43,871)	(56,962)
Education and Welfare	(9,827)	(2,064)	(1,200)
Housing	(82,966)	(92,120)	(84,329)
Community Amenities	(180,039)	(134,120)	(149,805)
Recreation and Culture	(415,274)	(271,893)	(312,067)
Transport	(17,695,659)	(3,692,187)	(5,037,993)
Economic Services	(2,038,294)	(1,660,175)	(1,377,082)
Other Property and Services	-	(64,773)	(17,363)
	<u>(21,370,482)</u>	<u>(6,708,906)</u>	<u>(7,931,940)</u>
<b>Net Result</b>	<u>(3,017,464)</u>	<u>3,151,375</u>	<u>(1,535,566)</u>

**Introduction**

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

Additional Government specific COVID-19 inputs included allocations totalling \$2.815m from the Local Roads and Community Infrastructure Program (LRCIP). Phase 1 - \$602,446 completed by 30 June 2021, Phase 2 - \$405,889 to be completed by 31 December 2021, Phase 3 - \$1,204,892 to be completed by 30 June 2023 and Phase 3 Extension - \$602,446 to be completed by 30 June 2024. Council also supplemented these amounts

**3-Year Indicative Budget Approach**

Budgets are set and delivered on an annual basis. In reality works and services are delivered on a continuous basis with the financial year merely a point in time. It is also considered prudent and now standard practice to at least look at the situation of at least a 3-year period, given the anticipated changes in an abnormal environment. Part of the 2021/22 budget processes therefore involved examining such a 3-Year indicative budget. The Budget Reserves Net Current Assets Summary Graph shown below highlights this 3-year approach.

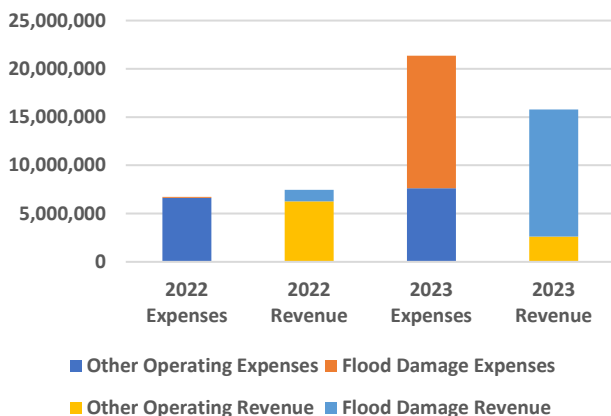
**Operating Expenses & Revenue**

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

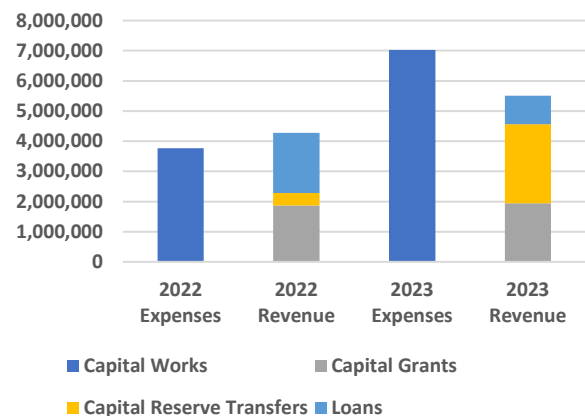
**Capital Expenses & Revenue**

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

Operating Expenses & Revenue (\$)



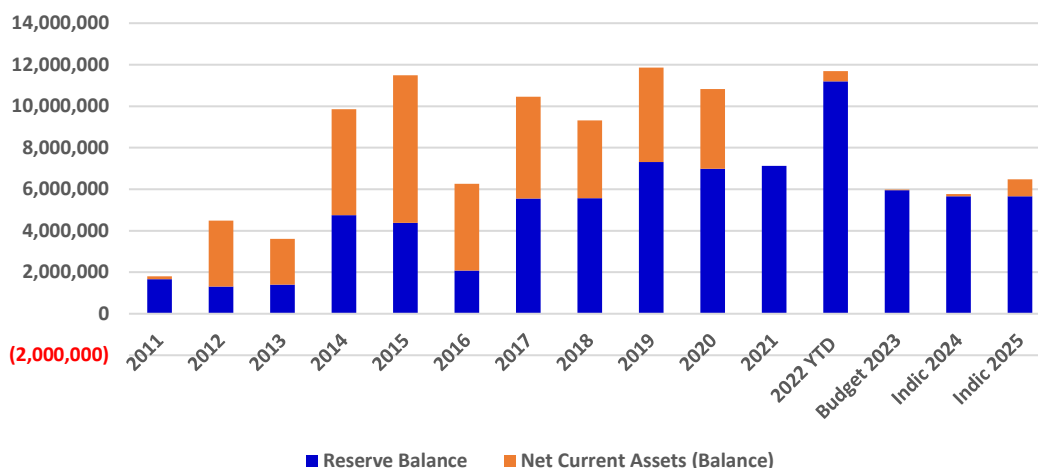
Capital Expenses & Revenue (\$)



**Budget Reserves Net Current Assets Summary**

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

Cash Summary Net Current Assets & Reserves (\$)





**Rates**

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

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

**Loans**

Council took out a roadworks loan for \$2.0m in 2021/22 as a carryover item from the 2020/21 Budget. In 2022/23 a \$0.95m loan for the provision of a solar microgrid for the Murchison Settlement will be sought as carryover items from 2021/22. Loan repayments for the Solar Power Loan are anticipated to be substantially recovered through reduced diesel operating costs at the Murchison Powerhouse.

**Plant Replacement**

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

**Settlement Works**

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

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

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

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

**Summary**

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

**Further Information**

Please check Councils Website <https://www.murchison.wa.gov.au/> for further details of the Budget.

**Capital Works**

The 2022/23 budget includes the following Capital Works in \$.

**Governance Members of Council**

Council Chambers Communications Gear/Tables 15,000

**Administration**

Server Replacement 32,000

Administration Vehicles Purchases 70,000

**Housing**

Construct Staff Housing, Murchison Settlement

Renovation 6 Kurara Way 115,000

**Refuse Removal Tip Sites & Sewerage**

New Rubbish Tip 50,000

**Town Planning & Other Community Amenities**

Niche Wall For Settlement Cemetery 30,000

Container Deposit Shed 10,000

**Other Recreation & Sport**

Sports Club Access Upgrade 15,000

**Construction Roads Footpaths Drains Bridges Depot**

Roads Construction General 535,188

Carn-Mul Rd 245.04 - 254.10 Reconstruct seal 640,412

Carn-Mul Rd 208.68 - 241.74 Reconstruct widen seal 721,203

Beri-Pindar Rd Wreath Flowers Works 152,040

Beri-Pindar Rd 288.05 - 309.50 Resheet& Floodways 368,236

Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheets 250,000

Capex - Beringarra-Cue Rd - Convert To Gravel 850,000

Capex Grids General 120,000

Depot Buildings & Improvements 15,000

**Plant**

Road Plant Purchases 610,000

**Other Economic Services**

Roadhouse Vehicle Battery Charging Station

Provision Of Solar Power 1,100,000

Improvements To drinking Water reticulation 180,000

**Rural Services Tourism Economic Services**

Roadhouse Coolroom/Freezer Room Combination

Point Of Sale System Roadhouse 22,000

Washing Machines & Dryers 15,000

Roadhouse Appliances 20,000

Roadhouse Furniture 10,000

F New Caravan Park Ablution Block 350,000

Roadhouse Residence 425,000

Roadhouse Business Bldg.

Staff Accommodation Units 250,000

Roadhouse & C/V Park Precinct Works 20,000

Tourism Information Bays & Signage 30,000

**Total Capital Works 7,021,079**

## Capital Program

### 2022/23 Budget Update

The 2022-23 Budget has been adapted to the with the view to achieving the community's vision and Shire's strategic goals use outlined by the Shire's Strategic Community Plan 2016/17 -2026/27 and Corporate Business Plan 2017-2021 which together form the Shire Plan for Future.

Specific elements of the plan that have been directly impacted by the current COVID-19 Coronavirus environment as listed below in this Corporate Business Plan Extract Update. Those items in green show the updated changes

A number of projects are forecast to be undertaken during the life of the Plan which result in capital expenditure. The activities are summarised below along with an indication of the forecast capital expenditure extracted from the Long-Term Financial Plan.

Action	Project	2017-18 \$	2018-19 \$	2019-20 \$	2020-21 \$	2023-22 Budget Comments
4.3.1.2	Plant replacement	608,215	958,636	461,132	493,978	20-year Plant Replacement Program updated as part of preparation of budget
4.3.1.2	Plant and equipment renewals - minor plant	15,000	15,300	15,606	15,918	Appropriate budget provisions
3.1.1.1	Chlorinator	50,000				Improvements to drinking water reticulation. Works commenced in 2021/22 and are proposed completed in 2022/23
2.3.1.2	Fertigation	15,000				Previously completed
2.2.1.1.	Green energy solution		1,100,000			Settlement Power Upgrade. Two new Gensets in 2020/21. Final investigation of a solar microgrid solution in 2020/21 with construction carried forward from 2021/22 and included in 2022/23 budget part funded by proposed \$950k loan
3.2.1.3	DFES - fast attack			120,000		Previously completed
1.1.1.3	Road construction and renewal	7,307,942	1,402,899	1,424,529	1,826,808	Substantial expanded Program as outlined in budget as part of a Council COVID-19 stimulus approach which commenced in in 2020/21. Additional Government specific COVID-19 inputs included allocations totalling \$\$2.815m from the Local Roads and Community Infrastructure Program Council also supplemented these amounts
3.1.1.1	Other Infrastructure	7,677				
1.1.1.3	Historic Ballinyoo bridge span	15,000				Previously completed
3.1.1.3	Cemetery beautification	20,000				New Cemetery Wall Carried forward from 2021/22 included in 2022/23 budget
1.1.1.3	Storage bunkers for road building materials		25,000			Under re-review and consideration
4.3.1.2	Furniture and equipment renewals	15,000	15,300	15,606	15,918	Appropriate budget provisions

Action	Project	2017-18 \$	2018-19 \$	2019-20 \$	2020-21 \$	2023-22 Budget Comments
1.2.1.1	Interpretive centre		1,500,000			Under re-review and consideration in view of other Settlement priorities. Reviewed in 2020/21 and supersedes as party o 2021 Settlement Master
1.2.1.2	Backpackers accommodation and campers kitchen		500,000			
3.1.1.1	Extend administration offices				500,000	Minor modifications in 2019/20 to Library and Kitchen undertaken. Under re-review and consideration considering other Settlement priorities.
3.1.1.1	Sheds for residential houses	62,000				Replaced by sea containers in 2020/21
3.1.1.1	Staff housing	750,000				Two houses and fencing plus substantial renovations of several house in 2020/21. New house for roadhouse defer3ed till 2022/23. Part of a Council COVID-19 stimulus approach.
3.1.1.1	Administration office carports				45,000	Under re-review and consideration considering other Settlement priorities.
3.2.1.3	First aid transfer room	80,000				Refer Settlement Projects Below
3.1.1.1	Sports club bbq rotunda		30,000			
3.1.1.1	Tyre storage	10,000				
3.1.3.2	Community centre - renewal		50,000			Community Room repainted and new carpet installed in 2019/20. Blinds in 2020/21. Refer Settlement Projects (PROJ D) below
<b>Grand Total</b>		<b>8,955,834</b>	<b>5,597,135</b>	<b>2,036,873</b>	<b>2,897,622</b>	

**New Settlement Building Projects.**

- Various projects within the Murchison Settlement as outlined. These projects are listed as identified in no priority order. Detailed scoping and design required before final decisions are made. Adopted 2021 Settlement Masterplan guides scoping and design.
 

PROJ A	Transportable Classroom	2021/22 Budget provided a transfer to reserves amount of \$1.3m Depending on final designs, costings some or all of these projects are under consideration. PROJ K (SKA Interpretive Centre). Under review with draft concepts and a business case being prepared
PROJ D	Community Sports Centre Upgrade	
PROJ E	Community Swimming Pool & Splash Pad	
PROJ F	Caravan Park New Ablution Block	
PROJ H	Caravan Park Two New Ensuite's	
PROJ I	General Settlement Amenity Improvements	
PROJ J	Playground Upgrade	
PROJ K	SKA Interpretive Centre	
- Other Settlement Projects not included in the above
 

RH 1	New Roadhouse Residence ***	Other developments in and around Roadhouse Bollards following Council taking over management in March 2021  *** items indicate inclusion in 2022/23 budget
RH 2	Redevelop Roadhouse Business	
RH 3	Roadhouse Staff Accommodation ***	
CPWKS	Caravan Park Works ***	
	Bollards Fuel Bowsers	
	Point of Sale System ***	
	New cool room for Roadhouse part of RH 2	

## SHIRE OF MURCHISON - Schedule of Fees and Charges

August 2022

DETAILS <i>(Unless otherwise noted ** fees and charges include gst)</i>	2021/22	2022/23 Proposed
<b>CEMETERY</b>		
Plot reservation	\$94.00	\$94.00
Sinking grave	Actual cost	Actual cost
Re-opening grave	\$465.00	\$465.00
Permit to erect plaque	\$47.00	\$47.00
<b>SPORTS CLUB &amp; EQUIPMENT</b>		
Sports Club / Community Centre – commercial, business or non-resident – per day or part	\$160.00	\$160.00
Sports Club Venue – bond *	\$255.00	\$255.00
* Exempt organisations are:- The Museum Committee, MAC, Shire Social Club, Murchison Sports Club, BFB, LEMC, PGA, RBG, ICPA, LCDC & CRBA		
Table Hire – per table- commercial, business, or non-resident hirer	\$6.00	\$6.00
Chair Hire – per chair – commercial, business or non-resident hirer	\$1.00	\$1.00
Bond for use of any chairs or tables outside of the settlement	\$205.00	\$205.00
<b>ADMINISTRATION</b>		
Photocopying – black and white A4	\$0.30	\$0.35
Photocopying – black and white A3	\$0.60	\$0.65
Photocopying – colour A4	\$0.90	\$0.95
Photocopying – colour A3	\$1.80	\$1.85
Facsimile – inward	\$4.00	\$4.05
Facsimile – outward	\$4.00	\$4.05
Laminating – A4	\$2.70	\$2.75
Laminating – A3	\$4.80	\$4.85
<b>ADVERTISING IN THE MONOLOGUE</b>		
Full page – black and white or color	\$25.00	\$30.00
½ page – black and white or color	\$15.00	\$15.00
¼ page – black and white or color	\$7.50	\$7.50
<b>SPECIAL SERIES PLATES</b>	\$210.00	\$215.00
<b>DOG FEES</b>		
Set by legislation and subject to change		
<b>Dog Registrations</b>		
Sterilised 1 year **	\$20.00	\$20.00
Sterilised 3 years**	\$42.50	\$42.50
Sterilised – Lifetime registration **	\$100.00	\$100.00
Sterilised Working Farm dog 1 year **	\$5.00	\$5.00
Sterilised Working Farm dog 3 years **	\$10.63	\$10.63
Sterilised Working Dog – Lifetime registration *8	\$25.00	\$25.00
Unsterilised 1 year **	\$50.00	\$50.00
Unsterilised 3 years **	\$120.00	\$120.00
<b>Dog Registrations</b>		

**DETAILS**

(Unless otherwise noted \*\* fees and charges include gst)

	2021/22	2022/23 Proposed
Unsterilised – Lifetime Registration **	\$250.00	\$250.00
Unsterilised Working Farm dog 1 year **	\$12.50	\$12.50
Unsterilised Working Farm dog 3 years **	\$30.00	\$30.00
Unsterilised Working Dog – Lifetime registration **	\$62.50	\$62.50
Pensioners 50% of above mentioned charges *8=*		
50% only payable if paid from 31 May each year **		
25% only payable for working dogs **		
Proof of sterilisation and microchipping is required **		

**Dog Pound Fees per day**

Set by Council

Sustenance per dog	\$10.00	\$10.00
Release fee	\$30.00	\$30.00

**CAT FEES**

Set by legislation and subject to change

**Cat Registrations**

Sterilised 1 year **	\$20.00	\$20.00
Sterilised 3 years **	\$42.50	\$42.50
Sterilised – Lifetime Registration **	\$100.00	\$100.00

**Cat Pound Fees**

Set by Council

Sustenance per cat	\$5.00	\$5.00
Release Fee	\$30.00	\$30.00

**BOOKS AND MAPS**

1-10copies / >10 copies

Road to Murchison	\$30 / \$25	\$30 Retail / \$25
A Varied and Versatile Life	\$28 / \$24	\$28 Retail / \$24
Capture the Culture	\$40 / \$34	\$40 Retail / \$34

**AMMUNITION**

Purchase Price plus 10% Purchase Price plus 10%

**PRIVATE WORKS**

**Plant & Equipment (With operator)**

\$ per hr incl gst

Dozer Komatsu D85A	Internal rate plus 15%	Internal rate plus 15%
Loader Volvo 966	Internal rate plus 15%	Internal rate plus 15%
Loader Cat 938	Internal rate plus 15%	Internal rate plus 15%
Grader	Internal rate plus 15%	Internal rate plus 15%
Roller 12 tonne vibrating	Internal rate plus 15%	Internal rate plus 15%
Roller rubber tyre	Internal rate plus 15%	Internal rate plus 15%
Prime mover/1 side tipping trailer	Internal rate plus 15%	Internal rate plus 15%
Prime mover/2 side tipping trailers	Internal rate plus 15%	Internal rate plus 15%
Prime mover/30,000L water cart	Internal rate plus 15%	Internal rate plus 15%
Prime Mover	Internal rate plus 15%	Internal rate plus 15%

**DETAILS**

(Unless otherwise noted \*\* fees and charges include gst)

2021/22

2022/23  
Proposed

Prime mover/Low loader

\$4.00 per km, min \$200,  
one way charge only

\$4.00 per km, min \$200,  
one way charge only

**Plant & Equipment** (With operator)

Mobilisation / Demobilisation

\$4.00 per km, min \$200,  
one way charge only

\$4.00 per km, min \$200,  
one way charge only

**Labour only**

Salary plus 45%

Salary plus 45%

**FUEL – DIESEL AND ULP**

As per 5.3 Roadhouse Fuel Policy Fuel price will be set at a % above the highest of the purchase price (incl. freight) of newly delivered ULP or diesel.

15% above

15% above

**FREEDOM OF INFORMATION**

If you wish to access information that is not just about yourself, the following charge will apply:

**Application Fee \*\***

\$30

\$30

**Other Fees**

An Agency may impose other charges as per SCHEDULE 1 to the *Freedom of Information Regulations 1993*

Time for dealing with an application

\$30 per hour of staff

\$30 per hour of staff

Access time supervised by staff plus the actual additional cost to the agency of any special arrangements

\$30 per hour of staff

\$30 per hour of staff

Time charges for photocopying plus price per photocopy

\$30 per hour  
20 cents per copy

\$30 per hour  
20 cents per copy

Time charges taken by staff for transcribing

\$30 per hour

\$30 per hour

Cost for duplicating a tape, film or computer information

Actual cost

Actual cost

**MURCHISON OASIS CARAVAN PARK**

**Cabins** (cost per night)

Unit 1 - Non Ensuite (double bed & bunks)

\$90 - \$110

\$100 - \$120

Unit 2 - Non Ensuite (queen bed)

\$90

\$100

Unit 3 - Non Ensuite (3 single beds)

\$80, \$90, \$100

\$90, \$100, \$110

Unit 4 - Ensuite (queen bed)

\$150

\$160

Unit 5 - Ensuite (queen bed)

\$150

\$160

Unit 6 - Ensuite (queen bed)

\$150

\$160

Unit 7 - Ensuite with king single bed. (common kitchen)

\$90

\$95

Unit 8 - Ensuite with king single bed. (common kitchen)

\$90

\$95

Unit 9 - Ensuite with king single bed. (common kitchen)

\$90

\$95

**Caravan Park Sites** (cost per night)

Powered

\$25

\$30

Un Powered

\$20

\$20

**Damage caused by Patrons**

On a cost recovery basis

On a cost recovery basis

**Roadhouse Sales**

As per 5.2 Roadhouse Operations Policy

Cost Plus

Cost Plus



Western Australia

Local Government Act 1995

**Local Government (COVID-19 Response) Order  
2020**





Western Australia

# Local Government (COVID-19 Response) Order 2020

## Contents

1.	Citation	1
2.	Commencement	1
3.	Terms used	1
4.	Section 5.27 modified (electors' general meetings)	3
5.	Section 5.28 modified (electors' special meetings)	3
6.	Section 5.94 modified (public can inspect certain local government information)	4
7.	Section 6.2 modified (local government to prepare annual budget)	4
8.	Section 6.13 modified (interest on money owing to local governments)	5
9.	Section 6.33 modified (differential general rates)	5
10.	Section 6.34 modified (limit on revenue or income from general rates)	6
11.	Section 6.35 modified (minimum payment)	6
12.	Section 6.36 modified (local government to give notice of certain rates)	7
13.	Section 6.45 modified (options for payment of rates or service charges)	8
14.	Section 6.51 modified (accrual of interest on overdue rates or service charges)	9
15.	Section 9.51 modified (giving documents to local government)	10
	<b>Notes</b>	
	Compilation table	11

## **Defined terms**

Local Government Act 1995

## Local Government (COVID-19 Response) Order 2020

### 1. Citation

This order is the *Local Government (COVID-19 Response) Order 2020*.

### 2. Commencement

This order comes into operation on the day on which it is published in the *Gazette*.

### 3. Terms used

(1) In this order, unless the contrary intention appears —

**2019/20 financial year** means the financial year ending on 30 June 2020;

**2020/21 annual budget**, in relation to a local government, means the annual budget adopted by the local government under section 6.2 for the 2020/21 financial year;

**2020/21 financial year** means the financial year ending on 30 June 2021;

**2021/22 annual budget**, in relation to a local government, means the annual budget adopted by the local government under section 6.2 for the 2021/22 financial year;

**2021/22 financial year** means the financial year ending on 30 June 2022;

**2022/23 annual budget**, in relation to a local government, means the annual budget adopted by the local government under section 6.2 for the 2022/23 financial year;

---

**cl. 3**

---

**2022/23 financial year** means the financial year ending on 30 June 2023;

**cessation day** means the day on which the *Local Government (COVID-19 Response) Amendment Order 2020* clause 4 comes into operation;

**commencement day** means the day on which this order comes into operation;

**COVID emergency period** means the period beginning on commencement day and ending on cessation day;

**excluded person** means a person who —

- (a) is a residential ratepayer or small business ratepayer of a local government; and
- (b) is considered by the local government to be suffering financial hardship as a consequence of the COVID-19 pandemic;

**proposed differential general rate**, in relation to a local government, means a differential general rate that is to be imposed by the local government in the 2020/21 financial year;

**proposed minimum payment**, in relation to a local government, means a minimum payment that is to be imposed by the local government in the 2020/21 financial year;

**residential ratepayer**, in relation to a local government, means a person who under section 6.44 is liable to pay a rate or service charge that is imposed by the local government on land on the basis that the land is used for residential purposes;

**section** means a section of the Act;

**small business** has the meaning given in the *Small Business Development Corporation Act 1983* section 3(1);

**small business ratepayer**, in relation to a local government, means a person who under section 6.44 is liable to pay a rate or service charge that is imposed by the local government on land used by the person for the purposes of carrying out a small business owned or operated by the person.

- (2) A term has the same meaning in this order as it has in section 6.1.

*[Clause 3 amended: SL 2020/211 cl. 4; SL 2021/66 cl. 4; SL 2022/107 cl. 4.]*

**4. Section 5.27 modified (electors' general meetings)**

- (1) Section 5.27 is modified as set out in this clause in relation to a general meeting of the electors of a district that —
- (a) under section 5.27 is required to be held in the 2019/20 financial year; and
  - (b) on commencement day has not been held.
- (2) The requirements in section 5.27(1) and (2) do not apply to the general meeting and are replaced with the requirements in subclauses (3) and (4).
- (3) The general meeting is not to be held during the COVID emergency period.
- (4) The general meeting is to be held on a day selected by the local government but not more than 56 days after cessation day.

**5. Section 5.28 modified (electors' special meetings)**

- (1) Section 5.28 is modified as set out in this clause in relation to a special meeting of the electors of a district that under section 5.28(4) is required or permitted to be held during the COVID emergency period.
- (2) The requirements in section 5.28(4) do not apply to the special meeting and are replaced with the requirements in subclauses (3) and (4).
- (3) The special meeting is not to be held during the COVID emergency period.
- (4) The special meeting is to be held on a day selected by the mayor or president but not more than 35 days after cessation day.

**cl. 6**

---

**6. Section 5.94 modified (public can inspect certain local government information)**

- (1) Section 5.94 is modified as set out in this clause.
- (2) If the office of a local government is closed as a consequence of the COVID-19 pandemic, the entitlement under section 5.94 of a person to attend the office to inspect a document and the requirements in that section are replaced with the entitlement and requirements in subclause (3).
- (3) A person may request that a local government provide the person with a copy of a document referred to in section 5.94 and, unless it would be contrary to section 5.95, the local government is to, free of charge, and whether or not the document is current at the time of the request —
  - (a) if the document is published on the local government's official website — inform the person of the website address where the document is published; or
  - (b) email a copy of the document to an email address provided by the person; or
  - (c) mail a copy of the document to a postal address provided by the person.

**7. Section 6.2 modified (local government to prepare annual budget)**

- (1) Section 6.2(2) is modified as set out in this clause in relation to the preparation of the 2020/21 annual budget of a local government.
- (2) The reference to the contents of the plan for the future of the district made in accordance with section 5.56 is replaced with a reference to the consequences of the COVID-19 pandemic.

**8. Section 6.13 modified (interest on money owing to local governments)**

- (1) Section 6.13 is modified as set out in this clause in relation to a resolution of a local government under section 6.13(1) that is to be included in —
- (a) its 2020/21 annual budget; or
  - (b) its 2021/22 annual budget; or
  - (c) its 2022/23 annual budget.
- (2) The resolution —
- (a) cannot require a person who is considered by the local government to be suffering financial hardship as a consequence of the COVID-19 pandemic to pay interest; and
  - (b) is to specify that the requirement to pay interest does not apply to a person who is considered by the local government to be suffering financial hardship as a consequence of the COVID-19 pandemic.
- (3) The rate of interest that may be set by the local government under section 6.13 —
- (a) in its 2020/21 annual budget — is not to exceed 8%; and
  - (b) in its 2021/22 annual budget — is not to exceed 7%; and
  - (c) in its 2022/23 annual budget — is not to exceed 7%.
- (4) Subclause (3) applies despite the *Local Government (Financial Management) Regulations 1996* regulation 19A.
- [Clause 8 amended: SL 2021/66 cl. 5; SL 2022/107 cl. 5.]*

**9. Section 6.33 modified (differential general rates)**

- (1) In this clause —
- relevant rate***, of a local government, means a proposed differential general rate of the local government that under

**cl. 10**

---

section 6.33(3) cannot be imposed without the approval of the Minister.

- (2) Section 6.33(3) is modified as set out in this clause in relation to a relevant rate of a local government if —
- (a) as a consequence of the COVID-19 pandemic, the local government resolves (whether before or after commencement day) that no proposed differential general rate of the local government will exceed the corresponding differential general rate that was imposed by the local government in the 2019/20 financial year; and
  - (b) the local government obtained the Minister's approval under section 6.33(3) to impose in the 2019/20 financial year a differential general rate corresponding to the relevant rate.
- (3) The local government is not required to obtain the approval of the Minister under section 6.33(3) to impose the relevant rate.

**10. Section 6.34 modified (limit on revenue or income from general rates)**

- (1) Section 6.34(b) is modified as set out in this clause in relation to the 2020/21 annual budget of a local government.
- (2) The reference to 90% is replaced with a reference to 80%.

**11. Section 6.35 modified (minimum payment)**

- (1) In this clause —
- relevant minimum payment*, of a local government, means a proposed minimum payment of the local government that under section 6.35(5) cannot be imposed without the approval of the Minister.



- (2) Section 6.35(5) is modified as set out in this clause in relation to a relevant minimum payment of a local government if —
- (a) as a consequence of the COVID-19 pandemic, the local government resolves (whether before or after commencement day) that —
    - (i) no proposed differential general rate of the local government will exceed the corresponding differential general rate that was imposed by the local government in the 2019/20 financial year; and
    - (ii) no proposed minimum payment of the local government will exceed the corresponding minimum payment that was imposed by the local government in the 2019/20 financial year; and
  - (b) the local government obtained the Minister's approval under section 6.35(5) to impose in the 2019/20 financial year a minimum payment corresponding to the relevant minimum payment.
- (3) The local government is not required to obtain the approval of the Minister under section 6.35(5) to impose the relevant minimum payment.

**12. Section 6.36 modified (local government to give notice of certain rates)**

- (1) Section 6.36 is modified as set out in this clause in relation to a local government if, as a consequence of the COVID-19 pandemic, the local government resolves (whether before or after commencement day) that —
- (a) no proposed differential general rate of the local government will exceed the corresponding differential general rate that was imposed by the local government in the 2019/20 financial year; and

**cl. 13**

---

- (b) no proposed minimum payment of the local government of the kind referred to in section 6.36(1) will exceed the corresponding minimum payment that was imposed by the local government in the 2019/20 financial year.
- (2) The requirements in section 6.36(1) to (4) do not apply to the local government and are replaced with the requirements in subclauses (3) and (4).
- (3) The local government must publish on the local government's official website details of each proposed differential general rate and each proposed minimum payment of the local government.
- (4) The details referred to in subclause (3) must be published by the local government within 10 days after the later of the following —
  - (a) the day on which the local government makes the resolution referred to in subclause (1);
  - (b) commencement day.

**13. Section 6.45 modified (options for payment of rates or service charges)**

- (1) In this clause —  
*financial hardship policy*, in relation to a local government, means a policy addressing the manner in which the local government will deal with financial hardship that may be suffered by ratepayers and other persons who are required to make payments to the local government.
- (2) Section 6.45 is modified as set out in this clause in relation to payment by instalments of a rate or service charge imposed by a local government in —
  - (a) the 2020/21 financial year; or
  - (b) the 2021/22 financial year; or
  - (c) the 2022/23 financial year.

- (3) The local government cannot impose an additional charge (including an amount by way of interest) under section 6.45(3) in respect of payment by instalments made by an excluded person.
- (4) If the local government has not adopted a financial hardship policy, the maximum rate of interest that may be imposed by the local government under section 6.45(3) is 3%.
- (5) Subclause (4) applies despite the *Local Government (Financial Management) Regulations 1996* regulation 68.  
*[Clause 13 amended: SL 2021/66 cl. 6; SL 2022/107 cl. 6.]*

**14. Section 6.51 modified (accrual of interest on overdue rates or service charges)**

- (1) Section 6.51 is modified as set out in this clause in relation to a resolution made under section 6.51(1) by a local government at the time of imposing a rate or service charge for —
  - (a) the 2020/21 financial year; or
  - (b) the 2021/22 financial year; or
  - (c) the 2022/23 financial year.
- (2) The resolution —
  - (a) cannot impose interest in respect of a rate or service charge payable by an excluded person; and
  - (b) is to specify that the imposition of interest does not apply in respect of a rate or service charge payable by an excluded person.
- (3) The rate of interest that may be set by the local government under section 6.51 —
  - (a) for the 2020/21 financial year — is not to exceed 8%; and
  - (b) for the 2021/22 financial year — is not to exceed 7%; and

**cl. 15**

---

(c) for the 2022/23 financial year — is not to exceed 7%.

- (4) Subclause (3) applies despite the *Local Government (Financial Management) Regulations 1996* regulation 70.

*[Clause 14 amended: SL 2021/66 cl. 7; SL 2022/107 cl. 7.]*

**15. Section 9.51 modified (giving documents to local government)**

- (1) Section 9.51 is modified as set out in this clause.
- (2) In addition to the methods in section 9.51(a) and (b), a document may be given to a local government by sending it by email to the local government at its email address.

=====

## Notes

This is a compilation of the *Local Government (COVID-19 Response) Order 2020* and includes amendments made by other written laws. For provisions that have come into operation see the compilation table.

### Compilation table

Citation	Published	Commencement
<i>Local Government (COVID-19 Response) Order 2020</i>	SL 2020/57 8 May 2020	8 May 2020 (see cl. 2)
<i>Local Government (COVID-19 Response) Amendment Order 2020</i>	SL 2020/211 3 Nov 2020	cl. 1 and 2: 3 Nov 2020 (see cl. 2(a)); Order other than cl. 1 and 2: 4 Nov 2020 (see cl. 2(b))
<i>Local Government (COVID-19 Response) Amendment Order 2021</i>	SL 2021/66 1 Jun 2021	cl. 1 and 2: 1 Jun 2021 (see cl. 2(a)); Order other than cl. 1 and 2: 2 Jun 2021 (see cl. 2(b))
<i>Local Government (COVID-19 Response) Amendment Order 2022</i>	SL 2022/107 24 Jun 2022	cl. 1 and 2: 24 Jun 2022 (see cl. 2(a)); Order other than cl. 1 and 2: 25 Jun 2022 (see cl. 2(b))

Defined terms

---

**Defined terms***[This is a list of terms defined and the provisions where they are defined.**The list is not part of the law.]*

<b>Defined term</b>	<b>Provision(s)</b>
2019/20 financial year.....	3(1)
2020/21 annual budget.....	3(1)
2020/21 financial year.....	3(1)
2021/22 annual budget.....	3(1)
2021/22 financial year.....	3(1)
2022/23 annual budget.....	3(1)
2022/23 financial year.....	3(1)
cessation day.....	3(1)
commencement day.....	3(1)
COVID emergency period.....	3(1)
excluded person.....	3(1)
financial hardship policy.....	13(1)
proposed differential general rate.....	3(1)
proposed minimum payment.....	3(1)
relevant minimum payment.....	11(1)
relevant rate.....	9(1)
residential ratepayer.....	3(1)
section.....	3(1)
small business.....	3(1)
small business ratepayer.....	3(1)



19.1.1 - August 2022

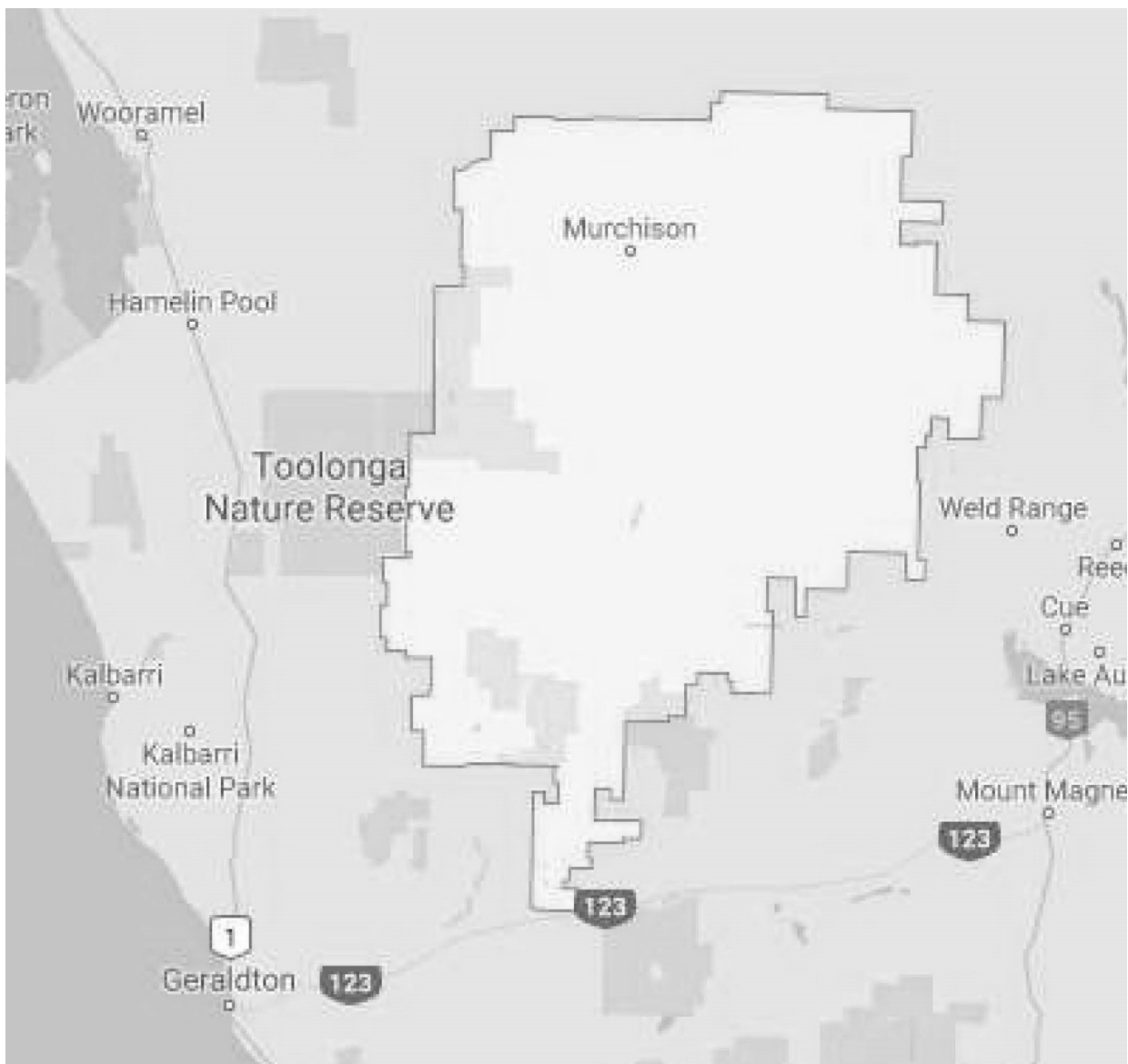
A photograph of a person sitting on a large, dark rock by a river. The person is wearing a white tank top and shorts. The river is calm, reflecting the surrounding trees and the person. In the background, there is a large, reddish-brown cliff face. Several trees with green foliage are scattered around the riverbank. The sky is clear and blue.

**Murchison Shire Annual Report**  
**For the year ending 30 June 2021**



## Contents

Contents	2
Overview	3
President's Report	7
Governance	8
Chief Executive Officer's Report	11
Strategic Community Plan	15
Statutory Reporting Requirements	19
Financial Overview	21
Financial Report	25





## Overview

Section 5.53 of the *Local Government Act 1995* requires Council to prepare, adopt and publish an Annual report for each financial year. Whilst the Act requires a raft of matters to be reported on, there is also an opportunity to highlight in summary form a range of features that make up the Murchison Shire Community, as well as actions undertaken throughout the year.

This year's 2020/21 Annual Report was finalised and adopted by Council at its Ordinary Meeting on 25 August 2022.



## Shire Information

Shire Office and Chambers	3007 Carnarvon Mullewa Road, Murchison WA 6630		
Postal Address	PO Box 61, MULLEWA WA 6630		
Telephone	(08) 9963 7999		
Facsimile	(08) 9963 7966		
E-mail	admin@murchison.wa.gov.au		
Web Page	www.murchison.wa.gov.au		
Office Hours	8.00am to 5.00pm Monday to Friday		
Road Condition Reports	www.murchison.wa.gov.au/road conditions		
Population	153	Land Area	49,500 sq km
Electors	17	Length of sealed roads	230km
Employees	16	Length of unsealed roads	1,942 km
Local Government Classifications	WA - Band 4	Australian - Rural Remote Extra Small (RTX)	

## Description

The Shire of Murchison lies within the Mid-West region of Western Australia. The Murchison Shire Settlement is situated on 708 hectares excised from the Wooleen pastoral lease and vested in the Council. It is located some 669km from Perth, 300 kilometres north east of Geraldton; 200 km north of Mullewa on the Carnarvon Mullewa Road.

The settlement has twelve dwellings, the Shire Office, the district museum, roadhouse, community centre, cricket pitch and practice nets, one tennis court and two lawn bowls rinks under lights, stables and horse yards, five polocrosse fields and three ablution/toilet blocks. It is home to approximately 21 people, 14 of whom are Shire employees plus others who manage the Roadhouse or also reside in the settlement. Electricity and water supplies are owned and run by the Council. It is the engine room for the entire operation of Council.

Murchison is the second least populated Local Government in Australia and is thought to be the only Shire in Australia without a gazetted town site.

The surrounding country is mainly used for pastoral purposes, predominantly cattle and sheep. The Murchison River catchment has a significant influence, with sporadic and widespread flooding a feature to be managed. Tourism is developing with some stations involved in station stays. The Murchison Oasis Caravan Park and motel units located at the settlement provide facilities for tourists. There are also a few mining companies in exploration stage within the shire.

The Murchison Radio Astronomy site (MRO) has been developed by CSIRO on a portion of the Boolardy pastoral lease and will be the location for the Australian component of the Square Kilometre Array, which will be developed in future years as part of an international



ground breaking science project with state-of-the-art radio telescopes

### History

The Shire of Murchison is one of the older Local Governments in Western Australia, having its origins in the Murchison District Roads Board, established 31 August 1875 and the Upper Murchison Roads Board established 12 July 1907.

These two were amalgamated in 1911 as the Murchison Roads Board. In July 1961, under the provisions of the Local Government Act, the Roads Board became the Shire of Murchison. In 2004 a portion of the then Mullewa Shire was added to the Murchison Shire.

Until 1963 the Shire was administered from one or other of the stations, and in that year 400 hectares were excised from the Wooleen pastoral lease and vested in the Shire. A house, which contained the office, was built, as was a workshop and airstrip. These were followed by sporting facilities and in 1986 a new office. Later, a museum and staff houses were constructed. The Murchison Settlement was proclaimed on 15 July 1988.

The name 'Murchison' was given to the region back in 1839 by early explorer Lt George Grey in honour of Sir Roderick Impey Murchison, the President of the Royal Geographical Society of London. The Murchison and Roderick Rivers were also named in his honour.



top to bottom left to right – Aerial Views Murchison Settlement, Floodwaters, View at rear of Council Office and Museum



## Branding

At its March 2018 ordinary Meeting, Council adopted a new tag line for the Shire of Murchison namely

*"Ancient land under brilliant skies"*

During the year with the assistance of Cr E Foulkes-Taylor and Frances Pollock; graphic designers Identify Perth prepared various concepts which were presented to the February 2020 Council Meeting.

At this meeting Council adopted the logo as shown, with a capital M coloured to represent our ancient land and brilliant skies, and written as **murchisonshire** - a change from Shire of Murchison

Explanation and rationale for Council's new logo is as follows:



**murchisonshire**

*Ancient land under brilliant skies*

### ILLUSTRATIONS

1. Nights Sky
2. Green Foliage
3. Red Rocks
4. Murchison River
5. Low Clouds
6. Brilliant Stars



### TYPOGRAPHY

The strong, bold and confident typography that has been used for the key 'M' is accented with subtle rounded edges to give it a friendly feel.

Use of lowercase for 'murchison shire' was at the request of the client, to complement existing tone of voice - friendly and approachable - and is consistent with communications already in circulation.

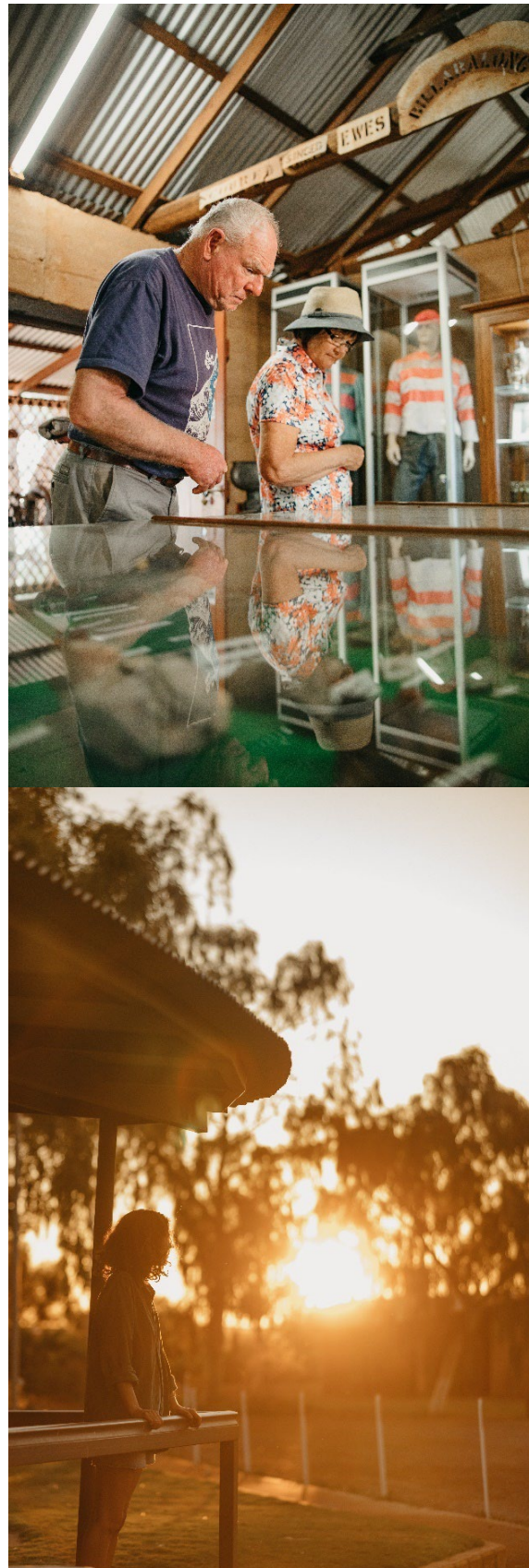
The tagline 'Ancient land under brilliant skies' in a hand stroked script lettering underlines the words 'murchison shire' adding strength to the name and complementing the hand drawn style of the illustration.

### COLOURS

The colour palette is inspired and taken from the vibrant spectrum of colours experienced and seen within Murchison. Used tastefully within the 'M' to create a colourful landscape. We have also drawn inspiration from the mural located in the Murchison Sports Community Centre that was said to encapsulate the *essence* of the Shire.







top to bottom left to right – Murchison Settlement Entrance Sign welcomed by Yuck Circus, Community Art Fencing, , Murchison Museum & Sunset at Caravan Park.

## President's Report

Hello All,



“Rossco is in the process of completing”

*Roscco Foulkes-Taylor*  
*President*



## Governance

### Elected Members

Council has a small active team of elected members who work within and outside of Council for the betterment of the community.

Councillor		Term Expiry	Committees Working Groups & Delegates
Cr Roscco Foulkes-Taylor Yuin Station President		Oct 2023	Audit Committee, Murchison Community Fund Management Committee, Local Emergency Management Committee, Plant Working Group, Settlement Drinking Water Working Group, Settlement Power Supply Working Group, Murchison Regional Road Group and WALGA Zone Delegate
Cr Andrew Whitmarsh Byro Station Deputy President		Oct 2023	Audit Committee, Wild Dog Control Working Group, Murchison Redevelopment Working Group, SKA Stakeholder Meeting Representative and WALGA Zone Delegate
Cr Quentin Fowler Mt Narryer Station Member		Oct 2023	Audit Committee, Community Development Working Group
Cr Paul Squires Twin Peaks Station Member		Oct 2021	Plant Working Group, Settlement Drinking Working Group and Murchison Regional Road Group
Cr Emma Foulkes-Taylor Yuin Station Member		Oct 2021	Community Development Working Group, Economic Development Working Group, Settlement Drinking Water Working Group, Murchison Redevelopment Working Group, SKA Stakeholder Meeting Representative and Murchison GEO Region
Cr Greydon Mead Bullardoo Station Member		Oct 2021	Plant Working Group, Settlement Power Supply Working Group and Wild Dog Working Group

### Councillor Meeting Attendance

There were 11 Ordinary Meetings, and 1 Electors Meeting of Council held between 1 July 2020 and 30 June 2021. A breakdown of Councillors' presence at meetings is detailed in the following table:

Councillor		Ordinary Meeting	Electors Meeting	Total
Cr Rossco Foulkes-Taylor	President	11	1	12
Cr Andrew Whitmarsh	Deputy President	10	1	11
Cr Quentin Fowler	Member	8	1	9
Cr Paul Squires	Member	9	1	10
Cr Emma Foulkes Taylor	Member	11	1	12
Cr Greydon Mead	Member	9	1	10

Other meetings attended also included Audit Committee, Local Emergency Management Committee, Various Working Groups and Tender Assessment Panels. External meetings attended as Council representatives included Regional Road Group and Murchison sub-Regional Road Group, SKA Stakeholders and WALGA Zone Meeting (Cue Parliament).

### General

Council formally deliberated on a large array of governance matters during the year as per the following highlights.

Council resolved to firstly consolidate its Council 2005 Policy Manual, and in then overhaul and modernise its content. In doing so a number of policies were found to be redundant through legislative changes or the passage of time with others reviewed, consolidated and updated. Regular reviews will follow.

Council declined Adaman Resources request to vary the Road Access and Maintenance Deed between the Shire of Murchison and Adman Resources relating to Maintenance Considerations on the Beringarra-Pindar Road during the proposed Mixy and A-Zone mine operations. In doing so it was noted that our overriding importance is to as far as practicable ensure that the Beringarra-Pindar Road can be maintained to a satisfactory standard throughout the cartage period on a continuous proactive basis with a degree of risk that that Council is willing to accept.

Council responded to a request from the then sublessees of Murchison Oasis Roadhouse for a request to renew the sublease for a further term. Subsequently when the Sub Lessees decided to not renew the final two years of their sublease amongst other things Council resolved to

- ~ agree to purchase the existing sub lessee's accommodation units and make an appropriate adjustment to its budget
- ~ confirmed that that the operation of the Murchison Oasis Roadhouse be a Council operation upon expiry of the sublease
- ~ endorsed the Chief Executive Officer's actions thus far to affect the transition of the Roadhouse as a community business under the umbrella of Council's operation.

~ acknowledges that as part of the operation and development of the Roadhouse that be viewed as a community business, the rational of which was subsequently developed and incorporated into the 5.2 Roadhouse Operations Policy.

Council supported a request from Shelly Fowler to provide matching funds up to \$500 to aid in fundraising for a biggest morning tea cancer fundraising event which subsequent became a huge success.

CSIRO were advised that Council has reconsidered their request to take formal road closures for various road reserves within the Boolardy Station with the intent to amalgamate these areas within the adjoining and in light of updated information resolved to agree to the request subject to CSIRO agreeing to meet all financial expenses involved and accepting any legal liability that may arise.

The Murchison Shire provided a donation of an amount of \$3,000 to the Lord Mayors Tropical Cyclone Seroja Appeal 2021 Relief Fund to assist with Cyclone Seroja recovery efforts.

Council acknowledged the response letter from Hon Christian Porter on the Commonwealths intention to fund an Optic Fibre Cable to the PIA Wadjarri-Community and Murchison Settlement.

Council also agreed enter into negotiations for a potential Roadworks Contract Agreement with Main Roads WA to construct and maintain various Shire roads associated with the SKA Route within the district.

### COVID-19

The COVID-19 Pandemic continued to impact Council's short and medium-term approach over the next 1-2 years. Specific COVID-19 related actions included the following:

Adopted COVID-19 Coronavirus principles and rationale associated with health and economic activity namely that

- ~ 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.
- ~ Council will act to ensure that we can function and deliver the required works and services to support and stimulate the local economy.

As requested by the State Government Council froze 2019/20 rate levels for the 2020/21 year.

Council commenced an expanded works program by bringing forward projects that can stimulate the local economy and provide lasting benefits for the community.

Lending Options with Western Australia Treasury Corporation were also pursued with a \$2.0m loan finalised early on 2021/22



top to bottom left to right – Nick Drew & Pixey Phillips Roadhouse, Bikers Vi sit, Roadhouse Chirpy the Parrot, Oasis and Murchison Oasis Caravan Park.



## Chief Executive Officer’s Report

### Staff

The Shire is fortunate to have a dedicated and committed set of councillors who are well connected to the community, understand the area’s history and heritage and contribute in many ways outside their formal roles.

Council’s very small staff team punch well above their weight, actively assisting in a complementary fashion

and, whilst very small in number, work and function across a large array of areas and, where necessary due to our small size, utilise a range of external contract resources.

We once again take this opportunity to thank all members of staff for their service, alongside a number of contractors who support our service delivery.

### Governance

Chief Executive Officer Mr Bill Boehm

### Corporate Services

Deputy CEO Ms Tatjana Erak until 27.04.21  
 Community Manager DCEO Mr Steven Cosgrove from 28.04.21  
 Corporate Services Officer Ms Racheal King  
 Administration Officer Ms Vicki Dumbris  
 Finance Officer (casual) Ms Bernie Peirl from 30.11.20  
 Admin Officer (casual) Ms Samantha Walton

### Roadhouse

Roadhouse Services Officer Ms Eryl Phillips from 06.05.21  
 Roadhouse Manager Mr Nick Drew from 06.05.21  
 Casual Customer Services Officers and Cleaning Staff used during the year Ms Christine Densley  
 Ms Wendy Bavoillot  
 Ms Katharina Wissigkeit  
 Ms Sarah Fitzpatrick  
 Ms Danielle Storey

### Works

Works Manager Mr William Herold  
 Technical Projects Officer Ms Kaye Doyle  
 Depot Officer Ms Melissa Faye  
 Mechanic Mr Stuart Broad  
 Leading Hand Construction Mr Mark Jones  
 Leading Hand Maintenance Mr Neil Combe  
 Plant Operator Mr Glen Pinnegar  
 Plant Operator Mr Ivor Dumbris  
 Plant Operator Mr Lou Bavoillot until 27.04.21  
 Plant Operator Mr Peter Troy from 16.11.21  
 Plant Operator Mr Alwyn Criddle until 27.10.20  
 Plant Operator (casual) Mr Peter Mahony  
 Gardener Mr Ryan Prow

### Other Contract Staff

Environmental Health Officer / Building Surveyor  
 Mr Phillip Swain – Phil Swain Consulting  
 Ranger  
 Mr Peter Smith – Canine Control



left to right – Council Office and Staff, Roadhouse & Staff

The backbone of the Shire’s operation involves the management, maintenance, repair, construction and reconstruction of the vast array of Council’s road network. Council’s small construction crew (5) and maintenance crew (2) are supplemented by various contractors.

**Maintenance**

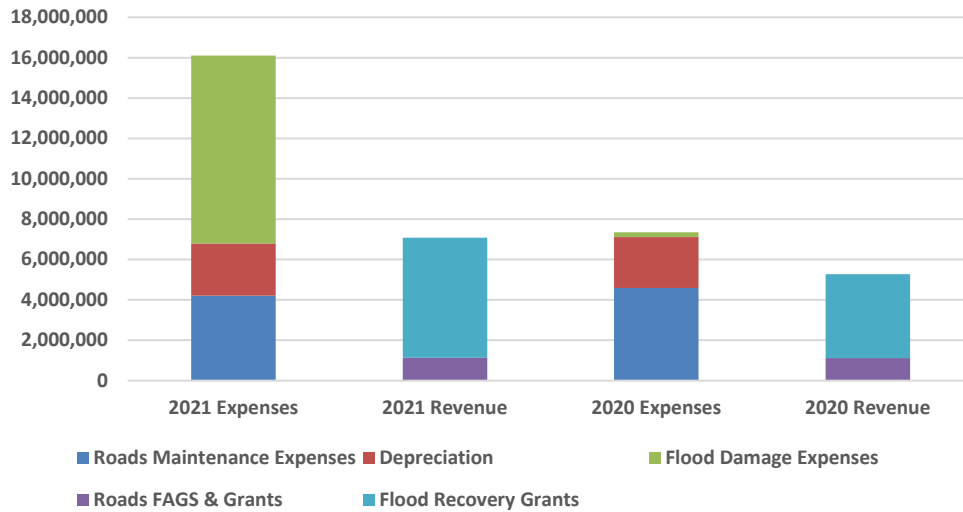
As indicated in the diagram below over the past few years Flood Damage Repairs associated with declared disaster events has seen significant fluctuations in the levels of road maintenance expenditure and revenue through the following flood events

2020/21 Flood 6 (AGRN 863 April 2019 Event) Flood 7 (AGRN 899 February 2020 Event) and commencing Flood 8 (AGRN 951 Tropical Low Feb 2021 Event)

2019/20 Flood 6 (AGRN 863 April 2019 Event) and Flood 7 (AGRN 899 February 2020 Event)

Both these actions significantly impacted on Councils normal level of road maintenance operations. Depreciation which a non-cash expense is also shown.

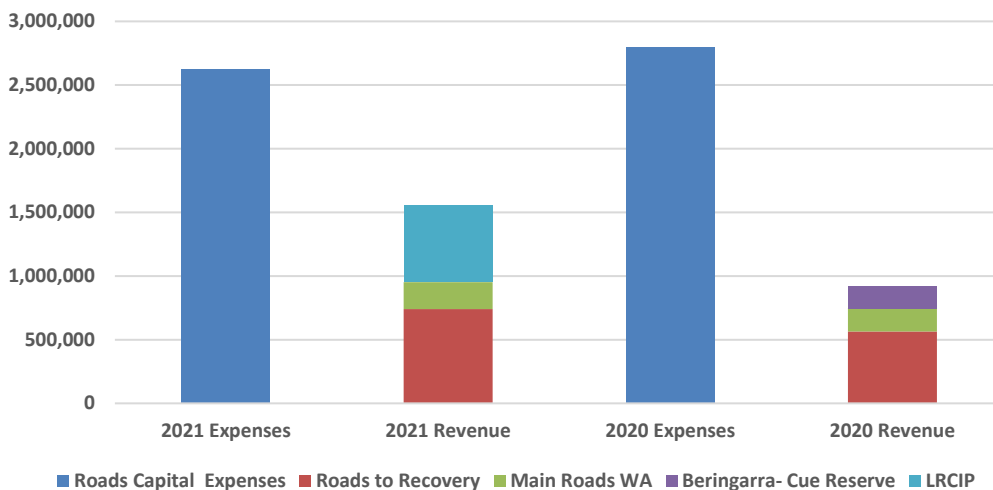
**Road Maintenance Expenses & Revenue (\$)**



**Construction**

As indicated below the extent of roads construction activity is greatly influenced by Commonwealth funds provided through the Local Roads Community Infrastructure Program. This funding program runs for several years and was a part of a stimulus response to the COVID 19 Pandemic

**Roads Capital Expenses & Revenue (\$)**



As shown below in response to Local Roads Community Infrastructure Program Funding and to maximise future funding grant opportunities works to upgrade the Carnarvon-Mullewa Road to a 7.2. sealed standard commenced.

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

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



This is also reflected in the \$2,621,373 capital roadworks undertaken during year as follows.

Road	Location	Works
Beringarra-Byro	At Milly Milly Station	Murchison River Crossing. Survey & Design
Beringarra-Pindar	144.00 - 145.30p	Carryover resheet portion from previous year
Carnarvon-Mullewa	0.00 at Bilung Creek	Survey & Design
Carnarvon-Mullewa	0.00 - 10.59	Carryover resheet portion from previous year
Carnarvon-Mullewa	Near Curbur Station	Reconstruct Resheet & Prep for Seal
Carnarvon-Mullewa	Near Curbur Station	Two Coat Seal 1.0km
Carnarvon-Mullewa	154.61 - 161.06	Small carry over reseal from previous year
Carnarvon-Mullewa	111.68-116.17	Carryover resheet portion from previous year
Carnarvon-Mullewa	253.70 - 261.92	Reconstruct & Resheet
Carnarvon-Mullewa	271.80 - 278.85	Reconstruct Resheet & Prep for Seal
Carnarvon-Mullewa	261.91 - 266.00	Reconstruct Resheet & Prep for Seal
Carnarvon-Mullewa	261.91 - 278.85	Two Coat Sealing Works
Carnarvon-Mullewa	266.40-269.80	Reconstruct Resheet & Prep for Seal
Carnarvon-Mullewa	269.70 - 270.35	Reconstruct Resheet
Carnarvon-Mullewa	266.00 - 266.52	Commence Realignment works at Pinegrove
Various	Various locations	Grids Replacement





top to bottom left to right – Construction Crew, Two Pics Roadworks Construction Carnarvon-Mullewa Road, Ripping Works, Bituminous Sealing and finished result on Carnarvon-Mullewa Road.



## Other Actions

Other actions undertaken during the year included the following

### Plant and Equipment

Purchased a second-hand water truck and replaced a caravan and ride on mower

### Settlement Projects

Following on from the previous year a program to review the extent of projects required in and around the Murchison Settlement for future years UDLA were engaged to undertake a Masterplan for the Settlement. Elements included a Transportable Classroom, Community Sports Centre Upgrade, Community Swimming Pool and Splashpad, New Caravan Park Ablution Block, New Caravan Park Ensuities, Playground Upgrade and General amenity improvements to the Settlement.

During the year a draft report was prepared which included the following overall project vision

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

### Settlement Power

Continued to work towards upgrading our Settlement power. During the summer period the existing generating capacity continued to be placed under significant stress. Whilst Council continues to work towards greening our power operation, a new generator was programmed for 2019/20 and subsequently commissioned in 2020/21

### Potable Water

Work towards providing potable water for Settlement residents and visitors continues.

### General Community Participation

All residents and ratepayers are encouraged to respond to surveys and provide feedback to Council on an ongoing basis to help build a stronger and economically resilient community. Council regularly updates and utilises its community email list to assist, as well as facilitating publication of the Murchison Monologue about life in the Shire of Murchison. During the year 3 newsletters were produced and distributed. Shire President Rossco Foulkes-Taylor also distributed 3 community publications entitled “Rossco’s Rundowns” to the community.

Whilst the Murchison Polocrosse Tournament in July was cancelled due to COVID-19, the previously cancelled Anzac Day and Yuck Circus Events were able to be conducted in April and May respectively. The Shire Christmas celebrations in December continued as the main Shire community event.

### Staff Housing

Work commenced in constructing two new staff houses in the Murchison Settlement. Quality Builders were engaged and commenced work which was completed in 2020/21. Refurbishment of a number of other houses was also undertaken.

*Bill Boehm*  
*Chief Executive Officer*



Two New Settlement Houses

# MURCHISON SETTLEMENT MASTERPLAN REPORT

Draft

**PROJECT VISION**

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

**DESIGN PRINCIPLES**


- 1 To create an attractive activity hub for the community and visitors to Murchison that maintains the existing character, cultural and built qualities of the Settlement.
- 2 Provide functional pedestrian connectivity, improved access and sight lines throughout the precinct.
- 3 Design a unified landscape character that maximises shade.
- 4 Create a consolidated sequence of spaces and activities for locals and tourists.
- 5 Allow space in design for Geo/Astro tourism and convey the idea of 'The Oasis'.



Murchison  
*Monologue*

VOLUME 44 | EDITION 2  
August  
2020

Sunrise @ Ballinyoo Bridge  
Photo by Samantha Walton

 **murchisonshire**  
*Ancient land under brilliant skies*

top to bottom left to right – Murchison Masterplan Report, Yuck Circus and Murchison Monologue



## Strategic Community Plan

The Local Government Act and associated Regulations require a Local Government to ensure that a Strategic Community Plan is made for its district

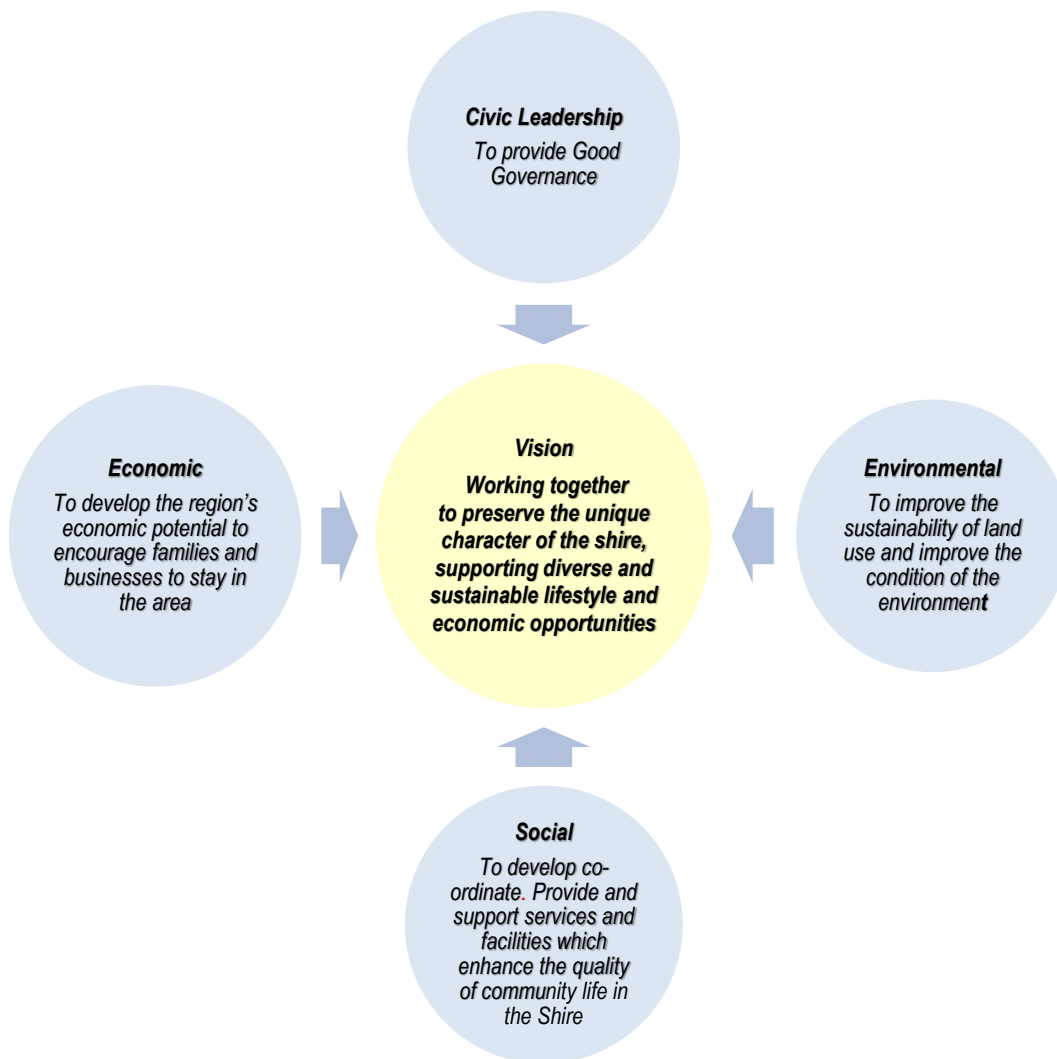
- ~ Ensure that a Corporate Business Plan is made for its district and
- ~ include in its Annual Report an overview of the Plan for the Future, including major initiatives planned to commence or continue in the next year.

In accordance with Integrated Planning and Reporting Requirements, the Shire of Murchison has developed a ten-year Strategic Community Plan, a 15-year Long Term Financial Plan and a four-year Corporate Business Plan.

The Strategic Community Plan was originally developed in 2013 after extensive community consultation. The Plan reflects the Community's vision for the future and is the principal strategic guide for our future planning and activities.

A full review of the plan was undertaken and the revised 2016/17 to 2026/27 Strategic Community Plan was adopted on the 29 March 2017 and as shown below is built around four well-being priorities.

t



Various major initiatives were planned to commence or continue in the next few years. The proposed desktop review of the plan may alter priorities especially as specific elements of the plan that have been directly impacted by the current COVID-19 Coronavirus environment. In the meantime, the original planned capital program with updated comments as listed is shown in the following table:

Action	Project	2018 \$	2019 \$	2020 \$	2021 \$	Comments
4.3.1.2	Plant replacement	608,215	958,636	461,132	493,978	20-year Plant Replacement Program updated and endorsed
4.3.1.2	Plant and equipment renewals - minor plant	15,000	15,300	15,606	15,918	Appropriate budget provision
3.1.1.1	Chlorinator	50,000				2020/21 proposed Improvements to drinking water reticulation which commenced in 2021/22
2.3.1.2	Fertigation	15,000				Previously completed
2.2.1.1.	Green energy solution		1,100,000			Settlement Power Upgrade. Two new Gensets ordered in 2019/20 but delayed due to COVID-19. Installation undertaken in 2020/21. Final investigation of a solar microgrid solution in 2020/21. Project proposed for 2021/22
3.2.1.3	DFES - fast attack			120,000		Previously completed
1.1.1.3	Road construction and renewal	7,307,942	1,402,899	1,424,529	1,826,808	Generally exceeded targets. Commenced expanded Council COVID-19 stimulus program with additional funding from the Commonwealth Governments Local Roads Community Infrastructure Fund.
3.1.1.1	Other Infrastructure	7,677				
1.1.1.3	Historic Ballinyoo bridge span	15,000				Previously completed
3.1.1.3	Cemetery beautification	20,000				New Cemetery Wall included in 2021/22
1.1.1.3	Storage bunkers for road building materials		25,000			Under re-review and consideration
4.3.1.2	Furniture and equipment renewals	15,000	15,300	15,606	15,918	Appropriate budget provisions
1.2.1.1	Interpretive centre		1,500,000			Under re-review and consideration in view of other Settlement priorities.
1.2.1.2	Backpackers accommodation and campers kitchen		500,000			Under re-review and consideration considering other Settlement priorities.
3.1.1.1	Extend administration offices				500,000	Minor modifications in 2019/20 to Library and Kitchen undertaken. Under re-consideration on light of other Settlement priorities.
3.1.1.1	Sheds for residential houses	62,000				Included in 2020/21
3.1.1.1	Staff housing	750,000				Two houses substantially completed in 2019/20. Complete Site works and fencing in 2020/21. New house 2020/21. Part of a Council COVID-19 stimulus approach. Other houses extensively renovated
3.1.1.1	Administration office carports				45,000	Under re-review and consideration considering other Settlement priorities.
3.2.1.3	First aid transfer room	80,000				
3.1.1.1	Sports club bbq rotunda		30,000			Part of Settlement Projects review in 2020/21
3.1.1.1	Tyre storage	10,000				
3.1.3.2	Community centre - renewal		50,000			Community Room repainted and new carpet installed in 2019/20. Blinds in 2020/21. Part of Settlement Projects review in 2020/21
	<b>Grand Total \$</b>	<b>8,955,834</b>	<b>5,597,135</b>	<b>2,036,873</b>	<b>2,897,622</b>	



## Statutory Reporting Requirements

The following are statutory reporting requirements for inclusion into Council's Annual Report

### Public Interest Disclosures

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken. The Chief Executive Officer is the designated responsible officer under the Act and has complied with all obligations. There were no disclosures or complaints lodged during 2020-21.

### National Competition Policy

Council operations in 2020-21 did not fall within the requirements of the National Competition Policy

### Register of Certain Complaints of Minor Breaches

The Local Government Act requires the annual report to contain details about entries made during the financial year in the register of complaints, including:

- ~ the number of complaints; and
- ~ how the recorded complaints were dealt with; and
- ~ any other details that the regulations may require.

Generally, a minor breach is a breach of a local law or code of conduct and the action taken may be public censure, making the person say sorry or sending them to training. A register must be kept of all such breaches.

The Shire of Murchison does not have a designated Complaints Officer and so the Chief Executive Officer fulfils this role.

The Shire reports no complaints as defined under s5.110 (6) (b) or (c) of the Act for the period ending 30 June 2021.

### Information About Certain Employees

In accordance with s5.53(2)(g) of the *Local Government Act 1995* and s19B of the *Local Government (Administration) Regulations 1996*, there is one employee who has an annual salary of \$130,000 per annum or more.

Salary Band	Number of Employees	
	2021	2020
\$130,000 to \$139,999	0	0
\$140,000 to \$149,999	1	1

The CEO's remuneration comprised \$161,300 (salary, superannuation, allowances & fees) and \$36,209 (non-cash benefits).

### Freedom of Information

The Shire of Murchison complies with the Freedom of Information Act 1992 which, amongst other things, has as its objectives to.

- ~ Enable the public to participate more effectively in governing the state; and
- ~ Make the persons and bodies that are responsible for the State and Local Government more accountable to the public.
- ~ Make available details about the kind of information they hold and enable persons to ensure that personal information held by government agencies about them is "accurate, complete, up to date and not misleading"

The Chief Executive Officer is the Shire's Freedom of Information Coordinator. Any formal application for the information that is not already freely available at the Shire may be made formally through the Chief Executive Officer.

It is the aim of the Shire of Murchison to make information available promptly, at the least possible cost and wherever possible, documents will be provided outside the freedom of information (FOI) process. During 2020/21 the Shire received no Freedom of Information applications.

### Record Keeping

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed matter. Council has prepared a Record Keeping Plan that is considered to comply with the Act. The record keeping plan is to provide evidence to address that;

- ~ The efficiency and effectiveness of the Shire's record keeping system is evaluated not less than once every 5 years.
- ~ The Shire conducts a record keeping training program.
- ~ Information sessions are conducted for staff as required.
- ~ The Shire's Induction Program for new employees includes an introduction to the local government's record keeping system and program, and information on their record keeping responsibilities.

The Record Keeping Plan must be reviewed at least every five years. Between reviews, the implementation/continuation of requirements is to be further developed.

The Shire of Murchison completed a full review of its record keeping plan in November 2018 which was submitted to the State Records Office. It is expected that a significant amount of catch-up work will be required to implement the plan.

### Disability Access and Inclusion Plan

The Disability Services Act 1993 requires a local government or regional local government that has a disability access and inclusion plan must include in its

annual report a report about the implementation of the plan.

The Murchison Shire Council Disability Access & Inclusion Plan was originally adopted in July 2008, then reviewed in the later part of 2015 and the review adopted by Council in February 2016, after community consultation. The Disability Access and inclusion Plan 2016–2020 includes seven outcomes and underpinning strategies to ensure that people with disability have the same opportunities as other people to access the services of public authority.

The seven outcomes and achievements against strategies for 2020-21 are as follows:

#### Outcomes

- 1 People with disability have the same opportunities as other people to access the services of and any events organised by a public authority.
- 2 People with disability have the same opportunities as other people to access the buildings and other facilities of public authority
- 3 People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.
- 4 People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.
- 5 People with disability have the same opportunities as other people to make complaints to public authority.
- 6 People with disability have the same opportunities as other people to participate in any public consultation by a public authority.
- 7 People with disability have the same opportunity as other people to obtain and maintain employment with public authority.

#### Achievements against Strategies

- Shire services are monitored to ensure equitable access and inclusion, especially in regard to events being organised or funded
- The DAIP is considered a living document and is inclusive to all shire plans and strategies.
- Consideration is given to providing wheelchair access for all new development works;  
All recreational areas are accessible.
- All Shire information is available in alternative format upon request;  
Staff are aware;  
Website meets contemporary good practice.
- Staff and Council are aware of disability issues and provide a high standard of customer service to all who attend the Shire.
- Grievance mechanisms are in place but have not yet been utilised by any people with disability.
- Through our website, people with disability are encouraged to participate in any public consultation.
- People with disability are encouraged to apply for any employment with the Shire.

## Financial Overview

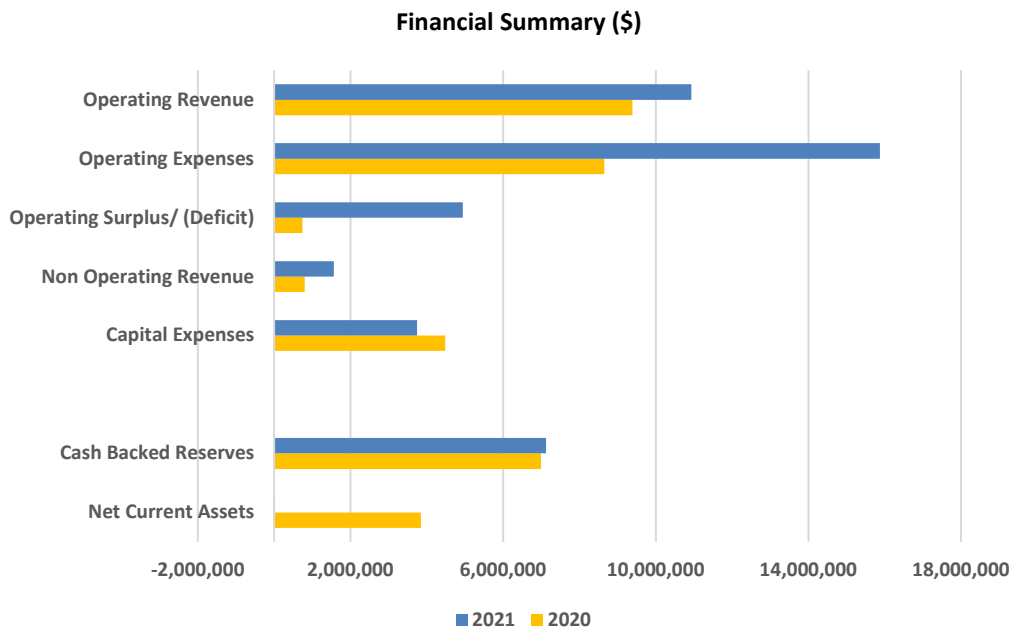
### Financial Summary

A summary of Council’s financial performance is shown as follows:

Depending on the circumstances during the year the Financial Performance may vary widely. The main influencing factor that dramatically increased both operating income and operating expenses involved repairs to Council’s road network following continuation of flood restoration works associated with various events as follows

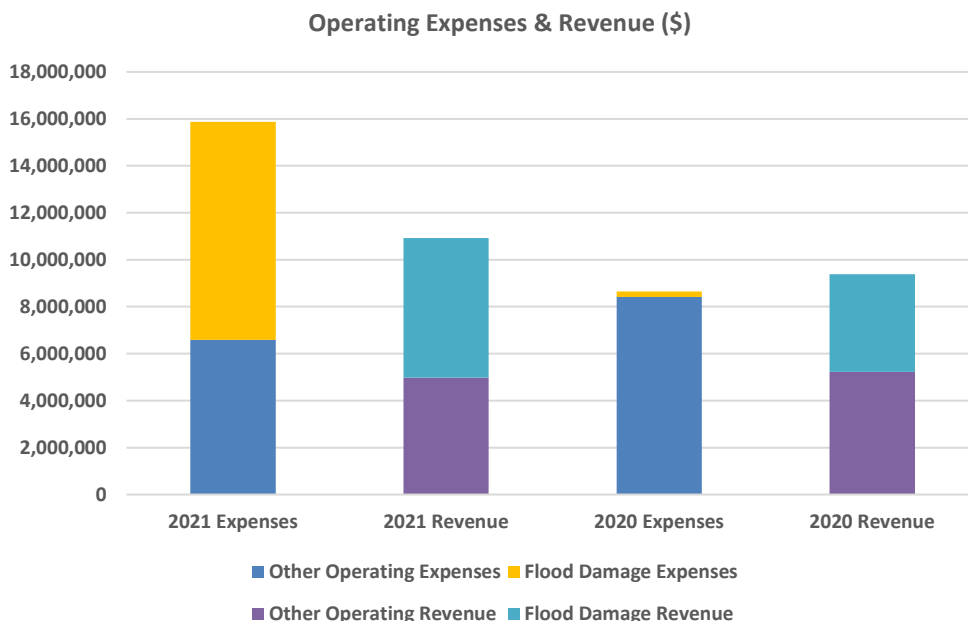
- 2020/21 Flood 6 (AGRN 863 April 2019 Event) Flood (AGRN 899 February 2020 Event) and commencing Flood 8 (AGRN 951 Tropical Low Feb 2021 Event)
- 2019/20 Flood 6 (AGRN 863 April 2019 Event) and Flood 7 (AGRN 899 February 2020 Event)

Rate Revenue was frozen at 2019/20 levels with no changes in the current differential rates and minimum rates for 2020/21.



### Operating Revenue & Expenses

A summary of operating revenue and expenses over several years is show below.

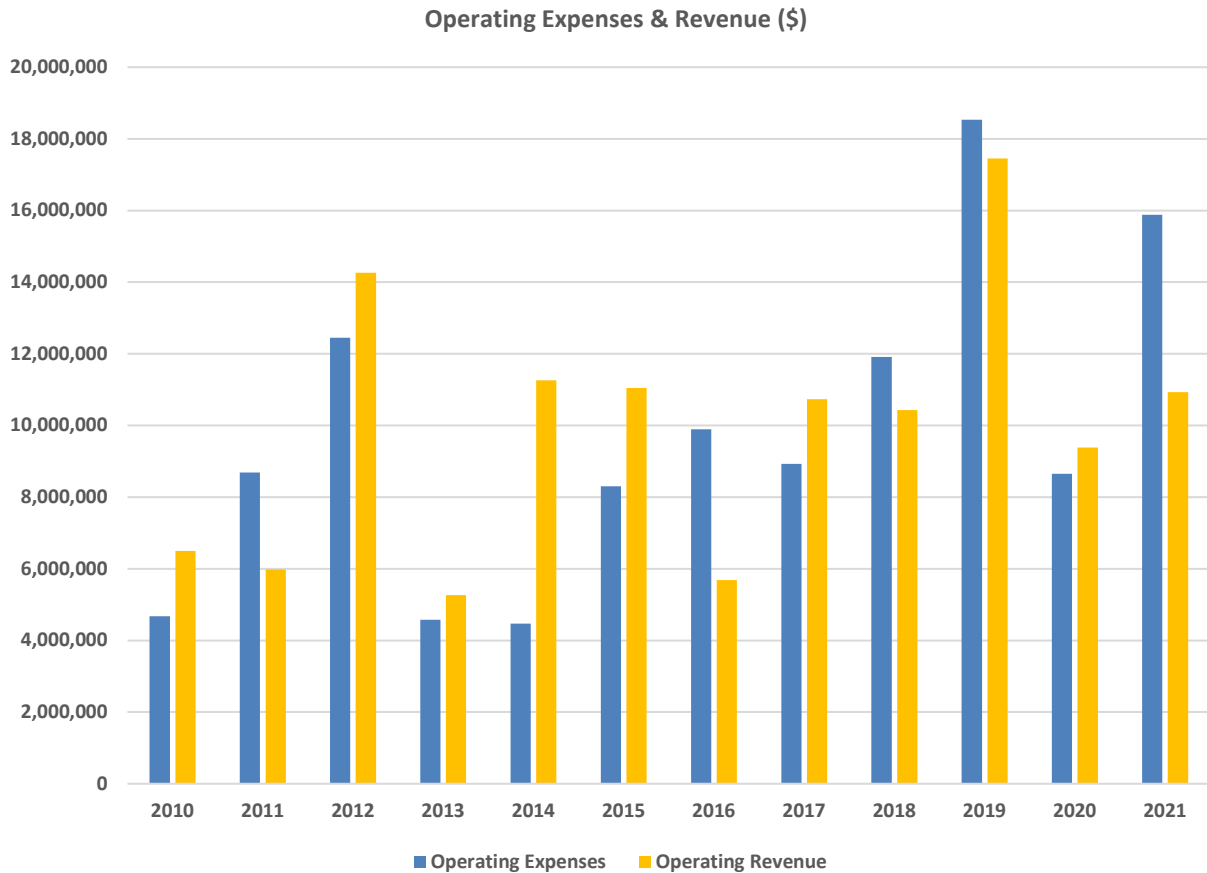


Summary categorisation of operating revenue and expenses is shown as follows:

Revenue \$	2021	2020	Expenses \$	2021	2020
Rates	449,391	465,397	Governance	564,439	308,101
Operating Grants & Subsidies	10,053,330	8,387,972	General Purpose Revenue	54,704	25,284
Fees & Charges	315,350	255,705	Law Order & Public Safety	108,119	100,832
Interest Earnings	55,981	137,468	Health	43,314	21,163
Other Revenue	56,390	140,299	Education & Welfare	1,000	0
	<b>10,930,442</b>	<b>9,386,841</b>	Housing	0	2,182
			Community Amenities	150,654	47,346
			Recreation & Culture	270,893	333,455
			Transport	13,708,686	7,106,662
			Economic Services	967,554	793,974
			Other Property & Services	8,534	66,044
				<b>15,877,897</b>	<b>8,805,043</b>

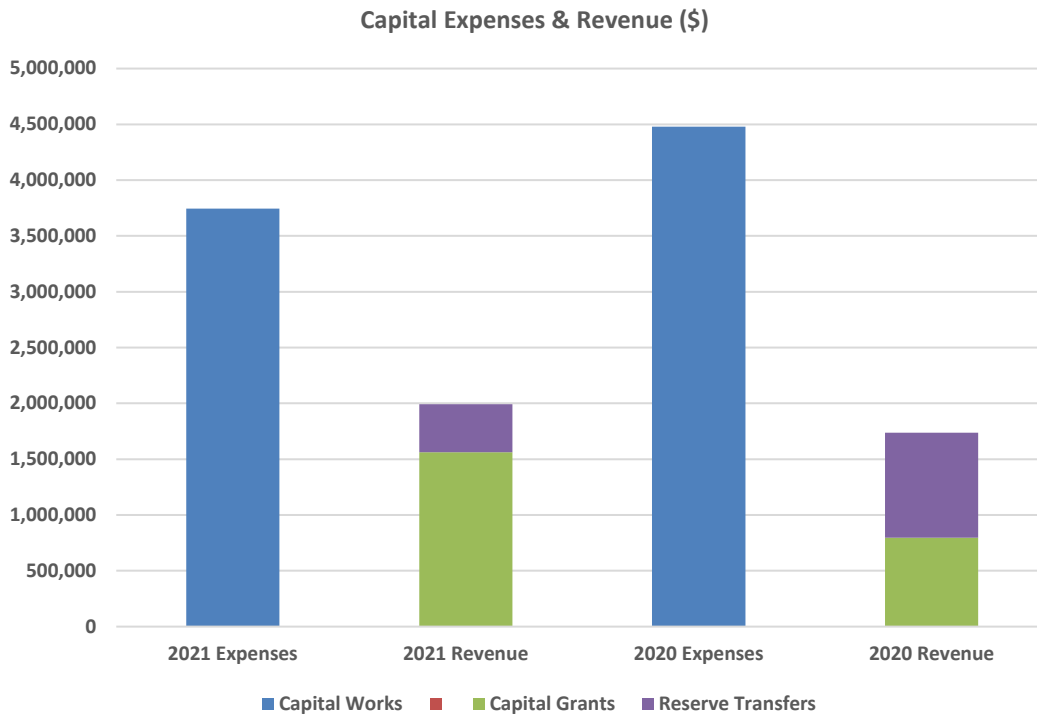
*Non-Cash Amounts included in the above*      3,407,360      3,414,211

A summary of operating revenue and expenses (including depreciation which is non-cash) over several years is shown below.



### Capital Revenue & Expenses

A summary of capital revenue and expenses is show below.



### Financial Position

Many small councils in WA are heavily reliant on external funding, delivered through the State Grants Commission (Financial Assistance and Road Grants), Roads to Recovery, Main Roads WA, Flood Damage (where applicable) and other sources. Rate Revenue represents a very small proportion of our operating revenue.

The Department of Local Government Sport & Cultural Industries (DLGCSI) has, over recent years, developed various financial indicators including a Financial Health Indicator (FHI) as a measurement of a local government’s overall financial health. It is calculated from the seven financial ratios that local governments are required to calculate annually and included in Annual Financial Report.

Whilst these indicators are one aspect to consider in assessing overall performance, other factors include: the range of services offered, efficiency of services delivered, community satisfaction, sparseness, and major events such as flood repairs, etc which as previously indicated under Operating Revenue have a case significant impact.

For instance, in 2018/19 whilst the Debt Service Cover Ratio as outlined under Note 30 of the Notes to Financial Report is recognised as being “supposedly” below the (DLGCSI) standard in reality this was influenced by

\$1.55m in short-term loan payments which were outstanding at the end of the financial year, but later paid in 2019/20 from flood damage grants. For practical purposes Council is almost debt free.

The figure is also subject to question depending on the timing of an entity’s asset valuation and the degree of sophistication of the Asset Management Plan which in our case was adopted in 2013. Much has changed since.

Some of the definitions of ratios required to be calculated do not appear to be in accordance with contemporary practice with the one size fits all criteria difficult to apply with any uniformity in such a widely varying State.

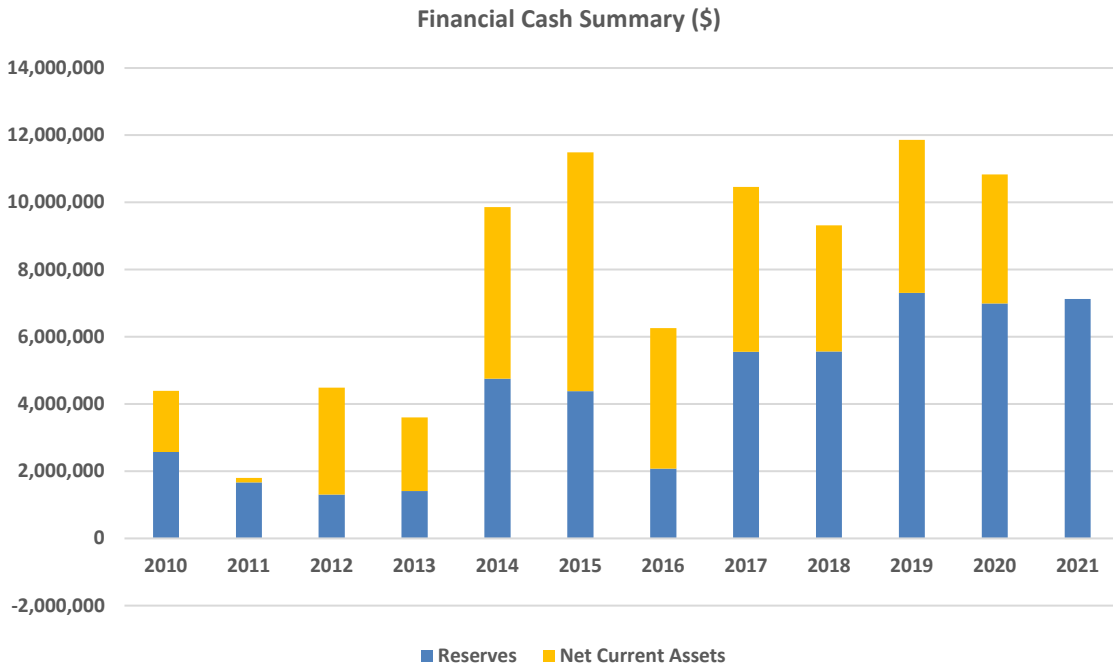
In 2019 WALGA commissioned an independent review of the current legislated financial indicators and have adopted a modified set with significantly different components.

It was also noted that

*“Financial Ratios measure financial performance and do not measure a local government’s efficiency or effectiveness in delivering its programs and services”.*

It is considered that Councils current approach to measure the amount of available cash as shown by the combined cash reserves and Net Current Assets Position and develop and continually update our asset management and long-term financial plans

As shown below “cash wise” Council’s financial position has improved over time.

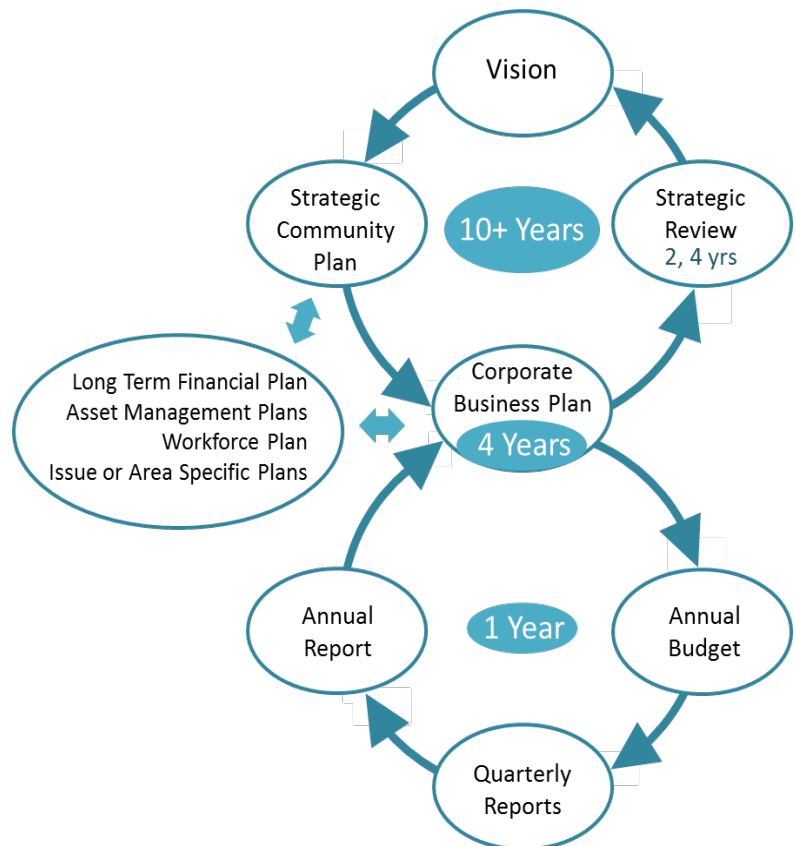


Regardless of the figures questions maybe be asked by the community about a local government’s revenue, expenses and service delivery.

This same question is asked at a Council level where it is recognised that having sound data and analysis is critical to good medium to long term decision making.

Council is committed to improvements in this area and during the year commenced detailed strategic work including Revalidation of Council’s RAMM Database and Road Condition Assessment leading in part to the adoption of long-term sealing program and plant replacement through an adaptive model.

This is part of the adjacent continuous improvement approach journey that Council continues to embark on.



## Financial Report

Council's Financial Report for the year ending 30 June 2021 report comprises

- Statement by Chief Executive Officer,
- Statement of Comprehensive Income by Nature or Type
- Statement of Comprehensive Income by Program
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Rate Setting Statement
- Notes to and Forming Part of the Annual Report
- Independent Auditors Report