



AGENDA

Ordinary Council Meeting

30 September 2025

4.30pm

Council Chambers, Bayley Street, Coolgardie

DISCLAIMER

Members of the public are advised that Council agendas, recommendations, minutes and resolutions are subject to confirmation by Council and therefore, prior to relying on them, one should refer to the subsequent meeting of Council with respect to their accuracy.

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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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1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**1.1 ACKNOWLEDGEMENT OF COUNTRY**

"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 DECLARATION OF COUNCIL MEMBERS

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

3 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**4 DECLARATIONS OF INTEREST****4.1 Declarations of Financial Interests – Local Government Act Section 5.60A****4.2 Declarations of Proximity Interests – Local Government Act Section 5.60B****4.3 Declarations of Impartiality Interests –Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidates for Election, Code of Conduct for Employees****5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Special Council Meeting 09 September 2025

Paul Wilcox – 43 New Clayton Street, Kambalda East

1. **Has the requirement to commence this tender process during the caretaker period been driven by specific demand for this action to occur in the Minister for Local Government's show cause notice? If not, is there a reason why this item cannot be deferred until new Councillors are elected so that they are able to provide input on the selection criteria and RFT document prior to it being opened?**

(Comment): While not strictly a "significant act" as defined in the LGA and Regulations, I believe the decision to sell Bluebush Camp is a substantial undertaking that the new Councillors who are elected next month should ideally play a part in from the beginning.

Chief Executive Officer response:

The item has been discussed at length by Council and the Administration and as per the commitment made in June, via Council resolution, to progress the preparation of the Tender Documents. It has nothing to do with the Ministers Show Cause Notice.

Since the Meeting in June the intent of Council has been in the public arena and there has been strong interest in the Village and the Tender process by multiple entities.

With the upcoming holiday period the tender will be completed and will close around the finalisation of the Election process. The new Council will then need to proceed into preparing a Business Case, as was outlined in the agenda paper, as per Section 3.59 of the Act, and as such any formal resolution of the disposal will involve the new Elected Members and will be well outside of the Caretaker Period.

2. **Could the detailed recommendation noted on page 8 of the agenda under the heading of "caretaker implications for notation" be included in the attachment of the meeting minutes so that this can be easily accessed by the public if required in the future?**

Chief Executive Officer response:

The detailed recommendation was listed in the agenda, as stated, and as such the Minutes will also record this advice. The attachment will not be included in the minutes as it discussed other matters outside of this matter.

3. **Noting that the Shire's position is that the sale of Bluebush Village will be inclusive of GST (page 32 of Agenda / 22 pf RFT), does this mean that the Shire believes that Bluebush Village will not be sold as a "going concern" under 38-325 of A New Tax System (Goods and Services Tax) Act 1999? If Bluebush Village is not to be sold as a "going concern", why is this the case?**

Chief Executive Officer response:

This will be dependent on who purchases Bluebush Village and for what purpose. For example, if a Mining Company purchases the Village, they may not run the facility as an open accommodation provider but rather a closed mining camp for their employees. Alternatively, there has been interest in Accommodation Providers wanting to run the camp as it is currently.

This matter will be worked through with the Shire's Auditors at the time of preparing the Business Plan.

4. **Under "Section 3.3 – Encumbrances" in the Tender Specification document (page 41 of Agenda / 7 of document), what is the expected cost to buy out the financial encumbrance of the 100 rooms and 2 laundries prior to settlement?**

Chief Executive Officer response:

This depends on the time of the settlement of the disposal. If the Finance lease is paid out prior to settlement the closing payout figure is \$1. If, however, the Village is sold prior to this time the payout figure for March is approximately \$8,000.

5. **Under "Section 3.47 – Power Supply" in the Tender Specification document (page 44 of Agenda / 10 of document), would it be possible to strengthen this requirement to include an explicit expectation from the Shire that the Western Power grid connection process will continue under the new operator of the camp to eliminate the risk of the camp off a generator in perpetuity?**

Chief Executive Officer response:

Council is currently working with a consultant and Western Power for this outcome, but it is not expected to be completed prior to this process being resolved. Whilst the Tender document and contract could attempt to force the prospective purchaser to undertake this task it is a commercial decision of any entity to make, as to its own best interest.

Having this requirement could work against Council and turn away potential tenderers.

6 PUBLIC QUESTION TIME

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

8.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 26 AUGUST 2025

Date: 10 September 2025

Author: Kasey Turner, Executive Assistant

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 26 August 2025 be confirmed as a true and accurate record.

8.2 MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 9 SEPTEMBER 2025

Date: 10 September 2025

Author: Kasey Turner, Executive Assistant

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Minutes of the Special Council Meeting held on 9 September 2025 be confirmed as a true and accurate record.

9 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

10 REPORTS OF COMMITTEES

Nil

11 REPORTS OF OFFICERS**11.1 Executive Services****11.1.1 INVOICING DISCREPENCY OF FEES AND CHARGES**

Location: Nil

Applicant: Aaron Cook Chief Executive Officer

Disclosure of Interest: Nil

Date: 17 September 2025

Author: Aaron Cook, Chief Executive Officer

SUMMARY

It is proposed that Council waive the gap of the increased Fees and Charges from the adopted budget that were incorrectly invoiced to the airlines as recouping the increased Fee and Charge from the third-party passenger is not feasible for the airline companies and it was a Council Officer error.

BACKGROUND

The increase Passenger Fees and Charges for the Kambalda Airport were not implemented as per the adopted budget resulting in some fees not being raised at the correct amount.

This loss of income was minor and captured some two weeks after the budget limiting the exposure to additional losses.

This matter is complicated as the airlines paid the fee that was charged and if Council was to try reclaim these funds the Airline would be required to charge the passenger the additional fee.

COMMENT

During the period of 29 July 2025 to 15 August 2025 Council Officers failed to apply the newly adopted Fees and Charges increases to the Kambalda Airport flights that were received.

Due to this there was a loss of income of \$5018.40 for that period that, due to the nature of the transactions, is very difficult to reclaim from the airlines. As this was an Officer error, to reduce the negative impact and reputational damage to Council and the airline stakeholders it is proposed not to challenge the airlines to recoup the lost revenue.

All airlines using the Kambalda Airport are now aware of the increased Fees and Charges for the Head Taxes and resultingly from the 15 August all Fees and Charges invoiced have been at the correct amount.

As such, it is requested that Council waive the raising of the additional Head Taxes for the period of 29 July 2025 to the 15 August 2025 resulting in a loss of revenue of \$5018.40.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995 6.16 Imposition of fees and charges

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There is a minor reduction in income from the error made by Council Officers, however the correct Fees and Charges for the Head Taxes are now fully implemented and being received.

STRATEGIC IMPLICATIONS**A thriving local economy**

Supporting local businesses in the Shire

Accountable and effective leaders

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

Developing strong partnerships with stakeholders for the benefit of our community

High quality corporate governance, accountability and compliance

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Acknowledge the error made in not implementing the correct Fees and Charges for the Kambalda Airport Head Taxes from the 29 July to the 15 August resulting in a loss of income of \$5018.40
2. Advise the affected Airlines that the increased Fees and Charges for that period will not be sought for payment,
3. That Council waive the additional Fees and Charges for the Head Taxes during the period of 29 July 2025 to 15 August 2025 for the amount of \$5018.40.

11.1.2 DURKIN ROAD INTERSECTION BLACK SPOT FUNDING

Location: Durkin Road Intersection with Goldfields Hwy

Applicant: Aaron Cook – Chief Executive Officer

Disclosure of Interest: Nil

Date: 17 September 2025

Author: Aaron Cook, Chief Executive Officer

SUMMARY

This item is presented to Council to consider returning the funds received for initial funding, \$280,000 through Black Spot for the upgrade of the Durkin Road Intersection Upgrade with Goldfields Hwy.

BACKGROUND

This project is primarily located on Main Roads infrastructure and is to re-align and improve the intersection and the ability of vehicles to pull off Goldfields Hwy and affects the entry exit of the Fuel Station on the corner.

An application was submitted and approved through the Black Spot Program for the project to be designed and approved for development. The Grant is not 100% funded, with Council contributing 1/3 (\$391,000) to the total cost of the project estimated at \$1.175 Million.

The project has been assessed by Shire Officers and the CEO and it has been concluded that the total budget approved is far from being adequate to cover the expected costs, considering that all treatments must be to Main Roads Standards, as it is Main Roads infrastructure.

All over run costs would be required to be funded by the Shire and as such places the Shire at an unacceptable risk to undertake works that should be completed by Main Roads.

COMMENT

It is unknown as to the reason for the Shire to make application and undertake works on Main Roads infrastructure, through a Black Spot Grant, where rather the Department of Main Roads should undertake the works with the Local Government applying advocacy and pressure for the State to fund and complete the works required.

Due to the cost, \$391,000, that Council will need to allocate to have this project facilitated on budget, this allocation to a State-owned asset is seen as unacceptable for Council to be funding.

The risk in this project is high, considering the size and complexity of the trucks and vehicles using this intersection and the volumes of traffic, and should be expertly project managed to ensure that the standards of Main Roads is kept.

All overruns in cost would be placed on the Shire, yet Council would not have control over what is acceptable as Main Roads would dictate if matters were incorrect or unacceptable. This risk for return is seen as unacceptable.

The \$280,000 received to date has not been spent on the project so there are no costs already incurred, and whilst the project is listed in the adopted Road Program for expenditure it is proposed to cease this project and return the funds. As the project was budgeted the funds are available to be returned but as the purpose of the expenditure is proposed to be changed this action will need to be dealt with as a Budget Amendment if approved by Council.

CONSULTATION

The CEO has consulted with several consultants regarding this matter, and all have agreed that the risk is too high for Council to be confident in the project.

STATUTORY ENVIRONMENT

Local Government Act 1995 s6.8 - Expenditure from municipal fund not included in annual budget

POLICY IMPLICATIONS

There are no policy implications with this matter.

FINANCIAL IMPLICATIONS

Nil – There are no financial implications regarding this matter as the project is budgeted to be expended and as such the funds, if returned will facilitate this outcome.

The action to either spend the funds on the design or return the funds also has the benefit of removing this Grant Liability from the Shire's overall outstanding liabilities which is a benefit to occur in the 25/26 financial year and also reduces the Shire's risk exposure.

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

Ensuring a well-informed Council makes good decisions for the community

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

High quality corporate governance, accountability and compliance

Effective management of infrastructure, heritage and environment

Maintaining and renewing infrastructure and building assets

ATTACHMENTS

Nil

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That Council:

Advise the Black Spot Grant Funding Program that the Shire will not be progressing with the Goldfields Hwy and Durkin Road Intersection approved Black Spot project,

- 1. Authorise the Chief Executive Officer to return the grant payment received of \$280,000 to the Black Spot Program.**
- 2. Authorise the required budget amendment, as per the Local Government Act 1995 s6.8, to show that the Adopted Road project be removed from the budget and approve the expenditure of reimbursing the Black Spot Program the matching funds resulting in no net change to the Budget financials.**

11.1.3 FOCUS MINERALS - HAULAGE CAMPAIGN

Location: Coolgardie
Applicant: Focus Minerals
Disclosure of Interest: Nil
Date: 25 September 2025
Author: Aaron Cook, Chief Executive Officer

SUMMARY

It is presented to Council to consider approving a 45,000-tonne haulage campaign by Focus Minerals from the Norris Historic Mine Site – Victoria Rocks Road to the Three Mile Hill Processing Plant.

BACKGROUND

The application process for Haulage Campaigns, through the CA07 forms, provides the Council the ability to claim back from the applicant the cost of maintaining the road in question.

As per Council Policy 3.09 (Haulage Campaigns), where the campaign exceeds 25,000 tonnes an item must be presented to Council for approval.

COMMENT

The roads that are proposed to be utilised by Focus Minerals are considered to be significant and will require maintenance during the campaign.

The application is provided for Council reference and makes a contribution of \$71,834 + GST for the cost of maintaining the roads utilised. Any funds retained by Council are to be considered for allocation to Council Road Construction Reserve Account when undertaking the yearly Budget Review.

CONSULTATION

Focus Minerals

STATUTORY ENVIRONMENT

Road Traffic (Administration Act 2008 S132(4))

POLICY IMPLICATIONS

- *Policy #3.09 – Haulage Campaigns*
- *Policy #3.10 – Heavy Vehicles Conditions for use on Shire Roads*

FINANCIAL IMPLICATIONS

Any contribution received will be used for road maintenance delivered to this approval and any retained will be placed in the road construction reserve account.

STRATEGIC IMPLICATIONS**A thriving local economy**

Supporting and encouraging mining and processing industries

Accountable and effective leaders

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

Developing strong partnerships with stakeholders for the benefit of our community

Effective management of infrastructure, heritage and environment

Maintaining and renewing infrastructure and building assets

ATTACHMENTS

1. CA07 Application
2. Map - Haulage location

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. **APPROVES**, in accordance with Policy 3.09 Haulage Campaigns, the proposal from Focus Minerals Ltd (Principle) to use 17.737 kms of road network from the Norris Historic Mine Site located on Victoria Rocks Road to the Three Mile Hill Processing Plant from the 1 October 2025 to the 15 October 2025.
 - a) Capital Contribution e charged and invoiced to Focus Minerals (at \$0.09 p/tonne p/km; at 45,000 tonnes over 17.737 kms) = \$71,834 plus GST.
2. **AUTHORISE** the CEO to determine any request from the Company to amend the dates applicable to the request, but only on the basis that the relevant Council Policies be applied accordingly and that where any such applications are made and approved by the CEO, that suitable local public notice is given.



APPLICATION FORM

Restricted Access Vehicle/ CA07

Application for approval to operate RAV on road/s under control of the Shire of Coolgardie.

Application should be read in conjunction with Shire of Coolgardie Policy 3.09 (Haulage Campaigns) and Policy 3.10 (Heavy Vehicles Conditions for use on Shire Roads).

Applicants will receive a determination from the Shire.

If approved, the determination will constitute a letter of authority to comply with a CA07 condition on a Restricted Access Vehicle (RAV).

Please tick Application Type

Fees are subject to revision.

- ☒ **TYPE 1:** Short Term Campaign. Where a cartage campaign does not exceed 25,000 tonnes or 100 return trips in any annual period, the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The CEO has authority to deal with Short Term Campaigns.
- ☐ **TYPE 2:** Long Term Campaign. Where a cartage campaign exceeds 25,000 tonnes or 100 return trips in any annual period, or more than six return trips in any week or part thereof; the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The decision on Long Term Campaigns will be made by the Council subject to an agreement between the Operator and the Shire.

Heavy Vehicle Cost Recovery Contribution: In consideration of the use of Shire Roads, the Shire will request either:

- \$0.09 (09 cents) as a Significant Contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator
- \$0.06 (06 cents) as a Minor contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator

Applicant:						
Contribution based on (p/tonne x p/km travelled on Shire's Road Network)	rate	Tonnes	Km	Contribution	GST	Total inc GST
Significant Contribution	\$0.09	45,000	17.737	\$71,834.85	\$7,183.49	\$79,018.34
Minor	\$0.06			\$	\$	\$

Applicant Details (Applicant is the Owner of the mine)

Name of Applicant	John Morgan
Organisation	Focus Minerals Ltd

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Restricted Access Vehicle/ CA07 Application Form

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Postal Address	Level 5, 8 St Georges Terrace Perth WA 6000 PO Box 3233 East Perth WA 6892
Applicant Contact Person	Name: John Morgan Position: General Manager of Geology
Contact details	Phone: 0410 774 319 Email: jmorgan@focuminerals.com.au

Details of Haulage Proposal

Proposed Route

Origin:	Norris Historic Mine site – Victoria Rocks Road
Destination:	Three Mile Hill Processing Centre
Route: <i>Attach map and include all roads in Shire of Coolgardie – include SLKs to be travelled on each road within network</i>	Attached
Total Kilometres (one way in Shire of Coolgardie origin to destination)	17.737

Shire Roads – RAV Network Status

Include information for all roads in the Shire of Coolgardie that are the subject of this application.

RAV Network Status Shire Roads <i>Please state the current Main Roads RAV network classification of the road or indicate if the road is not on the network.</i>	Shire Road	Current RAV network status
	Victoria Rocks Road	N2
	Southern Bypass road	N2
	Neapan Rd	N2
	Ladyloch Road	N2

Vehicle Type

RAV Vehicle Class	N2
Truck & Trailer Combination Details	Truck, Trailer, Dolly, Trailer

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Restricted Access Vehicle/ CA07 Application Form

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GCM (tonnes)	165
Payload (tonnes)	50
Concessional Loading Requested (CLBPS) EG Tandem Drive Concessional Levels 1-3 or Tri Drive Concessional Levels 1-3	☒ NO

Haulage Task Details

Total number of truck movements per 24 hour period:	LOADED: Number 48..... Direction To Three Mile Hile UNLOADED: Number 48..... Direction To Norris old Workings
Number of trucks in use	3
Number of shifts per 24 hrs	6
Estimated total loaded truck movements per month	900
Material to be transported	Historical Low Grade stockpile Norris
Estimated total tonnes per campaign material transported •	Estimated total tonnes per annum material transported • 45,000

Duration of RAV access

Estimated commencement date of haulage task:	01/10/2025
Estimated completion date of haulage task:	15/10/2025

Details of Haulage Company

Provide details of the haulage company/ies that will operate under this approval. Attach a separate list or vehicle registration numbers (Prime-Movers only; trailer registration not necessary).	Blue Rock Haulage Ltd – ABN 60155614805 brendan@bluerockhaulage.com.au MOB: 0400 165 139 Prime Movers Rego's: XV05PV 1HJZ610 1HWI012
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Restricted Access Vehicle/ CA07 Application Form

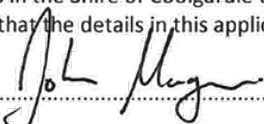
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Documents and Other Relevant Information

Documents Attached	☒ Map ☐ Engineering specifications ☐ Safety management plan ☐ Community benefit proposal ☐ Other (provide details)
Other Relevant Information	

DECLARATION/SIGNATURE

I,John Morgan..... ofFocus Minerals Ltd.....
hereby make application for a letter of authority for operation of Restricted Access Vehicles on RAV
network roads in the Shire of Coolgardie to comply with the CA07 condition of a valid RAV approval held by
me. I confirm that the details in this application are correct.

Signed:.....

Date: 22/09/2025

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Restricted Access Vehicle/ CA07 Application Form

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Restricted Access Vehicle/ CA07 DETERMINATION

Name & organisation of Applicant	
Name of Haulage Company	
Road/s in Shire of Coolgardie	

☐ **APPROVED** – Letter of Authority Granted

Shire of Coolgardie Office

Council Resolution Number:

☐ Not applicable – less than 25,000t

Signed Chief Executive Officer (CEO): Date:

Approval **COMMENCES** on (date):

Approval **EXPIRES** on (date):

(not valid without Council Resolution number and signature of CEO)

The Shire of Coolgardie has APPROVED this application for the period stated within. The operator must adhere to all conditions imposed by Main Roads WA and the following additional CONDITIONS imposed by the Shire of Coolgardie:

- 1.
- 2.
- 3.
- 4.

This approval, if validated with a Council Resolution number and signature of the CEO constitutes a **letter of authority** in compliance with the CA07 requirement of a valid RAV approval.

☐ **DECLINED**

Shire of Coolgardie Office

The Shire of Coolgardie has DECLINED to approve this application.

Council Resolution Number:

Signed Chief Executive Officer (CEO):

Date:

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Restricted Access Vehicle/ CA07 Application Form

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Information for Applicant

	TYPE 1	TYPE 2
Processing time	Allow 7 – 14 days for Letters of Approval to be issued.	Allow 7 – 30 days (may be longer depending on Council meeting dates and road condition). - Will depend on condition of road and extent of haulage task. - Allow <i>minimum 6 months</i> if legal agreement & major road upgrades required.
Formal decision of Council required	No	Yes - Council Resolution Number required
Legal agreement required	Generally no	Generally yes (construct and/or maintain and/or user pays road use)

- Legal agreements – applicants may need to enter into one or more agreements with the Shire:
 - Construct and/or maintain: if the haulage proposal is for a class of RAV that is greater than the current RAV network classification of the road, and/or the road is not in a condition suitable for the haulage task, the applicant will be required to upgrade and maintain the road at the cost of the applicant.
 - Road Use (Restricted Vehicle Haulage): applications will be considered on their merits but as a general rule will be required for a haulage task that is for greater than 25,000 tonne per annum.
- Operation of a restricted access vehicle on any road in the Shire of Coolgardie constitutes an offence under the Road Traffic (Vehicle Standards) Regulations 2002 unless:
 - The road is on a classified RAV network route approved by Main Roads; and
 - The RAV is of a class that is authorised for operation on the relevant network; and
 - The operator holds a valid approval issued by Main Roads WA and a valid letter of authority from the local government to comply with a CA07 condition.

Process and Additional Information

Occasionally applicants may be required to provide additional information. This will depend on a range of variable factors particularly the condition and classification of the road relative to the duration, class of vehicle and annual tonnage of the haulage task. The applicant is responsible for all costs. Costs may include engineering fees, legal fees and staff time.

Process

- Applicant submits proposal (Restricted Access Vehicle/ CA07 Application Form)
- Shire requests further relevant information / retains consulting engineer at applicant's cost to review proposal
- Application submitted to council with recommendation for in-principle approval
- Terms and conditions are negotiated:
 - Scope of capital works to prepare the road (the Pre Work) for the haulage task
 - Scope of ongoing maintenance
 - Community benefit
 - Engineering sign off
 - Legal agreements drafted (construct and/or maintain, and/or RAV access)
- Final recommendation to Council
- Legal agreements signed and sealed
- Applicant completes Pre Work

8. Main Roads and Shire assess
9. If approved, Shire issues CA07 Letter of Authority
10. Applicant can commence haulage in accordance with CA07 and/or legal agreement.

Engineering Assessment

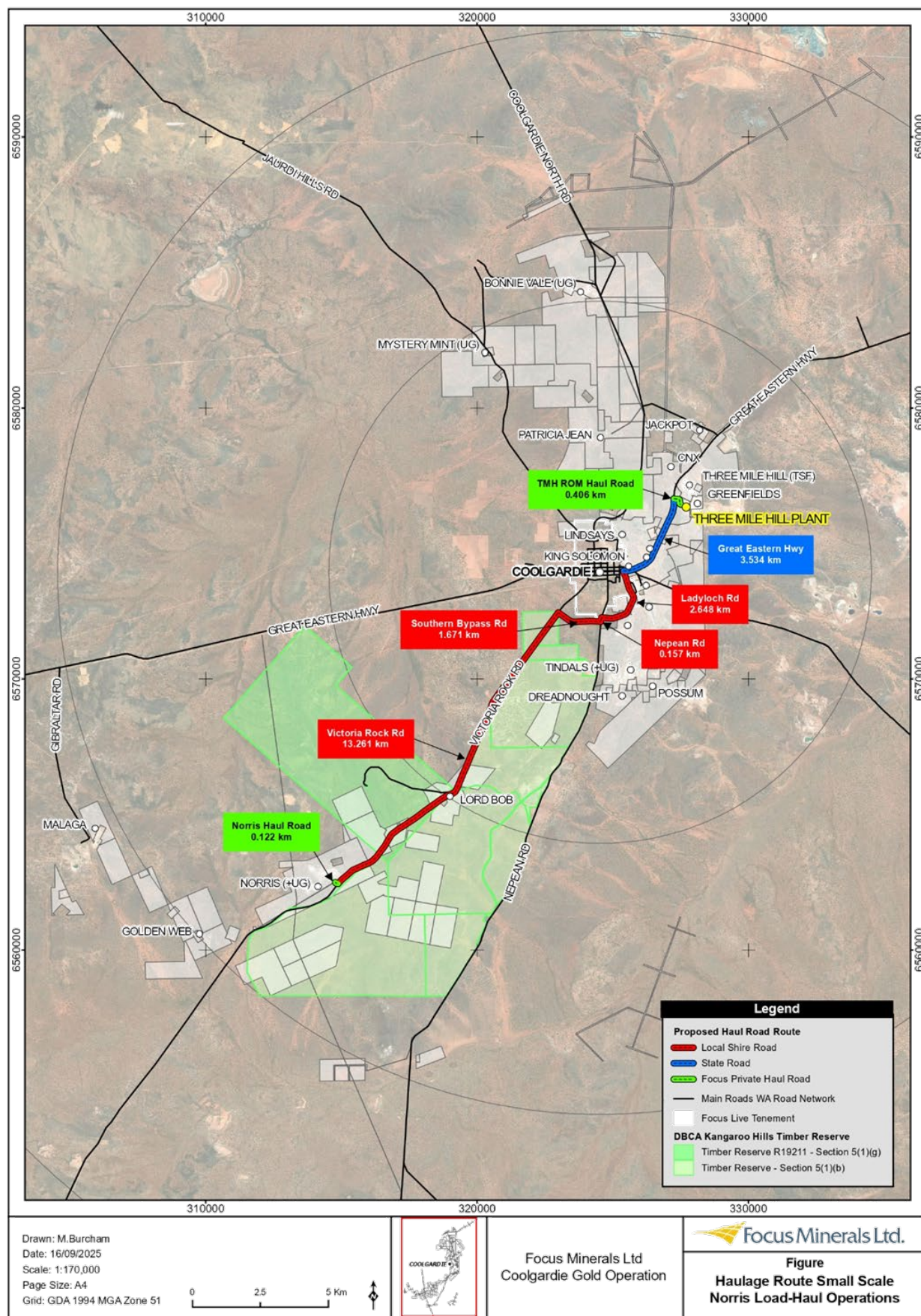
In the first instance, applicants should contact Main Roads Heavy Vehicles Operations Branch to obtain MRWA document "Guidelines for Assessing the Suitability of Routes for Restricted Access Vehicles"

Some applications may require a detailed engineering assessment of the current road, and the upgrades required relevant to the haulage task.

This assessment should be presented as a Technical Report to include all relevant matters, such as:

- Horizontal and vertical alignment relative to Design Vehicle and Design Speed
- Earthworks required – note any requirement to widen, raise, re-sheet, re-align to accommodate horizontal, vertical design
- Road Pavement – note design width, surfacing, elevation relative to natural surface
- Pavement design – based on MRWA Road Note 9
- Bitumen Surfacing – per MRWA Specification
- Drainage assessment including table drains, offshoot drains, floodways and culverts. Nominal Design ARI 10 years.
- Intersections – detail swept path analysis and GIVE WAY / STOP control assessment
- Stock Grids – note existing width relative to Road Design width and also existing condition / proposed improvements
- Gravel and water supply for road improvements – determine supplies of suitable material and carting details
- Clearing permits required for any road widening and for sourcing road building materials
- Signs, Lines and Guideposts
- Safety management plan including Traffic Management Plan for construction phase.

It is necessary to have a LEGAL AGREEMENT with the Shire before carrying out ANY work, testing or modification to any road under the control of the Shire of Coolgardie including the road reserve.



11.1.4 TEMPORARY ROAD CLOSURE - PORTION JAURDI HILLS ROAD, COOLGARDIE

Location: Jaurdi Hills Road Coolgardie

Applicant: N/A

Disclosure of Interest: Nil

Date: 19th September 2025

Author: Rebecca Horan, Executive Manager Governance and Workplace

SUMMARY

That Council acknowledge the three (3) submissions received regarding the further temporary close of Jaurdi Hills Road (SLK 21.26 to 48.21) for the purpose of mining activities for a period of 24 months.

BACKGROUND

Council at its meeting held on the 28th May 2024 resolved to approve the partial closure of section of Jaurdi Hills Road from SLK 35.3 through to SLK 48.2 for the purpose of mining activities for a period of 12 months, subsequently, Council at its meeting held on the 21st July 2025 resolved the following: -

COUNCIL RESOLUTION #107/2025

Moved: Cr Tracey Rathbone

Seconded: Cr Daphne Simmons

That Council: -

1. **APPROVES** the request from Beacon Minerals for a partial temporary road closure of Jaurdi Hills Road (SLK 21.26 to SLK 48.21), as shown on the Attached Plan for the purpose of mining activities for a period of 24 months for Beacon Minerals employees and contractors and Permit holders for permits which have been issued by the Shire of Coolgardie, subject to: -
 - a. The 24 month temporary closure period to commence on 1 August 2025 or sooner by written agreement from the Shire of Coolgardie.
 - b. Extension beyond the 24-month period timeframe will require a further review and application for considered by the Shire.
 - c. At expiry of the temporary closure period the applicant is to repair and make trafficable the closed section of Jaurdi Hills Road to the satisfaction of the Shire of Coolgardie. All costs to be borne by the applicant.
 - d. The applicant is responsible for
 - i. Provision and installation of road signage
 - ii. Traffic management protocols
 - iii. All costs associated with the request being borne by the applicant;
2. **INITIATES** Local Public Notice of the proposed temporary closure for a period of 21 days comprising: -
 - a. Notice Details
 - i. Purpose of temporary closure
 - ii. Proposal details

iii. Location**iv. Submission period**

The Shire has a current Road Maintenance Agreement with Beacon Minerals for the following sections of Roads:-

- Jaurdi Hills Rd SLK 21.26 to SLK 48.21 (26.95km in length)
- Coolgardie North Rd SLK 13.25 to SLK 17.26 (4.01km in length)
- Ladyloch Road SLK 0.98 to SLK 1.67 (0.69km in length)

Under the agreement, Beacon Minerals, are responsible for the following on sections

Maintenance of the Road

- (1) Throughout the Term, the Operator must undertake maintenance of the Road to ensure that, at all times so far as practicable, the condition of the Road meets the Required Standards.
- (2) The Shire may, from time to time, give the Operator a written direction to undertake the maintenance works that the Shire, acting reasonably (including having regard to the Operator's obligations under this Agreement), considers to be appropriate to ensure that the Road meets the Required Standards.
- (3) The Operator must comply, at its own cost, with a written direction given under this clause, within the time specified in the direction or, if no time is specified, as soon as is reasonably practicable.

Reporting

Within 3 months of the Commencement Date, and after that on a 6-monthly basis (or as otherwise agreed in writing by the Shire), the Operator must give the Shire a written report setting out –

- (a) details of the maintenance undertaken by the Operator in respect of the Road under clause 3;
- (b) the costs incurred by the Operator in undertaking that maintenance; and
- (c) any other information that may be required by the Shire relating to the maintenance of the Road.

COMMENT

The Temporary Road Closure was advertised in the Kalgoorlie Miner, Shire's website and public notice boards from the 26 July 2025 per a period of at least 21 days with submissions closing at 4pm on Monday 18th August 2025. Three (3) submissions were received.

CONSULTATION

Beacon Minerals

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**A thriving local economy**

Encouraging the development of local business education and support

Supporting local businesses in the Shire

Accountable and effective leaders

Developing strong partnerships with stakeholders for the benefit of our community

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

ATTACHMENTS

1. Jaurdi Hills Road Closure Submission - Greg Hewitt
2. Jaurdi Hills Road Closure Submission - Jan McLeod
3. Jaurdi Hills Road Closure Submission - Paul Simmonds
4. Jaurdi Hills Road Access Form

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council: -

1. Acknowledge the three (3) submissions received.
2. Proceed with the approved partial temporary road closure of Jaurdi Hills Road (SLK 21.26 to SLK 48.21) for the purpose of mining activities for a period of 24 months for Beacon Minerals.

GREG (PECKA) HEWITT
21 BAYLEY ST
COOLGARDIE

16 AUGUST 2025

TO SHIRE OF COOLGARDIE

ACTION CHIEF EXECUTIVE OFFICER
MR ARON LOOK.

DEAR SIR

REGARDS THE PROPOSED TEMPORARY
ROAD CLOSURE OF JAUDI HILLS ROAD.

MYSELF AND OTHERS AS A PROSPECTING
GROUP HAVE PROSPECTING LEASES JUST NORTH
OF BEACON MINING.

AS SUCH WE TRAVEL THE JAUDI ROAD
TO WEALTH OF NATION AREA ON A REGULAR
BASIS.

NAMELY, GREG HEWITT, MARK HARRING, DALEN
HARRING, JOHN ROWE, ADRIAN HEWITT, AND
SHARON STEWART, AS SUCH WILL REQUIRE
PERMISSION TO TRAVEL IN THAT AREA.

A SIMILAR REQUEST WAS APPLIED FOR
THE LAST TIME BEACON STATED THEY WISH
TO CONTROL THAT AREA OF THE ROAD.

I PRESENTED A LETTER TO THE
SHIRE OFFICE IN COOLGARDIE AT THAT
TIME ~~IT~~ HAVE NOT RECEIVED ANY CORRESPOND.
AS YET. REALISING YOU GUYS HAVE BEEN
EXTREMELY BUSY OF LATE. 0427084768.

WE ALSO HAVE A MINING LEASE AT AN AREA
JUST WEST OF PHILIP'S FIND, WHICH WE HAVE
TO WRESTLE AND DODGE WITHES HATS AND
20-40 TON ORE TRUCKS - COMING OUT

2
OF THEIR NEARBY PIT. I CAME FACE
TO FACE WITH ONE THESE BIG FELLAS
A MONTH BACK ON THE ACTUAL ROAD,
FROM KINTORE TO WEALTH OF NATIONS

WE MET FACE TO FACE I JUMPED OUT
OF THE UTE (BEACON LIGHT ON) AND THE TRUCK
DRIVER POLITELY STEPPED OUT -- HENCE SHE
CONTACTED THE MANAGER AT THE OFFICE.

WE PROCEED ON AND HAD A ~~PLEASANT~~ PLEASANT
YARN, IE, CALL UP ON THE 2WAY (WHICH I
HAVE BEEN DOING). WE ALL JUST NEED TO
LOCK IN THAT WORD. RESPECT EACH OTHER NO
MATTER WHERE YOU ARE OR WHO YOU ARE.

THANK YOU FOR YOUR PATIENCE

YOURS FAITHFULLY

GREG (PECKA) HEWITT

COOLGARDIE

0427 084 768

MR. A. COOK

A-CEO

SHIRE OF COOLGARDIE

SHIRE OF COOLGARDIE	
RECORD No	
OFFICER	
10 AUG 2025	
FILE No	
ACTION DATE	

JAN M'LEOD

WIDGIEMOOLTHA

8-08-2025

2pp

FOR PUBLICATION

Dear Aaron,

I am against the ^{proposed} temporary road closure of Jaudie Hills Road for 2 yrs for the following reasons:-

- Jaudie Hills Road is a public gazetted road and should remain open to all users,
- Prospectors need to access their leases as they too, pay rates to the Shire which have recently increased by 30%,
- There has been no report of the upgrading/remediation of the Jaudie Hills Road which was a requirement after the last 12 mth approval which commenced on May 29 2024,
- It seems that saline water has been used for dust suppression causing environmental damage to the native flora,
- 1000+ tonne quads should not be allowed,
- 1000+ tonne quads can only further damage the road network, eg. hadyloch Rd, around Bonnievale etc.,
- Permit system will only cause confusion as it hasn't been clear of the administration of this; Beacon? Shire? and no details have been given,
- Beacon Minerals should be paying maintenance/capital contributions for haulage as do other companies:-

(1)

I compare the details concerning Binneringie Road:-

- Mining company had to upgrade & maintain the road to the satisfaction of the Shire of Coolgardie,
- had to pay an upfront contribution of \$1.1M,
- Haulage fees still had to be paid,
- no restriction of public access,

A further note:- Dunnsville Road was on the Shire of Coolgardie Road Network and numbered accordingly.

Hence for all of the above reasons I am against this proposed temporary road closure of 26.95 km of Jardi Hills Road for 2 years.

Yours faithfully,



J.W. McLEOD

0427 208023

18-08-2025

SHIRE OF COOLGARDIE	
RECORD No	
OFFICER	
10 AUG 2025	
FILE No	
ACTION DATE	

②

Date 18/8/25.

①

ATT CHIEF EXECUTIVE OFFICER

Coolgardie Shire

ARRON COOK.

Paul Simmonds

64 King St

Coolgardie

6429.

m

REFERENCE: OBJECTION/SUBMISSION

Planned: Extension of 2 year Extension of Jodie Hills RD for BROWN Minerals for Privatization of the public road.

I will begin, as a rate payer of 20 lease at Dorrville, a house in Coolgardie as well, I am subjected to these rate hikes the Council and former CEO, have bestowed upon me and the rest of the community.

We have attended the last 4 council meetings, trying to ascertain whether or not its worth continuing or just sell up, and move, to another shire where rates are cheaper.

Like most of the people who attended the meeting I am astounded by the present sitting council, and the President discussion making, with the former CEO.

Reluctance of answering questions even direct ones.

Hiding behind confidentiality clauses, and all of them should have known the finances of the shire prior to every monthly meeting.

You Arron, was the only one with guts to answer promptly, and I commend you for that, well done.

As far as the others go, all of them need to be replaced, and if there is any impropriety committed face the consequences. They were supposed to be the leaders of the Shires as representatives. The blame falls squarely on their shoulders alone.

The Jodie Hills road is another bad decision like the Lady Lock RD the (Shire White Elephant)

②

Rate payers money gone west again. I have seen rocks fall off trucks on the road, and the dust is unbelievable, its only maximum 2 km long in town and the traffic is unbelievable.

Three mile hill another public road (federal). I observed a rock three times the size of a house brick fall off a truck and take out the front left hand wheel of a small white car with a lady driving and a small child in it. Lucky both never went over the shoulder and were killed.

My point here is, most companies put in miscellaneous licenses to haul ore, and I believe all trucks should be covered, especially on public roads.

As the Jaudie Hills roads is a public road used not only by Beacon Minerals, other miners like myself that number at least 7 that work there leases 80% of the year or more, the road is used by other lease holders that pay rates as well.

As there are really only two major shire funded roads heading north, major arterial access for these miners it is also access for campers, holiday makers, people getting firewood, and the Golden Quest Trail. Route, and access for detectorist on pending ground.

What right does the council have to exclude these people and those that pay rates to some exclusive company with no transparency nor devolution of agreements between company and rate payers.

The answers Melcom Cullen gave to pointed questions concerning these matters, was evasive and no committal.

The road status is not as it was 25 years ago. Now well below ground level everywhere, run off

(4)

culverts and surface sheeting all but gone, and has been poorly maintained by the shire since Brett Reeves resigned during the former C.E.O. reign of Trail. Prior to leaving consistently asking for material to build the road back up.

He did manage to put one box culvert in north of Beacen Minerals, and did grade the road at least once a year, when the shire at least had a road crew and machines.

Prior to him, Rob McNelly a works supervisor was responsible for another box culvert and he believe along with Doug Cull from Pocklington who along with the shire paid for the sheeting of the road with gravel not only on the Jaudie road but the Donnsville road as well as Doug was carting ore to Greenfields.

Rob McNelly and Don Lee shire works former pushed the road through with the Colgarie Shires Machinery in 1994/95 possibly according to Rob that being the Donnsville road.

It may note you to look at Matters for Information of Councilors 31 Oct 1995 of roads listed #134 Donnsville RD. This road is there for listing for maintenance by the shire, belonging to the shire whether gazetted or not!

How can a Shire promote it as a part of the Golden Quest Trail, sign post it and not bother to maintain.

I will ask this question Aaron, if the shire council were leaders with a bit of common sense, why have not any of them approached the present mining companies in the area, "asking for mullock

③

to build the road base back up above waterline, and make it apart of there criteria? I know of one Noel Wammis owner of the Wealth of Nations, free of charge!

Horizon is still going with Greenstone on the Donnsville Road and Bessen minerals been going for years. Further more Mal Cullen said quote "I drive the roads quite often". How far to Bessen minerals for a cup of Tea! You may ask him to ask Graham for some mulch.

Had he practice what he preached there would have been no need to go to the Kalgoolie Miner over the state of the Donnsville road. There was four of us that met that gentleman that morning. As apart of the Golden Crest Trail I was forever helping Normads with there caravans stranded in washouts and blocked trees, a predicament that went on to long!

This ones brings me to a point closer to home. In a court who is responsible in a court of law for these shire Roads.

You may want to consider this, in the event of an emergency or accident what reads the shire has in its domain and is responsible for need to be kept serviceable, and open to all and not privatized. for services like Police, fire Brigade and Ambulance. Speaking from experince, as a local, one who knows the Ambulance personal in the Colgoolie Shire.

Pretty straight forward for them up the Durdie Rd to the Wealth of Nations AS Km, a grey ute waiting. I had dialed 000 for an Ambulance, partner had fell over and broke her hip. Telling the respendent to

(5)

came via the Jaudie Hills rd, grey ate 45 km etc. Two and a half hours later dispatched from Kal they arrived, via Broad Arrow, Ora Banda right at Kintore on the North Rd on Dunnsville Rd.

were they pissed off when we spoke, in charge of a essential service vehicle trying to negotiate that road, shame on the Coolgardie shire.

Google sent them that way! Needless to say they didn't go back that way, Shirley was RFDs to Perth.

I ask for you Aaron, put yourself in my position what if it was your wife has would you feel. Now imagine she had had a heart attack and died!

Being out there for 45 years now in the last 10 years on the Jaudie Hills rd along essential services has attended 3 fires, 2 missing people, 2 serious car accidents and another 4 accidents, 3 cars of the 4 write off in a wash out that Mal Cullen reckons the Shire doesn't acknowledge as it responsibility. The old road at the Weath was changed when Rob McNelly push the Dunnsville road through.

In Point form after he had access for 12 months (Becan Minerals) my objections and concerns for another proposed 2 years are as follows

- 1 Compare the lower end of Jaudie Rd to the North end. Built up with road surfacing, above the waterline, run offs functioning, light vehicles predominately, used to be closed when it rained, looking after the shires infrastructure

(6)

Barron Minerals use this road for access daily.
Shire have resheeted this in stages recently.

2 Sand RD to Barron (Private Haul Rd)

Heavys use it carting / maintenance to Barron and workers. Others like myself that go further north.

The Jaudie Rd starts at the Y intersection:

Maintained by Barron the road is water with hypersaline water all the trees along this rd are dying and environmental disgrace,

3 The road holds water, the combination of salt and mud on vehicles leads to corrosion very quickly, and every one north of Barron Minerals is pissed off about it. Compared to a dry rd at the start Cadgordie end.

It can be a dry day but the same thing happens if they flood the road with water.

As you wish me to endure this for another two years I will have no vehicle left, its already ate the galvanizing off the trailer. I object to it.

4/ His bypass effort, if its his standard for the upkeep of the northern end of the road to be handed back to the shire its a bloody disgrace.

You are lucky if its wet to stay on the road.

I dont know what crap he used but needs replacing.
This is an Asset of the Shires.

5/ His Turn off to Barron Minerals.

Whilst it really not your issue and the stop sign is there, I have had to break heavy with

⑦

vehicles exiting onto Jawide Hills RD. They don't stop rather thinking they own the road and know no else matters from the north,

I was also nearly cleaned up at the pipe line at Black Eat with that L.V.

My Partner has also had the same thing happen as well as others I know of.

6/ From there the watering / grading this year more salt water on the roads more grader work, shit all over the cars, vehicles, and machinery. How much is he going to dig out before they start building it back up. What is the Shires position on this, are you as a C.E.O. going to put us further into debt, when it comes to resurfacing this arterial when he is gone..!

7/ I have already eluded to the fact that I don't believe it should be privatized, with the prospect of good hits at the north by Beacon Minerals and the prospect this week that they will purchase the Wealth of Nations. I suggest that you consider that he applies for a Miscellaneous Licence, As work will continue for years and the road will be tied up for years to come,

8/ Currently the road is not up to being shared safely with Quads, let alone two passing one another or passing a caravan. Beacon Minerals haven't cleared road side vegetation of the

⑧

batters avoiding a potential accident. Nor have they widened the road at Mächlay dam enabling a truck and car to pass safely. It is not my job to tell you what to do, maybe by yourself take a drive out there, and ascertain things for yourself.

9/ Remember this, it takes along time for a Quad truck to stop, with added support trucks and L.V.^s plus public I have my concerns,

Make your own enquiries about the salt on the 10/ road through the environmental division with the D.M.P. in Kelsoe.

yours sincerely

Paul Simmonds.



Jaurdi Gold Project | Haul Road Access Form

STATUS			
REASON FOR HAUL ROAD ACCESS:			
DATE OF TRAVEL:		DATE OF RETURN: (If you will not be returning through the haul road, tick the box) ☐	
DRIVERS DETAILS			
FIRST NAME:		SURNAME:	
DATE OF BIRTH:	GENDER: M ☐ F ☐	DRIVERS LICENSE NUMBER:	
ADDRESS:			
SUBURB:	STATE:	POST CODE:	
EMAIL ADDRESS:			
MOBILE NO:		HOME PHONE NO:	
EMERGENCY CONTACT DETAILS			
NAME:		RELATIONSHIP:	
CONTACT PHONE NO.:		SECONDARY CONTACT NO.:	
VEHICLE DETAILS			
Vehicle Rego:		Type of Vehicle:	
Colour:			
PASSENGERS DETAILS			
Name:	Mobile:	Name:	Mobile:
Name:	Mobile:	Name:	Mobile:
TRAFFIC MANAGEMENT		Vehicle	
Whilst travelling on Beacon Minerals haul roads, you must obey all speed signs where posted. 90kms 100kms		All vehicles must be equipped with the following, - First aid kit. - Vehicle self-recover kit. - UHF two-way radio - Drinking water - Fuel (adequate for return trip)	
IN CASE OF AN EMERGENCY		GENERAL INFORMATION	
In case of an emergency CALL: 000 Assistance maybe available, contact the following, - Call (08) 9093 2477 - UHF Channel #30		If you require any further information, please contact the main office on the following: - Call (08) 9093 2477 - Email: enquires@beaconminerals.com.au 144 Vivian Street Boulder WA 6432	

PLEASE ENSURE YOU SIGN THE BACK OF THIS REQUEST FORM

Prepared by:	Len Morrow	Date: 07.08.2024	Document Number:	BCN-ADM-FRM-
Approved by:		Date:	Review Date:	
		VERSION	1.2	Page 1 of 2



Jaurdi Gold Project | Haul Road Access Form

DRIVER DECLARATION

BY SIGNING THIS FORM, YOU AGREE TO THE FOLLOWING,

- I agree to follow all traffic management & instructions that have been put in place by Beacon Minerals.
- As the driver of the above-listed vehicle, I take full responsibility for the vehicle, equipment, myself & passengers onboard. I /we will not hold Beacon Minerals responsible for damage to equipment or injuries sustained while operating a vehicle on the Beacon Minerals haul road.
- I confirm my agreement and consent to the matters in this form was provided on a voluntary basis and I provide my signature as confirmation of this.

DRIVER'S SIGNATURE: _____ **DATE:** _____

*** Please send completed form to gatehouse@beaconminerals.com.au ***



Prepared by:	Len Morrow	Date:	07.08.2024	Document Number:	BCN-ADM-FRM-
Approved by:		Date:		Review Date:	
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11.1.5 CR ROSEZINA MITCHELL - LEASE

Location: Coolgardie Post Office Complex, 56 Bayley Street, Coolgardie
Applicant: Cr Rosezina Mitchell
Disclosure of Interest: Nil
Date: 23 September 2025
Author: Rebecca Horan, Executive Manager Governance and Workplace

SUMMARY

For Council to consider the draft lease agreement for Cr Rosezina Mitchell for Pharmacy Portion of the Coolgardie Post Office Complex.

BACKGROUND

The Coolgardie Post Office complex has undergone a significant transformation over the past 4 years with a refurbishment across 8 of the tenancies as well as fire remediation works in 2022/2023.

The tenant has previously held a lease for the same portion of the Coolgardie Post Office Complex which expired in November 2024. Cr Mitchell did temporarily relocate during 2022-2023 whilst the complex was undergoing major renovations.

COMMENT

The new draft lease is for a period of 2 years commencing in September 2025 and expiring in August 2027 with an option of a further term of 1 year. The use of the premise under the lease terms is Cultural and Arts.

A desktop market rent report was completed by Acumentis for a similar size space within the same complex.

CONSULTATION

- Cr Rosezina Mitchell

STATUTORY ENVIRONMENT

Local Government Act 1995

3.58. Disposing of property

- (3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —*
- (a) it gives local public notice of the proposed disposition —*
 - (i) describing the property concerned; and*
 - (ii) giving details of the proposed disposition; and*
 - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;*
 - and*
 - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

\$1,200.00 per annum rental income plus outgoings.

STRATEGIC IMPLICATIONS**A thriving local economy**

Advocating for training and employment opportunities delivered in the Shire

Encouraging and attracting new investment and advocating for local employment

Accountable and effective leaders

Advocating for services that support our community needs

An inclusive, safe and vibrant community

Continuing to support the children and youth of our community

ATTACHMENTS

1. Valuation - Bayley Street, Coolgardie - Confidential
2. Draft lease - Pharmacy Portion of the Coolgardie Post Office Complex. - Confidential

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. **AUTHORISE** the Chief Executive Officer to negotiate a Lease between the Shire of Coolgardie and Cr Rosezina Mitchell subject to section 3.58 (3), Local Government Act 1995 for the Pharmacy portion of the Coolgardie Post Office Complex, 56 Bayley Street, Coolgardie, on the following terms;
 - (a) Term of lease 2 years commencing on the commencement date and expiring one day prior to the second anniversary of the commencement date with an option of a 1 year further term.
 - (b) Annual Rent of \$1,200.00 excluding GST payable in advance in equal monthly instalments.
 - (c) Annual Outgoings of \$500 excluding GST payable in advance in equal monthly instalments.
2. If no submissions are received Council authorises the Chief Executive Officer, the power to decide to dispose of the property and for the Chief Executive Officer to execute the lease agreement under common seal;
3. If any submissions are received, these are to be referred to Council to consider before making a decision on the proposal.

11.2 Operation Services**11.2.1 LIST OF PAYMENTS - AUGUST 2025**

Location: Nil
Applicant: Nil
Disclosure of Interest: Nil
Date: 12 September 2025
Author: Raj Subbiah, Finance Manager

SUMMARY

For Council to receive the list of accounts for August 2025.

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 2025 are: -

1. LGIS WA – Annual Insurance for Shire of Coolgardie 1st installment
2. Sirrom Village Services – Management of Bluebush Village
3. Australian Taxation Office – PAYG

As of the 20 August 2025, all creditors have been paid in full, and no outstanding amounts remain.

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 2025****VOTING REQUIREMENT**

Simple majority

OFFICER RECOMMENDATION

That Council:

1. Receive listing (attached) of accounts paid during the month of August 2025 by the Chief Executive Officer under delegated authority of Council.
 - a) Municipal accounts totalling \$2,907,395.64 on municipal vouchers EFT29296 – EFT29515 and Direct Debits
 - b) Credit Card totalling \$12,819.34
 - c) Fuel card payments totalling \$77,525.44

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2025
EFT's

EFT	Date	Name	Description	Amount
EFT29296	06/08/2025	Australian Taxation Office	Payg For Period (5 Invoices)	\$172,532.00
EFT29297	06/08/2025	Allen And Overy	Legal Assistance - Rangecon Part B	\$45,685.95
EFT29298	06/08/2025	Civic Legal	Professional Fees May - Jun 25 (6 Invoices)	\$48,986.65
EFT29299	06/08/2025	Department Of Fire & Emergency Services	FESA Es1b 4Th Qtr Contribution	\$32,175.20
EFT29300	06/08/2025	Integrated Ict	Credential Protection Dark Web Mar & May 25	\$39,966.08
EFT29301	06/08/2025	Lg Corporate Solutions Pty Ltd	Finance And Accounting Assistance May 25 (7 Invoices)	\$36,125.64
EFT29302	06/08/2025	Sirrom Village Services Pty Ltd	Management Of Bluebush Village May 2025 - Part B	\$50,000.00
EFT29303	06/08/2025	St John Medical Kambalda	Service Provision Jan - Mar 25 (1 Invoice)	\$171,380.00
EFT29304	13/08/2025	Australian Taxation Office	Payg For Period (3 Invoices)	\$81,350.07
EFT29305	13/08/2025	Ampol	Fuel For Fleet 1-31 Jul 25	\$8,724.72
EFT29306	13/08/2025	Blackwoods	Parts	\$470.05
EFT29307	13/08/2025	Boc Limited	Container Service 28/4/25 - 28/5/25	\$616.35
EFT29308	13/08/2025	Bp Australia Limited	Fuel For Fleet 1-31 Jul 25	\$5,341.08
EFT29309	13/08/2025	Bunnings Buildings Supplies	Supply Of Tools For Various Building Repairs	\$2,017.47
EFT29310	13/08/2025	Child Support Agency	Payroll Deductions/Contributions	\$1,135.52
EFT29311	13/08/2025	Civiq Pty Ltd	Parts	\$904.42
EFT29312	13/08/2025	Cleanaway Pty Ltd	Provision Of Refuse Collection Services - June 25 (7 Invoices)	\$33,160.01
EFT29313	13/08/2025	Connies Cafe & Cakes	Catering For Gvroc Meeting At Kambalda Rec Centre	\$416.90
EFT29314	13/08/2025	Container Refrigeration Pty Ltd	Hire Of Crm 7075 Jun 25	\$3,613.50
EFT29315	13/08/2025	Coyles Mower & Chainsaw	Parts For P273	\$113.60
EFT29316	13/08/2025	Craig & Jami Eade	Rates Refund For Assessment A353	\$400.00
EFT29317	13/08/2025	Eagle Petroleum	Diesel For Bluebush And Equipment (8 Invoices)	\$64,674.47
EFT29318	13/08/2025	Easy Signs Pty Ltd	1 X Fitted 4 Foot Table Cloth For Australia Day 25	\$173.00
EFT29319	13/08/2025	Elite Compliance	Senior Living Accommodation Units	\$1,650.00
EFT29320	13/08/2025	Elite Gym Hire	Bluebush Village Gym Service Inspection 6 Monthly	\$316.80
EFT29321	13/08/2025	Ess Kambalda Village	Meals On Wheels - Estimated Meals For Jun 25	\$5,250.08
EFT29322	13/08/2025	Fiesta Canvas	Coolgardie Pool Winter Shade Sail Removal	\$2,805.00
EFT29323	13/08/2025	Geoffrey Harcombe	Environmental Health And Consultancy Services Jul 25	\$8,647.59
EFT29324	13/08/2025	Goldfields Linemarking	Kambalda Airport Runway Maint May - Jun 25 (2 Invoices)	\$26,598.00
EFT29325	13/08/2025	Goldfields Locksmiths	Security Fobs Red Gym Pkt 10 X2	\$1,413.18
EFT29326	13/08/2025	Goldfields Womens Health	Shire Of Coolgardie Counselling Services Apr-Jun 25	\$5,917.88
EFT29327	13/08/2025	Ground Masters	Burial Assistance	\$700.00
EFT29328	13/08/2025	Hardy Spicer P/L	Parts P352	\$270.93
EFT29329	13/08/2025	Harvey Norman Kalgoorlie	Wifi Camera	\$1,889.00
EFT29330	13/08/2025	Hitachi Construction Machinery	Keys For P393	\$56.23
EFT29331	13/08/2025	Industrial Automation Group	Coolgardie Waste Water Distribution System Upgrade	\$19,601.78
EFT29332	13/08/2025	Ingenua Pty Ltd	Engineering Support 12-16 May 25	\$796.40
EFT29333	13/08/2025	Integrated Ict	Credential Protection - Dark Web Jun 25 (7 Invoices)	\$33,719.15
EFT29334	13/08/2025	Jll - Jones Lang Lasalle Pty Ltd	Monthly Outgoings For Oct 24 And Mar 25 (2 Invoices)	\$22,365.82
EFT29335	13/08/2025	Jodie Cross	Staff Reimbursement	\$180.91
EFT29336	13/08/2025	Jointly Planning And Mapping	Town Planning And Strategic Projects Jul 25	\$4,884.00
EFT29337	13/08/2025	Kalgoorlie Feed Barn	Dog Food And Bedding For Both Pounds	\$588.00
EFT29338	13/08/2025	Kalgoorlie Refrigeration And Airconditioning	Repairs For Kambalda Community Rec Café	\$5,723.03
EFT29339	13/08/2025	Kalgoorlie Retravision	1 X Apple Macbook Air 13 For Recreation Manager	\$2,808.00
EFT29340	13/08/2025	Kalgoorlie-Boulder Cemetery	Funeral Assistance	\$660.00
EFT29341	13/08/2025	Landgate	Valuation Service	\$879.93
EFT29342	13/08/2025	Leeson Electrical Contracting	Coolgardie Post Office Complex -Electrical Audit 25	\$1,056.00
EFT29343	13/08/2025	Lg Corporate Solutions	Professional Services 26-29 May 25	\$10,436.25
EFT29344	13/08/2025	Linkwest Incorporated	Linkwest Membership Renewal FY25/26	\$6,182.00
EFT29345	13/08/2025	Lodestar Minerals Ltd	Rates Refund For Assessment A185412	\$1,728.86
EFT29346	13/08/2025	Macleod Corporation Pty Ltd	Professional Services Rendered Re: Audit	\$1,925.00
EFT29347	13/08/2025	Market Creations Agency Pty	Council Connect Subscription For 25/26	\$18,260.00
EFT29348	13/08/2025	Moore Australia	Amendments To The Restatement Of 23/24 Financials	\$8,500.00
EFT29349	13/08/2025	Nadine Freer	Catering For Budget And Council Meetings For May 25	\$200.00
EFT29350	13/08/2025	Napa Kalgoorlie	Parts For P395 Mazda Bt50	\$1,058.52
EFT29351	13/08/2025	Northern Star Resources Ltd	Rates Refund For Assessment A180179	\$134.34
EFT29352	13/08/2025	Onemusic Australia	Music Licence Fee 1/07/25 - 30/6/2025	\$580.02

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2025
EFT's

EFT	Date	Name	Description	Amount
EFT29353	13/08/2025	Plumbing Gas And Electrical Services	Supply Labour And Equipment For Coolgardie Sewer System Jun - Jul 25 (11 Invoices)	\$35,827.89
EFT29354	13/08/2025	Public Transport Authority	Transwa Ticket Sales Jun 25	\$546.62
EFT29355	13/08/2025	Ray White Kambalda	Rent From 5/8/25 To 4/9/25	\$2,954.77
EFT29356	13/08/2025	Remote Digital Imagery	PA Hire And Photography Australia Day Breakfast 25	\$4,306.40
EFT29357	13/08/2025	Resources Trading Hub	Maintenance Tools For Coolgardie Treatment Plant	\$1,997.59
EFT29358	13/08/2025	Ryan Kippin Mechanical	Repair and service P352	\$1,912.50
EFT29359	13/08/2025	Signature Security Group	Alarm Monitoring Sylvester Street 1/7-30/9/25	\$828.40
EFT29360	13/08/2025	Sirrom Village Services Pty Ltd	Management Of Bluebush Village - Jun 25 (3 Invoices)	\$100,185.00
EFT29361	13/08/2025	Synergy	Electricity For Various SoC Locations 25 May - 24 Jun 25	\$15,485.22
EFT29362	13/08/2025	Talis Consultants	Trench Design For Coolgardie Waste Facility	\$9,678.63
EFT29363	13/08/2025	Telstra Limited	Mobile & Sat Phones To 11 July For Various SoC Phones	\$1,717.88
EFT29364	13/08/2025	Torque Metals Limited	Rates Refund For Assessment A17405	\$129.11
EFT29365	13/08/2025	Tyrepower Kalgoorlie	New Tyres And Wheel Alignment For P395	\$3,998.00
EFT29366	13/08/2025	Uniqco International Pty Ltd	Data And Software Management	\$6,600.00
EFT29367	13/08/2025	Vanessa Australia	Visitor Centre Stock For Resale	\$1,767.27
EFT29368	13/08/2025	Versatile Plant & Contracting	Kambalda Airport - Runway Gravel Re-Sheeting (4 Invoices)	\$103,319.70
EFT29369	13/08/2025	Vissign Australia Pty Ltd	Clean And Supply Decals For 5 Windows	\$1,898.60
EFT29370	13/08/2025	Water Corporation	Water Usage & Service Charges 30/05/2025 - 28/07/2025 At BBV (22 Invoices)	\$81,624.32
EFT29371	13/08/2025	Western Airport Services	Baggage Handling Services For Jun 25 (1 Invoice)	\$26,730.00
EFT29372	13/08/2025	Westrac Pty Ltd	Repairs To Cat Machine P383	\$4,226.20
EFT29373	13/08/2025	Winc Australia Pty Ltd	Stationery And Paper For All SoC Facilities	\$687.50
EFT29374	13/08/2025	Woolworths Ltd	Various Supplies for Kambalda & Coolgardie And Events	\$293.80
EFT29375	13/08/2025	Wren Oil	Empty Oil Wells At The Waste Facilities	\$1,188.00
EFT29376	15/08/2025	Australian Taxation Office	Payg Payrun 12/6/25 (1 Invoice)	\$75,150.00
EFT29377	15/08/2025	Aerodrome Management	Monthly Compliance Support Jun 25	\$4,923.71
EFT29378	15/08/2025	Agent Sales And Service Pty	Supplies For Coolgardie Wastewater Treatment Plant	\$2,035.00
EFT29379	15/08/2025	Clever Patch	Naidoc Supplies For Coolgardie	\$193.77
EFT29380	15/08/2025	E Fire And Safety	Annual Service Eye Wash Station Cool Treatment Plant FY25/26	\$187.00
EFT29381	15/08/2025	Eurofins Ari Pty Ltd	Kambalda Groundwater Monitoring	\$1,332.65
EFT29382	15/08/2025	Foxtel Management Pty Ltd	Kamgym Monthly Foxtel Subscription July 25	\$155.00
EFT29383	15/08/2025	Future Security Solutions	Security Monitoring - Korf Building Jun 25	\$772.20
EFT29384	15/08/2025	Gibson Soak Water Co	Water Bottles For Kambalda Admin Building Jun 25	\$70.00
EFT29385	15/08/2025	Goldfields Engraving	X1 Engraving Plate	\$44.00
EFT29386	15/08/2025	Goldfields Records Storage	Storage Of Archive Boxes For SoC Jun 25	\$178.70
EFT29387	15/08/2025	Goldfields Truck Power	Annual Vehicle Registration Inspection On Fleet 25/26	\$542.25
EFT29388	15/08/2025	Gvroc	Gvroc Annual Subscription 25/26 (1 Invoice)	\$38,500.00
EFT29389	15/08/2025	It Vision	Apply A New Award To Definitiv	\$5,161.20
EFT29390	15/08/2025	Kennards Hire Pty Ltd	Hire Of Portaloo Warden Finnerty 20/5 - 03/06/25	\$369.60
EFT29391	15/08/2025	Lg Corporate Solutions	Finance And Accounting Assistance Jun 25 (6 Invoices)	\$33,006.99
EFT29392	15/08/2025	Local Tyres	Carry Out Repairs P345	\$1,539.45
EFT29393	15/08/2025	Mastec Australia Pty Ltd	240Lt Bins Hot Stamped With SoC Specs	\$6,733.58
EFT29394	15/08/2025	Mister Signs	Waste Facility Change Of Hours Stickers	\$187.00
EFT29395	15/08/2025	Mitre 10 Kalgoorlie	Cat Traps For Cat Management	\$1,585.40
EFT29396	15/08/2025	New Harmony Trading	Strategic Advice May 25	\$1,485.00
EFT29397	15/08/2025	Nov Australia Pty Ltd	Hire of Genset For Coolgardie Waste Facility Jun 25	\$1,017.50
EFT29398	15/08/2025	Office Of The Auditor General	Variation To Audit Fee FY 23/24 (1 Invoice)	\$84,264.40
EFT29399	15/08/2025	Ohms Enviroment Pty Ltd	Quarterly Groundwater Sampling For Coolgardie Waste Jun25	\$3,388.54
EFT29400	15/08/2025	Parker Black & Forrest	Swipe Cards For Bluebush Village	\$1,111.00
EFT29401	15/08/2025	Penns Cartage Contractors	Transport Of New 240Lt Bins From Perth To Coolgardie	\$1,324.36
EFT29402	15/08/2025	Precise Projects Wa Pty Ltd	Inspection Of Bluebush Village Gate Sensor	\$924.00
EFT29403	15/08/2025	Shire Of Coolgardie	Transwa Commission Apr 25 CVC	\$414.75
EFT29404	15/08/2025	Sirrom Village Services Pty Ltd	Management Of Bluebush Village - Jun 25 (3 Invoices)	\$143,045.31
EFT29405	15/08/2025	St John Ambulance Kalgoorlie	Whs Items Purchased	\$734.80
EFT29406	15/08/2025	St John Medical Kambalda	Service Provision Apr - Jun 25 (1 Invoice)	\$171,380.00
EFT29407	15/08/2025	Sx Minerals Pty Ltd	Rates Refund For Assessment A182399	\$3,249.38
EFT29408	15/08/2025	Sykes Transport Wa	Freight	\$889.76
EFT29409	15/08/2025	Team Global Express Pty Ltd	Freight For Winc	\$411.15

Shire of Coolgardie
Payments by Delegated Authority
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EFT	Date	Name	Description	Amount
EFT29410	15/08/2025	Technogym Australia Pty Ltd	Repairs To Treadmill Kambalda Gym	\$671.00
EFT29411	15/08/2025	Tecon Wa Pty Ltd	Compliance Service - Building Services For 24/25	\$2,035.00
EFT29412	15/08/2025	The Animal Hospital	1X Microchip For Brindle Puppy	\$60.50
EFT29413	15/08/2025	Uon Pty Ltd	Generator For Kambalda Waste	\$932.25
EFT29414	15/08/2025	Vision Intelligence Pty Ltd	Solar Camera For Kambalda Airport 08/06 - 06/07/25	\$924.00
EFT29415	15/08/2025	Wa Hino - Falconet Pty Ltd	Pollen Filter	\$557.81
EFT29416	15/08/2025	Water Corporation	Service Charges At 58 Bayley St 1 May - 30 June 25	\$48.41
EFT29417	15/08/2025	Worthy Engineering Services	Loader Airbag Seat Repair P382	\$2,339.94
EFT29418	15/08/2025	Xylem Water Solutions	Two Pumps For Vibe	\$7,999.20
EFT29419	20/08/2025	Australian Taxation Office	PAYG And BAS Jul 25 (4 Invoices)	\$187,330.00
EFT29420	20/08/2025	Beam Clearing House	Superannuation For Period 23.07.25 - 05.08.25 (2 Invoices)	\$37,733.49
EFT29421	20/08/2025	Water Corporation	Trade Waste Permit 101 Barnes Dr 1/7/25-30/06/26	\$465.28
EFT29422	20/08/2025	Aaron Cook	Staff Reimbursement	\$1,201.14
EFT29423	20/08/2025	Jointly Planning And Mapping	Provision For Town Planning And Projects 7-18 Jul 25	\$2,244.00
EFT29424	20/08/2025	Kodi Sticklen	Reimbursement As Per Employee Contract	\$2,616.16
EFT29425	20/08/2025	Llew Withers	Preparation And Development Of Public Health Plan SoC	\$4,900.50
EFT29426	20/08/2025	Sheree Kathleen Forward	Staff Reimbursement	\$188.22
EFT29427	20/08/2025	Sirrom Village Services	Management Of Bluebush Village - Jul 25 Part A (1 Invoice)	\$150,000.00
EFT29428	20/08/2025	Synergy	Grouped Electricity Bill May - July 25	\$19,856.24
EFT29429	20/08/2025	Urimat Australia	Replacement Filters For Urinals Kcrf	\$988.90
EFT29430	20/08/2025	Australian Taxation Office	Payg For Period Ending 05.08.25 (1 Invoice)	\$36,526.00
EFT29431	20/08/2025	Atf Services Pty Ltd	Temporary Fencing Hire Lady Loch Road 19/7/25 - 16/8/25	\$805.18
EFT29432	20/08/2025	Australia Post	Postage For Jun 25	\$99.63
EFT29433	20/08/2025	Boc Limited	Oxygen Container Service 28/6/25 - 28/7/25	\$209.97
EFT29434	20/08/2025	Department Of Mines	Bsl July 25	\$56.65
EFT29435	20/08/2025	Bunnings Buildings Supplies	Paint For Kerbing On Barnes Drive For Safety	\$1,077.09
EFT29436	20/08/2025	Civic Legal	Professional Fees Jul 25 (1 Invoice)	\$30,194.23
EFT29437	20/08/2025	Cleanaway Pty Ltd	Provision Of Refuse Collection Services Jul 25 (3 Invoices)	\$24,146.33
EFT29438	20/08/2025	Crescendo Music Pty Ltd	Instruments	\$1,138.26
EFT29439	20/08/2025	Emma Mayall Designs	Rates Refund For Assessment A182844	\$4,563.23
EFT29440	20/08/2025	Environex International	Kampong Chlorine	\$2,712.60
EFT29441	20/08/2025	Gibson Soak Water Co	Spring Water Kambalda Administration Building Jul 25	\$122.00
EFT29442	20/08/2025	Goldfields Aboriginal Business Chamber Inc	Membership For 25/26	\$478.50
EFT29443	20/08/2025	Goodnews Newsagency	Newspaper For Kambalda Administration Jul 25	\$215.20
EFT29444	20/08/2025	Grt Goldrush Tours	Repairing Damages To P388	\$2,314.08
EFT29445	20/08/2025	Harvey Norman Av/lt	Equipment For Coolgardie Rec Centre & Visitor Centre	\$909.00
EFT29446	20/08/2025	Infocouncil Pty Ltd	Annual Licence Fee 25/26	\$14,285.58
EFT29447	20/08/2025	Integrated Ict	It Services Jul 25 (6 Invoices)	\$22,607.47
EFT29448	20/08/2025	It Vision	Update Of Bpay & Bank Account Wording	\$554.40
EFT29449	20/08/2025	Lgis Insurance Broking	Insurance Renewal FY25/26	\$5,220.60
EFT29450	20/08/2025	Jobfit Health Group	Pre-Employment Medical And Instant Drug Screen	\$569.80
EFT29451	20/08/2025	Kalgoorlie Refrigeration And Airconditioning	Replacement Of Gaskets On Cold Display Cabinet	\$1,333.75
EFT29452	20/08/2025	Kalgoorlie Retravisoin	Urn For Warden Finnerty	\$148.00
EFT29453	20/08/2025	Kennards Hire Pty Ltd	Warden Finnerty'S Portaloo Hire And Pump Out	\$123.20
EFT29454	20/08/2025	Leeson Electrical Contracting	Inspect Coolgardie Truck Stop Flood Light Issues	\$885.50
EFT29455	20/08/2025	Lgis Wa	Annual Lgis Insurance For SoC 25/26 - First Installment (1 Invoice)	\$291,498.25
EFT29456	20/08/2025	Local Tyres - Kesmo Pty Ltd	Loader Tyre Repairs	\$849.75
EFT29457	20/08/2025	Mcleods Lawyers	Legal Assistance	\$2,871.00
EFT29458	20/08/2025	New Harmony Trading	Strategic Assistance Jun 25	\$1,732.50
EFT29459	20/08/2025	Nov Australia Pty Ltd	Hire Of Genset For Coolgardie Waste Jul 25	\$1,050.50
EFT29460	20/08/2025	Omnicom Media Group	Advertising - Proposed 25-26 Differential Rates	\$2,427.24
EFT29461	20/08/2025	Plumbing Gas And Electrical	Maintenance Of Bluebush Grease Trap Oct - Nov 24	\$15,355.05
EFT29462	20/08/2025	Pryce Mining Services	Hire Of Genset At Bluebush Village Jun 25	\$13,054.25
EFT29463	20/08/2025	Ps & L Group Pty Ltd	Workplace Investigation - Mar 25	\$3,437.50
EFT29464	20/08/2025	Public Transport Authority	Transwa Ticket Sales Kcrf Jul 25	\$444.82
EFT29465	20/08/2025	Redfish Technologies	Service And Support For Audio Recording Fy25/26	\$4,158.00
EFT29466	20/08/2025	Repco	Degreaser	\$497.25
EFT29467	20/08/25	Rhino Commercial Domestic Cleaning Services	Vacate Clean For 1 Gimlet Court	\$ 1,936.00

Shire of Coolgardie
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EFT	Date	Name	Description	Amount
EFT29468	20/08/25	Safetycare Australia Pty. Ltd	Whs Online Training Annual Subscription Safety Hub	\$ 2,420.00
EFT29469	20/08/25	Satellite Television And Radio	Toorak Hill - Monitoring And Maintenance 25	\$8,250.00
EFT29470	20/08/25	Shire Of Coolgardie	Transwa Commission Kcrf Jul 25	\$ 83.93
EFT29471	20/08/25	Sirrom Village Services Pty Ltd	Management Of Bluebush Village - Jul-Aug 25 Partial (2 Invoices)	\$ 266,216.33
EFT29472	20/08/25	Steven Tweedie	Provision Of General Governance Advice Jul 25	\$ 330.00
EFT29473	20/08/25	Supagas Pty Limited	Lpg Bulk Kambalda Rec Centre Jul 25	\$ 3,660.70
EFT29474	20/08/25	Sykes Transport Wa	Freight	\$ 363.21
EFT29475	20/08/25	Taps Industries Pty Ltd	Pipework Replacement At The Coolgardie Oval	\$ 5,957.65
EFT29476	20/08/25	Team Global Express Pty Ltd	Freight For Winc	\$ 903.09
EFT29477	20/08/25	Uniqco International Pty Ltd	Ad Hoc Contract And Procurement Support Jul 25	\$ 7,425.00
EFT29478	20/08/25	Uon Pty Ltd	Kambalda Waste Facility Gensat Hire Jul 25	\$ 1,871.02
EFT29479	20/08/25	Versatile Plant & Contracting	Kambalda Airport Runway Maintenance Jul 25	\$ 11,132.55
EFT29480	20/08/25	Wa Local Government Association	Local Government Week Registration For Acting Ceo	\$ 4,125.00
EFT29481	20/08/25	Water Corporation	Water Usage & Service Charges At Barnes Dr 3/6 - 30/07 25	\$ 2,813.50
EFT29482	20/08/25	Western Airport Services	Airport Baggage Handling Fee - Jul 25 (1 Invoice)	\$ 42,570.00
EFT29483	20/08/25	Westrac Pty Ltd	Parts - Ladder Belt	\$ 1,343.33
EFT29484	20/08/25	Winc Australia Pty Ltd	Cleaning Products	\$ 2,771.22
EFT29485	26/08/25	Australia Post	Postage Charges For Jul 25	\$ 173.94
EFT29486	26/08/25	Bunnings Buildings Supplies	Storage Tubs And Materials For Pounds	\$ 337.10
EFT29487	26/08/25	Cemeteries & Crematoria Association Of Wa	25/26 Ordinary Membership	\$ 130.00
EFT29488	26/08/25	Eagle Petroleum	Diesel For BBV Aug 25	\$ 17,792.50
EFT29489	26/08/25	Eurofins Arl Pty Ltd	Coolgardie Wastewater Analysis/Treatment Plant Jul 25	\$ 207.90
EFT29490	26/08/25	Foxtel Management Ptt Ltd	Facilities Kamgym Foxtel Subscription Aug 25	\$ 155.00
EFT29491	26/08/25	Gibson Soak Water Co	Paper Cups	\$ 70.00
EFT29492	26/08/25	Hse Collective	Whs Consultant Services	\$ 840.00
EFT29493	26/08/25	Icam Australia Pty Ltd	Whs Icam 2 Day Course	\$ 1,980.00
EFT29494	26/08/25	Iga Coolgardie	Various Items For Coolgardie Jul 25	\$ 105.42
EFT29495	26/08/25	Integrated Ict	Services For Jul 25	\$ 10,487.58
EFT29496	26/08/25	Jobfit Health Group	Pre-Employment Medical And Instant Drug Screen	\$ 284.90
EFT29497	26/08/25	Jointly Planning And Mapping	Town Planning And Strategic Projects 21/7/25 - 1/8/25	\$ 3,432.00
EFT29498	26/08/25	Kalgoorlie-Boulder Cemetery Board	Burial Assistance	\$ 686.00
EFT29499	26/08/25	Kambalda Hotel	Catering For Information Session 12 Aug 25	\$ 242.00
EFT29500	26/08/25	Kennards Hire Pty Ltd	Wf - Portaroo Hire Jul 25	\$ 123.20
EFT29501	26/08/25	Leeson Electrical	Repairing Of Electrical Issues At 4 Eucalypt Court	\$ 5,483.98
EFT29502	26/08/25	Local Health Authorities	Annual Analytical Service For 25/26	\$ 878.99
EFT29503	26/08/25	Napa Kalgoorlie	Parts P351	\$ 152.28
EFT29504	26/08/25	Plumbing Gas And Electrical	Maintenance For Bluebush Village Aug 25	\$ 15,062.70
EFT29505	26/08/25	Pryce Mining Services	Hire Of Genset At Bluebush Village - Jul 25	\$ 12,837.22
EFT29506	26/08/25	Ray White Kambalda	Rent 42 Silver Gimlet 5/9/25 -4/10/25	\$ 3,056.12
EFT29507	26/08/25	Repco - Gpc Pacific Pty Ltd	Parts P388 & P361	\$ 318.45
EFT29508	26/08/25	Site Ware Group	Uniforms For Rangers	\$ 1,591.04
EFT29509	26/08/25	Taps Industries Pty Ltd	Repairs At The Oval	\$ 17,227.16
EFT29510	26/08/25	Team Global Express Pty Ltd	Freight On Various Items Jul 25	\$ 267.52
EFT29511	26/08/25	Telstra Limited	Landlines At Various Soc Locations To 4/9/25	\$ 5,017.62
EFT29512	26/08/25	Tyrepower Kalgoorlie	New Tyres P365	\$ 410.00
EFT29513	26/08/25	Water Corporation	Water Usage & Service Charges Various Locations (15 Invoices)	\$ 40,054.12
EFT29514	26/08/25	Winc Australia Pty Ltd	Stationery	\$ 220.14
EFT29515	28/08/25	Malinda Ruth Ros	Rates Refund For Assessment A984	\$ 1,392.00
				\$2,903,720.63

Shire of Coolgardie
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01 August To 31 August 2025
Direct Debits

Chq/EFT	Date	Name	Description	Amount
DD9995.1	05/08/2025	Fleetcare	Payroll Deductions/Contributions	\$798.63
DD10022.1	19/08/2025	Fleetcare	Payroll Deductions/Contributions	\$2,876.38
DD10024.1	19/08/2025	Fleetcare	Payroll Deductions/Contributions	\$798.63
				<u>\$3,675.01</u>

Shire of Coolgardie
Payments by Delegated Authority
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Credit Cards

Date	Description	Value	Card
28/07/2025	Virgin Australia - Flights Kalgoorlie To Perth Return For Acting CEO 07/08/2025-11/08/2025	\$ 393.95	2859
28/07/2025	Virgin Australia - Flights Perth To Kalgoorlie Return For Environmental Health Officer 18/08/2025 - 20/08/2025	\$ 611.65	2859
30/07/2025	Virgin Australia - Flights Return For Shire President 08/08/2025	\$ 949.90	2859
30/07/2025	Virgin Australia - Flights Kalgoorlie To Perth Return For Deputy Shire President To Attend Meeting With WALGA 08/08/2025	\$ 949.90	2859
1/08/2025	Square Retail Plus - Monthly Subscription To Square Retail Plus For Visitors Centre	\$ 109.00	2859
1/08/2025	Virgin Australia - Flight Kalgoorlie To Perth For Ranger 05/08/2025	\$ 201.53	2859
1/08/2025	Virgin Australia - Flights Perth To Kalgoorlie For Ranger 11/08/2026	\$ 201.53	2859
1/08/2025	Virgin Australia - Flight Kalgoorlie To Perth For Ranger 19/08/2025	\$ 192.41	2859
1/08/2025	Virgin Australia - Flights Perth To Kalgoorlie For Ranger 25/08/2025	\$ 192.42	2859
1/08/2025	Virgin Australia - Flights Return Kalgoorlie To Perth For Leisure & Recreation Manager 06/08/2025-13/08/2025	\$ 968.13	2859
1/08/2025	Qantas - Flights Return Kalgoorlie To Perth For Leisure & Recreation Officer To Attend KMA Course In Perth 06/08/2025-09/08/2025	\$ 902.81	2859
3/08/2025	Kambalda Hotel & The Nickel Bar - Refreshments For Rates Folding	\$ 85.00	2859
7/08/2025	Landgate - Certificate Of Title	\$ 32.60	2859
7/08/2025	Reiwa - Contract of Sale of Land Or Strata BBV	\$ 40.00	2859
8/08/2025	Virgin Australia - Flight Perth To Kalgoorlie One Way For Executive Manager 18/08/2025	\$ 403.04	2859
10/08/2025	Starlink Internet - Coolgardie Depot WIFI Monthly Subscription	\$ 99.00	2859
10/08/2025	Starlink Internet - Kambalda Airport WIFI Monthly Subscription	\$ 139.00	2859
10/08/2025	Starlink Internet - Coolgardie Tip WIFI Monthly Subscription	\$ 99.00	2859
10/08/2025	Starlink Internet - Kambalda Tip WIFI Monthly Subscription	\$ 99.00	2859
10/08/2025	Starlink Internet - Toorak Hill WIFI Monthly Subscription	\$ 139.00	2859
11/08/2025	Virgin Australia - Flights Return For Acting CEO 14/08/2025-18/08/2025	\$ 403.06	2859
11/08/2025	Virgin Australia - Flights Return For Acting CEO 21/08/2025-25/08/2025	\$ 393.95	2859
11/08/2025	Virgin Australia - Flights Return For Acting CEO 28/08/2025-01/09/2025	\$ 384.83	2859
14/08/2025	Connies Café & Cakes - Meals On Wheels Cookies	\$ 101.33	2859
19/08/2025	Virgin Australia - Flights Return Kalgoorlie To Perth For Executive Manager 21/08/2025	\$ 393.95	2859
19/08/2025	Virgin Australia - Flights Return Kalgoorlie To Perth For Executive Manager 28/08/2025-01/09/2025	\$ 384.83	2859
19/08/2025	Virgin Australia - Flights Return Kalgoorlie To Perth For Executive Manager 04/09/2025-08/09/2025	\$ 384.83	2859
21/08/2025	Virgin Australia - Flight Perth To Kalgoorlie For Ranger 02/08/2025	\$ 192.41	2859
21/08/2025	Virgin Australia - Flight Kalgoorlie To Perth For Ranger 08/08/2025	\$ 192.42	2859
24/08/2025	Mailchimp - Monthly Subscription	\$ 20.38	2859
29/07/2025	Woolworths Kambalda - Milk For Depot	\$ 19.20	2842
13/08/2025	HS Company - Repair Water Tank	\$ 23.30	2842
14/08/2025	Bunnings Kalgoorlie - Retic Parts For Cody Park	\$ 51.26	2842
19/08/2025	BP Kambalda - Road Maintenance	\$ 35.00	2842
19/08/2025	Kalpumps Kalgoorlie - Replacement Pump For Fire Fighting Trailer	\$ 1,489.56	2842
20/08/2025	Hardy Spicer Kalgoorlie - Repairs to Fire Fighter Trailer	\$ 607.43	2842

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2025
Credit Cards

21/08/2025	Coyles Mower & Chainsaw Centre - Blades Purchased For Footpath Maintenance	\$	550.00	2842
25/08/2025	R U Okay Merchandise - Merchandise For R U Okay Day	\$	382.73	2859
		\$	<u>12,819.34</u>	
30/07/2025	AUTOREPAYMENT - THANK YOU	\$	12,819.34	562

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2025
Fuel Cards

Supplier	Ampol	Plant #	Fuel Card #	Registration	Plant Description	Usage Litres	Amount
Invoice Date	31/07/2025	P273	7071 3400 8231 1282	Small Plant	Mowers, brushcutters, chainsaws (various)	20.55	\$ 35.98
Invoice Paid	13/08/2025	P273	7071 3400 9146 6523	Small Plant	Mowers, brushcutters, chainsaws (various)	95.98	\$ 171.24
		P315	7071 34008 168 1867	1EIY029	Toro Mower	33.33	\$ 62.34
		P346	7071 3400 8364 1646	CG144	Volkswagon Amarok	67.79	\$ 128.30
		P349	7071 3400 8758 6631	KBC596D	Hyundai I Load Van	57.54	\$ 109.22
		P351	7071 3400 8746 7253	CG6152	Prime Mover -Hino 700 Series	570.00	\$ 1,059.14
		P355	7071 3400 9628 2891	1GSR486	Hino 500 Series	140.01	\$ 256.75
		P364	7071 3401 0069 9916	CG6177	Toyota RAV4 2WD petrol white	48.93	\$ 85.19
		P370	7071 3400 9610 8476	CG479	Mitsubishi Triton Glx Ute	306.43	\$ 574.11
		P372	7071 3400 9471 1842	1HGY906	Ford Ranger	386.05	\$ 722.97
		P373	7071 3400 9471 4382	1HGL412	Ranger 2021	151.1	\$ 285.67
		P374	7071 3400 9500 2688	CG6234	Mitsubishi Triton Glx	53.62	\$ 102.11
		P376	7071 3400 9540 6756	1HJB260	Ford Ranger	55.20	\$ 103.17
		P378	7071 3400 9985 4514	Generator	Mosa Generator - GE35-P-SX (Kambalda Refuse Site)	325.76	\$ 607.31
		P388	7071 3401 0020 0335	1HVC502	Ford Escape	47.05	\$ 81.61
		P391	7071 3401 0118 8570	Hamm Roller	CW34 Caterpillar Pneumatic Tire Roller	58	\$ 106.66
		P395	7071 3401 0355 5529	CG6270	Mazda BT Coolgardie Works	468.11	\$ 879.96
		P397	7071 3401 0355 5727	CG6272	Mitsubishi Triton - Coolgardie Works	153.65	\$ 289.20
		T1013	7071 3401 0567 1522	Hire Genset	Hire Genset Coolgardie	700.26	\$ 1,307.78
		P398	7071 3401 0355 5776	CG6211	Mitsubishi Triton - Coolgardie Works	65.72	\$ 122.83
		P382	7073 3400 9321 1927	Loader	Caterpillar 962M Wheel Loader	527.13	\$ 980.10
		P383	7070 3400 9321 1927	Compactor	Caterpillar 826K Compactor	352.06	\$ 653.08
						\$	8,724.72
Supplier	BP	Plant #	Fuel Card #	Registration	Vehicle	Usage Litres	Amount
Invoice Date	31/07/2025	P270	7050 15304261 00783	1CVG928	Kambalda Toyota Bus	30.33	\$ 56.60
Invoice Paid	13/08/2025	P273	7050 15304261 00999	Small Plant	Mowers, BrushCutters, Chainsaws	42.91	\$ 69.97
		P293	7050 15304261 00791	1EBB757	Fuso 2012 Tip Model	99.06	\$ 175.76
		P216	7050 90000774 51762	1DOT173	CAT 930H Loader	146.93	\$ 260.69
		P305	7050 15304261 00825	1EFH177	Kubota Tractor	83.62	\$ 146.78
		P317	7050 15304261 01518	1EIY151	ToroX-Maste Mower Kambalda	8.67	\$ 16.18
		P345	7050 15304261 01229	CG6103	Caterpillar Loader HV033	652.56	\$ 1,150.71
		P357	7050 15304261 01138	CG6142	Caterpillar 262DAC	39.59	\$ 70.24
		P351	7050 15304261 01096	CG6152	Hino Prime Mover	95.00	\$ 169.89
		P360	7050 15304261 01161	CG6084	Isuzu Tip Truck	210.79	\$ 375.12
		P361	7050 15304261 01179	CG6183	Ford Ranger	80.57	\$ 142.95

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2025
Fuel Cards

P362	7050 15304261 01187	CG6196	Ford Ranger	124.84	\$	218.67
P364	7050 15304261 01534	CG6177	Toyota RAV4	206.98	\$	343.24
P365	7050 15304261 01328	CG6159	Toyota RAV 4	291.73	\$	487.62
P348	7050 15304261 01062	CG148	2017 Ford Ranger	118.45	\$	211.82
P372	7050 15304261 01344	1HGY906	Ford Ranger	115.29	\$	215.15
P375	7050 15304261 01377	Generator	Kohler KK22 Generator - Airport	126.95	\$	223.17
P376	7050 15304261 01385	1HJB260	Ford Rangerutility	62.96	\$	117.49
P385	7050 15304261 01476	1HTZ098	Volkswagen Amarok	111.42	\$	201.09
P386	7050 15304261 01484	CG5961	Ford Ranger	116.90	\$	207.41
P388	7050 15304261 01492	1HVC502	Ford Escape	48.68	\$	79.38
P396	7050 15304261 01575	CG6256	Mitsubishi Triton GLX	224.16	\$	401.15
					\$	5,341.08

Supplier	Invoice	Invoice Date	Invoice Paid	Location	Usage Litres	Amount
Eagle Petroleum	B68720	01/07/2025	13/08/2025	Kambalda Bluebush Village	4703	\$ 9,255.04
	B68729	08/07/2025	13/08/2025	Kambalda Bluebush Village	4699	\$ 9,608.98
	B68737	11/07/2025	13/08/2025	Kambalda Bluebush Village	4699	\$ 9,453.92
	B68745	16/07/2025	13/08/2025	Kambalda Bluebush Village	5400	\$ 10,923.66
	B70019	28/07/2025	13/08/2025	Kambalda Bluebush Village	6200	\$ 12,405.58
	B70010	22/07/2025	13/08/2025	Kambalda Bluebush Village	5904	\$ 11,878.26
						\$ 63,525.44

Shire of Coolgardie
Payments by Delegated Authority
01 August To 31 August 2025
Woolworths Cards

Invoice Date	Invoice No	Description	Card	Amount
05/07/2025	TI 03B72 178DC4	Refreshments & Cleaning Supplies For Council Meeting July 25	Coolgardie	\$ 193.50
10/07/2025	TI 03B72 178DC5	Kambalda Office Supplies	Kambalda	\$ 19.20
18/07/2025	TI 03B72 178DC6	Kambalda Office Supplies	Kambalda	\$ 67.60
24/07/2025	TI 03B72 178DC7	Kambalda Office Supplies	Kambalda	\$ 13.50
				<u>\$ 293.80</u>

11.2.2 MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 31 AUGUST 2025

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 16 September 2025
Author: Raj Subbiah, Finance Manager

SUMMARY

This report recommends that the Monthly Statement of Financial Activity report for the period ending 31 August 2025 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 2025, 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. **Monthly Financial Statements - August 2025**
2. **Management Report - August 2025**

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council receive the Monthly Financial Activity Statement for the period 01 July 2025 to 31 August 2025.

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

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	14,863,651	15,135,838	15,066,113	(69,725)	(0.46%)	
Grants, subsidies and contributions	2,353,700	566,265	536,740	(29,525)	(5.21%)	
Fees and charges	12,910,361	3,483,453	3,831,413	347,960	9.99%	
Interest revenue	111,600	14,055	15,438	1,383	9.84%	
Other revenue	371,371	35,229	67,312	32,083	91.07%	▲
	30,610,683	19,234,840	19,517,016	282,176	1.47%	
Expenditure from operating activities						
Employee costs	(7,156,837)	(1,076,703)	(734,871)	341,832	31.75%	▲
Materials and contracts	(11,450,564)	(2,055,206)	(1,630,821)	424,385	20.65%	▲
Utility charges	(1,837,710)	(306,968)	(287,101)	19,867	6.47%	
Depreciation	(8,790,851)	(1,470,914)	(1,418,786)	52,128	3.54%	
Finance costs	(1,583,240)	(372,110)	(118,965)	253,145	68.03%	▲
Insurance	(613,000)	(308,250)	(269,744)	38,506	12.49%	▲
Other expenditure	(1,357,616)	(287,767)	(40,457)	247,310	85.94%	▲
	(32,789,818)	(5,877,918)	(4,500,745)	1,377,173	23.43%	
Non cash amounts excluded from operating activities 2(c)	8,840,851	1,470,914	1,418,786	(52,128)	(3.54%)	
Amount attributable to operating activities	6,661,716	14,827,836	16,435,057	1,607,221	10.84%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	5,865,534	0	0	0	0.00%	
	5,865,534	0	0	0	0.00%	
Outflows from investing activities						
Payments for property, plant and equipment	(898,716)	(246,453)	0	246,453	100.00%	▲
Payments for construction of infrastructure	(8,193,668)	(345,833)	0	345,833	100.00%	▲
	(9,092,384)	(592,286)	0	592,286	100.00%	
Amount attributable to investing activities	(3,226,850)	(592,286)	0	592,286	100.00%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	0	0	0	0	0.00%	
Transfer from reserves	0	0	0	0	0.00%	
	0	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(1,816,539)	(87,947)	(87,947)	0	0.00%	
Transfer to reserves	(359,600)	(801)	(801)	0	0.00%	
	(2,176,139)	(88,748)	(88,748)	0	0.00%	
Amount attributable to financing activities	(2,176,139)	(88,748)	(88,748)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year 2(a)	(1,258,727)	(1,258,727)	(1,637,387)	(378,660)	(30.08%)	▼
Amount attributable to operating activities	6,661,716	14,827,836	16,435,057	1,607,221	10.84%	▲
Amount attributable to investing activities	(3,226,850)	(592,286)	0	592,286	100.00%	▲
Amount attributable to financing activities	(2,176,139)	(88,748)	(88,748)	0	0.00%	
Surplus or deficit after imposition of general rates	0	12,888,075	14,708,922	1,820,847	14.13%	▲

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
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2025

	Actual 30 June 2025	Actual as at 31 August 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,663,724	6,818,044
Trade and other receivables	2,706,031	12,620,968
Other financial assets	257,825	258,626
Inventories	161,479	161,479
Other assets	20,938	3,740
TOTAL CURRENT ASSETS	6,809,997	19,862,857
NON-CURRENT ASSETS		
Trade and other receivables	264,610	264,610
Other financial assets	99,524	99,524
Property, plant and equipment	38,268,360	38,034,208
Infrastructure	114,028,513	113,110,685
Right-of-use assets	1,814,111	1,547,304
Investment property	23,518,441	23,518,441
TOTAL NON-CURRENT ASSETS	177,993,559	176,574,772
TOTAL ASSETS	184,803,556	196,437,629
CURRENT LIABILITIES		
Trade and other payables	5,207,242	1,307,737
Other liabilities	2,254,982	2,887,845
Lease liabilities	1,816,538	1,728,592
Employee related provisions	526,542	526,542
Other provisions	200,793	173,185
TOTAL CURRENT LIABILITIES	10,006,097	6,623,901
NON-CURRENT LIABILITIES		
Lease liabilities	249,475	249,474
Borrowings	25,463,497	25,463,497
Employee related provisions	114,684	114,684
Other provisions	4,374,189	4,374,189
TOTAL NON-CURRENT LIABILITIES	30,201,845	30,201,844
TOTAL LIABILITIES	40,207,942	36,825,745
NET ASSETS	144,595,614	159,611,884
EQUITY		
Retained surplus	53,401,034	68,416,503
Reserve accounts	257,825	258,626
Revaluation surplus	90,936,755	90,936,755
TOTAL EQUITY	144,595,614	159,611,884

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 2025

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 16 September 2025

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 POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 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 effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors 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 2025

2 NET CURRENT ASSETS INFORMATION

	Amended Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 August 2025
	\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity			
Current assets			
Cash and cash equivalents	3,813,651	3,663,724	6,818,044
Trade and other receivables	2,614,416	2,706,031	12,620,968
Other financial assets	0	257,825	258,626
Inventories	161,479	161,479	161,479
Other assets	1,637	20,938	3,740
	6,591,183	6,809,997	19,862,857
Less: current liabilities			
Trade and other payables	(4,736,527)	(5,207,242)	(1,307,737)
Contract Liabilities	(2,180,489)	(2,254,982)	(2,887,845)
Lease liabilities	(1,816,539)	(1,816,538)	(1,728,592)
Employee related provisions	(460,866)	(526,542)	(526,542)
Other provisions	(214,203)	(200,793)	(173,185)
	(9,408,624)	(10,006,097)	(6,623,901)
Net current assets	(2,817,441)	(3,196,100)	13,238,956
Less: Total adjustments to net current assets	2(b) 1,558,714	1,558,713	1,469,966
Closing funding surplus / (deficit)	(1,258,727)	(1,637,387)	14,708,922
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(257,825)	(257,825)	(258,626)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	1,816,539	1,816,538	1,728,592
Total adjustments to net current assets	2(a) 1,558,714	1,558,713	1,469,966
	Amended Budget Estimates	YTD Budget Estimates	YTD Actual 31 August 2025
	30 June 2026	31 August 2025	
	\$	\$	\$
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Add: Depreciation	8,790,851	1,470,914	1,418,786
Movement in current employee provisions associated with restricted cash	50,000	0	0
Total non-cash amounts excluded from operating activities	8,840,851	1,470,914	1,418,786

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 2025

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 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Other revenue	32,083	91.07%	▲
Workers Compensation Claim			
Expenditure from operating activities			
Employee costs	341,832	31.75%	▲
2024-25 Wages Accrual (costs included in 25/26 budget) & not all budgeted positions filled to date			
Materials and contracts	424,385	20.65%	▲
Lower maintenance costs relating to roads, airport, waste, plant and other operating activity efficiencies identified. Additional costs have been incurred for the Bluebush Village management which are offset from higher rental income received.			
Utility charges	0	0.00%	
Nil			
Finance costs	253,145	68.03%	▲
2024-25 Interest Accrual (costs included in 25/26 budget)			
Insurance	38,506	12.49%	▲
Workers Compensation less than budgeted			
Other expenditure	247,310	85.94%	▲
Minor expenditure across various programmes			
Outflows from investing activities			
Payments for property, plant and equipment	246,453	100.00%	▲
Goodenia Court redevelopment costs			
Payments for construction of infrastructure	345,833	100.00%	▲
Provision allowed in budget for completed of waste cell			
Surplus or deficit at the start of the financial year	(378,660)	(30.08%)	▼
Refer to Note 2(a) for detail of variances.			
Surplus or deficit after imposition of general rates	1,820,847	14.13%	▲
As per the above explanations			

SHIRE OF COOLGARDIE
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 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	(\$1.26 M)	(\$1.26 M)	(\$1.64 M)	(\$0.38 M)
Closing	\$0.00 M	\$12.89 M	\$14.71 M	\$1.82 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.08 M	% of total
Unrestricted Cash	\$3.75 M	53.0%
Restricted Cash	\$3.33 M	47.0%

Refer to 3 - Cash and Financial Assets

Payables	
	\$1.31 M
Trade Payables	\$1.35 M
0 to 30 Days	71.5%
Over 30 Days	28.6%
Over 90 Days	18.0%

Refer to 8 - Payables

Receivables	
	\$2.06 M
Rates Receivable	\$10.56 M
Trade Receivable	\$2.06 M
Over 30 Days	31.7%
Over 90 Days	24.4%

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$6.66 M	\$14.83 M	\$16.44 M	\$1.61 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$15.07 M	% Variance
YTD Budget	\$15.14 M	(0.5%)

Grants and Contributions		
YTD Actual	\$0.54 M	% Variance
YTD Budget	\$0.57 M	(5.2%)

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$3.83 M	% Variance
YTD Budget	\$3.48 M	10.0%

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)
(\$2.23 M)	(\$0.59 M)	\$0.00 M	\$0.59 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Amended Budget	\$0.00 M	

Asset Acquisition		
YTD Actual	\$0.00 M	% Spent
Amended Budget	\$8.19 M	(100.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.00 M	% Received
Amended Budget	\$5.87 M	(100.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.18 M)	(\$0.09 M)	(\$0.09 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	(\$0.11 M)
Principal due	\$25.46 M

Refer to 9 - Borrowings

Reserves	
Reserves balance	\$0.26 M
Net Movement	\$0.00 M

Refer to 4 - Cash Reserves

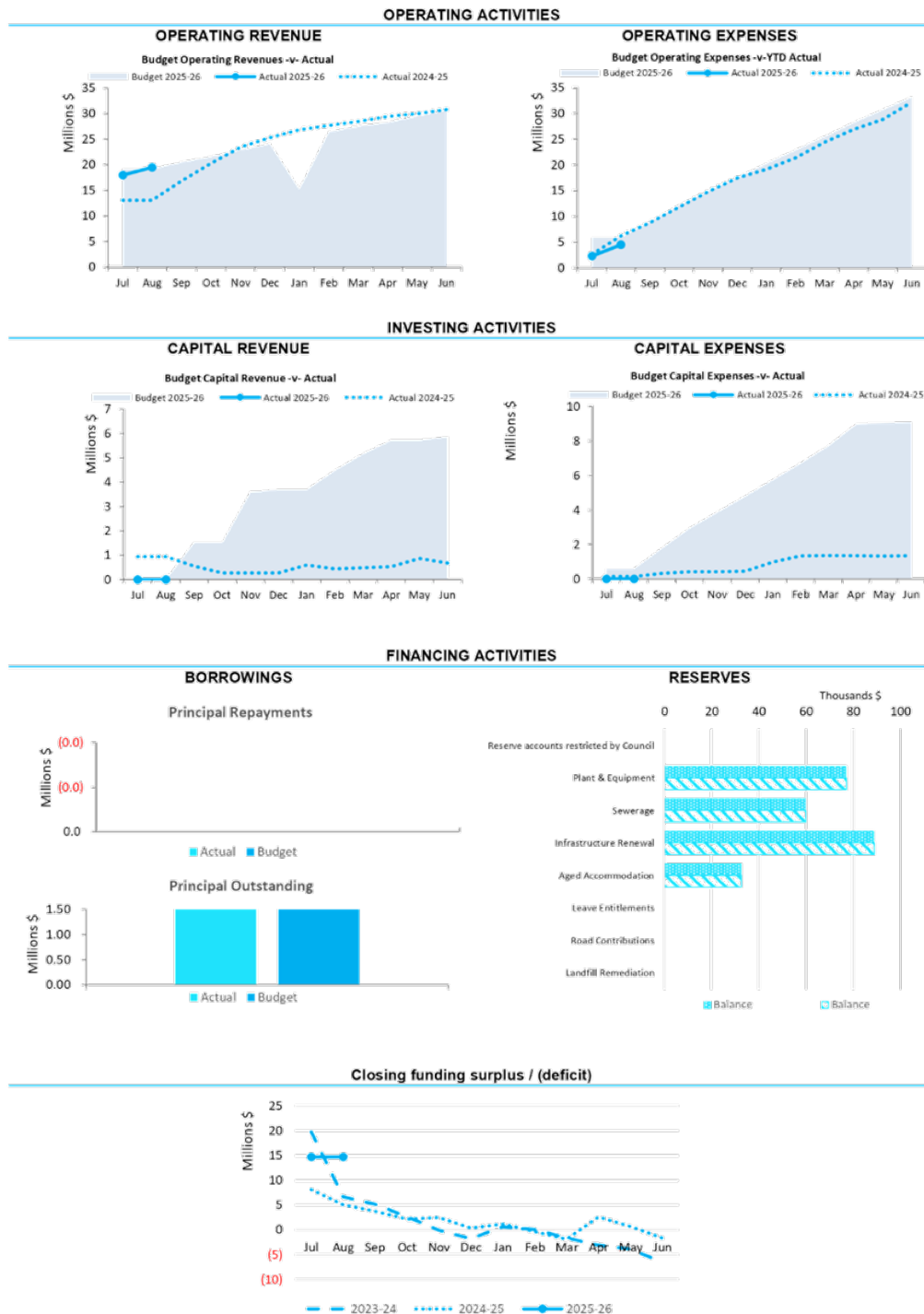
Lease Liability	
Principal repayments	(\$0.09 M)
Interest expense	(\$0.01 M)
Principal due	\$1.98 M

Refer to Note 10 - 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 2025

2 KEY INFORMATION - GRAPHICAL



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 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
CBA Municipal Cash at Bank / Overdraft Facility - GEN	Cash and cash equivalents	2,235,882	254,297	2,490,179	CBA	N/A	N/A
Municipal Cash at Bank	Cash and cash equivalents	0	1,983,185	1,983,185	ANZ	Variable	N/A
Cash On Hand	Cash and cash equivalents	840	0	840	ANZ	N/A	N/A
CBA - Term Deposit Reserves	Financial assets at amortised cost		258,626	258,626	CBA	N/A	N/A
CBA Muni Restricted Cash at Bank	Cash and cash equivalents	12,692	0	12,692	CBA	Variable	N/A
CBA - Short Term Deposit Road Funding	Cash and cash equivalents	0	650,363	650,363	CBA	3.50%	31/09/2025
CBA - Short Term Deposit 01	Cash and cash equivalents	1,500,000	0	1,500,000	CBA	4.06%	03/11/2025
CBA Trust Cash at Bank		0	180,785	180,785	CBA	N/A	N/A
Total		3,749,414	3,327,256	7,076,670			
Comprising							
Cash and cash equivalents		3,749,414	3,068,630	6,818,044			
Financial assets at amortised cost - Term Deposits		0	258,626	258,626			
		3,749,414	3,327,256	7,076,670			

KEY INFORMATION

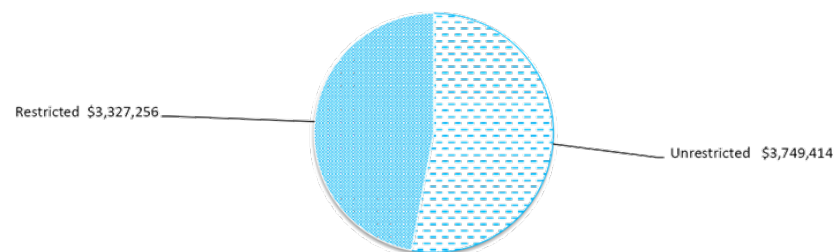
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 7 - Other assets.



SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Plant & Equipment	76,901	52,863	0	129,764	76,901	239	0	77,140
Sewerage	59,725	82,224	0	141,949	59,725	186	0	59,911
Infrastructure Renewal	88,677	53,302	0	141,979	88,677	275	0	88,952
Aged Accommodation	32,522	31,211	0	63,733	32,522	101	0	32,623
Leave Entitlements	0	50,000	0	50,000	0	0	0	0
Road Contributions	0	40,000	0	40,000	0	0	0	0
Landfill Remediation	0	50,000	0	50,000	0	0	0	0
	257,825	359,600	0	617,425	257,825	801	0	258,626

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	695,000	237,500	0	237,500
Furniture and equipment	53,716	8,953	0	8,953
Plant and equipment	150,000	0	0	0
Acquisition of property, plant and equipment	898,716	246,453	0	246,453
Infrastructure - Roads	7,043,668	45,833	0	45,833
Infrastructure - Footpaths	230,000	0	0	0
Infrastructure - Drainage	200,000	0	0	0
Infrastructure - Sewerage	75,000	25,000	0	25,000
Infrastructure - Parks & Ovals	75,000	0	0	0
Infrastructure - Other Infrastructure	570,000	275,000	0	275,000
Acquisition of infrastructure	8,193,668	345,833	0	345,833
Total of PPE and Infrastructure.	9,092,384	592,286	0	(592,286)
Total capital acquisitions	9,092,384	592,286	0	592,286
Capital Acquisitions Funded By:				
Capital grants and contributions	5,865,534	0	0	0
Contribution - operations	3,226,850	592,286	0	(592,286)
Capital funding total	9,092,384	592,286	0	(592,286)

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 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description	Amended		YTD Actual	Variance Under/(Over)
	Budget	YTD Budget		
Non Specialised Buildings				
Nil	0	0	0	0
Total Non Specialised Buildings	0	0	0	0
Specialised Buildings				
▮ C13179 Kambalda Youth Facility	100,000	0	0	0
▮ C13122A 11 Goodenia Court - Construction Of 3 Units	475,000	237,500	0	237,500
▮ C11073 Kcrf Building Upgrades And Renewals	20,000	0	0	0
▮ C11150 Kambalda Recreation Centre - Stadium Floor	30,000	0	0	0
▮ C11032 Coolgardie Recreation Centre	50,000	0	0	0
▮ C13039 Coolgardie Cultural & Community Hub	20,000	0	0	0
Total Specialised Buildings	695,000	237,500	0	237,500
Furniture & Equipment				
▮ C04003 It Upgrades And Replacements	53,716	8,953	0	8,953
Total Furniture & Equipment	53,716	8,953	0	8,953
Plant & Equipment				
▮ C13078 Small Plant Purchases	30,000	0	0	0
▮ C12065 Parks & Gardens Truck	120,000	0	0	0
Total Plant & Equipment	150,000	0	0	0
Roads				
▮ R002 Coolgardie North Road Construction	312,000	0	0	0
▮ R153 Bayley Street	25,000	0	0	0
▮ RRG002A 23-24 Rrg Coolgardie North Rd - Slk 14.90 To Slk 17.10	1,279,811	0	0	0
▮ RRG002B 24-25 Rrg Coolgardie North Rd - Slk 10.91 To 11.51	188,145	0	0	0
▮ RRG002C 24-25 Rrg Coolgardie North Rd - Slk 18.10 To 26.90	477,084	0	0	0
▮ RRG002D 24-25 Rrg Coolgardie North Rd - Slk 13.40 To 17.50	314,472	0	0	0
▮ RRG002E 25-26 Rrg Coolgardie North Rd - Slk 6.35 To 9.76	285,000	0	0	0
▮ RRG002F 25-26 Rrg Coolgardie North Rd - Slk 22.20 To 26.90	600,000	0	0	0
▮ RRG004A 25-26 Rrg Nepean Rd - Slk 1.90 To 4.30	270,000	0	0	0
▮ RRG005B 25-26 Rrg Victoria Rock Rd - Slk 0.75 To 1.75	150,000	0	0	0
▮ RRG005A 24-25 Rrg Victoria Rock Rd - Slk 0.15 To 0.75	255,341	0	0	0
▮ RRG052 Regional Road Group - Jaurdi Hills Road	345,000	0	0	0
▮ RTRCOOL Rtr Coolgardie Projects - Budget Purposes Only	418,484	0	0	0
▮ RTRKAM Rtr Kambalda Projects - Budget Purposes Only	425,331	0	0	0
▮ FD001 Flood Damage General	275,000	45,833	0	45,833
▮ R039 Durkin Road Construction	168,000	0	0	0
▮ R053 Ladyloch Road Construction	1,000,000	0	0	0
▮ RTR022B Rtr - Lefroy Street (Bayley To Sylvester) Slk 0.00 To 0.11	60,000	0	0	0
▮ RTR022C Rtr Lefroy Street (Woodward To Bayley) - Slk 0.00 To 0.07	45,000	0	0	0
▮ RTR034A Ford Street (Woodward To Bayley Street) Slk 0.00 To 0.12	150,000	0	0	0
Total Roads	7,043,668	45,833	0	45,833
Footpaths				
▮ RF002 Footpath Renewal - Coolgardie	100,000	0	0	0
▮ RF003 Footpath Renewal - Kambalda	130,000	0	0	0
Total Footpaths	230,000	0	0	0
Drainage				
▮ RD200 Drainage Renewal - Coolgardie	75,000	0	0	0
▮ RD100 Drainage Renewal - Kambalda	125,000	0	0	0
Total Drainage	200,000	0	0	0
Sewerage				
▮ C10007 Coolgardie Sewerage - Water Re-Use System	75,000	25,000	0	25,000
Total Sewerage	75,000	25,000	0	25,000
Parks & Gardens				
▮ PO100 Park Infrastructure Renewal - Kambalda	37,500	0	0	0
▮ PO200 Park Infrastructure Renewal - Coolgardie	37,500	0	0	0
Total Parks & Gardens	75,000	0	0	0
Other Infrastructure				
▮ C13143 Kambalda Dog Pound	50,000	25,000	0	25,000
▮ C13178 Coolgardie Park Lighting	60,000	0	0	0
▮ C11104 Coolgardie Satellite Television Broadcasting Service	30,000	0	0	0
▮ C13180 Cool Truck Bay Bund Wall	80,000	0	0	0
▮ RS004 Kambalda Refuse Site	100,000	0	0	0
▮ C1015 Coolgardie Tip - New Cell	250,000	250,000	0	250,000
Total Other Infrastructure	570,000	275,000	0	275,000
Investment Property				
Nil	0	0	0	0
Total Investment Property	0	0	0	0
TOTAL CAPITAL EXPENDITURE	9,092,384	592,286	0	592,286

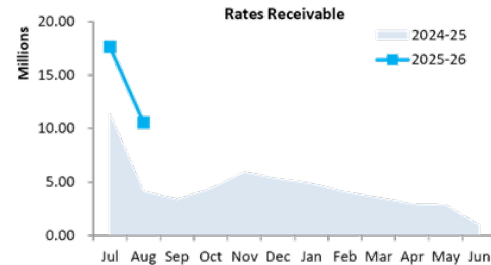
SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES

6 RECEIVABLES

Rates receivable

	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous year	874,878	2,276,181
Levied this year	12,711,267	15,066,113
Less - collections to date	(11,309,964)	(5,506,324)
Gross rates collectable	2,276,181	11,835,970
Allowance for impairment of rates receivable	(1,309,012)	(1,274,012)
Net rates collectable	967,169	10,561,958
% Collected	83.2%	31.8%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(398)	1,287,070	102,243	36,153	459,572	1,884,639
Percentage	0.0%	68.3%	5.4%	1.9%	24.4%	
Balance per trial balance						
Trade receivables						1,884,639
Other receivables						(3,000)
GST receivable						135,447
Pensioner Rebates						41,924
Total receivables general outstanding						2,059,010

Amounts shown above include GST (where applicable)

KEY INFORMATION

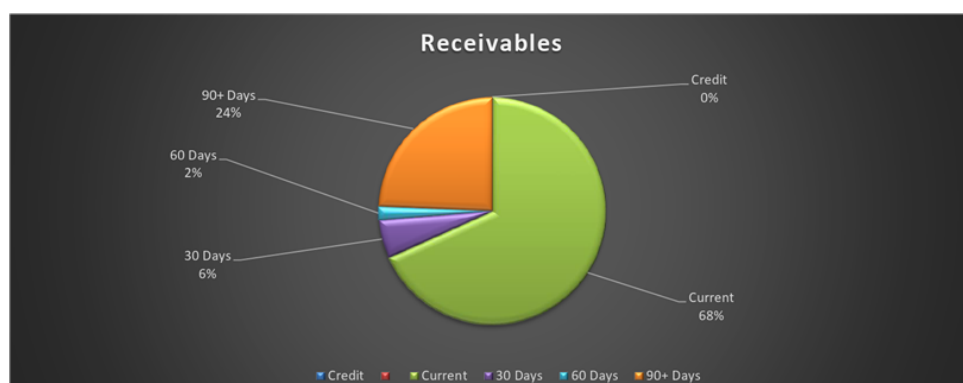
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 2025

OPERATING ACTIVITIES

7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 August 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Term Deposit Reserves	257,825	801	0	258,626
Inventory				
Visitor Centre Stock	12,755	0	0	12,755
Gravel Basecourse	148,724	0	0	148,724
Other assets				
Accrued income	20,938	0	(17,198)	3,740
Total other current assets	440,242	801	(17,198)	423,845
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 2025

OPERATING ACTIVITIES

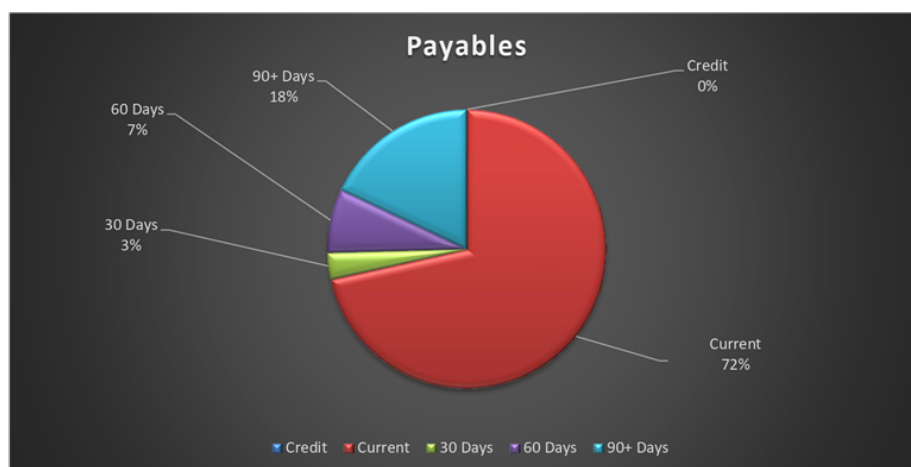
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	943,794	40,262	98,350	237,108	1,319,513
Percentage	0.00%	71.50%	3.10%	7.50%	18.00%	
Balance per trial balance						
Sundry creditors						1,351,875
Accrued salaries and wages						16,689
ATO liabilities						201,470
Prepaid Rates						(668,923)
ESL Levy						218,437
Bonds & Deposits						188,189
Total payables general outstanding						1,307,737

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 2025

FINANCING ACTIVITIES

9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Institution	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Bluebush Village - Stage 1 Buildings (CBA Refinanced)	CBA	125	7,287,029	0	0	0	0	7,287,029	7,287,029	0	(390,484)
Bluebush Village - Stage 2 Construction (CBA Refinanced)	CBA	125	1,834,724	0	0	0	0	1,834,724	1,834,724	(8,815)	(98,316)
Bluebush Village - Stage 1 Executive Rooms (CBA Refinanced)	CBA	125	316,757	0	0	0	0	316,757	316,757	(29,951)	(17,157)
Goodenia Court Units (CBA Refinanced)	CBA	125	847,827	0	0	0	0	847,827	847,827	(3,473)	(45,248)
Coolgardie Aquatic Facilities (CBA Refinanced)	CBA	125	77,782	0	0	0	0	77,782	77,782	(319)	(4,168)
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	125	1,085,793	0	0	0	0	1,085,793	1,085,793	(4,461)	(58,183)
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	125	368,687	0	0	0	0	368,687	368,687	(1,513)	(19,757)
Coolgardie Post Office (CBA Refinanced)	CBA	125	332,758	0	0	0	0	332,758	332,758	(1,418)	(17,831)
CBA Overdraft Facility (CBA Refinanced)	CBA	125	812,140	0	0	0	0	812,140	812,140	(3,202)	(41,106)
Bluebush Village - Stage 1 Construction (ANZ Refinanced)	CBA	126	4,646,000	0	0	0	0	4,646,000	4,646,000	(20,582)	(278,760)
Coolgardie Class III Waste Facility (ANZ Refinanced)	CBA	126	1,463,100	0	0	0	0	1,463,100	1,463,100	(6,480)	(87,786)
Kambalda Aerodrome Refurbishment (ANZ Refinanced)	CBA	126	439,000	0	0	0	0	439,000	439,000	(1,944)	(26,340)
Bluebush Village - Stage 2 Construction (ANZ Refinanced)	CBA	126	1,874,995	0	0	0	0	1,874,995	1,874,995	(8,319)	(112,500)
Cashflow Assistance	CBA	126	4,076,905	0	0	0	0	4,076,905	4,076,905	(18,062)	(244,614)
Overdraft Facility	CBA	N/A	0	0	0	0	0	0	0	0	(27,500)
Total			25,463,497	0	0	0	0	25,463,497	25,463,497	(108,539)	(1,469,750)
Current borrowings			0					0			
Non-current borrowings			25,463,497					25,463,497			
			25,463,497					25,463,497			

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

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 2025

FINANCING ACTIVITIES

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Hino 700 Series (P351)	6320171	66,576	0	0	(4,160)	(66,576)	62,416	0	(284)	(280)
Hino 700 Series (P355)	6344997	66,169	0	0	(2,791)	(66,169)	63,378	0	(279)	(1,142)
BENQ Whiteboards	2073290	10,714	0	0	(1,921)	(10,714)	8,793	0	(190)	(328)
Meraki IT Equipment	190006130	18,162	0	0	(2,318)	(14,164)	15,844	3,998	(124)	(489)
TechnoGym - Kambalda Gym 1	147-0106194-002	44,651	0	0	(4,491)	(27,761)	40,160	16,890	(492)	(2,137)
TechnoGym - Kambalda Gym 2	187-1185-187-003	20,726	0	0	(1,719)	(10,816)	19,007	9,910	(358)	(1,653)
TechnoGym - Coolgardie Gym	187-1185-187-002	41,837	0	0	(1,704)	(10,634)	40,133	31,203	(334)	(1,923)
Vestone - Loader	COO01052022-YG-01	150,998	0	0	(26,059)	(80,034)	124,939	70,964	(3,166)	(7,642)
Vestone - Compactor	COO01052022-YG-01	247,908	0	0	(42,784)	(131,399)	205,124	116,509	(5,199)	(12,547)
Vestone - Kambalda 120 Person Camp	CAS-109046-NOW	1,398,272	0	0	0	(1,398,272)	1,398,272	0	0	(85,349)
Total		2,066,013	0	0	(87,947)	(1,816,539)	1,978,066	249,474	(10,426)	(113,490)
Current lease liabilities		1,816,538					1,728,592			
Non-current lease liabilities		249,475					249,474			
		2,066,013					1,978,066			

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 2025

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		27,500	0	0	(17,500)	10,000
Capital grant/contributions liabilities		2,227,482	0	650,363	0	2,877,845
Total other liabilities		2,254,982	0	650,363	(17,500)	2,887,845
Employee Related Provisions						
Provision for annual leave		361,597	0	0	0	361,597
Provision for long service leave		164,945	0	0	0	164,945
Total Provisions		526,542	0	0	0	526,542
Other Provisions						
Casair Dispute		200,793	0	0	(27,608)	173,185
Total Other Provisions		200,793	0	0	(27,608)	173,185
Total other current liabilities		2,982,317	0	650,363	(45,108)	3,587,572

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

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 2025

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2025	Liability	Liability	31 Aug 2025	Liability	Budget Revenue	Budget	Revenue Actual
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
General Purpose Funding								
Financial Assistance Grants - General Purpose	0	0	0	0	0	294,245	73,561	69,461
Governance								
Law, Order & Public Safety								
DFES - Bushfire Grant	0	0	0	0	0	12,790	2,198	2,198
Education & Welfare								
Kambalda Community Resource Centre	0	0	0	0	0	132,558	24,593	32,710
Kambalda Recreation Centre	0	0	0	0	0	9,300	1,550	1,573
Coolgardie Community Resource Centre	0	0	0	0	0	127,201	23,700	31,358
Kambalda Community Resource Centre								0
Recreation & Culture								
Youth Services Grant	0	0	0	0	0	10,000	0	0
Transport								
Main Roads - Direct Grant	0	0	0	0	0	194,516	194,516	194,516
Financial Assistance Grants - Roads	0	0	0	0	0	344,590	86,147	87,399
Economic Services								
CDC Support Hub	0	0	0	0	0	360,000	0	0
	0	0	0	0	0	1,485,200	406,265	419,215
Contributions								
General Purpose Funding								
Mining Lease Rental	0	0	0	0	0	0	0	0
Governance								
Donations	0	0	0	0	0	2,000	0	3,636
Health								
Goldfields - Womens Health Care	0	0	0	0	0	35,000	0	0
Education & Welfare								
Goldfields - Meals on Meals	0	0	0	0	0	50,000	0	45,455
Community Amenities								
Sewerage Contributions	0	0	0	0	0	0	0	40,909
Transport								
Mining Contributions	0	0	0	0	0	0	0	0
Mining Haulage Funds	0	0	0	0	0	780,000	160,000	27,525
Economic Services								
Donations	0	0	0	0	0	1,500	0	0
Recreation & Culture								
Evolution - Youth Futures Lifeguard Program	10,000	0	0	10,000	10,000	0	0	0
	10,000	0	0	10,000	10,000	868,500	160,000	117,525
TOTALS	10,000	0	0	10,000	10,000	2,353,700	566,265	536,740

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	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
	1 July 2025		(As revenue)	31 Aug 2025	31 Aug 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Recreation and Culture								
Kambalda Youth Centre Facility	0	0	0	0	0	100,000	0	0
Transport								
Main Roads - Heavy Vehicle Safety & Productivity Program	0	0	0	0	0	1,239,986	0	0
Main Roads - Regional Road Group	1,011,910	650,363	0	1,662,273	1,662,273	2,776,569	0	0
Main Roads - Black Spot	280,000	0	0	280,000	280,000	1,068,979	0	0
Department of Infrastructure - Roads to Recovery	55,101	0	0	55,101	55,101	0	0	0
LRCI - Phase 4 Roads	218,401	0	0	218,401	218,401	0	0	0
	1,565,412	650,363	0	2,215,775	2,215,775	5,185,534	0	0
Capital contributions								
General Purpose Funding								
Transport								
Road Haulage Funds	680,000	0	0	680,000	680,000	680,000	0	0
	680,000	0	0	680,000	680,000	680,000	0	0
TOTALS	2,245,412	650,363	0	2,895,775	2,895,775	5,865,534	0	0

0	0	0
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Shire of Coolgardie

Matters Identified for the period ended 31 August 2025

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Management Comment	Status
Going Concern	Net current liability	Jan-25	The Shire reported a net current surplus position of \$13,097,365 (Ju-25: \$13,097,365 Surplus). The surplus reported in July is directly linked to rates raised during the month.	Management needs to continually monitor the current position to ensure all short term commitments can be met.	HIGH	Management are aware of the net current liability position and are reviewing all facets of the organisation.	Ongoing
Going Concern	Cash Position	Jan-25	For the period ended 30 June 2025 the Shire's cash & cash equivalent position is \$6,818,044 (Jul-25: \$3,022,043). Trade Receivables are \$12,620,968 (Jul-25: \$19,114,124) while Trade Payables are \$1,307,737 (Jul-25: \$4,108,246). The significant increase in Trade Receivables is a result of the rates raised in July.	Even with the new loan proceeds received it is highly probable that the Shire will experience cash flow concerns in the coming months. All Rates & Trade Receivables need to be reviewed to assess the likelihood of outstanding balances being received.	HIGH	Management continue to actively pursue the collection of outstanding debtors to assist cash flows for meeting payment obligations.	Ongoing
Subsidiary Ledgers	Capital Grants & Subsidies Liability	Jan-25	There is currently a balance of \$2,887,845 (Jul-25: \$2,905,777) in Capital Grants & Contract Liabilities.	This is of concern given the current cash position and considering many of the funded projects have not commenced. Management needs to carefully monitor the current position to ensure all short term commitments can be met.	HIGH	Management have included the completion of funded projects in the 2025/26 Draft Budget. The road program is expected to commence in September.	In Progress
Liabilities	Trade Payables	Jan-25	Sundry Creditors are \$1,307,737 (Jul-25: \$4,108,246) at 31 August 2025. \$237,108 or 18% (Jul-25: \$1,262,682 & 28%) of these creditors have been outstanding for 90+ days.	Management need to consider the impact of making such payments will have on the short term cash flow, as well as the impact of non payment will have on working relationships with current suppliers.	MEDIUM	Following recent repayments the balance of creditors sitting on the 90+ days has dropped to \$237,108 at the end of August and this amounts relates to an amount being resolved with a creditor.	In Progress
Current Assets	Inventories	Jan-25	Road base stockpile worth \$148,724 purchased in August & September 2024 needs to be reconciled during the month when/if allocated to various works programs.	Management need to ensure measures are in place to accurately track stock movements during the month. Failure to do so will result in inaccurate costings for works programs and make it difficult to detect if any theft may be occurring.	MEDIUM	Stocktake for the visitor centre are now completed monthly and the road base has been allocated to road projects due to commence in the coming months.	In Progress
Rates	Excess Rates	Aug-25	At 31 August 2025 there was a negative balance of \$668,922 for excess rates. The negative balance relates to a reversal of rates raised during the 25/26 rates billing process where the reversal has been completed in September 2025.	Management need to ensure measures are in place to reconcile rate balances in a timely manner.	LOW	Noted.	In Progress

11.3 Commercial Services**11.3.1 LONG TERM FINANCIAL PLAN 2025-2035**

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: Tuesday 16 September 2025
Author: Martin Whitely, Consultant

SUMMARY

Council is requested to consider and adopt the Shire of Coolgardie's Long Term Financial Plan (LTFP) 2025–2035. The LTFP forms a key component of the Shire's Integrated Planning and Reporting Framework (IPRF) and provides the ten-year financial strategy to support the delivery of the Strategic Community Plan and Corporate Business Plan in a financially sustainable manner.

BACKGROUND

Section 5.56(1) of the Local Government Act 1995 requires a Local Government in Western Australia to plan for the future of the district. To assist Local Governments to meet the strategic planning responsibilities pursuant to this section, the previously titled Department of Local Government, Sport and Cultural Industries (DLGSC) developed an Integrated Planning and Reporting (IPR) Framework.

The Local Government (Administration) Regulations 1996, in particular Regulation 19C and Regulation 19DA respectively, outline the requirements for a local government to have a Strategic Community Plan and Corporate Business Plan. While the requirement to have a LTFP is not specified with the Local Government Act 1995 or associated Regulations, it is a required "informing strategy" as part of Integrated Planning and Reporting Framework Guidelines.

The purpose of the LTFP is to give Council, staff, and the community a clear picture of the Shire's financial capacity over the next decade and how that capacity will support the delivery of services and projects identified in the Strategic Community Plan and Corporate Business Plan.

COMMENT

The Shire of Coolgardie's LTFP 2025–2035 provides a clear and disciplined financial strategy to guide the delivery of the community's aspirations, as identified in the Strategic Community Plan 2018–2028, over the next decade. It establishes a framework for responsible decision making that balances financial sustainability with the ongoing delivery of essential services, investment in infrastructure, and the prudent management of debt and cash flow.

Covering the period from 01 July 2025 to 30 June 2035, the LTFP have used the 2024/25 Draft Annual Financial Statements as a base to ensure projections are based on the Shire's most current financial position. The plan is not static; it will be reviewed and updated annually as part of the budget process, ensuring it remains responsive to changing economic conditions, community priorities, and Council decisions.

Background

In recent years, the Shire has made significant investments in strategic infrastructure, including the Bluebush Village, Coolgardie Waste Facility and the Kambalda Aerodrome. These initiatives were designed to diversify revenue streams, reduce reliance on rates, and position the Shire for long-term growth. While they have generated new income, progress has been slower than anticipated, resulting in high debt levels and short-term cash flow pressures.

At 30 June 2024, the Shire's total debt stood at \$30.50 million, creating significant pressure on liquidity and restricting the ability to fund new projects or maintain services. To address this, all loans were refinanced in the first half of FY25, easing repayment pressures by extending terms and introducing interest only periods. These measures provided immediate relief, enabling the Shire to maintain essential services, while still committing to full debt repayment within the 10-year horizon.

A central feature of the LTFP is the Shire's commitment to repaying all borrowings by FY35, reducing debt from \$27.62 million in FY25 to nil by FY35. To strengthen this position, a dedicated Debt Management Reserve will be established, with any surplus funds in the early years of the plan to be transferred into this reserve. This reserve will provide cash flow support and ensure the Shire has the capacity to meet loan repayments as they fall due.

Other key financial strategies include:

- Maintaining operating efficiency through comprehensive reviews of services, operations, and staffing levels.
- Rebuilding cash backed reserves
- Rebuilding unrestricted cash and cash equivalents.
- Maintaining the Shire's essential assets
- No new borrowings, with all major projects funded through grants, reserves or operating funds

Revised 2025-26 Financial Assumptions

Based on current trends observed during the first three months of the 2025–26 financial year, the LTFP has incorporated several major assumptions to ensure forecasts remain accurate and reflective of current conditions. It is important to note that, at this stage, these assumptions have not yet been formally adopted by Council through a budget amendment.

Rates Revenue

The LTFP includes provisions to address historical rating issues:

- 2022–23: Incorrect differential rating applied to transient workforce accommodation. Provision has been made in 2025–26 for a worst-case full repayment.
- 2023 SAT Decision: A mining company was incorrectly rated. The Shire is negotiating the refund, with provision made for repayment in two equal instalments across 2025–26 and 2026–27.

Impact: A total reduction of **\$1.83 million** in rates revenue across two years

Fees and Charges

Several key assumptions have been updated based on actual data from the first quarter of 2025–26:

- Bluebush Village occupancy levels have exceeded forecasts, with contracts secured until February 2026. Revenue projections have therefore been conservatively increased by \$1.8 million.
- Landing fee revenue has been reduced by \$600,000 to reflect current passenger numbers.
- Associated expenditure has been adjusted in line with these revised activity levels.

Net Impact: These revisions result in an additional **\$1.2 million increase** in the LTFP compared to the adopted budget.

Materials and Contracts

Following the first quarter review of 2025–26:

- An additional \$1.05 million has been conservatively allocated for Bluebush Village accommodation management and general maintenance. Actual costs are expected to be lower, but a conservative approach has been taken for cost estimates.
- Expenditure for Kambalda Aerodrome maintenance has been reduced by \$450,000 in line with decreased passenger flights.
- Further savings of \$357,800 have been identified through operational efficiencies.

Net Impact: An overall **increase of \$242,200** in materials and contracts for 2025–26.

Employee Costs

Ongoing reviews of staffing requirements have identified sustainable savings:

- Employee costs have been reduced by \$500,000 against the adopted 2025–26 budget.
- These reductions are based on aligning staffing with the resources required to deliver services and manage infrastructure effectively.
- These savings will carry forward across future years of the LTFP.

Impact: Long-term structural efficiencies embedded into the Shire's workforce planning

Capital Works and Strategic Priorities

The LTFP provides for the full clearance of the current backlog of capital works in FY26 without requiring additional borrowings. Thereafter, it sustains an average annual capital spend of \$10.58 million to maintain, renew, and expand the Shire's infrastructure base.

Key priority projects include:

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

Several of these projects, including the Coolgardie Swimming Pool refurbishment, Bayley Street revitalisation, and Microgrid System rely on substantial external grant funding. Their inclusion in the plan reflects Council's preparedness to deliver if funding is secured, while acknowledging the risk that some projects may need to be deferred, re-scoped or abandoned if grants are not forthcoming.

Rating Strategy

Council has recently refined its rating framework by introducing new Unimproved Value (UV) categories for Prospecting, Exploration, and Other Mining, ensuring rating more accurately reflects land usage and impact. A similar review of Gross Rental Value (GRV) categories will follow in future years.

The rating strategy is designed with long term sustainability in mind. From FY27–FY35, rate increases are capped at 4% per annum, ensuring stability and affordability for ratepayers. In addition, to ensure fairness and stability in rate revenue outcomes, all Landgate revaluations will be carefully managed to ensure the rate in the dollar reflects proposed rate increases.

Financial Capacity and Outcomes

The LTFP demonstrates that the Shire has the financial capacity to maintain service delivery and deliver key infrastructure, while meeting its debt reduction goals. By FY35, the Shire is projected to achieve:

- Debt reduction: borrowings reduced from \$27.62m in FY25 to nil in FY35.
- Reserves growth: reserves increase from \$0.26m in FY25 to \$11.34m.
- Cash flow recovery: cash and cash equivalents grow to \$15.74m.
- Unrestricted cash: \$4.40m by FY35, ensuring liquidity for operational stability.
- Average capital investment: \$9.51m annually.

Importantly, the Shire's Local Government Financial Indicator (LGFI) score improves significantly from 28 in FY24 to 87 in FY35, demonstrating the positive impact of disciplined financial management.

Conclusion

The Shire of Coolgardie's LTFP 2025–2035 provides a responsible and achievable roadmap to address current financial challenges, repay debt, rebuild reserves, and deliver on the community's aspirations.

Through disciplined debt management, conservative revenue assumptions, and ongoing reviews of service delivery, the Shire is well positioned to strengthen its financial sustainability and deliver long term prosperity for its community.

Importantly, the LTFP is a living document, reviewed annually to reflect changing circumstances ensuring that Council continues to operate transparently, prudently, and in line with the community's long-term needs.

CONSULTATION

The development of the Long-Term Financial Plan (LTFP) involved detailed discussions with Shire staff, external contractors, and Councillors to ensure the assumptions, priorities, and strategies reflect both operational realities and strategic direction. While the community was not directly consulted during the preparation of this LTFP, it has been framed to align with the Shire's Strategic Community Plan 2018–2028, which was informed by extensive community engagement and consultation.

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 to inform the preparation of the Annual Budget and Corporate Business Plan, ensuring that operational and capital programs are affordable and sustainable.

Adopting the LTFP demonstrates to the community, stakeholders, and funding partners that the Shire has a clear strategy for long-term financial sustainability.

STRATEGIC IMPLICATIONS

Accountable and effective leaders

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

Ensuring a well-informed Council makes good decisions for the community

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

High quality corporate governance, accountability and compliance

Maintain integrated strategic and operational plans

ATTACHMENTS

1. Draft Long Term Financial Plan 2025-2035

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That Council adopt the Shire of Coolgardie Long Term Financial Plan 2025-2035 as per the attached document.



Draft Long Term Financial Plan

2025 -2035

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Executive Summary

The Shire of Coolgardie's Long Term Financial Plan (LTFP) sets out a clear and disciplined financial strategy to guide the delivery of the community's aspirations as identified in the Strategic Community Plan over the next ten years. It establishes a framework for responsible decision making that balances the need to maintain financial sustainability with the ongoing delivery of essential services, investment in community infrastructure, and prudent management of debt and cash flow.

Covering the period from 1 July 2025 to 30 June 2035, the LTFP uses the 2024/25 Draft Annual Financial Statements as its baseline year. By grounding the model in the most current financial position, the plan provides realistic and transparent projections of income, expenditure, and capital commitments. Importantly, the LTFP is not a static document. It will be reviewed and updated annually to reflect changes in economic conditions, community priorities, and Council decisions, ensuring the strategy remains both relevant and responsive throughout the decade ahead.

The LTFP has been prepared with careful consideration of the Shire's current and future financial commitments and operational needs. It incorporates the refinancing of existing debt to ease short-term repayment pressures, while ensuring all borrowings are fully repaid by FY35. The plan also reflects the Shire's current levels of service and the staffing resources required to deliver these services, recognising that maintaining service standards is a key community expectation. In developing the financial projections, Council has factored in existing expenditure trends and organisational spending habits, alongside a conservative approach to forecasting future revenue sources to avoid over reliance on uncertain income streams. This balanced approach ensures the LTFP remains realistic, financially sustainable, and responsive to both current circumstances and long-term objectives.

To ensure the plan remains both responsible and achievable, Council will undertake regular reviews of its financial position. Expenditure will be systematically evaluated to identify efficiencies, revenue streams will be closely monitored to assess performance and long-term sustainability, and opportunities for the sale or rationalisation of non-core infrastructure will be actively explored. Collectively, these measures will provide the flexibility to adapt to changing circumstances while ensuring resources are directed towards the services and infrastructure of greatest value to the community.

Importantly, the LTFP serves as a critical framework for Council's decision making by linking financial capacity with strategic priorities. This alignment ensures that resources are allocated efficiently, projects are delivered within realistic funding parameters, and the community can have confidence that the Shire is operating in a prudent, transparent, and accountable manner.

Purpose and Context

The Shire has made significant investments in strategic infrastructure such as Bluebush Village, the Coolgardie Waste Facility and the Kambalda Aerodrome. These initiatives were designed to diversify revenue streams, reduce reliance on rates, and position the Shire for long-term economic growth. While these investments have generated additional cash flow, progress has been slower than anticipated and has resulted in high debt levels and early period cash flow pressures.

This level of debt, combined with slower than expected returns on the new infrastructure assets has placed considerable pressure on the Shire's liquidity and restricted its ability to deliver new projects or maintain existing services without urgent financial management interventions. Cash flow issues became particularly evident in late 2024, leading to a temporary freeze on non-discretionary expenditure and the deferral of several capital works projects until stability could be restored.

At 30 June 2024, the Shire's total debt stood at \$30.50 million, a level that was creating significant cash flow pressures and limiting financial flexibility. To address this, all loan borrowings were refinanced in the first half of FY25. This loan refinancing provided immediate relief to the Shire's cash flow position by restructuring repayment schedules, extending loan terms, and introducing interest-only repayment periods in the early years. This restructuring has created essential breathing space, enabling the Shire to maintain core services, recommence deferred infrastructure works, and rebuild reserves while still being able to meet its long term repayment obligations in future years.

But importantly, despite these refinancings, the LTFF projects that all debt will be fully extinguished within the 10-year period, with borrowings reducing from \$27.62 million in FY25 to nil by FY35. This outcome reflects the Shire's strong commitment to financial discipline and ensures that short-term measures to relieve cash flow pressures do not compromise the long term goal of achieving complete debt repayment and financial sustainability.

To further strengthen this commitment, a dedicated reserve, recommended to be titled the Debt Management Reserve, will be established with any surplus funds in the early years of the plan to be transferred into this reserve. This will support cash flow management and provide the Shire with the capacity to meet future loan repayments as they fall due. This proactive approach ensures that surplus operating capacity is directed towards reducing debt exposure, rather than being absorbed into recurrent spending.

Actions to Stabilise and Strengthen Finances

This plan outlines the actions that have been 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 LTFF sets out a pathway to gradually reduce borrowings to nil over the 10-year horizon, while avoiding the need for any new borrowings during this period.

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. This backlog will be fully cleared in the first year of the Long Term Financial Plan without the need for any additional borrowings. Eliminating the backlog not only ensures that critical infrastructure requirements are addressed promptly but also allows the Shire to return to normal operational rhythms and commence the process of rebuilding both cash reserves and unrestricted cash. Over the 10 year 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 10-year 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 LTFF demonstrates the Shire's capacity to sustain an average of \$9.53 million in annual capital expenditure across the 10-year period, supported by rate increases of no more than 4% between FY27 and FY35 with 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 such funding is not achieved.

The plan is structured around achieving a balanced budget from FY26 onwards, with an optimum unrestricted cash target of between \$3-5 million. This level of liquidity ensures the Shire can comfortably meet financial obligations in the months leading into the annual rates collections and financial assistance grant receipts.

Financial Outcomes

Key financial highlights of the LTFP include:

- Debt reduction: total borrowings reduced from \$27.52 million in FY25 to nil by FY35.
- No new borrowings proposed.
- Cash flow recovery: cash and cash equivalents of \$15.36 million by FY35.
- Reserves growth: reserves increase from \$0.26 million in FY25 to \$10.91 million in FY35.
- Unrestricted cash of \$4.45 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 designed with long-term financial sustainability in mind. It applies a modest 4% annual rate increase from FY27–FY35, ensuring stability in revenue generation without overburdening ratepayers. In particular, UV valuations are reviewed annually and can have a significant impact on the Shire's rate revenue. By carefully adjusting the rate in the dollar, Council will ensure that any future rate increases take into account changes in property valuations provided by Landgate, maintaining fairness and stability across the rating system.

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: \$5 million grant funding required for the \$7.5 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 Long Term Financial Plan will be monitored against the Local Government Financial Indicator (LGFI) to assess performance and sustainability over time. In FY24, the Shire's LGFI score was 28, reflecting the current financial challenges and recovery measures underway. By the conclusion of the plan in FY35, this score is projected to improve significantly to 92, demonstrating the effectiveness of the strategies implemented and the Shire's strengthened financial position. 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.

Executive Summary

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

The Shire of Coolgardie is located approximately 550 kilometres East of Perth. It encompasses an area of 30,400 km² and includes the towns of Coolgardie, Kambalda, Widgiemooltha and the Aboriginal community of Kurrawang.

Over 3,600 people live in the Shire and enjoy a relaxed lifestyle complemented by a stunning natural environment.

Celebrated for the gold and nickel discoveries in Coolgardie and Kambalda, the Shire continues to thrive with a multitude of mining and processing companies operating in the area. The Shire is the largest producer of minerals in the region with gold and nickel mining operations supporting globally significant regional exports.

Rich in the gold-rush era history, the towns feature some magnificent historical buildings, unique natural assets and museum collections offer extraordinary tourism experiences.

Coolgardie saw the biggest movement of people in Australian history when gold was found in 1892. At the height of the gold rush in 1897, Coolgardie was Western Australia's third largest town servicing a population of 25,000 residents and over 700 mining companies.

The name Coolgardie is derived from the Aboriginal name "Kurl-Kurti" that refers to a type of Mulga tree which grew near a waterhole. The waterhole was shown to the first Europeans in the area by Nyunbuning.

Coolgardie has some of the grandest surviving goldrush-era historical buildings and collections which include the Goldfields Exhibition Museum, Post Office Complex, Pharmaceutical Museum, Railway Museum and Warden Finnerty's Residence.

Kambalda, established in 1897, was also a gold mining town until 1966 when the first of many large deposits of nickel was found in the town. These rich nickel deposits were profitably developed by Western Mining Corporation which marked the beginning of Western Australia's 'nickel boom'.

Widgiemooltha is located between Kambalda and Norseman on the southern shoreline of a significant salt lake and tourist attraction called Lake Lefroy. In the 1890s, gold was discovered in the area and Widgiemooltha had a population of 112 people. The name of the town is Aboriginal in origin and is thought to be derived from the Aboriginal word Wadjimoola (meaning crows nose).

Kurrawang is an Aboriginal community located between Coolgardie and the Shire of Kalgoorlie-Boulder. It was established as a mission settlement in 1953 on a Crown Land Title reserve and in 1995, the Kurrawang Aboriginal Christian Community was issued with the title to land in freehold. Today, the community hosts a range of facilities including a school, shop, and adult learning centre.

Coolgardie, Kambalda and their surrounds are places of places of natural beauty and economic strength – the social, cultural and economic heart of the Goldfields located in a region rich in cultural diversity and natural resources.

The Shire has a developed economy including extensive infrastructure and services, strong governance structures and a young and diverse population profile. The Shire has social infrastructure and a vibrant populace enabling continued growth and presenting unique opportunities to be leveraged in future development.

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 spans a ten (10) year period and is designed to ensure that the Shire of Coolgardie is well positioned to achieve the objectives of its overarching Strategic Community 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 simply increasing rates is not a sustainable solution to meeting the Shire's financial and service delivery demands. Council is committed to providing infrastructure and services to the community in a manner that is both affordable and financially responsible.

To achieve this, the Shire will continue to diversify revenue sources, review service delivery models, and contain 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 provide support to community organisations.
- Promote greater use of Shire operated facilities.
- Acknowledge that not all facilities can operate on a full cost recovery basis.
- Increase revenue from non-rating sources wherever possible.
- Maximise grant funding opportunities to support both operational activities and infrastructure requirements.
- Apply cost recovery practices to services deemed to be commercial in nature.
- Regularly review service delivery methods to identify alternative or more efficient approaches.
- Identify services that could benefit from a regional or shared delivery model.
- Invest in new technologies that deliver long-term operational efficiencies.
- Implement and maintain responsible debt management practices to maximise economic opportunities.
- Maintain existing infrastructure to an acceptable and sustainable standard.
- Seek a minimum of 50% external funding support for new community facilities.
- Where appropriate, replace existing facilities with multi-purpose facilities to reduce future capital and operational expenditure.

Strategic Direction

The LTFP highlights the Shire's capacity to deliver on the goals and aspirations identified in the Community Strategic Plan and Corporate Business Plan. It extends the financial outlook beyond the four-year Corporate Business Plan to cover a ten-year period, providing an indicative assessment of the Shire's long-term financial sustainability.

The primary purpose of the LTFP process is to assess whether the strategic intent outlined in the Shire's integrated planning documents can be achieved without compromising the long term financial stability of the organisation. It serves as a vital tool for aligning available resources with community priorities while ensuring the ongoing viability of Shire operations.

The LTFP provides essential information for evaluating resourcing requirements to achieve community objectives in a financially sustainable manner. While the financial projections are based on current assumptions and estimates, they are intended to present an overview of likely outcomes. As the Shire's operations evolve, changes to the Corporate Business Plan may necessitate regular updates to the LTFP to ensure ongoing accuracy and relevance.

The LTFP also forms a key component of the Integrated Planning and Reporting Framework which brings together the Community Strategic Plan, Corporate Business Plan, Asset Management Plans, Workforce Plans, Issue- and Area-Specific Plans, the Long-Term Financial Plan, and the Annual Budget. Together, these documents create a cycle of planning, delivery, and review that ensures the Shire's activities remain strategically focused, financially sustainable, and responsive to community needs.



Strategic Community Plan

The Shire's Strategic Community Plan 2018–2028 is a key document that helps guide the future direction of the Shire, with a strong focus on capturing and advancing the aspirations and goals of the community. A full review of the document will be undertaken following the October 2025 local government elections, with the review to be completed during the 2025–26 financial year.

Community Vision

A connected, progressive and welcoming community.

Strategic Priorities

Each theme has several strategic priorities feeding into it, as shown below. While current activities and service levels will continue over the short to medium term in many cases, the priorities show what the Shire will focus on over the coming years. These priorities will be updated at least every four years as the Plan is reviewed and refreshed.

Accountable and Effective Leaders

- Engagement and consultation
- Transparent, accountable and effective governance
- Advocate for the community

An Inclusive, Safe and Vibrant Community

- Build a sense of place and belonging
- A safe and healthy community
- Celebrate our culturally diverse community

A Thriving Economy

- Build economic capacity
- Facilitate local business development and retention
- Provide support for traineeship development

Effective Management of Infrastructure, Heritage and Environment

- Value local culture and heritage
- Sustainable management resources
- Enhance our built environment

Corporate Business Plan

The Corporate Business Plan is the key document responsible for translating the strategic direction of the Shire, as articulated in the Strategic Community Plan 2018–2028 into practical actions. The Corporate Business Plan is currently under review and is scheduled for completion in the 2025–26 financial year

Delivering on the community's aspirations and goals requires the development and implementation of strategies identified within the Strategic Community Plan. Given the limitations of available financial resources, this requires careful operational planning and prioritisation to ensure strategies are delivered in a way that is both achievable and sustainable.

The Corporate Business Plan formalises this process by outlining the specific initiatives, projects, and services to be delivered, and by aligning them with the Shire's financial capacity. It serves as the critical link between the Strategic Community Plan and the Annual Budget, putting the Shire's long-term vision into action through clearly defined, resourced, and measurable commitments.

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 Corporate Business 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 Strategic Community 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 Community Strategic 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. The Workforce Plan will be reviewed in the 2025/26 financial year.

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.

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 the 2025/26 financial year. 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 Strategic Community Plan, Corporate Business 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:

- Bluebush Village occupancy levels, which directly affect revenue streams and the viability of the facility.
- 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
- Kambalda Aged Accommodation
- Waste Management Facilities
- Sewerage Upgrades
- Coolgardie Swimming Pool Refurbishment
- Bayley Street Upgrade
- Micro Grid System
- Kambalda Youth Centre

Key Assumptions

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

Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Rates*	8.00%	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%

* Rate increases for FY26 is the percentage increase applied to the rate in the dollar before any differential rating has been applied. Rate increases for FY27-35 reflect increases on rates revenue generated from the previous year.

Revenue Assumptions

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

Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Rates*	8.00%	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	8.00%	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%

* Rate increases for FY26 are the percentage increases applied to the rate in the dollar before any differential rating has been applied. Rate increases for FY27-35 reflect increases on rates revenue generated from the previous year.

REVISED MODEL ASSUMPTIONS

Based on current trends observed during the first three months of the 2025–26 financial year, the LTFP has incorporated several major assumptions to ensure forecasts remain accurate and reflective of current conditions. It is important to note that, at this stage, these assumptions have not yet been formally adopted by Council through a budget amendment.

Rates Revenue

The LTFP includes provisions to address historical rating issues:

- 2022–23: Incorrect differential rating applied to transient workforce accommodation. Provision has been made in 2025–26 for a worst case full repayment.
- 2023 SAT Decision: A mining company was incorrectly rated. The Shire is negotiating the refund, with provision made for repayment in two equal instalments across 2025–26 and 2026–27.

Impact: A total reduction of **\$1.83 million** in rates revenue across two years

Fees and Charges

Several key assumptions have been updated based on actual data from the first quarter of 2025–26:

- Bluebush Village occupancy levels have exceeded forecasts, with contracts secured until February 2026. Revenue projections have therefore been conservatively increased by \$1.8 million.
- Landing fee revenue has been reduced by \$600,000 to reflect current passenger numbers.
- Associated expenditure has been adjusted in line with these revised activity levels.

Net Impact: These revisions result in an additional **\$1.2 million increase** in the LTFP compared to the adopted budget.

Materials and Contracts

Following the first quarter review of 2025–26:

- An additional \$1.05 million has been conservatively allocated for Bluebush Village accommodation management and general maintenance. Actual costs are expected to be lower, but a conservative approach has been taken for cost estimates.
- Expenditure for Kambalda Aerodrome maintenance has been reduced by \$450,000 in line with decreased passenger flights.
- Further savings of \$357,800 have been identified through operational efficiencies.

Net Impact: An overall **increase of \$242,200** in materials and contracts for 2025–26.

Employee Costs

Ongoing reviews of staffing requirements have identified sustainable savings:

- Employee costs have been reduced by \$500,000 against the adopted 2025–26 budget.
- These reductions are based on aligning staffing with the resources required to deliver services and manage infrastructure effectively.
- These savings will carry forward across future years of the LTFP.

Impact: Long-term structural efficiencies embedded into the Shire's workforce planning

RATES

Rates and Annual Charges represent the Shire's principal source of revenue, accounting for approximately 45% of total revenue (before Capital Grants) in FY26. The Shire's rates base is heavily influenced by the resources sector, with around 78% of total rates revenue generated from mining related properties and services.

The LTFP also assumes that rate increases will be capped at no more than 4% per annum from FY27 through to FY35, balancing the Shire's need to generate sufficient revenue with the importance of maintaining affordability for ratepayers. This disciplined approach to rate setting reflects Council's commitment to responsible financial management, while continuing to deliver services and infrastructure that meet community expectations.

FEES AND CHARGES

Fees and Charges represent the Shire's second largest source of revenue, accounting for approximately 46% of total revenue (before Capital Grants) in FY26.

Revenue of \$14.11 million is forecast to be raised in FY26, with the majority generated from the Bluebush Village accommodation facilities in Kambalda. Bluebush Village is expected to generate approximately \$8.40 million, representing 60% of total fees and charges revenue for the year.

Other significant contributors include:

- Coolgardie Waste Facility – 10%
- Kambalda Aerodrome – 9%
- Mining Lease Agreements – 4%

Additional revenue streams include charges for waste management services (domestic and commercial bin collection), sewerage and liquid waste services, and a smaller proportion from statutory services such as animal registrations, building approvals, and town planning application fees.

The generation of strong operating revenues from these non-rating sources reduces reliance on rates and enables Council to apply operating surpluses towards reinvestment in strategic projects, supporting the delivery of new infrastructure, service improvements, and long-term community benefits.

However, there is inherent risk surrounding the assumptions underpinning fees and charges revenue, as much of it is dependent on the strength of the mining sector. The three largest sources; Bluebush Village, Kambalda Aerodrome and the Coolgardie Waste Facility are all directly linked to mining activity. The LTFP adopts a conservative approach to mitigate this risk, modelling only 50% occupancy at Bluebush for Years 1–5 of the plan, and reducing this further to 25% occupancy in Years 6–10. Even with these cautious assumptions, a sudden downturn in mining activity would significantly affect all three major revenue streams. While some associated costs would also decrease in such a scenario, the net impact on the Shire's finances would remain material.

This risk is not unique to the Shire of Coolgardie, it is a reality for all local governments whose economies are tied to the mining sector. Accordingly, the Shire recognises the importance of pursuing opportunities outside of mining, while also leveraging the current strength of the sector to diversify income sources and build long term financial resilience.

OPERATIONAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

The Shire historically receives approximately 8% of its operating revenue from various operational grants.

Some of these grants, such as the Commonwealth Financial Assistance Grant and the Main Roads Direct Grant, are untied and received annually. These funding streams provide a reliable source of income and have historically increased in line with CPI. Other funding sources, such as support for the Community Resource Centres in Coolgardie and Kambalda, are tied to the delivery of specific services. While these grants are service based, they have been relatively consistent from year to year and have also generally been indexed in line with CPI.

In contrast, certain funding sources are more project-specific and therefore less predictable. For example, the Shire has recently received other funding to deliver community led support services. However, as future allocations remain uncertain, this revenue has not been projected beyond the current funding arrangements in the LTFP.

This approach ensures that the plan remains financially prudent by only including operational grants where there is a reasonable degree of certainty, while acknowledging the risks associated with short term or project specific funding.

INVESTMENT INCOME

The Shire will invest funds that are surplus to its immediate operational requirements. Within the LTFP, it is assumed that any surplus funds will be invested in a diversified portfolio of term deposits and/or securities, in accordance with the Shire's investment policies.

For the purposes of long term financial modelling, interest rates have been aligned with the CPI applied throughout the plan. The LTFP has intentionally not sought to speculate on potential interest rate volatility, ensuring that projections remain conservative, transparent, and free from undue assumptions about future market fluctuations.

REIMBURSEMENTS AND OTHER REVENUE

The Shire receives minor revenue and reimbursements from a range of sources, which collectively form a small component of overall income, contributing just 1% of total revenue (before Capital Grants) in FY26.

Historically, this account has also included insurance recoveries, though it is important to note that such recoveries are typically offset by matching expenses and therefore have no net financial impact.

For the purposes of the LTFP, no assumptions have been made regarding future insurance recoveries, reflecting a conservative approach to forecasting. Other minor revenue streams are projected to increase in line with CPI over the duration of the plan.

CAPITAL GRANTS AND CONTRIBUTIONS

The Shire receives regular Capital Grants to fund or subsidise the delivery of strategic capital projects.

Road-related funding streams, such as the Regional Road Group program, have been indexed in line with CPI, while Roads to Recovery funding has been included past the current program which ends in FY29.

The certainty of other grant programs, such as the Local Roads and Community Infrastructure Program, remains less predictable. Accordingly, the LTFP only includes funding allocations that are considered highly likely to be received. Projects identified over the 10-year life of the plan are included on the basis that they will only proceed where all, or a substantial proportion of, external funding is secured to cover their costs.

This approach ensures that the capital works program remains both realistic and financially sustainable, avoiding undue reliance on uncertain funding while still positioning the Shire to leverage opportunities as they arise.

Expenditure Assumptions

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

Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
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	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
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 22% of forecast operating expenses in FY26.

For the purposes of the LTFP, employee costs have been projected to increase in line with CPI, estimated at 3% per annum over the life 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 all expenditures required to maintain Shire facilities and deliver services to the community. This category represents the largest fixed expense for the Shire of Coolgardie, accounting for approximately 36% of forecast operating expenses in FY26.

The most significant component within this category relates to the management and maintenance of the Kambalda accommodation facilities, which represents around 41% of total costs. Additional major costs include the operation of the Kambalda Aerodrome (8%) and the Coolgardie Waste Facility (6%). Collectively, approximately 55% of material and contract costs in FY26 are attributable to facilities in some way linked to the mining sector services, which the Shire has strategically developed to diversify its revenue base beyond rates.

While these facilities are central to the Shire's revenue diversification strategy, they also expose the Shire to sector-specific risks. Any downturn in the mining industry could have a significant impact on both revenues and associated costs. For this reason, ongoing review of operations and service delivery models is critical to ensure financial sustainability, efficiency, and value for money.

All costs in this category have been indexed in line with CPI for the duration of the LTFP.

FINANCE COSTS

Although interest on loans represent only around 5% of operating expenditure, they remain a significant financial commitment for the Shire. Recognising this, Council has placed strong emphasis on the importance of repaying borrowings as a priority, with the aim of improving cash flow and strengthening the Shire's financial position in the short to medium term.

Minimising exposure to rising interest rates is paramount, and as such the Shire has adopted a cautious approach to debt management. Where possible, any surplus funds will be applied to accelerate debt reduction, further reducing financial risk and improving long term sustainability.

In line with this commitment, the LTFP makes no provision for additional borrowings. Instead, the focus is on steadily reducing the existing debt portfolio and ensuring that future capital projects are funded through a combination of external grants, prudent financial management, and the progressive rebuilding of reserves.

UTILITY COSTS

Utility costs represent approximately 6% of the Shire's operating expenditure. For the purposes of the LTFP, these costs have been projected to increase in line with CPI. However, they will need to be monitored carefully, as historically utility costs, particularly energy, have often increased at a rate significantly higher than CPI.

A key driver of current expenditure is the reliance on temporary generator power at the Bluebush Village, Kambalda Aerodrome, and the Coolgardie Waste Facilities. These arrangements are being reviewed, as they represent a significant ongoing cost. In the longer term, the Shire intends to pursue more permanent energy solutions to reduce reliance on generators. While this will likely require some initial capital investment, it is expected to generate substantial operating cost savings over time.

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 that any changes in the Shire's risk profile, asset base, or operating environment are reflected in future forecasts.

OTHER COSTS

Other costs represent approximately 4% 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 a ten (10) year 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.

It is important to note that 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	\$29,647,551	FY25-35
Kambalda Aged Accommodation	\$8,000,000	FY27
Land & Buildings Renewal	\$7,870,965	FY25-35
Bayley Street Upgrade	\$7,550,000	FY28-29
Coolgardie Swimming Pool	\$6,200,000	FY27-28
Plant Replacement Program	\$5,950,000	FY25-35
Footpath Renewal Program	\$5,417,187	FY25-35
Coolgardie Sewerage Upgrades	\$5,275,686	FY25-35
Waste Management Facilities	\$4,750,000	FY25-35
Micro Grid System	\$4,000,000	FY31-32
Other Infrastructure Renewal	\$3,922,884	FY25-35

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 27% 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	20 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 10 year period FY25 to FY35.

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 then 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

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUE											
Rates	12,711	13,783	14,708	16,077	16,720	17,388	18,084	18,807	19,560	20,342	21,156
Operating Grants & Contributions	1,894	2,354	2,330	2,384	2,454	2,526	2,600	2,676	2,755	2,836	2,919
Fees & Charges	15,291	14,110	12,595	13,093	13,611	14,149	10,502	10,015	10,409	10,820	11,247
Interest on Investments	58	112	180	295	324	354	472	576	620	698	769
Capital Grants & Contributions	676	5,866	9,721	3,254	5,588	4,567	1,900	3,400	3,400	1,950	1,950
Other Revenue	786	371	363	374	385	396	408	420	433	446	459
Profit on Disposal of Assets	190	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	31,606	36,596	39,897	35,477	39,082	39,380	33,966	35,894	37,177	37,092	38,500
EXPENDITURE											
Employee Costs	6,289	6,657	6,857	7,062	7,274	7,492	7,717	7,949	8,187	8,433	8,686
Materials & Contracts	11,438	11,694	10,525	11,415	11,801	12,200	9,006	9,606	9,917	10,239	10,572
Utility charges	1,761	1,838	1,838	1,952	2,011	2,071	2,133	2,197	2,263	2,331	2,401
Depreciation	8,462	8,791	9,299	9,232	9,583	9,944	10,274	10,465	10,694	10,924	11,132
Interest expense	1,862	1,583	1,447	1,445	1,394	1,302	1,162	932	685	425	150
Insurance expense	562	610	628	647	667	687	707	728	750	773	796
Other expenditure	1,852	1,359	1,395	1,436	1,478	1,521	1,566	1,612	1,660	1,709	1,759
Loss on Disposal of Assets	3	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURE	32,229	32,532	31,989	33,189	34,208	35,217	32,565	33,489	34,156	34,834	35,496
NET RESULT FOR PERIOD	(623)	4,064	7,908	2,288	4,874	4,163	1,401	2,405	3,021	2,258	3,004
Changes in asset revaluation surplus	326	0	0	0	0	0	0	0	0	0	0
TOTAL COMPREHENSIVE INCOME FOR PERIOD	(297)	4,064	7,908	2,288	4,874	4,163	1,401	2,405	3,021	2,258	3,004

Statement of Financial Activity

	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	2034 \$'000	2035 \$'000
Opening Surplus / (Deficit)	(5,259)	(1,636)	0	0	0	0	0	0	0	0	0
Result from Operating Activities	(1,299)	(1,802)	(1,813)	(966)	(714)	(404)	(499)	(995)	(379)	308	1,054
NON CASH AMOUNTS EXCLUDED FROM OPERATING ACTIVITIES											
(Profit) / Loss on Sale of Assets	(186)	0	0	0	0	0	0	0	0	0	0
Fair value adjustments through profit & loss	4	0	0	0	0	0	0	0	0	0	0
Depreciation	8,462	8,791	9,299	9,232	9,583	9,944	10,274	10,465	10,694	10,924	11,132
Movements in assets and liabilities	(25)	50	(1,000)	0	0	(1,000)	0	0	0	(500)	(1,500)
Amount attributable to Operating Activities	8,255	8,841	8,299	9,232	9,583	8,944	10,274	10,465	10,694	10,424	9,632
INVESTING ACTIVITIES											
Purchase of Property, Plant & Equipment	(576)	(899)	(9,950)	(1,650)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,600)
Purchase of Infrastructure	(800)	(8,194)	(4,321)	(9,154)	(11,054)	(8,750)	(4,750)	(6,715)	(6,750)	(5,825)	(5,325)
Capital grants, subsidies and contributions	676	5,866	9,721	3,254	5,588	4,567	1,900	3,400	3,400	1,950	1,950
Proceeds from sale of assets	328	0	0	300	240	240	240	240	240	240	240
Amount attributable to investing activities	(371)	(3,226)	(4,550)	(7,250)	(6,726)	(5,443)	(4,110)	(4,575)	(4,610)	(5,135)	(4,735)
FINANCING ACTIVITIES											
Proceeds from Borrowings	4,889	0	0	0	0	0	0	0	0	0	0
Repayment of Borrowings	(4,324)	0	0	(385)	(1,588)	(1,680)	(3,983)	(4,213)	(4,459)	(4,719)	(4,436)
Repayment of Overdraft Facility	(1,483)	0	0	0	0	0	0	0	0	0	0
Repayment of Lease Liabilities	(2,046)	(1,817)	(230)	(12)	(8)	0	0	0	0	0	0
Transfers from Reserves	0	0	0	385	1,588	1,680	3,983	4,213	4,459	4,719	3,631
Transfers to Reserves	0	(360)	(1,706)	(1,003)	(2,135)	(3,097)	(5,665)	(4,895)	(5,705)	(5,597)	(5,146)
Amount attributable to financing activities	(2,963)	(2,177)	(1,936)	(1,015)	(2,143)	(3,097)	(5,665)	(4,895)	(5,705)	(5,597)	(5,951)
Operating Surplus / (Deficit)	(1,636)	0	0	0	0	0	0	0	0	0	0

Statement of Cash Flows

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cashflows from Operating Activities											
Rates	11,380	13,783	14,925	16,327	16,720	17,388	18,084	18,807	19,560	20,342	21,156
Operating Grants & Contributions	1,467	2,354	2,330	2,384	2,454	2,526	2,600	2,676	2,755	2,836	2,919
Fees & Charges	16,537	14,639	13,288	13,093	13,611	14,149	10,502	10,015	10,409	10,820	11,247
Other Revenue	843	630	568	669	709	750	880	996	1,053	1,144	1,228
Employee Costs	(6,202)	(6,657)	(6,857)	(7,062)	(7,274)	(7,492)	(7,717)	(7,949)	(8,187)	(8,433)	(8,686)
Materials & Contracts	(13,115)	(13,494)	(12,132)	(12,015)	(12,001)	(12,200)	(9,006)	(9,606)	(9,917)	(10,239)	(10,572)
Utility charges	(1,761)	(1,838)	(1,838)	(1,952)	(2,011)	(2,071)	(2,133)	(2,197)	(2,263)	(2,331)	(2,401)
Finance costs	(1,862)	(1,583)	(1,447)	(1,445)	(1,394)	(1,302)	(1,162)	(932)	(685)	(425)	(150)
Insurance paid	(562)	(610)	(628)	(647)	(667)	(687)	(707)	(728)	(750)	(773)	(796)
Other Expenditure	(2,018)	(1,359)	(1,395)	(1,436)	(1,478)	(1,521)	(1,566)	(1,612)	(1,660)	(1,709)	(1,759)
Net Cash Provided (or Used) in Operating Activities	4,708	5,865	6,814	7,916	8,669	9,540	9,775	9,470	10,315	11,232	12,186
Cashflows of Investing Activities											
Proceeds from sale of Property, Plant & Equipment	328	0	0	300	240	240	240	240	240	240	240
Capital Grants & Contributions	1,702	3,409	9,721	3,254	5,588	4,567	1,900	3,400	3,400	1,950	1,950
Payments for purchase of Property, Plant & Equipment	(576)	(899)	(9,950)	(1,650)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,600)
Payments for construction of Infrastructure	(800)	(8,194)	(4,321)	(9,154)	(11,054)	(8,750)	(4,750)	(6,715)	(6,750)	(5,825)	(5,325)
Net Cash Provided (or Used) in Investing Activities	655	(5,683)	(4,550)	(7,250)	(6,726)	(5,443)	(4,110)	(4,575)	(4,610)	(5,135)	(4,735)
Cashflows of Financing Activities											
Proceeds from Borrowings	25,463	0	0	0	0	0	0	0	0	0	0
Proceeds from Overdraft Facility	96	0	0	0	0	0	0	0	0	0	0
Repayment of Borrowings	(24,898)	0	0	(385)	(1,588)	(1,680)	(3,983)	(4,213)	(4,459)	(4,719)	(4,436)
Repayment of Overdraft Facility	(1,578)	0	0	0	0	0	0	0	0	0	0
Repayment of Lease Liabilities	(2,046)	(1,817)	(230)	(12)	(8)	0	0	0	0	0	0
Net Cash Provided (or Used) in Financing Activities	(2,963)	(1,817)	(230)	(397)	(1,596)	(1,680)	(3,983)	(4,213)	(4,459)	(4,719)	(4,436)
Net increase (decrease) in cash held	2,400	(1,635)	2,034	268	346	2,417	1,682	682	1,246	1,378	3,015
Cash and cash equivalents at beginning of year	1,522	3,922	2,287	4,321	4,589	4,936	7,353	9,035	9,717	10,963	12,341
Cash and cash equivalents at the end of the year	3,922	2,287	4,321	4,589	4,936	7,353	9,035	9,717	10,963	12,341	15,356

Statement of Financial Position

	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	2034 \$'000	2035 \$'000
CURRENT ASSETS											
Cash and cash equivalents	3,922	2,287	4,321	4,589	4,936	7,353	9,035	9,717	10,963	12,341	15,356
Rate receivables	967	967	750	500	500	500	500	500	500	500	500
Trade receivables	1,721	1,193	500	500	500	500	500	500	500	500	500
Inventories	161	14	10	10	10	10	10	10	10	10	10
Other Assets	21	21	0	0	0	0	0	0	0	0	0
Total Current Assets	6,792	4,482	5,581	5,599	5,946	8,363	10,045	10,727	11,973	13,351	16,366
NON-CURRENT ASSETS											
Trade and other receivables	265	265	265	265	265	265	265	265	265	265	265
Other financial assets	100	100	100	100	100	100	100	100	100	100	100
Property, plant and equipment	61,787	60,578	68,513	67,558	66,450	65,306	64,119	62,892	61,623	60,313	59,062
Infrastructure	114,029	116,859	114,391	116,618	120,457	121,668	118,590	117,328	115,912	113,384	110,188
Right-of-use assets	1,814	495	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	177,994	178,295	183,268	184,540	187,272	187,338	183,073	180,584	177,900	174,061	169,614
TOTAL ASSETS	184,786	182,777	188,849	190,140	193,218	195,700	193,118	191,311	189,873	187,412	185,980
CURRENT LIABILITIES											
Trade and other payables	5,207	3,407	1,800	1,200	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other liabilities	2,237	0	0	0	0	0	0	0	0	0	0
Lease liabilities	1,817	230	12	8	0	0	0	0	0	0	0
Borrowings	0	0	385	1,588	1,680	3,983	4,213	4,459	4,719	4,436	0
Employee related provisions	527	527	527	527	527	527	527	527	527	527	527
Other Provisions	201	0	0	0	0	0	0	0	0	0	0
Total Current Liabilities	9,989	4,163	2,724	3,323	3,207	5,509	5,739	5,986	6,246	5,963	1,527
NON-CURRENT LIABILITIES											
Lease liabilities	250	20	8	0	0	0	0	0	0	0	0
Borrowings	25,463	25,463	25,078	23,490	21,810	17,827	13,615	9,155	4,436	0	0
Employee related provisions	115	115	115	115	115	115	115	115	115	115	115
Other provisions	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374
Total Non-Current Liabilities	30,202	29,972	29,575	27,979	26,299	22,316	18,103	13,644	8,925	4,489	4,489
TOTAL LIABILITIES	40,191	34,136	32,299	31,302	29,505	27,825	23,843	19,630	15,171	10,452	6,015
NET ASSETS	144,596	148,642	156,550	158,838	163,712	167,875	169,276	171,681	174,702	176,960	179,965
EQUITY											
Retained surplus	53,401	57,088	63,290	64,960	69,287	72,033	71,752	73,475	75,250	76,630	78,120
Reserve accounts	258	618	2,324	2,942	3,488	4,905	6,588	7,270	8,516	9,394	10,908
Revaluation surplus	90,937	90,937	90,937	90,937	90,937	90,937	90,937	90,937	90,937	90,937	90,937
TOTAL EQUITY	144,596	148,642	156,550	158,838	163,712	167,875	169,276	171,681	174,702	176,960	179,965

Statement of Reserves

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
LEAVE RESERVE											
Opening Balance	0	0	50	52	53	55	56	258	266	589	606
Transfer to Reserve	0	50	2	2	2	2	202	8	323	18	218
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	0	50	52	53	55	56	258	266	589	606	825
PLANT RESERVE											
Opening Balance	72	77	130	134	138	265	273	481	496	711	732
Transfer to Reserve	5	53	4	4	127	8	208	14	215	21	568
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	77	130	134	138	265	273	481	496	711	732	1,300
SEWERAGE RESERVE											
Opening Balance	56	60	142	146	536	652	671	791	815	840	865
Transfer to Reserve	4	82	4	389	116	20	120	24	24	25	951
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	60	142	146	536	652	671	791	815	840	865	1,816
LANDFILL REINSTATEMENT RESERVE											
Opening Balance	0	0	50	52	53	155	159	364	375	386	398
Transfer to Reserve	0	50	2	2	102	5	205	11	11	12	950
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	0	50	52	53	155	159	364	375	386	398	1,348
INFRASTRUCTURE RENEWAL RESERVE											
Opening Balance	83	89	142	1,029	1,086	1,243	1,647	2,003	2,306	2,632	2,711
Transfer to Reserve	6	53	887	57	157	404	356	303	326	79	340
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	89	142	1,029	1,086	1,243	1,647	2,003	2,306	2,632	2,711	3,051

Statement of Reserves (continued)

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AGED ACCOMMODATION RENEWAL RESERVE											
Opening Balance	30	33	64	66	68	170	175	380	391	403	415
Transfer to Reserve	2	31	2	2	102	5	205	11	12	12	1,012
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	33	64	66	68	170	175	380	391	403	415	1,428
ROAD CONTRIBUTIONS RESERVE											
Opening Balance	0	0	40	41	41	41	41	141	141	141	141
Transfer to Reserve	0	40	1	0	0	0	100	0	0	0	1,000
Transfer from Reserve	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June	0	40	41	41	41	41	141	141	141	141	1,141
DEBT MANAGEMENT RESERVE											
Opening Balance	0	0	0	805	967	908	1,882	2,169	2,480	2,814	3,525
Transfer to Reserve	0	0	805	548	1,529	2,654	4,269	4,524	4,793	5,430	106
Transfer from Reserve	0	0	0	(385)	(1,588)	(1,680)	(3,983)	(4,213)	(4,459)	(4,719)	(3,631)
Balance at 30 June	0	0	805	967	908	1,882	2,169	2,480	2,814	3,525	0
TOTAL RESERVES											
Opening Balance	241	258	618	2,324	2,942	3,488	4,905	6,588	7,270	8,516	9,394
Transfer to Reserve	17	360	1,706	1,003	2,135	3,097	5,665	4,895	5,705	5,597	5,146
Transfer from Reserve	0	0	0	(385)	(1,588)	(1,680)	(3,983)	(4,213)	(4,459)	(4,719)	(3,631)
TOTAL RESERVES AT 30 JUNE	258	618	2,324	2,942	3,488	4,905	6,588	7,270	8,516	9,394	10,908

Infrastructure Renewal Program

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY, PLANT & EQUIPMENT											
Opening Balance	71,508,028	71,958,715	72,857,431	82,807,431	83,857,431	84,877,431	85,897,431	86,917,431	87,937,431	88,957,431	89,977,431
Accumulated Depreciation	(8,871,585)	(10,171,915)	(12,279,887)	(14,294,840)	(16,299,543)	(18,426,996)	(20,591,849)	(22,798,002)	(25,045,455)	(27,334,208)	(29,664,261)
Sub-total	62,636,443	61,786,800	60,577,544	68,512,591	67,557,888	66,450,435	65,305,582	64,119,429	62,891,976	61,623,223	60,313,170
Asset Revaluations	0	0	0	0	0	0	0	0	0	0	0
Acquisitions											
- New	575,965	575,000	0	0	0	0	0	0	0	0	100,000
- Capital Renewal	0	323,716	9,950,000	1,650,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Disposal	(125,278)	0	0	(600,000)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)
Depreciation	(1,300,330)	(2,107,972)	(2,014,953)	(2,004,703)	(2,127,453)	(2,164,853)	(2,206,153)	(2,247,453)	(2,288,753)	(2,330,053)	(2,371,353)
Sub-total	61,786,800	60,577,544	68,512,591	67,557,888	66,450,435	65,305,582	64,119,429	62,891,976	61,623,223	60,313,170	59,061,817
Proceeds from Sale of PPE	76,554	0	0	300,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Book Value of PPE Disposed	5,672	0	0	300,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Profit / (Loss) on PPE	70,882	0	0	0	0	0	0	0	0	0	0
INFRASTRUCTURE											
Opening Balance	196,554,183	197,353,726	205,547,394	209,868,781	219,023,136	230,077,491	238,827,491	243,577,491	250,292,491	257,042,491	262,867,491
Accumulated Depreciation	(77,904,396)	(83,325,214)	(88,688,582)	(95,477,589)	(102,404,845)	(109,620,003)	(117,159,563)	(124,987,873)	(132,964,934)	(141,130,044)	(149,483,904)
Sub-total	118,649,787	114,028,512	116,858,812	114,391,192	116,618,291	120,457,488	121,667,928	118,589,618	117,327,557	115,912,447	113,383,587
Asset Revaluations	0	0	0	0	0	0	0	0	0	0	0
Acquisitions											
- New	0	250,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
- Capital Renewal	799,543	7,943,668	3,821,387	8,154,355	10,054,355	7,750,000	3,750,000	5,715,000	5,750,000	4,825,000	4,325,000
Depreciation	(5,420,818)	(5,363,368)	(6,789,007)	(6,927,256)	(7,215,158)	(7,539,560)	(7,828,310)	(7,977,060)	(8,165,110)	(8,353,860)	(8,520,235)
Sub-total	114,028,512	116,858,812	114,391,192	116,618,291	120,457,488	121,667,928	118,589,618	117,327,557	115,912,447	113,383,587	110,188,351
TOTAL NET ASSETS	175,815,312	177,436,356	182,903,783	184,176,179	186,907,923	186,973,510	182,709,047	180,219,533	177,535,670	173,696,756	169,250,168

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 10-year 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.

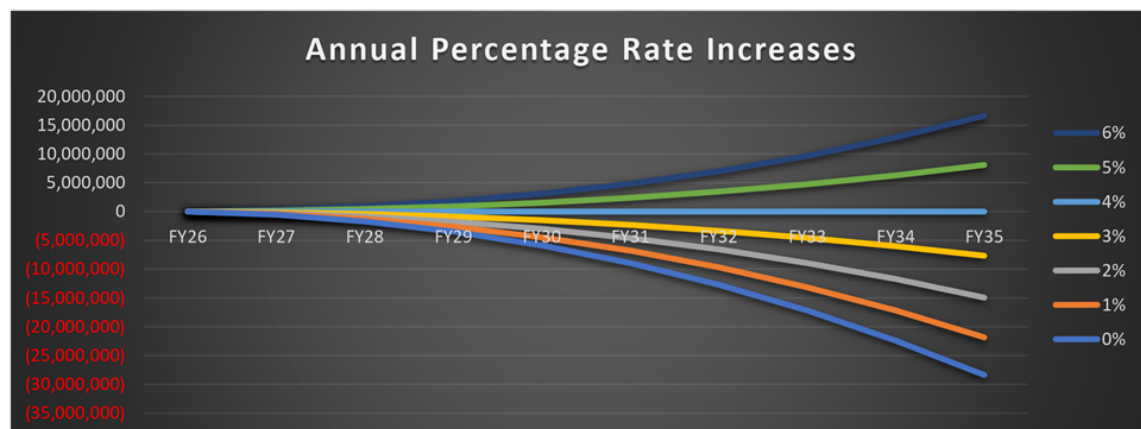
The external benchmarks used in the modelling include the CPI for June 2025 as published by the Australian Bureau of Statistics, the Perth Wage Price Index for June 2025, and the Reserve Bank of Australia (RBA) 10-year bond rate. These indicators provide a realistic basis for assessing likely movements 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 10-year period.

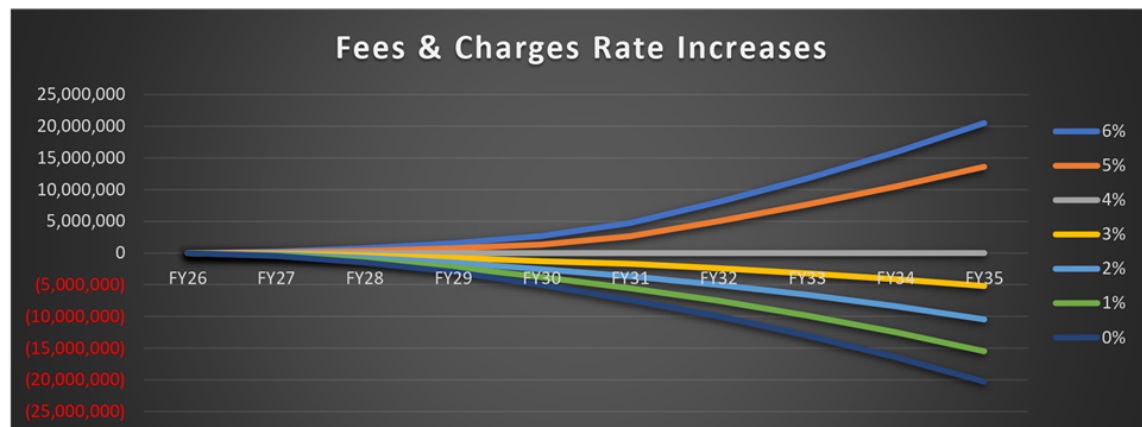
The draft LTFP applies a 4% annual increase in rate revenue, compared to the Reserve Bank of Australia's 10-year bond rate of 4.21% at June 2025. The modelling indicates that maintaining rates at current levels with no annual increase would result in a cumulative revenue loss of \$28.37 million over the 10 years, while applying a 6% annual increase would generate an additional \$16.61 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 draft LTFP applies a 4% annual increase in line with rate revenue increases, compared to the Reserve Bank of Australia's 10-year bond rate of 4.21% at June 2025. The modelling indicates that maintaining fees and charges at current levels with no annual increase would result in a cumulative revenue loss of \$20.95 million over the 10 years, while applying a 6% annual increase would generate an additional \$20.51 million in fees and charges revenue over the same period.

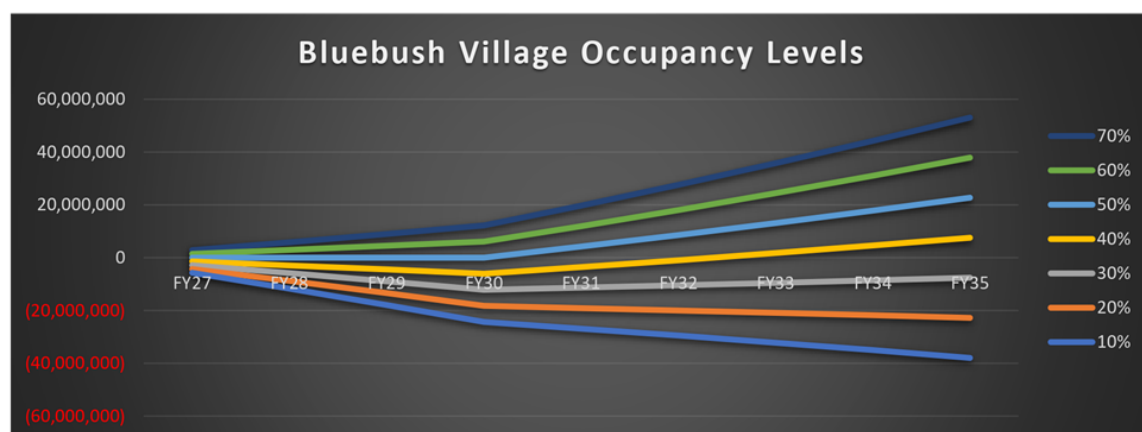
The Shire considers the 4% escalation to be a sustainable and balanced approach but notes that all underlying assumptions will be reviewed annually as part of the budget process.



Bluebush Village

The LTFP conservatively assumes Bluebush Village occupancy (if retained) of 50% for the first five years and 25% for the last five years. Sensitivity analysis evaluated scenarios between 10% and 70% occupancy for FY27–FY35.

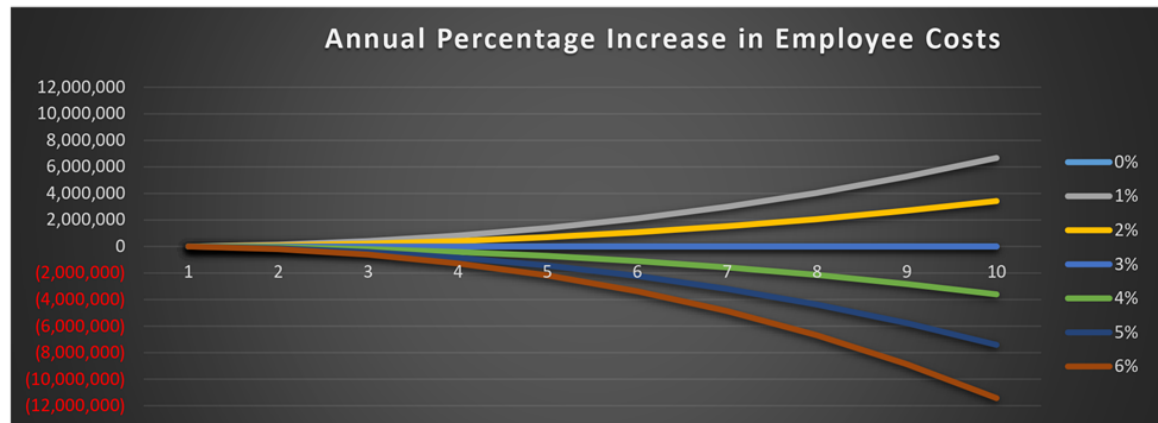
At 20% occupancy, income would fall by \$22.80m, while maintaining 50% or reaching 70% would increase income by \$22.71m and \$53.05m respectively. Although higher occupancy would also increase management fees and some operating costs, it shows strong potential for future revenue if demand continues. Conversely, occupancy levels of 35% or lower would significantly impact the Shire, reinforcing the need to consider the option of selling Bluebush Village freehold to reduce debt, improve cash flow, and remove occupancy risk.



Employee Costs

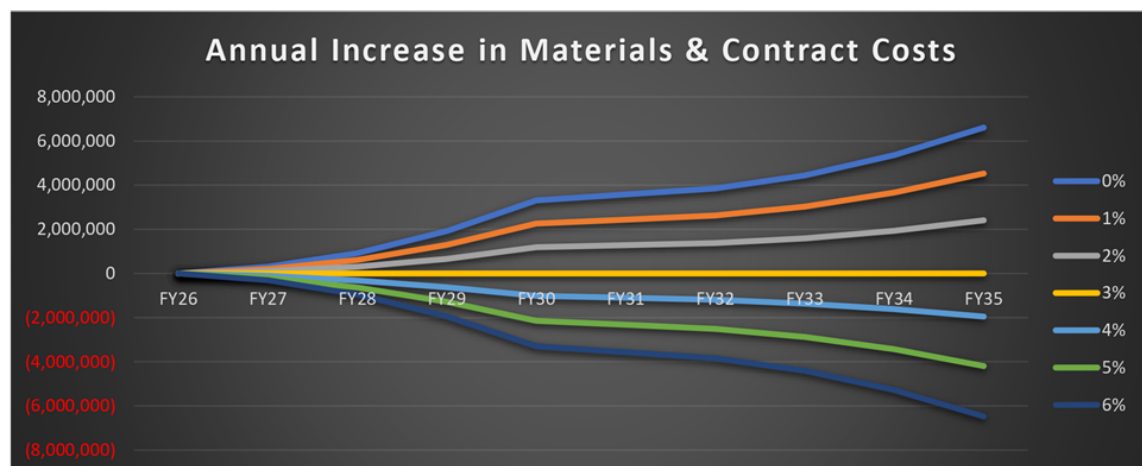
The sensitivity analysis undertaken for the draft LTFP examined various scenarios to assess the cost impacts of different rate increases for employee costs over the 10-year period. The draft LTFP applies a 3% annual increase for employee costs, compared to the current WA Wage Price Index of 3.7% for the 12 months to June 2025. While this index is higher than the current CPI rate of 3%, it does not account for the fact that Shire salaries are already significantly above the minimum wage due to the Shire's location and staff availability to which the index is often applied.

The analysis indicates that maintaining employee costs at current levels with no annual increase would result in total savings of \$9.74 million over the 10 years, while applying a 6% annual increase would add \$11.43 million in additional costs over the same period. Based on these findings, the Shire considers the 3% rate applied in the LTFP to be appropriate at this stage, with the understanding that this assumption will be reviewed annually as part of the LTFP update process.



Materials and Contracts

The draft LTFP applies a 3% annual escalation for these costs, compared to the Perth Consumer Price Index (CPI) of 2.7% for the 12 months to June 2025. The modelling shows that maintaining materials and contract costs at current levels with no annual increase would generate total savings of \$6.75 million over the 10 years, while applying a 6% annual increase would add \$6.55 million in additional costs over the same period. Based on this analysis, the Shire considers the 3% escalation factor to be appropriate at present; however, all cost assumptions will be reviewed and adjusted annually as part of the LTFP update process.



Financial Ratios

The Shire of Coolgardie recognises that compliance with the legislated 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 Corporate Business Plan.

In November 2024, the now Department of Creative Industries, Tourism and Sport, 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 Services Cover 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 ten year trend for the recommended ratios as shown in the Long Term Financial Plan. Each ratio tends positively over the ten year period.

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

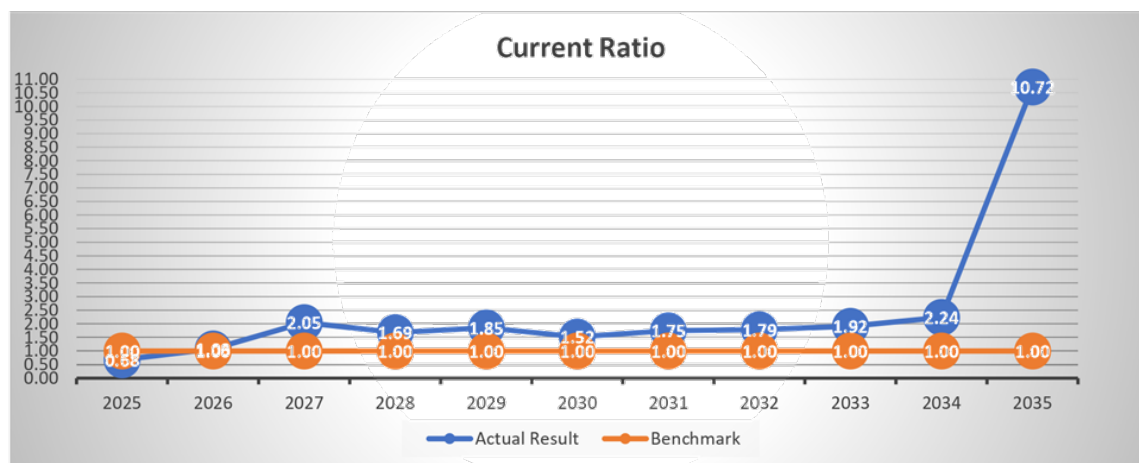
Current Liabilities

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 have 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.

With the exception of the FY25 the ratio is above the Benchmark.



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

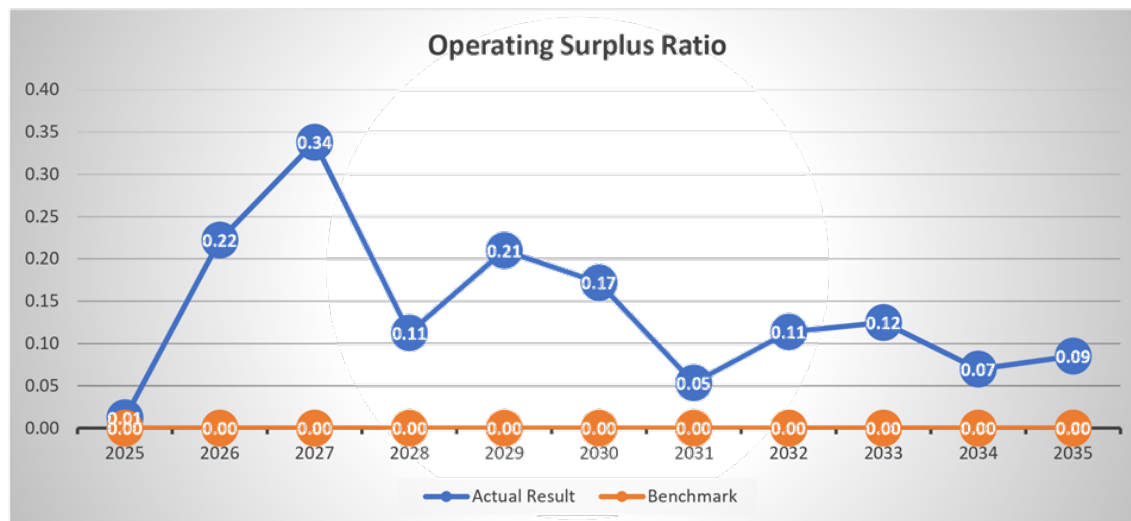
Adjusted Operating Revenue

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 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

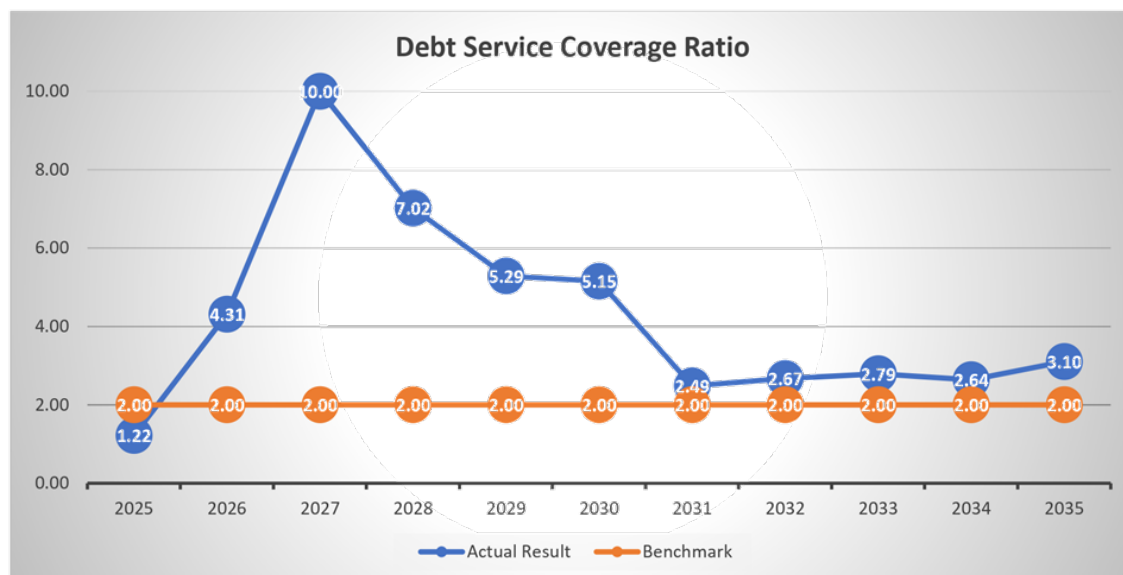
Adjusted Operating Surplus

Debt Service Costs

Comments

The Benchmark for this ratio is 2.00 or above.

With the exception of FY25 the Benchmark is achieved for FY26-35. This is the result of Council refinancing the loans in early 2025 which helps to free up some cash in FY25-27.



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 Surplus

Net Financial Liabilities

Adjusted Operating Revenue

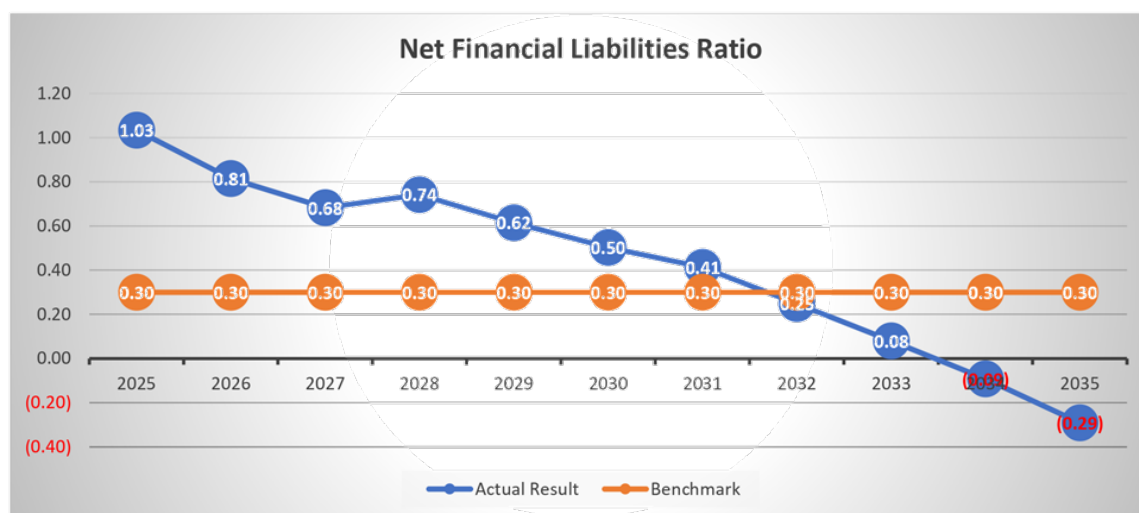
Comments

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 steadily improves before achieving the ratio in the later stages of the plan for FY32-35.



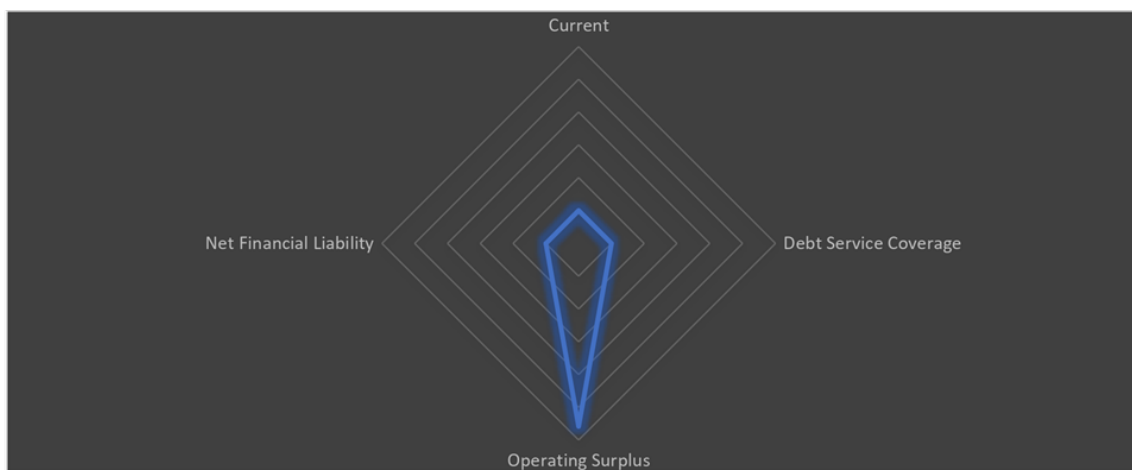
Local Government Financial Indicator

In November 2024 the Department of Local Government, Sport and Cultural Industries (now Department of Creative Industries, Tourism and Sport) 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 Services Ratio, Current Ratio, Operating Surplus Ratio and a newly implemented Net Financial Liability Ratio.

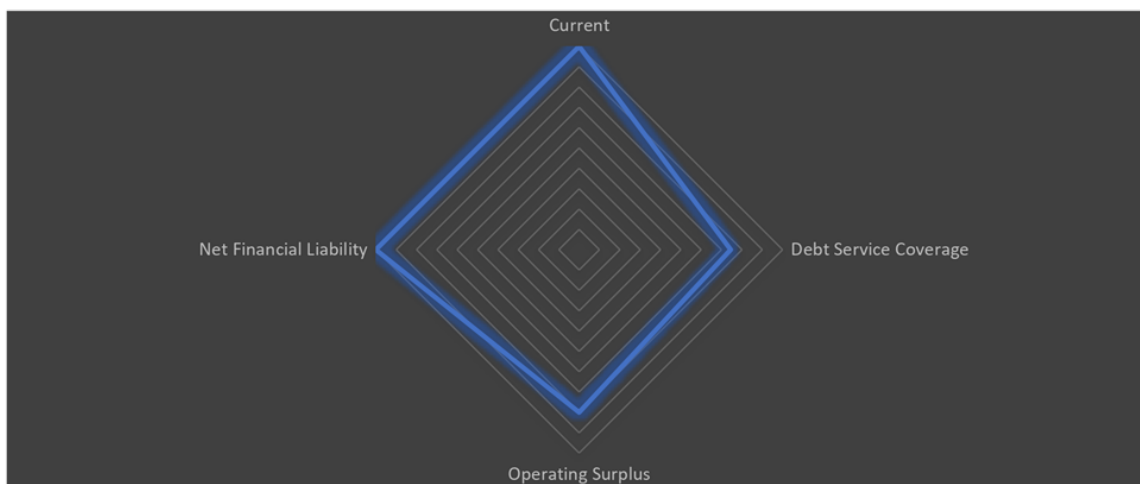
Unlike the Financial Health Indicator (FHI), the LGFI does not attempt to assess the financial sustainability of the local government. That is, there is not the same level of focus on the Shire's financial capacity to fund maintenance and asset renewal as infrastructure reaches the end of useful life. 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.

2025 LGFI Rating 28



2025 LGFI Rating 92



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 Corporate Business Plan (CBP) 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:

- Substantial changes in Bluebush Village occupancy levels or other major fee and charge revenue assumptions.
- 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 \$10.65 million over the next ten years, resulting in a forecast reserve balance of \$10.91 million by FY35. 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 10-year 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.

With the exception of FY25, where a deficit is projected, the remainder of 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, that emerging risks are identified and managed early, and that 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
2025.1.1 Draft	03/09/2025	M. Whitely	A. Cook
2025.1.2 Draft	16/09/2025	M. Whitely	A. Cook

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**13.1 Elected Members****13.2 Shire Officers****14 MATTERS BEHIND CLOSED DOORS****OFFICER RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:

14.1 Application to Waive Legal Fees - Rates

This matter is considered to be confidential under Section 5.23(2) - e(iii) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter that if disclosed, would reveal information about the business, professional, commercial or financial affairs of a person, where the information is held by, or is about, a person other than the local government.

15 CLOSURE OF MEETING