



murchisonshire

Ancient land under brilliant skies

2025/26 Budget Documents

28 August 2025

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Introduction

This 2025/26 Budget Summary provides a quick overview of the rationale behind and basic details of Council's 2025/26 Budget.

Background

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

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

Council has also been upgrading a range of projects in and around the Murchison Settlement.

4-Year Indicative Budget – Long Term Financial Management

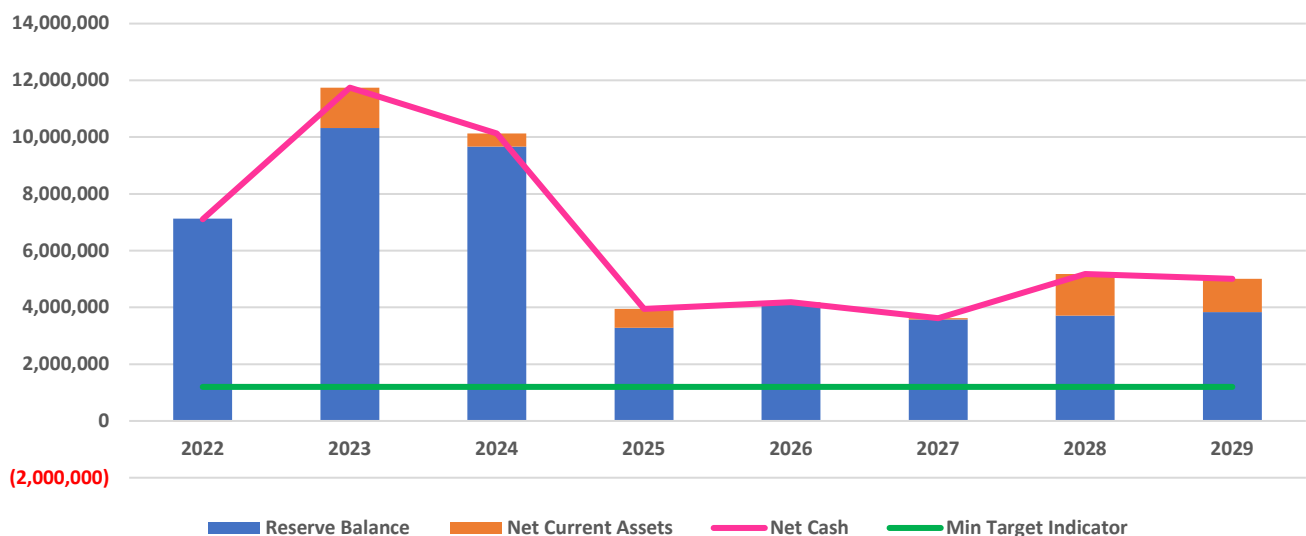
Obviously, Council's works program will be carried out in a financially responsible manner and to this end whilst budgets are set and delivered on an annual basis, in reality works and services are delivered on a continuous basis with the financial year merely a point in time.

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

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

Budget Reserves Net Current Assets Summary

The following Budget Cash Summary is a graphical representation of the summary of our Reserves (Restricted Cash) and Net Current Assets (Unrestricted Cash) highlighting the now, recent past and into the future. Revenue from potential growth in Council's rates base has not been factored in.



Murchison Settlement Redevelopment Works

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



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

Snapshot summary of some projects from the 2025/26 Budget and Corporate Plan and Long-Term Financial Plan are shown as follows.

Project	Est Cost \$	Year
2025/26 Budget		
Staff Housing Cr Kurara Way Mulga Cres (2 no)	980,000	2026
Community Centre Improvements Stage 1	120,000	2026
Caravan Park Non-Ensuite's Cabins Conversion	160,000	2026
Caravan Park New Ensuite Cabins (3 set)	425,000	2026
Roadhouse Staff Accommodation Units (3 No)	1,470,000	2026
Water Supply New chlorinator (Pt Infra Dev Fund)	350,602	2026
Total	3,505,602	
Total funded by \$813,339 (Grants) and \$2,692,263 (Revenue & Reserves)		
Future 3 Years Indicative Projects		
Community Centre Improvements Stage 2	20,000	2027
Playground Upgrade (Potential Grant)	459,000	2027
Old Supervisors Shed Artist Conversion	255,000	2027
Roadhouse Conversion & Extension	1,800,000	2027
Staff Housing Extensions (3 No)	306,000	2028
Other Potential Future Works		
As per Asset Management Plan		

Rates

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

In 2023/24 Council recognised that by both measures a significant one-off correction was required and this was then actioned, notwithstanding that the difficulties associated with valuations within the Mining sector being some 3 times greater than those in the Pastoral Sector and 6 times greater than the Exploration Sector. In setting differential rates for Council formally adopts as its policy position, that as far as practicable aspects associated with natural growth or decline are ignored.

Also then under consideration was rating of those mining properties who occupied tenure under a Miscellaneous Mining Licence. Since

this time when adopting the 2025/26 Budget legal liability associated with rating Miscellaneous Mining Licence has been now confirmed through a successful Supreme Court appeal by the Shire of Mt Magnet. Future appeals or legislative change may or may not change the situation so Council has indicated that such revenue, including back rates will be placed into the Shire's Asset Management Reserve for later use.

As indicated previously a lift in rate revenue to is required.

The 2025/26 Budget provides for an overall **5.0%** increase (excluding natural growth or decline). This is not uniform and varies across each sector as valuations as set by the State Government experienced the following changes. Pastoral (up 5.0%), Mining (up 10.0%) and Prospecting and Exploration (up 5.0%).

The following rates in the dollar and minimum rates have been adopted for 2025/26.

Differential Rate Type	Rate in dollar cents	Min Payment (\$)
UV Pastoral	9.932	1,000
UV Mining	19.830	1,000
UV Exploration	19.830	1,000

Loan & Loan Redemption

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

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

Capital Works

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

Budget Documents

2025/26 Budget Documents comprise

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

Financial Activity Statement 28.08.25

	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
Activities by Reporting Program						
Net current assets at start of financial year - surplus/(deficit)	1,768,357	443,925	670,723	63,767	44,021	1,465,708
Revenue from operating activities (* excl general rates)						
Governance	56,000	5,541	5,652	5,765	5,880	5,998
General purpose funding *	799,419	3,526,165	2,436,124	5,276,113	5,381,635	5,384,537
Law, order, public safety	19,620	15,295	15,305	15,315	15,325	15,336
Health						
Education and welfare						
Housing						
Community amenities		781	840	857	874	892
Recreation and culture	3,192	7,828	7,932	8,037	8,145	8,255
Transport	7,775,034	3,603,027	6,369,888	2,412,336	2,455,965	7,275,466
Economic services	962,163	951,273	959,718	978,609	997,984	1,017,549
Other property and services	101,830	255,064	105,426	107,534	109,685	111,879
	9,717,258	8,364,975	9,900,886	8,804,567	8,975,494	13,819,910
Expenditure from operating activities						
Governance	(764,616)	(668,582)	(664,452)	(661,655)	(684,824)	(695,738)
General purpose funding	(50,981)	(44,672)	(41,012)	(40,181)	(40,977)	(41,789)
Law, order, public safety	(76,155)	(83,804)	(62,116)	(58,259)	(59,322)	(60,405)
Health	(67,647)	(51,765)	(28,614)	(28,756)	(29,179)	(29,610)
Education and welfare	(7,124)	(70)	(500)	(510)	(520)	(531)
Housing	(20,000)	(82,686)	0	0	(0)	(0)
Community amenities	(164,250)	(164,139)	(226,686)	(159,771)	(162,770)	(173,489)
Recreation and culture	(535,411)	(529,396)	(649,310)	(634,163)	(645,250)	(656,344)
Transport	(14,049,677)	(9,600,549)	(10,803,355)	(7,061,622)	(7,657,798)	(13,301,674)
Economic services	(2,177,905)	(2,067,431)	(2,402,035)	(2,420,223)	(2,466,466)	(2,517,985)
Other property and services	(96,830)	(249,026)	(105,426)	(107,534)	(109,685)	(111,879)
	(18,010,596)	(13,542,120)	(14,983,505)	(11,172,674)	(11,856,791)	(17,589,444)
Operating Activities excluded from budget						
(Profit) / Loss on disposal of assets						
Less: Fair Value adjustments to financial assets						
Loss on Disposal of assets						
Loss on revaluation of non-current assets						
Movement in liabilities associated with restricted cash		(28,179)				
Movement in employee benefit provisions (non-current)						
Depreciation & amortisation of assets	5,647,126	5,803,688	4,558,090	4,760,386	4,846,075	4,934,526
Non-cash amounts excluded from operating activities	5,647,126	5,775,509	4,558,090	4,760,386	4,846,075	4,934,526
			0	0	0	0
Amount attributable to operating activities	(2,646,211)	598,364	(524,529)	2,392,279	1,964,777	1,164,992

Financial Activity Statement 28.08.25

	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
Investing Activities						
Contents						
Non-operating grants, subsidies and contributions	6,711,444	7,683,306	6,539,163	3,257,067	2,791,373	2,846,309
Proceeds from disposal of assets		6,500	120,000	138,210	91,800	300,596
	6,711,444	7,689,806	6,659,163	3,395,277	2,883,173	3,146,905
Outflows from investing activities						
Land & Buildings	(215,000)	(320,948)	(2,997,500)	(2,075,000)	(306,000)	
Plant & Equipment	(5,000)	(30,056)	(580,000)	(599,760)	(510,000)	(1,856,920)
Furniture & Equipment	(43,000)	(839)	(8,356)	(208,523)	(8,693)	(8,867)
Infrastructure Roads	(5,592,923)	(5,525,005)	(5,834,476)	(3,608,357)	(3,142,802)	(3,256,427)
Infrastructure Other	(2,843,702)	(3,073,265)	(1,658,785)	(498,432)	(4,521)	(1,126,611)
	(8,699,625)	(8,950,113)	(11,079,117)	(6,990,071)	(3,972,016)	(6,248,825)
Amount attributable to investing activities	(1,988,180)	(1,260,307)	(4,419,954)	(3,594,794)	(1,088,843)	(3,101,920)
Financing Activities						
Inflows from financing activities						
Proceeds from new borrowings						1,000,000
Proceeds from self supporting loans						
Transfers from cash backed reserves (restricted assets)	4,932,788	4,332,788	3,874,135	983,950	1,497,880	1,686,710
	4,932,788	4,332,788	3,874,135	983,950	1,497,880	2,686,710
Repayment of borrowings	(192,531)	(193,124)	(196,094)	(199,723)	(203,419)	(207,183)
Transfers to cash backed reserves (restricted assets)	(2,600,787)	(3,964,975)	(2,100,978)	(681,241)	(1,882,481)	(2,079,284)
	(2,793,318)	(4,158,099)	(2,297,072)	(880,963)	(2,085,900)	(2,286,467)
Amount attributable to financing activities	2,139,470	174,689	1,577,063	102,987	(588,020)	400,243
Surplus/ (deficit) before imposition of general rates	(2,494,922)	(487,254)	(3,367,420)	(1,099,529)	287,914	(1,536,686)
Amount raised from general rates	799,547	714,054	800,929	840,975	883,024	927,175
Amount raised from MML rates	0	0	1,959,540	238,808	250,748	263,286
Adjustment	(3)	(1)	(5)			
Surplus / (deficit) after imposition of rates	72,979	670,723	63,767	44,021	1,465,708	1,119,483

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
GENERAL PURPOSE FUNDING							
031	Rate Revenue						
	Expenses						
03106	Rates Written Off		8				
03112	Doubtful Debts (Rates) Expense						
03113	Rates Recovery Expenses	750	4,040	4,121	4,203	4,287	4,373
03150	Rates Expenses	3,200	2,119	2,162	2,205	2,249	2,294
03100	ABC Expenses - Rate Revenue	47,031	38,504	34,730	33,773	34,441	35,122
03110	Pens Deferred Rates Interest Grant						
	Revenue						
03103	General Rates Levied	(799,547)	(717,190)	(800,929)	(840,975)	(883,024)	(927,175)
03114	MML Rates Levied			(227,436)	(238,808)	(250,748)	(263,286)
03104	Ex Gratia Rates						
03107	Back Rates Levied		3,137				
03107A	Back MML Rates Levied			(1,732,104)			
03105	Rates Penalty Interest	(3,735)	(6,166)	(6,289)	(6,415)	(6,543)	(6,674)
03108	Instalment Interest						
03109	Rates Administration Fees	(1,700)	(2,720)	(2,774)	(2,830)	(2,886)	(2,944)
03111	Rates Recovery Revenue						
032	Other General Purpose Funding						
	Expenses						
03200	General Purpose Funding Expenses						
03210	Transfer to Grants Commission Reserve		2,736,539				
03212	Transfer to Asset Management Reserve		19	1,959,540	238,808	250,748	263,286
	Revenue						
03201	F.A.G Grant - General	(584,345)	(2,642,771)	(1,803,162)	(3,975,196)	(4,054,700)	(4,054,700)
03202	F.A.G Grant - Roads	(180,265)	(746,680)	(493,514)	(1,158,679)	(1,181,853)	(1,181,853)
03203	F.A.G Grant - Special						
03204	General Purpose Interest	(1,439)	(1,783)	(1,819)	(1,855)	(1,892)	(1,930)
03205	General Purpose Other Revenue	(164)					
03206	Interest Earned - Reserve	(139,080)	(126,188)	(128,712)	(131,286)	(133,912)	(136,590)
03207	Interest Received - Other (Not Reserves)	(385)	143	146	149	152	155
03208	Transfer from Grants Commission Reserve	(4,332,788)	(4,332,788)	(2,736,535)			
03213	Transfer from Asset Management Reserve						
General Purpose Funding		(5,992,467)	(5,791,778)	(5,932,576)	(6,076,907)	(6,223,682)	(6,269,923)

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
GOVERNANCE							
041	Members Of Council						
	Expenses						
04151	Members Expenses	14,792	9,847	12,587	12,838	13,095	13,357
04152	Members Civic Expenses						
04113	ABC Expenses - Members	215,289	160,559	154,893	150,625	153,605	156,644
	Housing Costs -Members						
4102	Council Elections			10,000		10,000	
	Council Chambers Maintenance						
	Capital						
	Council Chamber Capital						
	Governance - General						
	Expenses						
	Civic Expenses						
04201	Civic Reception Expenses						
04203	General Governance Expenses	2,000	(29)	(29)	(30)	(31)	(31)
04200	ABC Expenses - Other Governance	309,682	347,046	331,579	322,442	328,821	335,327
04204	Housing Costs (Other Gov)	26,506	17,591	13,678	13,890	14,359	14,777
145	Administration						
	Expenses						
14501	Office Maintenance	39,719	13,160	13,758	14,013	14,273	14,538
14530	Staff & Contractor Operations	846,117	772,765	852,932	859,591	876,783	894,318
14531	General Operations	340,427	245,966	285,918	263,436	268,705	274,079
14527	Vehicle Expenses Administration	26,129	19,121	22,648	22,875	23,104	23,335
14552	Housing Costs Allocated to Admin						
14510	Depreciation - Admin	22,088	55,440	17,250	17,344	17,438	25,108
14551	Trans to Leave Reserve	1,958	287	287	287	287	287
	Revenue						
14512	Administration Revenue	(55,000)	(5,541)	(5,652)	(5,765)	(5,880)	(5,998)
14550	ABC Costs Alloc to W & S	(1,219,481)	(1,100,910)	(1,186,855)	(1,154,150)	(1,176,984)	(1,200,272)
14571	Transfer from Leave Reserve						
	Capital						
14565	Administration Vehicles Purchases				71,400		
14526	Vehicle Sales - Admin				(25,500)		
14573	Transfer to Admin Buildings Reserve			2,700	2,700		
14574	Transfer from Admin Buildings Reserve						
14572	Trans From Plant Reserve - Admin						
	Governance	693,526	653,855	648,981	891,748	665,841	676,302

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
	LAW ORDER & PUBLIC SAFETY						
051	Fire Prevention						
052	Animal Control						
053	Other Law, Order & Public Safety						
	Expenses						
05105	Fire Prevention Vehicle Expenses	718	8,097	5,702	5,759	5,817	5,875
05150	Fire Prevention Expenses	15,982	14,413	16,312	16,622	16,939	17,261
05100	ABC Expenses - Fire Prevention	10,632	11,810	738	718	732	747
05108	Depreciation - Fire Prevention	7,690	6,617	6,740	1,919	1,929	1,940
05200	Animal Control Expenses	19,000	17,795	18,151	18,514	18,884	19,262
05350	Law Order & Public Safety Expenses	11,500	13,465	13,734	14,009	14,289	14,575
05310	ABC Expenses - Law Public Safety	10,632	11,607	738	718	732	747
	Revenue						
05102	Fire Prevention Revenue	(19,520)	(14,795)	(14,795)	(14,795)	(14,795)	(14,795)
05202	Animal Control Revenue	(100)	(500)	(510)	(520)	(531)	(541)
05321	Law Order & Public Safety Revenue						
	Law Order & Public Safety	56,534	68,509	46,811	42,944	43,997	45,069
	HEALTH						
074	Preventative Services - Administration & Inspection						
075	Preventative Services - Pest Control						
076	Preventative Services - Other						
077	Other Health						
	Expenses						
07400	Preventative Services - Admin & Inspection	10,500	10,081	10,282	10,488	10,698	10,912
07406	ABC Expenses - Prev. Services	10,632	10,594	738	718	732	747
07500	Preventative Services - Pest Control	1,000					
07503	ABC Expenses - Pest Control	10,632	10,594	738	718	732	747
07706	Depreciation Ambulance Centre	6,982	6,408	6,472	6,537	6,603	6,669
07750	Health Expenses	6,669	2,646	5,954	5,988	6,023	6,058
07705	ABC Expenses - Other Health	21,230	11,443	4,429	4,307	4,392	4,479
	Health	67,647	51,765	28,614	28,756	29,179	29,610

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
	EDUCATION & WELFARE						
082	Other Education						
083	Care Of Families & Children						
	Expenses						
08003	Education Suport	500	70	500	510	520	531
08002	ABC Expenses - Education & Welfare	6,624					
08000	Care of Families & Children						
	Revenue						
08004	Education & Welfare Revenue						
	Education & Welfare	7,124	70	500	510	520	531
	HOUSING						
091	Staff Housing						
	Expenses						
09150	Staff Housing Expenses	170,567	139,131	134,017	143,371	146,104	148,891
09138	Other Staff Housing Costs						
09148	Depreciation - Staff Housing	86,251	79,656	59,354	59,354	65,035	69,485
	Revenue						
09113	Staff Housing Costs Reallocated	(236,819)	(136,101)	(193,371)	(202,725)	(211,139)	(218,376)
	Capital						
09133	Staff Housing Furniture & Equipment	10,000	839	856	873	890	908
09134	Staff Housing Buildings Improvements			980,000		306,000	
09151	Transfer to Staff Housing Reserve		881				
09152	Transfer to Workforce Accomodation Reserve	640,000	450,000				
09161	Transfer from Buildings Reserve						
09162	Transfer from Workforce Accomodation Reserve			(300,000)	(100,000)		
	Staff Housing	670,000	534,406	680,856	(99,127)	306,890	908

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
	COMMUNITY AMENITIES						
101	Sanitation - Household Refuse						
103	Sewerage						
105	Protection Of Environment						
106	Town Planning & Regional Development						
107	Other Community Amenities						
	Expenses						
10100	Refuse Expenses	31,970	20,719	21,817	22,193	22,575	22,964
10105	ABC Expenses - H'sehold Refuse	5,050	12,051	4,429	4,307	4,392	4,479
10300	Sewerage Expenses	3,153	1,890	2,023	2,063	2,103	2,144
10303	ABC Expenses - Sewerage		7,196				
10500	Protection of Environment Expenses	19,085	13,823	15,039	15,338	15,642	15,953
10503	ABC Exp. - Protection of Env.	10,100	10,733	4,429	4,307	4,392	4,479
10600	Town Plng & Reg. Dev Expenses	500	291				
10604	ABC Exp - Town Plng & Reg. Dev.	5,292	10,541				
10702	O.C.A Buildings & Improvements						
10700	Community Amenities Expenses	23,659	27,766	28,406	7,405	7,442	15,141
10704	Community Public Conveniences	30,173	36,421	80,011	35,408	36,112	36,830
10705	Cemetery Expenses	8,773	2,233	3,462	3,530	3,600	3,671
10709	ABC Expenses - Other Community Amenities	26,495	20,475	67,069	65,221	66,511	67,827
	Revenue						
10701	Community Amenities Revenue		43				
	Capital						
10104	Sanitation Infrastructure				35,000		
	Community Amenities	164,250	163,358	225,845	193,914	161,896	172,597

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
RECREATION & CULTURE							
113	Other Recreation & Sport Expenses						
11304	Parks & Reserves Mtce	119,381	201,529	238,484	222,747	227,095	231,529
11305	Murchison Sports Club Mtce	45,061	44,484	45,351	46,230	47,125	48,039
11306	Sports Grounds Maintenance	31,602	30,253	38,580	39,268	39,968	40,682
11307	Sports Toilet Block Mtce	4,440	4,337	4,130	4,213	4,297	4,382
11309	Garden Expenses	34,997	28,764	25,583	26,094	26,616	27,149
11310	Other Sport & Rec Expenses	4,066	46	739	753	768	783
11300	ABC Expenses - Other Rec. & Sport	33,153	20,896	76,918	74,799	76,278	77,788
11318	Depreciation - Other Rec. and Sport	81,647	75,436	43,566	43,571	43,575	43,390
Revenue							
11301	Sport & Recreation Revenue		(1,502)	(1,532)	(1,562)	(1,594)	(1,626)
11314	Community Garden Revenue		(242)	(242)	(242)	(242)	(242)
Capital							
11302	Sport & Rec Buldg & Improv	720,000	795,739	120,000	479,000		
11303	Sport Furniture & Equipment						
11311	Sport & Rec Capital Revenue	(852,446)	(852,447)				
114	Television And Rebroadcasting						
115	Libraries						
Expenses							
11400	Telev Rebroadcasting	18,556	20,861	21,278	21,703	22,138	22,580
11404	ABC Exp - TV Rebroadcasting	9,971	9,884	738	718	732	747
11500	Library Costs	2,250	1,742	1,776	1,812	1,848	1,885
11502	ABC Expenses - Libraries	29,374	1,162	17,532	17,049	17,386	17,730
Revenue							
11450	Telev Rebroadcasting Revenue	(3,192)	(3,669)	(3,743)	(3,817)	(3,894)	(3,972)
11501	Library Revenue						
116	Other Culture						
Expenses							
11600	Cultural Development Expenses	24,000		24,000	24,480	24,970	25,469
11602	Museum Maintenance	22,253	18,716	22,783	23,162	23,549	23,943
11604	Museum Cottage Maintenance	18,613	8,197	10,280	10,441	10,604	10,771
11606	ABC Expenses - Other Culture	28,574	19,308	32,850	31,944	32,576	33,221
11611	Housing Costs Other Cult		2,507	3,034	3,076	3,199	3,306
11610	Other Culture Depreciation	44,971	41,274	41,687	42,104	42,525	42,950
Revenue							
11601	Other Culture Revenue		(164)	(164)	(164)	(164)	(164)
11612	Museum Revenue		(2,252)	(2,252)	(2,252)	(2,252)	(2,252)
Capital							
11613	Trans. to Res - Museum		2,252	2,252	2,252	2,252	2,252
11614	Trans from Res - Museum						
Recreation & Culture		417,272	467,112	763,630	1,362,378	639,357	650,341

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
	TRANSPORT						
121	Streets, Roads, Bridges & Depot Construction						
	Capital Expenses						
12101	Road Construction General	609,466		801,276			
12118	Sealed Roads Construction	666,353	1,510,742	1,495,332	1,468,708	1,455,313	1,508,719
12119	Sealed Roads Sealing Works	98,298	179,297	223,198		8,630	
12120	Formed & Surfaced Roads Construction	4,147,777	3,814,290	3,242,370	2,139,649	1,678,859	1,697,708
12121	Floodway Works		20,675	72,300			
12170	Bridge Construction						
12108	Grids Construction	71,029					50,000
12109	Depot Buildings & Improvements			2,500			
12110	Depot Furniture & Equipment						
12111	Depot Plant & Equipment						
12240	Road Loan Principal Repayments	192,531	193,124	196,094	199,723	203,419	207,183
12151	Trans to Beringarra-Cue Rd Reserve	110,868	122,478	122,478	122,478	122,478	122,478
12152	Trans Ballinyoo Bridge Reserve						
12153	Trans to Res - Asset Rehab.	400,000	367				
12154	Trans to Carn-Mul Mining Related Reserve	3,600					
	Capital Revenue						
12214	Grant - Specific Bridges						
12215	Grant - Roadwise						
12211	Grant - MRWA Project						
12213	Grant - MRWA Specific	(600,000)	(1,200,000)	(1,500,000)	(900,000)	(900,000)	(900,000)
12216	Grant - Roads to Recovery	(995,488)	(735,303)	(904,989)	(1,074,674)	(1,131,236)	(1,131,236)
12217	Grant - MRWA Blackspot						
12238	LRCIP Road Grants	(347,504)	(347,503)				
12237	MRWA - SKA Roads Capital Grant	(3,662,407)	(4,298,053)	(3,320,835)	(1,282,393)	(760,137)	(815,073)
12244	Mining Related Roads Contributions	(3,600)					
12167	Roadworks Loans						
12131	Trans from Beringarra-Cue Rd Reserve						
12132	Trans from Ballinyoo Bridge Reserve						
12133	Trans from Asset Rehab. Res.			(350,000)			
12155	Trans from Carn-Mul Mining Related Reserve						
12156	Trans to Reserves - Roads Asset Reserve		300,000				

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
122	Streets, Roads, Bridges & Depot Maintenance						
	Expenses						
12203	Roads Maintenance	920,410	669,728	779,420	792,258	1,302,518	1,324,791
12230	SKA Roads Maintenance	2,070,000	1,614,653	1,643,436	1,676,305	1,709,831	1,744,027
12235	Flood Damage	5,650,991	2,033,976	4,020,256	1,691	1,691	5,001,691
12205	Heavy Roads Maintenance		436				525,000
12206	Traffic Signs Maintenance	51,412	5,729	29,511	30,090	30,681	31,284
12207	Bridge Maintenance	18,795	22,612	23,065	23,520	23,984	24,458
12208	Rehab Gravel Pits	100,606		65,000	66,300	67,626	68,979
12210	Road Bunding Works	80,000		80,000	81,600	83,232	84,897
12223	Grids Maintenance	12,966	75,769	83,446	85,075	86,736	88,430
12202	Street Lighting Maintenance						
12204	Depot Maintenance	56,980	55,127	74,029	75,282	76,557	77,856
12242	Road Consultants	24,500	22,145	42,876	52,934	27,993	28,552
12241	ABC Exp - Roads & Depot	123,319	110,814	92,713	90,158	91,941	93,761
12243	Housing Costs Road Maint	2,600	6,353	4,895	4,973	5,134	5,278
12200	Depreciation - Roads & Depot	4,649,317	4,800,706	3,790,945	4,013,957	4,088,593	4,147,703
12115	Flood Event 5 Loan Repayments						
12116	Flood Event 6 Loan Repayments						
12166	Flood Loan Event 6						
12227	Road Loan Interest	57,896	37,642	40,532	34,120	27,589	20,937
12251	Trans to Flood Damage Reserve		8				
12252	Trans to Res - Berri-Pindar Rd Reserve	2,115	310	900	900	2,234	2,234
	Revenue						
12212	Grant - MRWA Direct	(323,506)	(323,506)	(329,976)	(336,576)	(343,307)	(350,173)
12236	MRWA - SKA Roads Operating Grant	(2,277,000)	(648,603)	(1,807,780)	(1,843,935)	(1,880,814)	(1,918,430)
12201	Other Roads Revenue						
12218	Contribution - CSIRO						
12239	Contribution Beringarra-Pindar Road		(665,723)	(230,893)	(230,893)	(230,893)	(230,893)
12219	Flood Damage Grants	(5,173,528)	(1,964,299)	(4,000,326)			(4,775,000)
12220	Traffic Licencing Commissions	(1,000)	(896)	(914)	(932)	(951)	(970)
12232	Trans from Flood Beri-Pindar Rd Reserve						
12231	Trans from Flood Damage Reserve						

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
123	Road Plant Purchases						
	Capital						
12302	Road Plant Purchases			580,000	516,120	510,000	1,844,680
52500	Road Plant Purchases		14,931				
12303	Minor Plant Purchases				12,240		12,240
52510	Minor Plant Purchases		15,126				
12347	Loss on Sale of Road Plant Assets						
12361	Plant Loan Principal Repayments						
12305	Trans to Plant Reserve		1,148		306,000	1,497,880	1,686,710
12301	Road Plant Sales		(6,500)	(120,000)	(112,710)	(91,800)	(300,596)
12321	Trans from Plant Reserve			(460,000)	(461,550)	(1,497,880)	(1,686,710)
12367	Profit on Road Purchases						
126	Aerodromes						
	Expenses						
12604	Airport Maintenance	18,124	10,774	12,133	12,375	12,622	12,874
12605	ABC Exp. - Airport	2,788	5,057	4,429	4,307	4,392	4,479
12608	Depreciation - Airport	140,579	129,025	16,669	16,678	16,678	16,678
	Revenue						
12601	Airport Revenue						
	Capital						
12670	Airport Improvements						
12602	Airport Furniture & Equipment						
12603	Airport Plant						
12673	Airport Capital Grants						
	Transport	6,899,285	5,582,659	4,514,090	5,583,776	6,299,592	8,324,545

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
ECONOMIC SERVICES							
131	Rural Services						
	Expenses						
13100	Rural Services Expenses			10,000	5,000	5,100	5,202
13101	Vermin Control	12,000	14,227	14,512	14,802	15,098	15,400
13102	Ammunition	500	675	688	702	716	730
13103	ABC Exp - Rural Services	2,857	10,541				
	Revenue						
13105	Rural Services Revenue	(187)	(370)	(377)	(81)	(83)	(84)
132	Tourism & Area Promotion						
	Expenses						
13208	Tourism Expenses	156,137	108,133	147,448	150,396	153,403	156,469
13251	Roadhouse Business Expenses	479,532	553,029	581,078	592,690	604,533	616,613
13252	Caravan Park Expenses	111,004	186,004	194,593	198,458	202,399	206,418
13253	Roadhouse Building & Surrounds	65,296	51,171	54,711	55,791	56,892	58,014
13255	Roadhouse Other Expenses		(8,839)	(9,016)	(9,196)	(9,380)	(9,567)
13206	Tour & Area Prom Depreciation						
13265	Depreciation - Roadhouse	59,975	54,944	19,118	19,152	19,185	19,219
13200	Caravan Park Depreciation	32,687	30,110	25,698	25,525	25,525	29,943
13207	ABC Exp- Tourism/Area Prom.	135,245	35,326	204,119	198,494	202,421	206,426
13209	Housing Costs Allocated to Tourism / Area Prom	4,819	328	9,117	9,242	9,612	9,932
	Revenue						
13201	Tourism Area Promotion Revenue	(34,000)	(59,392)	(50,000)	(51,000)	(52,020)	(53,060)
13250	Roadhouse Shop Sales	(332,790)	(279,050)	(284,631)	(290,324)	(296,017)	(301,709)
13254	Roadhouse Accom & Camping Revenue	(125,042)	(205,128)	(209,230)	(213,415)	(217,600)	(221,784)
	Capital						
13202	Tour Area Prom Furniture & Equipment	25,000		7,500	7,650	7,803	7,959
13203	Tour Area Prom Buildings & Improvements	150,000	203,275	1,895,000	1,800,000		
13205	Tour Area Prom Infrastructure	1,278,702	1,243,450	160,000			
13211	Trans to Com Econ Dev Reserve	14,849	2	12,822	7,816	6,602	2,038
13700	Trans to Com Econ Dev Reserve						
13612	Trans to Sett. Bldg & Facs Reserves	1,539,092	350,683				
13230	Trans from Com Econ Dev Reserve						
13622	Trans from Sett Bulds Facs Reserve	(600,000)		(27,600)	(422,400)		

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
136	Other Economic Services						
	Expenses						
13601	Settlement Water Supply	86,614	42,273	72,795	73,358	73,929	74,507
13602	Settlement Power Generation	382,104	355,168	363,762	370,819	378,015	385,354
13603	Settlement Freight Service	145,761	164,618	171,513	174,927	178,410	181,962
13605	Roadhouse Fuel Purchases	393,998	367,940	375,299	382,805	390,461	398,270
13606	Roadhouse Fuel Expenses	9,382	3,718	14,193	14,477	14,766	15,062
13641	Economic Services Expenses	(247,500)	(248,818)	(812,134)	1,230	1,254	1,279
13600	ABC Expenses - Other Economic Services	81,203	42,025	114,894	111,728	113,939	116,193
13656	Housing Costs Allocated Economic Services		6,309	6,838			
13648	Depreciation - Other Economic Svcs	16,289	39,710	20,452	20,630	20,809	20,989
13650	Settlement Power Loan Interest						
	Revenue						
13608	Roadhouse Fuel Sales	(453,097)	(398,494)	(406,464)	(414,593)	(422,885)	(431,343)
13607	Oth Econ Serv Revenue	(17,047)					
	Capital						
13657	Water Infrastructure	620,000	328,188	350,602	614	626	638
13659	Power Infrastructure	290,000	823,560	1,148,183	3,818	3,895	1,125,972
13611	Oth Econ Serv Buld & Improv						
13616	Oth Econ Serv Plant & Equipment						
13643	Settlement Power Loan Principal Repayments						
13653	Settlement Power Loan						(1,000,000)
	Economic Services	4,283,385	3,815,317	4,175,484	2,839,111	1,487,408	1,637,044

Murchison Shire Budget Schedules

Report No	Reporting Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
OTHER PROPERTY & SERVICES							
141	Private Works						
	Expenses						
14100	Private Works Expenses		70,423				
14101	ABC Expenses - Private Works						
	Revenue						
14150	Private Works Revenue		(76,461)				
142	Public Works Overheads						
	Expenses						
14250	Public Wks Overhead Expenses	764,778	629,515	644,695	621,279	633,089	645,128
14215	ABC Expenses - P.W.Overheads	70,442	8,104	38,152	37,101	37,835	38,583
14216	Housing Costs Allocated to Works	169,272	79,240	131,330	139,770	145,875	151,082
	Revenue						
14207	PWO Allocated to Works	(834,993)	(716,859)	(814,177)	(798,150)	(816,798)	(834,794)
143	Plant Operation Costs						
	Expenses						
14350	Plant Operation Costs	1,333,314	1,029,063	1,101,040	1,119,078	1,137,437	1,156,124
14310	Plant Depreciation Costs Allocated to Works						
14311	Housing (Plant) Related Costs	16,754	15,376	17,219	17,471	18,134	18,713
14313	ABC Expenses - Plant Operation Costs	13,231	174,639				
	Revenue						
14309	Plant Operation Costs Allocated to Works	(1,358,299)	(1,219,078)	(1,118,259)	(1,136,549)	(1,155,571)	(1,174,837)
146	Salaries & Wages						
14602	Gross Salaries & Wages	2,033,407	1,926,822	2,200,485	2,244,495	2,489,385	2,539,172
14603	Less Sal & Wages Allocated	(2,033,407)	(1,926,822)	(2,200,485)	(2,244,495)	(2,489,385)	(2,539,172)
147	Unclassified						
14702	Income Relating to Unclassified						
14701	Income Relating to Unclassified						
	Other Property Services	174,500	(6,038)				

Murchison Shire Budget Schedules 28.08.25

Job No	Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
CAPITAL WORKS							
CHFURN	Council Chambers Furniture & Equipment	8,000					
ADMINISTRATION							
C14001	Modifications to Council Building						
C14241	Operating Server & System Replacement				200,000		
14565	Adminstration Vehicles Purchases				71,400		
HOUSING							
09133	Staff Housing Furniture & Equipment	10,000	839	856	873	890	908
C14226	Construct Staff Housing			980,000			
RN10AK	Capex - Renovation 10A Kurara Way						
RN10BK	CapEx - Renovation 10B Kurara Way					102,000	
RN14MU	Capex - Renovation 14 Mulga Crescent						
RN16MU	CapEx - Renovation 16 Mulga Crescent						
RN4AKU	CapEx - Renovation 4A Kurara Way					102,000	
RN4BKU	CapEx - Renovation 4B Kurara Way					102,000	
09152	Transfer to Workforce Accommodation Reserve	640,000	450,000				
09151	Transfer to Reserve - Buildings		881				
REFUSE REMOVAL TIPSITES & SEWERAGE							
C14703	Cap-Ex - New Rubbish Tip				35,000		
OTHER RECREATION & SPORT							
C11006	Community Splash Pad	630,000	654,966				
C11003	J Capex - Playground Upgrade	25,000	23,100		459,000		
C14230	Community / Sports Centre Improvements	27,500	117,673	120,000	20,000		
OTHER CULTURE							
C11640	Old Fire Shed Works Supervisors Upgrade				255,000		
CONSTRUCTION ROADS FOOTPATHS DRAINS BRIDGES							
C12003	Cap-Ex - Roads Construction General	609,466		801,276			
C12030	Sealed Roads Construction General				1,468,708	1,455,313	1,508,719
C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen						
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	666,353	1,510,742	1,495,332			
C12033	Reseal Works	98,298	179,297	223,198		8,630	
C12034	Formed & Surfaced Roads Construction General						
C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	343,728	375,725				
C12046	Beri-Byro Rd Sections 69.99-87.70 Resheet incl	122,749		122,749			
C12035	SKA Route General Construction Works	2,429,461	977		997,818	519,680	566,195
C12036	SKA Route Gravel Stockpiling Works		83,688	84,981			
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	900,000	135,914	167,994	167,994	171,354	174,781
C12037	SKA Route Twin Peaks-Wooleen Rd		1,072,967	1,094,426			
C12041	SKA Route Wooleen-Mt Whittenoom Rd		99,000	100,980			
C12042	SKA Route Boolardy-Wooleen Rd		259,265	264,450			
C12043	SKA Route Beringarra-Pindar Rd		1,033,000	1,053,660			
C12044	SKA Route Boolardy-Kalli Rd		247,500	252,450			
C12045	Mulga Cr Reconstruct & two coat seal	308,269	379,307				
C12040	Resheet Works	43,571			973,837	987,825	956,732
C12049	Errabiddy Bluff Rd Resheet incl Floodways		126,947	100,680			
C12029	Floodway Works General						

Murchison Shire Budget Schedules 28.08.25

Job No	Description	Budget 2025	Final 2025	Budget 2026	Indic 2027	Indic 2028	Indic 2029
C12047	Carn-Mul Rd Floodway over Wooramel River		6,203	23,250			
C12048	Meeb-Wooleen Rd Floodway over Murchison River		14,473	49,050			
CGR000	Capex Grids General	71,029					50,000
PLANT							
12302	Road Plant Purchases			580,000	516,120	510,000	1,844,680
12303	Minor Plant Purchases				12,240		12,240
OTHER ECONOMIC SERVICES							
C14720	Improvements To drinking Water reticulation	620,000	328,188	350,602	614	626	638
C13660	Power Supply Capital	150,000	21,896				
C13661	Power Supply Upgrade	140,000	801,664	1,148,183	3,818	3,895	3,972
C13662	Solar Power Provision						1,122,000
RURAL SERVICES TOURISM ECONOMIC SERVICES							
C13005	F Capex - New Caravan Park Ablution Block	150,000	175,385				
C13033	Caravan Park Non Ensuities Cabins Conversion			160,000			
C13015	Capex - Roadhouse Business Bldg.		21,930		1,800,000		
C13025	H Caravan Park Ensuities			425,000			
C13027	Staff Accommodation Units		5,960	1,470,000			
C13022	Tourism Information Bays & Signage						
C13031	Caravan Park Pool Construction	1,250,000	1,214,975				
C13032	Caravan Park Internal Roads	28,702	28,475				
Capital Works Total Included in Above		9,272,125	9,370,938	11,069,117	6,982,421	3,964,213	6,240,866



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SHIRE OF MURCHISON

ANNUAL STATUTORY BUDGET

FOR THE YEAR ENDING 30 JUNE 2026

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

SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2026
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SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2026
BY NATURE OR TYPE

		Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	Note	\$	\$	\$
Revenue				
Rates	2(a)	2,760,469	714,054	799,547
Operating Grants, Subsidies and Contributions	14	8,844,888	7,176,681	8,582,301
Fees and Charges	3(a)	624,009	688,211	595,473
Interest Earnings	3(b)	136,674	133,994	144,639
Other Revenue	3(c)	295,314	366,088	394,846
		<u>12,661,354</u>	<u>9,079,028</u>	<u>10,516,806</u>
Expenses				
Employee Costs		(1,716,406)	(1,659,341)	(1,490,400)
Materials and Contracts		(8,301,526)	(5,693,674)	(10,390,264)
Depreciation on Non-current Assets	4(a)	(4,558,089)	(5,803,688)	(5,647,126)
Finance Cost	4(b)	(41,535)	(38,627)	(57,896)
Insurance Expenses		(193,609)	(190,279)	(238,703)
Other Expenditure		(172,339)	(156,512)	(186,207)
		<u>(14,983,503)</u>	<u>(13,542,120)</u>	<u>(18,010,596)</u>
Operating Surplus / (Deficit)		<u>(2,322,149)</u>	<u>(4,463,092)</u>	<u>(7,493,790)</u>
Other Revenue and Expenses				
Capital Grants, Subsidies and Contributions	14	6,539,163	7,683,306	6,711,444
Profit on Disposal of Assets	5	-	-	-
(Loss) on Disposal of Assets	5	-	-	-
		<u>4,217,014</u>	<u>3,220,214</u>	<u>(782,346)</u>
Net Result				
		<u>4,217,014</u>	<u>3,220,214</u>	<u>(782,346)</u>
Total Comprehensive Income				
		<u>4,217,014</u>	<u>3,220,214</u>	<u>(782,346)</u>

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

SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2026
STATEMENT OF CASH FLOWS

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
Note	\$	\$	\$
Rates	2,760,469	714,054	799,547
Operating Grants, Subsidies and Contributions	8,844,888	8,799,571	9,400,301
Fees and Charges	624,009	688,211	595,473
Interest Earnings	136,674	133,994	144,639
Other Revenue	295,314	371,609	394,846
	<u>12,661,354</u>	<u>10,707,439</u>	<u>11,334,806</u>

Payments

Employee Costs	(1,716,406)	(1,687,520)	(1,490,400)
Materials and Contracts	(8,301,526)	(5,166,675)	(10,390,264)
Finance Cost	(41,535)	(38,627)	(57,896)
Insurance Expenses	(193,609)	(190,279)	(238,703)
Other Expenditure	(172,339)	(156,512)	(186,207)
	<u>(10,425,414)</u>	<u>(7,239,613)</u>	<u>(12,363,470)</u>

Net Cash provided by (used in) operating activities	9(b)	<u>2,235,940</u>	<u>3,467,826</u>	<u>(1,028,664)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Capital Grants, Subsidies and Contributions	14	6,539,163	7,683,306	6,711,444
Proceeds from Disposal of Assets	5	120,000	6,500	-
Payments for purchase of Property, Plant and Equipment	6(a)	(3,585,856)	(351,843)	(263,000)
Payments for construction of Infrastructure	6(b)	(7,493,261)	(8,598,270)	(8,436,625)

Net Cash provided by (used in) Investing Activities		<u>(4,419,954)</u>	<u>(1,260,307)</u>	<u>(1,988,181)</u>
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CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of Long Term Borrowings	7(a)	(196,094)	(193,124)	(192,531)
Proceeds from New Loans	7(a)	-	-	-

Net Cash provided by (used in) Financing Activities		<u>(196,094)</u>	<u>(193,124)</u>	<u>(192,531)</u>
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Net Increase / (Decrease) in Cash Held

Cash at Beginning of Year		10,538,373	8,523,978	9,189,774
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Cash and Cash Equivalents at the End of the Year

	9(a)	<u>8,158,264</u>	<u>10,538,373</u>	<u>5,980,398</u>
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This statement should be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MURCHISON
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2026
STATEMENT OF FINANCIAL ACTIVITY

OPERATING ACTIVITIES

Net Current Assets at 01 Jul - Surplus / (Deficit)

Revenue from Operating Activities (Excluding Rates)

		Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	Note	\$	\$	\$
Net Current Assets at 01 Jul - Surplus / (Deficit)	10	670,723	443,925	1,768,357
Operating Grants, Subsidies and Contributions	14	8,844,888	7,176,681	8,582,301
Fees and Charges	3(a)	624,009	688,211	595,473
Interest Earnings	3(b)	136,674	133,994	144,639
Other Revenue	3(c)	295,314	366,088	394,846
Profit on Disposal of Assets	5	-	-	-
		9,900,885	8,364,974	9,717,259

Expenditure from Operating Activities

Employee Costs		(1,716,406)	(1,659,341)	(1,490,400)
Materials and Contracts		(8,301,526)	(5,693,674)	(10,390,264)
Depreciation on Non-current Assets	4(a)	(4,558,089)	(5,803,688)	(5,647,126)
Finance Cost	4(b)	(41,535)	(38,627)	(57,896)
Insurance Expenses		(193,609)	(190,279)	(238,703)
Other Expenditure		(172,339)	(156,512)	(186,207)
Loss on Disposal of Assets		-	-	-
		(14,983,503)	(13,542,120)	(18,010,596)

Non-cash Amounts Excluded from Operating Activities

(Profit) / Loss on Disposal of Assets	5	-	-	-
Movement in Employee Benefits Provision		-	8,418	-
Non Cash Movement in Employee Benefits Provision		-	(36,597)	-
Depreciation and Amortisation on Assets	4(a)	4,558,089	5,803,688	5,647,126

Amount Attributable to Operating Activities

		(524,529)	598,363	(2,646,211)
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INVESTING ACTIVITIES

Inflows from Investing Activities

Capital Grants, Subsidies and Contributions	14	6,539,163	7,683,306	6,711,444
Proceeds from Disposal of Assets	5	120,000	6,500	-
		6,659,163	7,689,806	6,711,444

Outflows from Investing Activities

Purchase of Property, Plant and Equipment	6	(3,585,856)	(351,843)	(263,000)
Payments for Construction of Infrastructure	6	(7,493,261)	(8,598,270)	(8,436,625)
		(11,079,117)	(8,950,113)	(8,699,625)

Amount Attributable to Investing Activities

		(4,419,954)	(1,260,307)	(1,988,181)
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FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from New Loans	7(a)	-	-	-
Transfers from Reserves (Restricted Assets)	8	3,874,135	4,332,788	4,932,788
		3,874,135	4,332,788	4,932,788

Outflows from financing activities

Repayment of Long Term Borrowings	7(a)	(196,098)	(193,124)	(192,535)
Transfers to Reserves (Restricted Assets)	8	(2,100,979)	(3,964,975)	(2,600,785)
		(2,297,077)	(4,158,100)	(2,793,320)

Amount Attributable to Financing Activities

		1,577,058	174,689	2,139,468
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Surplus / (Deficit) before General Rates

Total Amount raised from General Rates	2	2,760,469	714,054	799,547
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Net Current Assets at 30 Jun - Surplus / (Deficit)

	10	63,767	670,723	72,979
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SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

2025 Actual figures are as at 20 August 2025 and remain subject to audit.

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

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

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

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

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

(b) Initial Application of Accounting Standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities and Covenants.
- AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2

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

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes.

No material impact is expected in relation to the 2025-26 statutory budget.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) New Accounting Standards Applicable in Future Years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
 - Standards - Annual Improvements Volume 11

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

(d) The Local Government Reporting Entity

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

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

(e) Rounding of Amounts

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

(f) Goods and Services Tax (GST)

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

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

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

(g) Statement of Cashflows

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Judgements, Estimates and Assumptions

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

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

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

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

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

(i) Comparative Figures

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

(j) Budget Comparative Figures

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

(k) Current and Non-current Classification

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

(l) Superannuation

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

(m) Cash and Cash Equivalents

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

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

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

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Financial Assets at Amortised Cost

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

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

(o) Recognition of Assets

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

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

(p) Contract Assets

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

(q) Trade and Other Receivables

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

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

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

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

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

(r) Inventories

General

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

Land Held for Resale

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Fixed Assets

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

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

Gains and Losses on Disposal

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

Depreciation of Non-current Assets

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

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

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

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

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

(t) Interest in Joint Arrangements

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

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

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Trade and Other Payables

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

(v) Prepaid Rates

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

(w) Employee Benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

(x) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer. Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(y) Borrowing Costs

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

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

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

(z) Provisions

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

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(aa) Leases

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

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

(ab) Lease Liabilities

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

(ac) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

All amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

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

Revenue from Contracts with Customers

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ac) Nature or Type Classifications (Continued)

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation and amortisation expense raised on all classes of assets.

Finance Cost

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

Other Expenditure

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

(ad) Program Classifications (Function / Activity)

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

GOVERNANCE

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

2. OPERATING REVENUE

(a) Rate Revenue

(i) General Rates

Rate Type	Rate in	Rateable Value	Number of Properties	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	#	\$	\$	\$
Differential general rate or general rate						
Unimproved valuations						
UV Pastoral	0.09932	1,236,464	22	122,800	115,861	115,866
UV Mining	0.19830	2,219,287	14	440,095	374,482	374,492
UV Mining (Misc Licences)*	0.19830	1,126,734	11	223,436	-	-
UV Prospecting and exploration	0.19830	1,079,319	46	214,034	201,210	286,690
		5,661,804	93	1,000,365	691,554	777,047

Minimum Rates

Unimproved valuations						
UV Pastoral	1,000	24,385	6	6,000	5,400	5,400
UV Mining	1,000	1,928	1	1,000	900	900
UV Mining (Misc Licences)*	1,000	8,316	4	4,000	-	-
UV Prospecting and exploration	1,000	41,878	17	17,000	16,200	16,200
		76,507	28	28,000	22,500	22,500
		5,738,311	121	1,028,365	714,054	799,547

Other Rate Revenue

Back Rates	1,732,104	-	-
Total Rate Revenue	2,760,469	714,054	799,547

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

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

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

(ii) Interest Charges

Interest on Unpaid Rates	6,289	6,166	3,735
	6,289	6,166	3,735

Administration Charges

Instalment Charges	2,774	2,720	1,700
Total Funds Raised from Rates	2,769,532	722,940	804,982

(iii) Instalment Options and Dates

	Instalment Date	Admin Charge	Instalment Plan	Unpaid Rates
		\$	%	%
Option 1				
Single Full Payment	10 Oct 25			11.0%
Option 2				
First Instalment	10 Oct 25	0.00	0.0%	11.0%
Second Instalment	12 Dec 25	45.00	0.0%	11.0%
Third Instalment	13 Feb 26	45.00	0.0%	11.0%
Fourth Instalment	17 Apr 26	45.00	0.0%	11.0%

**SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026**

2. OPERATING REVENUE (Cont)

(a) Rate Revenue (Cont)

(iv) Rate Payment Discounts, Waivers and Concessions

No Discounts, Waivers or Concessions in relation to Rates are proposed for 2025/26

(b) Objectives and Reasons for Differential Rating

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

UV Pastoral

Characteristics

Consists of properties used for pastoral purposes.

Objects

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

Reasons

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

UV Mining

Characteristics

Mining tenements other than exploration or prospecting tenements.

Objects

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

Reasons

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

**SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026**

2. OPERATING REVENUE (Cont)

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

UV Prospecting and exploration

Characteristics

Exploration/prospecting tenements.

Objects

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

Reasons

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

UV Pastoral - Minimum

Characteristics

Consists of properties used for pastoral purposes.

Objects

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

Reasons

To ensure that all properties contribute an equitable rate amount.

UV Mining - Minimum

Characteristics

Mining tenements other than exploration or prospecting tenements.

Objects

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

Reasons

To ensure that all properties contribute an equitable rate amount.

UV Prospecting and exploration - Minimum

Characteristics

Exploration/prospecting tenements.

Objects

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

Reasons

To ensure that all properties contribute an equitable rate amount.

(c) Specified Area Rate

No Specified Area Rates will be levied in the 2025/26 financial year.

(d) Service Charges

No Service Charges will be imposed in the 2025/26 financial year.

(e) Rate Payment Discounts, Waivers and Concessions

No Discounts, Waivers or Concessions in relation to Rates are proposed for 2025/26

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

3. OPERATING REVENUE

(a) Fees and Charges

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
Program	\$	\$	\$
Governance	4,079	3,999	-
Law, Order, Public Safety	510	500	100
Community Amenities	840	781	-
Recreation and Culture	2,509	2,479	-
Transport	-	-	187
Economic Services	616,071	603,992	595,186
Other Property and Services	-	76,461	-
Total Fees and Charges	624,009	688,211	595,473

(b) Interest Earnings on Investments

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
Source of Revenue	\$	\$	\$
Interest on Reserves	128,712	126,188	139,080
Other Funds	1,673	1,640	1,824
Other Interest Revenue (Refer Note 2(a)(ii))	6,289	6,166	3,735
Total Interest Earnings	136,674	133,994	144,639

(c) Other Revenue

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
Source of Revenue	\$	\$	\$
Reimbursements	4,752	4,692	53,192
Other Revenue	290,562	361,396	341,654
Total Other Revenue	295,314	366,088	394,846

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

4. OPERATING EXPENSES

(a) Depreciation

By Program

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Governance	17,250	55,440	22,088
Law, Order, Public Safety	6,740	6,617	7,690
Health	6,472	6,408	6,982
Housing	59,354	79,656	86,251
Community Amenities	28,016	27,481	7,380
Recreation and Culture	91,407	117,077	134,922
Transport	3,807,614	4,929,731	4,789,896
Economic Services	146,333	190,285	182,571
Other Property and Services	394,903	390,993	409,346
Total Depreciation by Program	4,558,089	5,803,688	5,647,126

By Class

Buildings	295,284	467,983	457,427
Furniture and Equipment	15,701	15,546	9,736
Plant and Equipment	433,438	558,172	573,225
Infrastructure - Roads	3,713,425	4,708,545	4,548,510
Infrastructure - Other	41,431	-	-
Infrastructure - Bridges	58,810	53,442	58,228
Total Depreciation by Class	4,558,089	5,803,688	5,647,126

(b) Interest Expenses (Finance Costs)

Loan Description

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Borrowings (Refer Note 7(a))	23,809	26,779	46,827
Guarantee Fee	-	-	-
Other	17,726	11,848	11,069
Total Finance Cost	41,535	38,627	57,896

(c) Auditor Remuneration

Service Provided

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Audit Services	48,999	48,038	52,000
Total Auditing Expense	48,999	48,038	52,000

(d) Write offs

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
General rate	-	8	-
Total Write Off Expense	-	8	-

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration

Fees, Expenses and Allowances Paid

Cr. Rossco Foulkes-Taylor

President's annual allowance	18,934	18,032	18,032
Meeting attendance fees	16,200	15,429	15,429
Annual allowance for ICT expenses	2,520	2,400	2,400
Travel and accommodation expenses	2,508	4,324	3,250
	40,162	40,185	39,111

Cr. Andrew Whitmarsh

Deputy President's annual allowance	4,733	4,508	4,508
Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	2,520	2,400	2,400
Travel and accommodation expenses	2,508	2,483	3,250
	20,412	19,677	20,444

Cr. Emma Foulkes-Taylor

Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	2,520	2,400	2,400
Travel and accommodation expenses	2,508	3,104	3,250
	15,678	15,790	15,936

Cr. Greydon Mead

Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	2,520	2,400	2,400
Travel and accommodation expenses	2,508	4,507	3,250
	15,678	17,193	15,936

Cr. Quentin Fowler

Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	2,520	2,400	2,400
Travel and accommodation expenses	2,508	762	3,250
	15,678	13,448	15,936

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration (Cont)

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Cr. Michelle Fowler			
Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	2,520	2,400	2,400
Travel and accommodation expenses	2,508	-	3,250
	15,678	12,686	15,936
	123,287	118,979	123,299
 Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	18,934	18,032	18,032
Deputy President's allowance	4,733	4,508	4,508
Meeting attendance fees	69,450	66,859	66,859
Annual allowance for ICT expenses	15,120	14,400	14,400
Travel and accommodation expenses	15,050	15,180	19,500
	123,287	118,979	123,299

SHIRE OF MURCHISON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDING 30 JUNE 2026

5. DISPOSAL OF ASSETS

25/26 Budget

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

24/25 Actual

	Book Value 24 / 25	Proceeds 24 / 25	Profit 24 / 25	(Loss) 24 / 25
Transport	\$	\$	\$	\$
Plant and Equipment				
Plant and Equipment	6,500	6,500	-	-
	6,500	6,500	-	-
Total Profit or (Loss)				-

24/25 Budget

	Book Value 24 / 25	Proceeds 24 / 25	Profit 24 / 25	(Loss) 24 / 25
Transport	\$	\$	\$	\$
Plant and Equipment				
Plant and Equipment	-	-	-	-
	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

6. CAPITAL EXPENDITURE

(a) Property, Plant and Equipment

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Buildings	2,997,500	320,948	215,000
Furniture and Equipment	8,356	839	43,000
Plant and Equipment	580,000	30,056	5,000
Total Property, Plant and Equipment	3,585,856	351,843	263,000

(b) Infrastructure

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Roads	5,834,476	5,525,005	5,592,923
Other	1,658,785	3,073,265	2,843,702
Total Infrastructure	7,493,261	8,598,270	8,436,625
Total acquisitions	11,079,117	8,950,113	8,699,625

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Transport

(i) Loan 2 Roadworks in 2020-21

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Opening Balance	1,345,628	1,538,752	1,533,838
Principal Payment	(196,094)	(193,124)	(192,531)
Principal Outstanding at Year End	1,149,534	1,345,628	1,341,307
Finance Cost Payment	(23,809)	(26,779)	(46,827)
Total Finance Cost	(23,809)	(26,779)	(46,827)
Total			
Opening Balance	1,345,628	1,538,752	1,533,838
New Loans	-	-	-
Principal Payment	(196,094)	(193,124)	(192,531)
Principal Outstanding at Year End	1,149,534	1,345,628	1,341,307
Total Finance Cost Payment	(23,809)	(26,779)	(46,827)

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings

No new borrowings are anticipated during the financial year to 30 June 2026.

(c) Unspent Borrowings

The Shire had no unspent borrowings as at 30 June 2025. It is not expected to have unspent borrowings as at 30 June 2026.

(d) Credit Facilities

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Bank Overdraft Limit - Actual	100,000	100,000	100,000
Bank Overdraft Limit - Temporary	2,400,000	-	2,400,000
Bank Overdraft at Balance date	-	-	-
Credit Card Limit	5,000	5,000	5,000
Credit Card balance at balance date	-	2,735	-
Total amount of credit unused	2,505,000	102,265	2,505,000

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

8. RESERVE ACCOUNTS

	2025/26 Budget Opening Balance	2025/26 Budget Transfers (from)	2025/26 Budget Transfer to	2025/26 Budget Closing Balance	2024/25 Actual Opening Balance	2024/25 Actual Transfers (from)	2024/25 Actual Transfer to	2024/25 Actual Closing Balance	2024/25 Budget Opening Balance	2024/25 Budget Transfers (from)	2024/25 Budget Transfer to	2024/25 Budget Closing Balance
Restricted by council	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
a) Leave reserve	167,237	-	287	167,524	166,950	-	287	167,237	166,950	-	1,958	168,908
b) Plant reserve	809,906	(460,000)	-	349,906	808,758	-	1,148	809,906	808,758	-	-	808,758
c) Administration Buildings reserve	512,739	-	2,700	515,439	511,858	-	881	512,739	505,854	-	-	505,854
d) Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,552,454	-	122,478	1,674,932	1,552,455	-	110,867	1,663,322
e) CSIRO Berringarra - Pindar road reserve	180,639	-	900	181,539	180,329	-	310	180,639	180,329	-	2,114	182,443
f) Flood damage reserve	5,977	-	-	5,977	5,969	-	8	5,977	5,968	-	-	5,968
g) Settlement Buildings and Facilities	747,795	(27,600)	-	720,195	397,112	-	350,683	747,795	397,111	(600,000)	1,539,092	1,336,203
h) Road Asset Reserve	559,279	(350,000)	-	209,279	258,912	-	300,367	559,279	258,912	-	288,306	547,218
i) Grants Commission Reserve	2,738,554	(2,736,535)	-	2,019	4,334,803	(4,332,788)	2,736,539	2,738,554	4,334,805	(4,332,788)	-	2,017
j) Community Economic Development Reserve	1,350	-	12,822	14,172	1,348	-	2	1,350	1,335	-	14,849	16,184
k) Carnarvon-Mullewa Mining Related	-	-	-	-	-	-	-	-	-	-	3,600	3,600
l) Asset Management Reserve	10,823	-	1,959,540	1,970,363	10,804	-	19	10,823	-	-	-	-
m) Museum Reserve	2,252	-	2,252	4,504	-	-	2,252	2,252	-	-	-	-
n) Workforce Accommodation Reserve	450,000	(300,000)	-	150,000	-	-	450,000	450,000	-	-	640,000	640,000
Total Reserves	7,861,484	(3,874,135)	2,100,979	6,088,328	8,229,297	(4,332,788)	3,964,975	7,861,484	8,212,476	(4,932,788)	2,600,785	5,880,474

Reserve Accounts - Purposes

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

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

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

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

9. NOTES TO THE STATEMENT OF CASH FLOWS

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

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
(a) Reconciliation of Cash			
Cash at bank and on hand	8,158,264	10,538,371	5,980,398
Total Cash on Hand	8,158,264	10,538,371	5,980,398
Held as			
Cash - Unrestricted	2,069,936	2,676,887	99,924
Cash - Restricted	6,088,328	7,861,484	5,880,474
Total Cash on Hand	8,158,264	10,538,371	5,980,398
(b) Reconciliation of Net Cash from Operating Activities to Net Result			
Net Result	4,217,014	3,220,214	(782,346)
Depreciation	4,558,089	5,803,688	5,647,126
(Profit) on Sale of Asset	-	-	-
Loss on Sale of Asset	-	-	-
(Increase) / Decrease in Receivables	-	2,038,889	818,000
(Increase) / Decrease in Contract Assets	-	(1,314,592)	-
(Increase) / Decrease in Inventories	-	28,618	-
Increase / (Decrease) in Payables	-	1,402,495	-
Increase / (Decrease) in Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	-	-	-
Increase / (Decrease) in Employee Provisions	-	(28,179)	-
Capital Grants, Subsidies and Contributions	(6,539,163)	(7,683,306)	(6,711,444)
Net Cash from Operating Activities	2,235,940	3,467,826	(1,028,664)

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

10. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

Current Assets

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Cash - Unrestricted	2,069,936	2,676,887	99,924
Cash - Restricted Reserves	6,088,328	7,861,491	5,880,474
Receivables	1,431,638	1,431,638	2,644,210
Contract Assets	1,435,081	1,435,081	-
Inventories	191,897	191,897	242,389
Total Current Assets	11,216,880	13,596,994	8,866,997

Less: Current Liabilities

Trade and Other Payables	(1,483,697)	(1,483,697)	(796,421)
Contract Liabilities	(3,060,525)	(3,060,525)	(1,602,131)
Deposits and Bonds	(520,559)	(520,559)	(514,989)
Short Term Borrowings	(200,415)	(200,415)	(192,531)
Provisions	(205,279)	(205,279)	(246,429)
Total Current Liabilities	(5,470,475)	(5,470,475)	(3,352,501)

Net Current Funding Position

	5,746,405	8,126,519	5,514,496
Less: Cash - Restricted Reserves	(6,088,328)	(7,861,491)	(5,880,474)
Add: Current portion of employee benefit provision held in rese	205,279	205,279	246,429
Add: Current portion of borrowings	200,410	200,415	192,531
Add: Disposal of Asset	-	-	-
Estimated Surplus / (Deficit) C/FWD	63,767	670,723	72,979

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

11. TRUST FUNDS

	Opening Balance 01 Jul 25	Amounts Received	Amounts Paid	Closing Balance 30 Jun 26
Description	\$	\$	\$	\$
	-	-	-	-
Total Trust Funds	-			-

12. MAJOR LAND TRANSACTIONS

The Shire does not anticipate any major land transactions in the 25/26 financial year

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings or major trading undertakings in the 25/26 financial year

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2026

14. PROGRAM INFORMATION

	Budget 25 / 26	Actual 24 / 25	Budget 24 / 25
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	5,652	5,541	56,000
General Purpose Funding	2,899,917	850,768	946,050
Law, Order, Public Safety	510	500	100
Community Amenities	840	781	-
Recreation and Culture	7,932	7,828	3,192
Transport	914	896	999
Economic Services	900,701	883,042	928,164
Other Property and Services	-	152,991	-
	<u>3,816,466</u>	<u>1,902,347</u>	<u>1,934,505</u>
Operating grants, subsidies and contributions			
General Purpose Funding	2,296,676	3,389,451	652,916
Law, Order, Public Safety	14,795	14,795	19,520
Transport	6,368,975	3,602,131	7,774,035
Economic Services	59,016	68,231	34,000
Other Property and Services	105,426	102,073	101,830
	<u>8,844,888</u>	<u>7,176,681</u>	<u>8,582,301</u>
Capital grants, subsidies and contributions			
Recreation and Culture	-	852,446	852,446
Transport	5,725,824	6,580,860	5,608,998
Economic Services	813,339	250,000	250,000
Other Property and Services			
	<u>6,539,163</u>	<u>7,683,306</u>	<u>6,711,444</u>
Total Income	<u>19,200,517</u>	<u>16,762,334</u>	<u>17,228,250</u>
Expenses			
Governance	(664,452)	(668,582)	(764,616)
General Purpose Funding	(41,012)	(44,672)	(50,981)
Law, Order, Public Safety	(62,116)	(83,804)	(76,155)
Health	(28,614)	(51,765)	(67,647)
Education and Welfare	(500)	(70)	(7,124)
Housing	-	(82,686)	(20,000)
Community Amenities	(226,686)	(164,139)	(164,250)
Recreation and Culture	(649,310)	(529,396)	(535,411)
Transport	(10,803,355)	(9,600,549)	(14,049,677)
Economic Services	(2,402,035)	(2,067,431)	(2,177,905)
Other Property and Services	(105,426)	(249,026)	(96,830)
	<u>(14,983,506)</u>	<u>(13,542,120)</u>	<u>(18,010,596)</u>
Net Result for the period	<u>4,217,011</u>	<u>3,220,214</u>	<u>(782,346)</u>