



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

23 March 2023

Minutes Attachments



murchisonshire

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

SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 28 February 2023



RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61(0) 8 9920 7400

F +61(0) 8 9920 7450

www.rsm.com.au

Compilation Report

To the Council

Shire of Murchison

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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

Travis Bate
Signed at GERALDTON

Date 21st March 2023

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2023
CONTENTS PAGE

General

Note

- Compilation Report
- Executive Summary

Financial Statements

- Statement of Financial Activity by Nature or Type
- Statement of Financial Activity by Program
- Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

- Significant Accounting Policies Note 1
- Explanation of Material Variances Note 2
- Net Current Funding Position Note 3
- Cash and Investments Note 4
- Trust Fund Note 5
- Receivables Note 6
- Cash Backed Reserves Note 7
- Capital Disposals Note 8
- Capital Acquisitions Note 9
- Rating Information Note 10
- Information on Borrowings Note 11
- Grants and Contributions Note 12
- Budget Amendments Note 13

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2023
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 28 February 2023 of \$112,331

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Capex - Provision of Solar Power	0%	1,100,000	733,328	-
Capex - Beringarra-Cue Rd - Convert To Gravel	180%	850,000	566,664	1,531,969
Carn-Mul Rd 245.04 - 254.10 Reconstruct Resheet Prep	120%	640,412	426,912	770,268
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen vari	1%	721,203	480,776	6,525
Road Plant Purchases	57%	610,000	610,000	347,940
Capex Roads Construction General	0%	535,188	356,784	-
	60%	4,456,803	3,174,464	2,656,702
Grants, Subsidies and Contributions				
Operating grants, subsidies and contributions	26%	14,838,098	14,386,125	3,865,434
Non-operating grants, subsidies and contributions	28%	1,938,566	1,292,360	546,585
	26%	16,776,664	15,678,485	4,412,019
Rates Levied				
	100%	623,919	623,919	623,918

% - Compares current YTD actuals to the Annual Budget

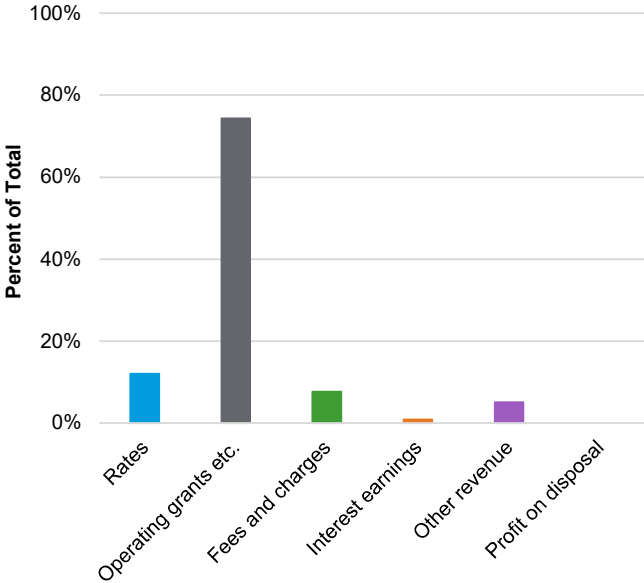
Financial Position

Account	Difference to Prior Year %	Current Year 28 Feb 23 \$	Prior Year 28 Feb 22 \$
Adjusted net current assets	5%	112,330	2,397,399
Cash and equivalent - unrestricted	52%	1,433,711	2,736,101
Cash and equivalent - restricted	74%	5,309,631	7,131,502
Receivables - rates	39%	48,478	125,427
Receivables - other	278%	416,407	149,768
Payables	308%	2,454,812	796,597

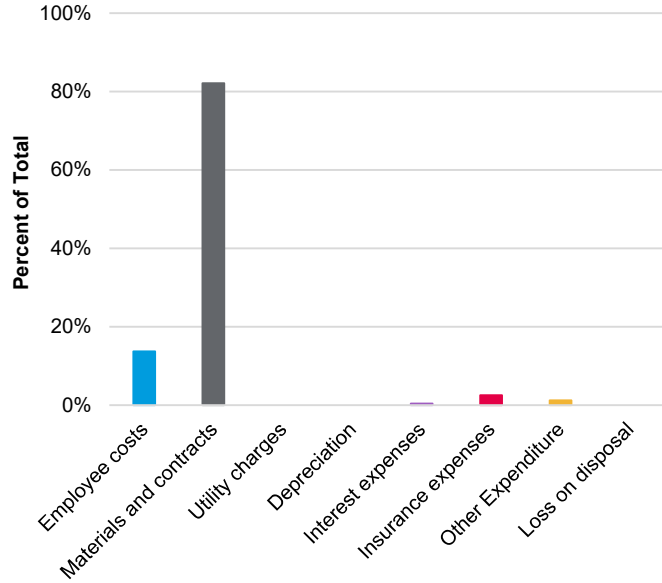
% - Compares current YTD actuals to prior year actuals

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
 For the Period Ending 28 February 2023
SUMMARY GRAPHS

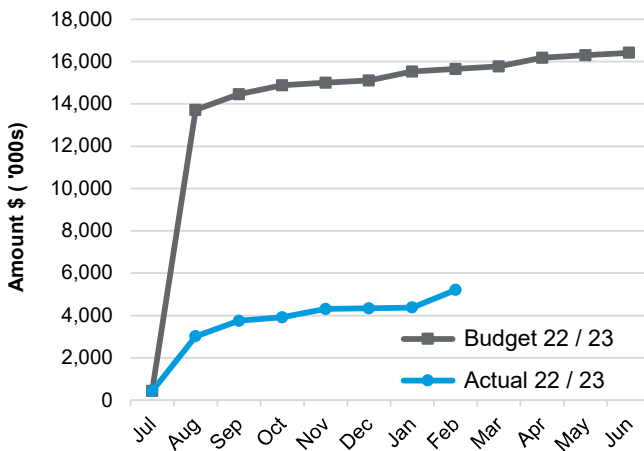
Operating Income



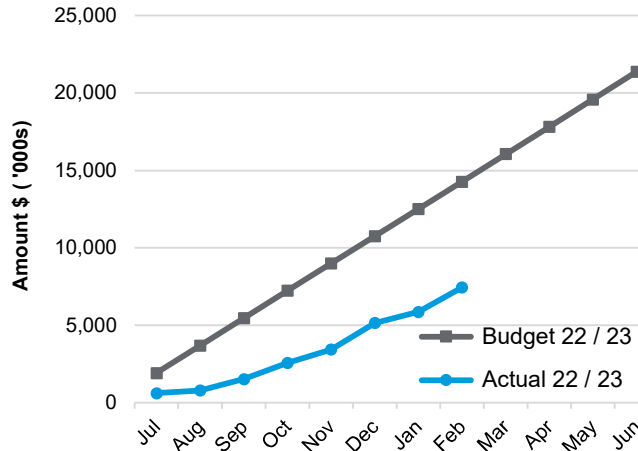
Operating Expenditure



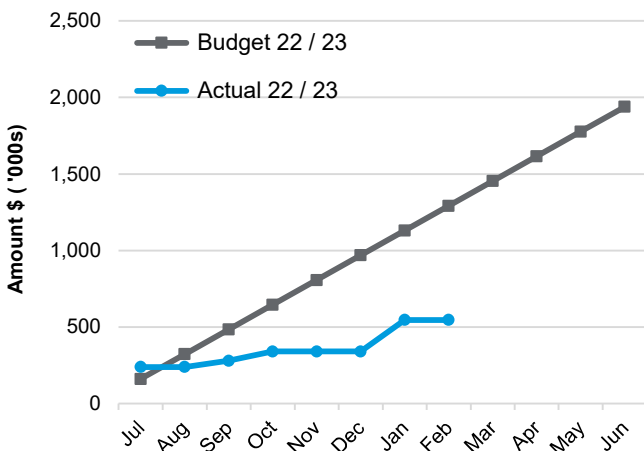
Operating Revenues



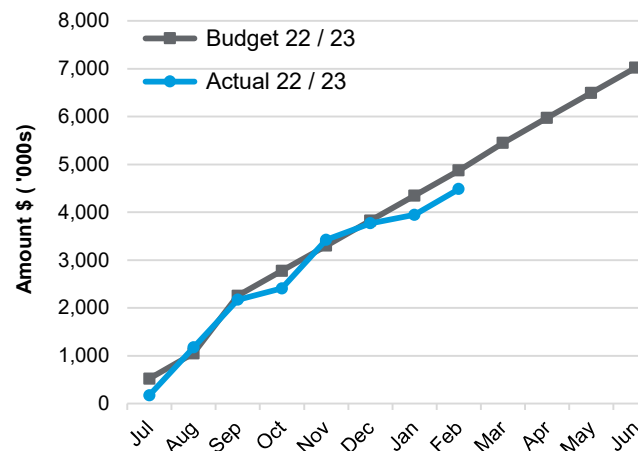
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023
NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Opening Funding Surplus / (Deficit)	3	481,440	481,440	1,396,808			
Revenue from Operating Activities							
Rates	10	623,919	623,919	623,918	(1)	(0%)	
Grants, subsidies and contributions	12(a)	14,838,098	14,386,125	3,865,434	(10,520,691)	(73%)	▼
Fees and charges		625,445	416,944	400,099	(16,845)	(4%)	
Interest earnings		45,000	29,383	47,429	18,046	61%	▲
Other revenue		281,990	188,042	263,098	75,056	40%	▲
Profit on disposal of assets	8	-	-	-	-		
		16,414,452	15,644,413	5,199,977			
Expenditure from Operating Activities							
Employee costs		(1,311,381)	(877,088)	(1,023,257)	(146,169)	(17%)	▼
Materials and contracts		(16,146,635)	(10,779,704)	(6,114,781)	4,664,923	43%	▲
Depreciation on non-current assets		(3,520,116)	(2,346,648)	-	2,346,648	100%	▲
Interest expenses		(47,061)	(25,898)	(31,103)	(5,205)	(20%)	
Insurance expenses		(184,439)	(169,007)	(185,182)	(16,175)	(10%)	
Other expenditure		(168,713)	(93,440)	(91,117)	2,323	2%	
Loss on disposal of assets	8	-	-	-	-		
		(21,378,345)	(14,291,785)	(7,445,440)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		3,520,116	2,346,648	-			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		(1,443,777)	3,699,276	(2,245,463)			
Investing Activities							
Grants, subsidies and contributions	12(b)	1,938,566	1,292,360	546,585	(745,775)	(58%)	▼
Proceeds from disposal of assets	8	59,000	34,417	-	(34,417)	(100%)	▼
Land and buildings	9(a)	(1,165,000)	(776,648)	(142,099)	634,549	82%	▲
Plant and equipment	9(c)	(680,000)	(680,000)	(418,441)	261,559	38%	▲
Furniture and equipment	9(b)	(114,000)	(75,984)	(35,860)	40,124	53%	▲
Infrastructure - roads	9(d)	(3,667,079)	(2,444,616)	(3,823,487)	(1,378,871)	(56%)	▼
Infrastructure - other	9(e)	(1,395,000)	(896,656)	(65,514)	831,142	93%	
Net Amount from Investing Activities		(5,023,513)	(3,547,127)	(3,938,816)			
Financing Activities							
Proceeds from Long Term Borrowings	11(a)	950,000	-	-			
Repayment of debentures	11(a)	(200,598)	(123,266)	(107,024)	16,242	13%	▲
Transfer from reserves	7	5,804,223	2,683,074	5,050,869	2,367,795	(88%)	
Transfer to reserves	7	(553,800)	(44,043)	(44,043)	0	0%	
Net Amount from Financing Activities		5,999,825	2,515,765	4,899,802			
Closing Funding Surplus / (Deficit)	3	13,975	3,149,354	112,332			

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

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

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	481,440	481,440	1,396,808		
Revenue from Operating Activities						
Governance		28,000	18,664	30,203	11,539	62%
General purpose funding		1,886,401	1,566,381	1,578,473	12,092	1%
Law, order and public safety		9,050	6,024	14,934	8,910	148%
Health		-	-	-	-	
Education and welfare		250	160	-	(160)	(100%)
Housing		-	-	16,896	16,896	
Community amenities		300	200	93	(107)	(54%)
Recreation and culture		8,960	5,912	3,163	(2,749)	(47%)
Transport		13,425,651	13,343,200	2,838,849	(10,504,351)	(79%)
Economic services		955,840	637,208	651,751	14,543	2%
Other property and services		100,000	66,664	65,616	(1,048)	(2%)
		16,414,452	15,644,413	5,199,977		
Expenditure from Operating Activities						
Governance		(799,520)	(576,388)	(467,572)	108,816	19%
General purpose funding		(27,168)	(18,088)	(27,056)	(8,968)	(50%)
Law, order and public safety		(88,659)	(59,991)	(41,899)	18,092	30%
Health		(40,939)	(28,256)	(34,464)	(6,208)	(22%)
Education and welfare		(9,827)	(4,576)	(3,263)	1,313	29%
Housing		(82,966)	(54,944)	(16,896)	38,048	69%
Community amenities		(180,039)	(99,840)	(83,103)	16,737	17%
Recreation and culture		(415,274)	(276,688)	(166,183)	110,505	40%
Transport		(17,695,659)	(11,795,850)	(5,216,427)	6,579,423	56%
Economic services		(2,038,294)	(1,358,973)	(1,275,884)	83,089	6%
Other property and services		-	(18,191)	(112,693)	(94,502)	(519%)
		(21,378,345)	(14,291,785)	(7,445,440)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,520,116	2,346,648	-		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		(1,443,777)	3,699,276	(2,245,463)		
Investing Activities						
Grants, subsidies and contributions	12(b)	1,938,566	1,292,360	546,585	(745,775)	(58%)
Proceeds from disposal of assets	8	59,000	34,416.67	-	(34,417)	(100%)
Land and buildings	9(a)	(1,165,000)	(776,648)	(142,099)	634,549	82%
Plant and equipment	9(c)	(680,000)	(680,000)	(418,441)	261,559	38%
Furniture and equipment	9(b)	(114,000)	(75,984)	(35,860)	40,124	53%
Infrastructure - roads	9(d)	(3,667,079)	(2,444,616)	(3,823,487)	(1,378,871)	(56%)
Infrastructure - other	9(e)	(1,395,000)	(896,656)	(65,514)	831,142	93%
Net Amount from Investing Activities		(5,023,513)	(3,547,127)	(3,938,816)		
Financing Activities						
Proceeds from long term borrowings	11(a)	950,000	-	-	-	
Repayment of debentures	11(a)	(200,598)	(123,266)	(107,024)	16,242	13%
Transfer from reserves	7	5,804,223	2,683,074	5,050,869	2,367,795	88%
Transfer to reserves	7	(553,800)	(44,043)	(44,043)	0	0%
Net Amount from Financing Activities		5,999,825	2,515,765	4,899,802		
Closing Funding Surplus / (Deficit)	3	13,975	3,149,354	112,331		

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

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

SHIRE OF MURCHISON
 STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
 For the Period Ending 28 February 2023
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	1,165,000	142,099
Plant and equipment	9(c)	680,000	418,441
Furniture and equipment	9(b)	114,000	35,860
Infrastructure - roads	9(d)	3,667,079	3,823,487
Infrastructure - other	9(e)	1,395,000	65,514
Total Capital Expenditure		7,021,079	4,485,401
Capital Acquisitions Funded by:			
Capital grants and contributions		1,938,566	546,585
Borrowings		-	-
Other (disposals and c/fwd)		59,000	-
Council contribution - from reserves		2,521,000	1,750,781
Council contribution - operations		2,502,513	2,188,035
Total Capital Acquisitions Funding		7,021,079	4,485,401

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Murchison for the 2022/23 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

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

Preparation

Prepared by: Bertus Lochner
 Reviewed by: Travis Bate
 Date prepared: 21 Mar 23

(a) Basis of Preparation

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

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST where applicable.

(e) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(f).

(f) Financial Instruments

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.

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 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.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(f) Financial Instruments (Continued)

Impairment of Financial Assets

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income.

(g) 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.

(h) Fixed Assets

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

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 *Local Government (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 no cost or for nominal consideration, 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 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 revaluations at the next anniversary date in accordance with the mandatory measurement framework.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

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.

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.

Land under roads

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are 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.

(i) Depreciation of Non-current Assets

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to the Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

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

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Land Under Local Government Control

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibits certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads (p.15)* and AASB 116 *Property, Plant and Equipment (p.7)*

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Shire prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

(k) Employee Benefits

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

(l) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

(m) Provisions

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(n) Contract Liabilities

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

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.

(o) Current and Non-current Classification

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, *AASB 101 Presentation of Financial Statements*, or by another applicable regulation or interpretation.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy (Continued)

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing /	Explanation of Variance
				Permanent	
Operating Grants, Subsidies and Contributions	(10,520,691)	(73%)	▼	Timing	Relates mainly to budget on flood damage, timing issue only. Refer note 12 for more detail.
Interest Earnings	18,046	61%	▲	Timing	Interest earnings on term deposit with reinvestment in Feb.
Other Revenue	75,056	40%	▲	Timing	Roadhouse sales exceeding budget by \$52,437
Non Operating Grants, Subsidies and Contributions	(745,775)	(58%)	▼	Timing	MRWA specific grant received \$372,000, offset by budget profile of other grants. Refer to Note 12 for detail.

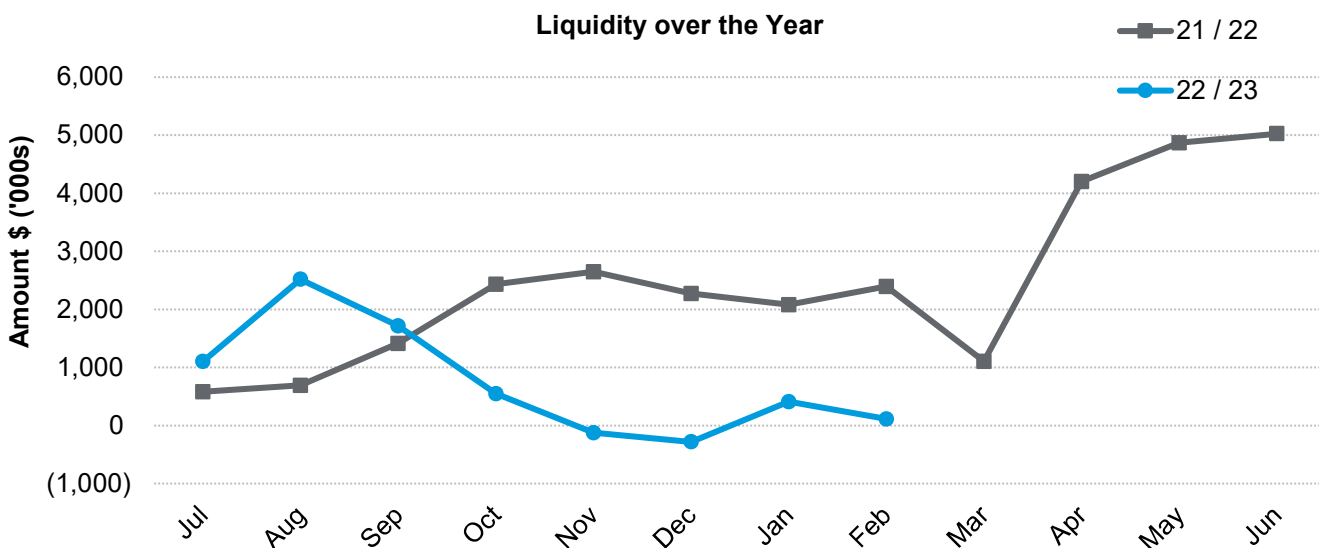
Operating Expense

Employee Costs	(146,169)	(17%)	▼	Timing	Vacancies first part of financial year lead to lower staff cost.
Materials and contracts	4,664,923	43%	▲	Timing	Primarily related to timing of Flood Damage works.
Depreciation on Non-current Assets	2,346,648	100%	▲	Timing	Depreciation to be affected once 2022 audit finalised.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

3. NET CURRENT FUNDING POSITION

	Note	Current Month 28 Feb 23	Prior Year Closing 30 Jun 22	This Time Last Year 28 Feb 22
Current Assets				
Cash unrestricted	4	\$ 1,433,711	\$ 2,216,196	\$ 2,736,101
Cash restricted	4	5,309,631	10,316,457	7,131,502
Receivables - rates	6(a)	48,478	74,989	125,427
Receivables - sundry	6(b)	416,407	1,517	149,768
Receivables - other		153,018	71,723	-
Provision for doubtful debts		(16,493)	(16,493)	(22,417)
Contract assets		182,020	182,020	
Inventories		162,693	139,172	204,524
Total Current Assets		7,689,465	12,985,582	10,324,905
Current Liabilities				
Payables - sundry		(1,234,932)	(312,555)	(255,554)
Payables - other		(80,064)	(158,707)	-
Deposits and bonds		(575,334)	(423,880)	(423,450)
Contract liabilities		(377,174)	(377,174)	(117,000)
Loan liabilities	11(a)	(187,308)	(187,406)	(593)
Total Payables		(2,454,812)	(1,459,723)	(796,597)
Provisions		(183,760)	(183,760)	(134,483)
Total Current Liabilities		(2,638,572)	(1,643,483)	(931,080)
Less: cash reserves	7	(5,309,631)	(10,316,457)	(7,131,502)
Less: movement in provisions (non current)		183,760	183,760	134,483
Add: loan principal (current)		187,308	187,406	593
Add: trust transactions to municipal		-	-	-
Net Funding Position - Surplus / (Deficit)		112,330	1,396,808	2,397,399



SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
Cash					%	
Murchison Community Fund	417,453		417,453	Westpac	Variable	N/A
Municipal	835,585		835,585	Westpac	Variable	N/A
Cash On Hand	500		500	Cash on hand	Nil	N/A
Muni Short Term Investment	153,206		153,206	Westpac	Variable	N/A
Roadhouse	19,560		19,560	Westpac	Variable	N/A
CSIRO	7,407		7,407	Westpac	Variable	N/A
Reserve Funds		5,309,631	5,309,631	Westpac	Variable	N/A
Total Cash and Financial Assets	1,433,711	5,309,631	6,743,342			

5. TRUST FUND

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

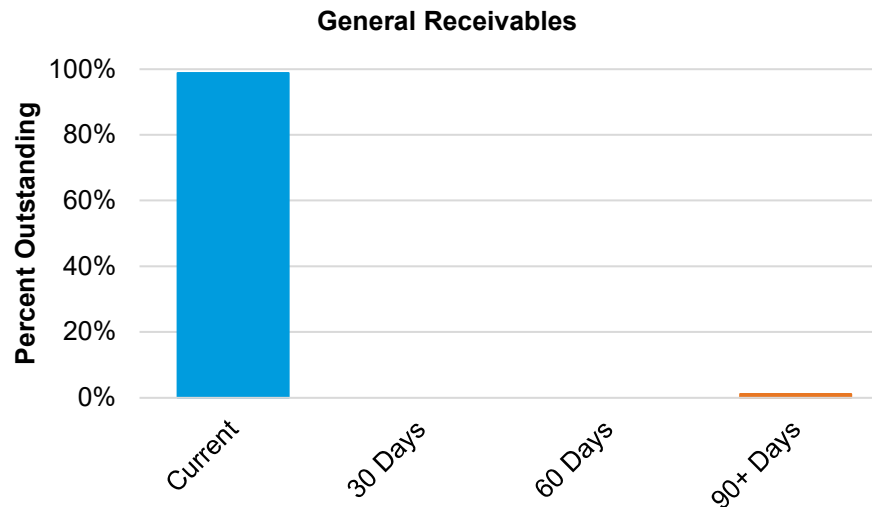
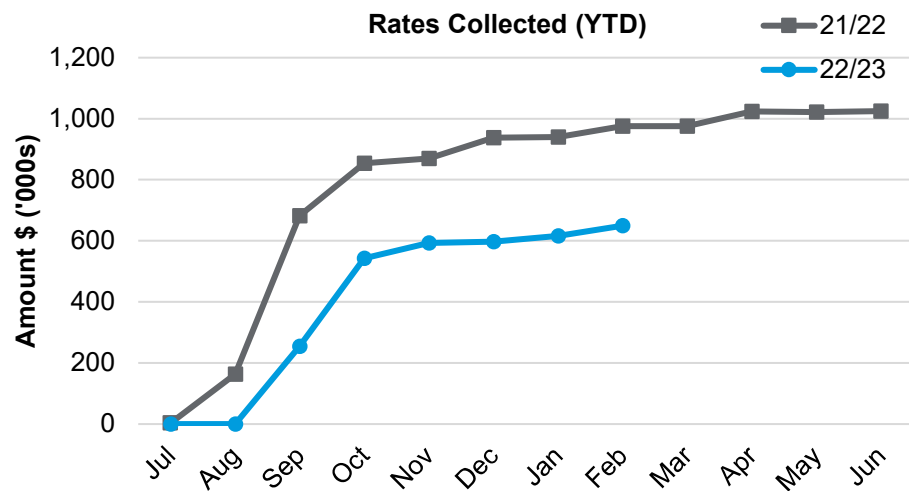
6. RECEIVABLES

(a) Rates Receivable

	28 Feb 23
	\$
Rates receivables	48,478
Total Rates Receivable Outstanding	48,478
Closing balances - prior year	74,989
Rates levied this year	623,918
Closing balances - current month	(48,478)
Total Rates Collected to Date	650,428

(b) General Receivables

	28 Feb 23
	\$
Current	411,713
30 Days	-
60 Days	-
90+ Days	4,693
Total General Receivables Outstanding	416,407



Comments / Notes

Rubbish fees included in YTD graph

Comments / Notes

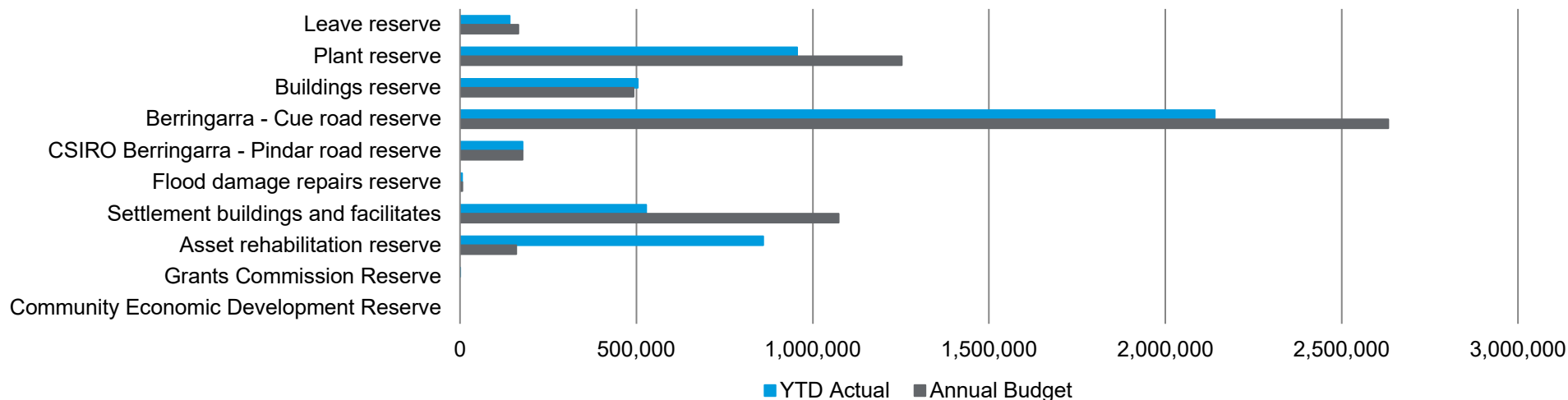
Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual			
	Balance 01 Jul 22 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 23 \$	Balance 01 Jul 22 \$	Transfers from \$	Transfer to \$	Balance 28 Feb 23 \$
Leave reserve	139,147	-	25,700	164,847	139,148	-	1,141	140,289
Plant reserve	1,372,758	(621,000)	500,000	1,251,758	1,372,758	(417,000)	-	955,758
Buildings reserve	488,635	-	2,700	491,335	499,636	-	4,095	503,731
Berringarra - Cue road reserve	3,457,923	(850,000)	24,000	2,631,923	3,457,924	(1,333,781)	15,610	2,139,752
CSIRO Berringarra - Pindar road reser	176,024	-	900	176,924	176,024	-	1,442	177,466
Flood damage repairs reserve	105,969	(100,000)	500	6,469	105,969	(100,000)	-	5,969
Settlement buildings and facilitates	1,822,857	(750,000)	-	1,072,857	522,857	-	4,287	527,145
Asset rehabilitation reserve	458,912	(300,000)	-	158,912	858,912	-	-	858,912
Grants Commission Reserve	3,183,223	(3,183,223)	-	-	3,183,223	(3,200,088)	17,468	603
Community Economic Development R	-	-	-	-	-	-	-	-
Total Cash Backed Reserves	11,205,448	(5,804,223)	553,800	5,955,025	10,316,451	(5,050,869)	44,043	5,309,624

Annual Budget v YTD Actual



SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2023

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P024 Water Tanker Trailer	24,000	24,000	-	-
P15006 Truck - Isuzu NPR 65/45	10,000	10,000	-	-
P16063 2016 Toyota Prado	25,000	25,000	-	-
Total Disposal of Assets	59,000	59,000	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Other Property & Services				
Motor Vehicle				
	-	-	-	-
				-
				-
				-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2023

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Community Amenities					
Container Deposit Shed	10,000	6,664	-	6,664	0%
Economic Services					
F Capex - New Caravan Park Ablution Block	350,000	233,328	-	233,328	0%
Capex - Roadhouse Residence	425,000	283,328	-	283,328	0%
Staff Accommodation Units	250,000	166,664	-	166,664	0%
Housing					
Capex - Renovation 6 Kurara Way	115,000	76,664	142,099	(65,435)	124%
Transport					
Depot Buildings & Improvements	15,000	10,000	-	10,000	0%
Total Land and Buildings	1,165,000	776,648	142,099	634,549	

(b) Furniture & Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Governance					
Council Chambers Communications Gear/Tables	15,000	10,000	327	9,673	2%
Server Replacement	32,000	21,328	30,025	(8,697)	94%
Housing					
Staff Shousing Furniture & Equipment	-	-	2,909	(2,909)	100%
Economic Services					
Cap Ex Point Of Sale System Roadhouse	22,000	14,664	-	14,664	0%
Capex - Washing Machines	15,000	10,000	-	10,000	0%
Roadhouse Appliances	20,000	13,328	2,599	10,729	13%
Roadhouse Furniture	10,000	6,664	-	6,664	0%
Total Furniture & Equipment	114,000	75,984	35,860	40,124	

(c) Plant and Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Law, Order and Public Safety					
Slip on Fire Units	-	-	65,800	(65,800)	100%
Transport					
Road Plant Purchases	610,000	610,000	347,940	262,060	57%
Depot Plant & Equipment	-	-	4,701	(4,701)	100%
Governance					
Administration Vehicles Purchases	70,000	70,000	-	70,000	0%
Total Plant and Equipment	680,000	680,000	418,441	261,559	

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2023

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Transport						
	Tourism Information Bays & Signage	30,000	20,000	-	20,000	0%
	Cap Ex - Berringara-Cue Road - Upgrade Floodways	-	-	324,431	(324,431)	
	Capex Roads Construction General	535,188	356,784	-	356,784	0%
	Carn-Mul Rd 245.04 - 254.10 Reconstruct Resheet Prep for	640,412	426,912	770,268	(343,356)	120%
	Capex Grids General	120,000	80,000	105,383	(25,383)	88%
	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various s	721,203	480,776	6,525	474,251	1%
	Beri-Pindar Rd Wreath Flowers Works	152,040	101,344	167,345	(66,001)	110%
	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	368,236	245,472	146,701	98,771	40%
	Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheet incl Flo	250,000	166,664	-	166,664	0%
	General Road Sealing Works	-	-	769,733	(769,733)	
	SKA Route General Construction Works	-	-	1,132	(1,132)	
	Capex - Beringarra-Cue Rd - Convert To Gravel	850,000	566,664	1,531,969	(965,305)	180%
		3,667,079	2,444,616	3,823,487	(1,378,871)	
Total Infrastructure - Roads		3,667,079	2,444,616	3,823,487	(1,378,871)	
(e) Infrastructure - Other	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Recreation & Culture						
	Sports Club Access Upgrade	15,000	10,000	-	10,000	0%
Economic Services						
	Roadhouse & C/V Park Precinct Works	20,000	13,328	-	13,328	0%
	Capex - Provision of Solar Power	1,100,000	733,328	-	733,328	0%
	Improvements To drinking Water reticulation	180,000	120,000	19,284	100,716	11%
Community Amenities						
	Cap-Ex - New Rubbish Tip	50,000	-	30,970	(30,970)	62%
	Cap Ex - Niche Wall For Settlement Cemetery	30,000	20,000	15,260	4,740	51%
		1,395,000	896,656	65,514	831,142	
Total Infrastructure - Other		1,395,000	896,656	65,514	831,142	
Total Capital Expenditure		7,021,079	4,873,904	4,485,401	388,503	

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
UV Pastoral	1,232,909	0.048626	22	59,952	59,956	-	-	59,956
UV Mining	1,624,078	0.245523	11	398,748	398,744	-	-	398,744
UV Prospecting and exploration	1,486,430	0.093391	44	138,819	138,818	-	-	138,818
Total General Rates				597,519	597,518	-	-	597,518
Minimum Rates								
UV Pastoral	17,304	800	6	4,800	4,800	-	-	4,800
UV Mining	-	800	0	-	-	-	-	-
UV Prospecting and exploration	112,974	800	27	21,600	21,600	-	-	21,600
Total Minimum Rates				26,400	26,400	-	-	26,400
Total General and Minimum Rates				623,919	623,918	-	-	623,918
Other Rate Revenue								
Facilities fees (Ex Gratia)								-
Total Rate Revenue				623,919				623,918

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2023

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 1 Purchase of Road Plant

	Annual Budget \$	YTD Budget \$	YTD Actual \$
Transport			
Opening balance	15,000	15,000	14,650
Principal payment	(15,000)	(15,000)	(14,650)
Principal Outstanding	-	-	(0)
Interest payment	(490)	-	-
Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	(15,490)	(15,000)	(14,650)

(ii) Loan 2 Roadworks in 2020-21

	Annual Budget \$	YTD Budget \$	YTD Actual \$
Transport			
Opening balance	1,908,469	1,908,469	1,908,469
Principal payment	(185,598)	(108,266)	(92,374)
Principal Outstanding	1,722,871	1,800,203	1,816,096
Interest payment	(34,305)	(17,578)	(17,578)
Service fee	-	-	-
Total Principal, Interest and Fees Paid	(219,903)	(125,844)	(109,952)

(iii) Loan 3 MicroGrid Power

	Annual Budget \$	YTD Budget \$	YTD Actual \$
Economic Services			
Opening balance	-	-	-
New Loans	950,000	-	-
Principal payment	-	-	-
Principal Outstanding	950,000	-	-
Interest payment	-	-	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	-	-	-

Total Principal Outstanding	2,672,871	1,800,203	1,816,096
Total Principal Repayments	(200,598)	(123,266)	(107,024)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
F.A.G Grant - General	WALGGC	998,722	749,040	749,042
F.A.G. Grant - Roads	WALGGC	217,085	162,813	157,880
Law, Order and Public Safety				
DFES Operating Grant	DFES	8,800	5,864	14,027
Education and Welfare				
Education & Welfare Revenue		250	160	-
Community Amenities				
Other Community Amenities Revenue		300	200	-
Transport				
MRWA Direct	MRWA	246,431	164,280	251,732
WANDRRA Flood Damage	MRWA	13,178,320	13,178,320	2,586,165
Economic Services				
Tour Area Prom Revenue		87,690	58,456	36,500
Roadhouse - Other Revenue		500	328	4,473
Other Property & Services				
Diesel Fuel Rebate		100,000	66,664	65,616
Total Operating Grants, Subsidies and Contributions		14,838,098	14,386,125	3,865,434
(b) Non-operating Grants, Subsidies and Contributions				
Transport				
MRWA Specific	MRWA	360,000	240,000	372,000
Roads to Recovery		565,000	376,664	-
MRWA Black Spot		101,360	67,568	40,544
LRCIP		910,206	606,800	134,041
Law, Order and Public Safety				
Fire Prevention Grant		2,000	1,328	-
Total Non-Operating Grants, Subsidies and Contributions		1,938,566	1,292,360	546,585
Total Grants, Subsidies and Contributions		16,776,664	15,678,485	4,412,019

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
---------	----------	-------------	--------------------	----------------	------------------	------------------	-----------------



murchisonshire

Ancient land under brilliant skies

Shire of Murchison

PO Box 61

Mullewa WA 6630

T +61 (0) 8 9963 7999

www.murchison.wa.gov.au

SHIRE OF MURCHISON

ANNUAL BUDGET REVIEW

FOR THE YEAR ENDING 30 JUNE 2023

	Page	Note
Financial Statements		
Statement of Comprehensive Income by Nature or Type	3	
Statement of Comprehensive Income by Program	4	
Statement of Cash Flows	5	
Rate Setting Statement	6	
Notes to and Forming Part of the Budget		
Significant Accounting Policies	7	1
Grants, Subsidies and Contributions	14	2
Disposal of Assets	15	3
Capital Expenditure	16	4
Cash Backed Reserves	18	5
Information on Borrowings	19	6
Notes to the Statement of Cash Flows	20	7
Net Current Assets	21	8
Budget Amendments	22	9
Supplementary Schedules		
Rate Setting Statement - 3 Year Forecast		
Detailed Schedules and Explanations		

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

		Adopted Budget 22 / 23	Revised Budget 22 / 23	Actual 31-Jan-23	Estimated Actual 30-Jun-23
	Note	\$	\$	\$	\$
Revenue					
Rates		623,919	679,131	623,918	679,131
Grants, Subsidies and Contributions	2	14,843,858	14,883,690	3,113,334	14,883,690
Fees and Charges		625,445	720,821	369,243	720,821
Interest Earnings		45,000	45,000	29,439	45,000
Other Revenue		276,230	446,264	242,595	446,264
		<u>16,414,452</u>	<u>16,774,907</u>	<u>4,378,529</u>	<u>16,774,907</u>
Expenses					
Employee Costs		(1,311,381)	(1,286,969)	(861,494)	(1,286,969)
Materials and Contracts		(16,146,635)	(16,621,380)	(4,697,677)	(16,621,380)
Utility Charges		-	-	-	-
Depreciation on Non-current Assets		(3,520,116)	(3,520,116)	-	(3,520,116)
Interest Expenses		(47,061)	(49,024)	(31,103)	(49,024)
Insurance Expenses		(184,439)	(194,650)	(185,182)	(194,650)
Other Expenditure		(168,713)	(200,234)	(90,599)	(200,234)
		<u>(21,378,345)</u>	<u>(21,872,373)</u>	<u>(5,866,055)</u>	<u>(21,872,373)</u>
Operating Surplus / (Deficit)		<u>(4,963,893)</u>	<u>(5,097,465)</u>	<u>(1,487,526)</u>	<u>(5,097,465)</u>
Other Revenue and Expenses					
Grants, Subsidies and Contributions	2	1,938,566	2,429,066	546,585	2,429,066
Profit on Disposal of Assets	3	-	-	-	-
(Loss) on Disposal of Assets	3	-	-	-	-
Net Result		<u>(3,025,327)</u>	<u>(2,668,399)</u>	<u>(940,941)</u>	<u>(2,668,399)</u>
Other Comprehensive Income					
Changes on Revaluation of Non-current Assets		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u>(3,025,327)</u>	<u>(2,668,399)</u>	<u>(940,941)</u>	<u>(2,668,399)</u>

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

SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2023
BY PROGRAM

	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Revenue				
Governance	28,000	69,469	28,620	69,469
General Purpose Funding	1,886,401	1,941,759	1,261,465	1,941,759
Law, Order, Public Safety	9,050	19,588	14,934	19,588
Health	-	-	-	0
Education and Welfare	250	250	-	250
Housing	-	-	15,653	0
Community Amenities	300	486	93	486
Recreation and Culture	8,960	8,960	2,685	8,960
Transport	13,425,651	13,430,975	2,411,112	13,430,975
Economic Services	955,840	1,203,421	603,059	1,203,421
Other Property and Services	100,000	100,000	40,908	100,000
	<u>16,414,452</u>	<u>16,774,908</u>	<u>4,378,528</u>	<u>16,774,908</u>
Expenses				
Governance	(799,520)	(821,786)	(414,325)	(821,786)
General Purpose Funding	(27,168)	(27,015)	(24,016)	(27,015)
Law, Order, Public Safety	(88,659)	(94,729)	(37,887)	(94,729)
Health	(40,939)	(51,248)	(31,656)	(51,248)
Education and Welfare	(9,827)	(13,262)	(3,263)	(13,262)
Housing	(82,966)	(84,330)	(15,653)	(84,330)
Community Amenities	(180,039)	(195,161)	(74,901)	(195,161)
Recreation and Culture	(415,274)	(426,595)	(148,907)	(426,595)
Transport	(17,695,659)	(17,651,682)	(3,894,250)	(17,651,682)
Economic Services	(2,038,294)	(2,406,563)	(1,111,169)	(2,406,563)
Other Property and Services	-	(100,000)	(110,027)	(100,000)
	<u>(21,378,345)</u>	<u>(21,872,373)</u>	<u>(5,866,055)</u>	<u>(21,872,373)</u>
Operating Surplus / (Deficit)	<u>(4,963,893)</u>	<u>(5,097,465)</u>	<u>(1,487,526)</u>	<u>(5,097,465)</u>
Other Revenue and Expenses				
Grants, Subsidies and Contributions	2 1,938,566	2,429,066	546,585	2,429,066
Profit on Disposal of Assets	3 -	-	-	-
(Loss) on Disposal of Assets	3 -	-	-	-
Net Result	<u>(3,025,327)</u>	<u>(2,668,399)</u>	<u>(940,941)</u>	<u>(2,668,399)</u>
Other Comprehensive Income				
Changes on Revaluation of Non-current Assets	-	-	-	-
	-	-	-	-
Total Comprehensive Income	<u>(3,025,327)</u>	<u>(2,668,399)</u>	<u>(940,941)</u>	<u>(2,668,399)</u>

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

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

	Note	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Rates		623,919	679,131	456,690	679,131
Operating Grants, Subsidies and Contributions		14,843,858	14,883,690	3,113,334	14,883,690
Fees and Charges		625,445	720,821	369,243	720,821
Interest Earnings		45,000	45,000	29,439	45,000
Goods and services tax received		-	-	-	-
Other Revenue		276,230	446,264	240,112	446,264
		<u>16,414,452</u>	<u>16,774,907</u>	<u>4,208,818</u>	<u>16,774,907</u>
Payments					
Employee Costs		(1,311,381)	(1,286,969)	(861,494)	(1,286,969)
Materials and Contracts		(16,146,635)	(16,621,380)	(4,635,173)	(16,621,380)
Utility Charges		-	-	-	-
Interest Expenses		(47,061)	(49,024)	(31,103)	(49,024)
Insurance Expenses		(184,439)	(194,650)	(185,182)	(194,650)
Goods and services tax paid		-	-	-	-
Other Expenditure		(168,713)	(200,234)	(90,599)	(200,234)
		<u>(17,858,229)</u>	<u>(18,352,257)</u>	<u>(5,803,551)</u>	<u>(18,352,257)</u>
Net Cash provided by / (used in) Operating Activities		<u>(1,443,777)</u>	<u>(1,577,349)</u>	<u>(1,594,733)</u>	<u>(1,577,349)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Grants, Subsidies and Contributions		1,938,566	2,429,066	546,585	2,429,066
Proceeds from Sale of Fixed Assets	3	59,000	59,000	-	59,000
Property, Plant and Equipment Purchases	4(a)	(1,959,000)	(1,303,847)	(530,636)	(1,303,847)
Infrastructure Purchases - roads	4(b)	(3,667,079)	(5,185,546)	(3,349,639)	(5,185,546)
Infrastructure Purchases - other	4(c)	(1,395,000)	(828,970)	(65,514)	-
Net Cash provided by / (used in) Investing Activities		<u>(5,023,513)</u>	<u>(4,830,297)</u>	<u>(3,399,204)</u>	<u>(4,001,327)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(200,599)	(200,599)	(107,024)	(200,599)
Proceeds from New Long Term Borrowings	6	950,000	-	-	-
Advance Payment for Flood Damage		-	-	-	-
Net Cash provided by Financing Activities		<u>749,401</u>	<u>(200,599)</u>	<u>(107,024)</u>	<u>(200,599)</u>
Net Increase / (Decrease) in Cash Held		<u>(5,717,889)</u>	<u>(6,608,245)</u>	<u>(5,100,961)</u>	<u>(6,608,245)</u>
Cash at Beginning of Year		12,460,324	12,460,324	12,552,702	12,460,324
Cash and Cash Equivalents at the End of the Year		<u>6,742,435</u>	<u>5,852,078</u>	<u>7,451,741</u>	<u>5,852,078</u>

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

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

17.3.1 - March 2023

	Note	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
OPERATING ACTIVITIES					
Net Current Assets at 01 Jul - Surplus / (Deficit)		481,440	1,406,382	1,415,534	1,406,382
Revenue from Operating Activities (Excluding Rates)					
Grants, Subsidies and Contributions		14,843,858	14,883,690	3,113,334	14,883,690
Fees and Charges		625,445	720,821	369,243	720,821
Interest Earnings		45,000	45,000	29,439	45,000
Other Revenue		276,230	446,264	242,595	446,264
		<u>15,790,533</u>	<u>16,095,776</u>	<u>3,754,611</u>	<u>16,095,776</u>
Expenditure from Operating Activities					
Employee Costs		(1,311,381)	(1,286,969)	(861,494)	(1,286,969)
Materials and Contracts		(16,146,635)	(16,621,380)	(4,697,677)	(16,621,380)
Utility Charges		-	-	-	-
Depreciation on Non-current Assets		(3,520,116)	(3,520,116)	-	(3,520,116)
Interest Expenses		(47,061)	(49,024)	(31,103)	(49,024)
Insurance Expenses		(184,439)	(194,650)	(185,182)	(194,650)
Other Expenditure		(168,713)	(200,234)	(90,599)	(200,234)
		<u>(21,378,345)</u>	<u>(21,872,373)</u>	<u>(5,866,055)</u>	<u>(21,872,373)</u>
Excluded Non-cash Operating Activities					
(Profit) / Loss on Disposal of Assets	3	-	-	-	-
Movement in Land Held for Resale		-	-	-	-
Movement in Employee Benefits		-	(25,700)	-	(25,700)
Movement in Fair Value of LG House Trust		-	-	-	-
Depreciation and Amortisation on Assets		3,520,116	3,520,116	-	3,520,116
Net Amount provided from Operating Activities		<u>(2,067,696)</u>	<u>(2,282,181)</u>	<u>(2,111,444)</u>	<u>(2,282,181)</u>
INVESTING ACTIVITIES					
Grants, Subsidies and Contributions	2	1,938,566	2,429,066	546,585	2,429,066
Proceeds from Disposal of Assets	3	59,000	59,000	-	59,000
Property, Plant and Equipment Purchases	4(a)	(1,959,000)	(1,303,847)	(530,636)	(1,303,847)
Infrastructure Purchases - roads	4(b)	(3,667,079)	(5,185,546)	(3,349,639)	(5,185,546)
Infrastructure Purchases - other	4(c)	(1,395,000)	(828,970)	(65,514)	(828,970)
Net Amount provided from Investing Activities		<u>(5,023,513)</u>	<u>(4,830,297)</u>	<u>(3,399,204)</u>	<u>(4,830,297)</u>
FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(200,599)	(200,599)	(107,024)	(200,599)
Proceeds from New Long Term Borrowings	6	950,000	-	-	-
Transfers to Reserves (Restricted Assets)	5	(553,800)	(631,269)	(26,955)	(631,269)
Transfers from Reserves (Restricted Assets)	5	5,804,223	6,269,037	4,016,855	6,269,037
Net Amount provided from Financing Activities		<u>5,999,824</u>	<u>5,437,169</u>	<u>3,882,876</u>	<u>5,437,169</u>
Surplus / (Deficit) before General Rates		<u>(609,945)</u>	<u>(268,927)</u>	<u>(212,238)</u>	<u>(268,927)</u>
Total Amount raised from General Rates		623,919	679,131	623,918	679,131
Net Current Assets at 30 Jun - Surplus / (Deficit)		<u><u>13,974</u></u>	<u><u>410,205</u></u>	<u><u>411,680</u></u>	<u><u>410,205</u></u>

SHIRE OF MURCHISON
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2023

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the Local Government Act 1995 and accompanying regulations. The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as an asset Crown Land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and

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

(b) The Local Government Reporting Entity

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

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements.

(c) Rounding of Amounts

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

SHIRE OF MURCHISON
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST where applicable.

(e) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(f).

(f) Financial Instruments

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.

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 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.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

SHIRE OF MURCHISON
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(f) Financial Instruments (Continued)

Impairment of Financial Assets

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income.

(g) 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.

(h) Fixed Assets

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

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 *Local Government (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 no cost or for nominal consideration, 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 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 revaluations at the next anniversary date in accordance with the mandatory measurement framework.

SHIRE OF MURCHISON
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fixed Assets (Continued)

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.

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.

Land under roads

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are 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.

(i) Depreciation of Non-current Assets

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to the Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

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

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

SHIRE OF MURCHISON
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

Land Under Local Government Control

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibits certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads (p.15)* and AASB 116 *Property, Plant and Equipment (p.7)*

(j) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Shire prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

(k) Employee Benefits

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

(l) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

(m) Provisions

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(n) Contract Liabilities

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

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.

(o) Current and Non-current Classification

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, AASB 101 *Presentation of Financial Statements*, or by another applicable regulation or interpretation.

SHIRE OF MURCHISON
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

SHIRE OF MURCHISON
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2023

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation 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.

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

Provide a library and museum and operation 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.

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants

	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Governance	-	4,000	-	4,000
General Purpose Funding	1,215,807	1,215,807	607,904	1,215,807
Law, Order, Public Safety	8,800	18,431	14,027	18,431
Education and Welfare	250	250	-	250
Housing	-	-	-	-
Community Amenities	300	300	-	300
Recreation and Culture	5,460	5,460	-	5,460
Transport	13,424,751	13,430,952	2,410,189	13,430,952
Economic Services	88,490	108,490	40,306	108,490
Other Property and Services	100,000	100,000	40,908	100,000
Total Operating Grants	14,843,858	14,883,690	3,113,334	14,883,690

(b) Non-Operating Grants

	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Governance	-	-	-	-
General Purpose Funding	-	-	-	-
Law, Order, Public Safety	2,000	2,000	-	2,000
Education and Welfare	-	-	-	-
Housing	-	-	-	-
Community Amenities	-	-	-	-
Recreation and Culture	-	-	-	-
Transport	1,936,566	2,427,066	546,585	2,427,066
Economic Services	-	-	-	-
Total Non-operating Grants	1,938,566	2,429,066	546,585	2,429,066

3 DISPOSAL OF ASSETS

(a) Annual Budget 22 / 23

	Book Value Budget 22 / 23 \$	Proceeds Budget 22 / 23 \$	Profit Budget 22 / 23 \$	(Loss) Budget 22 / 23 \$
Plant and Equipment				
Transport				
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	-	-
Total Disposals	59,000	59,000	-	-
Total Profit / (Loss) on Disposal				-

(b) YTD Actual - Jan 2023

	Book Value Actual 22 / 23 \$	Proceeds Actual 22 / 23 \$	Profit Actual 22 / 23 \$	(Loss) Actual 22 / 23 \$
Plant and Equipment				
Transport				
P024 Water Tanker Trailer	-	-	-	-
P15006 Truck - Isuzu NPR 65/45	-	-	-	-
P16063 2016 Toyota Prado	-	-	-	-
Total Disposals	-	-	-	-
Total Profit / (Loss) on Disposal				-

(c) Revised Budget 22 / 23

	Book Value Budget 22 / 23 \$	Proceeds Budget 22 / 23 \$	Profit Budget 22 / 23 \$	(Loss) Budget 22 / 23 \$
Plant and Equipment				
Transport				
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	-	-
Total Disposals	59,000	59,000	-	-
Total Profit / (Loss) on Disposal				-

4 CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Buildings & Improvements				
Buildings Improvements - Staff Hsg	250,000	-	-	-
F Capex - New Caravan Park Ablution Block	350,000	350,000	-	350,000
Capex - Roadhouse Residence	425,000	-	-	-
Capex - Renovation 6 Kurara Way	115,000	150,000	78,934	150,000
Depot Buildings & Improvements	15,000	-	-	-
Container Deposit Shed	10,000	10,000	-	10,000
Total Buildings & Improvements	1,165,000	510,000	78,934	510,000
Furniture and Equipment				
Council Chambers Communications Gear/Tables	15,000	15,000	327	15,000
Server Replacement	32,000	32,000	30,025	32,000
Cap Ex Point Of Sale System Roadhouse	22,000	22,000	-	22,000
Capex - Washing Machines	15,000	15,000	-	15,000
Roadhouse Appliances	20,000	20,000	-	20,000
Roadhouse Furniture	10,000	10,000	-	10,000
Staff Housing Furniture & Equipment	-	2,909	2,909	2,909
Total Furniture and Equipment	114,000	116,909	33,261	116,909
Plant and Equipment				
Road Plant Purchases	610,000	602,237	413,740	602,237
Grader	-	-	-	-
Administration Vehicles Purchases	70,000	70,000	-	70,000
Depot Plant & Equipment	-	4,701	4,701.00	4,701
Total Plant and Equipment	680,000	676,938	418,441	676,938
Total Property, Plant and Equipment	1,959,000	1,303,847	530,636	1,303,847

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

4 CAPITAL EXPENDITURE (Continued)

(b) INFRASTRUCTURE

Infrastructure - Roads	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Tourism Information Bays & Signage	30,000	30,000	-	30,000
Capex Roads Construction General	535,188	-	-	-
Carn-Mul Rd 245.04 - 254.10 Reconstruct Resheet Prep for Seal	640,412	770,268	770,268	770,268
Capex Grids General	120,000	85,000	105,383	85,000
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various sections	721,203	523,233	-	523,233
Beri-Pindar Rd Wreath Flowers Works	152,040	202,455	1,132	202,455
Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	368,236	368,323	146,701	368,323
Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheet incl Floodways	250,000	250,000	-	250,000
Capex - Beringarra-Cue Rd - Convert To Gravel	850,000	1,531,969	1,345,186	1,531,969
General Sealing Works	-	769,733	769,733	769,733
SKA Route Gravel Stockpiling Works	-	80,000	1,132	80,000
SKA Route Twin Peaks-Wooleen Rd Proj No 1	-	250,000	-	250,000
Cap Ex - Beringarra-Cue Road - Upgrade Floodways	-	324,565	210,103	324,565
Total Infrastructure - Roads	3,667,079	5,185,546	3,349,639	5,185,546
	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
(c) Infrastructure - Other				
Sports Club Access Upgrade	15,000	15,000	-	15,000
Roadhouse & C/V Park Precinct Works	20,000	20,000	-	20,000
Capex - Provision of Solar Power	1,100,000	-	-	-
Improvements To drinking Water reticulation	180,000	750,000	19,284	750,000
Cap-Ex - New Rubbish Tip	50,000	30,970	30,970	30,970
Cap Ex - Niche Wall For Settlement Cemetery	30,000	13,000	15,260	13,000
Total Infrastructure - Other	1,395,000	828,970	65,514	828,970
Total Infrastructure	5,062,079	6,014,516	3,415,153	6,014,516

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

5 CASH BACKED RESERVES

Reserve Name	Adopted Budget - 22 / 23			YTD Actual - Jan 22 / 23			Revised Budget - 22 / 23					
	Opening Balance 01 Jul 22 \$	Transfers from \$	Transfer to \$	Closing Balance 30 Jun 23 \$	Opening Balance 01 Jul 22 \$	Transfers from \$	Transfer to \$	Closing Actual 31 Jan 23 \$	Opening Balance 01 Jul 22 \$	Transfers from \$	Transfer to \$	Closing Actual 30 Jun 23 \$
Leave reserve	139,148	-	25,700	164,848	139,148	-	978	140,126	139,148	-	25,700	164,848
Plant reserve	1,372,758	(621,000)	500,000	1,251,758	1,372,758	-	-	1,372,758	1,372,758	(621,000)	500,000	1,251,758
Buildings reserve	488,636	-	2,700	491,336	499,636	-	3,508	503,144	499,636	-	5,325	504,961
Berrigarra - Cue road reserve	3,457,923	(850,000)	24,000	2,631,923	3,457,924	(1,333,781)	696	2,124,839	3,457,924	(2,064,814)	24,000	1,417,110
CSIRO Berrigarra - Pindar road reserve	176,024	-	900	176,924	176,024	-	1,235	177,259	176,024	-	1,875	177,899
Flood damage repairs reserve	105,968	(100,000)	500	6,468	105,969	-	-	105,969	105,969	(100,000)	500	6,469
Settlement buildings and facilities	1,822,858	(750,000)	-	1,072,858	522,857	-	3,673	526,530	522,857	-	38,246	561,103
Asset rehabilitation reserve	458,912	(300,000)	-	158,912	858,912	-	-	858,912	858,912	(300,000)	-	558,912
Grants Commission Reserve	3,183,223	(3,183,223)	-	0	3,183,223	(2,683,074)	16,865	517,014	3,183,223	(3,183,223)	31,992	31,992
Community Economic Development Reserve	-	-	-	-	-	-	-	-	-	-	3,630	3,630
Total Reserves	11,205,451	(5,804,223)	553,800	5,955,028	10,316,451	(4,016,855)	26,955	6,326,551	10,316,451	(6,269,037)	631,269	4,678,683

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	Date of Use	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 facilities	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

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

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

6 INFORMATION ON BORROWINGS

(a) Loan Repayments

(i) Loan 1 Purchase of Road Plant

	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Transport				
Opening Balance	15,000	15,000	14,650	15,000
Principal Payment	(15,000)	(15,000)	(14,650)	(15,000)
Principal Outstanding	-	-	-	-
Interest Payment	(490)	(490)	-	(490)
Total Interest and Fees	(490)	(490)	-	(490)

(ii) Loan 2 Roadworks in 2020-21

	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Transport				
Opening Balance	1,908,469	1,908,469	1,908,469	1,908,469
New loans	-	-	-	-
Principal Payment	(185,599)	(185,599)	(92,374)	(185,599)
Principal Outstanding	1,722,870	1,722,870	1,816,095	1,722,870
Interest Payment	(34,305)	(34,305)	(17,578)	(34,305)
Total Interest and Fees	(34,305)	(34,305)	(17,578)	(34,305)

(iii) Loan 3 MicroGrid Power

	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Economic Services				
Opening Balance	-	-	-	-
New loans	950,000	-	-	-
Principal Payment	-	-	-	-
Principal Outstanding	950,000	-	-	-
Interest Payment	-	-	-	-
Total Interest and Fees	-	-	-	-
Opening Balance	1,923,469	1,923,469	1,923,119	1,923,469
Total Proceeds from New Borrowings	950,000	-	-	-
Total Principal Repayments	(200,599)	(200,599)	(107,024)	(200,599)
Principal Outstanding	2,672,870	1,722,870	1,816,095	1,722,870
Total Interest and Fees	(34,795)	(34,795)	(17,578)	(34,795)

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

7 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:

(a) Reconciliation of Cash

	Note	Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Cash at bank and on hand		6,742,435	5,852,078	7,451,741	5,852,078
Total Cash on Hand		6,742,435	5,852,078	7,451,741	5,852,078

The following include the cash balances restricted by regulation or other externally imposed requirement:

Cash Backed Reserves	5	5,955,028	4,678,683	6,326,551	4,678,683
Unrestricted cash and cash equivalent		787,407	1,173,396	1,125,190	1,173,396
Total Restricted Cash		6,742,435	5,852,078	7,451,741	5,852,078

(b) Reconciliation of Net Cash from Operating
Activities to Net Result

Net Result		(3,025,327)	(2,668,399)	(940,941)	(2,668,399)
Depreciation		3,520,116	3,520,116	-	3,520,116
(Profit) on Sale of Asset		-	-	-	-
Loss on Sale of Asset		-	-	-	-
(Increase) / Decrease in Receivables		-	-	(167,228)	-
(Increase) / Decrease in Inventories		-	-	(2,483)	-
Increase / (Decrease) in Payables		-	-	(62,504)	-
Increase / (Decrease) in Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity		-	-	-	-
Non-operating Grants, Subsidies and Contributions		(1,938,566)	(2,429,066)	(546,585)	(2,429,066)
Net Cash provided by / (used in) Operating Activities		(1,443,777)	(1,577,349)	(1,719,741)	(1,577,349)

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

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 22 / 23 \$	Revised Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Current Assets					
Cash - Unrestricted	7(a)	787,407	1,173,396	1,125,190	1,173,396
Cash - Restricted Reserves	7(a)	5,955,028	4,678,683	6,326,551	4,678,683
Receivables		379,969	379,969	462,112	379,969
Inventories		135,938	135,938	141,655	135,938
Total Current Assets		7,258,342	6,367,985	8,055,508	6,367,985
Current Liabilities					
Trade and Other Payables		(562,570)	(562,570)	(515,846)	(562,570)
Long Term Borrowings		(303,004)	(292,759)	(377,174)	(292,759)
Deposits and Bonds		(423,769)	(423,769)	(424,258)	(423,769)
Short Term Borrowings		(593)	(187,308)	(187,308)	(187,308)
Provisions		(134,483)	(164,848)	(183,760)	(164,848)
Total Current Liabilities		(1,424,419)	(1,631,254)	(1,688,346)	(1,631,254)
Net Current Funding Position		5,833,923	4,736,732	6,367,162	4,736,732
Less: Cash - Restricted Reserves	5	(5,955,028)	(4,678,683)	(6,326,551)	(4,678,683)
Add: Current Portion of borrowings		593	187,308	187,308	187,308
Add: Current portion of employee benefit provision held in reserve		134,483	164,848	183,760	164,848
Estimated Surplus / (Deficit) C/FWD		13,971	410,205	411,679	410,205

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

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE Summa	IE	Inc/Exp Analysis	No Movement	Increase in Cash	(Decrease in Cash)
03100	ABC Expenses - Rate Revenue	03100	ABC Expenses - Rate Revenue	90	903	Administration Allocation (Expense)			150
03103	General Rates Levied	03103	General Rates Levied	10	100	General Rates		55,212	
03205	Other General Purpose Funding	03205	Other General Purpose Funding	17	170	Other Revenue		145	
03210	Transfer to Grants Commissior	03210	Transfer to Grants Commission Re	63	630	Transfer to reserve			(31,992)
04100	Members Travelling Expenses	04100	Members Travelling Expenses	58	580	Other Expenses			(3,819)
04101	Members Conference Expense	04101	Members Conference Expenses	58	580	Other Expenses			(4,295)
04104	Members - Refresh & Receptio	04104	Members - Refresh & Receptions	52	521	Service Contracts			(273)
04105	Members - Insurance	04105	Members - Insurance	57	570	Insurance Premiums			(54)
04110	Civic Receptions	04110	Civic Receptions	52	521	Service Contracts			(594)
04113	ABC Expenses - Members	04113	ABC Expenses - Members	90	903	Administration Allocation (Expense)		5,476	
04200	ABC Expenses - Other Govern	04200	ABC Expenses - Other Governance	90	903	Administration Allocation (Expense)		11,730	
04203	Other General Governance	04203	Other General Governance	52	521	Service Contracts		11,500	
05100	ABC Expenses - Fire Preventio	05100	ABC Expenses - Fire Prevention	90	903	Administration Allocation (Expense)		208	
05101	Insurance - Fire Prevention	05101	Insurance - Fire Prevention	57	570	Insurance Premiums			(1,342)
05102	Income Relating to Fire Preven	05102	Income Relating to Fire Prevention	11	110	Operating Grants - State Government		9,631	
05102	Income Relating to Fire Preven	05102	Income Relating to Fire Prevention	17	170	Other Revenue		907	
05105	Fire Prevention Vehicle Expend	05105	Fire Prevention Vehicle Expenses	90	901	Plant Recovery			(2,221)
05106	Equip. & Cons - Fire Preventio	05106	Equip. & Cons - Fire Prevention	52	520	Materials		1,504	
05107	Other Fire Prevention Expense	FIREO	Fire Expenses - Other	52	521	Service Contracts			(1,500)
05107	Other Fire Prevention Expense	FIREO	Fire Expenses - Other	90	901	Plant Recovery			(2,862)
05310	ABC Expenses - O.L.O. & P.S.	05310	ABC Expenses - O.L.O. & P.S.	90	903	Administration Allocation (Expense)		138	
07404	Analytical Expenses	07404	Analytical Expenses	52	521	Service Contracts			(220)
07406	ABC Expenses - Prev. Service	07406	ABC Expenses - Prev. Services	90	903	Administration Allocation (Expense)		138	
07503	ABC Expenses - Pest Control	07503	ABC Expenses - Pest Control	90	903	Administration Allocation (Expense)		138	
07700	Medical Centre Expenses	07700	Medical Centre Expenses	52	521	Service Contracts			(350)
07701	Donation RFDS	07701	Donation RFDS	58	580	Other Expenses			(9,000)
07702	Maintain Patient Transfer Vehic	07702	Maintain Patient Transfer Vehicle	90	901	Plant Recovery			(1,336)
07705	ABC Expenses - Other Health	07705	ABC Expenses - Other Health	90	903	Administration Allocation (Expense)		311	
08002	ABC Expenses - Education &	08002	ABC Expenses - Education & Welf	90	903	Administration Allocation (Expense)		138	
08003	Education Support	08003	Education Support	52	521	Service Contracts			(3,575)
09101	Maintenance 2 Office Road (CI	M2OFF	Maintenance 2 Office Road (Ceo)	52	521	Service Contracts		425	
09101	Maintenance 2 Office Road (CI	M2OFF	Maintenance 2 Office Road (Ceo)	90	900	Labour Overheads			(179)
09102	Maintenance 4A Kurara Way	M4AKU	Maintenance 4A Kurara Way	52	520	Materials			(69)
09102	Maintenance 4A Kurara Way	M4AKU	Maintenance 4A Kurara Way	57	570	Insurance Premiums		58	
09103	Maintenance 4B Kurara Way	M4BKU	Maintenance 4B Kurara Way	57	570	Insurance Premiums			(42)
09104	Maintenance 6 Kurara Way	M6KU	Maintenance 6 Kurara Way	57	570	Insurance Premiums			(69)
09105	Maintenance 8 Kurara Way	M8KU	Maintenance 8 Kurara Way	57	570	Insurance Premiums			(74)
09106	Maintenance 10A Kurara Way	M10AKU	Maintenance 10A Kurara Way	50	500	Salaries & Wages		300	
09106	Maintenance 10A Kurara Way	M10AKU	Maintenance 10A Kurara Way	52	520	Materials			(280)
09106	Maintenance 10A Kurara Way	M10AKU	Maintenance 10A Kurara Way	57	570	Insurance Premiums			(42)
09107	Maintenance 10B Kurara Way	M10BKU	Maintenance 10B Kurara Way	57	570	Insurance Premiums			(42)
09108	Maintenance 12A Kurara Way	M12AKU	Maintenance 12A Kurara Way	52	521	Service Contracts			(885)
09108	Maintenance 12A Kurara Way	M12AKU	Maintenance 12A Kurara Way	57	570	Insurance Premiums			(50)
09109	Maintenance 12B Kurara Way	M12BKU	Maintenance 12B Kurara Way	57	570	Insurance Premiums			(50)
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	52	521	Service Contracts			(656)
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	57	570	Insurance Premiums			(121)
09111	Maintenance 16 Mulga Cres	M16MUL	Maintenance 16 Mulga Cres	57	570	Insurance Premiums			(46)
09113	Staff Housing Costs Rallocated	09113	Staff Housing Costs Rallocated	90	904	Housing Allocation (Expense)		3,014	
09117	Maintenance 8 Mulga Cres	M8MUL	Maintenance 8 Mulga Cres	57	570	Insurance Premiums			(803)
09118	Maintenance 10 Mulga Cres	M10MUL	Maintenance 10 Mulga Cres	57	570	Insurance Premiums			(391)
09133	Staff Housing Furniture & Equi	09133	Staff Housing Furniture & Equipme	70	701	Capital Purchases - Furniture & Equipment			(2,909)
09134	Staff Housing Buildings Improv	RN6KU	Capex - Renovation 6 Kurara Way	52	521	Service Contracts			(35,000)
09151	Transfer to Reserves - Building	09151	Transfer to Reserves - Buildings	63	630	Transfer to reserve			(2,625)
10100	Household Refuse Removal	MSANH	Expenses Relating To Sanitation -	50	500	Salaries & Wages			(1,298)
10100	Household Refuse Removal	MSANH	Household Refuse Removal	57	570	Insurance Premiums			(29)
10100	Household Refuse Removal	MSANH	Expenses Relating To Sanitation -	90	900	Labour Overheads			(1,758)
10100	Household Refuse Removal	MSANH	Expenses Relating To Sanitation -	90	901	Plant Recovery			(16)
10103	Tip Maintenance	MTP	Tip Maintenance	90	901	Plant Recovery			(11)
10104	Sanitation Infrastructure	C14703	Cap-Ex - New Rubbish Tip	52	521	Service Contracts		19,030	
10105	ABC Expenses - H'sehold Refe	10105	ABC Expenses - H'sehold Refuse	90	903	Administration Allocation (Expense)		138	
10300	Sewerage Expenses	SEWER	Expenses Relating To Sewerage	50	500	Salaries & Wages			(815)
10300	Sewerage Expenses	SEWER	Expenses Relating To Sewerage	52	520	Materials			(1,707)
10300	Sewerage Expenses	SEWER	Expenses Relating To Sewerage	90	900	Labour Overheads			(845)
10300	Sewerage Expenses	SEWER	Expenses Relating To Sewerage	90	901	Plant Recovery			(1,177)
10303	ABC Expenses - Sewerage	10303	ABC Expenses - Sewerage	90	903	Administration Allocation (Expense)		138	
10500	Protection of Environment Expt	MOSQ	Mosquito Control	50	500	Salaries & Wages			(426)
10500	Protection of Environment Expt	MOSQ	Mosquito Control	52	520	Materials			(2,580)
10500	Protection of Environment Expt	MOSQ	Mosquito Control	90	900	Labour Overheads			(641)
10503	ABC Exp. - Protection of Env.	10503	ABC Exp. - Protection of Env.	90	903	Administration Allocation (Expense)		279	
10604	ABC Exp - Town Plng & Reg. C	10604	ABC Exp - Town Plng & Reg. Dev.	90	903	Administration Allocation (Expense)		123	
10701	Other Community Amenities Inc	10701	Other Community Amenities Inc	15	156	Other Fees & Charges		186	
10704	Public Conveniences	MPTOIL	Maintenance - Public Convenience	50	500	Salaries & Wages			(2,546)
10704	Public Conveniences	MPTOIL	Maintenance - Public Convenience	57	570	Insurance Premiums			(181)
10704	Public Conveniences	MPTOIL	Maintenance - Public Convenience	90	900	Labour Overheads			(1,901)
10704	Public Conveniences	MPTOIL	Maintenance - Public Convenience	90	901	Plant Recovery			(18)
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	90	901	Plant Recovery			(4)
10709	ABC Expenses - O.C.A.	10709	ABC Expenses - O.C.A.	90	903	Administration Allocation (Expense)		141	
10770	O.C.A Infrastructure	C14713	Cap Ex - Niche Wall For Settlement	52	521	Service Contracts		17,000	
11300	ABC Expenses - Other Rec. &	11300	ABC Expenses - Other Rec. & Spc	90	903	Administration Allocation (Expense)		224	
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserve	50	500	Salaries & Wages		14,615	
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserve	52	521	Service Contracts			(181)
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserve	90	900	Labour Overheads		6,759	
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserve	90	901	Plant Recovery			(4,378)
11304	Parks & Reserves Mtce	MPARKS	Parks & Reserves Mtce	57	570	Insurance Premiums			(446)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports C	50	500	Salaries & Wages			(3,428)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports C	52	520	Materials			(839)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports C	52	521	Service Contracts			(6,500)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports C	57	570	Insurance Premiums			(862)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports C	90	900	Labour Overheads			(2,666)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports C	90	901	Plant Recovery			(11)
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	50	500	Salaries & Wages			(700)
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	57	570	Insurance Premiums			(362)
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	90	900	Labour Overheads			(1,763)

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

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE Summa IE	Inc/Exp Analysis	No Movement	Increase in Cash	(Decrease in Cash)
11307	Sports Toilet Block Mtce	MSTOIL	Maintenance - Two Sports Toilet Bl	50	500 Salaries & Wages			(590)
11307	Sports Toilet Block Mtce	MSTOIL	Maintenance - Two Sports Toilet Bl	52	521 Service Contracts			(449)
11307	Sports Toilet Block Mtce	MSTOIL	Maintenance - Two Sports Toilet Bl	57	570 Insurance Premiums			(81)
11307	Sports Toilet Block Mtce	MSTOIL	Maintenance - Two Sports Toilet Bl	90	901 Plant Recovery			(1)
11400	Television Rebroadcasting	11400	Television Rebroadcasting	52	520 Materials		19,000	
11400	Television Rebroadcasting	11400	Television Rebroadcasting	52	521 Service Contracts			(18,436)
11404	ABC Exp - TV Rebroadcasting	11404	ABC Exp - TV Rebroadcasting	90	903 Administration Allocation (Expense)		138	
11500	Library Costs	11500	Library Costs	52	520 Materials			(107)
11500	Library Costs	11500	Library Costs	52	521 Service Contracts			(674)
11502	ABC Expenses - Libraries	11502	ABC Expenses - Libraries	90	903 Administration Allocation (Expense)		392	
11602	Murchison Museum	MUSEUM	Maintenance - Museum	52	520 Materials			(2,488)
11602	Murchison Museum	MUSEUM	Maintenance - Museum	52	521 Service Contracts			(2,470)
11602	Murchison Museum	MUSEUM	Maintenance - Museum	57	570 Insurance Premiums			(267)
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	50	500 Salaries & Wages			(1,576)
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	52	520 Materials			(2,954)
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	52	543 Gas			(95)
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	57	570 Insurance Premiums			(35)
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	90	900 Labour Overheads			(1,613)
11606	ABC Expenses - Other Culture	11606	ABC Expenses - Other Culture	90	903 Administration Allocation (Expense)		1,491	
12101	Council Roads Construction	C12003	Capex Roads Construction Gener	50	500 Salaries & Wages		149,640	
12101	Council Roads Construction	C12003	Capex Roads Construction Gener	90	900 Labour Overheads		130,387	
12101	Council Roads Construction	C12003	Capex Roads Construction Gener	90	901 Plant Recovery		255,161	
12101	Council Roads Construction	C12020	Carn-Mul Rd 245.04 - 254.10 Recc	50	500 Salaries & Wages			(75,373)
12101	Council Roads Construction	C12020	Carn-Mul Rd 245.04 - 254.10 Recc	52	520 Materials		4,812	
12101	Council Roads Construction	C12020	Carn-Mul Rd 245.04 - 254.10 Recc	52	521 Service Contracts		178,023	
12101	Council Roads Construction	C12020	Carn-Mul Rd 245.04 - 254.10 Recc	90	900 Labour Overheads			(70,555)
12101	Council Roads Construction	C12020	Carn-Mul Rd 245.04 - 254.10 Recc	90	901 Plant Recovery			(166,764)
12108	Grids Construction	CGR000	Capex Grids General	52	521 Service Contracts		35,000	
12109	Depot Buildings & Improvemen	12109	Depot Buildings & Improvements	52	521 Service Contracts		15,000	
12111	Depot Plant & Equipment	12111	Depot Plant & Equipment	70	702 Capital Purchases - Plant & Equipment Major			(4,701)
12118	Sealed Roads Construction	C12031	Carn-Mul Rd 208.68 - 241.74 Recc	50	500 Salaries & Wages		20,709	
12118	Sealed Roads Construction	C12031	Carn-Mul Rd 208.68 - 241.74 Recc	52	520 Materials		3,745	
12118	Sealed Roads Construction	C12031	Carn-Mul Rd 208.68 - 241.74 Recc	52	521 Service Contracts		115,201	
12118	Sealed Roads Construction	C12031	Carn-Mul Rd 208.68 - 241.74 Recc	90	900 Labour Overheads		17,532	
12118	Sealed Roads Construction	C12031	Carn-Mul Rd 208.68 - 241.74 Recc	90	901 Plant Recovery		40,784	
12119	Sealed Roads Sealing Works	C12032	General Road Sealing Works	50	500 Salaries & Wages			(15,743)
12119	Sealed Roads Sealing Works	C12032	General Road Sealing Works	52	521 Service Contracts			(722,758)
12119	Sealed Roads Sealing Works	C12032	General Road Sealing Works	90	900 Labour Overheads			(14,168)
12119	Sealed Roads Sealing Works	C12032	General Road Sealing Works	90	901 Plant Recovery			(17,064)
12120	Formed & Surfaced Roads Co	C12026	Beri-Pindar Rd Wreath Flowers Wt	50	500 Salaries & Wages			(9,689)
12120	Formed & Surfaced Roads Co	C12026	Beri-Pindar Rd Wreath Flowers Wt	52	520 Materials		288	
12120	Formed & Surfaced Roads Co	C12026	Beri-Pindar Rd Wreath Flowers Wt	52	521 Service Contracts			(23,920)
12120	Formed & Surfaced Roads Co	C12026	Beri-Pindar Rd Wreath Flowers Wt	90	900 Labour Overheads			(11,046)
12120	Formed & Surfaced Roads Co	C12026	Beri-Pindar Rd Wreath Flowers Wt	90	901 Plant Recovery			(6,048)
12120	Formed & Surfaced Roads Co	C12027	Beri-Pindar Rd 288.05 - 309.50 Re	50	500 Salaries & Wages		3,460	
12120	Formed & Surfaced Roads Co	C12027	Beri-Pindar Rd 288.05 - 309.50 Re	52	520 Materials			(2,688)
12120	Formed & Surfaced Roads Co	C12027	Beri-Pindar Rd 288.05 - 309.50 Re	90	901 Plant Recovery			(859)
12120	Formed & Surfaced Roads Co	C12036	SKA Route Gravel Stockpiling Wor	52	521 Service Contracts			(80,000)
12120	Formed & Surfaced Roads Co	C12037	SKA Route Twin Peaks-Wooleen F	52	521 Service Contracts			(250,000)
12131	Trans. from Res - Berrigarra-C	12131	Trans. from Res - Berrigarra-Cue	22	220 Transfer from Reserve		1,214,814	
12180	Roads Construction - Contribut	C12001	Capex - Beringarra-Cue Rd - Conv	50	500 Salaries & Wages			(2,086)
12180	Roads Construction - Contribut	C12001	Capex - Beringarra-Cue Rd - Conv	52	521 Service Contracts			(678,005)
12180	Roads Construction - Contribut	C12001	Capex - Beringarra-Cue Rd - Conv	90	900 Labour Overheads			(1,878)
12180	Roads Construction - Contribut	C12002	Cap Ex - Beringarra-Cue Road - U	50	500 Salaries & Wages			(149)
12180	Roads Construction - Contribut	C12002	Cap Ex - Beringarra-Cue Road - U	52	520 Materials			(19,500)
12180	Roads Construction - Contribut	C12002	Cap Ex - Beringarra-Cue Road - U	52	521 Service Contracts			(304,648)
12180	Roads Construction - Contribut	C12002	Cap Ex - Beringarra-Cue Road - U	90	900 Labour Overheads			(268)
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	50	500 Salaries & Wages		29,823	
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	52	520 Materials			(235)
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	90	901 Plant Recovery		25,675	
12203	Roads Maintenance General	R0003	Beringarra-Byro Road	50	500 Salaries & Wages		5,401	
12203	Roads Maintenance General	R0003	Beringarra-Byro Road	90	901 Plant Recovery		8,824	
12203	Roads Maintenance General	R0004	Twin Peaks - Wooleen Road	50	500 Salaries & Wages			(2,967)
12203	Roads Maintenance General	R0004	Twin Peaks - Wooleen Road	90	900 Labour Overheads			(2,841)
12203	Roads Maintenance General	R0004	Twin Peaks - Wooleen Road	90	901 Plant Recovery			(7,646)
12203	Roads Maintenance General	R0005	Boolarly - Kalli Road	50	500 Salaries & Wages		4,613	
12203	Roads Maintenance General	R0006	Byro - Woodleigh Road	50	500 Salaries & Wages		1,598	
12203	Roads Maintenance General	R0008	New Forrest - Yallalong Road	50	500 Salaries & Wages			(4,530)
12203	Roads Maintenance General	R0008	New Forrest - Yallalong Road	90	900 Labour Overheads			(8,309)
12203	Roads Maintenance General	R0008	New Forrest - Yallalong Road	90	901 Plant Recovery			(9,001)
12203	Roads Maintenance General	R0010	Coolcalalaya Road	50	500 Salaries & Wages			(688)
12203	Roads Maintenance General	R0010	Coolcalalaya Road	90	900 Labour Overheads			(2,330)
12203	Roads Maintenance General	R0010	Coolcalalaya Road	90	901 Plant Recovery			(5,818)
12203	Roads Maintenance General	R0011	Mileura - Nookawarra Road	50	500 Salaries & Wages		5,587	
12203	Roads Maintenance General	R0016	Beringarra - Mt Gould Road	50	500 Salaries & Wages		3,644	
12203	Roads Maintenance General	R0017	Tardie - Yulin Road	50	500 Salaries & Wages		2,214	
12203	Roads Maintenance General	R0022	Innuendy Road	50	500 Salaries & Wages		479	
12203	Roads Maintenance General	R0024	Boolarly Station Access Road	50	500 Salaries & Wages		191	
12203	Roads Maintenance General	R0025	Yunda Road	50	500 Salaries & Wages		2,382	
12203	Roads Maintenance General	R0026	Meeberrie - Wooleen Road	90	900 Labour Overheads			(757)
12203	Roads Maintenance General	R0026	Meeberrie - Wooleen Road	90	901 Plant Recovery			(145)
12203	Roads Maintenance General	R0027	Wooleen - Mt Wittenoom Road	50	500 Salaries & Wages		3,935	
12203	Roads Maintenance General	R0027	Wooleen - Mt Wittenoom Road	90	901 Plant Recovery			(3,629)
12203	Roads Maintenance General	R0028	Mt Wittenoom Road	50	500 Salaries & Wages		2,929	
12203	Roads Maintenance General	R0031	Beringarra - Cue Road	50	500 Salaries & Wages		1,789	
12203	Roads Maintenance General	R0032	Boolarly - Wooleen Road	50	500 Salaries & Wages		1,030	
12203	Roads Maintenance General	R0032	Boolarly - Wooleen Road	90	900 Labour Overheads			(186)
12203	Roads Maintenance General	R0032	Boolarly - Wooleen Road	90	901 Plant Recovery		1,588	
12203	Roads Maintenance General	R0033	Cue - Kalli Road	50	500 Salaries & Wages			(99)
12203	Roads Maintenance General	R0033	Cue - Kalli Road	90	900 Labour Overheads			(89)
12203	Roads Maintenance General	R0035	Butchers Track	90	900 Labour Overheads			(4,385)
12203	Roads Maintenance General	R0035	Butchers Track	90	901 Plant Recovery			(817)
12203	Roads Maintenance General	R0038	Mulga Crescent	50	500 Salaries & Wages			(185)

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

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE Summa	IE	Inc/Exp Analysis	No Movement	Increase in Cash	(Decrease in Cash)
12203	Roads Maintenance General	R0038	Mulga Crescent	90	900	Labour Overheads			(166)
12203	Roads Maintenance General	R0038	Mulga Crescent	90	901	Plant Recovery			(403)
12203	Roads Maintenance General	R0041	Kurara Way	50	500	Salaries & Wages			(185)
12203	Roads Maintenance General	R0041	Kurara Way	90	900	Labour Overheads			(166)
12203	Roads Maintenance General	R0041	Kurara Way	90	901	Plant Recovery			(403)
12203	Roads Maintenance General	R0043	Camarvon - Mullewa Road	52	520	Materials			(2,060)
12203	Roads Maintenance General	R0043	Camarvon - Mullewa Road	90	900	Labour Overheads			(15,569)
12203	Roads Maintenance General	R0046	Wooleen Access Road	50	500	Salaries & Wages			(259)
12203	Roads Maintenance General	R0046	Wooleen Access Road	90	900	Labour Overheads			(466)
12203	Roads Maintenance General	R0046	Wooleen Access Road	90	901	Plant Recovery			(1,127)
12203	Roads Maintenance General	R0047	Errabiddy Bluff Road	50	500	Salaries & Wages			(342)
12203	Roads Maintenance General	R0047	Errabiddy Bluff Road	90	900	Labour Overheads			(666)
12203	Roads Maintenance General	R0047	Errabiddy Bluff Road	90	901	Plant Recovery			(1,529)
12203	Roads Maintenance General	R0051	Station Airstrips	50	500	Salaries & Wages			(701)
12203	Roads Maintenance General	R0051	Station Airstrips	90	900	Labour Overheads			(1,263)
12203	Roads Maintenance General	R0051	Station Airstrips	90	901	Plant Recovery			(3,077)
12204	Depot Maintenance	DEPOT	Depot Maintenance	52	520	Materials			(1,987)
12204	Depot Maintenance	DEPOT	Depot Maintenance	52	521	Service Contracts			(6,799)
12204	Depot Maintenance	DEPOT	Depot Maintenance	52	543	Gas			(2,299)
12204	Depot Maintenance	DEPOT	Depot Maintenance	57	570	Insurance Premiums			(10,350)
12204	Depot Maintenance	DEPOT	Depot Maintenance	90	900	Labour Overheads			(1,359)
12206	Traffic Signs Maint.	TSIGNS	Traffic Signs Maintenance	90	900	Labour Overheads			(2,043)
12206	Traffic Signs Maint.	TSIGNS	Traffic Signs Maintenance	90	901	Plant Recovery			(1,550)
12207	Bridges Maint.	MBRIDG	Bridges Maintenance	57	570	Insurance Premiums			(809)
12208	Rehab Gravel Pits	GPITS	Rehab Gravel Pits	50	500	Salaries & Wages			(711)
12208	Rehab Gravel Pits	GPITS	Rehab Gravel Pits	52	521	Service Contracts	3,910		
12208	Rehab Gravel Pits	GPITS	Rehab Gravel Pits	90	900	Labour Overheads			(1,281)
12208	Rehab Gravel Pits	GPITS	Rehab Gravel Pits	90	901	Plant Recovery			(3,910)
12210	Road Bunding Works	BUND19	Bunding Kalli-Roderick Rd	52	521	Service Contracts	80,000		
12212	Grant - MRWA Direct	12212	Grant - MRWA Direct	11	110	Operating Grants - State Government	5,301		
12213	Grant - MRWA Specific	12213	Grant - MRWA Specific	18	181	Capital Grants - State Government	120,000		
12220	Traffic Licencing Commissions	12220	Traffic Licencing Commissions	17	170	Other Revenue	23		
12223	Grids Maintenance	MGRIDS	Maintenance/Improvements Grids	50	500	Salaries & Wages			(3,103)
12223	Grids Maintenance	MGRIDS	Maintenance/Improvements Grids	90	900	Labour Overheads			(5,866)
12223	Grids Maintenance	MGRIDS	Maintenance/Improvements Grids	90	901	Plant Recovery			(3,889)
12227	Road Loan Interest Expenses (	12227	Road Loan Interest Expenses (WA	56	560	Interest On Loans			(581)
12227	Road Loan Interest Expenses (	12227	Road Loan Interest Expenses (WA	56	561	Other Interest Charges			(1,381)
12235	Flood Damage	FLOOD8	Flood Damage Feb 2021	50	500	Salaries & Wages			(447)
12235	Flood Damage	FLOOD8	Flood Damage Feb 2021	90	900	Labour Overheads			(805)
12235	Flood Damage	FLOOD9	Flood Damage from Rain Event M	50	500	Salaries & Wages			(2,086)
12235	Flood Damage	FLOOD9	Flood Damage from Rain Event M	90	900	Labour Overheads			(3,755)
12237	MRWA - SKA Roads Capital (	12237	MRWA - SKA Roads Capital Grar	18	181	Capital Grants - State Government	363,000		
12241	ABC Exp - Roads & Depot	12241	ABC Exp - Roads & Depot	90	903	Administration Allocation (Expense)	2,871		
12244	Mining Related Roads Contrib	12244	Mining Related Roads Contributor	18	184	Contributions - Capital	7,500		
12252	Trans to Res - B/Pindar CSIRO	12252	Trans to Res - B/Pindar CSIRO	63	630	Transfer to reserve			(975)
12302	Road Plant Purchases	12302	Road Plant Purchases	70	702	Capital Purchases - Plant & Equipment Major	57,504		
12315	Cap-Ex - Purchase Major Plant	12315	Cap-Ex - Purchase Major Plant - P	70	702	Capital Purchases - Plant & Equipment Major			(49,741)
12604	Airport Maintenance	MAIRPT	Airport Maintenance	50	500	Salaries & Wages	1,362		
12604	Airport Maintenance	MAIRPT	Airport Maintenance	52	521	Service Contracts			(308)
12604	Airport Maintenance	MAIRPT	Airport Maintenance	57	570	Insurance Premiums			(7,689)
12604	Airport Maintenance	MAIRPT	Airport Maintenance	90	901	Plant Recovery			(2)
12605	ABC Exp - Aerodrome	12605	ABC Exp - Aerodrome	90	903	Administration Allocation (Expense)	135		
13103	ABC Exp - Rural Services	13103	ABC Exp - Rural Services	90	903	Administration Allocation (Expense)	281		
13201	Tourism Area Promotion Rever	13201	Tourism Area Promotion Revenue	11	113	Contributions - Operating	20,000		
13201	Tourism Area Promotion Rever	13201	Tourism Area Promotion Revenue	15	156	Other Fees & Charges	11,430		
13203	Tour Area Prom Buildings & Im	C13010	Capex - Roadhouse Residence	52	521	Service Contracts	425,000		
13203	Tour Area Prom Buildings & Im	C13027	Staff Accommodation Units	52	521	Service Contracts	250,000		
13207	ABC Exp- Tourism/Area Prom.	13207	ABC Exp- Tourism/Area Prom.	90	903	Administration Allocation (Expense)	1,737		
13211	Trans to Res - Com Econ Dev	13211	Trans to Res - Com Econ Dev	63	630	Transfer to reserve			(3,630)
13600	ABC Expenses - Other Econom	13600	ABC Expenses - Other Economic	90	903	Administration Allocation (Expense)	1,332		
13601	Settlement Water Supply	WATER	Settlement Water Supply	50	500	Salaries & Wages	1,117		
13601	Settlement Water Supply	WATER	Settlement Water Supply	57	570	Insurance Premiums			(53)
13601	Settlement Water Supply	WATER	Settlement Water Supply	90	901	Plant Recovery			(7)
13602	Settlement Power Generation	POWER	Settlement Power Generation	50	500	Salaries & Wages	1,701		
13602	Settlement Power Generation	POWER	Settlement Power Generation	52	521	Service Contracts			(15,000)
13602	Settlement Power Generation	POWER	Settlement Power Generation	57	570	Insurance Premiums			(1,582)
13602	Settlement Power Generation	GEN098	Powerhouse Generator No 1	52	520	Materials	2,299		
13602	Settlement Power Generation	GEN098	Powerhouse Generator No 1	57	570	Insurance Premiums	1,269		
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	52	520	Materials	974		
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	57	570	Insurance Premiums	1,269		
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	50	500	Salaries & Wages			(3,047)
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	52	521	Service Contracts			(26,618)
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	57	570	Insurance Premiums			(88)
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	90	900	Labour Overheads			(2,335)
13604	Roadhouse General Expenses	RHTRAN	Roadhouse Transitional	52	520	Materials			(30,444)
13605	Roadhouse Fuel Purchases	RHFDP	Roadhouse Diesel Fuel Purchases	52	520	Materials			(77,933)
13606	Roadhouse Fuel Other Expens	RHFEXP	Roadhouse Fuel Other Expenses	50	500	Salaries & Wages			(788)
13606	Roadhouse Fuel Expenses	RHFEXP	Roadhouse Fuel Other Expenses	52	521	Service Contracts			(346)
13606	Roadhouse Fuel Other Expens	RHFEXP	Roadhouse Fuel Other Expenses	90	900	Labour Overheads			(710)
13608	Roadhouse Fuel Sales	13608	Roadhouse Fuel Sales	15	156	Other Fees & Charges	60,180		
13609	Roadhouse - Other Revenue	13609	Roadhouse - Other Revenue	11	113	Contributions - Operating	4,900		
13609	Roadhouse - Other Revenue	13609	Roadhouse - Other Revenue	15	156	Other Fees & Charges	771		
13612	Trans to Res - Sett. Bldg & Fac	13612	Trans to Res - Sett. Bldg & Facs.	63	630	Transfer to reserve			(38,246)
13618	Roadhouse - Shop Sales	13618	Roadhouse - Shop Sales	17	170	Other Revenue	127,490		
13619	Roadhouse Business Expense	RHOP1	Running Of The Roadhouse - Cost	52	520	Materials			(104,939)
13619	Roadhouse Business Expense	RHOPER	Roadhouse Business Operational	50	500	Salaries & Wages	4,686		
13619	Roadhouse Business Expense	RHOPER	Roadhouse Business Operational	50	501	Superannuation			(16,620)
13619	Roadhouse Business Expense	RHOPER	Roadhouse Business Operational	52	521	Service Contracts			(2,560)
13619	Roadhouse Business Expense	RHOPER	Roadhouse Business Operational	57	570	Insurance Premiums	7,756		
13619	Roadhouse Business Expense	RHOPER	Roadhouse Business Operational	90	900	Labour Overheads			(32,739)
13620	Cabins Caravan Park Expense	CPKEXP	Caravan Park Expenses - Grounds	52	520	Materials			(4,313)
13620	Cabins Caravan Park Expense	CPKEXP	Caravan Park Expenses - Grounds	52	521	Service Contracts			(17,915)
13620	Cabins Caravan Park Expense	CPKEXP	Caravan Park Expenses - Grounds	90	901	Plant Recovery	412		

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

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE Summa	IE	Inc/Exp Analysis	No Movement	Increase in Cash	(Decrease in Cash)
13620	Cabins Caravan Park Expense	CPBUILD	Caravan Park Outbuildings	52	543	Gas			(2,044)
13620	Cabins Caravan Park Expense	CPBUILD	Cabins Caravan Park Expenses	57	570	Insurance Premiums			(948)
13620	Cabins Caravan Park Expense	CPBUILD	Caravan Park Outbuildings	90	900	Labour Overheads			(2,444)
13620	Cabins Caravan Park Expense	RHACM	Maintenance of Tourist Accommodat	50	520	Materials	4,819		
13620	Cabins Caravan Park Expense	RHACM	Maintenance of Tourist Accommodat	52	543	Gas			(11)
13620	Cabins Caravan Park Expense	RHACM	Maintenance of Tourist Accommodat	90	900	Labour Overheads			(7,200)
13622	Trans from Res - Sett Facs.	13622	Trans from Res - Sett Facs.	22	220	Transfer from Reserve			(750,000)
13640	Roadhouse Building & Surrou	RHGDNS	Roadhouse Precinct Gardens	50	500	Salaries & Wages	5,647		
13640	Roadhouse Building & Surrou	RHGDNS	Roadhouse Precinct Gardens	90	900	Labour Overheads	1,951		
13640	Roadhouse Building & Surrou	RHM	Roadhouse Cafe Bldg Maint	50	500	Salaries & Wages	8,731		
13640	Roadhouse Building & Surrou	RHM	Roadhouse Cafe Bldg Maint	52	543	Gas			(533)
13640	Roadhouse Building & Surrou	RHM	Roadhouse Building & Surrounds	57	570	Insurance Premiums			(7,402)
13640	Roadhouse Building & Surrou	RHM	Roadhouse Cafe Bldg Maint	90	900	Labour Overheads	2,944		
13640	Roadhouse Building & Surrou	RHRES	Roadhouse Residence	50	500	Salaries & Wages			(290)
13640	Roadhouse Building & Surrou	RHRES	Roadhouse Residence	52	520	Materials			(86)
13640	Roadhouse Building & Surrou	RHRES	Roadhouse Residence	52	521	Service Contracts			(6,032)
13640	Roadhouse Building & Surrou	RHRES	Roadhouse Residence	52	543	Gas			(511)
13641	Other Economic Services Expe	ECOOOTH	Other Economic Services Expense	52	520	Materials	467		
13641	Other Economic Services Expe	ECOOOTH	Other Economic Services Expense	52	521	Service Contracts			(1,700)
13653	Loan Proceeds - Micro Grid Pv	13653	Loan Proceeds - Micro Grid Pwr	21	210	Proceeds of debentures			(950,000)
13654	R'House - Accom & Camping	13654	R'House - Accom & Camping	15	156	Other Fees & Charges	22,809		
13655	Tourism Expenses	TOUR	Tourism Operational Expenses	52	520	Materials			(7,147)
13655	Tourism Expenses	TOUR	Tourism Operational Expenses	52	521	Service Contracts	12,700		
13655	Tourism Expenses	TOEVNT	Tourism Events	52	521	Service Contracts			(49,500)
13656	Housing Costs Allocated Econ	13656	Housing Costs Allocated Economit	90	904	Housing Allocation (Expense)			(6,523)
13657	Utility Infrastructure	C14304	Capex - Provision of Solar Power	52	521	Service Contracts	1,100,000		
13657	Utility Infrastructure	C14720	Improvements To drinking Water re	52	521	Service Contracts			(570,000)
14200	Plant Expenses PWO	14200	Plant Expenses PWOH	90	901	Plant Recovery			(25,684)
14202	Sick Leave Expense	14202	Sick Leave Expense	50	500	Salaries & Wages	2,188		
14204	Protective Clothing - Outside S	14204	Protective Clothing - Outside Staff	52	520	Materials			(7,039)
14205	Works Salaries & Wages	OFFWKS	Works Salaries & Wages	50	500	Salaries & Wages	5,883		
14207	Less PWO Allocated to Works	14207	Less PWO Allocated to Works	90	900	Labour Overheads	87,356		
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	50	500	Salaries & Wages			(27,112)
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	50	502	Other Employee Costs			(6,851)
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	52	520	Materials			(2,690)
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	52	521	Service Contracts			(2,431)
14213	TOIL - Works	14213	TOIL - Works	50	500	Salaries & Wages	6,024		
14214	Public Holidays - Works	14214	Public Holidays - Works	50	500	Salaries & Wages			(14,611)
14215	ABC Expenses - P.W.Overhea	14215	ABC Expenses - P.W.Overheads	90	903	Administration Allocation (Expense)	1,998		
14216	Housing Costs Allocated to Wc	14216	Housing Costs Allocated to Works	90	904	Housing Allocation (Expense)			(1,634)
14217	Superannuation - P.W.O.	14217	Superannuation - P.W.O.	50	501	Superannuation			(16,250)
14302	Insurance - Plant	14302	Insurance - Plant	57	570	Insurance Premiums	12,131		
14303	Fuel & Oils	14303	Fuel & Oils	52	520	Materials			(142,076)
14305	Parts & Repairs	14305	Parts & Repairs	52	520	Materials			(116,555)
14305	Parts & Repairs	14305	Parts & Repairs	52	521	Service Contracts	116,555		
14305	Parts & Repairs	14305	Parts & Repairs	52	543	Gas			(4,254)
14305	Parts & Repairs	14305	Parts & Repairs	90	901	Plant Recovery			(2,610)
14306	Internal Repair Wages	14306	Internal Repair Wages	50	500	Salaries & Wages	8,097		
14307	Licences - Plant	14307	Licences - Plant	52	520	Materials			(14,266)
14309	Plant Operation Costs Allocate	14309	Plant Operation Costs Allocated to	90	901	Plant Recovery	46,630		
14311	Housing (Plant) Related Costs	14311	Housing (Plant) Related Costs	90	904	Housing Allocation (Expense)			(777)
14312	Plant - Tools & Minor Equipme	14312	Plant - Tools & Minor Equipment	52	520	Materials			(6,112)
14313	ABC Expenses - Plant Operati	14313	ABC Expenses - Plant Operation C	90	903	Administration Allocation (Expense)	3,118		
14500	General Office and Administrat	14500	General Office and Administration	52	520	Materials			(792)
14500	General Office and Administrat	14500	General Office and Administration	52	521	Service Contracts	1,175		
14500	General Office and Administrat	14500	General Office and Administration	58	580	Other Expenses			(14,408)
14501	Office Building Expenses	OFFADM	Administration Office Maintenance	50	500	Salaries & Wages			(6,000)
14501	Office Building Expenses	OFFADM	Administration Office Maintenance	57	570	Insurance Premiums			(931)
14501	Office Building Expenses	OFFADM	Administration Office Maintenance	90	900	Labour Overheads			(1,890)
14501	Office Building Expenses	OFFADO	Administration Office Operations	50	500	Salaries & Wages			(5,069)
14502	Workers Comp. - Administratio	14502	Workers Comp. - Administration	50	502	Other Employee Costs			(1,192)
14504	Telecommunications - Admin	14504	Telecommunications - Admin	52	521	Service Contracts			(3,304)
14505	Travel & Accommodation - Adr	14505	Travel & Accommodation - Admin	52	521	Service Contracts			(851)
14507	Trng./Conference - Admin	14507	Trng./Conference - Admin	50	502	Other Employee Costs			(4,003)
14507	Trng./Conference - Admin	14507	Trng./Conference - Admin	52	520	Materials			(53)
14507	Trng./Conference - Admin	14507	Trng./Conference - Admin	52	521	Service Contracts			(635)
14508	Printing & Stationery - Admin	14508	Printing & Stationery - Admin	52	520	Materials			(995)
14508	Printing & Stationery - Admin	14508	Printing & Stationery - Admin	52	521	Service Contracts			(4,929)
14512	Income Relating to Administrati	14512	Income Relating to Administration	12	121	Reimbursements	41,469		
14517	Insurance - Admin	14517	Insurance - Admin	57	570	Insurance Premiums	2,543		
14518	Salaries - Administration	14518	Salaries - Administration	50	500	Salaries & Wages	47,974		
14518	Salaries - Administration	14518	Salaries - Administration	90	900	Labour Overheads			(1,782)
14520	Superannuation - Admin	14520	Superannuation - Admin	50	501	Superannuation			(2,049)
14522	Consultants Administration	14522	Consultants Administration	52	521	Service Contracts			(38,800)
14522	Consultants Administration	14522	Consultants Administration	52	522	Contractors/Consultants	28,075		
14527	Vehicle Expenses Administrati	ADMVEH	Vehicle Expenses Administration	90	901	Plant Recovery			(701)
14550	Less ABC Costs Alloc to W & S	14550	Less ABC Costs Alloc to W & S	90	903	Administration Allocation (Expense)			(32,966)
14552	Housing Costs Allocated to Ad	14552	Housing Costs Allocated to Admin	90	904	Housing Allocation (Expense)			(603)
							5,604,534		(6,107,546)
							Total Decrease		(503,013)
									(0)
							Movement in Leave Reserve		(25,700)
							Movement in Opening Surplus		924,942
									396,229



murchisonshire

Ancient land under brilliant skies

2022/23 Budget Review Schedules

Adopted 23 March 2023

17.3.1 - March 2023

Indicative 3-Year Rate Setting Statement Program	Programme DescriptionTypeExp/Rev	2022 Final	Budget 2023	Actual 2023 YTD	Indicative 2023	Budget Review 2023	Indicative 2024	Indicative 2025
OPERATING ACTIVITIES BY REPORTING PROGRAM								
Net current assets at start of financial year - surplus/(deficit)		(17,596)	481,440	481,440	481,440	1,406,382	410,207	(350,086)
Revenue from operating activities (* excl general rates)								
Governance	GovernanceOpRev	30,398	28,000	28,529	57,058	69,469	28,000	28,000
General purpose funding *	General Purpose FundingOpRev	5,177,789	1,262,482	634,259	1,268,518	1,262,628	4,458,392	4,458,392
Law, order, public safety	Law, Order & Public SafetyOpRev	8,800	9,050	10,122	20,245	19,588	9,050	9,050
Health	HealthOpRev	0	0	0	0	0	0	0
Education and welfare	Education & WelfareOpRev	2,500	250	0	0	250	0	0
Housing	HousingOpRev	0	0	0	0	0	0	0
Community amenities	Community AmenitiesOpRev	85	300	93	186	486	300	300
Recreation and culture	Recreation & CultureOpRev	28,379	8,960	2,412	4,825	8,960	6,210	6,210
Transport	TransportOpRev	1,404,207	13,425,651	2,411,112	4,569,569	13,430,975	250,925	250,925
Economic services	Economic ServicesOpRev	680,771	955,840	576,905	1,153,810	1,203,421	820,450	820,450
Other property and services	Other Property & ServicesOpRev	118,341	100,000	33,871	67,742	100,000	70,000	70,000
		7,451,269	15,790,533	3,697,304	7,141,952	16,095,776	5,643,327	5,643,327
Expenditure from operating activities								
Governance	GovernanceOpExp	(597,892)	(799,276)	(376,241)	(752,600)	(821,786)	(785,706)	(777,706)
General purpose funding	General Purpose FundingOpExp	(41,844)	(27,165)	(21,568)	(5,171)	(27,015)	(26,981)	(26,981)
Law, order, public safety	Law, Order & Public SafetyOpExp	(97,808)	(88,654)	(35,840)	(51,417)	(94,729)	(91,828)	(91,828)
Health	HealthOpExp	(43,871)	(40,931)	(29,595)	(40,466)	(51,248)	(40,210)	(40,360)
Education and welfare	Education & WelfareOpExp	(2,064)	(9,825)	(3,263)	(11,128)	(13,262)	(9,656)	(9,656)
Housing	HousingOpExp	(92,121)	(84,330)	0	0	(84,330)	(84,330)	(84,330)
Community amenities	Community AmenitiesOpExp	(125,746)	(180,028)	(59,494)	(78,505)	(195,161)	(141,224)	(141,224)
Recreation and culture	Recreation & CultureOpExp	(271,893)	(415,242)	(137,091)	(281,944)	(426,595)	(411,209)	(404,709)
Transport	TransportOpExp	(3,679,137)	(17,695,615)	(3,470,689)	(6,868,526)	(17,651,682)	(3,896,541)	(3,951,700)
Economic services	Economic ServicesOpExp	(1,701,565)	(2,038,247)	(1,012,738)	(2,011,158)	(2,406,563)	(1,866,878)	(1,701,297)
Other property and services	Other Property & ServicesOpExp	(64,773)	970	161,364	(78,942)	(100,000)	(70,000)	(70,000)
		(6,718,715)	(21,378,343)	(4,985,155)	(10,179,857)	(21,872,373)	(7,424,562)	(7,299,790)
Operating Activities excluded from budget								
(Profit) / Loss on disposal of assets	Profit On Asset Disposal	0	0	0	0	0	0	0
Loss on Disposal of assets	Loss On Asset Disposal	17,023	0	0	0	0	0	0
Other		0	0	0	0	0	0	0
Movement in employee benefit provisions (non-current)		0	0	0	0	(25,700)	0	0
Depreciation & amortisation of assets	Depreciation On Non-Current Assets	3,322,392	3,520,116	0	0	3,520,116	3,539,320	3,539,320
Non-cash amounts excluded from operating activities		3,339,416	3,520,116	0	0	3,494,416	3,539,320	3,539,320
Amount attributable to operating activities		4,054,373	(1,586,255)	(806,412)	(2,556,465)	(875,799)	2,168,293	1,532,771
INVESTING ACTIVITIES								
Non-operating grants, subsidies and contributions	Non-Operating Grants, Subsidies and Contribu	1,870,047	1,938,566	340,788	681,576	2,429,066	6,074,092	3,511,458
Proceeds from disposal of assets	Proceeds on Sale of Assets	5,455	59,000	0	0	59,000	228,375	145,262
Purchase land held for resale		0	0	0	0	0	0	0
Purchase investment property		0	0	0	0	0	0	0
Purchase property, plant and equipment	Prop Plant Equip	(357,513)	(1,958,999)	(508,685)	(797,330)	(1,303,846)	(3,049,282)	(1,065,924)
Purchase and construction of infrastructure	Infrastructure	(3,410,343)	(5,062,079)	(3,252,613)	(3,465,187)	(6,014,514)	(6,676,717)	(4,530,005)
Amount attributable to investing activities		(1,892,354)	(5,023,512)	(3,420,511)	(3,580,942)	(4,830,294)	(3,423,532)	(1,939,209)
FINANCING ACTIVITIES								
Repayment of borrowings	Loan Repayment Principal	(92,114)	(200,598)	(107,024)	(199,747)	(200,598)	(189,033)	(192,531)
Proceeds from new borrowings	Proceeds of debentures	2,000,000	950,000	0	0	0	0	900,000
Proceeds from self supporting loans		0	0	0	0	0	0	0
Transfers to cash backed reserves (restricted assets)	Transfer to reserve	(4,487,467)	(553,800)	(23,822)	(47,644)	(631,269)	(1,170,754)	(970,871)
Transfers from cash backed reserves (restricted assets)	Transfer from Reserve	411,000	5,804,223	2,683,074	3,183,223	6,269,037	1,625,675	800,000
Amount attributable to financing activities		(2,168,581)	5,999,825	2,552,228	2,935,832	5,437,170	265,888	536,598
Surplus/ (deficit) before imposition of general rates		(6,562)	(609,942)	(1,674,695)	(3,201,575)	(268,924)	(989,351)	130,160
Amount raised from general rates	Rates	538,967	623,919	623,918	679,131	679,131	639,265	639,265
End of Year Adjustment		(50,965)						
Surplus / (deficit) after imposition of rates		481,440	13,977	(1,050,777)	(2,522,444)	410,207	(350,086)	769,425

Indicative 3-year Reserves Transfers

Reserves	Budget 2023				Budget Review 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	139,148	25,700	0	164,848	139,148	25,700	0	164,848	164,848	25,700	0	190,548	190,548	25,700	0	216,248
Plant Replacement	1,372,758	500,000	(621,000)	1,251,758	1,372,758	500,000	(621,000)	1,251,758	1,251,758	650,000	(945,675)	956,083	956,083	650,000	(500,000)	1,106,083
Buildings	488,636	2,700	0	491,336	499,636	5,325	0	504,961	504,961	5,325	0	510,286	510,286	5,325	0	515,611
Berrigarra-Cue Road	3,457,923	24,000	(850,000)	2,631,923	3,457,923	24,000	(2,064,814)	1,417,110	1,417,110	24,000	0	1,441,110	1,441,110	24,000	0	1,465,110
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	176,024	900	0	176,924	176,024	1,875	0	177,899	177,899	900	0	178,799	178,799	900	0	179,699
Flood Damage Repairs	105,968	500	(100,000)	6,468	105,968	500	(100,000)	6,468	6,468	500	0	6,968	6,968	500	0	7,468
Settlement Buildings and Facilities	1,822,858	0	(750,000)	1,072,858	522,857	38,246	0	561,103	561,103	411,146	(680,000)	292,249	292,249	238,001	(300,000)	230,250
Assets-Rehabilitation Reserve	458,912	0	(300,000)	158,912	858,912	0	(300,000)	558,912	558,912	0	0	558,912	558,912	0	0	558,912
Grants Commission Reserve	3,183,223	0	(3,183,223)	0	3,183,223	31,992	(3,183,223)	31,992	31,992	0	0	31,992	31,992	0	0	31,992
Community Economic Development	0	0	0	0	0	3,630	0	3,630	3,630	45,683	0	49,313	49,313	26,445	0	75,757
Carnarvon-Mullewa Mining Related								0	0	7,500	0	7,500	7,500	0	0	7,500
Totals	11,205,451	553,800	(5,804,223)	5,955,028	10,316,450	631,269	(6,269,037)	4,678,682	4,678,682	1,170,754	(1,625,675)	4,223,761	4,223,761	970,871	(800,000)	4,394,632

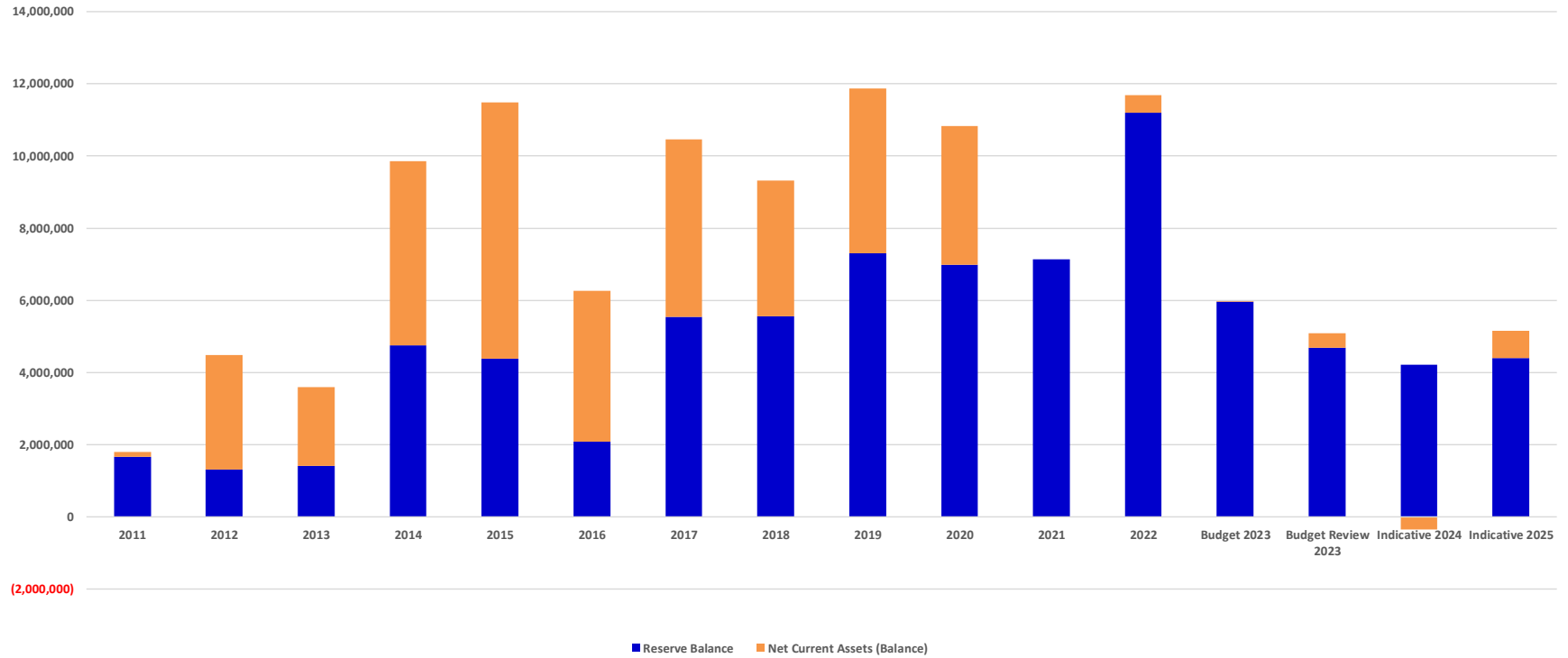
17.3.1 - March 2023

Indicative 3-Year Rate Setting Statement Nature & Type	Type/Inc/Exp Analysis Summary	Actual 2022	Budget 2023	Actual 2023 YTD	Indicative 2023	Budget Review 2023	Indicative 2024	Indicative 2025
Net current assets at start of financial year - surplus/(deficit)		(17,596)	481,440	481,440	481,440	1,406,382	410,207	(350,086)
OPERATING ACTIVITIES								
Revenue from operating activities * (excl general rates)								
Rates * (excluding general rates)								
Operating Grants subsidies and contributions	OpRates							
	OpOperating Grants, Subsidies And	6,721,754	14,843,858	3,100,884	5,950,036	14,883,690	4,734,077	4,734,077
Fees and Charges	OpFees & Charges	460,838	625,445	352,460	704,920	720,821	574,795	574,795
Interest earnings	OpInterest Earnings	10,134	45,000	26,151	52,302	45,000	58,000	58,000
Other revenue	OpOther Revenue	258,542	276,230	217,809	434,694	446,264	276,455	276,455
Profit on asset disposals	Profit On Asset Disposal	0	0	0	0	0	0	0
Fair Value adjustments to financial assets		0	0	0	0	0	0	0
		7,451,269	15,790,533	3,697,304	7,141,952	16,095,776	5,643,327	5,643,327
Expenditure from operating activities								
Employees Costs	OpEmployee Costs	(1,321,611)	(1,311,381)	(735,487)	(1,408,300)	(1,286,969)	(1,309,360)	(1,309,360)
Materials and Contracts	OpMaterials & Contracts	(1,772,421)	(16,146,634)	(3,959,878)	(8,391,317)	(16,621,380)	(2,142,737)	(2,023,280)
Depreciation on non current assets	OpDepreciation On Non-Current	(3,322,392)	(3,520,116)	0	0	(3,520,116)	(3,539,320)	(3,539,320)
Finance Costs	OpInterest Expenses	(21,298)	(47,061)	(24,462)	(48,924)	(49,024)	(85,764)	(79,061)
Insurance Expenses	OpInsurance Expenses	(180,109)	(184,439)	(185,182)	(185,182)	(194,650)	(181,991)	(183,378)
Council member costs	OpElected Member Expenses	0	0	0	0	0	0	0
Other expenditure	OpOther Expenditure	(100,885)	(168,713)	(80,146)	(146,134)	(200,234)	(165,390)	(165,390)
Loss on Disposal of assets	Loss On Asset Disposal	0	0	0	0	0	0	0
Loss on revaluation of non-current assets		0	0	0	0	0	0	0
		(6,718,715)	(21,378,343)	(4,985,155)	(10,179,857)	(21,872,373)	(7,424,562)	(7,299,790)
Non-cash amounts excluded from operating activities								
Less: Profit on disposal of assets	Profit On Asset Disposal	0	0	0	0	0	0	0
Less: Fair Value adjustments to financial assets		0	0	0	0	0	0	0
Loss on Disposal of assets	Loss On Asset Disposal	17,023	0	0	0	0	0	0
Loss on revaluation of non-current assets		0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0
Movement in employee benefit provisions (non-current)		0	0	0	0	(25,700)	0	0
Depreciation & amortisation of assets	Depreciation On Non-Current Assets	3,322,392	3,520,116	0	0	3,520,116	3,539,320	3,539,320
Non-cash amounts excluded from operating activities		3,339,416	3,520,116	0	0	3,494,416	3,539,320	3,539,320
Amount attributable to operating activities		4,054,373	(1,586,255)	(806,412)	(2,556,465)	(875,799)	2,168,293	1,532,771
INVESTING ACTIVITIES								
Non-operating grants, subsidies and contributions	Non-Operating Grants, Subsidies and C	1,870,047	1,938,566	340,788	681,576	2,429,066	6,074,092	3,511,458
Proceeds from disposal of assets	Proceeds on Sale of Assets	5,455	59,000	0	0	59,000	228,375	145,262
Purchase land held for resale		0	0	0	0	0	0	0
Purchase investment property		0	0	0	0	0	0	0
Purchase property, plant and equipment	Prop Plant Equip	(357,513)	(1,958,999)	(508,685)	(797,330)	(1,303,846)	(3,049,282)	(1,065,924)
Purchase and construction of infrastructure	Infrastructure	(3,410,343)	(5,062,079)	(3,252,613)	(3,465,187)	(6,014,514)	(6,676,717)	(4,530,005)
Amount attributable to investing activities		(1,892,354)	(5,023,512)	(3,420,511)	(3,580,942)	(4,830,294)	(3,423,532)	(1,939,209)
FINANCING ACTIVITIES								
Repayment of borrowings	Loan Repayment Principal	(92,114)	(200,598)	(107,024)	(199,747)	(200,598)	(189,033)	(192,531)
Proceeds from new borrowings	Proceeds of debentures	2,000,000	950,000	0	0	0	0	900,000
Proceeds from self supporting loans		0	0	0	0	0	0	0
Transfers to cash backed reserves (restricted assets)	Transfer to reserve	(4,487,467)	(553,800)	(23,822)	(47,644)	(631,269)	(1,170,754)	(970,871)
Transfers from cash backed reserves (restricted assets)	Transfer from Reserve	411,000	5,804,223	2,683,074	3,183,223	6,269,037	1,625,675	800,000
Amount attributable to financing activities		(2,168,581)	5,999,825	2,552,228	2,935,832	5,437,170	265,888	536,598
Surplus/ (deficit) before imposition of general rates		(6,562)	(609,942)	(1,674,695)	(3,201,575)	(268,924)	(989,351)	130,160
Amount raised from general rates	OpRates	538,967	623,919	623,918	679,131	679,131	639,265	639,265
End of Year Adjustment		(50,965)						
Surplus / (deficit) after imposition of rates		481,440	13,977	(1,050,777)	(2,522,444)	410,207	(350,086)	769,425

Cash Summary Net Current Assets & Reserves

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Budget 2023	Budget Review 2023	Indicative 2024	Indicative 2025
Net Current Assets (Balance)	134,634	3,180,148	2,191,032	5,106,080	7,104,899	4,180,997	4,913,067	3,752,856	4,562,188	3,843,908	(17,596)	481,440	13,977	410,207	(350,086)	769,425
Reserve Balance	1,664,960	1,307,648	1,409,991	4,754,723	4,380,932	2,081,115	5,549,696	5,559,862	7,303,108	6,989,921	7,128,983	11,205,451	5,955,028	4,678,682	4,223,761	4,394,632

Cash Summary Reserves & Net Current Assets (\$)



COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes	Total>>>
GENERAL PURPOSE FUNDING										
Schedule 03										
Sub Program 031, 032										
General Rates										
03103	General Rates Levied	(623,919)	(623,918)	(679,131)	(639,265)	(639,265)	Op Rev		Add in Back Rates - \$55k	
03105	Penalty Interest Raised on Rates	(5,500)	(754)	(5,500)	(5,500)	(5,500)	Op Rev			
03109	Rates Administration Fees	(330)	(132)	(330)	(330)	(330)	Op Rev			
03106	Rates Written-off	15,000		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			
Operating Rates Section										
03100	ABC Expenses - Rate Revenue	5,299	21,484	5,149	5,115	5,115	Op Exp			
03102	Valuation Exp.& Title Searches	1,234	84	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	5,000		5,000	5,000	5,000	Op Exp			
Other General Purpose Income										
03201	F.A.G Grant - General	(998,722)	(499,361)	(998,722)	(3,370,871)	(3,370,871)	Op Rev			
03202	F.A.G Grant - Roads	(217,085)	(108,543)	(217,085)	(1,027,846)	(1,027,846)	Op Rev			
03203	Grants Commission Grants Received - Special						Op Rev			
03204	Interest Received - Municipal		(1,575)		(13,000)	(13,000)	Op Rev			
03206	Interest Received - Reserve	(39,500)	(23,822)	(39,500)	(39,500)	(39,500)	Op Rev			
03207	Interest Received - Other (Not Reserves)		(0)	(0)			Op Rev			
03205	Other General Purpose Funding		(73)	(145)			Op Rev			
Other General Purpose Expenses										
03200	Expenses relating to Other General Purpose Funding						Op Exp			
Reserve Transfers										
03210	Transfer to Grants Commission Reserve		15,996	31,992			Trans to Res			
03208	Transfer from Grants Commission Reserve	(3,183,223)	(2,683,074)	(3,183,223)			Trans from			
General Purpose Funding		(5,042,459)	(3,903,686)	(5,065,974)	(5,070,675)	(5,070,675)		ST		

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
GOVERNANCE MEMBERS OF COUNCIL									
Schedule 04									
Sub Program 041, 042									
Members Remuneration									
04103	Shire President's Allowance	14,032	7,016	14,032	14,032	14,032	Op Exp		
04107	Deputy President's Allowance paid	3,508	1,754	3,508	3,508	3,508	Op Exp		
04109	Members Sitting Fees	63,323	31,662	63,323	60,000	60,000	Op Exp		
04108	Members Communications	12,000	6,000	12,000	12,000	12,000	Op Exp		
04100	Members Travelling Expenses	15,000	9,409	18,819	15,000	15,000	Op Exp		
04104	Members - Refresh & Receptions	3,500	1,019	3,773	3,500	3,500	Op Exp		
04118	Other Members Expenses	2,000		2,000	4,750	4,750	Op Exp		
Members Expenses									
04099	Members Reimbursements						Op Exp		
04101	Members Conference Expenses	5,000	3,647	9,295	5,000	5,000	Op Exp		
04111	Members - Training	1,000		1,000	1,000	1,000	Op Exp		
04117	Members IT Expenses						Op Exp		
04105	Members - Insurance	1,480	1,534	1,534	1,550	1,550	Op Exp		
04106	Members - Subs., Donations	19,510	2,600	19,510	19,510	19,510	Op Exp		
04102	Council Election Expenses				8,000		Op Exp		
04112	Council Chambers Maintenance	1,000		1,000	1,000	1,000	Op Exp		
04120	Members Other Costs	1,750		1,750	1,750	1,750	Op Exp		
04113	ABC Expenses - Members	192,929	88,516	187,452	186,224	186,224	Op Exp		
Other General Governance									
04110	Civic Receptions	2,000	887	2,594	2,000	2,000	Op Exp		
04119	Housing Costs -Members		5,559				Op Exp		
04203	Other General Governance	15,000	1,255	3,500	15,000	15,000	Op Exp		
04204	Housing Costs (Other Gov)		12,016				Op Exp		
04205	Consultants Other Governance	5,000		5,000	5,000	5,000	Op Exp		
04200	ABC Expenses - Other Governance	413,244	191,675	401,514	398,882	398,882	Op Exp		
04150	Income for Members Reimbursements						Op Rev		
Capital									
04116	Furniture & Equipment	15,000	327	15,000	2,500	2,500	Cap Exp		
Governance Members of Council		786,276	364,876	766,604	760,206	752,206		ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
ADMINISTRATION									
Schedule 04									
Sub Program 145									
General Office									
14500	General Office and Administration	4,650	17,312	18,675	4,650	4,650	Op Exp		
14501	Office Building Expenses	38,389	24,466	52,280	39,323	39,323	Op Exp		
Staff & Contractors									
14518	Salaries - Administration	418,380	186,094	372,188	418,380	418,380	Op Exp		
14520	Superannuation - Admin	51,914	26,982	53,963	51,914	51,914	Op Exp		
14511	Staff Uniform - Admin	2,000	676	2,000	2,000	2,000	Op Exp		
14519	Staff Appointment Expenses	9,000	782	9,000	9,000	9,000	Op Exp		
14502	Workers Comp. - Administration	26,000	27,192	27,192	26,000	26,000	Op Exp		
14509	Fringe Benefits Tax - Admin	32,000	19,987	32,000	32,000	32,000	Op Exp		
14507	Trng./Conference - Admin	5,500	4,845	10,190	5,500	5,500	Op Exp		
14505	Travel & Accommodation - Admin	3,000	1,425	3,851	3,000	3,000	Op Exp		
14523	Accounting Support Services	194,000	81,907	194,000	194,000	194,000	Op Exp		
14522	Consultants Administration	31,000	22,325	41,725	15,000	15,000	Op Exp		
General Operations									
14504	Telecommunications - Admin	27,000	9,257	30,304	27,000	27,000	Op Exp		
14503	IT Expense	55,000	43,374	55,000	55,000	55,000	Op Exp		
14517	Insurance - Administration	57,436	54,893	54,893	55,000	55,000	Op Exp		
14528	Finance Costs Administration	5,100		5,100	5,100	5,100	Op Exp		
14529	Office Furn & Equipment	7,500	1,696	7,500	5,000	5,000	Op Exp		
14521	Audit Fees	55,200	45,700	55,200	55,200	55,200	Op Exp		
14524	Subscriptions	25,000	24,375	25,000	4,750	4,750	Op Exp		
14508	Printing & Stationery - Admin	9,000	7,462	14,923	9,000	9,000	Op Exp		
14527	Vehicle Expenses Administration	19,292	9,996	19,993	19,292	19,292	Op Exp		
14506	Legal Expenses Administration	20,000	1,057	20,000	20,000	20,000	Op Exp		
14510	Depreciation - Admin	30,236		30,236	30,236	30,236	Dep		
Other Administration									
14552	Housing Costs Allocated to Admin			63,387	62,673	62,673	Op Exp		
14550	Less ABC Costs Alloc to W & S	(1,161,382)	(600,111)	(1,128,416)	(1,121,018)	(1,121,018)	Op Exp		
14512	Income Relating to Administration	(28,000)	(28,529)	(69,469)	(28,000)	(28,000)	Op Rev		
Capital									
14551	Transfer to Leave Reserve	25,700	742	25,700	25,700	25,700	Trans to Res		
14515	Administration Building & Improvements						Cap Exp		
14561	Administration Furniture & Equipment	32,000	30,025	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						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 from		
09161	Transfer from Bldg Reserve						Trans from		
Administration		57,700	13,930	58,413	25,700	25,700		ST	
FIRE PREVENTION									
Schedule 05									
Sub Program 051									
Operating									
05101	Insurance - Fire Prevention	2,823	4,165	4,165	4,200	4,200	Op Exp		
05105	Fire Prevention Vehicle Expenses		1,111	2,221	2,221	2,221	Op Exp		
05106	Equip. & Cons - Fire Prevention	1,750	123	246	1,750	1,750	Op Exp		
05107	Other Fire Prevention Expenses	8,045	5,937	12,407	8,045	8,045	Op Exp		
05100	ABC Expenses - Fire Prevention	7,314	6,961	7,107	7,060	7,060	Op Exp		
05108	Depreciation - Fire Prevention	34,146		34,146	34,146	34,146	Op Exp		
05121	Grant Revenue - Fire Prevention	(2,000)		(2,000)	(2,000)	(2,000)	Cap Rev		
05102	Income Relating to Fire Prevention	(8,800)	(10,122)	(19,338)	(8,800)	(8,800)	Op Rev		
05104	Purchase Fire Prevention Plant		65,800				Op Exp		
Fire Prevention		43,278	73,975	38,954	46,622	46,622		6,600	ST
ANIMAL CONTROL									
Schedule 05									
Sub Program 052									
Operating									
05200	Animal Control Expenses	15,500	10,248	15,500	15,500	15,500	Op Exp		
05202	Dog Registration Fee Income	(250)		(250)	(250)	(250)	Op Rev		
Animal Control		15,250	10,248	15,250	15,250	15,250			ST
LAW ORDER & PUBLIC SAFETY									
Schedule 05									
Sub Program 053									
Operating									
05307	CESM Program Expenses	13,200		13,200	13,200	13,200	Op Exp		

17.3.1 - March 2023

Murchison Shire 2022/23 Budget Schedules

Extract

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
05309	COVID-19 Pandemic Expenses	1,000	454	1,000	1,000	1,000	Op Exp		
05310	ABC Expenses - O.L.O. & P.S.	4,875	6,841	4,737	4,706	4,706	Op Exp		
	Law Order & Public Safety	19,075	7,295	18,937	18,906	18,906		ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
	HEALTH								
	Schedule 07								
	Sub Program 074, 075, 076, 077								
	Operating								
	Preventative Services - Admin & Inspection								
07400	Preventative Services - Admin & Inspection	8,800	2,998	8,800	8,800	8,800	Op Exp		
07404	Analytical Expenses	500	360	720	500	500	Op Exp		
07406	ABC Expenses - Prev. Services	4,875	6,241	4,737	4,706	4,706	Op Exp		
	Preventative Services - Pest Control								
07500	Preventative Services - Pest Control	1,000		1,000	1,000	1,150	Op Exp		
07503	ABC Expenses - Pest Control	4,875	6,241	4,737	4,706	4,706	Op Exp		
07401	Preventative Services Admin & Inspection						Op Rev		
	Other Health								
07700	Medical Centre Expenses	4,000	425	4,350	4,000	4,000	Op Exp		
07701	Donation RFDs	3,000	6,000	12,000	3,000	3,000	Op Exp		
07702	Maintain Patient Transfer Vehicle	300	668	1,636	300	300	Op Exp		
07705	ABC Expenses - Other Health	10,973	6,661	10,662	10,592	10,592	Op Exp		
07706	Depreciation Ambulance Centre	2,607		2,607	2,607	2,607	Op Exp		
07703	Income Relating to Other Health						Op Rev		
	Capital								
07704	Cap-Ex - Purchase Furniture & Equipment - Other						Cap Rev		
	Sale of Plant & Equipment						Cap Rev		
	Health	40,931	29,595	51,248	40,210	40,360		ST	
	EDUCATION & WELFARE								
	Schedule 08								
	Sub Program 080								
	Operating								
	Education & Welfare								
08002	ABC Expenses - Education & Welfare	4,875		4,737	4,706	4,706	Op Exp		
08003	Education Support	2,950	3,263	6,525	2,950	2,950	Op Exp		
08004	Education & Welfare Revenue	(250)		(250)			Op Rev		
	Care of Families & Children								
08000	Care of Families & Children	2,000		2,000	2,000	2,000	Op Exp		
	Education & Welfare	9,575	3,263	13,012	9,656	9,656		ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
	HOUSING								
	Schedule 09								
	Sub Program 091								
	Operating								
091M0	Maintenance Staff Housing	194,882	95,043	197,896	197,063	197,063	Op Exp		
09113	Staff Housing Costs Reallocated	(194,882)	(95,043)	(197,896)	(197,063)	(197,063)	Op Exp		
09148	Depreciation - Staff Housing	84,330		84,330	84,330	84,330	Op Exp		
	Capital								
09133	Staff Housing Furniture & Equipment		2,909	2,909			Cap Exp		
09134	Buildings Improvements - Staff Hsg	115,000	78,934	150,000			Cap Exp		
09151	Transfer to Reserves - Buildings	2,700	2,663	5,325	5,325	5,325	Trans to Res		
	Housing	202,030	84,505	242,564	89,655	89,655		ST	
	REFUSE REMOVAL TIPSITES & SEWERAGE								
	Schedule 10								
	Sun Program 101, 102, 103								
	Operating								
	Sanitation Household Refuse Removal								
10100	Household Refuse Removal	16,020	6,906	19,120	15,020	15,020	Op Exp		
10103	Tip Maintenance		5	11			Op Exp		
10105	ABC Expenses - H'sehold Refuse	4,875	7,021	4,737	4,706	4,706	Op Exp		
10101	Household Refuse Revenue								
	Sewerage								
10300	Sewerage Expenses	2,599	3,197	7,144	2,599	2,599	Op Exp		
10303	ABC Expenses - Sewerage	4,875	4,261	4,737	4,706	4,706	Op Exp		
	Capital								
10104	Sanitation Infrastructure	50,000	30,970	30,970			Cap Exp		
	Refuse Removal Tipsites & Sewerage	78,370	52,360	66,719	27,031	27,031		ST	
	PROTECTION OF ENVIRONMENT								
	Schedule 10								
	Sub Program 105								
	Operating								
10500	Protection of Environment Expenses	18,205	8,730	21,852	22,705	22,705	Op Exp		
10510	Protection of Environment Donations	30,000		30,000	30,000	30,000	Op Exp		
10503	ABC Exp. - Protection of Env.	9,835	6,241	9,556	9,493	9,493	Op Exp		
	Protection of Environment	58,040	14,971	61,407	62,198	62,198		ST	
	TOWN PLANNING & OTHER COMMUNITY								
	Schedule 10								
	Sub Program 106, 107								
	Operating								
	Town Planning								
10600	Town Plng & Reg. Dev Expenses	35,000		35,000	1,000	1,000	Op Exp		
10604	ABC Exp - Town Plng & Reg. Dev. Town Planning & Regional Development	4,338	6,241	4,215	4,187	4,187	Op Exp		
	Other Community Amenities								
10704	Public Conveniences	13,417	7,110	18,063	13,417	13,417	Op Exp		
10705	Cemetery Maintenance	3,649	419	3,653	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	30,258		30,258	22,958	22,958	Op Exp		
10709	ABC Expenses - Other Community Amenities	4,957	9,362	4,816	4,784	4,784	Op Exp		
10701	Other Community Amenities Inc	(300)	(93)	(486)	(300)	(300)	Op Exp		
	Capital								
10770	O.C.A Infrastructure	40,000	15,260	23,000			Cap Exp		
	Town Planning & Other Community	133,318	38,300	120,519	51,695	51,695		ST	
	OTHER RECREATION & SPORT								
	Schedule 11								
	Sub program 113								
	Operating								
11304	Parks and Reserves Mtce	115,460	44,694	99,092	114,960	114,960	Op Exp		
11305	Murchison Sports Club Mtce	28,230	24,261	42,536	28,230	28,230	Op Exp		
11306	Polocrosse Fields Mtce	37,596	13,351	40,420	40,096	33,596	Op Exp		
11307	Sports Toilet Block Mtce	2,568	1,721	3,688	2,568	2,568	Op Exp		
11308	Insurance - Other Recreation & Sport						Op Exp		
11309	Arborist	15,000		15,000	15,000	15,000	Op Exp		

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
11310	Other Recreation & Sport Expenses	2,500		2,500	2,500	2,500	Op Exp		
11318	Depreciation - Other Rec. and Sport	46,172		46,172	46,172	46,172	Dep		
11300	ABC Expenses - Other Rec. & Sport	7,883	9,182	7,659	7,609	7,609	Op Exp		
11347	Loss on Sale of Assets - Other Rec & Sport - Op						Op Rev		
11301	Income - Other Recreation & Sport						Op Rev		
	Capital								
11302	Other Rec & Sport Buildings & Improvements	15,000		15,000	1,415,000		Cap Exp		
11369	Proceeds Sale of Assets Oth Rec & Sport -Cap						Cap Rev		
	Other Recreation & Sport	270,408	93,209	272,067	819,688	250,634		ST	
	OTHER CULTURE								
	Schedule 11								
	Sub Program 114, 115, 116								
	Operating								
11400	Television Rebroadcasting	19,000	9,218	18,436	19,000	19,000	Op Exp		
11404	ABC Exp - TV Rebroadcasting	4,848	5,821	4,711	4,680	4,680	Op Exp		
11500	Library Costs	1,600	1,190	2,381	1,600	1,600	Op Exp		
11502	ABC Expenses - Libraries	13,821		13,429	13,341	13,341	Op Exp		
11600	Other Cultural Expenses	52,990	2,870	52,990	30,750	30,750	Op Exp		
11602	Murchison Museum	4,147	5,393	9,372	3,897	3,897	Op Exp		
11604	Museum Cottage	10,899	8,392	17,172	10,899	10,899	Op Exp		
11606	ABC Expenses - Other Culture	52,528	10,082	51,037	50,702	50,702	Op Exp		
11611	Housing Costs Other Cult		916				Op Exp		
11610	Other Culture Depreciation				19,205	19,205	Op Exp		
11401	Income Relating to Television and Rebroadcasting	(5,460)	(2,005)	(5,460)	(5,460)	(5,460)	Op Rev		
11501	Income Relating to Libraries						Op Rev		
11601	Income Relating to Other Culture	(3,500)	(407)	(3,500)	(750)	(750)	Op Rev		
	Other Culture	150,874	41,470	160,568	147,864	147,864		ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
CONSTRUCTION ROADS FOOTPATHS DRAINS									
Schedule 12									
Sub Program 121, 123									
Capital Roads									
12101	Council Roads Construction	1,175,600	770,268	770,268			Cap Exp	RdCons	
12118	Sealed Roads Construction	721,203		523,233	1,485,481	919,622	Cap Exp	RdCons	
12119	Sealed Roads Sealing Works		769,733	769,733	130,586	153,210	Cap Exp	RdCons	
12120	Formed & Surfaced Roads Construction	770,276	146,796	1,150,777	4,193,150	2,412,173	Cap Exp	RdCons	
12121	Floodway Works						Cap Exp	RdCons	
12103	MRWA Roads Construction						Cap Exp	RdCons	
12104	Roads to Recovery Construction						Cap Exp	RdCons	
12105	Blackspot Roads Construction						Cap Exp	RdCons	
12113	LRCIP Roads Construction						Cap Exp	RdCons	
12180	Roads Construction - Contributions	850,000	1,403,359	1,856,533			Cap Exp	RdCons	
12108	Grids Construction	120,000	100,244	85,000	120,000	120,000	Cap Exp	RdCons	
12109	Depot Buildings & Improvements	15,000			15,000	15,000	Cap Exp	RdCons	
12153	Trans to Res - Asset Rehab.						Trans to Res	ResTr	
12151	Trans. to Res - Berrigarra - Cue	24,000	696	24,000	24,000	24,000	Trans to Res	ResTr	
12154	Trans to Res - Carn-Mul Mining Related				7,500		Trans to Res	ResTr	
12211	Grant - MRWA Project							CapGr	
12213	Grant - MRWA Specific	(360,000)	(240,000)	(480,000)	(300,000)	(300,000)	Cap Rev	CapGr	
12216	Grant - Roads to Recovery	(565,000)		(565,000)	(351,357)	(565,000)	Cap Rev	CapGr	
12217	Grant - MRWA Blackspot	(101,360)	(40,544)	(101,360)			Cap Rev	CapGr	
12238	Grant - LCRIP Roadworks	(910,206)	(60,244)	(910,206)			Cap Rev	CapGr	
12237	MRWA - SKA Roads Capital Grant			(363,000)	(4,568,289)	(2,644,458)	Cap Rev		
12244	Mining Related Roads Contributions			(7,500)					
12167	Loan Proceeds Roadworks						Loan	Loans	
12131	Trans. from Res - Berrigarra-Cue	(850,000)		(2,064,814)			Trans from	ResTr	
12133	Trans from Asset Rehab. Res.	(300,000)		(300,000)			Trans from	ResTr	
12155	Trans from Res - Carn-Mul Mining Related						Trans from	ResTr	
12240	Principal Repayment - Road Loans	185,598	92,374	185,598	189,033	192,531	Loan Rep	LoanRep	
Construction Roads Footpaths Drains		775,111	2,947,382	577,964	945,104	327,078		ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
MAINTENANCE ROADS FOOTPATHS DRAINS									
Schedule 12									
Sub Program 122									
Operating Roads									
12202	Street Lighting Maint.	750		750	750	750	Op Exp	RdMtce	
12206	Traffic Signs Maintenance	21,455	5,978	25,049	21,455	21,455	Op Exp	RdMtce	
12207	Bridge Maintenance	14,000	14,809	14,809	14,000	14,000	Op Exp	RdMtce	
12223	Grids Maintenance	10,494	8,774	23,353	10,494	10,494	Op Exp	RdMtce	
12208	Rehab Gravel Pits	30,000	3,307	31,992	30,000	10,000	Op Exp	RdMtce	
12210	Road Bunding Works	80,000				80,000	Op Exp	RdMtce	
12203	Roads Maintenance General	720,484	283,424	701,819	720,384	720,384	Op Exp	RdMtce	
12205	Heavy Roads Maintenance						Op Exp	RdMtce	
12235	Flood Damage	13,741,795	3,017,652	13,748,888	2,475	2,475	Op Exp	FloodExp	
12229	Flood Damage April 2019						Op Exp	FloodExp	
12242	Road Consultants	26,000	4,250	26,000	26,000	26,000	Op Exp	RdMtce	
12204	Depot Maintenance	20,475	26,791	43,268	41,714	41,714	Op Exp	RdMtce	
12200	Depreciation - Roads & Depot	2,868,354		2,868,354	2,868,354	2,868,354	Dep	RdMtce	
12241	ABC Exp - Roads & Depot	101,145	61,571	98,274	97,630	97,630	Op Exp	RdMtce	
12243	Housing Costs Road Maint		5,541				Op Exp	RdMtce	
12227	Road Loan Interest Expenses (WATC)	46,961	24,462	48,924	42,209	37,368	Op Exp	RdMtce	
12212	Grant - MRWA Direct	(246,431)	(251,732)	(251,732)	(250,000)	(250,000)	Op Rev	OpGr	
12219	Grant - Wandrra Flood Damage	(13,178,320)	(2,158,457)	(13,178,320)			Op Rev	FloodGr	
12218	Contribution - CSIRO						Op Rev	OpRev	
12220	Traffic Licencing Commissions	(900)	(923)	(923)	(925)	(925)	Op Rev	OpRev	
12251	Trans to Res - Flood Damage	500		500	500	500	Trans to Res	ResTr	
12252	Trans to Res - B/Pindar CSIRO	900	937	1,875	900	900	Trans to Res	ResTr	
12231	Transfer from Reserves - Flood Damage	(100,000)		(100,000)			Trans from	ResTr	
Maintenance Roads Footpaths Drains		4,157,662	1,046,385	4,102,879	3,625,939	3,681,098	100,000	ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
	PLANT								
	Schedule 12								
	Sub Program 123								
	Road Plant Purchases								
12302	Road Plant Purchases	610,000	276,248	552,496	1,200,745	798,424	Cap Exp		
12315	Road Plant Purchases		49,741	49,741			Cap Exp		
12347	Loss on Sale of Assets - Rd Plant Purch - Op Exp						Op Exp		
12369	Proceeds Sale of Assets Road Plant Purch -Cap						Cap Exp		
12361	Principal Repayment - Plant	15,000	14,650	15,000			Loan Rep		
12398	Sale of Assets - Road Plant Purchases	(34,000)		(34,000)	(203,000)	(145,262)			
12321	Trans from Res - Plant Repl - GEN	(576,000)		(576,000)	(900,000)	(500,000)	Trans from		
12305	Trans to Res - Plant Rep	500,000		500,000	650,000	650,000	Trans to Res		
12500	Expenses Relating to Vehicle Licensing						Op Exp		
	Road Plant Purchases	515,000	340,639	507,237	747,745	803,162		ST	
	AIRPORT								
	Schedule 12								
	Sub Program 126								
	Operating								
12600	Expenses Relating to Aerodromes								
12604	Airport Maintenance	8,935	11,249	15,572	16,476	16,476	Op Exp		
12605	ABC Exp. - Aerodrome	4,767	2,881	4,632	4,601	4,601	Op Exp		
12608	Depreciation - Airstrip						Op Exp		
	Capital								
12670	Airport Improvements								
12673	Dept Industry Airport Grant						Cap Rev		
12601	Grant Income - Aerodromes						Op Rev		
	Airport	13,702	14,130	20,204	21,077	21,077		ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
OTHER ECONOMIC SERVICES									
Schedule 13									
Sub Program 136									
Operating									
Rural Services									
13100	Expenses Relating to Rural Services	20,000		20,000	20,000	20,000	Op Exp		
13101	Vermin Control	13,000	3,155	13,000	13,000	13,000	Op Exp		
13102	Ammunition	1,000		1,000	1,000	1,000	Op Exp		
13103	ABC Exp - Rural Services	9,890	6,241	9,609	9,546	9,546	Op Exp		
13105	Rural Services Income	(350)	(79)	(350)	(350)	(350)	Op Rev		
Other Economic Services									
13600	ABC Expenses - Other Economic Services	46,931	21,004	45,599	45,300	45,300	Op Exp		
13656	Housing Costs Allocated to Other Eco Serv		3,261	6,523			Op Exp		
13601	Settlement Water Supply	11,765	2,094	10,709	11,765	11,765	Op Exp		
13602	Settlement Power Generation	422,357	170,016	431,427	422,357	260,338	Op Exp		Journal to allocate cost from plant/14303
13603	Settlement Freight Service	109,465	70,883	141,553	110,465	110,465	Op Exp		
13641	Other Economic Services Expenses	2,000	1,084	3,233	2,167	467	Op Exp		
13650	Power Loan Interest Expenses (WATC)				43,455	41,593	Op Exp		
13648	Depreciation - Other Economic Svcs	19,740		19,740	19,740	19,740	Dep		
13607	Income Other Economic Services	(300)		(300)	(300)	(300)	Op Rev		
Capital									
13616	Other Economic Services Plant & Equipment				7,500		Cap Exp		
13657	Utility Infrastructure	1,280,000	15,984	750,000	350,000	900,000	Cap Exp		Move into 2024. Add Hire/maintenance Genset add job number. \$150k. Remove Capex, trf to 2024. (design and build shed, purchase new gens \$450k each, sell current ones \$150k.) Current cost allocated to 13602, create job and transfer.
13643	Prin. Repay - Microgrid Power Loan						Op Exp		
13653	Loan Proceeds - Micro Grid Pwr	(950,000)				(900,000)			Move into 2024.
Other Economic Services		985,499	293,641	1,451,743	1,055,646	532,565		ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
RURAL SERVICES TOURISM ECONOMIC									
Schedule 13									
Sub Program 132, 136									
Operating									
Tourism & Area Promotion									
13655	Tourism Expenses	248,390	62,944	292,337	95,200	95,200	Op Exp		
13207	ABC Exp- Tourism/Area Prom.	61,185	12,182	59,448	59,059	59,059	Op Exp		
13201	Tourism Area Promotion Revenue	(87,690)	(35,000)	(119,120)			Op Rev		
Roadhouse Ongoing Operations									
13604	Roadhouse General Expenses		15,222	30,444			Op Exp		
13619	Roadhouse Business Expenses	410,577	276,168	554,994	414,178	414,178	Op Exp		
13640	Roadhouse Building & Surrounds	64,906	27,040	60,487	61,106	61,106			
13620	Cabins Caravan Park Expenses	90,065	80,823	119,709	80,565	80,565			
13605	Roadhouse Fuel Purchases	440,000	258,637	517,933	396,000	396,000	Op Exp		15% markup on COS - check COS allocation/timing issue
13606	Roadhouse Fuel Expenses	12,000	1,985	13,844	7,000	7,000			
13649	Depreciation - Roadhouse	38,701		38,701	38,701	38,701	Dep		
13200	Caravan Park Depreciation	16,274		16,274	16,274	16,274	Dep		
13609	Roadhouse - Other Revenue	(500)	(3,086)	(6,171)	(500)	(500)	Op Rev		
13654	R'House - Accom & Camping	(114,000)	(68,405)	(136,809)	(114,000)	(114,000)	Op Rev		
13618	Roadhouse - Shop Sales	(247,000)	(187,245)	(374,490)	(249,900)	(249,900)	Op Rev		
13608	Roadhouse Fuel Sales	(506,000)	(283,090)	(566,180)	(455,400)	(455,400)	Op Rev		
Capital									
13610	Roadhouse Coolroom				34,987		Cap Exp		
13202	Tour Area Prom Furniture & Equipment	67,000		67,000			Cap Exp		
13203	Tour Area Prom Buildings & Improvements	1,025,000		350,000	675,000	250,000	Cap Exp		
13205	Tour Area Prom Infrastructure	50,000		50,000	25,000	25,000	Cap Exp		
13612	Trans to Res - Sett. Bldg & Facs.		2,788	38,246	411,146	238,001	Trans to Res		
13211	Trans to Res - Com Econ Dev			3,630	45,683	26,445	Trans to Res		
13622	Trans from Res - Sett Facs.	(750,000)			(680,000)	(300,000)	Trans from		
Rural Services Tourism Economic Services		818,908	160,964	1,010,275	860,098	587,728		ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
	PRIVATE WORKS								
	Schedule 14								
	Sub Program 141								
	Operating								
	Private Works								
14100	Private Works Expenses						Op Exp		
14101	ABC Expenses - Private Works						Op Exp		
14150	Private Works Income						Op Rev		
	Private Works	0	0			0		ST	
	PUBLIC WORKS OVERHEADS								
	Schedule 14								
	Sub Program 142								
	Operating								
14205	Works Salaries & Wages	124,399	59,258	118,516	124,899	124,899	Op Exp		
14217	Superannuation - P.W.O.	151,148	83,699	167,398	151,148	151,148	Op Exp		
14202	Sick Leave Expense	38,166	17,989	35,978	38,166	38,166	Op Exp		
14203	Annual & LSL - Works	89,726	55,119	89,726	89,726	89,726	Op Exp		
14214	Public Holidays - Works		7,305	14,611			Op Exp		
14213	TOIL - Works		(3,012)	(6,024)			Op Exp		
14212	Staff Training/Meetings/OSH	23,864	30,502	62,948	23,864	23,864	Op Exp		
14204	Protective Clothing - Outside Staff		3,519	7,039	6,000	6,000	Op Exp		
14215	ABC Expenses - P.W.Overheads	70,403		68,404	67,956	67,956	Op Exp		
14216	Housing Costs Allocated to Works	114,827	49,877	116,462	117,119	117,119	Op Exp		
14211	Camp Expenses	8,000	1,707	8,000	8,000	8,000	Op Exp		
14200	Plant Expenses PWO		12,842	25,684			Op Exp		
14220	Insurance - Works	27,374		27,374	27,374	27,374	Op Exp		
14206	Consultant Expenses - Works Program	7,572	7,572	7,572	7,600	7,600	Op Exp		
14201	PWO Related Income						Op Exp		
14207	Less PWO Allocated to Works	(657,831)	(333,543)	(745,187)	(663,352)	(663,352)	Op Exp		
	Public Works Overheads	(852)	(7,165)	0	0	0		ST	

COA Job	Description	Budget 2023	Actual 2023 YTD	Budget Review 2023	Indicative 2024	Indicative 2025	Class	ST	March 2023 Budget Review Notes
PLANT OPERATION COSTS									
Schedule 14									
Sub Program 143									
Operating									
14303	Fuel & Oils	221,352	200,392	363,429	221,352	221,352	Op Exp		Journal - allocation of generator cost. Adjust budget.
14304	Tyres and Tubes	24,957	12,129	24,957	24,957	24,957	Op Exp		
14305	Parts & Repairs	301,250	90,273	308,113	301,250	301,250	Op Exp		
14302	Insurance - Plant	45,351	33,220	33,220	33,250	33,250	Op Exp		
14307	Licences - Plant		7,133	14,266			Op Exp		
14306	Internal Repair Wages	78,185	35,044	70,088	78,185	78,185	Op Exp		
14308	Depreciation - Plant	339,634		339,634	339,634	339,634	Dep		
14312	Plant - Tools & Minor Equipment	12,000	9,056	18,112	12,000	12,000	Op Exp		
14313	ABC Expenses - Plant Operation Costs	109,840	103,399	106,722	106,022	106,022	Op Exp		
14311	Housing (Plant) Related Costs	17,271	17,874	18,048	17,271	17,271	Op Exp		
Sub Total		1,149,840	508,519	1,296,589	1,133,921	1,133,921			
Less									
14309	Plant Operation Costs Allocated to Works	(1,149,958)	(702,225)	(1,196,589)	(1,063,921)	(1,063,921)	Op Exp		
14404	Diesel Fuel Rebate	(100,000)	(33,871)	(100,000)	(70,000)	(70,000)	Op Rev		
14405	Sale of Stock								
Sub Total		(1,249,958)	(736,096)	(1,296,589)	(1,133,921)	(1,133,921)			
Plant Operation Costs		(100,118)	(227,577)					ST	
SALARIES & WAGES									
Schedule 14									
Sub Program 146									
Operating									
14602	Gross Salaries & Wages	1,864,783	920,260	1,864,783	1,864,783	1,864,783	Op Exp		
14603	Less Sal & Wages Allocated	(1,864,783)	(880,752)	(1,864,783)	(1,864,783)	(1,864,783)	Op Rev		
Salaries & Wages		0	39,507	0	0	0		ST	



Hon John Carey MLA
Minister for Housing; Lands; Homelessness; Local Government

Our ref: 78-11008

3 February 2023

Dear Local Government Chief Executive Officers

MEMORANDUM TO CHIEF EXECUTIVE OFFICERS
ARRANGEMENTS FOR THE UPCOMING OCTOBER 2023 ORDINARY ELECTIONS

As you know, the State Government is continuing to work with the local government sector to deliver the most significant package of local government reforms in more than 25 years. These reforms include several measures to strengthen local democracy and increase community engagement, including new requirements for:

- the introduction of optional preferential voting for all local government elections;
- directly-elected Mayors and Presidents for all Band 1 and 2 local governments;
- the abolition of wards for all Band 3 and 4 local governments; and
- aligning the size of councils with the size of the population of each district.

In September 2022, I wrote to all local governments to outline the implications of the reforms for each council, and pathways for implementing required changes. Since then, the majority of impacted councils have been working to consider how best to transition in changes. Many councils have since completed Ward and Representation Reviews, while others will have more substantial changes implemented through reform elections, or minor changes made to apply by default.

I would like to acknowledge and thank local governments for the constructive and proactive way they have approached this forward planning.

Further to my previous letter, the State Government is continuing to work to implement election reforms ahead of the October 2023 Ordinary Elections. The reforms will introduce Optional Preferential Voting (OPV) for all local government elections. OPV is similar to preferential voting used in State and Federal Elections, and for local government elections in every other Australian state. OPV provides that electors can preference as many or as few candidates as they decide, and there will be no transfer of preferences other than the preferences electors mark on their ballot paper.

The reforms will also include related new changes for the backfilling of vacancies, including:

- in the event that a member of the council is directly elected as the Mayor or President, the consequent vacancy can be filled by the next highest-polling candidate through the relevant district or ward council election held on the same day;
- if a vacancy arises within one year of a council member being elected at an ordinary election, that vacancy may be filled by the next highest-polling candidate; and
- the timeframes for which certain vacancies can remain unfilled ahead of an upcoming ordinary election will also be extended.

Together, these reforms will greatly reduce the need for extraordinary elections, saving costs for ratepayers and administrative burden for local governments in the longer term.

However, these changes will require specific attention on election night, and returning officers will need to identify the candidates who are next in line to fill further vacancies for inclusion on the declaration of results. Accordingly, I am writing to encourage all local governments to commence early planning for the practical arrangements for the conduct of the October 2023 Ordinary Elections.

As you would know, the council may declare the Electoral Commissioner as responsible to conduct postal elections under sections 4.20 and 4.61 of the *Local Government Act 1995* (the Act). Section 4.28 of the Act further provides that the local government is to meet the costs incurred by the Western Australian Electoral Commission (WAEC) in conducting such elections.

Alternatively, if council decides that the CEO (or other appointee) is to be the returning officer, local governments will have the option to purchase a licence for access to the WAEC's CountWA software to facilitate the counting of votes. CountWA software is used to count votes in State Elections, and involves data entry of preferences indicated on ballot papers. This provides for preferences to be counted and re-counted using the software.

If a local government decides to license the software instead of appointing the Electoral Commissioner to conduct the election, the CEO (or other appointee) will remain wholly responsible for the conduct of the count, the use of the software, the introduction of the new OPV counting and backfilling provisions, and dealing with any disputes or complaints. The WAEC will only be able to provide general assistance on accessing and using the software.

The WAEC will shortly be writing to all local governments to provide information for each council. The WAEC can also provide further information on each of these options. Please contact Phil Richards, Manager Election Events on 9214 0443 or at Phillip.Richards@waec.wa.gov.au if you have any queries.

It is strongly recommended that the decision for whether to declare the Electoral Commissioner as responsible for your Ordinary Elections is put to Council at its March meeting. This will allow sufficient time for the WAEC to work with you to deliver the election, or provide you with a software licence, if preferred.

In considering potential arrangements, local governments should be mindful that the WAEC will require sufficient lead time to plan ahead. Accordingly, I strongly urge all local governments to make arrangements as early as possible, and consider the appointment of the WAEC to conduct the elections.

The Department of Local Government, Sport and Cultural Industries (DLGSC) is working closely with the WAEC to prepare further materials to assist local governments with the implementation of reforms. The DLGSC will provide further updates through LG Alerts to the sector and on the DLGSC's website. The DLGSC is also available to assist with any queries, including by email at lghotline@dlgsc.wa.gov.au or by phone on 1300 762 511.

I have also written a letter to the Mayor or President of your local government, which contains the same information as this memorandum. That letter should be received shortly.

Yours sincerely



HON JOHN CAREY MLA
MINISTER FOR LOCAL GOVERNMENT



LGE 028

Mr Bill Boehm
Chief Executive Officer
Shire of Murchison
PO Box 61
MULLEWA WA 6630

Dear Mr Boehm

Local Government Ordinary Election: 2023

I refer to your email of 17 March 2023 in which you request a cost estimate for the Shire of Murchison 2023 Local Government Election to be conducted as a postal election.

The estimated cost for the 2023 election if conducted as a postal ballot is \$11,000 inc GST, which has been based on the following assumptions:

- 80 electors
- response rate of approximately 60%
- 3 vacancies
- count to be conducted at the offices of the Shire of Murchison
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$20 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

The Commission is required by the *Local Government Act 1995* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. These include increased costs from the Commission arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Murchison in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Shire of Murchison also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March 2023 council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Murchison in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

17 March 2023



LGE 028

Mr Bill Boehm
Chief Executive Officer
Shire of Murchison
PO Box 61
MULLEWA WA 6630

CountWA Software 2023 Local Government Ordinary Election

I refer to your email of 16th February 2023, where the Shire of Murchison requested a cost estimate to use the CountWA software package for the 2023 Local Government Ordinary Election should your Chief Executive Officer (or other appointee) be the Returning Officer.

As you may be aware, CountWA is a counting software that is used for computing the results of more complex counts and is used to count votes in State Elections. It involves data entry of preferences indicated on ballot papers into the software and then the software computes the results depending on the counting method required.

The Western Australia Electoral Commission (WAEC) can offer two options for local governments that don't declare the Electoral Commissioner responsible for the conduct of their election.

We recommend that for any local governments expecting more than 300 ballot papers, you consider utilising Option 2, as this will enable you to have multiple data entry operators. We also recommend Option 2 for those local Governments who do not have sufficient in-house IT support to undertake Option 1.

Option 1 - CountWA software and support only

1. This is a single computer installation of CountWA and is best suited to smaller counts where there is a single operator undertaking the role of supervisor and data entry operator. There is no ability to connect any other computer to CountWA or show progressive results whilst also data entering.
2. WAEC will provide:
 - a. Installation package for CountWA. This will be supplied on a suitable download link.
 - b. Technical support (during business hours on phone) prior to election day to assist with the installation and setup of CountWA (times will be advised)
 - c. Training materials and documentation related to CountWA.
 - d. Training of use of Count WA (via Teams).
 - e. Helpdesk support on Election Day from 10.00am to 10.00pm

181547

3. The Local Government will:
 - a. Supply all equipment.
 - b. Have Windows 10 installed on the computer.
 - c. Need appropriate IT capacity to install and setup software on the computer.
4. The cost for Option 1 is \$5,300 (ex GST) per Local Government, plus additional costs for helpdesk support and couriers.

Option 2 - Complete CountWA installation, including all hardware and equipment.

1. This can be used for a range of count sizes, requiring two to 20 computers. It also allows results to be progressively displayed.
2. WAEC will provide:
 - a. Two or more pre-networked laptops with CountWA pre-installed. This package includes all IT equipment needed to run CountWA, including laptop, numeric keypads, networking equipment, extension cords, power boards, etc.
 - b. Printer and modem
 - c. Technical support (during business hours on phone) prior to election day to assist with the setup of CountWA (times will be advised)
 - d. Training materials and documentation related to CountWA
 - e. Training of use of CountWA (via Teams)
 - f. Helpdesk support on Election Day from 10.00am to 10.00pm
 - g. Secure transport of the CountWA equipment to/from the Local Government. The equipment will be sent to the Local Government 1-2 weeks prior to the election so that there is time to setup and test.
3. The Local Government will:
 - a. Be responsible for unpacking and setting up the IT equipment. Clear instructions will be provided by WAEC, and telephone support will be available.
 - b. Provide a suitable HDMI compatible digital projector or large screen, should they wish to display the progressive results on a large screen.
 - c. After the election, pack up all equipment and follow instructions provided by the WAEC for the return of all supplied equipment within 2 weeks after the election.
4. The cost for Option 2 is \$8,000 (ex GST) per Local Government. This includes software license, laptop (one), printer, networked modem, technical support (install), training and materials, WAEC administration support. Please note that:
 - a. There is an additional \$1000 as a bond which is refundable when equipment is returned and if there are no damages.
 - b. There is an additional cost of \$650 per additional laptop required for either data entry or progressive display.
 - c. The cost of helpdesk support, packaging and couriers are variable costs to be added when confirmed.

For both options above, whilst technical support is provided the WAEC accepts no liability for the result and cannot undertake any counting or other administrative assistance with the election.

To determine the total requirements required for the 2023 Local Government Ordinary Elections could you please advise WAEC which option you would be considering and if option 2 can you also indicate the number of laptops required. Local Governments that have indicated they require either option, will be supplied with the CountWA service and invoiced if their election proceeds past the close of nominations.

Please respond to:

Attention Daniel Smith, Project Assistant, LGE Governance and Integrity,
at lgelections@waec.wa.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'R Kennedy', written in a cursive style.

Robert Kennedy
ELECTORAL COMMISSIONER

15 March 2023



19.2.1 - March 2023

PO Box 7175

Geraldton

WA 6530

MSOTAPnC@outlook.com.au

11th February 2023

Shire of Murchison
C/- Chief Executive Officer
PO Box 61
Mullewa WA 6630
Via Email: ceo@murchison.wa.gov.au

Dear Bill,

Request for Council Consideration

The Meekatharra School of The Air P & C Committee are currently in the planning stages of putting together our 2023 fundraising plans and would love if the Murchison Shire would consider supporting our school.

Meekatharra School of the Air (MSOTA) currently has 23 families enrolled, who are located all over Australia with the School now being operated out of Geraldton. It is such a fantastic service available to families from many walks of life, whether it be their isolated locations, travelling family situations or just the simple fact that some students are unfortunately, unable to attend the usual mainstream school.

The students are faced with great distances between them, but their willingness to learn and become part of a school community is bigger than ever! They get the opportunity to meet with their classmates online daily, home teacher visits and school camps to Geraldton, Perth & Canberra have also been arranged over the years for the children to get together. These occasions are always an absolute highlight for the students. Previous MSOTA P&C fundraising efforts have allowed us to partially fund families, so their children can attend these special events.

We are writing to you today to see if the Murchison Shire Council would consider donating to the Meekatharra School of the Air P&C. As our families are spread across many Shires of the Mid-West region, we will be approaching each Shire in search of their support.

I'm sure you can appreciate, fundraising isn't exactly easy for our school, as the families are spread so far apart, and we can't really utilize the option of a canteen in our situation!

We look forward to hearing from you, if you have any queries, please don't hesitate to contact myself.

Yours sincerely,

A handwritten signature in blue ink that reads 'Lauren Lewis'.

Lauren Lewis
President
MSOTA P&C Association Inc