Shire of Coolgardie

Mother of the Goldfields

CONFIRMED

MINUTES

Ordinary Council Meeting

22 September 2026

6.30pm

Kambalda Recreation Centre, Barnes Drive, Kambalda

DISCLAIMER

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Applicants and other interested parties should refrain from taking any action until such time as written advice is received confirming Council's decisions with respect to any particular issue

ACKNOWLEDGEMENT OF COUNTRY

The Shire of Coolgardie acknowledges the Traditional Owners of the land on which we meet and acknowledges their continuing cultural connection to the Land, Waters and Community. We pay our respect to Elders past and present.

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MINUTES OF SHIRE OF COOLGARDIE
ORDINARY COUNCIL MEETING
HELD AT THE KAMBALDA RECREATION CENTRE, BARNES DRIVE, KAMBALDA
ON TUESDAY, 22 SEPTEMBER 2026 AT 6.30PM

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President, Cr Paul Wilcox, opened the meeting at 6.30pm and welcomed his fellow Councillors, staff and members of the public, and thanked them for their attendance.

1.1 WELCOME TO COUNTRY ANNOUNCEMENT

"The Shire of Coolgardie acknowledges the Traditional Owners of the land, on which we meet and pay our respects to Elders past and present."

2 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

2.1 PRESIDENT'S REPORT - SEPTEMBER 2026

Date: **17 September 2026**

Author: **Cr Paul Wilcox, Shire President**

With the onset of spring and warmer weather now upon us, the Shire is busy ensuring our various outdoor facilities and aquatic centres are ready to be opened for the enjoyment of residents over the summer period. Please make use of our Customer Service Request form on our website if you notice any areas requiring additional attention or maintenance so that our staff can prioritise any activities required.
https://www.coolgardie.wa.gov.au/forms/customer-service-request/79

Recruitment for key management positions at the Shire continues, and is a critical step on our recovery journey to ensure that we have suitably skilled and motivated individuals working for us to deliver on budget priorities. If you've ever thought about coming to work for the Shire, please ensure that you keep a close eye on our Employment Opportunities page on our website for any positions available or to put in an expression of interest. The Shire offers flexible employment arrangements and opportunities to meaningfully contribute towards making the region a more attractive place to live, work and invest, and implementation of our workforce plan is a key strategic deliverable for us in the 2026/27 financial year to ensure we set ourselves up for success.
https://www.coolgardie.wa.gov.au/Employment/

In the coming weeks, the Shire Councillors and CEO have several opportunities to engage with WA State Government Ministers through the regional community cabinet sessions that are occurring in Kalgoorlie-Boulder. Following the adoption of the Council Plan, the Shire now has several community priority areas that we will be advocating for on behalf of residents and businesses, however if there are any particular initiatives that you would like to see promoted then I would like to encourage residents to get in touch with us directly so we can ensure that your voices are being heard at higher levels of government. All elected members' contact details are available on our website and we are all happy to make time for a chat.
https://www.coolgardie.wa.gov.au/profiles/elected-members

Several community members have recently asked me whether the Shire is now in a better financial position to now start contributing more towards supporting community initiatives, and my answer to this is "absolutely". At a recent Council meeting, a revised policy around the Shire's Community Assistance Fund (CAF) was adopted, and information about how community groups and individuals can apply for support is available on our website.
https://www.coolgardie.wa.gov.au/community/living-in-our-shire/community-assistance-fund.aspx

Additional Comments made by the Shire President:
Council have officially appointed Sabine Taylor at the Chief Executive Officer for the Shire of Coolgardie for a period of three (3) years until September 2029 and welcomed her.

Comments made by Chief Executive Officer:
Sabine Taylor thanked the Councillors and community member in the gallery and advised she is pleased to be successfully appointed as the Chief Executive Officer and looks forward to working with Councillors, Community and other Stakeholders to achieve the goals for this Council.

COUNCIL RESOLUTION #158/2026

Moved: Cr Paul Wilcox
Seconded: Cr Anthony Ball

That Council suspend Clause 8.5 Section (1) subsection (ii) of the Shire of Coolgardie Meeting Procedures Local Law 2019 for the duration of the meeting so that Members are not required to stand to address the meeting.

In Favour: Crs Paul Wilcox, Anthony Ball, Tammee Keast, Julie-Ann Williams and Ivor Marillier

Against: Nil

CARRIED 5/0

3 DECLARATION OF COUNCIL MEMBERS

The Shire President, as Presiding Member invited Council Members to declare that they have read the agenda and supporting documents and able to make informed decision on all matters accordingly.

4 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

PRESENT:

Cr Paul Wilcox (Shire President), Cr Anthony Ball (Deputy President), Cr Tammee Keast, Cr Julie-Ann Williams, Cr Ivor Marillier

IN ATTENDANCE:

Sabine Taylor (Chief Executive Officer), Leanne Parola (Executive Manager Governance and Workplace) via electronic means, Allister Butcher (Executive Manager Infrastructure and Assets), Kasey Turner (Executive Assistant), Raj Subbiah (Finance Manager), Martin Whitely (Financial Consultant) via electronic means

APOLOGIES

Nil

LEAVE OF ABSENCE

Cr Daphne Simmons

MEMBERS OF THE PUBLIC

Jan McLeod

5 DECLARATIONS OF INTEREST

5.1 Declarations of Financial Interests – Local Government Act Section 5.60A

Nil

5.2 Declarations of Proximity Interests – Local Government Act Section 5.60B

Nil

5.3 Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidate for Election, Code of Conduct for Employee

Nil

6 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Ordinary Council Meeting 25 August 2026

Jan McLeod – Widgiemooltha

9. Please clarify the CEO response to my question last meeting referring to GRVTWA "So they do not pay a pedestal charge, why?", as the response was "All pedestal charges relate to services within the Coolgardie townsite area"

ii) I am seeking a clear response to the question, do the GRV TWA located within the Coolgardie townsite pay a pedestal charge and if not, why not as other Commercial businesses do and as a result of these camps there is substantial inflow to Coolgardie's Waste Water Treatment Plant and now a considerable running overflow?

Shire President response:
The GRV TWA located within the Coolgardie townsite is subject to a higher rate-in-the-dollar for sewerage in place of pedestal charges, due to the tendency of camps to change size on a more frequent basis compared to a commercial business.

Note: This question was taken on notice at the meeting for more information to be provided.
Chief Executive Officer response:
It makes more sense from an administrative point of view to impose sewerage rate-in-the-dollar on TWA camps as opposed to pedestal charges for individual toilets. Given the much larger scale of camp ablutions, as well as the nature of these camps to increase/decrease in size, it not only reduces the amount of adjustments that administration staff would be required to make but also reflects a more appropriate contribution towards wastewater treatment.

10. Why are there 3 mining camps, not in townsites, that are GRV TWA rated when these camps are specifically built as a duty-of-care for employees and not open to the public?

Shire President response:
The decision to rate all TWA camps within the Shire was in accordance with Section 6.28 & 6.29 of the Local Government Act. The State Government's endorsed Rating Policy – Valuation of Land Mining (S6.28 & 6.29) applies to capital improvements comprising of:

a. accommodation, recreation or administration facilities and associated buildings, or
b. maintenance workshops existing within 100 metres of facilities listed in (a), provided that the capital improvements have been in place for at least 12 months.

Why are 3 specifically rated and probably at least half a dozen not rated within the Shire?

Note: This question was taken on notice at the meeting.
Chief Executive Officer response:
The process to alter the rating method from UV to GRV is multi-faceted, involving multiple agencies and government departments, and is not a fast process. Camps located outside of townsites that have been in place for a longer period of time have already been transitioned from UV to GRV, and the process is now underway to request the newer camps be rated as GRV as well.

7 PUBLIC QUESTION TIME

Jan McLeod – Widgiemooltha

1. **In 2023 2 systems from Redfish Technologies cost $64,545.45 ex GST (p.9 Agenda) now 1 costs $66,458 ex GST**

   i) Why wasn't the 2nd system installed in the Coolgardie Council Chambers?

   ii) If the 2nd system wasn't bought,
   - **why not? as that was the resolution**
   - **where did the other $32,272.73 ex GST go?**
   - **if it was bought, where is it?**

   Shire President response:
   Council resolution #105/2023 was for one system to serve both chambers, not two systems. There was one system purchased under that resolution which is what we are currently using and it is moved between Kambalda and Coolgardie for each meeting. The full value of $71,000 was for that system.

   As one system was approved and one was purchased, there was no second system to install at Coolgardie, and there was never a separate allocation of $32,272.73 for a second system. The $64,545 was a single allocation for a single system.

2. **Why has the price increased by 106%, being the same/similar system?**

   Shire President response:
   As per the above response there was only one system bought and the quote received for the proposed system only differs by a couple thousand in comparison to what it was 3 years ago.

3. **Since the current system will continue to be dismantled and stored in Kambalda as Council Meetings are held in the Function Room of the Rec Centre, and transportation of the system has occurred for the last 3 years, what does another 5 moves to Coolgardie matter?**

   Shire President response:
   The current system is transported between the two towns and this matter will be discussed further by Council during the Council Meeting when the item is being dealt with.

ii) Hency why can't this be held over to next year's budget so this purchase can be directly recorded as capital expenditure and not have money being transferred from the operating account?

Shire President response:
There is an option that has been provided to Council that mentions should Council not support the amendment, the purchase cannot proceed in 2026/2027 and the current practice of transporting the Kambalda equipment to Coolgardie for each meeting would continue until an allocation be completed. It also can be considered as part of 2027/28 budget, but options will be discussed by Council as part of this item.

4. Why does this Council believe that the decrease in residential population in the Shire from 6,500 to 3,500 due mainly to FIFO not important enough to be included in the BACKGROUND of the Long Term Financial Plan as it was noted at a previous meeting?

Shire President response:
I accept the significant reduction in the Shire's residential population could have been more specifically referenced in the background, it has been considered in preparing the Long-Term Financial Plan. The plan doesn't actually have any growth or decline forecast in the residential rate over the period of the plan. The residential rate revenue is only increasing by the proposed annual incremental rate increases. Essentially, the Shire is trying to provide a conservative and stable basis for the financial projections, given the uncertainty surrounding future population levels and the impacts of FIFO employment arrangements.

On page 4 there is a section for 1980s to the 2000s with references to the mining cycles and population changes that have occurred over that period and noting that there has been several cycles of growth and contraction in the mining industry that have driven fluctuations in population levels, changing housing demand, periodic mining closures and restarts and varying levels of economic activity. While FIFO is not specifically mentioned, what is being put forward encapsulates the decrease in the population in line with some of the changes to the mining industry.

5. What has been the results of the inspection of the Coolgardie Swimming Pool?

Shire President response:
The inspection of the Coolgardie swimming pool found a number of leaks from the aged infrastructure and works and the issues have now been rectified.

6. When will the Coolgardie Swimming Pool be open?

Shire President response:
It's anticipated, at this stage, that the pool will open as per usual. Last year it opened in early November and depending on the weather and a few other factors this is the similar timeframe that is being worked towards.

7. Have the concerns regarding the safety of the Coolgardie Park been addressed and what has been done to address this?

Shire President response:
The Shire is working through resolving the safety concerns, taking into consideration the time and resources available. The facility is still able to be used while this is being worked through.

8. Why does Council believe it "FAIR and EQUITABLE" to rate all mining camps in the Shire as GRVTWA, as many located outside the townsites, do not use Kambalda Airport, do not drive on Shire roads, maintain their own camps as a duty-of-care to their workers and pay rates on their mining tenements not only to the Shire but to DEMIRS (Mines Dept)?

Shire President response:
One of the questions that was taken on notice at a previous meeting was regarding the differences between three (3) camps that are specifically rated and at least half a dozen not rated. The response provided outlined the fact that the rating method when changing from UV to GRV is multifaceted and involves multiple agencies and government departments and it is not a fast process.

My review of the Local Government Act when looking at 6.28 and 6.28, the Minister is involved at a certain level in terms of determining whether certain portions of land are actually subject to GRV or otherwise. Then there is also the fact that there is historical changes that have happened to the Local Government Act.

In 2009 there were amendments made to the Local Government Act section 38 that changed what areas could be rated GRV and what couldn't. Potentially some camps within our footprint might not be subject to being able to be rated GRV. We are trying to come up with the most equitable way to rate people to be consistent under our obligations in the legislation.

8 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

9 CONFIRMATION OF MINUTES OF PREVIOUS MINUTES

9.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 25 AUGUST 2026

Date: 8 September 2026

Author: Kasey Turner, Executive Assistant

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 25 August 2026 be confirmed as a true and accurate record.

COUNCIL RESOLUTION #159/2026

Moved: Cr Paul Wilcox
Seconded: Cr Tammee Keast

That the Minutes of the Ordinary Council Meeting held on 25 August 2026 be confirmed as a true and accurate record subject to the following amendment to the voting record for Council Resolution #137/2026: -

Original

In Favour: Crs Paul Wilcox, Anthony Ball, Tammee Keast, Daphne Simmons, Julie-Ann Williams and Ivor Marillier

Against: Nil

CARRIED 6/0

Amendment

In Favour: Crs Paul Wilcox, Anthony Ball, Tammee Keast and Ivor Marillier

Against: Crs Daphne Simmons and Julie-Ann Williams

CARRIED 4/2

In Favour: Crs Paul Wilcox, Anthony Ball, Tammee Keast, Julie-Ann Williams and Ivor Marillier

Against: Nil

CARRIED 5/0

9.2 MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 15 SEPTEMBER 2026

Date: **16 September 2026**

Author: **Kasey Turner, Executive Assistant**

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Minutes of the Special Council Meeting held on 15 September 2026 be confirmed as a true and accurate record.

COUNCIL RESOLUTION #160/2026

Moved: **Cr Anthony Ball**
Seconded: **Cr Tammee Keast**

That the Minutes of the Special Council Meeting held on 15 September 2026 be confirmed as a true and accurate record.

In Favour: **Crs Paul Wilcox, Anthony Ball, Tammee Keast, Julie-Ann Williams and Ivor Marillier**

Against: **Nil**

CARRIED 5/0

10 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

11 REPORTS OF COMMITTEES

Nil

12 REPORTS OF OFFICERS

12.1 Executive Services

12.1.1 BUDGET AMENDMENT - AUDIO RECORDING AND DISCUSSION FOR COOLGARDIE COUNCIL CHAMBERS

Location: Coolgardie Council Chambers, Sylvester Street, Coolgardie

Applicant: Shire of Coolgardie

Disclosure of Interest: Nil

Date: 11 September 2026

Author: Raj Subbiah, Finance Manager

SUMMARY

Council is asked to approve the purchase of a wireless discussion and audio recording system for the Coolgardie Council Chambers at a cost of $66,458 excluding GST, and to amend the 2026/27 Annual Budget to fund it by transferring $66,458 from the information technology operating budget (job A04222) to a new capital job C13194.

The amendment has no net effect on the budgeted closing funds for the year ending 30 June 2027. An absolute majority is required.

BACKGROUND

The Shire currently owns one audio recording system which was agreed to as per the below Council Resolution:

COUNCIL RESOLUTION #105/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Tammee Keast

That Council

1. ***SUPPORT the proposal from Redfish Technologies for the supply and installation of a Recording, Video Conferencing and full discussion system for both the Coolgardie and Kambalda Council Chambers.***
2. ***Endorse the allocation of $71,000.00 Inc. GST in the 2023/2024 Draft Budget for the supply and installation of a Recording, Video Conferencing and full discussion system for both the Coolgardie and Kambalda Council Chambers.***

In Favour: ***Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell***

Against: ***Nil***

CARRIED 6/0

Ordinary Council meetings are held at both Kambalda and Coolgardie and alternate each month and due to there only being one system, the equipment has to be dismantled and transported between the two localities.

Moving the equipment in this way carries an obvious risk of damage in transit, and of a recording being lost or incomplete because of faults that may arise due to the transporting of the system. The audio recording is the Shire's working record of the meeting and is relied on when the minutes are prepared and confirmed, so a lost recording is not a minor inconvenience.

The purchase proposed is for a second system, to be installed permanently in the Coolgardie Council Chambers. The existing system would remain in place at the Kambalda Community Recreation Facility and stored safely. This would eliminate either system ever having to be moved again.

A quotation has been obtained from Redfish (Quotation No. 33755) for a 12-person wireless discussion and recording system at $66,458 excluding GST ($73,103.80 including GST).

The 2026/27 Annual Budget does not include an allocation for this equipment. Governance capital expenditure for the year is limited to three jobs, with the following uncommitted balances:

Job Number	Description	Uncommitted Balance
C04002	Furniture and Equipment	$24,000
CO4003	Information Technology Upgrade	$25,240
C13193	Equipment	$22,999
Total		$72,239

While the combined balance of these three jobs exceeds the cost of the system, each allocation was adopted for a separate purpose and drawing all three down would leave no capacity for the furniture, information technology and equipment purchases planned for the remainder of the year. We are looking at an alternative funding source.

COMMENT

The recommended source of funds is the information technology operating budget, job A04222, which carries an adopted budget of $518,295 for 2026/27. The position of that job as at the date of this report is set out below.

Adopted budget 2026/27	$518,295
Less actual expenditure to date	($26,241)
Less orders raised and not yet invoiced	($320,992)
Uncommitted balance	$171,062
Less proposed transfer to job C13194	($66,458)
Balance remaining after the amendment	$104,604

Of the adopted budget, $26,241 has been spent and a further $320,992 is committed under orders already raised, leaving $171,062 uncommitted. The proposed transfer of $66,458 is therefore met from funds that are not committed to any other purpose and leaves $104,604 in the job for the balance of the year. The residual will be monitored through the monthly statement of financial activity and reported to Council through the mid-year budget review if a shortfall emerges.

Due to the system being an item of plant and equipment with a useful life beyond the current year and a value above the Shire's asset capitalisation threshold, the expenditure is capital in nature and cannot be charged to the operating job. A new capital job, C13194 – Wireless Discussion and Recording System, has been established for this purpose.

The quotation is for the same model of system the Shire already has been operating. Staff are already familiar with the equipment and with the process of setting it up and retrieving recordings from it, and holding one system type across both Chambers keeps spares, accessories and support arrangements common to the two sites. That is a relevant value for money consideration under the Purchasing Policy, which directs the purchasing decision to value for money rather than the lowest price alone. The quotations required by the policy have been obtained.

Should Council not support the amendment, the purchase cannot proceed in 2026/27 and the current practice of transporting the Kambalda equipment to Coolgardie for each meeting would continue until an allocation can be considered as part of the 2027/28 budget.

CONSULTATION

- Chief Executive Officer
- Staff Officers
- Martin Whitely, Director, LG Corporate Solutions (external local government advisor)
- Redfish (supplier of the quotation)

STATUTORY ENVIRONMENT

Local Government Act 1995

Section 6.8(1) provides that a local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure is incurred in a financial year before the adoption of the annual budget, is authorised in advance by resolution, or is authorised in advance by the President in an emergency.

Section 6.8(2) provides that a resolution under section 6.8(1)(b) is to be an absolute majority decision.

Local Government (Financial Management) Regulations 1996

Regulation 33A requires a local government to carry out a review of its annual budget between 1 January and 31 March each year. This amendment does not displace that requirement.

Regulation 34 requires the monthly statement of financial activity to be reported against the budget as amended from time to time. The amended budget will be reflected in the statement for the month in which the resolution is made.

Local Government (Functions and General) Regulations 1996

Regulation 11(1) requires a tender to be publicly invited where the consideration under a contract is expected to be more than $250,000. The value of this purchase is below that threshold, so the requirements of the Shire's Purchasing Policy apply instead.

POLICY IMPLICATIONS

Purchasing Policy

At $66,458 excluding GST the purchase falls within the $20,001 to $100,000 band of the Shire's Purchasing Policy. For that band the policy requires the Shire to seek at least three quotations and to obtain at least two itemised written quotations, authorised by the Chief Executive Officer, from suppliers invited by formal Request for Quotation setting out the price and detailed specifications of the goods required. The purchasing decision is to be made on value for money grounds rather than lowest price alone, and is to be evidenced.

The policy provides that where quotations are sought from a pre-qualified panel of suppliers, including the WALGA preferred supply program, a Request for Quotation form is not required, although two written quotations are still to be obtained.

Three written quotations have been obtained, and Redfish Technologies is a WALGA preferred supplier.

The quotation recommended is Redfish Quotation No. 33755 at $66,458 excluding GST. The purchasing decision has been made on value for money grounds rather than on lowest price alone, for the reasons set out under Comment above. The requirements of the Purchasing Policy for this band have been met.

FINANCIAL IMPLICATIONS

The purchase price is $66,458 excluding GST. The GST component of $6,645.80 is recoverable and has no effect on the Shire's budget position.

The proposed amendment to the 2026/27 Annual Budget is set out below.

Job No.	Description	Current Budget	Amendment	Amended Budget
A04222	Information Technology – operating expenditure	$518,295	($66,458)	$451,837
C13194	Wireless Discussion and Recording System Coolgardie Council Chambers (new capital job)	Nil	$66,458	$66,458
	Net effect on the budgeted closing funds at 30 June 2027 NIL			

The amendment moves expenditure between the operating and capital sections of the budget. Both are applications of municipal funds, so there is no net effect on the budgeted closing funds for the year ending 30 June 2027.

The funds are available. After allowing for expenditure of $26,241 and orders of $320,992 already raised against job A04222, $171,062 of the adopted budget is uncommitted, and $104,604 would remain in the job after the transfer.

Depreciation on the asset will commence from the date it is brought into use. The charge for the balance of 2026/27 is not material and will be picked up in the mid-year budget review.

STRATEGIC IMPLICATIONS

Community

Foster connected, inclusive and culturally respectful community through Shire facilities and services

Economy

Plan, deliver and maintain infrastructure across the Shire in a sustainable and cost-effective manner

Environment

Compliant and efficient environmental infrastructure and services that protect public health and preserve the environment

Governance

Capable, efficient and collaborative organisation

ATTACHMENTS

1. Redish Quote - Confidential

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That Council: -

1. Approves the purchase of a 12-person wireless discussion and audio recording system for the Coolgardie Council Chambers from Redfish, in accordance with Quotation No. 33755, at a cost of $66,458 excluding GST.

2. Pursuant to section 6.8(1)(b) of the Local Government Act 1995, and by absolute majority, amends the 2026/27 Annual Budget by decreasing job A04222 – Information Technology (operating expenditure) by $66,458 from $518,295 to $451,837, and increasing new capital job C13194 – Wireless Discussion and Recording System by $66,458 from nil to $66,458.

3. Notes that the amendment has no net effect on the budgeted closing funds for the year ending 30 June 2027, and that the amended budget will be reported in the monthly statement of financial activity in accordance with regulation 34 of the Local Government (Financial Management) Regulations 1996.

4. Notes that the quotation requirements of the Shire's Purchasing Policy for purchases between $20,001 and $100,000 excluding GST have been met.

COUNCIL RESOLUTION #161/2026

Moved: Cr Tammee Keast
Seconded: Cr Anthony Ball

That Council: -

1. **Approves the purchase of a 12-person wireless discussion and audio recording system for the Coolgardie Council Chambers from Redfish, in accordance with Quotation No. 33755, at a cost of $66,458 excluding GST.**

2. **Pursuant to section 6.8(1)(b) of the Local Government Act 1995, and by absolute majority, amends the 2026/27 Annual Budget by decreasing job A04222 – Information Technology (operating expenditure) by $66,458 from $518,295 to $451,837, and increasing new capital job C13194 – Wireless Discussion and Recording System by $66,458 from nil to $66,458.**

3. **Notes that the amendment has no net effect on the budgeted closing funds for the year ending 30 June 2027, and that the amended budget will be reported in the monthly statement of financial activity in accordance with regulation 34 of the Local Government (Financial Management) Regulations 1996.**

4. **Notes that the quotation requirements of the Shire's Purchasing Policy for purchases between $20,001 and $100,000 excluding GST have been met.**

In Favour: Crs Paul Wilcox, Anthony Ball, Tammee Keast and Julie-Ann Williams

Against: Cr Ivor Marillier

CARRIED 4/1

12.2 Operation Services

12.2.1 LIST OF PAYMENTS - AUGUST 2026

Location: **Nil**

Applicant: **Nil**

Disclosure of Interest: **Nil**

Date: **9 September 2026**

Author: **Raj Subbiah, Finance Manager**

SUMMARY

For Council to receive the list of accounts for August 2026.

BACKGROUND

The Local Government (Financial Management) Regulations 1996, Regulation 13(3)(b) requires that Council receive a list of accounts paid in the month, and that this be recorded in the minutes. Council has delegated to the Chief Executive Officer that authority to make these payments from Municipal and Trust Funds.

COMMENT

Presented in this item is a table of accounts (invoices) and includes that cheque (or EFT) identifier for the transaction, the entity, date, and amount paid, description of the goods, service, or other that relates to the payment. Extra details of invoices relating to payments are included for the information of Councillors.

The schedule of payment made under delegated authority as summarised below and recommended to be received by Council, has been checked and is supported by vouchers and invoices which have been duly certified as to the receipt of goods and provision of services, and verification of prices and costings.

Significant Payments for the month of August 2026 are: -

1. Department Of Fire & Emergency Services – FY26/27 ESL Quarter 1 Contribution $106,737.00
2. Synergy – Electricity For Various SoC Locations $87,988.64
3. LG Corporate Solutions – Finance And Accounting Assistance $76,440.38

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996, Regulation 13 – Lists of Accounts

POLICY IMPLICATIONS

CS-PROCUREMENTS POLICY. Policy CS-11 sets the guidelines with regards to the purchase of goods or services provided.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Accountable and effective leaders

Maintain integrated strategic and operational plans

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. List Of Payments August 2026

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council: -

1. Receive listing (attached) of accounts paid during the month of August 2026 by the Chief Executive Officer under delegated authority of Council.

    a. Municipal accounts totalling $896,761.21 on municipal vouchers EFT31093 – EFT31244

    b. Direct Debits Totalling $167,619.99
    c. Credit Cards Totalling $5,100.11
    d. Fuel Account Payments Totalling $16,345.82
    e. Woolworths Card Payment Totalling $1,003.45

COUNCIL RESOLUTION #162/2026

Moved: Cr Anthony Ball
Seconded: Cr Tammee Keast

That Council: -

1. **Receive listing (attached) of accounts paid during the month of August 2026 by the Chief Executive Officer under delegated authority of Council.**

    a. Municipal accounts totalling $896,761.21 on municipal vouchers EFT31093 – EFT31244

    b. Direct Debits Totalling $167,619.99
    c. Credit Cards Totalling $5,100.11
    d. Fuel Account Payments Totalling $16,345.82
    e. Woolworths Card Payment Totalling $1,003.45

In Favour: **Crs Paul Wilcox, Anthony Ball, Tammee Keast, Julie-Ann Williams and Ivor Marillier**

Against: **Nil**

CARRIED 5/0

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2026
EFT's

EFT	Date	Name	Description		Amount
EFT31093	13/08/2026	Western Power	Connection Charge At Jobson Street	$	742.00
EFT31094	13/08/2026	Ampol	Diesel For Various Soc Fleet - July 2026	$	7,366.07
EFT31095	13/08/2026	Ams Adroit Mining Services	Replace Damaged Concrete At Bluebush Village	$	5,817.90
EFT31096	13/08/2026	Amy Tregoweth	Reimbursement Of Printer Ink	$	231.00
EFT31097	13/08/2026	Australia Post	Postage Charges July 2026 Kambalda & Coolgardie	$	86.50
EFT31098	13/08/2026	Australian Transit Group	Event Supplies For Staff Xmas In July Kambalda	$	780.00
EFT31099	13/08/2026	Bidfood Kalgoorlie	Supplies For Breakfast Club And Events In Coolgardie	$	226.10
EFT31100	13/08/2026	Body Positive Fitness By Di	Kam Gym & Fitness Classes July - September 2026	$	4,810.00
EFT31101	13/08/2026	Bp Australia Limited	Diesel For Various Soc Fleet - July 2026	$	6,255.07
EFT31102	13/08/2026	Cleanaway Pty Ltd	Kambalda Hook Bins Waste Disposal May 2026	$	1,129.56
EFT31103	13/08/2026	Controlled Wasteholdings Pty Ltd	Emergency Sewerage Works In Coolgardie Jul 2026	$	7,238.00
EFT31104	13/08/2026	Department Of Water And Environmental Regulation	Controlled Waste Tracking July 26	$	396.00
EFT31105	13/08/2026	Eagle Petroleum	Diesel For Kambalda Airport July 2026	$	2,724.68
EFT31106	13/08/2026	Employee Matters Pty Ltd	Hr Pathways Package	$	4,448.40
EFT31107	13/08/2026	Emyjor Services	Replacement Of Backflow Device Coolgardie Waste	$	1,379.40
EFT31108	13/08/2026	First National Real Estate	Rent For Myoporum Street, Kambalda West Aug - Sep 2026	$	1,477.38
EFT31109	13/08/2026	Geoffrey Harcombe	Environmental Consultancy Services For 19.06.2026 - 29.07.2026	$	6,847.50
EFT31110	13/08/2026	Glen Flood Group Pty Ltd	Contract For Acting Waste Manager For Jul & Aug 2026	$	10,136.34
EFT31111	13/08/2026	Goldfields Aboriginal Business	Annual Membership 2026/2027	$	478.50
EFT31112	13/08/2026	Goldfields Linemarking	Kambalda Airport Sweeping Turning Nodes July 26	$	660.00
EFT31113	13/08/2026	Goldfields Truck Power	Parts for Plant P352	$	105.30
EFT31114	13/08/2026	Goodnews Newsagency	Newspapers For Kambalda July 2026	$	215.60
EFT31115	13/08/2026	Hope Consultancy Services	Diagnostic Review & Advisory Support As Per Contract	$	6,000.00
EFT31116	13/08/2026	Hse Collective	WHS Advice And Assistance	$	3,420.00
EFT31117	13/08/2026	Impact Minerals Limited	Rates Refund For Exploration Lease	$	206.75
EFT31118	13/08/2026	Integrated Ict	Microsoft Licensing For July 2026	$	6,183.42
EFT31119	13/08/2026	Jll - Jones Lang Lasalle	Office Rent 01.07.2026 - 30.06.2027 (2 Invoices)	$	68,160.39
EFT31120	13/08/2026	Jlt Risk Solutions	Special Collection Insurance Annual Renewal FY26/27	$	1,996.50
EFT31121	13/08/2026	Kambalda Hotel	Refreshments From 2026 Extraordinary Elections	$	440.00
EFT31122	13/08/2026	Kennards Hire Pty Ltd	Warden Finnerty Portaloo Hire 14.07.2026 - 28.07.2026	$	123.20
EFT31123	13/08/2026	Kodi Sticklen	Reimbursement Claim As Per Contract	$	1,352.31
EFT31124	13/08/2026	Landgate	Mining Tenements Chargeable Schedule June - July 2026	$	95.50
EFT31125	13/08/2026	Lee-Anne Ober	Rates & Property Services July 2026	$	8,624.00
EFT31126	13/08/2026	Leeson Electrical Contracting	Swim Club Light Repair Kambalda Pool	$	3,958.05
EFT31127	13/08/2026	Lo-Go Appointments	Recruitment For Executive Positions Jul 2026 (4 Invoices)	$	23,103.57
EFT31128	13/08/2026	Mandalay Technologies Pty Ltd	Till Rolls For Coolgardie And Kambalda Waste Facilities	$	519.20
EFT31129	13/08/2026	Mcleods Lawyers	Legal Assistance For SoC Property	$	1,945.90
EFT31130	13/08/2026	Midland Brick Pty Ltd	Building Repairs At Kambalda Rec Centre	$	1,142.14
EFT31131	13/08/2026	Napa Kalgoorlie	Parts For P370 P386 P395 P345 P216	$	2,822.52
EFT31132	13/08/2026	Noeline Phyllis Poke	Reimbursement For Shire Branding Uniform	$	153.08
EFT31133	13/08/2026	Nov Australia Pty Ltd	Genset For Coolgardie Waste Facility July 2026	$	1,050.50
EFT31134	13/08/2026	Omnicom Media Group Australia	Advertising Of Rft02/2026 In The West Australian 03/07/2026	$	2,056.37
EFT31135	13/08/2026	Plumbing Gas And Electrical	Bluebush Village Comms Upgrade	$	7,484.81
EFT31136	13/08/2026	Ray White Kambalda	Management Fee For Wildflower Court July - August 2026	$	324.12
EFT31137	13/08/2026	Rentokil Initial Pty Ltd	Annual Servicing At Kambalda Rec Centre	$	2,728.00
EFT31138	13/08/2026	Repco	Parts For SoC Plant Machinery	$	386.55
EFT31139	13/08/2026	Rural Infrastructure Services	Project Management Of Infrastructure, Construction Supervisor, Superintendent Jul 2026 (1 Invoice)	$	55,252.38
EFT31140	13/08/2026	Ryan Kippin Mechanical	Himac Pallet Forks For Soc Machinery	$	9,328.00
EFT31141	13/08/2026	Sheree Kathleen Forward	Reimbursement Of Event Supplies	$	227.25
EFT31142	13/08/2026	Signature Security Group	Alarm Monitoring Kambalda Admin July - Sept 2026	$	144.95
EFT31143	13/08/2026	Slimline Warehouse	Stands For Citizenship Ceremonies	$	417.46
EFT31144	13/08/2026	Steven Tweedie	Site Visit And Councillor Training 14 July 2026	$	5,951.55
EFT31145	13/08/2026	Supagas Pty Limited	Gas Supply 11 Wildflower Ct	$	233.09
EFT31146	13/08/2026	Sykes Transport Wa	Freight Charges For Coolgardie & Kambalda Pools	$	367.98
EFT31147	13/08/2026	Synergy	Electricity For Various Soc Locations - Jun 2026 (9 Invoices)	$	87,988.64
EFT31148	13/08/2026	Tania Phelps	Reimbursement Of Event Supplies Kambalda	$	270.00
EFT31149	13/08/2026	Team Global Express Pty Ltd	Freight For Winc	$	435.78
EFT31150	13/08/2026	Telstra Limited	Various Soc Landlines - July 2026	$	5,459.28
EFT31151	13/08/2026	Tyrepower Kalgoorlie	Tyre Repairs on P348	$	40.00
EFT31152	13/08/2026	Unigco International Pty Ltd	Procurement And Tender Management Support Services As Per Rft01/2022 - Kambalda And Coolgardie Aquatic Centres - July 2026	$	2,585.00
EFT31153	13/08/2026	Vision Intelligence Pty Ltd	Cctv Dismantle Fee Kambalda Airport	$	962.50
EFT31154	13/08/2026	Wa Hino	Truck Repairs P351	$	2,340.92

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2026
EFT's

EFT	Date	Name	Description		Amount
EFT31155	13/08/2026	Water Corporation	Water Use Charges 31.03.2026 - 04.06.2026 - 11 B Goodenia Ct, Kambalda West	$	502.83
EFT31156	13/08/2026	Western Airport Services	Kambalda Airport Baggage Handling Fee - Jul 2026 (1 Invoice)	$	65,359.80
EFT31157	13/08/2026	Winc Australia Pty Ltd	Stationery & Cleaning Supplies Various Soc Sites	$	3,187.80
EFT31158	13/08/2026	Woolworths Ltd	Supplies For Naidoc Disco Coolgardie	$	1,003.45
EFT31159	20/08/2026	Aerodrome Management	Kambalda Airport Compliance Support July 2026	$	4,923.71
EFT31160	20/08/2026	Atf Services Pty Ltd	Temporary Fencing Lady Loch Rd Coolgardie	$	805.18
EFT31161	20/08/2026	Australian Communications And	Aeronautical Assigned System Kambalda Airport	$	234.00
EFT31162	20/08/2026	Blackwoods	Toilet Paper Kambalda Swimming Pool	$	63.43
EFT31163	20/08/2026	Cannon Hygiene Australia	Air Fresheners Coolgardie Rec Centre	$	608.63
EFT31164	20/08/2026	Catherine Brocking	Reimbursement Claim Youth Nights Supplies	$	765.80
EFT31165	20/08/2026	Eco Springs Kalgoorlie	Annual Service Fee For Visitor Centre FY26/27	$	600.00
EFT31166	20/08/2026	Emyjor Services	Maintenance To The Coolgardie Sewerage And Waste Water Treatment Plant As Per Tender Rft 03/2024 July 2026	$	15,170.10
EFT31167	20/08/2026	Eurofins Arl Pty Ltd	Analysis Of Wastewater At Coolgardie Treatment Plant July 2026	$	517.55
EFT31168	20/08/2026	Everett Butchers	Meat For Naidoc Disco Coolgardie	$	567.98
EFT31169	20/08/2026	Fiesta Canvas	Upholstery Fabric Repairs Coolgardie Gym	$	121.00
EFT31170	20/08/2026	Focus Operations Pty Ltd	Debtor Refund for Overpayment of Invoice	$	80.00
EFT31171	20/08/2026	Gibson Soak Water Co	Spring Water For The Kambalda Admin July 2026	$	86.00
EFT31172	20/08/2026	Glenn Henry Buckley	Rates Refund For Assessment A159	$	1,103.00
EFT31173	20/08/2026	Global Communication Services	Two Way Aerial For P216	$	67.50
EFT31174	20/08/2026	Goldfields Engraving	Shire Shields With Shire Logo	$	1,419.00
EFT31175	20/08/2026	Goldfields Truck Power	Parts For P352	$	130.90
EFT31176	20/08/2026	Integrated Ict	Ipwan Services For July 2026	$	7,945.74
EFT31177	20/08/2026	Janette Carol Williams	Rates Refund For Assessment A727	$	1,878.00
EFT31178	20/08/2026	Jll - Jones Lang Lasalle	Monthly Outgoings For Office Rental September 2026	$	3,715.13
EFT31179	20/08/2026	Jointly Planning And Mapping	Provision For Town Planning And Strategic Projects And Land 6 - 17 July 2026	$	5,412.00
EFT31180	20/08/2026	Kambalda Hotel	Catering For Council Meeting 28 July 2026	$	275.00
EFT31181	20/08/2026	Kmart Australia	Seniors Club Membership Gym Hand Towels For Both Gyms	$	212.50
EFT31182	20/08/2026	Landgate	Interim Valuations 14.03.2026 - 24.04.2026	$	51.68
EFT31183	20/08/2026	Leeson Electrical Contracting	Dishwasher Repairs At Bluebush Village	$	292.60
EFT31184	20/08/2026	Onemusic Australia	Music License Annual Fee FY26/27	$	609.81
EFT31185	20/08/2026	Plumbing Gas And Electrical	Repairs To 48Hr Stop Dump Point Kambalda	$	7,980.75
EFT31186	20/08/2026	Repco	Parts For Various Plant Equipment	$	220.39
EFT31187	20/08/2026	Sirrom Village Services Pty Ltd	Catering For Information Session 14 July 2026	$	203.50
EFT31188	20/08/2026	St John Ambulance Kalgoorlie	Refresher First Aid Course For Leisure And Recreation Development Officer	$	180.00
EFT31189	20/08/2026	Supagas Pty Limited	Gas Supplies For 2 Barnes Drive	$	468.80
EFT31190	20/08/2026	Synergy	Electricity For Coolgardie Office 23.06.2026 - 21.07.2026	$	304.09
EFT31191	20/08/2026	Team Global Express Pty Ltd	Freight Charges For Winc	$	119.09
EFT31192	20/08/2026	Tyrepower Kalgoorlie	Tyres For P270	$	377.00
EFT31193	20/08/2026	Versatile Plant & Contracting	Kambalda Airport Runway Maintenance August 2026	$	10,445.60
EFT31194	20/08/2026	Wa Local Government	Mandatory Training For New Councillor	$	1,001.00
EFT31195	20/08/2026	Water Corporation	Water Usage Charges 04.06.2026 - 06.08.2026 Kambalda Admin Office (2 Invoices)	$	22,559.47
EFT31196	20/08/2026	Wildflora Factory Pty Ltd	Stock For Coolgardie Visitors Centre	$	228.25
EFT31197	20/08/2026	Winc Australia Pty Ltd	Stationary Order Kambalda Rec Centre	$	2,629.28
EFT31198	27/08/2026	150 Square	Preparation Of Community Strategic Plan Document	$	6,184.00
EFT31199	27/08/2026	3E Advantage Pty Ltd	Printer Services For The Shire Of Coolgardie July 2026	$	3,037.85
EFT31200	27/08/2026	Aerodrome Management	Kambalda Airport Compliance Support August 2026	$	4,476.10
EFT31201	27/08/2026	Andinach, Karl Donald Maxwell	Debtor Refund for Overpayment of Invoice	$	67.00
EFT31202	27/08/2026	Bidfood Kalgoorlie	Supplies For Science Event Coolgardie	$	235.60
EFT31203	27/08/2026	Boothey Family Iga Coolgardie	Monthly Purchases July 2026 Coolgardie	$	445.93
EFT31204	27/08/2026	Building & Industrial Supplies	Replace Toolkit In P376	$	1,406.60
EFT31205	27/08/2026	Bunnings Buildings Supplies	Supplies For Repairs At Coolgardie Depot	$	299.48
EFT31206	27/08/2026	Cemeteries & Crematoria	Annual Ordinary Membership FY26/27	$	130.00
EFT31207	27/08/2026	Coolgardie Gold Rush Motels	Accommodation For Waste Manager August 2026	$	772.00
EFT31208	27/08/2026	Celebration City Red Edge	Daffodil Day Event Coolgardie	$	56.97
EFT31209	27/08/2026	Department Of Fire & Emergency Services	2026/2027 Esl Quarter 1 Contribution July - Aug 2026 (1 Invoice)	$	106,737.00
EFT31210	27/08/2026	Department Of Water And Environmental Regulation	Controlled Waste Tracking July 26	$	396.00
EFT31211	27/08/2026	Ekc Photography	Photography For Outback Under The Stars Event Kambalda	$	750.00
EFT31212	27/08/2026	Ess Kambalda Village	Meals On Wheels July 2026	$	5,477.83
EFT31213	27/08/2026	Fbiwear Pty Ltd	Stock For Coolgardie Visitors Centre	$	223.85
EFT31214	27/08/2026	Freerange Supplies	Repairs On Gazebo And Tent Pegs Coolgardie	$	292.90
EFT31215	27/08/2026	Glen Flood Group Pty Ltd	Contract For Acting Waste Manager For August 03.08.2026 - 16.08.2026	$	8,733.73
EFT31216	27/08/2026	Goldfields Records Storage	Storage Of Archive Boxes For Shire Of Coolgardie July 2026	$	205.73
EFT31217	27/08/2026	Herseys Safety Ptd Ltd	Mechanical Parts For Various SoC Plant	$	1,252.24

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2026
EFT's

EFT	Date	Name	Description		Amount
EFT31218	27/08/2026	Hope Consultancy Services	Coolgardie Wastewater & Sewer Network Diagnostic Review & Advisory Support August 2026	$	1,747.33
EFT31219	27/08/2026	Hse Collective	Whs Psychosocial Risk And Workplace Capability Uplift Program Proposal 22 - 23 August 2026	$	2,250.00
EFT31220	27/08/2026	Integrated Ict	IT Services Fee July 2026	$	16,083.88
EFT31221	27/08/2026	Kb Security Pty Ltd	Emergency Works On Cctv At Coolgardie Railway Station	$	624.36
EFT31222	27/08/2026	Kennards Hire Pty Ltd	Warden Finnerty Portaloo Hire 28.07.2026 - 11.08.2026	$	246.40
EFT31223	27/08/2026	Landgate	Mining Tenements Interim Valuations 17.07.2026 - 15.08.2026	$	229.20
EFT31224	27/08/2026	Lg Corporate Solutions Pty Ltd	Tender 01/2022 Finance And Accounting Assistance 13.07.2026 - 13.08.2026 (7 Invoices)	$	76,440.38
EFT31225	27/08/2026	Limitless Promotions	Cat And Dog Registration Tags	$	390.00
EFT31226	27/08/2026	Lo-Go Appointments	Temporary Appointment Of Executive Manager Community Development And Regulatory Services Week Ending 08.08.2026	$	12,345.42
EFT31227	27/08/2026	Mcleods Lawyers	Legal Advice For Sylvester St, Coolgardie	$	603.90
EFT31228	27/08/2026	Myosh	Licence Fee July 2026 To April 2027	$	6,204.00
EFT31229	27/08/2026	Napa Kalgoorlie	Mechanical Parts For Various SoC Plant Equipment	$	2,360.23
EFT31230	27/08/2026	Paul John Simmonds	Rates Refund For Prospecting Lease/Licence Coolgardie	$	187.28
EFT31231	27/08/2026	Plumbing Gas And Electrical Services	Upgrade To Sandpipe At West Oval For Water Flow	$	12,716.51
EFT31232	27/08/2026	Public Transport Authority Of Western Australia	Transwa Ticket Sales Jul 2026	$	223.04
EFT31233	27/08/2026	Rentokil Inital Pty Ltd	Insect Spray For Kambalda Playgroup	$	682.00
EFT31234	27/08/2026	Repco	Parts For P216	$	58.85
EFT31235	27/08/2026	Shire Of Coolgardie	Transwa Ticket Sales Commission Jul 2026	$	116.71
EFT31236	27/08/2026	Synergy	Electricity For Various SoC Locations 25.06.2026 - 24.07.2026	$	18,770.29
EFT31237	27/08/2026	Team Global Express Pty Ltd	Freight Charges State Library, Eurofins, Pathwest & Winc	$	313.31
EFT31238	27/08/2026	Telstra Limited	Grouped Mobiles Up To 11.08.2026	$	1,542.83
EFT31239	27/08/2026	Tyrepower Kalgoorlie	New Tyres For P396	$	1,092.00
EFT31240	27/08/2026	Unigco International Pty Ltd	Data And Software Management Rft01/2022 July 2026	$	6,930.00
EFT31241	27/08/2026	Wajon Publishing Company	Stock For Coolgardie Visitors Centre	$	135.00
EFT31242	27/08/2026	Water Corporation	Water Usage At Various SoC Locations 09.06.2026 - 31.08.2026 (13 Invoices)	$	44,773.30
EFT31243	27/08/2026	Westgold Resources Limited	Contractor Accommodation At Westgold Village For June 2026	$	3,737.99
EFT31244	27/08/2026	Winc Australia Pty Ltd	Cleaning & Toilet Paper Coolgardie Rec	$	515.89
				$	**896,761.21**

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2026
Direct Debits

Date	Payee	Description	Reference		Amount
01/08/2026	Commonwealth Bank Of Australia	Credit Interest Adjusted Value Date: 01/07/2026	Bank Fee	$	0.06
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193507 Value Date: 31/07/2026	Bank Fee	$	52.02
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193441 Value Date: 31/07/2026	Bank Fee	$	49.50
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193453 Value Date: 31/07/2026	Bank Fee	$	49.50
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193398 Value Date: 31/07/2026	Bank Fee	$	67.44
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193477 Value Date: 31/07/2026	Bank Fee	$	49.50
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193404 Value Date: 31/07/2026	Bank Fee	$	49.50
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193052 Value Date: 31/07/2026	Bank Fee	$	49.50
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193490 Value Date: 31/07/2026	Bank Fee	$	53.15
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109693370905 Value Date: 31/07/2026	Bank Fee	$	5.05
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193428 Value Date: 31/07/2026	Bank Fee	$	89.78
02/08/2026	Commonwealth Bank Of Australia	Cba Merchant Fee 5353109694193088 Value Date: 31/07/2026	Bank Fee	$	67.66
03/08/2026	Grenke Pty Ltd	Direct Debit 368359 Grenke Pty Ltd 0000049907	Lease - Meraki	$	1,343.12
04/08/2026	Australian Taxation Office	Payg For Period 22.07.2026-04.08.2026 #298 (1 Invoice)	PAYG	$	30,806.00
04/08/2026	Beam Clearing House	Superannuation For Period 22.07.2026-04.08.2026 #298	Superannuation	$	16,484.83
05/08/2026	Vestone Capital	Direct Debit 204817 Equipment Rents 1033106/139741 - Quarterly Payment	Loader & Compactor	$	63,696.28
06/08/2026	Australian Taxation Office	Payg For Period 06.08.2026 Payrun #299	PAYG	$	168.00
06/08/2026	Beam Clearing House	Superannuation For Period 06.08.2026 Payrun #299	Superannuation	$	194.15
07/08/2026	De Lage Landen - Techno Gym	Direct Debit 229466 De Lage La 147-0106194-002	Lease - Gym Equipment	$	2,740.63
10/08/2026	Department Of Justice	Direct Debit 207055 Icmsfe Fp-Dd-2608100001	Fines Enforcement	$	90.50
10/08/2026	Department Of Justice	Direct Debit 207055 Icmsfe Fp-Dd-2608100002	Fines Enforcement	$	90.50
10/08/2026	Commonwealth Bank Of Australia	Audit Certificate Fee	Certificate Fee	$	90.00
17/08/2026	De Lage Landen - Techno Gym	Direct Debit 229466 De Lage La 147-0106194-003	Lease - Gym Equipment	$	1,142.06
17/08/2026	Commonwealth Bank Of Australia	(T) Bpnt Dir Dr Trans Fees-0367801	Bank Fee	$	0.44
17/08/2026	Commonwealth Bank Of Australia	(T) Commbiz Fees Trans Fees-0367801	Bank Fee	$	3.03
17/08/2026	Commonwealth Bank Of Australia	(T) Commbiz Fees Trans Fees-0367801	Bank Fee	$	65.34
17/08/2026	Commonwealth Bank Of Australia	Acc Serv Fee Trans Fees-0367801	Bank Fee	$	20.00

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2026
Direct Debits

17/08/2026	Commonwealth Bank Of Australia	(T)Bpay Fee Trans Fees-0367801	Bank Fee	$	123.20
18/08/2026	Beam Clearing House	Superannuation For Period 05.08.26-18.08.26 Payrun #300	Superannuation	$	16,916.33
19/08/2026	Australian Taxation Office	Payg For Period 05.08.26-18.08.26 Payrun #300 (1 Invoice)	PAYG	$	31,942.00
25/08/2026	De Lage Landen - Techno Gym	Direct Debit 229466 De Lage La 147-0106194-004	Lease - Gym Equipment	$	1,120.92
31/08/2026	Commonwealth Bank Of Australia	Direct Debit 001192 Cba Cr Card Pmnt 5550059000354562	Corporate Credit Card	$	5,100.11
				$	**167,619.99**

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2026
Credit Cards

Date	Description		Value	Card
24/07/2026	Easy Park - Parking Fee For Ceo At Kalgoorlie Airport 24/07/2026 To 27/07/2026	$	50.18	2147
3/08/2026	Virgin Australia - Flights Perth To Kalgoorlie Return For Environmental Health Officer 17/08/2026 To 19/08/2026	$	692.08	2147
4/08/2026	Virgin Australia - Flights Kalgoorlie To Perth Return For Ceo 14/08/2026 To 17/08/2026	$	483.84	2147
6/08/2026	Easy Park - Parking Fee For Ceo At Kalgoorlie Airport 06/08/2026 To 10/08/2026	$	66.90	2147
10/08/2026	Virgin Australia - Flights Kalgoorlie To Perth Return For Aquatic And Recreation Coordinator To Attend Liwa Conference	$	386.66	2147
13/08/2026	Virgin Australia - Flights Kalgoorlie To Perth Return For Ceo 20/08/2026 To 24/08/2026	$	483.84	2147
14/08/2026	Easy Park - Parking Fee For Ceo At Kalgoorlie Airport 14/08/2026 To 17/08/2026	$	50.18	2147
19/08/2026	Virgin Australia - Kalgoorlie To Perth Return For Ceo 04/09/2026 To 07/09/2026	$	483.84	2147
19/08/2026	Virgin Australia - Kalgoorlie To Perth Return For Ceo 27/08/2026 To 31/08/2026	$	483.84	2147
20/08/2026	Easy Park - Parking Fee For Ceo At Kalgoorlie Airport 20/08/2026 To 24/08/2026	$	66.90	2147
3/08/2026	Cba Annual Fee Refund	-$	24.00	2859
3/08/2026	Square Services - Monthly Subscription For Visitors Centre	$	109.00	4219
3/08/2026	Mailchimp - Monthly Subscription For Communications Officer - July 2026	$	18.77	4219
10/08/2026	Starlink - Coolgardie Depot Wifi Monthly Charge	$	110.00	4219
10/08/2026	Starlink - Kambalda Airport Wifi Monthly Charge	$	150.00	4219
10/08/2026	Starlink - Coolgardie Tip Wifi Monthly Charge	$	110.00	4219
10/08/2026	Starlink - Kambalda Tip Wifi Monthly Charge	$	110.00	4219
10/08/2026	Starlink - Coolgardie Tv Antenna Wifi Monthly Charge	$	150.00	4219
13/08/2026	West Australian Newspaper - Quarterly Subscription To The West Australian Digital Paper	$	96.00	4219
24/08/2026	Mailchimp - Monthly Subscription For Communications & Media Officer	$	18.39	4219
27/07/2026	Bunnings Kalgoorlie - Pool Flat Door Repairs And Paint	$	38.97	2842
6/08/2026	Mitre 10 Kalgoorlie - West Oval Retic Parts	$	189.42	2842
24/08/2026	Bunnings Kalgoorlie - Chemicals For Sewer Ponds Coolgardie	$	472.30	2842
24/08/2026	Bunnings Kalgoorlie - Consumables For Coolgardie Deopt	$	56.57	2842
24/08/2026	Bunnings Online - Water Cooler For The Kambalda Depot	$	246.43	2842
		$	**5,100.11**	

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2026
Fuel Cards

Supplier	Ampol	Plant #	Fuel Card #	Registration	Plant Description	Usage Litres		Amount
Invoice Date	31/07/2026	P266	7071 3401 0686 9802	CG5779	(Cjd) Volvo Bl71 Backhoe Loader	78.99	$	138.15
Invoice Paid	13/08/2026	P273	7071 3400 8231 1282	Small Plant	Mowers, Brushcutters, Chainsaws (Various	86.83	$	163.76
		P344	7071 3400 8207 7529	CG6097	Vw Amorak	204.39	$	401.49
		P349	7071 3400 8758 6631	KBC596D	Hyundai I Load Van	57.03	$	107.73
		P399	7071 3400 8746 7253	CG6152	Prime Mover -Hino 700 Series	337.46	$	745.54
		P360	7071 3400 8979 2070	CG6084	Isuzu Npr75-190	115	$	210.34
		P361	7071 3400 9073 0739	CG6183	Ford Ranger (2019 T/Top)	134.75	$	267.77
		P365	7071 3400 9189 1902	CG6159	Toyota Rav 4	98.08	$	178.58
		P373	7071 3400 9471 4382	1HGL412	Ranger 2021	83.3	$	196.73
		P376	7071 3400 9540 6756	1HJB260	Ford Ranger	125.87	$	271.62
		P382	7071 3400 9321 1927	Loader	Caterpillar 962M Wheel Loader	178.03	$	359.46
		P388	7071 3401 0020 0335	1HVC502	Ford Escape	98.72	$	185.23
		P395	7071 3401 0355 5529	CG6270	Mazda Bt Coolgardie Works	266.05	$	534.33
		P397	7071 3401 0719 6510	CG6272	Mitsubishi Triton - Coolgardie Works	164.54	$	349.13
		T1013	7071 3401 0567 1522	Hire Genset	Hire Genset Coolgardie	716.19	$	1,508.37
		P398	7071 3401 0355 5776	CG6211	Mitsubishi Triton - Coolgardie Works	120.19	$	252.06
		P216	7071 3400 9321 1927	1DOT173	Caterpillar 930H Wheel Loader	704.8	$	1,495.78
							$	7,366.07

Supplier	BP	Plant #	Fuel Card #	Registration	Vehicle	Usage Litres		Amount
Invoice Date	31/07/2026	P270	7050 15304261 00783	1CVG928	Kambalda Toyota Bus	21.89	$	41.31
Invoice Paid	13/08/2026	P273	7050 15304261 00999	Small Plant	Mowers, Brushcutters, Chainsaws	36.31	$	60.93
		P293	7050 15304261 00791	1EBB757	Fuso 2012 Tip Model	225.92	$	382.49
		T1004	7050 90000774 19199	Generator	Generator At Kambalda Tip	219.24	$	446.62
		P305	7050 15304261 00825	1EFH177	Kubota Tractor	138.14	$	274.81
		P345	7050 15304261 01229	CG6103	Caterpillar Loader Hv033	806.51	$	1,542.34
		P348	7050 15304261 01062	CG148	2017 Ford Ranger	120.99	$	246.47
		P400	7050 15304261 01146	1GSR486	Hino 500	265.53	$	510.52
		P357	7050 15304261 01138	CG6142	Caterpillar 262Dac	83.45	$	141.86
		P362	7050 15304261 01187	CG6196	Ford Ranger	210.15	$	403.67
		P364	7050 15304261 01534	CG6177	Toyota Rav4	90.51	$	167.58
		P365	7050 15304261 01328	CG6159	Toyota Rav 4	235.65	$	394.10
		P386	7050 15304261 01484	CG5961	Ford Ranger	253.42	$	467.44

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2026
Fuel Cards

		P389	7050 15304261 01526	1HVE647	Toro Mower	17.6	$	29.02
		P394	7050 15304261 01559	CG6260	Mazda Bt-50	104.49	$	197.71
		P395	7050 15304261 01567	CG6270	Bt-50	269.22	$	506.12
		P396	7050 15304261 01575	CG6256	Mitsubishi Triton Glx	231.28	$	442.08
							$	6,255.07
Supplier	**Eagle**	**Invoice**	**Invoice Date**	**Invoice Paid**	**Location**	**Litres**		**Amount**
		B72568	17/07/2026	13/08/2026	Kambalda Airport	1,203	$	2,724.68
							$	2,724.68

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2026
Woolworths Cards

Invoice Date	Invoice Paid	Invoice No	Description	Card	Amount
1/07/2026		TI-03B72-178E33	Batteries For Caution Lights At Kambalda Depot	Kambalda	$169.35
3/07/2026		TI-03B72-178E35	Community Morning Tea	Coolgardie	$69.60
3/07/2026		TI-03B72-178E34	Bread Rolls & Soft Drinks Naidoc Disco	Coolgardie	$299.00
9/07/2026		TI-03B72-178E36	Supplies For Consumer Protection Session	Kambalda	$25.99
9/07/2026		TI-03B72-178E37	Dog Food, Car Cleaning Supplies	Kambalda	$80.50
15/07/2026		TI-03B72-178E38	Food Dye For Pools Leak Testing	Kambalda	$12.00
17/07/2026		TI-03B72-178E39	Paint And Sip Event	Kambalda	$130.39
21/07/2026		TI-03B72-178E3A	Lamington Morning Tea Event	Kambalda	$23.00
29/07/2026		TI-03B72-178E3B	Meeting With Members Of Parliament Catering	Coolgardie	$193.62
					$1,003.45

12.2.2 MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 31 AUGUST 2026

Location: **Shire of Coolgardie**

Applicant: **Shire of Coolgardie**

Disclosure of Interest: **Nil**

Date: **14 September 2026**

Author: **Raj Subbiah, Finance Manager**

SUMMARY

This report recommends that the Monthly Statement of Financial Activity report for the period ending 31 August 2026 is presented to Council for adoption.

BACKGROUND

In accordance with regulation 34 of the *Local Government (Financial Management) Regulations,* the Shire is to prepare a Monthly Financial Statement for approval by Council.

The format for monthly reporting was introduced by the Department of Local Government from 01 July 2005; the change was implemented to provide elected members with a better idea of operating and capital revenues and expenditures. The requirement is for a Statement of Financial Activity with a report detailing material variances. The Financial Report presented includes this as well as other statements and supplementary information.

Section 6.4 of the Local Government Act 1995 requires that financial reports be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations*. Regulation 34 has been amended to require that Councils report on the sources and applications of funds on a monthly basis and that the report be noted by Council.

COMMENT

Attached for consideration is the completed Monthly Financial Report.

The document includes Statements of Financial Activity by Program, and Nature and Type, notes to the financial statements, an explanation of material variance as well as a summary of bank account balances at 31 August 2026, loan repayments, and reserve account status.

In accordance with the *Local Government (Financial Management) Regulations*, a report must be compiled on variances greater than the percentage agreed by Council which is currently 10% or $10,000. With the report prepared at program level, comments have been made regarding variances. A nil variance is equal to 100%, meaning that the year-to-date actual is identical to the year-to-date budget. Comments are therefore provided where variance values are <90% or >100% and the dollar variance exceeds $10,000.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

- *Local Government Act 1995 Section 6.4*
- *Local Government (Financial Management) Regulations 1996 Section 34*

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

***committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.*

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

(b) budget estimates to the end of the month to which the statement relates; and

(c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing —

(a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and

(b) an explanation of each of the material variances referred to in sub regulation (1)(d); and

(c) such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity may be shown —

(a) according to nature and type classification; or

(b) by program; or

(c) by business unit.

(4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —

(a) Presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and

(b) Recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The Financial Report is information only and there are no financial implications relating to this item.

STRATEGIC IMPLICATIONS

Accountable and effective leaders

Demonstrating sound financial management and plans for the Shire's long term financial sustainability

High quality corporate governance, accountability and compliance

Ensuring the Shire of Coolgardie is well positioned to meet future needs

ATTACHMENTS

1. **Summary of Monthly Financial Report - August 2026**
2. **Monthly Financial Statements - August 2026**
3. **Management Report - August 2026**
4. **Major Trading Undertakings - August 2026**

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council receive the Monthly Financial Activity Statement for the period 31 August 2026.

COUNCIL RESOLUTION #163/2026

Moved: Cr Ivor Marillier
Seconded: Cr Anthony Ball

That Council receive the Monthly Financial Activity Statement for the period 31 August 2026.

In Favour: Crs Paul Wilcox, Anthony Ball, Tammee Keast, Julie-Ann Williams and Ivor Marillier

Against: Nil

CARRIED 5/0

SHIRE OF COOLGARDIE
SUMMARY OF MONTHLY FINANCIAL REPORT

For the period ended 31 August 2026

FINANCIAL POSITION (Statement of Financial Activity and Note 2)

The closing funding surplus at 31 August is $22.67 million, $2.02 million ahead of the year to date budget and against $14.71 million at the same date last year. It comprises current assets of $26.70 million less current liabilities of $3.88 million, adjusted by $149,543. It is not cash: only $7.93 million of it is cash held, with $18.51 million being receivables, largely rates levied but not yet collected. Almost all of the movement since 1 July is two items: general rates of $16.00 million levied for the year, and $5.46 million of proceeds from new borrowings drawn on 3 July.

CASH (Note 3)

Cash and cash equivalents total $7.93 million, up $1.81 million since 30 June. Unrestricted cash is $6.02 million, around 2.6 months of operating expenditure. Of the restricted balance of $1.92 million, $1.04 million is unspent grants carried as contract liabilities, $690,354 is cash backed reserves, and $184,836 is held against the $190,696 of bonds and deposits recognised in trade and other payables. None of the restricted balance is available for general purposes.

Term deposits held at 31 August

Deposit	Amount	Rate	Maturity
CBA - Term Deposit Reserves (301030)	$690,354	5.07%	28 September 2026
CBA - Short Term Deposit 02 (301010)	$1,559,862	4.58%	10 September 2026
CBA - Short Term Deposit 05 (307010)	$2,206,808	4.58%	10 September 2026
Total on term deposit	**$4,457,024**		

OPERATING RESULT (Statement of Financial Activity)

Expenditure from operating activities for the year to date is $3.19 million against a year to date budget of $4.44 million, a favourable variance of $1,246,965. The main contributors are employee costs ($498,423), materials and contracts ($341,511) and other expenditure ($298,320), reflecting positions not yet filled, maintenance programmed for later in the year, and costs not yet incurred. The variance is one of timing rather than saving. Operating revenue is tracking to budget, with fees and charges $251,242 favourable on the annual waste and sewerage charges billed with the rate

RATES AND RECEIVABLES (Notes 7 and 9)

Rates of $16.00 million were levied for the year, with opening arrears of $1.10 million, resulting in total rates collectable of $17.10 million. At 31 August, rates receivable totalled $15.15 million after allowing for amounts considered unlikely to be recovered, with the outstanding balance expected to be collected progressively through the instalment cycle over the remainder of the year. Trade and other receivables, excluding rates, decreased from $2.32 million at 30 June to $1.48 million at 31 August. Of this balance, 77% is current, with only $34,736 outstanding for more than 90 days. Sundry creditors total $359,174, with no amounts outstanding for more than 90 days.

CAPITAL WORKS PROGRAM (Notes 5 and 14)

Capital acquisitions to 31 August total $143,385 against a year to date budget of $301,500. Only 3.5% of the $8.60 million program was budgeted to 31 August, so delivery was always phased to the second half of the year. Five projects have commenced and one is complete. Completing the program from here averages $845,812 a month across the ten months remaining. Of the $3.28 million budgeted for capital grants, subsidies and contributions, $100,000 has been brought to account and $914,964 is carried as a contract liability until the associated works are performed; the balance is claimable as expenditure is incurred, so capital grant revenue follows delivery rather than preceding it.

Project	Job	Annual budget	Spent	%
Bluebush Road Footpath Construction	RF078	$100,000	$142,033	142%
Coolgardie Tip - New Cell	C1015	$1,200,000	$550	0%
Coolgardie North Rd - Bonnie Vale Hill	MF002D	$0	$449	0%
78 Saltbush Road, Kambalda West - Capital Improvements	C13186	$50,000	$335	1%
Rtr Lefroy Street (Woodward to Bayley)	RTR022C	$0	$18	0%
Regional Road Group - Coolgardie North Road - Stage 1	RRG002	$1,170,000	$0	0%
R2R - Kambalda Aerodrome Access Road - Seal	RTR133	$845,729	$0	0%
Ladyloch Road Construction	R053	$400,000	$0	0%
Regional Road Group - Jaurdi Hills Road	RRG052	$396,000	$0	0%
R2R - Durkin Road & Gordon Adams Road - Intersection	RTR039	$269,500	$0	0%
Parks & Gardens Truck	C12065	$250,000	$0	0%
Whole program		**$8,601,501**	**$143,385**	**2%**

The Kambalda pathway works at Bluebush Road are complete, the first project of the year's program delivered. The works cost $142,033, of which $100,000 has been received from Westgold, leaving a net cost to the Shire of $42,033 against the $100,000 allocated to job RF078. The footpath program retains $257,967 of its $400,000 budget for the Coolgardie works.

WHAT IS GOING WELL

The funding position is $7.96 million stronger than a year ago. The closing funding surplus is $22.67 million against $14.71 million at the same date last year, and $2.02 million ahead of the year to date budget.

Receivables and payables have both reduced substantially. Trade and other receivables are down $840,404 since 30 June, from $2.32 million to $1.48 million, with 77% current. Trade and other payables have reduced from $7.19 million to $1.13 million, with no balances more than 90 days outstanding.

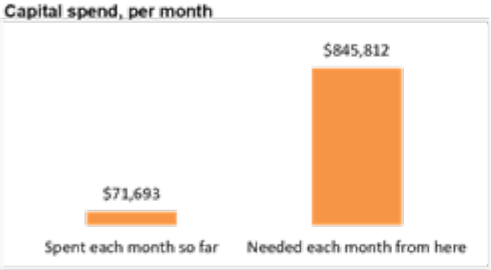
General rates were levied on time and to date 10% or rates have been received at 31 August 2026. This number is expected to rise with the due date being 16 September 2026.

MATTERS FOR COUNCIL

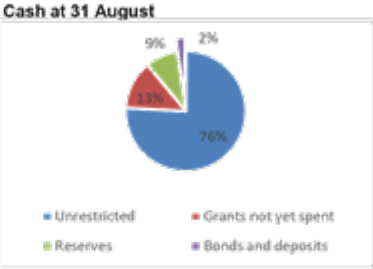
Capital program delivery. Only 3.5% of the $8.60 million program was budgeted to 31 August, and $143,385 has been incurred against the $301,500 year to date budget. Delivering the balance averages $845,812 a month for the remainder of the year. Progress will be reviewed at the budget review, and any works proposed to be carried forward will come to Council at that time.

Rates collection. Including arrears brought forward, $17.10 million of rates is collectable this year, of which $15.15 million remains receivable at 31 August after allowing for amounts unlikely to be recovered. Collection through the instalment cycle over the rest of the year is the principal source of funding for the year's operations and capital program.

Capital spend, per month



Cash at 31 August



SHIRE OF COOLGARDIE

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 August 2026

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

TABLE OF CONTENTS

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2026

	Actual 30 June 2026	Actual as at 31 August 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	6,127,888	7,933,401
Trade and other receivables	3,681,539	18,507,573
Inventories	12,020	12,020
Other assets	131,660	243,162
TOTAL CURRENT ASSETS	9,953,107	26,696,156
NON-CURRENT ASSETS		
Trade and other receivables	228,610	228,610
Other financial assets	193,972	193,972
Property, plant and equipment	37,342,440	37,118,989
Infrastructure	114,422,570	113,696,869
Right-of-use assets	244,520	202,771
TOTAL NON-CURRENT ASSETS	152,432,112	151,441,211
TOTAL ASSETS	162,385,219	178,137,367
CURRENT LIABILITIES		
Trade and other payables	7,188,999	1,129,430
Other liabilities	603,587	1,040,354
Lease liabilities	229,471	181,841
Borrowings	0	308,970
Employee related provisions	318,584	318,584
Other provisions	900,000	900,000
TOTAL CURRENT LIABILITIES	9,240,641	3,879,179
NON-CURRENT LIABILITIES		
Lease liabilities	20,003	20,003
Borrowings	0	5,152,646
Employee related provisions	113,580	113,580
Other provisions	4,875,679	4,875,679
TOTAL NON-CURRENT LIABILITIES	5,009,262	10,161,908
TOTAL LIABILITIES	14,249,903	14,041,087
NET ASSETS	**148,135,316**	**164,096,280**
EQUITY		
Retained surplus	56,520,311	72,481,275
Reserve accounts	690,354	690,354
Revaluation surplus	90,924,651	90,924,651
TOTAL EQUITY	**148,135,316**	**164,096,280**

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

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

	Note	Amended Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		15,161,907	16,169,964	**16,001,310**	(168,654)	(1.04%)	
Grants, subsidies and contributions		1,450,782	437,731	**371,333**	(66,398)	(15.17%)	▼
Fees and charges		5,562,117	2,313,333	**2,564,575**	251,242	10.86%	▲
Interest revenue		320,700	79,783	**104,772**	24,989	31.32%	▲
Other revenue		105,911	10,985	**10,253**	(732)	(6.66%)	
Profit on asset disposals		34,000	0	**0**	0	0.00%	
		22,635,417	**19,011,796**	**19,052,243**	**40,447**	0.21%	
Expenditure from operating activities							
Employee costs		(7,281,283)	(1,130,998)	**(632,575)**	498,423	44.07%	▲
Materials and contracts		(9,637,338)	(1,294,805)	**(953,294)**	341,511	26.38%	▲
Utility charges		(1,000,310)	(167,152)	**(132,315)**	34,837	20.84%	▲
Depreciation		(7,048,824)	(1,174,804)	**(1,134,286)**	40,518	3.45%	
Finance costs		(331,211)	(83,037)	**(54,336)**	28,701	34.56%	▲
Insurance		(536,978)	(270,114)	**(265,459)**	4,655	1.72%	
Other expenditure		(1,556,472)	(317,334)	**(19,014)**	298,320	94.01%	▲
Loss on asset disposals		(185,000)	0	**0**	0	0.00%	
		(27,577,416)	**(4,438,244)**	**(3,191,279)**	**1,246,965**	28.10%	
Non cash amounts excluded from operating activities	2(c)	7,272,824	1,174,804	**1,134,286**	(40,518)	(3.45%)	
Amount attributable to operating activities		**2,330,825**	**15,748,356**	**16,995,250**	**1,246,894**	7.92%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		3,280,007	105,600	**100,000**	(5,600)	(5.30%)	
Proceeds from disposal of assets		65,000	0	**0**	0	0.00%	
		3,345,007	**105,600**	**100,000**	**(5,600)**	(5.30%)	
Outflows from investing activities							
Payments for property, plant and equipment		(1,283,000)	(84,000)	**(335)**	83,665	99.60%	▲
Payments for construction of infrastructure		(7,318,501)	(217,500)	**(143,050)**	74,450	34.23%	▲
		(8,601,501)	**(301,500)**	**(143,385)**	**158,115**	52.44%	
Amount attributable to investing activities		**(5,256,494)**	**(195,900)**	**(43,385)**	**152,515**	77.85%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new borrowings		5,461,616	5,461,616	**5,461,616**	0	0.00%	
		5,461,616	**5,461,616**	**5,461,616**	**0**	0.00%	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(229,471)	(47,546)	**(47,630)**	(84)	(0.18%)	
Repayment of borrowings		(344,748)	0	**0**	0	0.00%	
Transfer to reserves		(1,642,898)	(3,667)	**0**	3,667	100.00%	
		(2,217,117)	**(51,213)**	**(47,630)**	**3,583**	7.00%	
Amount attributable to financing activities		**3,244,499**	**5,410,403**	**5,413,986**	**3,583**	0.07%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	(318,830)	(318,830)	**301,583**	620,413	194.59%	▲
Amount attributable to operating activities		2,330,825	15,748,356	**16,995,250**	1,246,894	7.92%	
Amount attributable to investing activities		(5,256,494)	(195,900)	**(43,385)**	152,515	77.85%	▲
Amount attributable to financing activities		3,244,499	5,410,403	**5,413,986**	3,583	0.07%	
Surplus or deficit after imposition of general rates		**0**	**20,644,029**	**22,667,434**	**2,023,405**	9.80%	

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 September 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2026-27 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect 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 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 amounts 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:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Note	Amended Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 August 2026
Current assets		$	$	$
Cash and cash equivalents		5,359,682	6,127,888	7,933,401
Trade and other receivables		3,761,827	3,681,539	18,507,573
Inventories		12,020	12,020	12,020
Other assets		131,660	131,660	243,162
		9,265,189	9,953,107	26,696,156
Less: current liabilities				
Trade and other payables		(7,121,495)	(7,188,999)	(1,129,430)
Contract Liabilities		(603,586)	(603,587)	(1,040,354)
Lease liabilities		(229,471)	(229,471)	(181,841)
Borrowings		0	0	(308,970)
Employee related provisions		(318,584)	(318,584)	(318,584)
Other provisions		(900,000)	(900,000)	(900,000)
		(9,173,136)	(9,240,641)	(3,879,179)
Net current assets		92,053	712,466	22,816,977
Less: Total adjustments to net current assets	2(b)	(410,883)	(410,883)	(149,543)
Closing funding surplus / (deficit)		**(318,830)**	**301,583**	**22,667,434**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(690,354)	(690,354)	(690,354)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of lease liabilities		229,471	229,471	181,841
- Current portion of borrowings		0	0	308,970
- Current portion of employee benefit provisions held in reserve		50,000	50,000	50,000
Total adjustments to net current assets	2(a)	**(410,883)**	**(410,883)**	**(149,543)**

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2027	YTD Budget Estimates 31 August 2026	YTD Actual 31 August 2026
	$	$	$
Adjustments to operating activities			
Less: Profit on asset disposals	(34,000)	0	0
Add: Loss on asset disposals	185,000	0	0
Add: Depreciation	7,048,824	1,174,804	1,134,286
Movement in current employee provisions associated with restricted cash	80,000	0	0
Non-cash movements in non-current assets and liabilities:			
- Pensioner deferred rates	(25,000)	0	0
- Trade Receivables	18,000	0	0
Total non-cash amounts excluded from operating activities	**7,272,824**	**1,174,804**	**1,134,286**

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2026-27 year is $10,000 and 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
General rates Interim rating adjustments to be processed during the year	(168,654)	(1.04%)	
Grants, subsidies and contributions Haulage campaign contributions	(66,398)	(15.17%)	▼
Fees and charges Kambalda aerodrome land fees & liquid waste received	251,242	10.86%	▲
Interest revenue Interest on Term Deposits	24,989	31.32%	▲
Employee costs Not all budgeted positions filled as per Workforce Plan	498,423	44.07%	▲
Materials and contracts Timing related costs for ICT subscriptions, waste & town maintenance	341,511	26.38%	▲
Utility charges Various costs across all programs	34,837	20.84%	▲
Depreciation Depreciation budgeted for right of use assets since disposed	40,518	3.45%	
Finance costs Loan interest accrued in June 2026	28,701	34.56%	▲
Insurance Not Material	4,655	1.72%	
Other expenditure Health services and elected member costs	298,320	94.01%	▲
Non cash amounts excluded from operating activities Right of use asset depreciation	(40,518)	(3.45%)	
Outflows from investing activities			
Payments for property, plant and equipment ICT Equipment & RSL contribution	83,665	99.60%	▲
Payments for construction of infrastructure Capital Works Program	74,450	34.23%	▲
Surplus or deficit at the start of the financial year End of year position subject to final audit	620,413	194.59%	▲
Surplus or deficit after imposition of general rates As per the above explanations	2,023,405	9.80%	

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	($0.32 M)	($0.32 M)	$0.30 M	$0.62 M
Closing	$0.00 M	$20.64 M	$22.67 M	$2.02 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$7.93 M	% of total
Unrestricted Cash	$6.02 M	75.9%
Restricted Cash	$1.92 M	24.1%

Refer to 3 - Cash and Financial Assets

Payables

	$1.13 M	% Outstanding
Trade Payables	$0.36 M	
0 to 30 Days		92.5%
Over 30 Days		7.5%
Over 90 Days		(0.1%)

Refer to 9 - Payables

Receivables

	$3.35 M	% Collected
Rates Receivable	$15.15 M	10.0%
Trade Receivable	$3.35 M	% Outstanding
Over 30 Days		23.0%
Over 90 Days		2.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$2.33 M	$15.75 M	$17.00 M	$1.25 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$16.00 M	% Variance
YTD Budget	$16.17 M	(1.0%)

Grants and Contributions

YTD Actual	$0.37 M	% Variance
YTD Budget	$0.44 M	(15.2%)

Refer to 13 - Grants and Contributions

Fees and Charges

YTD Actual	$2.56 M	% Variance
YTD Budget	$2.31 M	10.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($5.26 M)	($0.20 M)	($0.04 M)	$0.15 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.00 M	%
Amended Budget	$0.07 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.14 M	% Spent
Amended Budget	$7.32 M	(98.0%)

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.10 M	% Received
Amended Budget	$3.28 M	(97.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$3.24 M	$5.41 M	$5.41 M	$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.00 M
Interest expense	($0.05 M)
Principal due	$5.46 M

Refer to 10 - Borrowings

Reserves

Reserves balance	$0.69 M
Net Movement	$0.00 M

Refer to 4 - Cash Reserves

Lease Liability

Principal repayments	($0.05 M)
Interest expense	($0.00 M)
Principal due	$0.20 M

Refer to Note 11 - Lease Liabilities

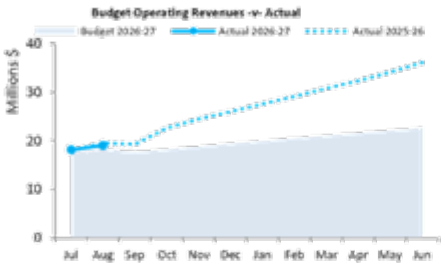
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

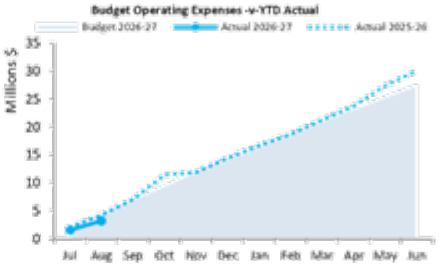
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

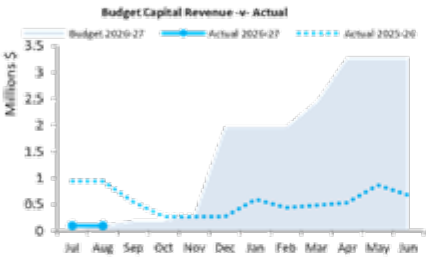


OPERATING EXPENSES

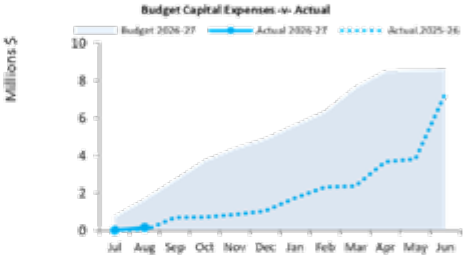


INVESTING ACTIVITIES

CAPITAL REVENUE

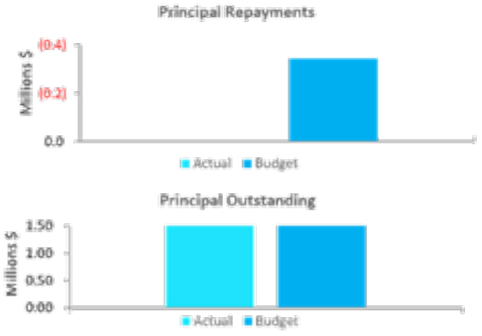


CAPITAL EXPENSES

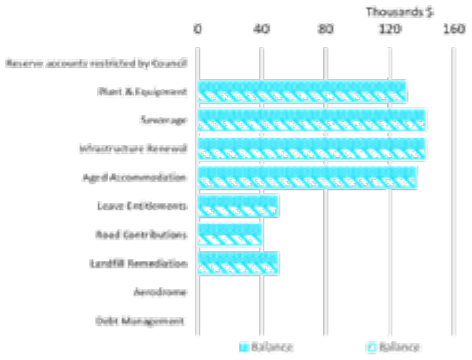


FINANCING ACTIVITIES

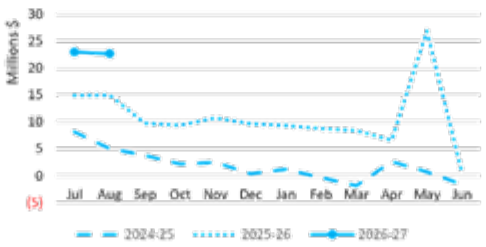
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

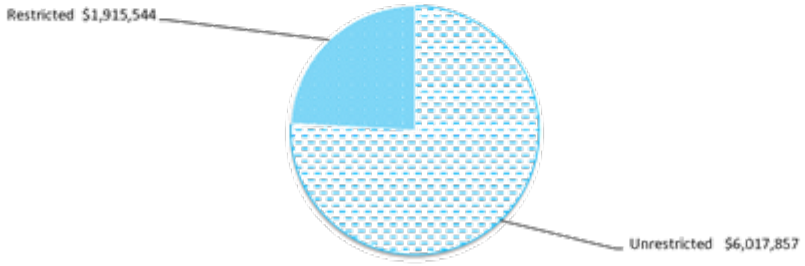
3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
CBA Municipal Cash at Bank / Overdraft Facility - GEN	Cash and cash equivalents	3,239,461	0	3,239,461	0	CBA	N/A	N/A
Cash On Hand	Cash and cash equivalents	840	0	840	0	ANZ	N/A	N/A
CBA - Term Deposit Reserves	Cash and cash equivalents	0	690,354	690,354	0	CBA	5.07%	28/09/2026
CBA Interest Bearing Cash at Bank	Cash and cash equivalents	51,240	0	51,240	0	CBA	Variable	N/A
CBA Trust Cash at Bank	Cash and cash equivalents	0	184,836	184,836	0	CBA	N/A	N/A
CBA - Short Term Deposit 02	Cash and cash equivalents	1,559,862	0	1,559,862	0	CBA	4.58%	10/09/2026
CBA - Short Term Deposit 05	Cash and cash equivalents	1,166,454	1,040,354	2,206,808	0	CBA	4.58%	10/09/2026
Total		**6,017,857**	**1,915,544**	**7,933,401**	**0**			
Comprising								
Cash and cash equivalents		6,017,857	1,915,544	7,933,401	0			
		6,017,857	**1,915,544**	**7,933,401**	**0**			

KEY INFORMATION
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Bank overdrafts are reported in current liabilities in the statement of net current assets.

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Plant & Equipment	129,855	155,000	0	284,855	129,855	0	0	129,855
Sewerage	142,019	146,000	0	288,019	142,019	0	0	142,019
Infrastructure Renewal	142,083	285,159	0	427,242	142,083	0	0	142,083
Aged Accommodation	136,397	43,000	0	179,397	136,397	0	0	136,397
Leave Entitlements	50,000	80,000	0	130,000	50,000	0	0	50,000
Road Contributions	40,000	57,000	0	97,000	40,000	0	0	40,000
Landfill Remediation	50,000	50,000	0	100,000	50,000	0	0	50,000
Aerodrome	0	100,000	0	100,000	0	0	0	0
Debt Management	0	726,739	0	726,739	0	0	0	0
	690,354	**1,642,898**	**0**	**2,333,252**	**690,354**	**0**	**0**	**690,354**

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings - non-specialised	140,000	0	335	(335)
Buildings - specialised	405,000	20,000	0	20,000
Furniture and equipment	164,000	64,000	0	64,000
Plant and equipment	574,000	0	0	0
Acquisition of property, plant and equipment	**1,283,000**	**84,000**	**335**	**83,665**
Infrastructure - Roads	4,043,501	0	467	(467)
Infrastructure - Footpaths	400,000	0	142,033	(142,033)
Infrastructure - Drainage	100,000	0	0	0
Infrastructure - Sewerage	600,000	100,000	0	100,000
Infrastructure - Parks & Ovals	435,000	0	0	0
Infrastructure - Other Infrastructure	1,740,000	117,500	550	116,950
Acquisition of infrastructure	**7,318,501**	**217,500**	**143,050**	**74,450**
Total of PPE and Infrastructure.	**8,601,501**	**301,500**	**143,385**	**158,115**
Total capital acquisitions	**8,601,501**	**301,500**	**143,385**	**158,115**
Capital Acquisitions Funded By:				
Capital grants and contributions	3,280,007	105,600	100,000	5,600
Other (disposals & C/Fwd)	65,000	0	0	0
Contribution - operations	5,256,494	195,900	43,385	152,515
Capital funding total	**8,601,501**	**301,500**	**143,385**	**158,115**

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2).* Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2),* the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

	Account Description		Amended Budget	YTD Budget	YTD Actual	Variance Under/ (Over)
			$	$	$	$
	Non Specialised Buildings					
	C13103	5 Dundas Street, Kambalda - Capital Improvements	50,000	0	0	0
	C13186	78 Saltbush Road, Kambalda West - Capital Improvements	50,000	0	335	(335)
	C13187	Coolgardie Railway Station - Caretakers Flat	40,000	0	0	0
	Total Non Specialised Buildings		**140,000**	**0**	**335**	**(335)**
	Specialised Buildings					
	C13179	Kambalda Youth Facility / Precinct	100,000	0	0	0
	C11156	Kcrf - Solar Panels	40,000	0	0	0
	C11032	Coolgardie Recreation Centre	50,000	0	0	0
	C04004	Coolgardie Office Refurbishment	40,000	0	0	0
	C13086	Kambalda Shire Administration Building	30,000	0	0	0
	C13182	Nickletown Flounders	25,000	0	0	0
	C13183	Kambalda Men'S Shed	50,000	0	0	0
	C13188	Coolgardie Rsl	20,000	20,000	0	20,000
	C08009	Coolgardie Montana Seniors Village	50,000	0	0	0
	Total Specialised Buildings		**405,000**	**20,000**	**0**	**20,000**
	Furniture & Equipment					
	C04002	General Furniture Replacement	24,000	4,000	0	4,000
	C04003	It Upgrades And Replacements	30,000	5,000	0	5,000
	C13193	Meraki Ict Equipment	110,000	55,000	0	55,000
	Total Furniture & Equipment		**164,000**	**64,000**	**0**	**64,000**
	Plant & Equipment					
	C13078	Small Plant Purchases	30,000	0	0	0
	C13079	Mosa Generator 11Kva	50,000	0	0	0
	C12024	Kambalda Ranger 2X4	50,000	0	0	0
	C13184	Ranger Vehicle Pod	50,000	0	0	0
	C13185	Turf Oval Aerator	20,000	0	0	0
	C13116	Metro Counters	24,000	0	0	0
	C13190	Coolgardie Recreation Centre - Evacuation Generator	100,000	0	0	0
	C12065	Parks & Gardens Truck	250,000	0	0	0
	Total Plant & Equipment		**574,000**	**0**	**0**	**0**
	Roads					
	R002	Coolgardie North Road Construction	72,466	0	0	0
	R153	Bayley Street	25,000	0	0	0
	RRG002	Regional Road Group - Coolgardie North Road - Stage 1	1,170,000	0	0	0
	RRG052	Regional Road Group - Jaurdi Hills Road	396,000	0	0	0
	RTR028	R2R - King Street - Reseal	69,759	0	0	0
	RTR029	R2R - Macdonald Street - Reseal	62,429	0	0	0
	RTR036	R2R - Jobson Street - Reseal	56,616	0	0	0
	RTR076	R2R - Casuarina Road - Reseal	142,672	0	0	0
	RTR077	R2R - Quandong Road - Reseal	119,955	0	0	0
	RTR102	R2R - Gum Nut Place - Reseal	45,375	0	0	0
	MF53	Ladyloch Road Intersection	200,000	0	0	0
	MF002D	Coolgardie North Rd - Bonnie Vale Hill	0	0	449	(449)
	RTR022C	Rtr Lefroy Street (Woodward To Bayley) - Slk 0.00 To 0.07	0	0	18	(18)
	R039	Durkin Road Construction	168,000	0	0	0
	R053	Ladyloch Road Construction	400,000	0	0	0
	RTR039	R2R - Durkin Road & Gordon Adams Road - Intersection Upgrad	269,500	0	0	0
	RTR133	R2R - Kambalda Aerodrome Access Road - Seal	845,729	0	0	0
	Total Roads		**4,043,501**	**0**	**467**	**(467)**

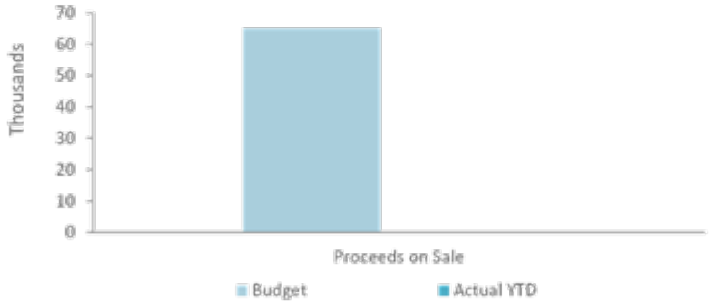
	Footpaths					
	RF002	Footpath Renewal - Coolgardie	200,000	0	0	0
	RF003	Footpath Renewal - Kambalda	100,000	0	0	0
	RF078	Bluebush Road Footpath Construction	100,000	0	142,033	(142,033)
	Total Footpaths		**400,000**	**0**	**142,033**	**(142,033)**
	Drainage					
	RD200	Drainage Renewal - Coolgardie	50,000	0	0	0
	RD100	Drainage Renewal - Kambalda	50,000	0	0	0
	Total Drainage		**100,000**	**0**	**0**	**0**
	Sewerage					
	C10007	Coolgardie Sewerage - Water Re-Use System	600,000	100,000	0	100,000
	Total Sewerage		**600,000**	**100,000**	**0**	**100,000**
	Parks & Gardens					
	C11068	Kambalda Parks Playground Equipment	50,000	0	0	0
	C11077	Donkin Park Infrastructure	50,000	0	0	0
	C11120	Coolgardie Recreation Centre Playground Capital	100,000	0	0	0
	C11132	Coolgardie Playground Renewal	60,000	0	0	0
	C11133	Coolgardie Skate Park & Shade Sails	50,000	0	0	0
	C1204	West Oval Capital	100,000	0	0	0
	C13082	Standpipe	25,000	0	0	0
	Total Parks & Gardens		**435,000**	**0**	**0**	**0**
	Other Infrastructure					
	C13143	Kambalda Dog Pound	80,000	0	0	0
	C13178	Coolgardie Park Lighting	80,000	80,000	0	80,000
	C11012	Coolgardie Pool Refurbishment	150,000	37,500	0	37,500
	C11014	Kambalda Pool Refurbishment	40,000	0	0	0
	C11104	Coolgardie Satellite Television Broadcasting Service	50,000	0	0	0
	C13189	Electronic Traffic Speed Signs	20,000	0	0	0
	C13192	Town Entrance Statements	20,000	0	0	0
	RS004	Kambalda Refuse Site	100,000	0	0	0
	C1015	Coolgardie Tip - New Cell	1,200,000	0	550	(550)
	Total Other Infrastructure		**1,740,000**	**117,500**	**550**	**116,950**
						0
	Investment Property					
	Nil		0	0	0	0
	Total Investment Property		**0**	**0**	**0**	**0**
						0
	TOTAL CAPITAL EXPENDITURE		**8,601,501**	**301,500**	**143,385**	**158,115**

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

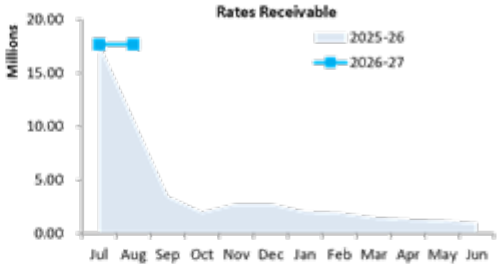
Asset Ref.	Asset description	Current Budget Net Book Value	Proceeds	Profit	(Loss)	YTD Actual Net Book Value	Proceeds	Profit	(Loss)
	Plant & Equipment								
LV67	Ranger Vehicle	6,000	20,000	14,000	0	0	0	0	0
HV024	Parks & Gardens Truck	0	20,000	20,000	0	0	0	0	0
HV210	EV Parks & Gardens	210,000	25,000	0	(185,000)	0	0	0	0
		216,000	**65,000**	**34,000**	**(185,000)**	**0**	**0**	**0**	**0**



SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	$	$
Opening arrears previous year	1,065,203	1,103,180
Levied this year	15,122,074	16,001,310
Less - collections to date	(15,084,097)	(1,717,248)
Gross rates collectable	**1,103,180**	**15,387,242**
Allowance for impairment of rates receivable	(233,905)	(233,905)
Net rates collectable	**869,275**	**15,153,337**
% Collected	93.2%	10.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	0	1,139,456	228,829	77,101	34,736	1,480,122
Percentage	0.0%	77.0%	15.5%	5.2%	2.3%	
Balance per trial balance						
Trade receivables						1,480,122
Other receivables						1,765,000
GST receivable						62,995
Allowance for credit losses of trade receivables						(2,682)
Pensioner Rebates						48,801
Total receivables general outstanding						**3,354,236**

Amounts shown above include GST (where applicable)

KEY INFORMATION

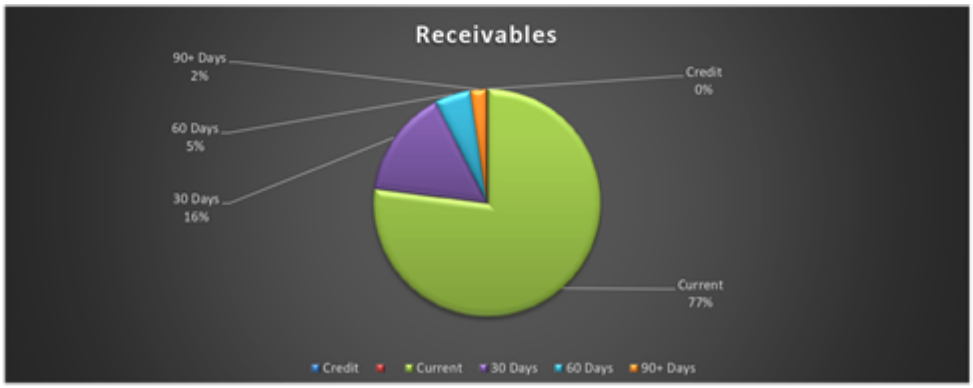
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 August 2026
	$	$	$	$
Other financial assets at amortised cost				
Inventory				
Visitor Centre Stock	12,020	0	0	12,020
Other assets				
Prepayments	120,370	3,339	0	123,709
Accrued income	11,290	108,163	0	119,453
Total other current assets	**143,680**	**111,502**	**0**	**255,182**

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

OPERATING ACTIVITIES

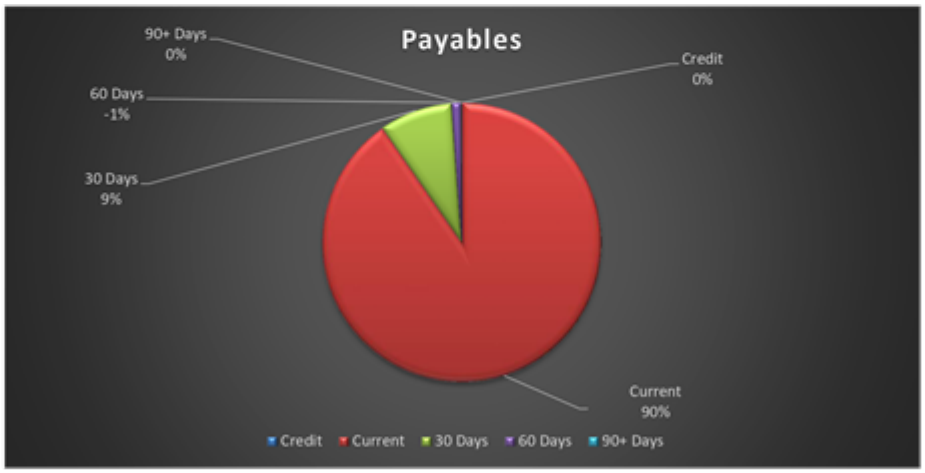
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	332,257	31,213	(3,892)	(404)	359,174
Percentage	0.00%	92.50%	8.70%	(1.10%)	(0.10%)	
Balance per trial balance						
Sundry creditors						359,174
Accrued salaries and wages						6,704
ATO liabilities						92,493
Prepaid Rates						92,225
ESL Levy						193,225
Accrued Interest on Loans						52,880
Bonds & Deposits						190,696
Accrued Expenses						142,033
Total payables general outstanding						**1,129,430**

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Institution	Loan No.	1 July 2026	New Loans Actual	New Loans Budget	Principal Repayments Actual	Principal Repayments Budget	Principal Outstanding Actual	Principal Outstanding Budget	Interest Repayments Actual	Interest Repayments Budget
			$	$	$	$	$	$	$	$	$
Bluebush Village - Stage 1 Buildings (CBA Refinanced)	CBA	125	0	0	0	0	0	0	0	0	0
Bluebush Village - Stage 2 Construction (CBA Refinanced)	CBA	125	0	0	0	0	0	0	0	0	0
Bluebush Village - Stage 1 Executive Rooms (CBA Refinanced)	CBA	125	0	0	0	0	0	0	0	0	0
Goodenia Court Units (CBA Refinanced)	CBA	125	0	847,827	847,827	0	(47,963)	847,827	799,864	(8,209)	(45,248)
Coolgardie Aquatic Facilities	CBA	125	0	0	0	0	0	0	0	0	0
Kambalda Aquatic Facilities	CBA	125	0	332,758	332,758	0	(61,425)	332,758	271,333	(10,513)	(61,977)
Kambalda Aquatic Facilities	CBA	125	0	1,085,793	1,085,793	0	(20,857)	1,085,793	1,064,936	(3,570)	(21,045)
Coolgardie Post Office	CBA	125	0	368,687	368,687	0	(18,825)	368,687	349,862	(3,222)	(18,994)
CBA Overdraft Facility (CBA Refinanced)	CBA	125	0	0	0	0	0	0	0	0	0
Bluebush Village - Stage 1 Construction (ANZ Refinanced)	CBA	126	0	0	0	0	0	0	0	0	0
Coolgardie Class III Waste Facility	CBA	126	0	1,463,100	1,463,100	0	(82,769)	1,463,100	1,380,331	(14,166)	(83,514)
Kambalda Aerodrome	CBA	126	0	439,000	439,000	0	(24,835)	439,000	414,165	(4,250)	(25,058)
Bluebush Village - Stage 2 Construction (ANZ Refinanced)	CBA	126	0	0	0	0	0	0	0	0	0
Cashflow Assistance	CBA	126	0	924,451	924,451	0	(88,074)	924,451	836,377	(8,951)	(52,757)
Total			**0**	**5,461,616**	**5,461,616**	**0**	**(344,748)**	**5,461,616**	**5,116,868**	**(52,881)**	**(308,603)**
Current borrowings			0					308,970			
Non-current borrowings			0					5,152,646			
			0					**5,461,616**			

Bank overdrafts and bank loans are secured by a floating charge over the rates of the Shire of Coolgardie.

New borrowings 2026-27

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Actual	Amount (Used) Budget	Balance Unspent
	$	$				$	%	$	$	$
CBA Loan Refinancing	5,461,616	5,461,616	CBA	Fixed	10	1,805,770	5.89%	(5,461,616)	(5,461,616)	0
	5,461,616	**5,461,616**				**1,805,770**		**(5,461,616)**	**(5,461,616)**	**0**

KEY INFORMATION
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.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2026	New Leases Actual	New Leases Budget	Principal Repayments Actual	Principal Repayments Budget	Principal Outstanding Actual	Principal Outstanding Budget	Interest Repayments Actual	Interest Repayments Budget
		$	$	$	$	$	$	$	$	$
Meraki IT Equipment	190006130	3,999	0	0	(2,416)	(3,999)	1,583	0	(25)	(31)
TechnoGym - Kambalda Gym 1	147-0106194-002	16,979	0	0	(4,806)	(16,890)	12,173	89	(177)	(550)
TechnoGym - Kambalda Gym 2	187-1185-187-003	9,910	0	0	(1,911)	(9,910)	7,999	0	(166)	(481)
TechnoGym - Coolgardie Gym	187-1185-187-002	31,114	0	0	(1,794)	(11,200)	29,320	19,914	(244)	(1,357)
Vestone - Loader	COO01052022-YG-01	70,964	0	0	(13,894)	(70,964)	57,070	0	(319)	(7,642)
Vestone - Compactor	COO01052022-YG-01	116,508	0	0	(22,809)	(116,508)	93,699	0	(524)	(12,547)
Total		**249,474**	**0**	**0**	**(47,630)**	**(229,471)**	**201,844**	**20,003**	**(1,455)**	**(22,608)**
Current lease liabilities		229,471					181,841			
Non-current lease liabilities		20,003					20,003			
		249,474					**201,844**			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is 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 lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

12 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2026
		$	$	$	$	$
Other liabilities						
Contract liabilities		106,223	0	(21,895)	0	84,328
Capital grant/contributions liabilities		497,364	0	458,662	0	956,026
Total other liabilities		603,587	0	436,767	0	1,040,354
Employee Related Provisions						
Provision for annual leave		217,203	0	0	0	217,203
Provision for long service leave		101,381	0	0	0	101,381
Total Provisions		318,584	0	0	0	318,584
Other Provisions						
Provision for Rates Disputes (Differential Rating)		900,000	0	0	0	900,000
Total Other Provisions		900,000	0	0	0	900,000
Total other current liabilities		**1,822,171**	**0**	**436,767**	**0**	**2,258,938**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

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.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2026	Current Liability 31 Aug 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
General Purpose Funding								
Financial Assistance Grants - General Purpose	0	0	0	0	0	120,189	30,047	29,561
Law, Order & Public Safety								
DFES - Bushfire Grant	5,491	0	0	5,491	5,491	13,330	2,333	5,491
DFES - Mitigation Activity Funds	0	13,502	0	13,502	13,502	0	0	0
Education & Welfare								
Kambalda Community Resource Centre	3,000	0	0	3,000	3,000	137,767	25,461	33,976
Kambalda Recreation Centre	0	0	0	0	0	9,724	1,621	0
Coolgardie Community Resource Centre	3,000	0	0	3,000	3,000	132,196	24,533	32,572
Community Amenities								
Scitech - National Science Week	3,453	0	0	3,453	3,453	0	0	2,539
Transport								
Main Roads - Direct Grant	0	0	0	0	0	200,000	200,000	209,674
Financial Assistance Grants - Roads	0	0	0	0	0	147,650	36,912	28,370
Economic Services								
Regional Traineeship Program	50,000	0	0	50,000	50,000	50,000	0	0
	64,944	**13,502**	**0**	**78,446**	**78,446**	**810,856**	**320,907**	**342,183**
Contributions								
Governance								
Elected Member Related	0	0	0	0	0	2,000	0	0
Elected Member Related	0	0	0	0	0	0	0	945
Education & Welfare								
Meals on Wheels	0	0	0	0	0	45,455	0	0
Coolgardie CRC Events	0	0	0	0	0	8,000	2,000	8,182
Coolgardie CRC Events	0	0	0	0	0	0	0	909
Transport				0				
Mining Haulage Funds	0	0	0	0	0	584,471	114,824	19,114
	0	**0**	**0**	**0**	**0**	**639,926**	**116,824**	**29,150**
TOTALS	**64,944**	**13,502**	**0**	**78,446**	**78,446**	**1,450,782**	**437,731**	**371,333**

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD Revenue
Provider	1 July 2026		(As revenue)	31 Aug 2026	31 Aug 2026	Revenue	Budget	Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Law, Order & Public Safety								
Kambalda Youth Centre Facility	0	0	0	0	0	40,000	0	0
Recreation and Culture								
Kambalda Youth Centre Facility	0	0	0	0	0	100,000	0	0
Transport								
Main Roads - Regional Road Group	0	417,600	0	417,600	417,600	1,044,000	105,600	0
Department of Infrastructure - Roads to Recovery	53,271	0	0	53,271	53,271	1,570,541	0	0
	53,271	**417,600**	**0**	**470,871**	**470,871**	**0** **2,754,541**	**105,600**	**0**
Capital contributions								
General Purpose Funding								
Transport								
Road Haulage Funds	444,093	0	0	444,093	444,093	525,466	0	100,000
	444,093	**0**	**0**	**444,093**	**444,093**	**525,466**	**0**	**100,000**
TOTALS	**497,364**	**417,600**	**0**	**914,964**	**914,964**	**3,280,007**	**105,600**	**100,000**

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL/Job	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Balance
				$	$	$	$
	Budget adoption						0
	Nil						
					0	0	**0**

Shire of Coolgardie

Matters Identified for the period ended 31 August 2026

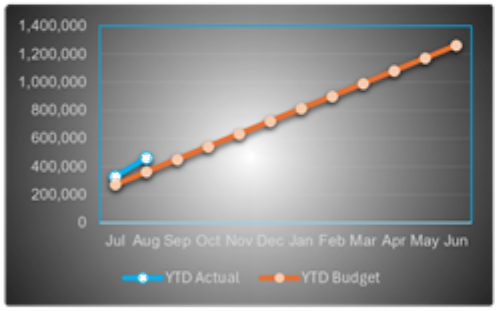
Topic	Matter Raised	Date Identified	Date Reviewed	Explanation	Action Required	Priority	Management Comment	Status
Going Concern	Surplus / (Deficit) Position	Jan-25	Aug-26	The Shire reported a Surplus position of $22,667,434 at 31 August 2026 (Jul-26: $22,952,963 Surplus).	Management to continually monitor the current position to identify any potential financial risks and to ensure the long term financial sustainability of the organisation	HIGH	As a comparative the Shire reported a surplus position of $14,708,922 at 31 August 2025. This represents a $7.96 million favourable variance to the same reporting period 12 months prior. It should be noted that the 2025-26 closing position remains subject to final audit.	Ongoing
Going Concern	Net Current Asset / Net Current Liability Position	Jan-25	Aug-26	The Shire reported a net current asset position of $22,816,977 at 31 August 2026 (Jul-26: $23,060,310 Net Current Asset, restated).	Management to continually monitor the current position to ensure all short term commitments can be met.	HIGH	As a comparative the Shire reported a net current asset position of $13,238,956 at 31 August 2025. This represents a $9.58 million favourable variance to the same reporting period 12 months prior.	Ongoing
Going Concern	Cash Position	Jan-25	Aug-26	For the period ended 31 August 2026 the Shire's cash & cash equivalent position is $7,933,401 (Jul-26: $6,797,305). Trade & Other Receivables are $18,507,573 (Jul-26: $19,494,825) while Trade & Other Payables are $1,129,430 (Jul-26: $1,129,430).	Rates and trade receivables to be monitored to ensure collections remain consistent with expected payment patterns and overdue balances are appropriately followed up.	HIGH	As a comparative the cash position at 31 August 2025 was $6,818,044, representing a $1.12 million favourable difference to the same reporting period 12 months prior. Cash has increased by $1,136,096 since 31 July 2026 due to rate collections for the year.	Ongoing
Subsidiary Ledgers	Capital Grants & Contract Liabilities	Jan-25	Aug-26	There is currently a balance of $1,040,354 (Jul-26: $631,154) in Capital Grants & Contract Liabilities, comprising capital grant and contribution liabilities of $956,026 and contract liabilities of $84,328.	Management to monitor the balance to ensure funds remain appropriately restricted and are applied in accordance with the relevant funding agreements and performance obligations.	MEDIUM	Funds relate predominantly to mining contributions for projects where the scope of works is yet to be finalised. The balance increased by $409,200 during August, reflecting further contributions received in the period.	In Progress
Liabilities	Trade Payables	Jan-25	Aug-26	Sundry Creditors are $359,174 (Jul-26: $364,628) at 31 August 2026. 92.5% of the balance is current and there is nothing outstanding beyond 90 days.	Management to continue monitoring short-term cash flow to ensure creditors are paid within agreed trading terms.	MEDIUM	All creditors continue to be paid within normal trading terms.	In Progress

Waste Facilities
Business Unit Reporting for the period ended 31/08/2026

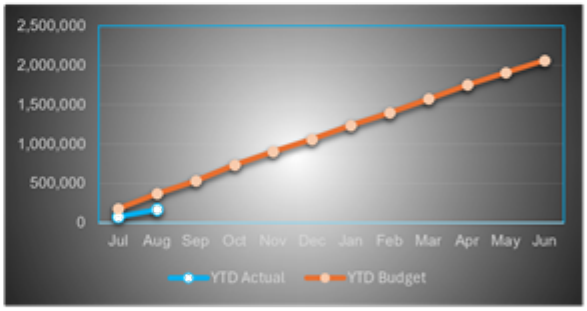
	YTD Budget	YTD Actual	Variance
Revenue			
Fees & Charges	361,655	460,097	98,442
Other Revenue	0	0	0
	361,655	460,097	98,442
Expenditure			
Operational Costs	(198,649)	(67,755)	130,894
Depreciation	(126,232)	(93,852)	32,380
Interest Expenses	(21,485)	0	21,485
Other	(23,356)	(4,630)	18,726
	(369,721)	(166,236)	203,484
Non cash amounts excluded from operating activities	126,232	93,852	(32,380)
Amount attributable to operating activities	**118,166**	**387,712**	**269,546**
Financing activities			
Proceeds from borrowings	0	0	0
Loan principal repayments	0	0	0
Lease principal repayments	0	0	0
Amount attributable to financing activities	**0**	**0**	**0**
Surplus / (Deficit)	**118,166**	**387,712**	**269,546**

GRAPHICAL INFORMATION

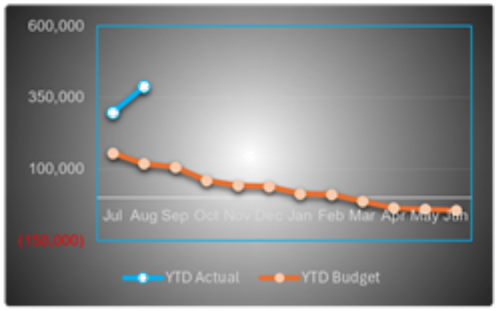
Operating Revenue



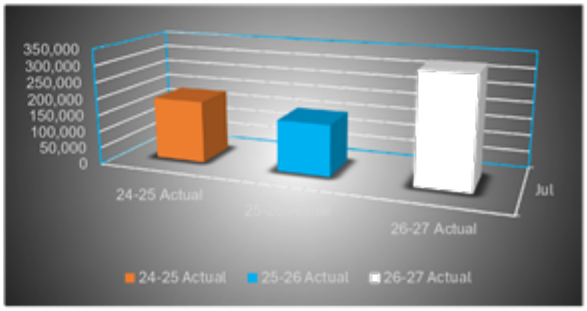
Operating Expenditure



Surplus / Deficit (Excludes Depreciation)



Revenue - 3 Year Comparative

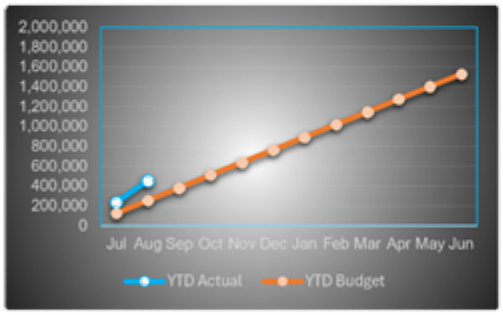


Kambalda Aerodrome
Business Unit Reporting for the period ended 31/08/2026

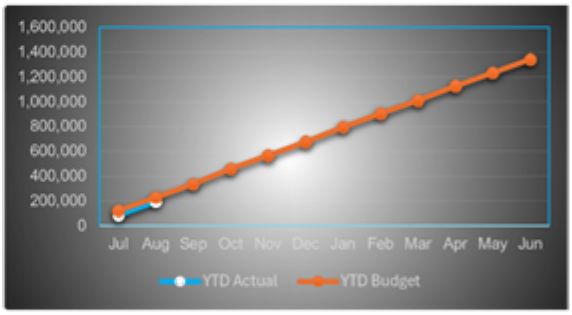
	YTD Budget	YTD Actual	Variance
Revenue			
Fees & Charges	255,036	455,327	200,290
Other Revenue	0	0	0
	255,036	455,327	200,290
Expenditure			
Operational Costs	(222,703)	(193,973)	28,730
Depreciation	0	0	0
Interest Expenses	(6,447)	0	6,447
Other	0	0	0
	(229,150)	(193,973)	35,177
Non cash amounts excluded from operating activities	0	0	0
Amount attributable to operating activities	**25,886**	**261,354**	**235,467**
Financing activities			
Proceeds from borrowings	0	0	0
Loan principal repayments	0	0	0
Lease principal repayments	0	0	0
Amount attributable to financing activities	**0**	**0**	**0**
Surplus / (Deficit)	**25,886**	**261,354**	**235,467**

GRAPHICAL INFORMATION

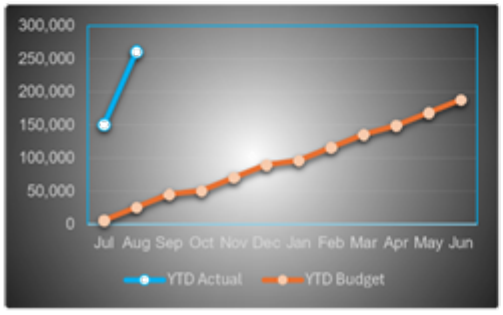
Operating Revenue



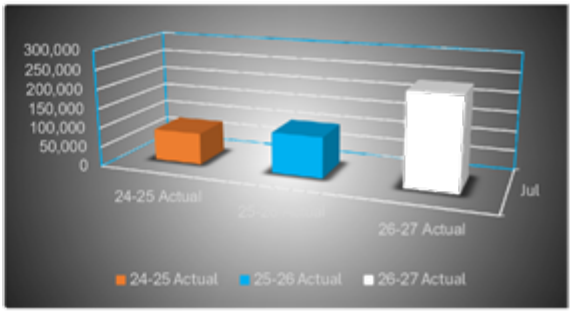
Operating Expenditure



Surplus / Deficit (Excludes Depreciation)



Revenue - 3 Year Comparative



12.2.3 PROPOSED REALIGNMENT OF NEPEAN ROAD

Location: **Nepean Road, Burbank**

Applicant: **Maritana Minerals**

Disclosure of Interest: **Nil**

Date: **16 September 2026**

Author: **Allister Butcher, Executive Manager Infrastructure and Assets**

SUMMARY

For Council to consider their level of support for a proposal from Maritana Minerals to realign Nepean Road to facilitate the expansion of mining operations into the existing Nepean Road reserve at approximate Standard Longitudinal Kilometre (SLK) 8.00

BACKGROUND

A request has been received from Maritana Minerals to realign Nepean Road at Burbank (approximate SLK 8.00) to facilitate the expansion of mining operations from the existing open pit/s towards the northeast and in to the existing Nepean Road reserve.

The conceptual alignment for the Nepean Road diversion is attached.

The proposed realignment commences at approximately SLK 5.10 and ends at the current SLK of 9.16. The realignment itself is proposed to be 3.90km in length.

Maritana Minerals have advised they are amenable to progressing the road realignment subject to testing the financial viability of the mining operation and the road realignment. To test the viability of the project would take a substantial financial impost on Maritana Minerals. To determine whether undertaking the viability works are warranted, Maritana Minerals is seeking from Council whether they may be amenable to the road realignment or not. If the Council is amenable, then they'll progress with undertaking the financial viability works for the project.

Maritana Minerals have met with Shire Officers to go over the road realignment proposal. Items that were raised at this meeting were:

- The proposal is to undertake mining operations with an open pit methodology.
- There are no plans for rehabilitating the open pit that will impact the current Nepean Road reserve once mining operations are complete.
- Potential mining operations proposed to commence in 24-36 months.
- Approximately 3km of Nepean Road to be realigned from its current alignment.
- The proposal is to take the ore from the Burbank site to a processing site north of Kalgoorlie via Nepean Road and Lady Loch Road.

If the Shire doesn't support the proposal, then Maritana Minerals would not be able to expand their mining operation as proposed.

COMMENT

As there is no proposal to rehabilitate the open pit with this proposed expansion, it's highly recommended that the Council consider whether to advise the Applicant that the road realignment should be permanent.

The proposal of this agenda is to determine whether the Council supports, in principle, the proposed Nepean Road realignment or not. The proposal is that if the Council supports in principle the road realignment that Maritana Minerals will then undertake the financial viability works to see if the realignment of Nepean Road is worth it. If the realigning of the road is viable, then Maritana Minerals will need to come back to the Council for formal consideration before progressing the road realignment further.

As there is no proposal to rehabilitate the open pit mine, the proposed realignment of Nepean Road would be permanent. As such, the Shire may consider not supporting the proposal to realign Nepean Road.

If the Shire supports the realigning of Nepean Road as per the proposal, the Shire may consider advising Maritana Minerals that if the Shire were to formally support the road realignment, conditions may be imposed. It would be beneficial to Maritana Minerals if the Shire provided notice of what some of the conditions may be so as to provide direction for them when determining the viability of the road realignment. Some of these conditions may be (but not limited to):

- The realignment of Nepean Road as proposed will be required to realign the road reserve permanently.
- Any realignment of Nepean Road to be entirely at the Applicant's expense including all survey, road design, geotechnical testing pavement design, obtaining clearances (heritage, native title, clearing of vegetation, etc), certificate of title change/s, land rededication, community and/or landowner consultation, affected mining lease consultation, etc.
- Any service relocations relating to the road realignment will be entirely at Maritana Minerals expense.
- The cost to install the newly realigned road to the standard and to the satisfaction of the Shire of Coolgardie is entirely at the expense of Maritana Minerals.
- The current standard of Nepean is substandard for the proposed heavy vehicle movements for the mining operation. Enter into a Road User Agreement (RUA) regarding the upgrade and maintenance of Nepean Road to the satisfaction of the Shire of Coolgardie. The cost to develop and approve the RUA will entirely be at the expense of Maritana Minerals.
- Any rehabilitation works required will be entirely at the expense of Maritana Minerals.
- Any upgrade works to the Shire of Coolgardie road asset contributions will need to be negotiated to the satisfaction of the Shire of Coolgardie and will form part of the RUA.

All of these proposed conditions may be provided as advice notes in the recommendation/resolution as Maritana Minerals are only seeking what level of support the Shire has for the proposal, not a formal position, this may come later if the project is viable.

CONSULTATION

- Maritana Minerals
- Shire of Coolgardie

STATUTORY ENVIRONMENT

Nil at this point in time as the application is only for in principle support to allow further investigation to be undertaken.

POLICY IMPLICATIONS

Nil at this point in time as the application is only for in principle support to allow further investigation to be undertaken.

FINANCIAL IMPLICATIONS

Nil at this point in time as the application is only for in principle support to allow further investigation to be undertaken.

STRATEGIC IMPLICATIONS

Economy

Enabling services and infrastructure support economic growth

Governance

Transparent, accountable and effective governance across the Shire

ATTACHMENTS

1. Proposed Nepean Road Realignment

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council approve the proposed realignment of Nepean Road as per the attachment between SLK 5.10 to 9.16 (approximately) with the condition that the works for the proposed realignment must commence within 12 months otherwise this approval will lapse.

ADVICE NOTES:

The road realignment in the future the following conditions may apply to that approval (but not be limited to): -

1. The realignment of Nepean Road as proposed will be required to realign the road reserve permanently.

2. Any realignment of Nepean Road to be entirely at the Applicant's expense including all survey, road design, geotechnical testing pavement design, obtaining clearances (heritage, native title, clearing of vegetation, etc), certificate of title change/s, land rededication, community and/or landowner consultation, affected mining lease consultation, etc.

3. Any service relocations relating to the road realignment will be entirely at Maritana Minerals expense.

4. The cost to install the newly realigned road to the standard and to the satisfaction of the Shire of Coolgardie is entirely at the expense of Maritana Minerals.

5. The current standard of Nepean is substandard for the proposed heavy vehicle movements for the mining operation. Enter into a Road User Agreement (RUA) regarding the upgrade and maintenance of Nepean Road to the satisfaction of the Shire of Coolgardie. The cost to develop and approve the RUA will entirely be at the expense of Maritana Minerals.

6. Any rehabilitation works required will be entirely at the expense of Maritana Minerals.

7. Any upgrade works to the Shire of Coolgardie Road asset contributions will need to be negotiated to the satisfaction of the Shire of Coolgardie and will form part of the RUA.

8. The works must commence within 12 months of the Council approval, or the approval will lapse.

COUNCIL RESOLUTION #164/2026

Moved: Cr Tammee Keast
Seconded: Cr Anthony Ball

That Council approve the proposed realignment of Nepean Road as per the attachment between SLK 5.10 to 9.16 (approximately) with the condition that the works for the proposed realignment must commence within 12 months otherwise this approval will lapse.

ADVICE NOTES:

The road realignment in the future the following conditions may apply to that approval (but not be limited to): -

1. **The realignment of Nepean Road as proposed will be required to realign the road reserve permanently.**

2. **Any realignment of Nepean Road to be entirely at the Applicant's expense including all survey, road design, geotechnical testing pavement design, obtaining clearances (heritage, native title, clearing of vegetation, etc), certificate of title change/s, land rededication, community and/or landowner consultation, affected mining lease consultation, etc.**

3. **Any service relocations relating to the road realignment will be entirely at Maritana Minerals expense.**

4. **The cost to install the newly realigned road to the standard and to the satisfaction of the Shire of Coolgardie is entirely at the expense of Maritana Minerals.**

5. **The current standard of Nepean is substandard for the proposed heavy vehicle movements for the mining operation. Enter into a Road User Agreement (RUA) regarding the upgrade and maintenance of Nepean Road to the satisfaction of the Shire of Coolgardie. The cost to develop and approve the RUA will entirely be at the expense of Maritana Minerals.**

6. **Any rehabilitation works required will be entirely at the expense of Maritana Minerals.**

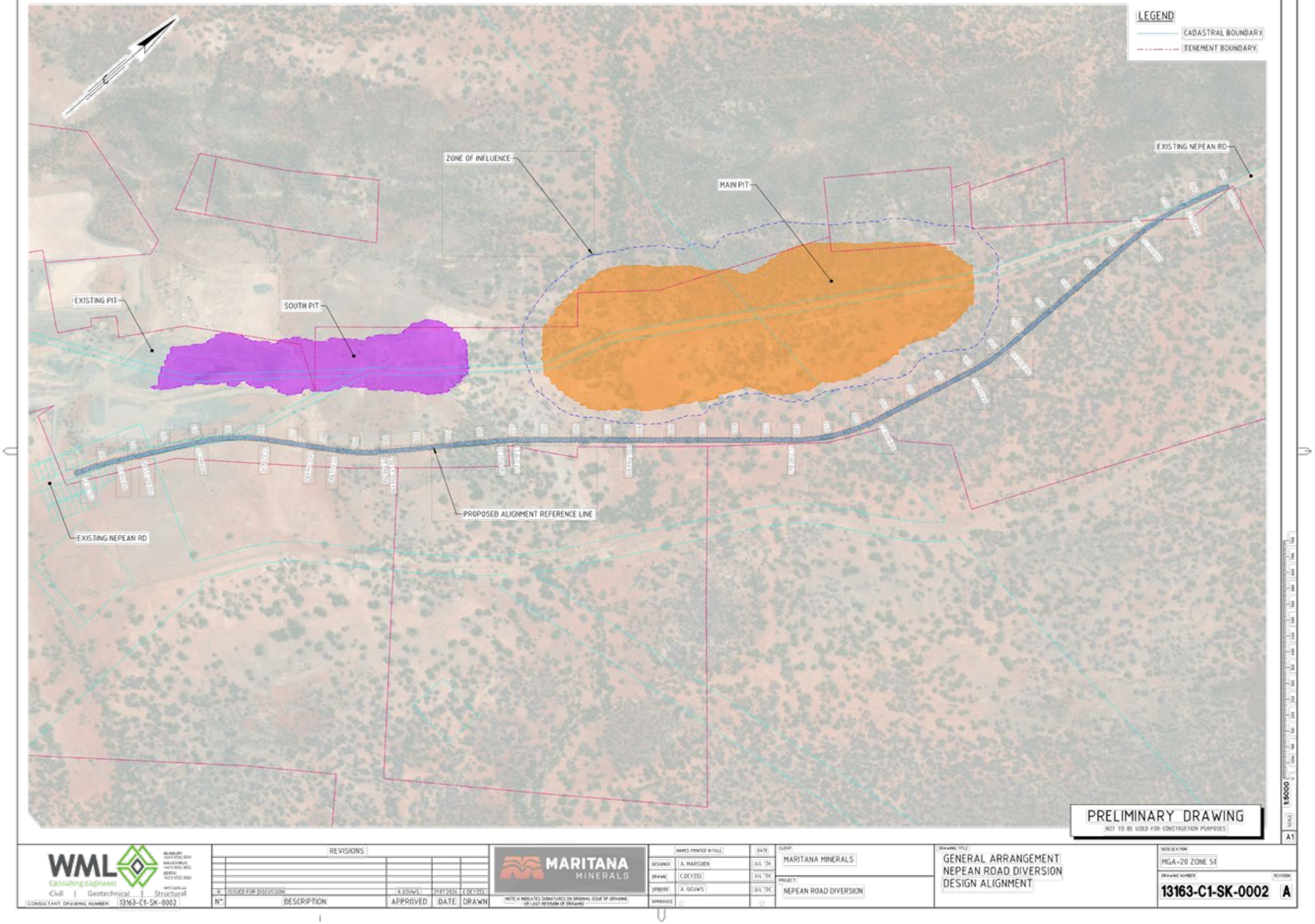
7. **Any upgrade works to the Shire of Coolgardie Road asset contributions will need to be negotiated to the satisfaction of the Shire of Coolgardie and will form part of the RUA.**

8. **The works must commence within 12 months of the Council approval, or the approval will lapse.**

In Favour: **Crs Paul Wilcox, Anthony Ball, Tammee Keast, Julie-Ann Williams and Ivor Marillier**

Against: **Nil**

CARRIED 5/0


LEGEND
CADASTRAL BOUNDARY
TENEMENT BOUNDARY
ZONE OF INFLUENCE
MAIN PIT
EXISTING NEPEAN RD
EXISTING PIT
SOUTH PIT
PROPOSED ALIGNMENT REFERENCE LINE
EXISTING NEPEAN RD
PRELIMINARY DRAWING
NOT TO BE USED FOR CONSTRUCTION PURPOSES
1:5000
A1
WML
Consulting Engineers
Civil | Geotechnical | Structural
CONSULTANT DRAWING NUMBER 13163-C1-SK-0002
REVISIONS
A ISSUED FOR DISCUSSION A.GOUWS 21.07.2026 C.DEYZEL
N° DESCRIPTION APPROVED DATE DRAWN
MARITANA MINERALS
NOTE: A INDICATES SIGNATURES ON ORIGINAL ISSUE OF DRAWING OR LAST REVISION OF DRAWING
NAMES PRINTED IN FULL DATE
DESIGNED A. MARSDEN JUL '26
DRAWN C.DEYZEL JUL '26
VERIFIED A. GOUWS JUL '26
APPROVED
CLIENT: MARITANA MINERALS
PROJECT: NEPEAN ROAD DIVERSION
DRAWING TITLE: GENERAL ARRANGEMENT NEPEAN ROAD DIVERSION DESIGN ALIGNMENT
GEODETIC DATUM: MGA-20 ZONE 51
DRAWING NUMBER: 13163-C1-SK-0002
REVISION: A

12.3 Commercial Services

12.3.1 RATES CONCESSIONS 2026/2027

Location: **Coolgardie**

Applicant: **Various**

Disclosure of Interest: **Nil**

Date: **08 September 2026**

Author: **Amy Tregoweth, Rates Coordinator**

SUMMARY

For Council to approve the biannual applications for rate concessions on rural properties.

BACKGROUND

At the Special Council Meeting held on 30 July 2019, Council resolved that:

COUNCIL RESOLUTION: #147/19

***In accordance with Section 6.47 of the Local Government Act 1995, Council resolve to grant concessions for the following categories of rates*:**

Mining UV - a concession of up to 20% where the applicant holds a vehicle licence from the Department of Transport as a bona fide prospector

Rural UV – a concession of up to 50% may be granted where the applicant can demonstrate that the property is used for rural pursuit not supporting mining or other non-rural activity

Property owners who hold Department of Transport certification as a bona fide prospector may apply for a mining concession. The concession will be capped at 20% of the rates levied, or minimum rate - whichever is greater.

Property owners rated as UV Rural who can demonstrate that the property is used for rural pursuits which do not support mining are eligible for a concession which will be capped at 50% of the rate levied, or minimum rate - whichever is greater.

As per Council Policy #36 - Rate Exemptions
All approved applications will remain in force for a maximum period of two (2) years unless otherwise advised then the applicant must reapply.
and
Supporting documentation must accompany the application for it to be assessed.

Following 2025/26 budget deliberations, the decision was made to remove prospecting leases from concession eligibility and instead impose a lower rate-in-the-dollar (compared to mining & exploration leases) to be applied directly to all prospecting assessments.

COMMENT

The Shire has received four applications for unimproved rural concession capped at 50% of rates levied.

The total amount of the concessions applied for in this report is $14,359.32

The amount shown as "Due after Concession" in the below tables is for rates only and does not include the Emergency Services Levy, or any other service or area charges (if applicable).

Rural UV Application 1 – LOT 32,33 & 71 JAURDI LOCATION SPECIAL LEASE
This property meets the requirements of Rural UV for concession purposes; the owner is applying for the 50% discount on RURAL leases. The total concession for this application is $2,344.88

ASSESSMENT		26/27 Rates Levied	Concession amount	Due after concession
A17228	Jaurdi Locations 32,33 & 71	$4,689.75	$2,344.88	$2,344.88

Rural UV Application 2 – LOT 1543 PASTORAL LEASE, BULLABULLING
This property meets the requirements of Rural UV for concession purposes; the owner is applying for the 50% discount on RURAL leases. The total concession for this application is $2,246.31

ASSESSMENT		26/27 Rates Levied	Concession amount	Due after concession
A2724	Lot 1543 Pastoral Lease Bullabulling	$4,492.62	$2,246.31	$2,246.31

Rural UV Application 3 – LOT 98 PASTORAL LEASE, NGALBAIN LOCATION
This property meets the requirements of Rural UV for concession purposes; the owner is applying for the 50% discount on RURAL leases. The total concession for this application is $3,358.80

ASSESSMENT		26/27 Rates Levied	Concession amount	Due after concession
A2721	Lot 98 Pastoral Lease, Ngalbain Location	$6,717.60	$3,358.80	$3,358.80

Rural UV Application 4 – LOTS 24, 41 & 42 JAURDI LOCATION
This property meets the requirements of Rural UV for concession purposes; the owner is applying for the 50% discount on RURAL leases. The total concession for this application is $6,409.33

ASSESSMENT		26/27 Rates Levied	Concession amount	Due after concession
A3865	Lot 24 Jaurdi Location	$2,657.53	$1,328.77	$1,328.77
A3868	Lot 41 Jaurdi Location	$5,471.38	$2,735.69	$2,735.69
A3869	Lot 42 Jaurdi Location	$4,689.75	$2,344.88	$2,344.88

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995 S6.47
Subject to the Rates and Charges (Rebates and Deferments)Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*
** Absolute majority required*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2026-2027 budget adopted by Council contains provisions specifically for these concessions.

STRATEGIC IMPLICATIONS

Governance

Transparent, accountable and effective governance across the Shire

ATTACHMENTS

1. Concessions 2026/2027 Report - Confidential

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That, in accordance with section 6.47 of the Local Government Act 1995, and the attached Report, Council APPROVE the concessions totalling $14,359.32 for the following 6 assessments: -

- Assessment A17228
- Assessment A2724
- Assessment A2721
- Assessment A3865
- Assessment A3868
- Assessment A3869

COUNCIL RESOLUTION #165/2026

Moved: Cr Tammee Keast
Seconded: Cr Ivor Marillier

That, in accordance with section 6.47 of the Local Government Act 1995, and the attached Report, Council APPROVE the concessions totalling $14,359.32 for the following 6 assessments: -

- **Assessment A17228**
- **Assessment A2724**
- **Assessment A2721**
- **Assessment A3865**
- **Assessment A3868**
- **Assessment A3869**

In Favour: Crs Paul Wilcox, Anthony Ball, Tammee Keast, Julie-Ann Williams and Ivor Marillier

Against: Nil

CARRIED 5/0

12.3.2 LONG TERM FINANCIAL PLAN 2027-2037

Location: **Shire of Coolgardie**

Applicant: **Shire of Coolgardie**

Disclosure of Interest: **Nil**

Date: **Tuesday 15 September 2026**

Author: **Martin Whitely, Consultant**

SUMMARY

Council is requested to consider and adopt the revised Shire of Coolgardie Long Term Financial Plan (LTFP) 2027–2037

BACKGROUND

The LTFP forms a key component of the Shire's Integrated Planning and Reporting Framework and provides the longer-term financial framework to support delivery of the Council Plan 2026–2036 in a financially sustainable manner.

Section 5.56(1) of the Local Government Act 1995 requires a local government to plan for the future of the district. The Local Government (Administration) Regulations 1996 establish the requirements for the Strategic Community Plan and Corporate Business Plan, which are integrated within the Shire's Council Plan 2026–2036.

While the Local Government Act 1995 and associated Regulations do not prescribe a separate Long Term Financial Plan, the LTFP is an important informing strategy within the Integrated Planning and Reporting Framework. It links the Shire's strategic priorities with its financial capacity, Asset Management Plans, Workforce Plan and Annual Budget.

The revised LTFP covers the period from 1 July 2026 to 30 June 2037 and uses the adopted 2026/27 Annual Budget as its baseline year. It provides Council, staff and the community with a transparent assessment of the Shire's capacity to fund services, infrastructure and strategic priorities over the planning period.

COMMENT

The revised LTFP 2027–2037 provides a clear and disciplined financial strategy to support the delivery of the community's aspirations identified in the Council Plan 2026–2036. It balances long-term financial sustainability with the continued delivery of essential services, investment in infrastructure and prudent management of debt, cash flow and reserves.

The revised Plan reflects the significant improvement in the Shire's financial position during FY26. Bluebush Village was sold during the year and Council resolved to apply the sale proceeds towards reducing borrowings. The remaining borrowing requirement of approximately $5.46 million has been refinanced, materially reducing future principal and interest commitments. A Debt Management Reserve has also been established to assist with future debt servicing obligations.

The Plan has also been updated to incorporate the adopted 2026/27 Annual Budget, the Council Plan 2026–2036, revised capital priorities and the Shire's current financial position. The financial model assumes no additional borrowings beyond the refinancing of existing debt and provides for all borrowings to be repaid by FY36.

The LTFP remains a dynamic planning document and will be reviewed annually in conjunction with the Annual Budget. Interim reviews will also be undertaken where material changes occur in economic conditions, grant funding, operating requirements, strategic priorities or other assumptions that could affect the Shire's financial position.

This approach ensures that the LTFP remains aligned with the Council Plan and provides a realistic framework for Council decision-making, while retaining the flexibility to respond to changing circumstances and funding opportunities.

Background

A central feature of the revised LTFP is the consolidation of the Shire's financial recovery while maintaining sustainable service delivery and infrastructure investment. The Plan focuses on:

- Repaying all existing borrowings by FY36, with no additional borrowings proposed beyond the refinancing of existing debt;
- Rebuilding reserves and unrestricted cash to strengthen liquidity and financial resilience;
- Maintaining and renewing the Shire's infrastructure through a sustainable long-term capital program;
- Providing for future debt commitments through the established Debt Management Reserve;
- Maintaining service delivery while continuing to review operating efficiency and expenditure; and
- Applying prudent revenue assumptions, including annual rate increases of approximately 4% for modelling purposes, with actual rates determined annually through the budget process.

Collectively, these measures provide a disciplined framework for balancing financial sustainability, service delivery and infrastructure investment while improving the Shire's capacity to respond to future priorities and emerging risks.

Capital Works and Strategic Priorities

The revised LTFP provides for an average of approximately $10.39 million in annual capital expenditure across the Plan. Key priorities include the Road Infrastructure Renewal Program, Kambalda Aged Accommodation, Coolgardie Swimming Pool Refurbishment, waste and sewerage facility upgrades, Bayley Street Revitalisation, the Micro Grid System and the Plant Replacement Program.

Several major projects remain dependent on external funding. The Plan assumes approximately $3 million of grant funding for the Coolgardie Swimming Pool Refurbishment, $6 million for Bayley Street Revitalisation and $3 million for the Micro Grid Facility. These projects may need to be deferred, re-scoped or not delivered if the required external funding is not secured.

Rating Strategy

For modelling purposes, the LTFP assumes annual rate increases of approximately 4% over the planning period, consistent with the Council Plan. Actual rates will continue to be determined annually through the budget process having regard to the Shire's financial position, service requirements, infrastructure needs and prevailing economic conditions.

Financial Capacity and Outcomes

The revised LTFP demonstrates a substantial improvement in the Shire's long-term financial position while retaining capacity to maintain services and invest in infrastructure. Key projected outcomes include:

- Debt reduction: total borrowings reduce from $25.71 million in FY26 to nil by FY36.
- Reserves growth: reserves increase from approximately $0.69 million in FY26 to $6.06 million by FY37.
- Cash flow recovery: cash and cash equivalents increase to approximately $9.03 million by FY37.

- Unrestricted cash: approximately $2.97 million by FY37, strengthening liquidity and operational resilience.
- Average capital investment: approximately $10.39 million per annum across the Plan.

The Local Government Financial Indicator (LGFI) is forecast to improve from 27 in FY24 to 78 in FY27 and 96 by FY37, reflecting the strengthened financial position and the strategies incorporated within the LTFP.

Conclusion
The revised LTFP 2027–2037 provides a realistic and responsible roadmap for consolidating the Shire's financial recovery, repaying debt, rebuilding reserves and unrestricted cash, and supporting delivery of the priorities identified in the Council Plan 2026–2036.

Through prudent debt management, disciplined expenditure, sustainable revenue assumptions and a strong focus on external funding and asset renewal, the Shire is positioned to maintain services and deliver future infrastructure within its long-term financial capacity.

The LTFP will continue to be reviewed annually and updated where circumstances materially change, ensuring that it remains a guiding financial framework rather than a fixed commitment and that individual projects and expenditure remain subject to Council approval through the annual budget process.

CONSULTATION

- Shire Councillors
- Chief Executive Officer
- Shire Staff
- External Contractors

STATUTORY ENVIRONMENT

- Local Government Act 1995 – Section 5.56 (Planning for the future).
- Local Government (Administration) Regulations 1996 – Regulation 19C (Strategic Community Plan)
- Local Government (Administration) Regulations 1996 – Regulation 19DA (Corporate Business Plan) Integrated Planning and Reporting Framework and Guidelines

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The LTFP is an informing strategy and does not in itself commit Council to expenditure. It provides financial guidance for the preparation of the Annual Budget and supports delivery of the Council Plan by demonstrating the affordability and sustainability of proposed operational and capital programs. Major projects dependent on external funding remain subject to that funding being secured and to future Council budget decisions.

STRATEGIC IMPLICATIONS

Economy

Plan, deliver and maintain infrastructure across the Shire in a sustainable and cost-effective manner

Governance

Transparent, accountable and effective governance across the Shire

ATTACHMENTS

1. Shire of Coolgardie Long Term Financial Plan 2027-2037

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council adopt the Shire of Coolgardie Long Term Financial Plan 2027–2037 as attached.

COUNCIL RESOLUTION #166/2026

Moved: Cr Ivor Marillier
Seconded: Cr Tammee Keast

That Council adopt the Shire of Coolgardie Long Term Financial Plan 2027–2037 as attached.

In Favour: Crs Paul Wilcox, Anthony Ball, Tammee Keast, Julie-Ann Williams and Ivor Marillier

Against: Nil

CARRIED 5/0

Shire of Coolgardie
Long Term Financial Plan 2027 – 2037

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Executive Summary

The Shire of Coolgardie's Long Term Financial Plan (LTFP) provides a clear and disciplined financial strategy to support the delivery of the community's aspirations identified in the Council Plan. It provides a framework for sound financial decision making, balancing the need to maintain long-term financial sustainability with the continued delivery of essential services, investment in community infrastructure, and prudent management of debt and cash flow.

Covering the period from 1 July 2026 to 30 June 2037, the LTFP uses the adopted 2026/27 Annual Budget as its baseline year. Using the Shire's most current financial position as the foundation for the model provides realistic and transparent projections of future income, expenditure and capital commitments. The LTFP is intended to remain a dynamic planning document and will be reviewed and updated annually to reflect changes in economic conditions, community priorities, Council decisions and the Shire's financial position. This ongoing review process will ensure the Plan remains relevant and responsive throughout the duration of the plan.

The LTFP has been developed having regard to the Shire's existing financial commitments, future obligations and operational requirements. It incorporates the refinancing of existing debt to manage short-term repayment pressures, while providing for borrowings to be substantially repaid over the life of the Plan. The financial projections also recognise the Shire's current levels of service and the staffing resources necessary to maintain those services, acknowledging the importance of maintaining appropriate service standards for the community.

In preparing the projections, Council has considered existing expenditure patterns and operational requirements, while adopting a prudent approach to forecasting future revenues and avoiding undue reliance on uncertain or non-recurrent income sources. This approach is intended to ensure that the LTFP remains realistic, financially sustainable and capable of responding to both current circumstances and the Shire's longer-term objectives.

To support the continued achievement of these objectives, Council will regularly review the Shire's financial position and underlying assumptions. Expenditure will continue to be assessed to identify potential efficiencies, revenue streams will be monitored for performance and ongoing sustainability, and opportunities to rationalise or dispose of non-core infrastructure and assets will be considered where appropriate. Together, these measures provide Council with the flexibility to respond to changing circumstances while ensuring available resources remain focused on the services and infrastructure that provide the greatest benefit to the community.

Importantly, the LTFP provides a key framework for Council decision making by aligning the Shire's financial capacity with its strategic priorities. This alignment supports the efficient allocation of resources, ensures projects and services are planned within realistic funding parameters, and provides the community with confidence that the Shire continues to manage its financial resources in a prudent, transparent and accountable manner.

Purpose and Context

The Shire has made significant investments in strategic infrastructure over recent years, including Bluebush Village, the Coolgardie Waste Facility and the Kambalda Aerodrome. These investments were undertaken to diversify revenue streams, reduce reliance on rates and support longer-term economic development within the district. While these initiatives generated additional revenue and economic opportunities, the timing and level of financial returns from some investments were below initial expectations, contributing to elevated debt levels and significant cash flow pressures.

The level of debt, together with the delayed financial performance of these assets, placed considerable pressure on the Shire's liquidity and reduced its financial flexibility. These pressures became particularly evident during late 2024, resulting in the implementation of tighter expenditure controls and the deferral of a number of capital works and other non-essential expenditure while the Shire focused on stabilising its financial position.

As at 30 June 2024, the Shire's total debt was approximately $30.50 million, creating significant cash flow constraints and limiting the capacity to respond to emerging priorities. In response, the Shire undertook a refinancing program during FY25 which restructured repayment schedules, extended loan terms and incorporated interest-only periods. These measures provided important short-term cash flow relief and supported the continued delivery of core services while the Shire progressed a broader program of financial recovery.

A significant milestone in this recovery was the sale of Bluebush Village during FY26. Following the sale, Council resolved to apply the proceeds toward the reduction of borrowings, resulting in a substantial decrease in the Shire's overall debt position and significantly improving its long-term financial outlook.

The reduction in borrowings has materially improved the Shire's financial position by reducing the ongoing burden of principal and interest repayments and improving cash flow flexibility. The remaining debt is considered manageable within the Shire's long-term financial capacity and is progressively reduced over the life of the LTFP.

To support the management of future debt obligations, Council has established a Debt Management Reserve, with funds set aside to assist with future principal and interest repayments. This prudent approach strengthens the Shire's financial resilience while allowing it to continue rebuilding reserves and unrestricted cash balances.

The sale of Bluebush Village, reduction in borrowings and establishment of the Debt Management Reserve represent important components of the Shire's broader financial recovery strategy. Together with continued expenditure discipline and careful cash flow management, these measures have strengthened the Shire's financial position and provide greater capacity to sustainably fund service delivery, asset renewal and future capital investment.

This improved position allows the LTFP to focus on consolidating the Shire's financial recovery, rebuilding reserves and unrestricted cash, and maintaining a sustainable balance between community service delivery, infrastructure investment and long-term financial capacity.

Actions to Stabilise and Strengthen Finances

This plan outlines the actions that have, and will, be taken to stabilise the Shire's finances, pay down debt, rebuild reserves, and ensure the Shire's financial position is secure. A key focus is the management of the Shire's high debt levels, which were incurred as a result of strategic infrastructure investment. The LTFP sets out a pathway to gradually reduce borrowings to nil over the course of the plan, while avoiding the need for any additional borrowings beyond the refinancing of existing debt.

In parallel, the plan places strong emphasis on improving cash flow management. A key objective is to rebuild unrestricted cash reserves, ensuring the Shire has sufficient liquidity to comfortably meet its financial commitments during the period leading up to the annual collection of rates and receipt of grant funding. Achieving reserve targets will also strengthen the Shire's capacity to manage unexpected costs or delays in external funding, providing a financial buffer that enables Council to maintain stability, avoid disruption to essential services, and respond proactively to emerging community needs or investment opportunities.

Equally important is the Shire's commitment to maintaining operating efficiency. The plan includes a comprehensive review of all services, operations, and staffing levels to ensure costs are controlled without compromising the delivery of essential services to the community. By implementing more efficient service delivery models, identifying savings opportunities, and leveraging external funding where available, the Shire can maintain service quality while steadily reducing reliance on rate increases. Together, these measures provide a disciplined and responsible framework that not only addresses immediate financial challenges but also positions the Shire for long term sustainability and growth.

Strategic Priorities

At the commencement of FY26, the Shire faced a significant backlog of capital infrastructure works. During FY26, the Shire successfully cleared the backlog of road works, representing an important step in restoring the delivery of its capital program to a sustainable and manageable level. A number of other infrastructure projects were deferred and have subsequently been incorporated into the FY27 Annual Budget for completion.

Over the life of the plan, the Shire will continue to invest heavily in its asset base, ensuring that infrastructure is maintained, renewed or expanded in a sustainable and financially responsible manner.

Key priority projects to be incorporated into the plan:

- Road Infrastructure Renewal Program
- Kambalda Aged Accommodation
- Coolgardie Swimming Pool Refurbishment
- Waste and Sewerage Facility Upgrades
- Bayley Street Revitalisation
- Micro Grid System
- Plant Replacement Program

Financial Capacity

The LTFP demonstrates the Shire's capacity to sustain an average of $10.39 million in annual capital expenditure across the Plan, supported by assumed annual rate increases of approximately 4% and minimal forecast growth. Funding of major projects is contingent on securing external grant funding and, in some cases, projects may be deferred or not delivered if the required funding is not secured.

Financial Outcomes

Key financial highlights of the LTFP include:

- Debt reduction: total borrowings reduced from $25.71 million in FY26 to nil by FY36.
- No additional borrowings proposed beyond the refinancing of existing debt.
- Cash flow recovery: cash and cash equivalents of $9.03 million by FY37.
- Reserves growth: reserves increase from $0.69 million in FY26 to $6.06 million in FY37.
- Unrestricted cash of $2.97 million

Rating Strategy

This year Council reviewed its rating strategy to introduce additional Unimproved Value (UV) rating categories for Prospecting, Exploration, and Other Mining. This change ensures that rating categories more accurately reflect the differing levels of land usage and impact associated with each activity. A similar review will be undertaken in coming years for Gross Rental Value (GRV) categories, with the aim of refining residential, commercial, and industrial classifications to maintain fairness and equity across the rating system.

The overall strategy has been developed with long-term financial sustainability in mind. For modelling purposes, the LTFP assumes annual rate increases of approximately 4% over the planning period, providing a stable basis for forecasting future revenue while recognising that actual rates will continue to be determined annually through the budget process.

Risks and Funding Dependencies

A key risk within the LTFP is the reliance on external grant funding for several major community projects. While most funding allocations are confirmed, three projects include unconfirmed external contributions:

- Coolgardie Swimming Pool Refurbishment: $3 million grant funding required for the $6 million project.
- Bayley Street Revitalisation: $6 million grant funding required for the $9 million project.
- Micro Grid Facility: $3 million grant funding required for the $4 million project.

It would be unrealistic not to include these projects within the LTFP, as excluding them would leave the Shire unable to responsibly plan for their completion. Their inclusion demonstrates both the Shire's intent and preparedness to deliver should funding be secured. However, there remains a risk that some projects may need to be deferred, re-scoped, or not completed if the required funding cannot be obtained.

Measuring Performance

The LTFP will be monitored against the Local Government Financial Indicator (LGFI) to assess performance and sustainability over time. The LTFP forecasts the LGFI to achieve a score of 78 by the end of FY27, before peaking at 96 at the conclusion of the plan in FY37. This improvement demonstrates the effectiveness of the strategies implemented, and the Shire's strengthened financial position.

This is a significant improvement from FY24 when the LGFI score was 27. This substantial improvement highlights the Shire's commitment to long-term sustainability, prudent financial management, and the delivery of stable, reliable services to the community.

The Shire of Coolgardie's LTFP provides a realistic and responsible roadmap for delivering on the community's aspirations while ensuring financial sustainability. Through disciplined financial management, a focus on building reserves and unrestricted cash, and a commitment to reducing debt, the Shire is well placed to meet current challenges and secure long-term prosperity for its community.

Background

Gold Discovery and Establishment

The development of the Shire of Coolgardie has been closely linked to the economic cycles of the Eastern Goldfields region of Western Australia. This historical overview provides context for the Long-Term Financial Plan by outlining key events that have shaped the Shire's development, economic structure and financial environment.

1890's – Gold Discovery and Establishment of the District

1892 – Gold was discovered in the region by Arthur Bayley and William Ford, triggering one of the largest gold rushes in Australian history.

1893–1895 – Coolgardie rapidly became the administrative and commercial centre of the Eastern Goldfields and one of the largest towns in Western Australia at the time.

1895 – Establishment of the Coolgardie Municipality to provide local governance during the peak of the Goldfields boom.

During this period the region experienced rapid population growth and significant infrastructure development including roads, water supply infrastructure and civic facilities.

Early 1900's – Regional Consolidation

As mining activity stabilised and populations shifted towards Kalgoorlie, Coolgardie transitioned from the primary Goldfields centre to a regional service hub.

Local government structures evolved over time through the consolidation of municipalities and road districts to reflect changing population patterns, eventually resulting in the formation of the modern Shire of Coolgardie local government district.

1960's – Nickel Boom and Development of Kambalda

1966 – Discovery of significant nickel deposits near Kambalda by Western Mining Corporation.

Late 1960s – 1970s – Rapid development of Kambalda East and Kambalda West to support the nickel mining industry.

The nickel boom resulted in significant population growth, large-scale housing and infrastructure development, and expansion of community services and facilities across the district.

1980's – 2000's – Mining Cycles and Population Change

The latter decades of the 20th century saw several cycles of growth and contraction in the mining industry.

Key impacts included fluctuations in population levels, changing housing demand, periodic mine closures and restarts, and varying levels of economic activity within the Kambalda region.

These cycles influenced the Shire's long-term planning requirements and infrastructure demand.

2000's to 2010's – Regional Stabilisation

During the early 2000s the Shire experienced a period of relative stability, with mining activity continuing across the region and the Shire maintaining a range of community infrastructure and services.

The Shire continued to manage extensive assets including road networks, community and recreation facilities, waste management infrastructure, public buildings and community services.

As with many regional local governments, the cost of maintaining infrastructure relative to the Shire's population base has remained an ongoing challenge.

2010's – Infrastructure Investment and Strategic Projects

Over the past decade the Shire has pursued several strategic initiatives aimed at improving regional liveability, supporting economic activity and enhancing community infrastructure.

These initiatives have included upgrades to community infrastructure, development of regional tourism and recreation assets, and investment in municipal infrastructure.

While these initiatives have delivered benefits to the community, they have also contributed to financial pressures when projects have required borrowing or generated ongoing operational costs.

2024-2025 – Financial Challenges and Recovery Measures

During the period leading up to the 2024–2025 financial year the Shire faced increasing financial pressures associated with debt obligations related to previous capital projects, constrained cash reserves, infrastructure maintenance demands and limited revenue growth due to a relatively small ratepayer base.

In response, the Shire implemented a Financial Recovery Plan aimed at strengthening governance, improving financial oversight and establishing a pathway to long-term financial sustainability.

Present Day

Today the Shire continues to play an important role in supporting the Goldfields economy and community. While challenges remain, particularly in relation to financial sustainability and asset management, the Shire has taken steps to improve its financial position and governance framework.

The preparation of the Long-Term Financial Plan is a key component of the Shire's financial recovery and strategic planning processes and will guide responsible financial decision-making over the coming decade.

The table below shows the key characteristics of the Shire of Coolgardie as per the 2021 Census data provided.

Category Description	2021 Coolgardie Census Data	2021 State (WA) Census Data
People and Population		
Population	3478	2,660,026
Male: Female ratio	54:46:00	50:50
Median age	38	38
Children and young teens (0-14)	20.0%	19.0%
Working age (15-64)	68.7%	65.0%
Seniors (65+)	11.3%	16.1%
Median household income	1893	1,815
Tertiary qualification	6.5%	21.3%
Weekly rent	200	340
Rent affordability (as a % household income)	10.6%	18.7%
Cultural Diversity (Ancestry)		
Australian	22.2%	29.7%
English	30.2%	37.6%
Australian Aboriginal	8.9%	3.0%
Scottish	7.8%	8.7%
Irish	6.4%	8.8%
Religion		
Catholic	10.4%	18.7%
Anglican	8.6%	10.1%
Christian	3.0%	3.4%
No Religion / Not Stated	43.1%	42.5%
Employment Status		
Worked full-time	63.9%	57.1%
Worked part-time	20.9%	32.0%
Away from work	9.5%	5.8%
Unemployed	5.5%	5.1%
Industry of Employment		
Gold Ore Mining	30.7%	1.3%
Local Government Administration	4.1%	1.4%
Other Mining Support Services	3.8%	0.7%
Supermarket and Grocery Stores	3.6%	2.4%
Other Basic Non Ferrous Metal Manufacturing	3.4%	0.1%

Introduction

Long Term Financial Plan

The LTFP is designed to ensure that the Shire of Coolgardie is well positioned to achieve the objectives of its overarching Council Plan. The LTFP is a key component of the Shire's integrated planning framework, providing the financial foundation to guide internal decision making and confirm that the planned capital program is both deliverable and sustainable, without placing the long term financial health of the organisation at risk.

Recognising the dynamic nature of the assumptions on which it is based, the LTFP will be reviewed regularly and updated as required to ensure it remains relevant and fit for purpose. Unforeseen events, shifts in strategic direction, or the availability of additional grant funding are all factors that must be carefully considered in relation to the currency of the plan. Even seemingly minor variations can have a cumulative effect on the Shire's long-term financial position and its capacity to deliver capital works, underscoring the importance of continuous monitoring and adjustment.

Long Term Financial Plan Objectives

The financial objectives of the LTFP are to:

- Develop an adaptable, forward-looking financial model that provides a clear indication of the sustainability of Council's proposed actions, enabling the organisation to respond effectively to the evolving needs of the community.
- Ensure that all strategic decisions are made within Council's agreed parameters and financial benchmarks.
- Strengthen transparency and accountability in Council's financial management, providing the community with confidence in decision-making processes.
- Promote continuous financial improvement by encouraging cost control, fostering the early identification of financial challenges, and supporting the consideration of alternative funding models where appropriate.

Financial Strategies

The Shire of Coolgardie recognises that increasing rates alone is not a sustainable solution to meeting the Shire's ongoing financial and service delivery requirements. Council remains committed to providing infrastructure and services to the community in a manner that is affordable, efficient and financially responsible.

To achieve this, the Shire will continue to diversify its revenue base, pursue external funding opportunities, regularly review service delivery models and carefully manage expenditure to ensure value for money for ratepayers. Accordingly, the LTFP is underpinned by the following financial strategies and principles:

- Maintain a fair and equitable rating structure.
- Continue to support community organisations where appropriate and financially sustainable.
- Encourage greater utilisation of Shire-operated facilities.
- Recognise that not all community facilities and services can operate on a full cost recovery basis.
- Increase revenue from non-rating sources wherever practicable.
- Maximise grant funding and other external funding opportunities to support operational activities and infrastructure investment.
- Apply appropriate cost recovery principles to services that are commercial in nature.
- Regularly review service delivery methods to identify opportunities for improved efficiency and value for money.
- Identify services that may benefit from regional collaboration or shared service delivery arrangements.
- Invest in technology and systems that deliver sustainable operational efficiencies and improved service delivery.
- Maintain prudent debt management practices and ensure future borrowings are only undertaken where financially sustainable and strategically justified.
- Maintain and renew existing infrastructure at an appropriate and sustainable standard.
- Seek a minimum of 50% external funding support for new community facilities, wherever practicable.
- Where appropriate, rationalise or replace existing facilities with multi-purpose facilities to reduce future capital renewal and operating costs.
- Continue to strengthen cash reserves and unrestricted cash to improve the Shire's long-term financial resilience and capacity to respond to future priorities.

Strategic Direction

The LTFP demonstrates the Shire's capacity to deliver on the goals and aspirations identified in the Council Plan which has integrated the Strategic Community Plan and Corporate Business Plan. It extends the financial outlook beyond the four-year aspect of the Council Plan to provide an assessment of the Shire's longer-term financial capacity and sustainability.

The primary purpose of the LTFP is to assess whether the strategic direction established through the Shire's integrated planning framework can be achieved without compromising the long-term financial sustainability of the organisation. It provides an important link between Council's strategic priorities and the financial resources available to deliver them, while ensuring the ongoing viability of Shire operations.

The LTFP provides information to assist Council in assessing the financial resources required to achieve community objectives in a responsible and sustainable manner. Financial projections are based on the best information, assumptions and estimates available at the time of preparation and are intended to provide an indication of likely future outcomes rather than represent fixed commitments. As priorities, operating conditions and financial circumstances change, the LTFP will be reviewed and updated to ensure it remains current and aligned with the Shire's strategic direction.

The LTFP also forms an integral part of the Shire's Integrated Planning and Reporting Framework, linking the Council Plan with the Shire's Asset Management Plans, Workforce Plan, issue- and area-specific plans and Annual Budget. Collectively, these documents establish an ongoing cycle of planning, resourcing, delivery and review, ensuring the Shire's activities remain strategically focused, financially sustainable and responsive to the needs and priorities of the community.



Council Plan 2026–2036

The Shire of Coolgardie's Council Plan 2026–2036 is the Shire's highest-level planning document and establishes the strategic direction for the Shire and its communities over the next ten years. The Council Plan integrates the 10-year vision, aspirations and priorities of the Strategic Community Plan with the four-year delivery program of the Corporate Business Plan, providing a single framework to guide Council decision making, service delivery, investment and resource allocation.

The Council Plan was developed following extensive community engagement undertaken during 2026 and reflects the priorities identified by residents, businesses, community groups, Elected Members and staff. It provides the basis for the Shire's annual budgets and is supported by the Long Term Financial Plan, Asset Management Plan and Workforce Plan to ensure Council's priorities are considered against the Shire's available financial, asset and workforce capacity.

Community Vision

A connected, progressive and welcoming community.

Strategic Pillars and 10-Year Goals

The Council Plan establishes four strategic pillars — Community, Economy, Environment and Governance, supported by 10-year goals that reflect the priorities identified through community engagement.

Community
1.1 Support the health, wellbeing and safety of our communities.

1.2 Foster a connected, inclusive and culturally respectful community through Shire facilities and services.

1.3 Celebrate and promote the Shire of Coolgardie's unique heritage and culture.

Economy
2.1 Grow tourism across the Shire.

2.2 Enabling services and infrastructure support economic growth.

2.3 Secure external funding opportunities for strategic projects.

2.4 Plan, deliver and maintain infrastructure across the Shire in a sustainable and cost-effective manner.

Environment
3.1 Provide compliant and efficient environmental infrastructure and services that protect public health and preserve the environment.

Governance
4.1 Provide a high standard and responsive customer service.

4.2 Maintain transparent, accountable and effective governance across the Shire.

4.3 Maintain a capable, efficient and collaborative organisation.

The Long Term Financial Plan is an important resourcing component of the Council Plan, providing the longer-term financial framework against which Council can assess the affordability and sustainability of its strategic priorities. The Council Plan specifically identifies financial sustainability, debt reduction, cash flow recovery and reserve growth as important organisational objectives, reinforcing the direct relationship between the Council Plan and the financial strategies contained within this LTFP.

Annual Budget
The annual budget process is guided by the Shire's strategic and business planning activities and is undertaken in accordance with the requirements of the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996. It is reviewed each year to ensure compliance, accuracy, and relevance, and serves as the mechanism for updating the Council Plan and other associated planning documents within the Shire's Integrated Planning and Reporting Framework.

Importantly, the annual budget represents the operational expression of the Shire's long term planning. It translates the community's aspirations, as outlined in the Council Plan, into funded projects and services, while also ensuring alignment with the financial parameters set out in the LTFP. In this way, the budget provides the bridge between strategy and delivery, ensuring that resources are directed towards the highest priorities in a responsible and sustainable manner.

Workforce Plan
The Workforce Plan outlines the human resources required to deliver the objectives of the Council Plan and sets out the strategies to address the challenges facing the Shire's workforce. It provides a strategic framework for managing both current and future organisational needs, ensuring that the Shire is equipped with the right skills, capacity, and structure to achieve its goals.

Key objectives of the Workforce Plan include:
- Identifying critical skills and positions within the organisation.
- Assessing gaps between the current workforce and future workforce requirements.
- Analysing internal and external challenges that may impact workforce capability.
- Developing strategies to address these gaps and mitigate risks associated with workforce challenges.

Asset Management Plan

The Asset Management Plan (AMP) provides a detailed assessment of the status of the Shire's infrastructure assets and identifies the renewal requirements necessary to maintain or enhance the Shire's levels of service to the community. A revised AMP was endorsed in FY26 and will continue to be updated as the Shire undertakes condition assessments of all infrastructure.

The plan adopts a whole-of-life approach, integrating operational, maintenance, renewal, and acquisition planning with appropriate funding levels to ensure that assets continue to deliver the required standard of service. The AMP also outlines the levels of infrastructure maintenance required to sustain service delivery, ensuring that the Shire can meet community expectations in a way that is both affordable and sustainable.

In addition, the AMP will assess whether certain assets should be maintained, renewed, or rationalised on a cost-versus-usage basis, ensuring that investment in infrastructure is directed towards assets that provide the greatest value to the community relative to their upkeep. This approach supports responsible asset management by aligning renewal decisions with actual demand, service outcomes, and long-term financial sustainability.

Reported levels of service and associated risks are carefully considered in the development of these plans, and asset performance will be regularly measured, monitored, and reported to support accountability and continuous improvement.

Importantly, the AMP plays a critical role in informing the LTFP by identifying the timing and cost of future renewal and replacement needs. This ensures that capital works programs are financially sustainable, renewal backlogs are managed responsibly, and infrastructure funding requirements are accurately reflected in the Shire's forward financial projections. In this way, the AMP provides the evidence base for long-term investment decisions, ensuring that the Shire's assets are managed in a way that supports community expectations, service delivery outcomes, and overall financial sustainability.

Risk Management

The Shire has established a Risk Management Framework aligned with the International Standard for Risk Management AS/NZS ISO 31000:2018. The current Risk Management Framework will be reviewed in FY27. The risk framework provides a structured and consistent approach to identifying, assessing, and managing risks across all areas of the organisation. By embedding risk management into everyday operations, the Shire ensures that potential threats are identified early, mitigation strategies are implemented, and opportunities for improvement are realised.

The framework is designed to be proactive rather than reactive, ensuring that the quality and continuity of service delivery are not adversely affected by unforeseen events or emerging challenges. It also ensures that risks are considered in the context of the Shire's strategic objectives, financial capacity, and community expectations, rather than being treated in isolation.

Risk management is fully integrated into the Shire's business planning processes, including the development of the Council Plan, LTFP, and supporting strategies. This integration ensures that exposure to risk is minimised and that decision-making is informed, transparent, and accountable. Regular monitoring, reporting, and review processes will ensure that the framework remains relevant and responsive to changing circumstances.

Importantly, the framework also informs the development of the LTFP by identifying and assessing risks associated with financial sustainability, asset renewal, service delivery, and external funding. Specific risks relevant to the Shire include:

- Downturns in the mining sector, which could significantly reduce activity at the Coolgardie Waste Facility and Kambalda Aerodrome, while also impacting broader employment and economic activity within the Shire.
- Closure or reduction of mining operations, which would have a direct effect on the Shire's rates base and lead to a decline in rates revenue.

By proactively identifying and planning for these risks, the Shire is better positioned to safeguard its financial position, protect essential services, and maintain long-term sustainability in the face of changing economic conditions.

Model Assumptions

Financial Assumptions

Like any plan there are underlying assumptions on which the basis of the plan is derived. It is important to emphasise that the projects identified in the LTFP are to be used as guidance and do not financially commit the Shire to implement those projects identified. Rather, they act as a guide towards drafting the Annual Budget and as such the LTFP, along with other associated plans, will be reviewed each year by Council during the Annual Budget process.

Underlying Principles

The following principles have been applied within the plan;

- Existing service levels will be maintained to meet community expectations.
- A fair, equitable, and sustainable rating strategy will be applied to ensure the long term financial stability of the Shire.
- Funding opportunities will be actively pursued to support the delivery of new infrastructure and the renewal of existing assets.
- Existing infrastructure will be maintained in line with agreed service level reviews, ensuring assets remain fit for purpose and financially sustainable.

Major Projects

The following key projects have been identified as priorities within the plan;

- Road Infrastructure Renewal Program
- Housing & Aged Accommodation
- Waste Management Facilities
- Sewerage Upgrades
- Coolgardie Swimming Pool Refurbishment
- Bayley Street Upgrade
- Micro Grid System

Key Assumptions

The following table summarises the two key variables applied within the plan;

Description	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Rates*	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
CPI	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Revenue Assumptions

The following table summarises the key revenue assumptions applied within the plan;

Description	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Rates*	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Operating Grants	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fees & Charges	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Capital Grants	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Interest	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Revenue	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

RATES

Rates and Annual Charges represent the Shire's principal source of operating revenue, accounting for approximately 67% of total revenue, excluding capital grants, in FY27. The Shire's rating base remains heavily influenced by the resources sector, with approximately 76% of total rates revenue derived from mining-related properties and activities.

The FY27 rates forecast includes a provision for back rates adjustments, which temporarily reduces the level of rates revenue recognised in that year. The resulting increase in rates revenue from FY27 to FY28 therefore reflects the removal of this one-off provision as the rating base returns to a more normalised position, rather than an equivalent increase in the underlying rate burden.

From this normalised base, the LTFP provides for rate increases of approximately 4% per annum over the remainder of the planning period, consistent with the assumptions incorporated within the Council Plan 2026–2036. This approach seeks to maintain a sustainable revenue base while keeping future rate increases reasonable and affordable for the community.

Annual rate setting will continue to be considered through the budget process, having regard to the Shire's financial position, service delivery requirements, infrastructure needs and prevailing economic conditions. This supports Council's commitment to responsible financial management while maintaining sufficient capacity to deliver services, renew infrastructure and progress the priorities identified in the Council Plan.

FEES AND CHARGES

Fees and Charges represent an important source of non-rating revenue for the Shire, with approximately $5.56 million forecast in FY27, representing around 25% of total revenue excluding capital grants. This is substantially lower than FY26, primarily reflecting the sale of Bluebush Village and the removal of revenue associated with that facility.

The Shire's principal sources of fees and charges are the Kambalda Aerodrome, Coolgardie Waste Facility, bin collection and sewerage operations, which collectively account for approximately 75% of total fees and charges revenue. Rental and leasing arrangements contribute a further 19%, with the balance generated from other services and statutory fees.

The LTFP includes a conservative reduction in Kambalda Aerodrome landing fee revenue in FY33, contributing to the decline in fees and charges forecast for that year.

Maintaining strong non-rating revenue remains an important component of the Shire's long-term financial strategy, reducing reliance on rates and supporting service delivery, asset renewal and future investment. While some revenue streams remain influenced by activity in the resources sector, this exposure is recognised as an ongoing financial risk and will continue to be monitored through the annual budget and LTFP review process.

The Shire will continue to pursue opportunities to diversify and strengthen its revenue base while maximising sustainable returns from its existing facilities and services.

OPERATIONAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

The Shire historically receives approximately 6% of its operating revenue from operating grants and contributions, providing an important source of funding for the delivery of services and activities across the district.

A number of these grants, including the Commonwealth Financial Assistance Grant and Main Roads Direct Grant, are untied and received on a recurring basis. These funding streams have historically provided a relatively reliable source of revenue and have generally increased over time. Other grants, including funding supporting the Coolgardie and Kambalda Community Resource Centres, are tied to the delivery of specific services but have also remained relatively consistent from year to year.

Other operating grants and contributions are associated with specific programs, projects or funding agreements and are therefore less certain over the longer term. The Shire has, for example, received funding to support the delivery of community-led services; however, where continuation of this funding has not been confirmed, revenue has not been assumed beyond the current funding arrangements.

The LTFP therefore adopts a prudent approach to operating grants and contributions, recognising recurring funding where there is a reasonable expectation that it will continue, while excluding uncertain or short-term funding beyond confirmed arrangements. This approach avoids placing reliance on revenue that may not eventuate and ensures that ongoing service delivery is not dependent on unconfirmed external funding.

This also aligns well with the new Council Plan, which identifies financial sustainability and reliance on external funding as a strategic risk and assumes the Shire will continue to actively pursue State and Commonwealth funding opportunities.

INVESTMENT INCOME

The Shire will continue to invest funds that are surplus to its immediate operational requirements in accordance with its adopted investment policies. Surplus funds are assumed to be invested in an appropriate portfolio of term deposits and/or other permitted investments, with consideration given to security, liquidity and return.

The improvement in the Shire's cash position has resulted in a corresponding increase in investment income. This represents a significant benefit arising from the Shire's improved liquidity and its ability to maintain greater cash balances available for investment.

For long-term financial modelling purposes, the LTFP assumes that investment returns will broadly align with the CPI assumptions applied throughout the Plan. No attempt has been made to forecast short-term movements in interest rates, recognising the inherent uncertainty associated with future market conditions. This provides a consistent and prudent basis over the planning period.

As the Shire continues to strengthen its cash reserves and unrestricted cash position, investment income is expected to remain a useful supplementary source of revenue. Importantly, this revenue also provides a further indication of the Shire's improved financial position, while the primary objective remains the prudent and responsible management of available funds.

REIMBURSEMENTS AND OTHER REVENUE

The Shire receives minor revenue and reimbursements from a range of sources which, collectively, represent a relatively small proportion of its overall operating revenue.

Historically, this category has also included insurance recoveries. These amounts are generally associated with corresponding expenditure and therefore typically have little or no net impact on the Shire's overall financial position.

For the purposes of the LTFP, no allowance has been made for future insurance recoveries due to their uncertain and non-recurring nature. Other minor revenue streams are projected to increase broadly in line with CPI over the life of the Plan.

This conservative approach ensures that the LTFP does not rely on incidental or uncertain revenue sources to support ongoing operations or service delivery.

CAPITAL GRANTS AND CONTRIBUTIONS

The Shire receives capital grants and contributions to fund or subsidise the delivery of road infrastructure, community facilities and other strategic capital projects. External funding remains an important component of the Shire's capital investment program and assists in reducing the financial burden on municipal funds.

Recurring road related funding streams, including the Regional Road Group program, have been projected to increase broadly in line with CPI. Roads to Recovery funding has also been incorporated beyond the current funding program ending in FY29, reflecting the ongoing importance of this funding source to the Shire's road renewal program.

Other capital grant programs are less certain and can vary considerably depending on government funding priorities and the availability of individual grant programs. Accordingly, the LTFP adopts a prudent approach and only recognises capital funding where there is a reasonable level of confidence that funding will be available.

Where future strategic projects are dependent upon external funding, their delivery will remain subject to the Shire securing all, or a substantial proportion, of the required project funding. This is consistent with the Council Plan's emphasis on actively pursuing external funding for strategic projects and ensuring delivery remains subject to confirmed funding and the Shire's financial capacity.

This approach ensures that the capital works program remains realistic and financially sustainable, while maintaining the flexibility to take advantage of new funding opportunities as they arise. It also limits the Shire's exposure to significant unfunded capital commitments and supports the longer-term objective of strengthening reserves and unrestricted cash.

Expenditure Assumptions

The following table summarises the key expenditure assumptions applied within the plan;

Description	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Employee Costs	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Materials & Contracts	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Utility Charges	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Finance Costs	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Expenditure	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

EMPLOYEE COSTS

Employee costs encompass salaries and wages, leave entitlements, superannuation contributions, training, and workers' compensation expenses. They represent significant operating expenditure for the Shire, accounting for approximately 27% of forecast operating expenses in FY27.

For the purposes of the LTFP, employee costs have been projected to increase in line with CPI, estimated at 3% per annum over the course of the plan. This approach reflects both anticipated cost pressures and the Shire's commitment to ensuring that workforce resources remain sufficient to deliver the service levels expected by the community.

It also recognises that service levels must be reviewed regularly to ensure staffing levels remain appropriate and sustainable. This process ensures that the organisation can adapt to changing community needs, manage costs effectively, and align workforce capacity with the Shire's financial and strategic priorities.

MATERIALS AND CONTRACTS

Materials, contracts and other expenses include the expenditure required to maintain Shire facilities and infrastructure and deliver services to the community. This category represents the largest operating expense for the Shire, accounting for approximately 35% of forecast operating expenditure in FY27.

Following the sale of Bluebush Village, expenditure within this category is more evenly distributed across the Shire's operations. The Kambalda Aerodrome represents approximately 13% of total materials, contracts and other expenses, followed by waste management operations at 8%, road and town maintenance at 7%, and sewerage operations at 6%. The balance relates to the Shire's broader range of facilities, services and operational activities.

The LTFP includes a reduction in Kambalda Aerodrome operating costs in FY33, reflecting the corresponding forecast reduction in passenger activity and landing fee revenue. This recognises that some operating costs are variable and are expected to reduce where activity levels decline.

While some expenditure remains influenced by activity in the resources sector, this exposure is recognised as an ongoing financial risk and will continue to be monitored through the annual budget and LTFP review process. Expenditure will also be regularly reviewed to ensure services continue to be delivered efficiently and provide value for money.

For the purposes of the LTFP, materials, contracts and other expenses have otherwise generally been projected to increase in line with the relevant inflation assumptions over the life of the Plan.

FINANCE COSTS

Although interest on borrowings represents a relatively small proportion of total operating expenditure, the management of debt remains an important component of the Shire's long-term financial strategy. The significant reduction in borrowings following the sale of Bluebush Village has substantially reduced the Shire's exposure to interest costs and improved its overall cash flow position.

During FY26, Bluebush Village was sold and Council resolved to apply the sale proceeds towards the repayment of borrowings. This resulted in a substantial reduction in the Shire's overall debt position, with the remaining borrowing requirement of approximately $5.46 million refinanced.

The LTFP provides for the progressive repayment of the remaining debt over the planning period and makes no provision for additional borrowings. Council has also established a Debt Management Reserve to quarantine funds for future principal and interest commitments, providing greater certainty that these obligations can be met without placing undue pressure on future operating cash flows.

This approach reflects Council's continued commitment to prudent debt management and financial sustainability. With debt now at a significantly more manageable level, the Shire is better positioned to direct future financial capacity towards rebuilding reserves and unrestricted cash, maintaining existing assets and services, and funding future capital priorities through a combination of municipal funds and external grants.

By reducing the principal outstanding, the application of sale proceeds will materially lower the total interest burden across the plan, improving overall financial sustainability.

UTILITY COSTS

Utility costs represent approximately 4% of the Shire's total operating expenditure. For the purposes of the LTFP, these costs have been forecast to increase at a rate equivalent to 1.5 times the CPI, reflecting ongoing upward pressure on energy and utility pricing.

These assumptions recognise recent volatility in utility markets; however, they will be subject to ongoing monitoring and review as part of the annual LTFP update process to ensure they remain aligned with prevailing market conditions.

INSURANCE COSTS

Insurance costs represent approximately 2% of the Shire's operating expenditure. For the purposes of the LTFP, these costs have been projected to increase in line with CPI, consistent with historical trends. Insurance coverage will be reviewed regularly to ensure that appropriate levels of protection are maintained, and any changes in the Shire's risk profile, asset base, or operating environment are reflected in future forecasts.

OTHER COSTS

Other costs represent approximately 6% of the Shire's operating expenditure. This category typically includes expenditure associated with health service arrangements, elected member costs, and rates recovery activities, as well as a range of minor costs such as statutory fees and charges, taxes, provisions for bad debts, and donations or subsidies provided to community groups.

FAIR VALUE ADJUSTMENTS

The Shire of Coolgardie holds non-current assets which are required under Regulation 17A of the Local Government (Financial Management) Regulations 1996 to be revalued at least once every 5 years. The LTFP does not include any projections related to fair value adjustments to avoid an inaccurate representation of the Shire of Coolgardie's asset base.

Capital Assumptions

CAPITAL WORKS AND INFRASTRUCTURE

The Shire of Coolgardie has developed an Infrastructure Renewal Program which outlines the proposed expenditure requirements for new infrastructure assets, ongoing asset management and the replacement of existing assets. This program provides a forward-looking view of the Shire's anticipated capital works requirements over the next decade.

The Infrastructure Renewal Program is not a formally adopted plan of Council, but rather an indicative estimate based on the best available information at the time of preparation. The cost and timing estimates, together with the assumptions underpinning the program, are prepared by management using the most recent and reliable data available. As such, the program should be viewed as a planning tool to guide future decision-making and prioritisation, with all projects subject to Council approval and the availability of funding at the time of implementation.

Some of the highlights throughout the course of the plan include;

Project	Estimated Cost	Timing
Road Infrastructure Renewal Program	$41,131,924	FY27-37
Land & Buildings Renewal	$10,820,000	FY27-37
Waste Management Facilities	$9,400,000	FY27-37
Bayley Street Upgrade	$9,025,000	FY29-30
Plant Replacement Program	$7,674,000	FY27-37
Coolgardie Sewerage Upgrades	$7,500,000	FY27-37
Other Infrastructure Renewal	$7,140,000	FY27-37
Coolgardie Swimming Pool	$6,150,000	FY27-28
Micro Grid System	$4,000,000	FY31-32
Parks, Ovals & Playground Renewal	$4,835,000	FY27-37
Footpath Renewal Program	$4,800,000	FY27-37
ICT & Equipment Renewal	$1,339,000	FY27-37
ERP Implementation	$500,000	FY29

DEPRECIATION

Depreciation is the systematic allocation of the cost of the Shire's infrastructure, property, plant, and equipment over their estimated useful lives, and it represents approximately 26% of the Shire's operating expenditure. Depreciation is calculated in accordance with Australian Accounting Standards and the Local Government (Financial Management) Regulations 1996, ensuring consistency and compliance across reporting periods.

While it accounts for a significant proportion of reported costs, depreciation is a non-cash item, meaning it does not represent an actual outflow of funds and therefore does not directly impact the Shire's cash flow position. Instead, it reflects the gradual consumption of the economic value of assets over time. Depreciation rates are reviewed regularly to ensure they accurately reflect the useful life of the Shire's assets.

The table below shows the current details of the asset classes and useful lives applied to each of them;

Asset Class	Useful Life
Land & Buildings	3-50 years
Furniture & Equipment	3-40 years
Plant & Equipment	5-20 years
Roads - Formation	not depreciated
Roads	15-90 years
Footpaths	20-60 years
Drainage	75 years
Parks & Ovals	5-50 years
Sewerage	10-100 years
Kerbing	60 years
Other Infrastructure	2-50 years
Landfill Assets	6.5 years
Right of Use Assets	3-7 years

Financial Reporting

The LTFP and the assumptions and projections used within are supported by a resulting suite of financial statements covering the period FY27 to FY37.

The financial suite of documents used to support the LTFP includes;

(a) Statement of Comprehensive Income
This statement outlines all Council's sources of income, including Capital Grants and contributions and all operating expenses, including depreciation. This statement does not include capital expenditure. The net operating result for each year is calculated as total operating income less total operating expenses. The result is then shown as a surplus or a (deficit) and is a measure of Council's performance.

(b) Statement of Financial Activity
This is a forecast summary starting with the operating surplus or (deficit) from each year and adding back depreciation being a non-cash item. The summary considers other funding inflows and outflows to display a net cash result, which is then managed via the reserves to ensure that Council maintains appropriate funding levels to support activities.

(c) Statement of Financial Position
The Statement of Financial Position details what Council owns (assets) and what it owes (liabilities) at a given point in time. Council's net worth is determined by deducting total liabilities from total assets, which results in Equity.

(d) Statement of Cash Flows
The Statement of Cash Flows summarises the actual flows of cash for each year and explains the change in cash balance held from the start of the year to the end of the year. The report shows where Council has received cash from and what it has spent it on.

(e) Statement of Reserves
The Statement of Reserves details Council's reserve balances at the start of each year and the end of each year. All reserves are cash backed assets. Reserves are held to provide for future upgrade or provision of new infrastructure and assets.

(f) Infrastructure Renewal Program
This is a summary of the proposed capital expenditure for existing or proposed new infrastructure throughout the course of the plan. The summary includes depreciation and information relating to the disposal of any assets within each of the asset classifications.

Statement of Comprehensive Income

	2027 $'000	2028 $'000	2029 $'000	2030 $'000	2031 $'000	2032 $'000	2033 $'000	2034 $'000	2035 $'000	2036 $'000	2037 $'000
REVENUE											
Rates	15,162	16,577	17,240	17,930	18,647	19,393	20,168	20,975	21,814	22,687	23,594
Operating Grants & Contributions	1,451	2,328	2,396	2,466	2,539	2,613	2,690	2,769	2,850	2,934	3,021
Fees & Charges	5,562	6,040	6,270	6,510	6,760	7,020	6,247	6,487	6,736	6,995	7,264
Interest on Investments	321	267	274	259	323	369	365	463	576	566	572
Other Revenue	106	109	112	116	119	123	126	130	134	138	142
TOTAL REVENUE	**22,601**	**25,321**	**26,292**	**27,281**	**28,388**	**29,518**	**29,597**	**30,824**	**32,111**	**33,320**	**34,593**
EXPENDITURE											
Employee Costs	7,281	7,000	7,210	7,426	7,649	7,878	8,115	8,358	8,609	8,867	9,133
Materials & Contracts	9,637	8,406	8,647	8,895	9,150	9,413	9,683	9,962	10,249	10,545	10,850
Utility charges	1,000	1,045	1,092	1,142	1,193	1,247	1,303	1,361	1,423	1,487	1,553
Depreciation	7,038	6,465	6,694	7,033	7,313	7,540	7,807	8,031	8,225	8,504	8,793
Interest expense	331	296	268	241	211	180	147	113	75	39	0
Insurance expense	537	553	570	587	604	623	641	660	680	701	722
Other expenditure	1,556	1,600	1,647	1,695	1,745	1,797	1,850	1,904	1,960	2,018	2,078
TOTAL EXPENDITURE	**27,382**	**25,365**	**26,128**	**27,018**	**27,865**	**28,677**	**29,545**	**30,390**	**31,222**	**32,161**	**33,129**
Loss on Disposal of Assets	(185)	0	0	0	0	0	0	0	0	0	0
Profit on Disposal of Assets	34	0	0	0	0	0	0	0	0	0	0
Capital Grants & Contributions	3,280	3,404	6,071	5,283	2,100	3,600	3,600	2,100	2,100	2,200	2,500
NET RESULT FOR PERIOD	**(1,651)**	**3,359**	**6,235**	**5,545**	**2,623**	**4,441**	**3,652**	**2,534**	**2,989**	**3,359**	**3,964**
Changes in asset revaluation surplus	0	0	0	0	0	0	0	0	0	0	0
TOTAL COMPREHENSIVE INCOME FOR PERIOD	**(1,651)**	**3,359**	**6,235**	**5,545**	**2,623**	**4,441**	**3,652**	**2,534**	**2,989**	**3,359**	**3,964**

Statement of Financial Activity

	2027 $'000	2028 $'000	2029 $'000	2030 $'000	2031 $'000	2032 $'000	2033 $'000	2034 $'000	2035 $'000	2036 $'000	2037 $'000
Opening Surplus / (Deficit)	(319)	0	0	0	0	0	0	0	0	0	0
Result from Operating Activities	(4,931)	(45)	164	262	523	841	52	434	889	1,159	1,464
NON CASH AMOUNTS EXCLUDED FROM OPERATING ACTIVITIES											
(Profit) / Loss on Sale of Assets	151	0	0	0	0	0	0	0	0	0	0
Depreciation	7,038	6,465	6,694	7,033	7,313	7,540	7,807	8,031	8,225	8,504	8,793
Movements in assets and liabilities	37	36	0	(600)	0	0	(947)	(1,698)	0	0	0
Amount attributable to Operating Activities	7,226	6,500	6,694	6,433	7,313	7,540	6,860	6,334	8,225	8,504	8,793
INVESTING ACTIVITIES											
Purchase of Property, Plant & Equipment	(1,283)	(1,075)	(1,550)	(1,075)	(1,125)	(1,425)	(1,425)	(1,925)	(2,525)	(2,925)	(4,000)
Purchase of Infrastructure	(7,319)	(8,015)	(11,353)	(9,938)	(7,816)	(10,379)	(7,635)	(5,595)	(8,507)	(8,440)	(8,985)
Capital grants, subsidies and contributions	3,280	3,404	6,071	5,283	2,100	3,600	3,600	2,100	2,100	2,200	2,500
Proceeds from sale of assets	65	240	240	240	240	240	240	240	240	400	400
Amount attributable to investing activities	(5,257)	(5,446)	(6,592)	(5,490)	(6,601)	(7,964)	(5,220)	(5,180)	(8,692)	(8,765)	(10,085)
FINANCING ACTIVITIES											
Proceeds from Borrowings	5,462	0	0	0	0	0	0	0	0	0	0
Repayment of Borrowings	(309)	(431)	(459)	(486)	(515)	(547)	(580)	(614)	(651)	(870)	0
Repayment of Lease Liabilities	(229)	(12)	(8)	0	0	0	0	0	0	0	0
Transfers from Reserves	0	727	1,029	727	816	996	1,256	1,227	569	184	0
Transfers to Reserves	(1,643)	(1,293)	(829)	(1,446)	(1,535)	(866)	(2,367)	(2,201)	(340)	(213)	(172)
Amount attributable to financing activities	3,281	(1,010)	(267)	(1,206)	(1,234)	(416)	(1,691)	(1,588)	(422)	(898)	(172)
Operating Surplus / (Deficit)	0	0	0	0	0	0	0	0	0	0	0

Statement of Cash Flows

	2027 $'000	2028 $'000	2029 $'000	2030 $'000	2031 $'000	2032 $'000	2033 $'000	2034 $'000	2035 $'000	2036 $'000	2037 $'000
Cashflows from Operating Activities											
Rates	15,137	17,180	17,240	17,930	18,647	19,393	20,168	20,975	21,814	22,687	23,594
Operating Grants & Contributions	2,944	2,328	2,396	2,466	2,539	2,613	2,690	2,769	2,850	2,934	3,021
Fees & Charges	5,562	6,393	6,270	6,510	6,760	7,020	6,247	6,487	6,736	6,995	7,264
Other Revenue	427	376	386	374	442	492	491	594	710	704	714
Employee Costs	(7,389)	(7,000)	(7,210)	(7,426)	(7,649)	(7,878)	(8,115)	(8,358)	(8,609)	(8,867)	(9,133)
Materials & Contracts	(14,732)	(9,898)	(8,847)	(8,895)	(9,150)	(9,413)	(9,683)	(9,962)	(10,249)	(10,545)	(10,850)
Utility charges	(1,000)	(1,045)	(1,092)	(1,142)	(1,193)	(1,247)	(1,303)	(1,361)	(1,423)	(1,487)	(1,553)
Finance costs	(331)	(296)	(268)	(241)	(211)	(180)	(147)	(113)	(75)	(39)	0
Insurance paid	(537)	(553)	(570)	(587)	(604)	(623)	(641)	(660)	(680)	(701)	(722)
Other Expenditure	(1,226)	(2,050)	(1,647)	(1,695)	(1,745)	(1,797)	(1,850)	(1,904)	(1,960)	(2,018)	(2,078)
Net Cash Provided (or Used) in Operating Activities	**(1,146)**	**5,435**	**6,659**	**7,296**	**7,835**	**8,381**	**7,859**	**8,465**	**9,114**	**9,663**	**10,257**
Cashflows of Investing Activities											
Proceeds from sale of Property, Plant & Equipment	65	240	240	240	240	240	240	240	240	400	400
Capital Grants & Contributions	2,676	3,404	6,071	5,283	2,100	3,600	3,600	2,100	2,100	2,200	2,500
Payments for purchase of Property, Plant & Equipment	(1,283)	(1,075)	(1,550)	(1,075)	(1,125)	(1,425)	(1,425)	(1,925)	(2,525)	(2,925)	(4,000)
Payments for construction of Infrastructure	(7,319)	(8,015)	(11,353)	(9,938)	(7,816)	(10,379)	(7,635)	(5,595)	(8,507)	(8,440)	(8,985)
Net Cash Provided (or Used) in Investing Activities	**(5,860)**	**(5,446)**	**(6,592)**	**(5,490)**	**(6,601)**	**(7,964)**	**(5,220)**	**(5,180)**	**(8,692)**	**(8,765)**	**(10,085)**
Cashflows of Financing Activities											
Proceeds from Borrowings	5,462	0	0	0	0	0	0	0	0	0	0
Repayment of Borrowings	(309)	(431)	(459)	(486)	(515)	(547)	(580)	(614)	(651)	(870)	0
Repayment of Lease Liabilities	(229)	(12)	(8)	0	0	0	0	0	0	0	0
Net Cash Provided (or Used) in Financing Activities	**4,923**	**(443)**	**(467)**	**(486)**	**(515)**	**(547)**	**(580)**	**(614)**	**(651)**	**(870)**	**0**
Net increase (decrease) in cash held	(2,083)	(454)	(400)	1,320	719	(130)	2,058	2,671	(229)	29	172
Cash and cash equivalents at beginning of year	5,360	3,276	2,823	2,423	3,743	4,461	4,331	6,390	9,061	8,832	8,860
Cash and cash equivalents at the end of the year	**3,276**	**2,823**	**2,423**	**3,743**	**4,461**	**4,331**	**6,390**	**9,061**	**8,832**	**8,860**	**9,032**

Statement of Financial Position

	2027 $'000	2028 $'000	2029 $'000	2030 $'000	2031 $'000	2032 $'000	2033 $'000	2034 $'000	2035 $'000	2036 $'000	2037 $'000
CURRENT ASSETS											
Cash and cash equivalents	3,276	2,823	2,423	3,743	4,461	4,331	6,390	9,061	8,832	8,860	9,032
Rate receivables	1,103	500	500	500	500	500	500	500	500	500	500
Trade receivables	853	500	500	500	500	500	500	500	500	500	500
Inventories	10	10	10	10	10	10	10	10	10	10	10
Other Assets	0	0	0	0	0	0	0	0	0	0	0
Total Current Assets	**5,243**	**3,833**	**3,433**	**4,753**	**5,471**	**5,341**	**7,400**	**10,071**	**9,842**	**9,870**	**10,042**
NON-CURRENT ASSETS											
Trade and other receivables	236	236	236	236	236	236	236	236	236	236	236
Other financial assets	194	194	194	194	194	194	194	194	194	194	194
Property, plant and equipment	37,007	36,649	36,746	36,307	35,899	35,766	35,604	35,912	36,779	37,832	39,892
Infrastructure	116,464	119,207	125,079	129,257	131,054	135,211	136,387	135,328	137,027	138,436	140,167
Right-of-use assets	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	**153,901**	**156,286**	**162,254**	**165,994**	**167,382**	**171,407**	**172,420**	**171,669**	**174,236**	**176,697**	**180,489**
TOTAL ASSETS	**159,144**	**160,119**	**165,687**	**170,746**	**172,853**	**176,748**	**179,820**	**181,740**	**184,078**	**186,567**	**190,531**
CURRENT LIABILITIES											
Trade and other payables	2,691	1,200	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Lease liabilities	12	8	0	0	0	0	0	0	0	0	0
Borrowings	431	459	486	515	547	580	614	651	870	0	0
Employee related provisions	352	352	352	352	352	352	352	352	352	352	352
Other Provisions	450	0	0	0	0	0	0	0	0	0	0
Total Current Liabilities	**3,936**	**2,019**	**1,838**	**1,868**	**1,899**	**1,932**	**1,966**	**2,004**	**2,222**	**1,352**	**1,352**
NON-CURRENT LIABILITIES											
Lease liabilities	8	0	0	0	0	0	0	0	0	0	0
Borrowings	4,721	4,263	3,777	3,261	2,715	2,135	1,521	870	0	0	0
Employee related provisions	114	114	114	114	114	114	114	114	114	114	114
Other provisions	4,386	4,386	4,386	4,386	4,386	4,386	4,386	4,386	4,386	4,386	4,386
Total Non-Current Liabilities	**9,230**	**8,763**	**8,277**	**7,761**	**7,214**	**6,635**	**6,021**	**5,369**	**4,500**	**4,500**	**4,500**
TOTAL LIABILITIES	**13,166**	**10,782**	**10,115**	**9,629**	**9,113**	**8,567**	**7,987**	**7,373**	**6,722**	**5,852**	**5,852**
NET ASSETS	**145,978**	**149,337**	**155,572**	**161,118**	**163,740**	**168,181**	**171,833**	**174,367**	**177,356**	**180,715**	**184,679**
EQUITY											
Retained surplus	52,720	55,513	61,948	66,774	68,677	73,249	75,789	77,349	80,567	83,898	87,690
Reserve accounts	2,333	2,900	2,700	3,419	4,138	4,008	5,120	6,093	5,864	5,893	6,064
Revaluation surplus	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925
TOTAL EQUITY	**145,978**	**149,337**	**155,572**	**161,118**	**163,740**	**168,181**	**171,833**	**174,367**	**177,356**	**180,715**	**184,679**

Statement of Reserves

	2027 $'000	2028 $'000	2029 $'000	2030 $'000	2031 $'000	2032 $'000	2033 $'000	2034 $'000	2035 $'000	2036 $'000	2037 $'000
LEAVE RESERVE											
Opening Balance	50	130	134	138	142	146	151	655	674	695	715
Transfer to Reserve	80	4	4	4	4	4	504	20	20	21	21
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	130	134	138	142	146	151	655	674	695	715	737
PLANT RESERVE											
Opening Balance	130	285	293	302	411	424	436	949	978	1,007	1,037
Transfer to Reserve	155	9	9	109	12	13	513	28	29	30	31
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	285	293	302	411	424	436	949	978	1,007	1,037	1,069
SEWERAGE RESERVE											
Opening Balance	142	288	337	387	498	1,193	1,040	1,071	643	823	887
Transfer to Reserve	146	49	50	112	695	76	71	72	180	65	27
Transfer from Reserve	0	0	0	0	0	(230)	(40)	(500)	0	0	0
Balance at 30 June	288	337	387	498	1,193	1,040	1,071	643	823	887	914
LANDFILL REINSTATEMENT RESERVE											
Opening Balance	50	100	103	106	109	113	116	119	923	951	979
Transfer to Reserve	50	3	3	3	3	3	3	804	28	29	29
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	100	103	106	109	113	116	119	923	951	979	1,009
INFRASTRUCTURE RENEWAL RESERVE											
Opening Balance	142	427	922	647	1,062	1,005	995	585	1,108	1,141	1,176
Transfer to Reserve	285	494	28	415	32	30	30	523	33	34	35
Transfer from Reserve	0	0	(302)	0	(89)	(40)	(440)	0	0	0	0
Balance at 30 June	427	922	647	1,062	1,005	995	585	1,108	1,141	1,176	1,211

Statement of Reserves (continued)

	2027 $'000	2028 $'000	2029 $'000	2030 $'000	2031 $'000	2032 $'000	2033 $'000	2034 $'000	2035 $'000	2036 $'000	2037 $'000
AGED ACCOMMODATION RENEWAL RESERVE											
Opening Balance	136	179	185	190	264	322	332	847	872	899	926
Transfer to Reserve	43	5	6	74	58	10	515	25	26	27	28
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	179	185	190	264	322	332	847	872	899	926	953
ROAD CONTRIBUTIONS RESERVE											
Opening Balance	40	97	100	103	106	109	112	66	68	70	72
Transfer to Reserve	57	3	3	3	3	3	3	2	2	2	0
Transfer from Reserve	0	0	0	0	0	0	(50)	0	0	0	0
Balance at 30 June	97	100	103	106	109	112	66	68	70	72	72
AERODOME RESERVE											
Opening Balance	0	100	100	100	100	100	100	100	100	100	100
Transfer to Reserve	100	0	0	0	0	0	0	0	0	0	0
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	100	100	100	100	100	100	100	100	100	100	100
DEBT MANAGEMENT RESERVE											
Opening Balance	0	727	727	727	727	727	727	727	727	179	0
Transfer to Reserve	727	727	727	727	727	727	727	727	22	5	0
Transfer from Reserve	0	(727)	(727)	(727)	(727)	(727)	(727)	(727)	(569)	(184)	0
Balance at 30 June	727	727	727	727	727	727	727	727	179	0	0
TOTAL RESERVES											
Opening Balance	690	2,333	2,900	2,700	3,419	4,138	4,008	5,120	6,093	5,864	5,893
Transfer to Reserve	1,643	1,293	829	1,446	1,535	866	2,367	2,201	340	213	172
Transfer from Reserve	0	(727)	(1,029)	(727)	(816)	(996)	(1,256)	(1,227)	(569)	(184)	0
TOTAL RESERVES AT 30 JUNE	2,333	2,900	2,700	3,419	4,138	4,008	5,120	6,093	5,864	5,893	6,064

Infrastructure Renewal Program

	2027 $'000	2028 $'000	2029 $'000	2030 $'000	2031 $'000	2032 $'000	2033 $'000	2034 $'000	2035 $'000	2036 $'000	2037 $'000
PROPERTY, PLANT & EQUIPMENT											
Opening Balance	48,881	49,948	50,543	51,613	52,208	52,853	53,798	54,743	56,188	58,233	60,358
Accumulated Depreciation	(11,539)	(12,941)	(13,894)	(14,868)	(15,901)	(16,955)	(18,032)	(19,139)	(20,277)	(21,454)	(22,527)
Sub-total	37,342	37,007	36,649	36,746	36,307	35,899	35,766	35,604	35,912	36,779	37,832
Asset Revaluations	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0
Acquisitions											
- Capital New	454	0	0	0	0	0	0	0	100	100	100
- Capital Renewal	829	1,075	1,550	1,075	1,125	1,425	1,425	1,925	2,425	2,825	3,900
Disposal	(216)	(480)	(480)	(480)	(480)	(480)	(480)	(480)	(480)	(800)	(800)
Depreciation	(1,402)	(953)	(974)	(1,033)	(1,053)	(1,077)	(1,107)	(1,137)	(1,177)	(1,072)	(1,139)
Sub-total	37,007	36,649	36,746	36,307	35,899	35,766	35,604	35,912	36,779	37,832	39,892
Proceeds from Sale of PPE	65	240	240	240	240	240	240	240	240	400	400
Book Value of PPE Disposed	216	240	240	240	240	240	240	240	240	400	400
Profit / (Loss) on PPE	(151)	0	0	0	0	0	0	0	0	0	0

	2027 $'000	2028 $'000	2029 $'000	2030 $'000	2031 $'000	2032 $'000	2033 $'000	2034 $'000	2035 $'000	2036 $'000	2037 $'000
INFRASTRUCTURE											
Opening Balance	203,964	211,282	219,298	230,650	240,588	248,404	258,783	266,419	272,014	280,520	288,961
Accumulated Depreciation	(89,427)	(94,819)	(100,091)	(105,571)	(111,331)	(117,350)	(123,573)	(130,032)	(136,686)	(143,493)	(150,525)
Sub-total	114,537	116,464	119,207	125,079	129,257	131,054	135,211	136,387	135,328	137,027	138,436
Asset Revaluations	0	0	0	0	0	0	0	0	0	0	0
Acquisitions											
- Capital New	1,668	1,100	1,100	1,100	1,100	1,300	1,300	1,300	1,300	1,500	1,500
- Capital Renewal	5,651	6,915	10,253	8,838	6,716	9,079	6,335	4,295	7,207	6,940	7,485
Depreciation	(5,391)	(5,272)	(5,480)	(5,760)	(6,019)	(6,222)	(6,459)	(6,654)	(6,807)	(7,032)	(7,254)
Sub-total	116,464	119,207	125,079	129,257	131,054	135,211	136,387	135,328	137,027	138,436	140,167
TOTAL NET ASSETS	153,471	155,857	161,825	165,564	166,952	170,977	171,991	171,240	173,806	176,267	180,060

Sensitivity Analysis

The following analysis examines the potential financial impacts of applying different escalation rates to the Shire's key revenue and expenditure streams over the life of the LTFP. This analysis is designed to test the resilience of the Shire's financial projections under varying economic conditions, and to identify the potential risks associated with external cost pressures and revenue fluctuations.

The external benchmarks used in the modelling include the CPI for June 2026 as published by the Australian Bureau of Statistics, the Western Australian Wage Price Index for June 2026, and the Reserve Bank of Australia (RBA) 10-year bond rate. These indicators provide a realistic basis for assessing likely movements in operating costs, wage growth, and the cost of capital over the planning horizon.

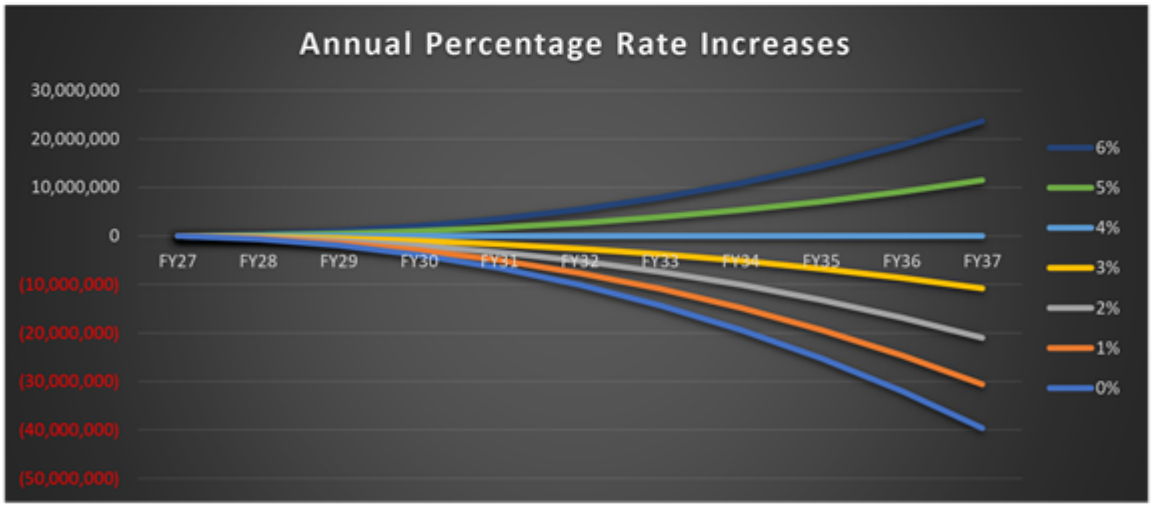
By modelling a range of escalation scenarios for rates revenue, employee costs, and materials and contracts expenditure, the analysis highlights both the opportunities for cost containment and the risks of increased financial pressure. The outcomes guide the selection of prudent escalation rates for inclusion in the LTFP and provide a framework for annual review to ensure assumptions remain aligned with prevailing economic conditions.

Rates

The sensitivity analysis undertaken for the LTFP examined a range of scenarios to assess the revenue impacts of different annual rate increases over the course of the plan.

The FY27 rates forecast includes a provision for back rates adjustments, which temporarily reduces the level of rates revenue recognised in that year. The resulting increase in rates revenue from FY27 to FY28 therefore reflects the removal of this one-off provision as the rating base returns to a more normalised position, rather than an equivalent increase in the underlying rate burden.

The draft LTFP applies a 4% annual increase in rate revenue, compared to the Reserve Bank of Australia's 10-year bond rate of 4.83% at June 2026. The modelling indicates that maintaining rates at current levels with no annual increase would result in a cumulative revenue loss of $39.63 million over the next 10 years, while applying a 6% annual increase would generate an additional $23.67 million in rates revenue over the same period. The Shire considers the 4% escalation to be a sustainable and balanced approach, but notes that all underlying assumptions will be reviewed annually as part of the budget and rating review process.



Fees and Charges

The LTFP applies a 4% annual increase in fees and charges, consistent with the projected growth in rate revenue. This assumption has been benchmarked against the Reserve Bank of Australia 10-year government bond rate, which was approximately 4.83% as at June 2026.

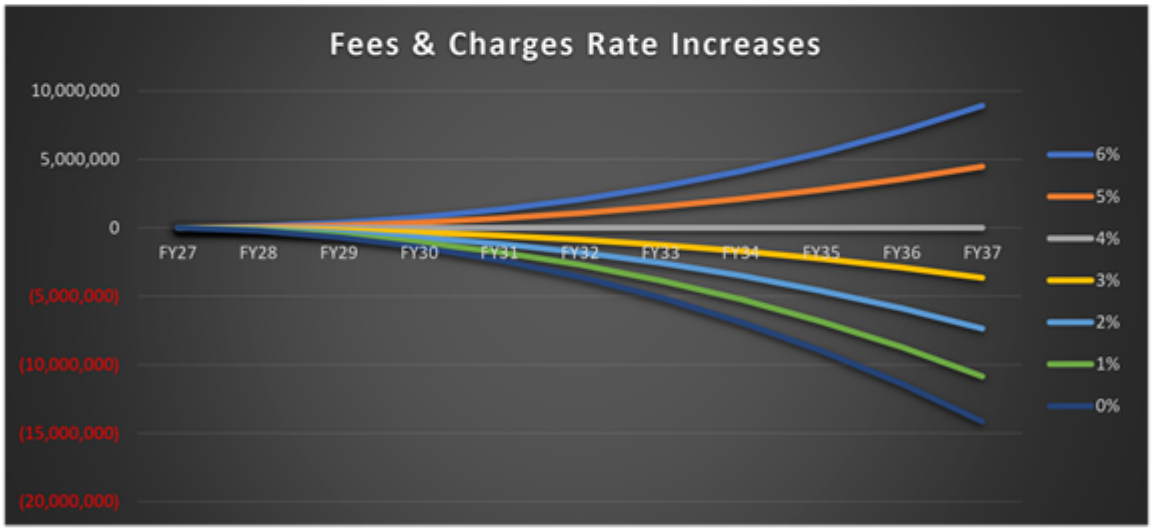
Scenario modelling indicates that maintaining fees and charges at current levels, with no annual increase, would result in a cumulative revenue reduction of approximately $14.15 million over the 10-year period. Conversely, applying a higher escalation rate of 6% per annum would generate an additional $8.91 million in fees and charges revenue over the same timeframe.

A key structural change reflected in the LTFP is the removal of revenue associated with Bluebush Village following its sale. While this has reduced the overall level of fees and charges revenue compared to historical periods, it has also reduced the Shire's exposure to operational and occupancy risks previously associated with the facility. As a result, the forward revenue base is considered to be more stable, albeit at a lower level.

Notwithstanding this, a significant proportion of remaining fees and charges revenue continues to be derived from major trading activities, particularly the Kambalda Aerodrome and waste management facilities. These revenue streams are inherently sensitive to external factors, including mining activity, contractor demand, and broader economic conditions. For example, reduced air traffic volumes at the Kambalda Aerodrome would directly impact landing fee revenue, although this may be partially offset by a corresponding reduction in maintenance and operating costs.

Given these dynamics, the adopted 4% escalation rate is considered to represent a balanced and prudent assumption, supporting long-term financial sustainability while recognising potential variability in demand-driven revenue streams. However, the sensitivity of fees and charges to external market conditions remains a key risk within the LTFP.

Accordingly, all underlying assumptions will be subject to ongoing monitoring and will be reviewed and refined annually as part of the budget and LTFP update process to ensure they remain aligned with prevailing economic conditions and service delivery requirements.



Employee Costs

The sensitivity analysis undertaken for the LTFP examined a range of scenarios to assess the cost impacts of varying escalation rates for employee costs over the 10-year period. The LTFP adopts increases of 3% per annum for the entirety of the plan.

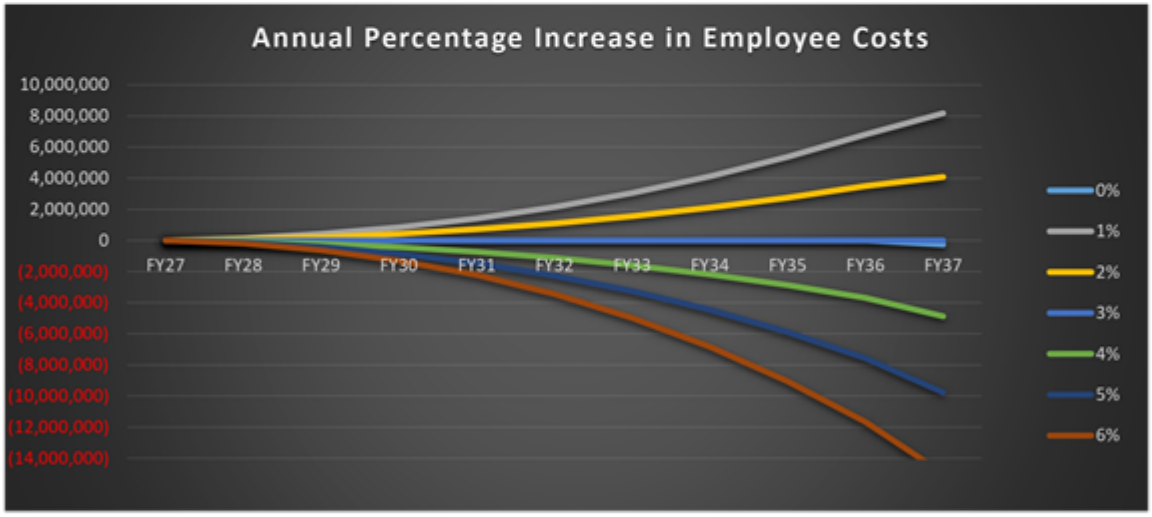
These assumptions have been considered against the Western Australia Wage Price Index (WPI), which recorded an increase of 3.3% for the 12 months to June 2026. While this is below the current Perth Consumer Price Index (CPI) of 3.8%, it is acknowledged that the WPI does not fully reflect the Shire's operating environment. In particular, salary levels within the Shire are typically above award rates due to its regional location, competition for skilled labour, and challenges associated with attracting and retaining staff in remote areas.

It is also noted that the first year of the LTFP incorporates the full financial impact of staffing changes arising from the Shire's organisational structure review. As such, the base year reflects a stabilised workforce model, with subsequent year increases primarily representing wage escalation rather than structural changes.

Scenario modelling indicates that maintaining employee costs at current levels, with no annual increase, would result in cumulative savings of approximately $12.02 million over the 10-year period. Conversely, applying a higher escalation rate of 6% per annum would increase total employee costs by approximately $14.97 million over the same timeframe.

Based on this analysis, the Shire considers the 3% per annum increase to be a balanced and reasonable assumption. This approach recognises current labour market pressures while also supporting long-term financial sustainability. However, employee costs remain a key cost driver within the LTFP and are sensitive to external factors, including wage movements, industrial agreements, and workforce availability.

Accordingly, all underlying assumptions will be subject to ongoing monitoring and will be reviewed and refined annually as part of the LTFP and budget update process to ensure they remain aligned with prevailing market conditions and organisational requirements.



Materials and Contracts

The LTFP incorporates an assumed escalation in materials and contract costs of 3% per annum over the planning period. These assumptions have been benchmarked against the Perth Consumer Price Index (CPI), which recorded an increase of 3.8% for the 12 months to June 2026.

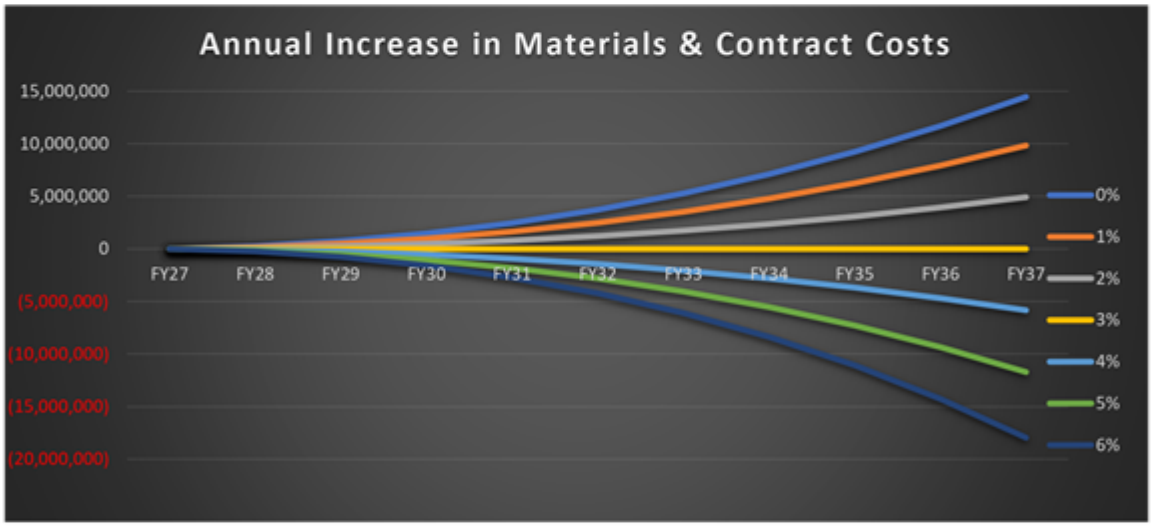
Scenario modelling indicates that maintaining materials and contract costs at current levels, with no annual escalation, would result in cumulative savings of approximately $14.45 million over the 10-year period. Conversely, applying a higher escalation rate of 6% per annum would increase total costs by approximately $17.96 million over the same timeframe.

Consideration has also been given to the recent short-term spike in fuel prices, which has contributed to upward pressure on materials, plant, and contract costs. The LTFP assumes that these elevated fuel costs are temporary in nature and will moderate over time, returning to more typical or "normalised" levels. This assumption is a key driver of the long-term cost projections, particularly given the Shire's reliance on fuel-intensive activities such as road construction, waste management, and plant operations. As such, fuel cost assumptions will require ongoing monitoring and regular reassessment to ensure they continue to reflect prevailing market conditions.

In addition, the annual cost of materials and contracts has decreased significantly as a result of the sale of Bluebush Village. The divestment of this asset has reduced ongoing operating, maintenance, and contractual expenditure associated with the facility, which has been reflected in the base year cost assumptions within the LTFP.

The adjustment in FY33 reflects revised assumptions regarding activity levels at the Kambalda Aerodrome. Lower projected volumes of air traffic are expected to result in a reduction in landing fee revenue, which is partially offset by a corresponding decrease in maintenance and operating costs associated with the aerodrome.

Based on this analysis, the Shire considers the adopted 3% ongoing escalation factor to be reasonable and appropriate under current economic conditions. Notwithstanding this, all cost assumptions will be subject to annual review and adjustment as part of the ongoing LTFP update process to ensure they remain aligned with prevailing market conditions and financial sustainability objectives.



Financial Ratios

The Shire of Coolgardie recognises that compliance with the financial ratios is an important focus within this plan. However, these prescribed measures do not entirely reflect the Shire's services provided to the community. As such, supplementary performance measures for the Shire's performance will be outlined in detail in the Council Plan.

In November 2024, the now Department of Local Government, Industry, Regulation and Safety, announced that the new LGFI would replace the previous Financial Health Indicator (FHI) used on the MyCouncil website and a 2 year trial of the LGFI was endorsed by the Minister for Local Government.

The new LGFI consists of four ratios:

- Debt Service Coverage Ratio
- Current Ratio
- Operating Surplus Ratio
- Net Financial Liability Ratio.

While it is accepted there may be some shortfalls within the ratios that calculate the LGFI, in the absence of any other models the LGFI has been used to assess the Shire's financial performance.

The graphs below detail the trend in the recommended financial ratios over the planning period, with the results generally demonstrating an improving financial position.

Current Ratio

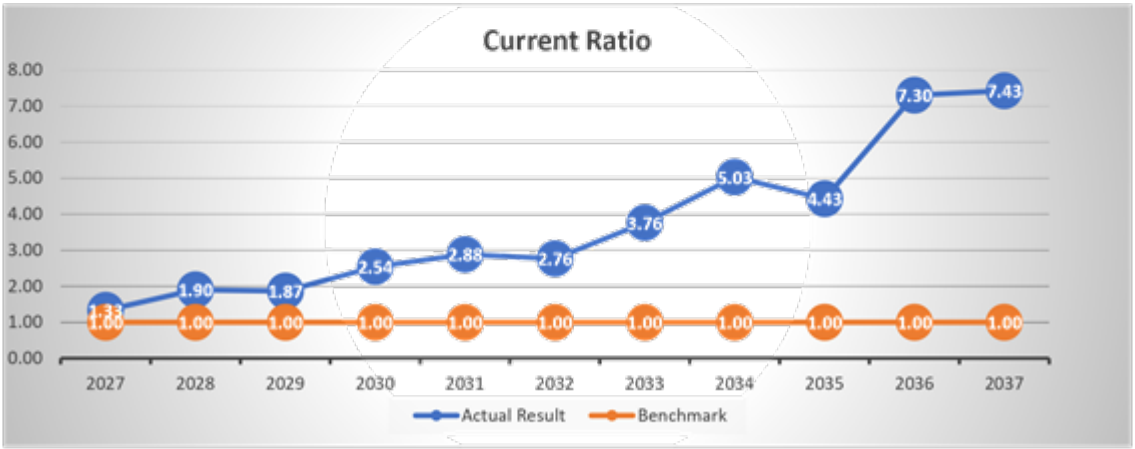
Purpose
A measure of the local governments ability to meet its short term financial obligations with funds that can be accessed quickly.

Definition
Current Assets
Current Liabilities

Comments
The standard is not met if the ratio is less than 1.00. A ratio of greater than 1.00 means that the local government has sufficient assets that can be easily turned into cash to meet its current obligations.

It is a concern if the current ratio remains below the industry standard of 1.00 for any extended period.

The ratio is above the Benchmark for all years of the LTFP peaking at 7.43 in FY37.



Operating Surplus Ratio

Purpose
A measure of the local governments ability to cover its operating costs and have money left for capital projects and other purposes.

Definition
Two components are used in calculating the ratio.
These being the Numerator which is then divided by the Denominator. The two components are calculated as follows;

Numerator
Operating Revenue
Less: Current Year Financial Assistance Grants
Plus: Prior Year Financial Assistance Grants
Plus: Grants, contributions for asset renewal
Less: Operating Expenses
= Adjusted Operating Surplus

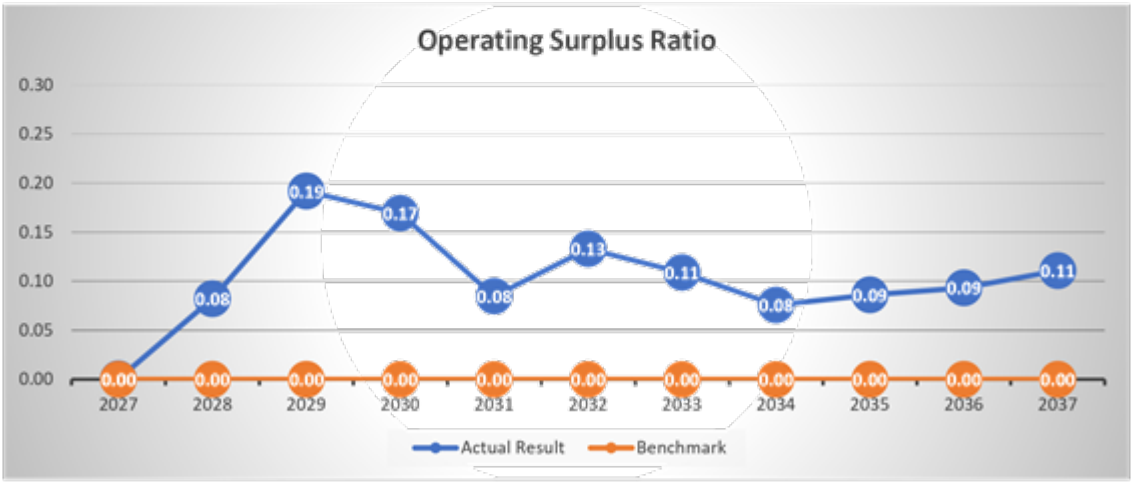
Denominator
Operating Revenue
Less: Current Year Financial Assistance Grants
Plus: Prior Year Financial Assistance Grants
Plus: Grants and contributions received for asset renewal
= Adjusted Operating Revenue

Adjusted Operating Surplus
Adjusted Operating Revenue

Comments
This is usually a Shire's most difficult ratio to achieve by simple virtue of the capacity to raise rates and/or generate other revenue streams. The Operating Surplus Ratio currently contributes towards 40% of the Local Government Financial Indicator (LGFI). Therefore, the ability to meet the Benchmark goes a long way to reporting a high LGFI score.

The benchmark for this ratio is 0.00, with a score over 0.15 considered to be the optimum level to be achieved.

The ratio is above the recommended benchmark for the duration of the LTFP.



Debt Service Coverage Ratio

Purpose
A measurement of the local governments ability to repay its debt based on how much cash it can access compared to the total amount of its debt obligations.

Definition
Two components are used in calculating the ratio.
These being the Numerator which is then divided by the Denominator. The two components are calculated as follows;

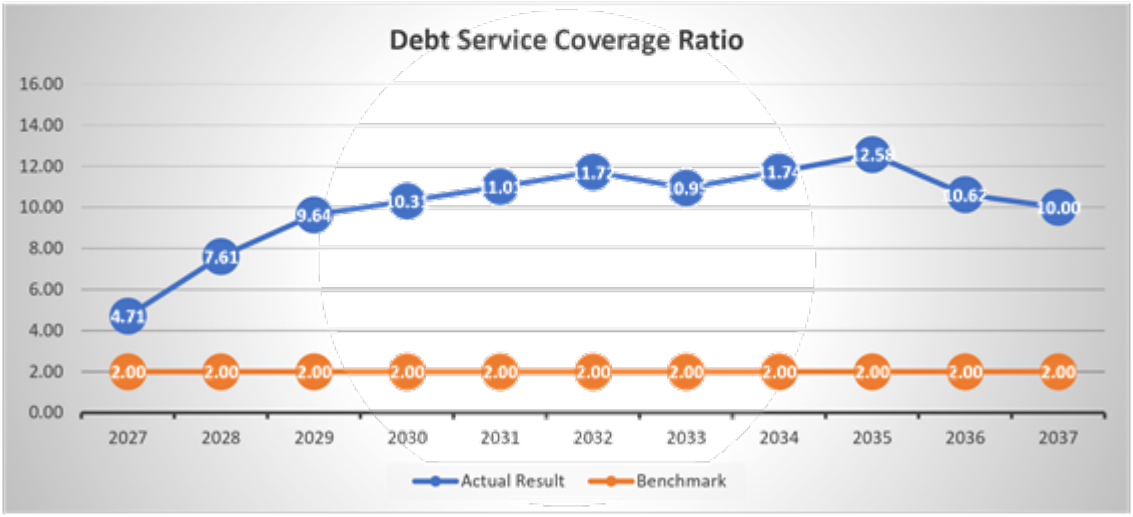
Numerator
Operating Revenue
Less: Current Year Financial Assistance Grants
Plus: Prior Year Financial Assistance Grants
Less: Operating Expenses
Add: Depreciation
Add: Finance Costs
= Adjusted Operating Surplus

Denominator
Finance Costs
Plus: Repayment of Borrowings
Less: Debt Refinancing
= Debt Service Costs

Adjusted Operating Surplus
Debt Service Costs

Comments
The Benchmark for this ratio is 2.00 or above.

The benchmark is achieved in all years of the Plan, with the ratio significantly exceeding the benchmark in some years. This reflects the substantial reduction in borrowings following the sale of Bluebush Village and the refinancing of the remaining debt, which has reduced the Shire's ongoing debt servicing commitments.



Net Financial Liabilities Ratio

Purpose
The Net Financial Liabilities ratio contrasts the level of debt of a local government to its operating revenue.

Definition
Two components are used in calculating the ratio.
These being the Numerator which is then divided by the Denominator. The two components are calculated as follows;

Numerator
Total Liabilities
Less: Current Cash & Cash Equivalents
Less: Current Trade & Other Receivables
Less: Current Other Financial Assets
Less: Non-Current Trade & Other Receivables
Less: Non-Current Other Financial Assets
= Net Financial Liabilities

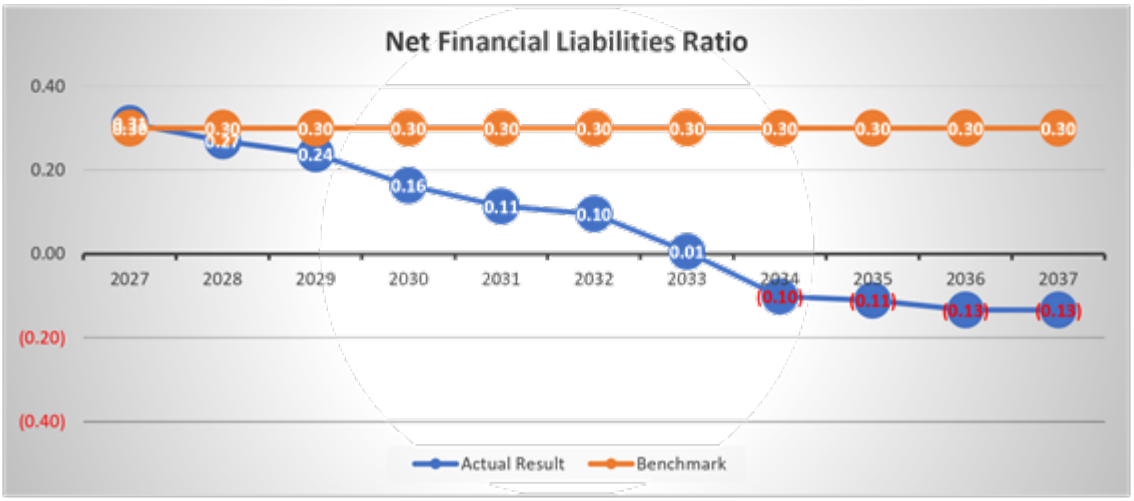
Denominator
Operating Revenue
Less: Current Year Financial Assistance Grants
Plus: Prior Year Financial Assistance Grants
= Adjusted Operating Revenue

Net Financial Liabilities
Adjusted Operating Revenue

Comments
This is the new addition to the ratio calculations for the LGFI. Essentially this ratio is replacing the 3 asset ratios previously used in the calculation of the previously used Financial Health Indicator.

The Benchmark for this ratio is 0.30 and it contributes 30% towards the total ratio calculation.

While it may seem strange, a negative result is actually a good indicator of a solid Net Financial Liabilities Ratio.
This is because by virtue of the calculation of the Numerator any surplus cash, cash equivalents or other receivables are deducted from the total amount of liabilities. Therefore, the less debt and more cash an organisation has, the lower the Numerator, and this will result in a negative Net Financial Liability, which will automatically flow through to reporting a negative result. The Shire will achieve the recommended benchmark for the first time in FY28 before maintaining and improving this level for the remainder of the plan.



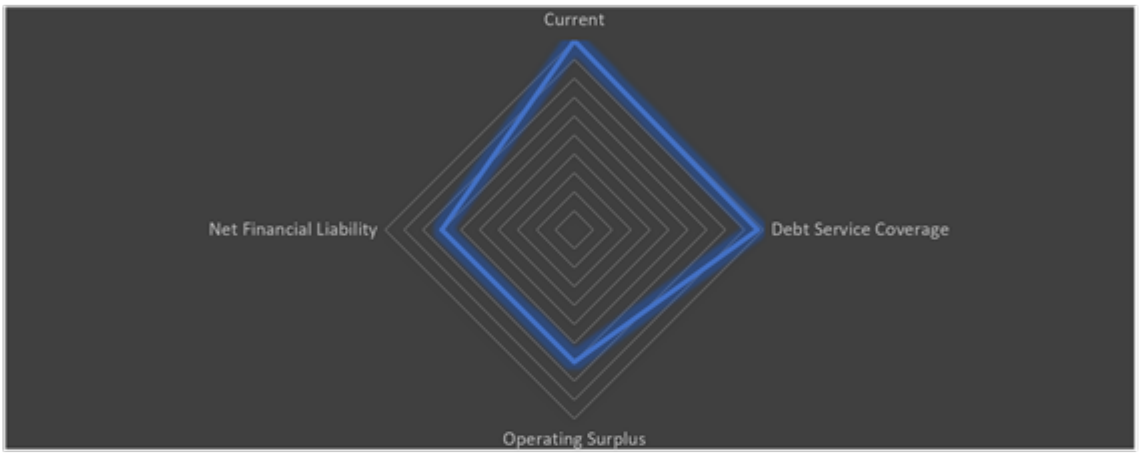
Local Government Financial Index

In November 2024 the Department of Local Government, Sport and Cultural Industries (now Department of Local Government, Industry, Regulation and Safety) announced the introduction of a new tool for the measurement of a local government's overall financial health. The Local Government Financial Index (LGFI) will be trialled for a 2 year period and consists of only four ratios – Debt Service Coverage Ratio, Current Ratio, Operating Surplus Ratio and a newly implemented Net Financial Liability Ratio.

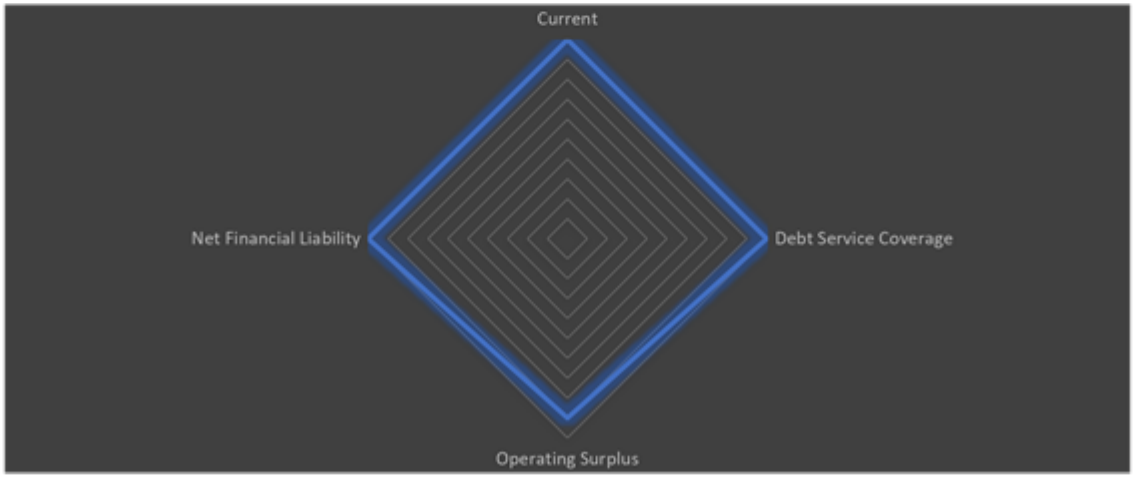
Unlike the Financial Health Indicator (FHI), the LGFI does not attempt to assess the financial sustainability of the local government. That is, there is not the same level of focus on the Shire's financial capacity to fund maintenance and asset renewal as infrastructure reaches the end of useful life. As was the case with the FHI, a result of 70 and above with the LGFI indicates solid financial health and the maximum result achievable is 100.

The LGFI is one factor to consider in assessing overall performance. Other factors include: the range of services offered; efficiency of services delivered; and community satisfaction. A low LGFI may be a prompt for questions to be asked by the community about a local government's revenue, expenses and service delivery. The LGFI is best viewed as a trend over time.

2027 LGFI Rating 78



2037 LGFI Rating 96



Review of Long Term Financial Plan

The LTFP is a dynamic document that requires regular monitoring and review to ensure its continued relevance, accuracy, and alignment with the Shire of Coolgardie's strategic priorities and financial capacity. As with all forward projections, the LTFP is based on a series of assumptions regarding revenue, expenditure, service levels, and external funding. Given the potential for changes in these assumptions, it is critical that the LTFP is reviewed systematically and updated as required.

Annual Review and Integration with Budget Process

The LTFP will be reviewed and updated annually in conjunction with the preparation of the Annual Budget. This ensures that the plan reflects the most current financial data, including updated revenue forecasts, expenditure trends, grant allocations, debt obligations, and capital works priorities. Each annual review also provides the opportunity to incorporate any changes made to the Council Plan 2026-2036 or other components of the Integrated Planning and Reporting Framework.

The annual review process is designed to:

- Align financial projections with updated strategic and operational priorities.
- Reassess key assumptions such as CPI, interest rates, grant funding, and growth expectations.
- Adjust for significant changes in external factors, such as the economic climate, State and Federal government funding, or changes in the mining sector.
- Ensure that projects included in the capital works program remain realistic and achievable within the Shire's financial capacity.
- Provide transparency and confidence to Council and the community by demonstrating that resources are being managed prudently and responsibly.

Triggers for Regular Interim Reviews

In addition to the annual review, interim updates to the LTFP may be required where there are material changes that could significantly impact the Shire's financial position or long-term sustainability. Examples of such triggers include:

- Significant shifts in the mining sector, affecting both rates revenue and demand for key facilities such as the Kambalda Aerodrome and Coolgardie Waste Facility.
- Confirmation or withdrawal of major grant funding (e.g. for the Swimming Pool Refurbishment, Bayley Street Revitalisation or Microgrid System).
- Unexpected increases in utility or insurance costs.
- Major asset revaluations under Regulation 17A of the Local Government (Financial Management) Regulations 1996, impacting depreciation or renewal projections.

Financial Strategy and Objectives

Council has adopted a financial strategy that is focused on ensuring the long-term sustainability of the organisation while continuing to deliver the existing level of services expected by the community. The strategy takes a long term view, aiming to achieve all targeted financial key performance indicators (KPIs) by the end of the plan period.

The model currently adopted in the LTFP assumes annual increases in rates and service charges, while recognising the Shire's ongoing reliance on both operating and non-operating grants to maintain adequate cash flow and support the provision of services. To reduce long-term financial risks, Council has also prioritised the progressive rebuilding of reserve balances, which are projected to grow by $5.27 million over the course of the plan, resulting in a forecast reserve balance of $6.06 million by FY37. These reserves will be used to help finance major projects and to build financial resilience.

Projections and Assumptions

As with all forward looking documents, the financial projections in the LTFP are estimates only, particularly in the latter years of the plan where the degree of uncertainty increases. However, the fundamental financial goals of Council remain constant:

- Repay all current debt within the timeframe of the LTFP.
- Ensure long-term sustainability through prudent financial management.
- Allocate adequate funds to reserves and unrestricted cash balances.
- Support the delivery of both operational services and strategic capital projects.

The plan has been prepared on the basis of a balanced budget. Where surplus budgets occur, Council intends to apply these funds to reducing debt, building reserves or increasing unrestricted cash.

Review Process and Accountability

It is the intention of senior management to regularly review and update the LTFP, with a minimum requirement for the plan to be updated and formally endorsed by Council as part of the Annual Budget process. Interim reviews will also be undertaken if there are material changes to key assumptions, including movements in the mining sector, grant funding availability, or changes in operating conditions. Through this structured review process, the LTFP ensures that Council's long term decision making remains financially responsible, transparent, and aligned with community priorities, while also allowing flexibility to adapt to external challenges.

Assurance of Sustainability

Through its regular review process, the LTFP ensures that Council decisions remain financially responsible, emerging risks are identified and managed early, and the Shire continues to operate in a transparent and accountable manner. Importantly, the review cycle ensures that the LTFP remains a guiding tool, not a fixed commitment, with each project and assumption subject to reconsideration and approval through the annual budget process.

Document Control

Version	Date	Author	Authorised
2026.1 Draft	16/03/2026	M. Whitely	Sabine Taylor
2026.1	24/03/2026	M. Whitely	Council Resolution #44/2026
2026.2	20/04/2026	M. Whitely	Council Resolution #72/2026
2026.3 Draft	15/09/2026	M. Whitely	Sabine Taylor

13 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

14 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

14.1 Elected Members

14.2 Council Officers

15 MATTERS BEHIND CLOSED DOORS

Nil

16 CLOSURE OF MEETING

The Meeting closed at 7.32pm.