



ATTACHMENTS

Special Council Meeting

Tuesday, 4 July 2023

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Road Replacement Program for the 2023/24 financial year

Project	Description	Location (SLK's)	WAGES	O'HEADS	POC	CONTRACT & MATERIALS	TOTAL COST	MRD	R2R	RESERVES	HAULAGE CAMPAIGN	OTHER	MINING	MUNI	TOTAL FUNDING	
			104.57%													
REGIONAL ROAD GROUP																
Cardie North Road	Reinstate, form and gravel sheet 3.6km	SLK's - 13.40 to 17.50	0	0	0	970,000	970,000	600,000						370,000	970,000	
			0	0	0	970,000	970,000	600,000	0	0	0	0	0	370,000	970,000	
REGIONAL BLACK SPOT																
			0	0	0	0	0	0	0	0	0	0	0	0	0	
REGIONAL BLACK SPOT																
			0	0	0	0	0	0	0	0	0	0	0	0	0	
ROADS TO RECOVERY																
Bus Road	Cement Stabilisation & 2 Coat Seal	SLK's - 0.00 to 0.60	0	0	0	227,184	227,184		227,184					0	227,184	
Street (Bayley to Sylvester)	Cement Stabilisation & 2 Coat Seal	SLK's - 0.00 to 0.11	0	0	0	35,000	35,000		35,000					0	35,000	
Street (Woodward to Bayley)	Cement Stabilisation & 2 Coat Seal	SLK's - 0.00 to 0.07	0	0	0	25,000	25,000		25,000					0	25,000	
Street (Woodward to Bayley Street)	Cement Stabilisation & 2 Coat Seal	SLK's - 0.00 to 0.12	0	0	0	40,000	40,000		40,000					0	40,000	
			0	0	0	327,184	327,184	0	327,184	0	0	0	0	0	327,184	
UNFUNDED																
Cardie North Road	Bonnie Vale Hill	SLK's - TBA	0	0	0	2,600,000	2,600,000						2,600,000	0	2,600,000	
Cardie North Road	Bonnie Vale Works	SLK's - TBA	0	0	0	500,000	500,000						500,000	0	500,000	
Cardie North Road	Sands Road Intersection	SLK's - TBA	0	0	0	1,300,000	1,300,000						1,300,000	0	1,300,000	
Ch Road	New Seal	SLK's - TBA	0	0	0	300,000	300,000						300,000	0	300,000	
			0	0	0	4,700,000	4,700,000	0	0	0	0	0	4,700,000	0	4,700,000	
UNFUNDED DAMAGE																
			0	0	0	0	0	0	0	0	0	0	0	0	0	
UNFUNDED SITE WORKS																
			0	0	0	0	0	0	0	0	0	0	0	0	0	
UNFUNDED Capital Expenditure Projects																
Drive, Kurrawang	Bridge Repairs	SLK's - TBA	0	0	0	50,000	50,000							50,000	50,000	
Hills Road	Installation of culverts	SLK's - Various	0	0	0	0	0							0	0	
Wood and Cave Hill Road	Intersection Upgrade	SLK - TBA	0	0	0	0	0							0	0	
Street	Main Street Upgrade	Design Plans	0	0	0	50,000	50,000							50,000	50,000	
aths - Coolgardie	Various Roads	SLK's TBA	0	0	0	100,000	100,000						100,000	100,000		
aths - Kambalda	Various Roads	SLK's TBA	0	0	0	100,000	100,000						100,000	100,000		
ge Renewal - Kambalda	Various Roads	SLK's - Various	0	0	0	0	0						0	0		
ge Renewal - Coolgardie	Various Roads	SLK's - Various	0	0	0	0	0						0	0		
UNFUNDED Maintenance																
Cardie North Road	Road Maintenance	SLK's - Various	25,114	26,260	22,344	6,282	80,000	12,500						67,500	80,000	
Hills Road	Road Maintenance	SLK's - Various	16,742	17,507	22,344	3,406	60,000	9,375						50,625	60,000	
Hill Road	Road Maintenance	SLK's - Various	16,742	17,507	22,344	3,406	60,000	9,375						50,625	60,000	
a Rock Road	Road Maintenance	SLK's - Various	16,742	17,507	22,344	3,406	60,000	9,375						50,625	60,000	
Rock Road	Road Maintenance	SLK's - Various	8,371	8,753	11,172	1,703	30,000	4,688						25,313	30,000	
ingie Road	Road Maintenance	SLK's - Various	8,371	8,753	11,172	1,703	30,000	4,688						25,313	30,000	
s Road	Road Maintenance	SLK's - 0.00 to 0.30	19,882	20,789	12,014	7,315	60,000	9,375						50,625	60,000	
s Roads	Road Maintenance	SLK's - Various	147,781	97,018	87,844	67,357	400,000	62,500						337,500	400,000	
s Roads	Shoulder Maintenance	SLK's - Various	13,952	14,589	18,606	2,853	50,000	7,812						42,187	50,000	
s Roads	Signs & Guide Posts	SLK's - Various	6,976	7,295	0	55,729	70,000	10,937						59,062	70,000	
s Roads	Road Patching	SLK's - Various	13,952	14,589	0	31,459	60,000	9,375						50,625	60,000	
s Works	Various Works	Various Works	0	0	0	0	0							0	0	
			294,627	250,568	230,185	484,620	1,260,000	150,000	0	0	0	0	0	1,110,000	1,260,000	



Fees & Charges

2023/2024

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Preamble

GENERAL DESCRIPTION	GST	2023/2024
Administration fee to be added to fees where applicable	Y	\$60.00
Staff hourly rate unless otherwise stated	Y	\$60.00
Child		
A child is aged 5-17 years, who attends primary or secondary school. For a child of secondary school age, proof of student ID card may be requested. Children aged 0-4 years are free.		
Family		
For the purpose of fees and charges. "Family" shall consist of a group of either two (2) adults and up to four (4) children, OR one (1) adult and up to five (5) children, under the age of 17 years.		
Concession		
Concession rates apply to holders of State and/or Federal Senior, Pensioner, Health Care, Student Identity Cards for FULL TIME Tertiary Students, concession fee will apply for admission.		
Community Hire 100% concession		
A concession of 100% applies to the hire of facilities where the event is:		
- not for profit local groups wanting to utilise facility		
- open to the general public		
- no alcohol to be consumed		
- no admission or fee to be charged		
<i>Application must be made to the CEO</i>		
A concession of 100% applies to the hire of facilities where the event is:		
"General Public" excludes those events where club membership, previous participation or other qualifying criteria apply to the event.		
Applicable Bonds, set up/pack down and cleaning retainer fees, laundry and consumable items like fuel will also be charged.		
Community Bus Hire 75% concession		
A concession of 75% of the rate per kilometre will apply for transport to events related to junior (under 16) activities. Where the group is mixed the full charge will apply.		
Facility Hire (Not-For-Profit groups) 50% concession		
Applies to facility hire for churches, charities, sporting clubs and concession card holders where the event does not meet the above criteria for 100% Hire Fee Waived		
Community Facility Wi-Fi		
Available free of charge at Community Resource Centres. Download limitations and restricted hours apply.		
LEISURE - Fitness Membership 100% concession		
100% Discount applies to all registered Active Emergency Service Volunteers, members of the Western Australian Police Force and permanent Staff at the Shire of Coolgardie. This is on the proviso that Terms and Conditions of Agreement and Code of Conduct are adhered to. Discount applies to individuals only and cannot be extended to family or other members.		
LEISURE - Aquatic Entry 100% concession		
A concession of 100% will apply to swimming pool entry to all permanent staff at the Shire of Coolgardie		
A concession of 100% will apply for the Kambalda Swimming Club lane hire and Annual Lapathon Event		

**Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Preamble**

LEISURE - Memberships		
Corporate: Company to receive 25% discount when purchasing either 6 or 12 month memberships, minimum purchase of 20 memberships. Evidence to be provided for each additional staff member receiving a membership.		
Group: Group to receive 10% discount when purchasing either 6 or 12 month memberships; minimum purchase of 5 memberships. Individual to provide evidence of affiliation with club/group.		
Waste Disposal		
Tip Card - (up to value)		
- Only available for use at Waste Disposal Sites		
- Not redeemable for Council Services and Facilities or Cash		
- Lost cards will not be replaced		
Events with Alcohol		
Security will be required for all events with alcohol (Subject to the discretion of the Place Manager)		
Hire of Facilities (Indoor)		
All facility bookings will include a set up/pack down retainer fee (per hour)	Y	\$62.00
All facility bookings will include a cleaning retainer fee (per hour)	Y	\$57.00
Goldfields Exhibition, Warden Finnertys		
Daily entry charge will cover both exhibitions open at the time of visit.		
Annual Events 100% Hire Fee Waived		
Coolgardie Day (annual 1 day)		
Ute Bike and Car Show (bi annual 2 days)		
Christmas Tree (Kambalda)		
Seniors Christmas Lunch		
Community Activity Room (June Crosbie Room)		
Community Groups with a current MOU will have priority in this room. Other user group bookings will be charged a cleaning/set up fee. Each user group is expected to pack up and store any equipment owned by them.		
The kitchen is a shared facility and all users MUST keep clean, otherwise additional cleaning fees will apply.		
Cancellation Fees		
Cancellation is made prior to booking		
30 days or more	Y	0%
14 days to 29 days	Y	25%
7 to 13 days	Y	50%
Less than 7 days	Y	100%
BONDS		
Bonds (GST becomes applicable on Bond forfeiture)		
Bonds will be paid by credit card, cash or EFTPOS. The refund will be paid by direct debit seven (7) working days after the release of the bond.		
Bonds payable		
Key or Card Deposit	N	\$159.00
Animal Control Traps - Cats (2 week hire, daily late fee applies)	N	\$106.00
Animal Control Traps - Cats (daily late fee)	N	\$5.00
Animal Control Traps - Dogs (2 week hire, daily late fee applies)	N	\$212.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Preamble

Animal Control Traps - Dogs (daily late fee)		\$5.00
Community Bus	N	\$1,060.00
Oval/Recreation Hire - Circus & Side Show	N	\$530.00
Halls and Recreation Centres - Rooms/ Functional Spaces/ Facilities		
No Alcohol	N	\$265.00
18 and 21st Birthdays with Alcohol	N	\$1,060.00
With Alcohol (Licensed Areas Only)	N	\$530.00
Bond Traffic Management Signage	N	\$265.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Facilities

ADMISSION AND MEMBERSHIP CHARGES	GST	2023/2024
General Admission		
Amenity Fee (Community Activities or Room Use)	Y	\$2.00
Toddler Story Time & Activity	Y	\$2.00
Parks and Gardens - non charge for use (power charge may apply) - no exclusive use permitted.		
Goldfields Exhibition, Warden Finnertys		
Adult	Y	\$5.00
Child	Y	\$3.00
Senior	Y	\$3.00
Coffee	Y	\$4.00
Scone	Y	\$4.00
Devonshire Tea	Y	\$8.00
School Hire Rate (All Facilities)		
- CAPS - Coolgardie	N	\$412.00
- Coolgardie Primary	N	\$412.00
- Kambalda West	N	\$824.00
- Kambalda East	N	\$412.00
- CAPS - Kurrawang	N	\$412.00
KAMBALDA AIRPORT		
Landing fee (per head)	Y	\$33.00
Head tax (per person) - to be paid by Airport Management Company to Shire Coolgardie in accordance with Airport Management Agreement between Shire of Coolgardie and Lease holder of the Kambalda Airport	Y	\$13.20
<i>Pricing Arrangement (PA) - The Shire reserves the right to establish PAs, incorporating elements of the fees above, with partners based on commercial arrangements.</i>		
KAMBALDA ACCOMMODATION VILLAGE		
Single Village Room - per contract (per night)	Y	\$165.00
Single Village Room - casual (per night)	Y	\$175.00
Single Village Room - as negotiated with CEO (per night)	Y	POA
Executive Village Room (per night)	Y	\$225.00
<i>Pricing Arrangement (PA) - The Shire reserves the right to establish PAs, incorporating elements of the fees above, with partners based on commercial arrangements.</i>		
AQUATIC FACILITIES		
Swimming lessons - individual (per session)	Y	\$10.50
Use of kiosk phone	Y	\$0.50
Inflatable Hire (excludes admission)		
Per hour (includes lifeguards)	Y	\$154.50
Per hour outside operational hours (includes lifeguards & pool operator)	Y	\$206.00
Per hour KSC (includes lifeguards, during pool operational hours)	Y	\$62.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Facilities

Swimming Pools		
Per hour life guard (additional)	Y	\$67.00
Pool hire per hour, outside operational hours (includes operator)	Y	\$134.00
Lane hire - not for profit	Y	\$10.50
Lane hire - corporate/commercial	Y	\$15.50
AQUATIC FACILITIES MEMBERSHIPS		
Casual entry		
Adult Entry	Y	FREE
Concession Entry	Y	FREE
Child Entry	Y	FREE
Spectator Entry	Y	FREE
Child (0-5 years)		FREE
Monthly		
Adult	Y	FREE
Concession	Y	FREE
Child	Y	FREE
Family	Y	FREE
Flexi / Half Season - October to December 2022 OR January to March 2023		
Adult	Y	FREE
Concession	Y	FREE
Child	Y	FREE
Family	Y	FREE
Season - approximately October 2022 to March 2023		
Adult	Y	FREE
Concession	Y	FREE
Child	Y	FREE
Family	Y	FREE
Family Concession	Y	FREE
LEISURE & RECREATION - KAMBALDA		
Sports Programs		
Adult Casual Entry	Y	\$10.50
Concession Casual Entry	Y	\$6.50
Student Casual Entry (5 years - 17 years)	Y	\$5.00
Child Casual Entry (under 5 years)		FREE
Spectator Entry		FREE
Gym - Casual		
Adult	Y	\$20.50
Concession	Y	\$15.00
Student	Y	\$5.00
Gym - Monthly		
Adult	Y	\$72.00
Concession	Y	\$45.00
Student	Y	\$35.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Facilities

Gym - Flexi / 6 month		
Adult	Y	\$360.00
Concession	Y	\$225.00
Student	Y	\$180.00
Gym - Annual		
Adult	Y	\$560.00
Concession	Y	\$360.00
Student	Y	\$280.00
Fitness - Casual (no classes during school holidays)		
Adult Casual Entry	Y	\$10.50
Concession Casual Entry	Y	\$6.50
Student Casual Entry (12yrs - 17yrs. Students aged 12 - 14 years will be supervised by Shire staff)	Y	\$5.00
Fitness - Monthly (no classes during school holidays)		
Adult	Y	\$41.50
Concession	Y	\$30.00
Student	Y	\$30.00
Fitness - Flexi / 6 month (no classes during school holidays)		
Adult	Y	\$165.00
Concession	Y	\$120.00
Student	Y	\$125.00
Fitness - Annual (no classes during school holidays)		
Adult	Y	\$257.50
Concession	Y	\$180.00
Student	Y	\$185.00
LEISURE & RECREATION - COOLGARDIE		
Sports Programs		
Adult Casual Entry	Y	\$5.00
Concession Casual Entry	Y	\$3.00
Student Casual Entry (5 years - 17 years)	Y	\$3.00
Child Casual Entry (under 5 years)		FREE
Spectator Entry		FREE
Gym - Casual		
Adult	Y	\$15.50
Concession	Y	\$10.00
Student	Y	\$5.00
Gym - Monthly		
Adult	Y	\$62.00
Concession	Y	\$45.00
Student	Y	\$35.00
Gym - Flexi / 6 month		
Adult	Y	\$309.00
Concession	Y	\$225.00
Student	Y	\$180.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Facilities

Gym - Annual		
Adult	Y	\$495.00
Concession	Y	\$250.00
Student	Y	\$195.00
Fitness - Casual (no classes during school holidays)		
Adult Casual Entry	Y	\$10.50
Concession Casual Entry	Y	\$6.50
Student Casual Entry (12yrs - 17yrs. Students aged 12 - 14 years will be supervised by Shire staff)	Y	\$5.00
MEMBERSHIP & FACILITY ACCESS CARD		
Access Card - Gym	Y	\$31.00
Access Card - Pool		N/A
Access Card - Day Care	Y	\$31.00
Replacement Access Card (all facilities)	Y	\$31.00
FACILITIES HIRE - MEETINGS / EVENTS / FUNCTIONS		
Kambalda Function Room Hire (Includes Tables and Chairs)		
Double Room		
Hourly Rate	Y	\$85.00
Half Day Rate (4hrs)	Y	\$255.00
Full Day Rate	Y	\$381.00
Single Room		
Hourly Rate	Y	\$42.00
Half Day Rate (4hrs)	Y	\$128.00
Full Day Rate	Y	\$190.00
Kambalda Community Room (June Crosbie Room)		
Hourly Rate	Y	\$42.00
Half Day Rate (4hrs)	Y	\$128.00
(Rates include use of small kitchen)		
Meeting Room Hire (per room)		
Hourly Rate	Y	\$27.00
Full Day Rate	Y	\$148.00
Commercial Kitchen Hire		
Hourly Rate	Y	\$42.00
Half Day Rate (4hrs)	Y	\$160.00
Full Day Rate	Y	\$190.00
Kiosk (access through function rooms)		
Hourly Rate	Y	\$22.00
Half Day Rate (4hrs)	Y	\$48.50
Full Day Rate	Y	\$96.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Facilities

Coolgardie Function Room Hire (Includes Tables and Chairs)		
Hourly Rate	Y	\$42.00
Half Day Rate (4hrs)	Y	\$128.00
Full Day Rate	Y	\$190.00
Commercial Kitchen Hire		
Hourly Rate	Y	\$42.00
Half Day Rate (4hrs)	Y	\$106.00
Full Day Rate	Y	\$190.00
COOLGARDIE POST OFFICE COMPLEX		
Area 1 - Sergeants Quarters - Offices with Shared Kitchen		
Hourly Rate	Y	\$27.00
Full Day Rate	Y	\$148.00
Area 4 - Community Hub (Downstairs)		
Hourly Rate	Y	\$42.00
Half Day Rate (4hrs)	Y	\$128.00
Full Day Rate	Y	\$190.00
Area 4 - Business Innovation Hub Area - Workshop/Gallery (Upstairs)		
Hourly Rate	Y	\$42.00
Half Day Rate (4hrs)	Y	\$128.00
Full Day Rate	Y	\$190.00
Area 4 - Business innovation Hub Area - Office Space (Upstairs)		
Hourly Rate	Y	\$27.00
Full Day Rate	Y	\$148.00
Area 6 - Gallery and Function Room Space		
Hourly Rate	Y	\$27.00
Full Day Rate	Y	\$148.00
Coolgardie Civic Building (Bayley Street)		
Meeting Room / per hour	Y	\$32.00
Meeting Room / per day	Y	\$159.00
Additional Catering Supplies		
Table Cloths		POA
Chair Covers		POA
Cultery		POA
Crockery		POA
Sports Hall Hire		
Per Hour Indoor Court x 1 (Kambalda)	Y	\$27.00
Per Hour Indoor Court x 2 (Kambalda)	Y	\$53.00
Per Hour Indoor Hall (Coolgardie)	Y	\$53.00
Day Rate Sports Hall (Kambalda & Coolgardie)	Y	\$200.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Facilities

Sports Clubs Storage		
Storage Cage Annual	Y	\$212.00
Storage Container/Shed Annual	Y	\$318.00
Ovals and Reserves		
Ovals Per Hour No Lights	Y	\$27.00
Ovals Per Day No Lights	Y	\$185.50
Ovals Per Hour With Lights	Y	\$59.00
Ovals Per Day With Lights	Y	\$409.00
Reserves Electricity Usage Per Hour	Y	\$30.00
Community Bus Hire		
Kilometre Charge	Y	\$0.92
Refuelling Charge (if tank is not full on return)	Y	\$3.20 per litre
***All Hirers MUST provide their own Public Liability Insurance (copy to be lodged at time of booking @ the Shire Office)		

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Services

EVENTS AND ACTIVITIES	GST	2023/2024
School Holiday Program		
Child per session (activities and craft) (ages 0-5 years old)	Y	\$2.00
Child Per Session (ages 5-11 years)	Y	\$6.00
Child Per Week (ages 5-11 years)	Y	\$22.30
Tours & Cultural Events (SOC)		
Adult Admission	Y	\$27.60
Concession	Y	\$16.00
ADMINISTRATION		
Copy or Scan to email		
Copy of council document - per page A4	Y	\$0.60
Copy of council documents - colour per page A4	Y	\$2.00
Copy of council document - per page A3	Y	\$1.00
Copy of Agenda or Minutes (no attachments)	Y	\$10.80
Copy of Agenda or Minutes (with attachments)	Y	\$27.00
General Administration Charges		
Dishonoured Cheques - Admin Fee	Y	Cost plus Admin fee
Investigation of minutes for information (where resources permit)	Y	Staff Rate
Rates and Property Information		
Rates Enquiry	N	\$53.00
Zoning/Health Orders and Requisitions/Building enquiries	N	\$106.00
Sewerage Enquiry	N	\$53.00
Caveat 'Addition/Removal'	Y	\$212.00
Reprint of prior years rate notice (per notice)	Y	\$12.50
Landgate - copy of title requested by client	Y	\$35.00
Refund of overpaid rates (client error)	Y	\$22.00
Rates Research Charge Per Hour	Y	Staff Rate
Rates Research Charge - Maximum	Y	\$318.00
Confirmation of Ownership from Rate Book @ Counter		no charge
Extract of Rate Book @ Counter	Y	no charge
Fees applicable to rates and charges (charge on property)		
Title Search (to Aid Recovery of Rates) on charged to client	Y	\$42.00
Debt clearance Letter	Y	\$32.00
Final notice fee	Y	\$12.00
Notice of Discontinuance	Y	\$50.00
Memorandum of Consent Order	Y	at cost
Inspection of pool enclosures - Private Swimming Pool/Spa	Y	\$62.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Services

Instalment Fees and Charges - interest calculated on daily balance		
Administration Fee - three instalments	N	\$33.00
Administration Fee (Special Payment Arrangements)	Y	\$85.00
Interest on instalments	N	3%
Late payment penalty interest (35 days after date of issue)	N	5%
Electoral Roll		
Electoral Roll (When available)		
Electronic	Y	\$106.00
Candidates - first copy fee	Y	\$53.00
Owners and Occupiers Roll	Y	\$53.00
Freedom of Information		
Access application (non personal information) plus staff time hourly rate	N	\$32.00
Access application (personal information)		-
Photocopying /scanning (per page)	Y	\$0.30
Staff Time (Per hour)	N	\$60.00
LIBRARY AND RESOURCE CENTRE SERVICES		
Resource Centres		
Computer/Internet Access Per 15 Minutes	Y	\$3.10
Scanning/Photocopying/Fax Black & White		
A4	Y	\$0.55
A3	Y	\$1.10
Scanning/Photocopying/Fax Colour		
A4	Y	\$1.10
A3	Y	\$2.70
Laminating		
A4	Y	\$2.10
A3	Y	\$4.20
Binding	Y	\$10.80
PRIVATE WORKS CHARGES		
Subject to the availability of resources, the Chief Executive Officer may approve the undertaking of private works. These private works may include the grading of private access ways, reinstatement of service authority road crossings and to provide assistance to contractors in Main Roads projects and emergencies	Y	Cost plus 25%
Requests for private works are to be addressed to the Chief Executive Officer. If such requests can be accommodated in the works program, the Works Supervisor will undertake a site inspection where required and prepare a cost estimate of works.		
The proponent is to be clearly advised that "this price is an estimate only and actual costs will be charges together with the appropriate fee as outlined in the " fees and charges schedule" in Council's adopted budget.		
Note: Council does not support dry hire of it's plant and equipment		
STANDPIPE WATER		
Purchase of Card / replacement of lost card	Y	cost
Water from NewTown Dam (when available restrictions apply) Kilolitre	Y	\$5.50
Water from Coolgardie Standpipe (per kilolitre)	Y	\$10.00
Standpipe water in Kambalda is only available for Emergency Services, and Road Construction. It is not available for personal or other uses.		

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Cemetery

CEMETERY AND MEMORIAL CHARGES	GST	2023/2024
<i>Interment in ordinary grave 1.8m deep, including Right of Burial and maintenance for one year:</i>		
Out of Hours Burial/Interments (in addition to usual fee)	Y	\$371.00
Adult Burial	Y	\$550.00
Child under 13 years of age	Y	\$212.00
<i>Land for graves (including number label):</i>		
Ordinary Land 2.7m x 1.2m	Y	\$690.00
Pre-purchase of Land 2.7m x 1.2m	Y	\$795.00
Sinking graves over 1.8m – per metre	Y	\$53.00
Re-opening graves to accommodate adult burial	Y	\$1,060.00
Exhumation	Y	\$1,060.00
Re-interment of exhumed remains (same grave)	Y	\$636.50
Permission to construct brick grave, vault or tomb	Y	\$424.00
<i>Permission to:</i>		
Erect any stone monument, railing or headboard	Y	\$106.00
Alter or add to and grave, stone monument, railing or headboard	Y	\$106.00
Repair or renovate any existing memorial work	Y	\$53.00
Erect a small memorial plaque	Y	\$26.60
<i>Placement of Ashes:</i>		
Placed in family grave (plaque not included)	Y	\$79.60
Placement in Niche area (plaque not included)	Y	\$159.00
Placement of Ashes elsewhere	Y	\$79.60
Exhumation of Ashes	Y	\$159.00
<i>Other Fees:</i>		
Funeral Directors License (annual fee)	Y	\$63.00
Monumental Mason's License (annual fee)	Y	\$63.00
Renewal of Grant of Right of Burial (25 years)	Y	\$80.00
Copy of Certificate of Right of Burial	Y	\$64.00
Grave Location Fee	Y	\$10.50
Simple Research Inquiry (up to 15 minutes staff time)	Y	\$16.00
Complex Research Inquiry - refer to Kalgoorlie Boulder Historical Society		-

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Waste Disposal

Payment of Waste is either by previously organised Account, EFTPOS at the facility OR Tip Card which can be purchased from Recreation Centre Kambalda or Recreation Centre Coolgardie. Where a "weight note" is not available, waste will be accepted by weight based on trailer, truck or utility size.		
WASTE DISPOSAL FEES	GST	2023/2024
240 Litre Bin (Residential) per pick up per annum	N	\$350.00
240 Litre Bin (Commercial) per pickup per week (Pro rata for 12 Months)	Y	\$390.00
Additional 240L bin charge	Y	\$390.00
Replacement bin (lost or stolen), including delivery	Y	\$53.00
Refuse Site Charges		
Tip Card (up to value)	Y	N/A
Opening of Tip Site out of hours or concession at the discretion of the CEO	Y	\$515.00
Public Weighbridge	Y	\$62.00
Oil deposited into oil containment reservoir (NOTE price is <u>per litre</u> - containers must be no larger than 20 litres)	Y	\$2.00
Clean Drum/pod up to 1000lt - per unit	Y	\$62.00
Animals under 50kg	Y	\$20.50
Animals over 50kg	Y	\$159.00
General Waste		
Mixed general waste - per tonne	Y	\$46.20
Domestic waste per tonne/ m3 - Shire residents ONLY	Y	FREE
Mattress		
Mattress (each) residential	Y	FREE
Mattress (each) commercial	Y	\$21.10
Construction & Demolition		
Construction and/or demolition waste (mixed) per tonne	Y	\$60.50
Construction and/or demolition waste (sorted & clean) per tonne	Y	\$27.50
Asphalt per tonne	Y	\$123.60
Clean soil (Shire residents only) per tonne		FREE
Clean soil (commercial - must be confirmed by laboratory result) per tonne		\$20.00
Commercial green waste (clean) per tonne	Y	\$19.80
Commercial green waste (clean) - Shire Residents only per tonne		FREE
Timber Pallets (each)	Y	\$5.15
Power poles (tested and certified as Class II) each	Y	\$95.30
E-Waste recycling per tonne - Commercial multifunction devices NOT ACCEPTED	Y	\$42.20
Clean cardboard (not mixed with other waste)		FREE
Contaminated green waste per tonne	Y	\$63.90
Contaminated soil (within Class II category - must be confirmed by laboratory result) per tonne	Y	\$93.50
Contaminated soil (within Class III category - must be confirmed by laboratory result) per tonne	Y	\$192.50
Vent Bags (per tonne)	Y	\$67.00
Bulka Bags (per tonne) class II	Y	\$93.50
Bulka Bags (per tonne) class III	Y	\$192.50
Contaminated solid waste (within Class II category - must be confirmed by laboratory result) per tonne	Y	\$93.50
Contaminated solid waste (within Class III category - must be confirmed by laboratory result) per tonne	Y	\$192.50

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Waste Disposal

Tyres		
Tyres (Light Vehicles) per tonne	Y	\$170.50
Tyres (Earthmoving and Heavy Machinery)	Y	\$242.00
Batteries each		FREE
Gas cylinders (degassed) each	Y	\$10.60
Steel Products		
White Goods (air conditioner, fridges, dryer) per item **MUST be degassed	Y	FREE
White Goods (air conditioner, fridges, dryer) per tonne **MUST be degassed	Y	\$36.00
Scrap metals commercial per tonne	Y	\$20.60
Scrap metals residential	Y	FREE
Domestic car body (tyres NOT removed) each	Y	\$82.40
Domestic car body (tyres removed) each	Y	\$61.80
Hazardous Waste		
Asbestos contaminated soils (per m3)	Y	\$123.60
Asbestos contaminated soils (per tonne)	Y	\$128.70
Asbestos per m3 (must be wrapped and treated in accordance with requirements)** Minimum charge at 0.5m3	Y	\$127.30
Asbestos per tonne **Minimum charge at 1.0 tonne	Y	\$128.70
Oil contaminated soil (per tonne) **requires MSDS	Y	\$154.50
Liquid waste (per tonne) **requires MSDS	Y	\$103.00
Class III Waste Disposal per tonne - minimum charge one tonne	Y	\$192.50
PFAS Solid Waste (per tonne) - Minimum charge one tonne; additional permit charge applies	Y	\$164.80
Waste oil and water mixtures, or hydrocarbon and water mixtures Class III - NATA analyses required	Y	\$164.80
Oily rags and filters	Y	\$113.30
Rubber products (conveyor belts, rubber liners, tyre crumbs) Commercial per tonne	Y	\$170.50
Special materials (PVC piping, cable drums, other non-compactable items) - Class II per tonne	Y	\$123.60
Special materials (PVC piping, bulk bags, cable drums, other non-compactable items) - Class III	Y	\$192.50
Administration		
Administration Charge - Class III (for acceptance waste approval) per consignment	Y	\$61.80
Administration charge - reprinting of unsigned weighbridge dockets	Y	\$11.00
Dallas Tag bond	Y	\$51.50
Sewerage		
Sewerage Connection	Y	\$360.00 Plus Costs
** NOTE - Any product that may contain asbestos will be deemed to contain asbestos unless tested prior to presenting at the tip site. Testing will be carried out at cost (prepaid) - contact the Manager of Waste & Sewerage Services for further information. Products not tested presented at the tip site will be deemed to be asbestos and must meet the asbestos dumping guidelines.		

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Rangers and Health

NOTE - Maximum Statutory Fees are set annually. Where the maximum fees exceeds the following, the fees will be amended to reflect the Statutory Maximum Fee. Statutory fees are not set by Council.		
REGULATORY SERVICES	GST	2023/2024
Cat Registrations - Cat Act 2011		
<i>Sterilised</i>		
- 1 year	N	\$20.00
- If registered after 31 May for one year, to expire 31 October that year	N	\$10.00
- 3 Year	N	\$42.50
- Lifetime	N	\$100.00
- Cat Breeding Licence (Per male or female breeding cat)	N	\$100.00
<i>Fees as per Cat Regulations 2012</i>		
Replacement registration tag	N	\$5.00
Microchipping	N	\$67.00
Dog Registrations - Dog Act 1976		
<i>Sterilised</i>		
- 1 year	N	\$20.00
- 1 year for dog owned by pensioner	N	\$10.00
- 3 years	N	\$42.50
- 3 years for dog owned by pensioner	N	\$21.25
- Lifetime	N	\$100.00
- Lifetime for dog owned by pensioner	N	\$50.00
<i>Unsterilised</i>		
- 1 year	N	\$50.00
- 1 year for dog owned by pensioner	N	\$25.00
- 3 years	N	\$120.00
- 3 years for dog owned by pensioner	N	\$60.00
- Lifetime	N	\$250.00
- Lifetime for dog owned by pensioner	N	\$125.00
Replacement registration tag	N	\$5.00
Microchipping	N	\$67.00
Companion Dog		No Charge
Pensioner Concession may apply (50% of applicable fee)		
Working Dog concessions may apply (25% of applicable fee)		
<i>Fees as per Dog Regulations 2013</i>		
DANGEROUS DOGS		
Initial inspection fee (includes 1 x Dangerous Dog sign)	Y	\$103.00
Follow up inspection	Y	\$62.00
Extra signage (per sign)	Y	\$36.00
Dog Pound		
Daily maintenance (weekdays)	Y	\$32.00
Daily maintenance (weekends & public holidays)	Y	\$64.00
Seizure and impounding	N	\$84.50
Release of Dogs outside normal working hours - additional fee	Y	\$159.00
Surrender (Dog and Cat)	Y	\$148.00

**Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Rangers and Health**

Tow away of Vehicles		
- Tow to depot	Y	\$130.00 + administration fees
- storage of vehicles /per day	Y	\$13.00
Impounding		
- abandoned shopping trolley	N	\$16.00
- daily fees per trolley	Y	\$6.20
- sustenance and maintenance of impounded livestock	Y	at cost
Infringement Agency Costs (Fines Enforcement Registry)		
Final Demand	N	As Gazetted
DoT Enforcement Certificate	N	N/A
Fines Enforcement Registry	N	N/A
DoT Vehicle Registration Search	N	N/A
Bush Fires Act Charges		
Cost of installing fire breaks on private land where property owner has failed to comply with a notice issued under Section 33 of the Bush Fire Act	Y	Cost plus 25% plus Administration Fee
Fire hazard inspections after infringement has been issued (per inspection)		\$82.50
Applications (Misc)		
Livestock call out fee	N	\$371.00
Application for consent to keep more than two dogs	N	\$138.00
Pensioner - Application for consent to keep more than two dogs	N	\$69.00
Licence to keep approved Kennel Establishment	N	\$212.00
Annual Renewal of Licence to keep approved Kennel Establishment	N	\$134.00
Breach of Kennel Establishment Licence	N	\$212.00
Application for permit to ride/drive a large animal in a thoroughfare	N	\$32.00
Application for consent to keep more than two bee hives on non residential land	N	\$32.00
Application for Street Party Closure (Bonds Apply)	Y	\$24.00
Food Premises Settlement Enquiry	N	\$41.50
Liquor Licensing Act Section 39 Certification	Y	\$226.00
Liquor Licensing Act Section 60 and 62 Extended Trading Permit Application	N	\$51.50
ENVIRONMENTAL HEALTH SERVICES		
Registration of Business		
Registration of a lodging house	N	\$240.00
Hairdresser, Skin Penetration and Others	N	\$185.50
Inspections	Y	\$230.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Rangers and Health

Caravan Park Fees		
Application / Renewal	N	\$6 per site, minimum charge of \$200
Transfer of Licence	N	\$100.00
Food Act 2008 Fees		
Food Business Notification Fee	N	\$80.00
Food Business Registration Fee	N	\$240.00
Annual Surveillance / Inspection Fees		
Per inspection	Y	\$240.00
Very low risk / charitable or community service food business		Nil
Offensive Trades - as per Offensive Trade (Fees) Regulations 1976		
Laundry	N	\$147.00
Septic Tank & ATU Applications		
Application Fee to use an apparatus	N	\$118.00
Permit to use an apparatus	N	\$118.00
Local Government Report Fee (Dept of Health)		\$118.00
(a) with local government report	N	\$85.00
(b) without local government report	N	\$110.00
Water Services Act 2012		
Commercial Discharge Licence (Sewerage)	N	\$150.00
Pedestal charge	Y	\$220.00

**Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Building**

NOTE - Maximum Statutory Fees are set annually. Where the maximum fees exceeds the following, the fees will be amended to reflect the Statutory Maximum Fee. Statutory fees are not set by Council.		
APPLICATIONS FOR BUILDING PERMITS, DEMOLITION PERMITS	GST	2023/2024
Application for Building Approval Certificate		
<i>For a building where unauthorised work has been done - Building Service Levy additional</i>		
0.38% of the estimated value of unauthorised work as determined by the relevant permit authority but no less than \$110.00	N	Min. \$110.00
For a building where unauthorised work has not been done - Building Services Levy additional	N	\$110.00
Extension of time for building approval certificate	N	\$110.00
Building Permit		
Uncertified application for Building Permit - Class 1 or Class 10 - Building Services Levy		
0.32% of estimated value of building work as determined by relevant permit authority, but not less than \$110.00	N	Min. \$110.00
Certified application for Building permit - Class 1 or Class 10 - Building Services Levy applies		
0.19% of estimated value of building work as determined by relevant permit authority, but not less than \$110.00	N	Min. \$110.00
Certified application for Building permit - Class 2 to Class 9 - Building Services Levy applies		
0.09% of estimated value of building work as determined by the relevant permit authority but not less than \$110.00	N	\$110.00
Amended Plans		
- Amended plans for Class 1 or 10 buildings	N	\$110.00
(requiring further assessment or submitted after approval)	N	10% of BA Fee
- Amended plans for Class 2 to 9 buildings	N	\$110.00
(requiring further assessment or submitted after approval)	N	10% of BA Fee
Occupancy Permit		
Application for Occupancy Permit for unauthorised buildings - Building Services Levy applies		
0.18% of the estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$110.00	N	Min. \$110.00
Application for Occupancy Permit (per application)		
- completed building	N	\$110.00
- incomplete building - Building Services Levy applies	N	\$110.00
- temporary building	N	\$110.00
- replacement permit - Building Services Levy applies	N	\$110.00
- extension of time	N	\$110.00
Application for Occupancy Permit or building approval certificate - Building Services Levy applies		
- for registration of strata scheme, plan of re-subdivision - \$11.60 per unit but not less than \$115.00	N	\$115.00
Public Buildings Approvals		
Application to Construct/Alter/Extend a Public Building - less than 500 people	N	\$250.00
Application to Construct/Alter/Extend a Public Building - more than 500 people	N	\$500.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Building

Demolition Permits		
For demolition work in respect to Class 1 or Class 10 building or structure	N	\$110.00
For demolition work in respect to Class 2 to Class 9 building - fee is per storey of the building	N	\$110.00
Extension of time for building or demolition permit	N	\$110.00
Building Services Levy is applicable and charged at 0.137% of works		
Construction Training Levy		
Collected on behalf of the Fund and only payable on applications for works exceeding \$20,000		N/A
Building Services Levy - collected on behalf of the Fund		
Building permits - 0.137% of the value of the work where over \$45,000 but not less than \$61.65	N	Min. \$61.65
Demolition permits - 0.137% of the value of the work where over \$45,000 but not less than \$61.65	N	Min. \$61.65
Occupancy permits - incomplete buildings, replacement, registration of strata scheme, plan of subdivision	N	\$61.65
Building application certificates where no unauthorised work has been carried out	N	\$61.65
Occupancy permit or building application certificate where unauthorised building works carried out	N	Min. \$123.30
- 0.274% of the value of the work, but no less than \$123.30		
Occupancy permit under s46 of the Building Act		N/A
Modification of Occupancy Permit for temporary additional use of building under s48 of the Building Act		N/A
Other Licences/Applications		
Additional inspection private swimming pool/spa	N	\$61.80
Compliance Certificate	Y	\$154.50
Public Pool Sampling & Test Results	Y	\$113.00
Sewerage Head Works Contribution (Coolgardie Only)		
Per Dwelling (separate unit)	N	\$515.00
Sewer Head Works P.O.A + 25% Admin		
Additional Building Services Fees		
Reissue of building licence with changed details (new builder etc)	N	\$41.50
Application for approval to use battery-powered smoke alarms	N	\$179.40
Inspection fee for Driveway Cross Overs - 2 Hours staff time	Y	\$106.00
Inspection Fee (Building/Health) - per hour	Y	\$100.00
Information and Miscellaneous Services		
Building Plan research and retrieval	N	\$62.40
Building Licence Listing (monthly subscription)	N	\$90.70
Planning Scheme Text	N	\$28.40
Planning Scheme Maps A3 (colour) / set	N	\$22.70
Any specific information requiring research charged per hour	Y	staff hourly rate
Consultant Report required	Y	cost plus 25%
Rezoning Application	Y	cost plus 25%
Report to Council (non compliant applications)	Y	\$103.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Planning

NOTE - Maximum Statutory Fees are set annually. Where the maximum fees exceeds the following, the fees will be amended to reflect the Statutory Maximum Fee. Statutory fees are not set by Council.		
TOWN PLANNING AND DEVELOPMENT - Planning & Development (Local Government Planning) Regulations	GST	2023/2024
Residential Design Code Variation Application Fee	N	\$103.00
Advertising on behalf of applicant	Y	cost plus admin fee
1. Development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is —		
(a) not more than \$50,000	N	\$147.00
(b) not more than \$50,000 but not more than \$500,000	N	0.32% of cost of development
(c) more than \$500,000 but not more than \$2.5 million	N	\$1700 + 0.257% for every \$1 in excess of \$500,000
(d) more than \$2.5 million but not more than \$5 million	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5million
(e) more than \$5 million but not more than \$21.5 million	N	\$12,633 + 0.123% for every \$1 in excess of \$5 million
(f) more than 21.5 million	N	\$34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out.	N	The fee in item 1 plus, by way of penalty, twice that fee.
3. Determining a development application for an extractive industry where the development has not commenced or been carried out.	N	\$739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out	N	The fee in item 3 plus, by way of penalty, twice that fee.
5A. Determining an application to amend or cancel development approval	N	\$295.00
5. Providing a subdivision clearance for -		
(a) not more than 5 lots	N	\$73 per lot
(b) more than 5 lots but not more than 195 lots	N	\$73 per lot for the first 5 lots and then \$35 per lot
(c) more than 195 lots	N	\$7,393.00
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	N	\$222.00
7. Determining an initial application for approval of a home occupation where the home occupation has commenced.	N	The fee in item 6 plus, by way of penalty, twice that fee.

**Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Planning**

8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	N	\$73.00
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired.	N	The fee in item 8 plus, by way of penalty, twice that fee.
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.	N	\$295.00
11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	N	The fee in item 10, plus, by way of penalty, twice that fee.
12. Providing a zoning certificate	Y	\$75.00
13. Replying to a property settlement questionnaire	Y	\$75.00
14. Providing written planning advice	Y	\$75.00
Certificate of Local Planning Authority Section 40	N	\$226.00

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Records Storage

RECORDS STORAGE	GST	2023/2024
Storage		
Std Archive Carton		\$0.90 per month
New box in/registration		\$3.70 per box
Re-Box & Barcode (Damaged boxes only)		\$7.20 per box
Permanent retrieval		\$5.10 per box
Access		\$6.00 per box
Handle box in		\$3.70 per box
Handle box out		\$3.70 per box
Contamination fees – incorrect materials in shredding bins/boxes		\$76.60 per item
Scan per page B & W A4, A3		\$0.70 cents per page
Scan per page colour A4, A3		\$0.70 cents per page
Photocopy B & W A4		\$0.60 cents per page
Photocopy Colour A4		\$3.40 per page
Photocopy B & W A3		\$1.10 per page
Photocopy Colour A3		\$5.70 per page
Transport physical deliveries		
Initial delivery/Final return (Security Bin)		\$83.50 per bin
Minimum Urgent Handling per delivery		\$11.80 per item after initial Delivery fee
Next working day per pickup/delivery 1-10 boxes		\$23.60 first 10 items
Next working day per pickup/delivery 11 or more		\$3.70 per additional item
After hours per delivery callout		\$235.70
After hours delivery per hour after initial callout fee		\$141.60
Confidential Destruction		
Destruction Bin 240 ltr		\$110.50
Destruction Bin 140 ltr		\$90.90
Destruction Bag out		\$21.90
Destruction Archive box min charge		\$13.10
Certificate of Destruction		\$58.40 per service/upon request
Other Services		
Computer operator		\$77.90 per hour
Labour x 1 staff		\$77.90 per hour
Labour x 2 staff		\$155.70 per hour
Records Management consulting services per hour – Corporate Clients		\$214.10

Shire of Coolgardie
Schedule of Fees and Charges
2023/2024
Records Storage

Records Management consulting services per hour – Member Councils	\$84.40 per hour
Cataloguing type service	\$77.90 per hour
Fuel Costs – Travel (areas outside of Kalgoorlie)	\$1.10 per kilometre
Travel (areas outside of Kalgoorlie)	\$77.90 per hour
Archive Box Large purchase	\$5.30 per box
Min Storage Charge	\$13.20 per month

SHIRE OF COOLGARDIE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A connected, progressive & welcoming community

HIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Salaries and wages	2(a)	10,876,995	9,448,651	9,771,017
Operating grants, subsidies and contributions	11	3,595,610	3,305,476	3,803,016
Fees and charges	14	22,044,636	8,870,488	11,276,513
Interest revenue	12(a)	73,600	29,401	52,375
Other revenue	12(b)	282,141	1,532,615	1,992,654
		<u>36,872,982</u>	<u>23,186,631</u>	<u>26,895,575</u>
Expenses				
Employee costs		(6,991,745)	(5,388,346)	(6,180,177)
Materials and contracts		(13,471,481)	(8,924,804)	(8,503,291)
Utility charges		(1,701,870)	(1,116,449)	(932,370)
Depreciation	6	(5,074,472)	(4,943,909)	(4,980,534)
Finance costs	12(d)	(1,998,817)	(663,356)	(463,662)
Insurance		(419,248)	(408,848)	(369,920)
Other expenditure		(1,517,887)	(2,973,797)	(2,649,904)
		<u>(31,175,520)</u>	<u>(24,419,510)</u>	<u>(24,079,858)</u>
		5,697,462	(1,232,879)	2,815,717
Capital grants, subsidies and contributions	11	25,224,741	1,389,544	12,121,044
Profit on asset disposals	5	192,500	51,857	12,800
		<u>25,417,241</u>	<u>1,441,401</u>	<u>12,133,844</u>
Net result for the period		31,114,703	208,522	14,949,561
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		31,114,703	208,522	14,949,561

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

**HIRE OF COOLGARDIE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
ASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
fees		10,876,995	9,419,730	9,771,017
operating grants, subsidies and contributions		3,995,610	2,630,972	3,803,016
fees and charges		22,044,636	8,870,488	11,276,513
interest revenue		73,600	29,401	52,375
goods and services tax received		0	1,768,136	0
other revenue		282,141	1,532,615	1,992,654
		37,272,982	24,251,342	26,895,575
Payments				
employee costs		(6,991,745)	(5,200,489)	(6,180,177)
materials and contracts		(13,471,481)	(11,508,431)	(9,003,291)
utility charges		(1,701,870)	(1,116,449)	(932,370)
finance costs		(1,998,817)	(687,096)	(463,662)
insurance		(419,248)	(408,848)	(369,920)
goods and services tax paid		0	(1,892,788)	0
other expenditure		(1,517,887)	(2,973,797)	(2,649,904)
		(26,101,048)	(23,787,899)	(19,599,324)
Net cash provided by (used in) operating activities	4	11,171,934	463,443	7,296,251
ASH FLOWS FROM INVESTING ACTIVITIES				
payments for purchase of property, plant & equipment	5(a)	(19,932,652)	(10,591,129)	(11,000,000)
payments for construction of infrastructure	5(b)	(28,033,684)	(3,157,108)	(18,772,184)
capital grants, subsidies and contributions		25,224,741	1,130,970	11,429,546
proceeds from sale of property, plant and equipment	5(a)	264,500	100,405	35,800
Net cash provided by (used in) investing activities		(22,477,095)	(12,516,862)	(18,306,838)
ASH FLOWS FROM FINANCING ACTIVITIES				
repayment of borrowings	7(a)	(5,414,071)	(3,450,825)	(1,824,174)
proceeds from overdraft facility		0	1,000,000	0
payments for principal portion of lease liabilities	8	(1,184,727)	(293,140)	(262,374)
proceeds from new borrowings	7(a)	14,750,000	13,100,000	12,200,000
proceeds from new leases	8	3,960,000	0	0
Net cash provided by (used in) financing activities		12,111,202	10,356,035	10,113,452
Net increase (decrease) in cash held		806,041	(1,697,384)	(897,135)
cash at beginning of year		207,494	1,904,874	1,182,330
Cash and cash equivalents at the end of the year	4	1,013,535	207,490	285,195

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

**HIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
fees	2(a)	\$ 10,876,995	\$ 9,448,651	\$ 9,771,011
operating grants, subsidies and contributions	11	3,595,610	3,305,476	3,803,011
fees and charges	14	22,044,636	8,870,488	11,276,511
interest revenue	12(a)	73,600	29,401	52,371
other revenue	12(b)	282,141	1,532,615	1,992,651
profit on asset disposals	5	192,500	51,857	12,801
		37,065,482	23,238,488	26,908,371
Expenditure from operating activities				
employee costs		(6,991,745)	(5,388,346)	(6,180,177)
materials and contracts		(13,471,481)	(8,924,804)	(8,503,291)
utility charges		(1,701,870)	(1,116,449)	(932,370)
depreciation	6	(5,074,472)	(4,943,909)	(4,980,534)
finance costs	12(d)	(1,998,817)	(663,356)	(463,662)
insurance		(419,248)	(408,848)	(369,920)
other expenditure		(1,517,887)	(2,973,797)	(2,649,904)
		(31,175,520)	(24,419,510)	(24,079,858)
non-cash amounts excluded from operating activities	3(b)	4,881,972	4,868,312	4,967,731
Amount attributable to operating activities		10,771,934	3,687,290	7,796,251
VESTING ACTIVITIES				
Inflows from investing activities				
capital grants, subsidies and contributions	11	25,224,741	1,389,544	12,121,041
proceeds from disposal of assets	5	264,500	100,405	35,801
		25,489,241	1,489,949	12,156,841
Outflows from investing activities				
payments for property, plant and equipment	5(a)	(19,932,652)	(10,591,129)	(11,000,000)
payments for construction of infrastructure	5(b)	(28,033,684)	(3,157,108)	(18,772,184)
		(47,966,336)	(13,748,237)	(29,772,184)
Amount attributable to investing activities		(22,477,095)	(12,258,288)	(17,615,340)
FINANCING ACTIVITIES				
Inflows from financing activities				
proceeds from new borrowings	7(a)	14,750,000	13,100,000	12,200,000
proceeds from new leases		3,960,000	0	0
transfers from reserve accounts	9(a)	130,000	40,000	40,000
		18,840,000	13,140,000	12,240,000
Outflows from financing activities				
repayment of borrowings	7(a)	(5,414,071)	(3,450,825)	(1,824,174)
payments for principal portion of lease liabilities	8	(1,184,727)	(293,140)	(262,374)
transfers to reserve accounts	9(a)	(40,000)	(40,000)	(40,626)
		(6,638,798)	(3,783,965)	(2,127,174)
Amount attributable to financing activities		12,201,202	9,356,035	10,112,826
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	(471,986)	(1,257,027)	(892,973)
Amount attributable to operating activities		10,771,934	3,687,290	7,796,251
Amount attributable to investing activities		(22,477,095)	(12,258,288)	(17,615,340)
Amount attributable to financing activities		12,201,202	9,356,035	10,112,826
Surplus or deficit at the end of the financial year	3	24,055	(471,990)	(599,236)

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

**SHIRE OF COOLGARDIE
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

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**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

a) BASIS OF PREPARATION

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

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

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

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

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

The local government reporting entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

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

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

RATES AND SERVICE CHARGES

Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
General rates										
Residential	Gross rental valuation	0.081401	838	9,641,114	784,796	0	0	784,796	9,465,278	770,535
Commercial	Gross rental valuation	0.081401	30	1,956,950	159,298	0	0	159,298	0	159,766
Light Industry	Gross rental valuation	0.081401	47	729,792	59,406	0	0	59,406	0	55,918
Transient Workforce	Gross rental valuation	0.244202	3	1,380,500	337,121	184,398	184,398	705,917	0	515,232
Mining	Unimproved valuation	0.232260	1,381	30,380,779	7,056,240	250,000	0	7,306,240	0	6,441,088
Rural/Pastoral	Unimproved valuation	0.118190	28	8,374,518	989,784	0	0	989,784	0	969,633
Total general rates			2,327	52,463,653	9,386,645	434,398	184,398	10,005,441	9,465,278	8,912,172
Minimum payment										
		\$								
Residential	Gross rental valuation	757	788	5,543,282	596,516	0	0	596,516	0	595,886
Commercial	Gross rental valuation	757	39	143,516	29,523	0	0	29,523	0	25,262
Light Industry	Gross rental valuation	757	51	222,838	38,607	0	0	38,607	0	33,435
Transient Workforce	Gross rental valuation	2,271	0	0	0	0	0	0	0	0
Mining	Unimproved valuation	467	480	495,015	224,160	0	0	224,160	0	226,710
Rural/Pastoral	Unimproved valuation	732	14	13,500	10,248	0	0	10,248	0	10,052
Total minimum payments			1,372	6,418,151	899,054	0	0	899,054	0	891,345
Total general rates and minimum payments			3,699	58,881,804	10,285,699	434,398	184,398	10,904,495	9,465,278	9,803,517
					10,285,699	434,398	184,398	10,904,495	9,465,278	9,803,517
Waivers or Concessions (Refer note 2(g))								(27,500)	(16,627)	(32,500)
Total rates					10,285,699	434,398	184,398	10,876,995	9,448,651	9,771,017

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

RATES AND SERVICE CHARGES (CONTINUED)

i) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Full Payment)

Single full payment

Option 3 (Four Instalments)

First instalment

Second instalment

Third instalment

Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	19/08/2023	N/A	N/A	5.00%
Option two				
First instalment	19/08/2023	0	3.00%	5.00%
Second instalment	20/10/2023	10	3.00%	5.00%
Third instalment	20/12/2023	10	3.00%	5.00%
Fourth instalment	23/02/2024	10	3.00%	5.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	44,800	43,251	30,000
Instalment plan interest earned	15,000	10,540	18,000
Unpaid rates and service charge interest	24,000	18,578	30,000
	83,800	72,369	78,000

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

RATES AND SERVICE CHARGES (CONTINUED)

g) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
UV - Mining	Land used for mining, exploration and prospecting	Level of services and use of Council assets	To ensure the proportion of total rate revenue derived from UV Pastoral is appropriate given the identified level of servicing
UV - Pastoral	Rural land used for pastoral pursuits	Level of services and use of Council assets	The reflection of the ongoing costs involved in maintaining the road network that services this land use and the large scale equipment and operations of mining result in the Shire's network requiring ongoing maintenance to service these users

h) Differential Minimum Payment

UV - Mining	Land used for mining, exploration and prospecting	To provide the Council with funding for the necessary works & services to maintain assets and provide for future needs	The same services are provided for all ratepayers whether or not they are in close proximity or utilise the services. The lower minimum rate recognises inequities between mining valuations and pastoral leases.
UV - Pastoral	Rural land used for pastoral pursuits	To provide the Council with funding for the necessary works & services to maintain assets and provide for future needs	The same services are provided for all ratepayers whether or not they are in close proximity or utilise the services. The lower minimum rate recognises inequities between mining valuations and pastoral leases.

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

RATES AND SERVICE CHARGES (CONTINUED)

Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Community Groups	Rate	Concession	100.00%	N/A	\$ 2,500	\$ 0	\$ 2,500	Community groups who lease or own their own premise and meet the criteria as per Council Policy	The purpose of the concession is to support community groups by reducing the financial cost.
Rural Properties	Rate	Concession	50.00%	N/A	20,000	13,345	22,500	Property being used for rural pursuits	The purpose of the concession is to support rural pursuits.
Prospectors	Rate	Concession	20.00%	N/A	5,000	3,282	5,000	Bona Fide Prospectors	The purpose of the concession is to support bona fide prospectors
					27,500	16,627	32,500		

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/2 Budget 30 June 2022
	Note	\$	\$	\$
NET CURRENT ASSETS				
Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	4	1,013,534	207,494	285,196
Financial assets		0	0	97,256
Receivables		2,386,024	2,786,024	1,699,986
Inventories		11,033	11,033	152,236
Other assets		24,645	24,645	
		3,435,236	3,029,196	2,234,666
Less: current liabilities				
Trade and other payables		(1,730,385)	(1,730,385)	(2,595,406)
Capital grant/contribution liability		(532,924)	(532,924)	
Lease liabilities	8	(3,120,414)	(345,141)	(270,636)
Short term borrowings		(1,000,000)	(1,000,000)	
Long term borrowings	7	(12,711,561)	(3,375,632)	(11,929,436)
Employee provisions		(357,353)	(357,353)	(358,026)
		(19,452,637)	(7,341,435)	(15,153,496)
Net current assets		(16,017,401)	(4,312,239)	(12,918,826)
Less: Total adjustments to net current assets	3(c)	16,041,455	3,840,253	12,319,596
Net current assets used in the Rate Setting Statement		24,054	(471,986)	(599,236)

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/2 Budget 30 June 2022
	Note	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(192,500)	(51,857)	(12,806)
Add: Depreciation	6	5,074,472	4,943,909	4,980,536
- Accrued interest on borrowings		0	(23,740)	
Non cash amounts excluded from operating activities		4,881,972	4,868,312	4,967,736
Current assets and liabilities excluded from budgeted deficiency				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Cash - reserve accounts	9	(147,873)	(237,873)	(238,496)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		12,711,561	3,375,632	11,929,436
- Current portion of lease liabilities		3,120,414	345,141	270,636
- Current portion of employee benefit provisions held in reserve		357,353	357,353	358,026
Total adjustments to net current assets		16,041,455	3,840,253	12,319,596

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

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

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

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

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

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 BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

HIRE OF COOLGARDIE NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		775,653	(30,387)	46,699
Term deposits		237,881	237,881	238,499
Total cash and cash equivalents		1,013,534	207,494	285,198
Held as				
- Unrestricted cash and cash equivalents	3(a)	332,737	(1,563,303)	46,699
- Restricted cash and cash equivalents	3(a)	680,797	1,770,797	238,499
		1,013,534	207,494	285,198
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		680,797	1,770,797	238,499
		680,797	1,770,797	238,499
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	147,873	237,873	238,499
Bank overdraft		0	1,000,000	
Unspent capital grants, subsidies and contribution liabilities		532,924	532,924	
		680,797	1,770,797	238,499
Reconciliation of net cash provided by operating activities to net result				
Net result		31,114,700	208,522	14,949,566
Depreciation	6	5,074,472	4,943,909	4,980,533
(Profit)/loss on sale of asset	5	(192,500)	(51,857)	(12,800)
(Increase)/decrease in receivables		400,000	(828,077)	
(Increase)/decrease in other assets		0	561	
Increase/(decrease) in payables		0	(2,420,071)	(500,000)
Increase/(decrease) in unspent capital grants		0	(258,574)	(691,499)
Capital grants, subsidies and contributions		(25,224,741)	(1,130,970)	(11,429,544)
Net cash from operating activities		11,171,931	463,443	7,296,256

MATERIAL ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

**HIRE OF COOLGARDIE
ASSETS TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property, Plant and Equipment												
Buildings - non-specialised	0	0	0	0	0	0	0	0	65,000	0	0	0
Buildings - specialised	18,914,152	0	0	0	10,339,603	0	0	0	9,630,000	0	0	0
Furniture and equipment	193,500	0	0	0	95,550	0	0	0	110,000	0	0	0
Plant and equipment	825,000	72,000	264,500	192,500	155,976	48,548	100,405	51,857	1,195,000	23,000	35,800	12,800
Total	19,932,652	72,000	264,500	192,500	10,591,129	48,548	100,405	51,857	11,000,000	23,000	35,800	12,800
Infrastructure												
Infrastructure - roads	6,097,184	0	0	0	1,990,129	0	0	0	4,857,184	0	0	0
Infrastructure - footpaths	200,000	0	0	0	0	0	0	0	100,000	0	0	0
Infrastructure - drainage	0	0	0	0	30,551	0	0	0	100,000	0	0	0
Infrastructure - parks & ovals	310,000	0	0	0	169,344	0	0	0	100,000	0	0	0
Infrastructure - sewerage	3,000,000	0	0	0	229,266	0	0	0	1,600,000	0	0	0
Infrastructure - other	18,426,500	0	0	0	737,818	0	0	0	12,015,000	0	0	0
Total	28,033,684	0	0	0	3,157,108	0	0	0	18,772,184	0	0	0
Right of Use Assets												
Right of use - plant and equipment	0	0	0	0	278,804	0	0	0	0	0	0	0
Right of use - furniture and fittings	0	0	0	0	34,823	0	0	0	0	0	0	0
Total	0	0	0	0	313,627	0	0	0	0	0	0	0
Total	47,966,336	72,000	264,500	192,500	14,061,864	48,548	100,405	51,857	29,772,184	23,000	35,800	12,800

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

DEPRECIATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Class			
Buildings - non-specialised	1,528	0	1,500
Buildings - specialised	827,017	898,480	811,708
Furniture and equipment	89,494	61,931	87,837
Plant and equipment	307,861	241,715	302,162
Infrastructure - roads	2,812,056	2,715,847	2,760,000
Infrastructure - footpaths	87,113	86,489	85,500
Infrastructure - drainage	35,908	35,500	35,243
Infrastructure - parks & ovals	209,877	105,514	205,992
Infrastructure - sewerage	38,640	32,018	37,925
Infrastructure - other	277,979	266,739	272,833
Infrastructure - landfill asset	48,532	121,017	47,634
Right of use - plant and equipment	338,466	378,658	332,200
	5,074,471	4,943,908	4,980,534
By Program			
Law, order, public safety	15,022	15,535	15,022
Health	9,785	10,514	9,785
Education and welfare	1,700	1,462	1,700
Housing	52,346	57,171	52,346
Community amenities	161,167	309,243	161,167
Recreation and culture	1,025,678	883,318	1,025,678
Transport	2,912,500	2,853,748	2,912,500
Economic services	193,127	227,370	193,127
Other property and services	703,146	585,548	609,209
	5,074,471	4,943,909	4,980,534

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30-50 years
Buildings - specialised	3-50 years
Furniture and equipment	3-40 years
Plant and equipment	5-20 years
Infrastructure - roads	20-150 years
Infrastructure - footpaths	30-60 years
Infrastructure - drainage	75 years
Infrastructure - parks & ovals	5-50 years
Infrastructure - sewerage	10-100 years
Infrastructure - other	2-50 years
Infrastructure - landfill asset	6.5 years
Right of use - plant and equipment	3-7 Years

IRE OF COOLGARDIE
 TES TO AND FORMING PART OF THE BUDGET
 R THE YEAR ENDED 30 JUNE 2024

BORROWINGS

Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest
Kambalda Workers Accommodation - Stage 1	118	ANZ	5.00%	7,750,000	0	(1,506,000)	6,244,000	(343,892)	2,000,000	5,750,000	0	7,750,000	(281,409)	2,000,000	5,500,000	(351,000)	7,149,000	(160,937)
Kambalda Workers Accom - Executive	120	CBA	5.00%	455,450	0	(91,295)	364,155	(22,600)	0	500,000	(44,550)	455,450	(6,275)	0	0	0	0	0
Kambalda Workers Accommodation - Stage 2	121	CBA	5.00%	2,500,000	2,500,000	(670,371)	4,329,629	(187,648)	0	2,500,000	0	2,500,000	0	0	0	0	0	0
Bluebush Village	123	CBA	5.00%	0	9,250,000	(1,619,434)	7,630,566	(562,306)	0	0	0	0	0	0	0	0	0	0
Goodenia Court Units	122	CBA	5.00%	962,212	0	(77,555)	884,657	(54,391)	0	1,000,000	(37,788)	962,212	(14,079)	0	0	0	0	0
Coolgardie Class 3 Waste Facility	117	ANZ	5.00%	2,767,000	0	(708,000)	2,059,000	(117,387)	3,416,000	0	(649,000)	2,767,000	(128,857)	3,416,000	0	(708,000)	2,708,000	(94,000)
Tyre Shredder	128	CBA	5.00%	0	0	0	0	0	0	0	0	0	0	0	1,000,000	(119,000)	881,000	(19,437)
Sewerage Ponds Upgrade & Connection Works	124	CBA	5.00%	0	1,100,000	(192,581)	907,419	(66,869)	0	0	0	0	0	0	1,600,000	0	1,600,000	0
Sewerage Connections	125	CBA	5.00%	0	400,000	(70,030)	329,970	(24,316)	0	0	0	0	0	0	0	0	0	0
Waste Water - Standpipe & Holding Pond	125	CBA	5.00%	0	500,000	(43,063)	456,937	(15,903)	0	0	0	0	0	0	0	0	0	0
Liquid Waste Facility	126	CBA	5.00%	0	1,000,000	(42,716)	957,284	(16,250)	0	0	0	0	0	0	0	0	0	0
Coolgardie Aquatic Facilities	112	CBA	5.00%	91,181	0	(7,883)	83,298	(4,939)	87,929	98,008	(94,756)	91,181	(4,543)	87,929	0	(32,709)	55,220	(1,910)
Kambalda Aquatic Facilities	114	CBA	5.00%	1,272,832	0	(110,049)	1,162,783	(68,941)	1,376,128	1,368,143	(1,471,439)	1,272,832	(60,281)	1,376,128	0	(255,275)	1,120,853	(46,617)
Kambalda Aquatic Facilities	116	CBA	5.00%	373,197	0	(37,368)	335,829	(23,409)	487,532	464,560	(578,895)	373,197	(19,972)	487,532	0	(87,745)	399,787	(16,020)
Kambalda Aerodrome Refurbishment	119	ANZ	5.00%	813,000	0	(204,000)	609,000	(35,476)	0	1,000,000	(187,000)	813,000	(36,195)	0	1,000,000	(204,000)	796,000	(28,100)
Kambalda Aerodrome Upgrade	127	CBA	5.00%	0	0	0	0	0	0	0	0	0	0	0	3,100,000	0	3,100,000	0
Coolgardie Post Office	113	CBA	5.00%	390,080	0	(33,726)	356,354	(21,128)	358,188	419,289	(387,397)	390,080	(19,609)	358,188	0	(66,445)	291,743	(12,134)
				17,374,952	14,750,000	(5,414,071)	26,710,881	(1,565,456)	7,725,777	13,100,000	(3,450,825)	17,374,952	(571,220)	7,725,777	12,200,000	(1,824,174)	18,101,603	(379,170)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
 The self supporting loan(s) repayment will be fully reimbursed.

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

BORROWINGS

New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Kambalda Workers Accommodation - 120 Person Facility	CBA	Fixed	5	6.00%	2,500,000	412,287	2,500,000	(
Bluebush Village Lease Payout	CBA	Fixed	5	6.50%	9,250,000	1,658,705	9,250,000	(
Sewerage Ponds Upgrade & Connection Works	CBA	Fixed	5	6.50%	1,100,000	197,251	1,100,000	(
Sewerage Connections	CBA	Fixed	5	6.50%	400,000	71,728	400,000	(
Waste Water - Standpipe & Holding Pond	CBA	Fixed	5	6.00%	500,000	89,660	500,000	(
Liquid Waste Facility	CBA	Fixed	5	6.50%	1,000,000	179,319	1,000,000	(
					14,750,000	2,608,950	14,750,000	(

Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	2,000,000	2,000,000	500,000
Bank overdraft at balance date	0	(1,000,000)	0
Credit card limit	55,000	55,000	55,000
Credit card balance at balance date	0	(2,000)	0
Total amount of credit unused	2,055,000	1,053,000	555,000
Loan facilities			
Loan facilities in use at balance date	26,710,881	17,374,952	18,101,603

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24 Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
			\$	\$	\$
ANZ	Assist with ca	2016	500,000	0	500,000
CBA	Assist with ca	2023	1,500,000	0	1,500,000
			2,000,000	0	2,000,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF COOLGARDIE
 ITEMS TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24 Budget	2023/24 Budget	Budget Lease	2023/24 Budget	Actual Principal	2022/23 Actual	2022/23 Actual	Actual Lease	2022/23 Actual	Budget	2022/23 Budget	2022/23 Budget	Budget Lease	2022/23 Budget
					Principal 1 July 2023	New Leases	Principal Repayments	Principal outstanding 30 June 2024	Lease Interest		Principal	New Leases	Principal repayments	Principal outstanding 30 June 2023	Lease Interest	Principal	New Leases	Principal repayments	Principal outstanding 30 June 2023
Kambalda Gym Equipment	1234-001	Techno Gym	2.54%	5 years	93,405	0	(24,298)	69,107	(5,599)	117,703	0	(24,298)	93,405	(8,244)	128,934	0	(24,873)	104,061	(7,877)
Coolgardie Gym Equipment	1234-001	Techno Gym	2.54%	5 years	0	0	(24,298)	(24,298)	(5,000)	0	0	0	0	0	0	0	0	0	0
Kambalda Accommodation Facility - Site	TBA	Vestone	9.59%	5 years	0	3,700,000	(797,901)	2,902,099	(326,812)	0	0	0	0	0	0	0	0	0	0
P351 Hino 700 Series	6320171	Kooya	5.41%	5 years	113,542	0	(25,544)	87,998	(1,122)	139,086	0	(25,544)	113,542	(3,216)	132,915	0	(23,597)	109,318	(3,068)
P355 Hino 500 Series	6344997	Kooya	5.74%	7 years	98,423	0	(16,117)	82,306	(2,304)	114,540	0	(16,117)	98,423	(2,697)	114,540	0	(15,723)	98,817	(2,697)
P358 Hino 500 Series	6374551	Kooya	5.42%	7 years	87,839	0	(18,713)	69,126	(2,009)	106,552	0	(18,713)	87,839	(2,467)	106,552	0	(18,254)	88,298	(2,467)
P382 Caterpillar 962M Wheel Loader	01052022-YG	Vestone	6.86%	7 years	291,427	0	(70,049)	221,378	(17,828)	361,476	0	(70,049)	291,427	(22,073)	361,545	0	(85,599)	295,946	(22,077)
P383 Caterpillar 826K Compactor	01052022-YG	Vestone	6.86%	5 years	525,852	0	(115,005)	410,847	(28,941)	593,469	0	(67,617)	525,852	(36,289)	593,694	0	(107,693)	486,001	(36,254)
P387 Caterpillar D10T Dozer	01052022-YG	Vestone	7.79%	5 years	217,102	0	(61,702)	155,400	(13,357)	0	278,804	(61,702)	217,102	(15,752)	0	0	0	0	0
Mitsubishi Fuso	TBA	Vestone	9.50%	5 years	0	260,000	(20,859)	239,141	(12,105)	0	0	0	0	0	0	0	0	0	0
BENQ Whiteboards	2073290	BenQ	2.54%	3 years	35,644	0	(10,241)	25,403	(1,819)	9,921	34,823	(9,100)	35,644	(1,132)	6,635	0	(6,635)	0	(49)
					1,463,234	3,960,000	(1,184,727)	4,238,507	(416,696)	1,442,747	313,627	(293,140)	1,463,234	(91,870)	1,444,815	0	(262,374)	1,182,441	(74,489)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

HIRE OF COOLGARDIE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

RESERVE ACCOUNTS

Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
i) Plant and Equipment	70,950	0	(50,000)	20,950	70,950	0	0	70,950	70,950	174	0	71,124
i) Sewerage	55,103	40,000	0	95,103	55,103	40,000	(40,000)	55,103	55,103	40,146	(40,000)	55,249
: Infrastructure Renewal	81,815	0	(80,000)	1,815	81,815	0	0	81,815	81,815	227	0	82,042
l) Aged Accommodation	30,005	0	0	30,005	30,005	0	0	30,005	30,005	79	0	30,084
	237,873	40,000	(130,000)	147,873	237,873	40,000	(40,000)	237,873	237,873	40,626	(40,000)	238,499

Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
i) Plant and Equipment	Ongoing	To be used for the purchase of major and minor plant and equipment
i) Sewerage	Ongoing	To finance purchase or capital improvements to Council buildings and facilitate subdivisions and developments
: Infrastructure Renewal	Ongoing	To meet the needs of renewal funding for future Capital renewal infrastructure generally
l) Aged Accommodation	Ongoing	To meet the needs of renewal funding for aged accommodation

WIRE OF COOLGARDIE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

1 PROGRAM INFORMATION (Continued)

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income and expenses			
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	0	11,491	1,200
General purpose funding	11,543,015	10,050,493	10,801,084
Law, order, public safety	20,500	13,847	17,800
Health	7,819	9,267	6,707
Education and welfare	4,200	4,763	3,900
Housing	16,610,426	5,865,984	5,755,946
Community amenities	3,871,900	2,329,606	3,370,511
Recreation and culture	174,500	273,561	190,320
Transport	566,900	211,839	777,800
Economic services	515,611	1,008,244	1,925,537
Other property and services	155,000	153,917	254,554
	33,469,871	19,933,012	23,105,359
Operating grants, subsidies and contributions			
Governance	3,260	27,233	2,000
General purpose funding	1,030,000	953,097	390,331
Law, order, public safety	8,479	31,446	14,730
Health	50,000	120,729	100,000
Education and welfare	296,924	319,105	275,892
Housing	0	11,607	0
Recreation and culture	68,500	12,462	0
Transport	1,574,121	1,372,862	2,456,745
Economic services	553,848	353,239	563,318
Other property and services	10,478	103,696	0
	3,595,610	3,305,476	3,803,016
Capital grants, subsidies and contributions			
Community amenities	5,950,000	0	4,000,000
Transport	19,221,765	963,584	7,357,800
Economic services	52,976	425,960	763,244
	25,224,741	1,389,544	12,121,044
Total Income	62,290,222	24,628,032	39,029,419
Expenses			
Governance	(2,777,304)	(2,339,983)	(399,587)
General purpose funding	(672,204)	(495,134)	(2,195,310)
Law, order, public safety	(444,436)	(457,461)	(441,097)
Health	(1,044,848)	(630,750)	(694,892)
Education and welfare	(366,541)	(283,824)	(465,929)
Housing	(8,759,671)	(5,792,735)	(5,281,170)
Community amenities	(3,560,247)	(3,286,429)	(2,566,228)
Recreation and culture	(5,222,462)	(3,735,777)	(4,307,288)
Transport	(5,869,058)	(5,657,838)	(5,571,658)
Economic services	(2,292,982)	(1,764,549)	(1,990,930)
Other property and services	(165,769)	24,970	(165,769)
Total expenses	(31,175,522)	(24,419,510)	(24,079,858)
Net result for the period	31,114,700	208,522	14,949,561

**HIRE OF COOLGARDIE
OTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

2. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues	\$	\$	\$
i) Interest earnings			
Investments			
- Reserve accounts	9,600	283	625
- Other funds	25,000	0	3,750
Other interest revenue	39,000	29,118	48,000
	73,600	29,401	52,375
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
j) Other revenue			
Reimbursements and recoveries	282,141	1,532,615	1,992,654
	282,141	1,532,615	1,992,654
The net result includes as expenses			
i) Auditors remuneration			
Audit services	70,000	76,190	70,000
Other services	30,000	0	30,000
	100,000	76,190	100,000
j) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	1,565,455	571,220	379,173
expense on lease liabilities (refer Note 8)	416,696	91,870	74,489
Other finance costs	16,667	266	10,000
	1,998,818	663,356	463,662
j) Write offs			
General rate	20,000	0	20,000
Fees and charges	500	0	500
	20,500	0	20,500

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cr Malcolm Cullen			
President's allowance	38,450	37,881	37,881
Meeting attendance fees	26,370	25,976	25,976
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,500	1,500	1,500
	70,820	68,857	68,857
Cr Tracey Rathbone			
Deputy President's allowance	9,613	9,470	9,470
Meeting attendance fees	17,030	16,776	16,776
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,000	0	0
	31,143	29,746	29,746
Cr Sherryl Botting			
Meeting attendance fees	17,030	16,776	16,776
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	0
	21,030	20,276	20,276
Cr Kathie Lindup			
Meeting attendance fees	17,030	16,776	16,776
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	0
	21,030	20,276	20,276
Cr Tammee Keast			
Meeting attendance fees	17,030	16,776	16,776
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	0
	21,030	20,276	20,276
Cr Rose Mitchell			
Meeting attendance fees	17,030	16,776	16,776
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	0
	21,030	20,276	20,276
Vacant			
Meeting attendance fees	17,030	0	16,776
Annual allowance for ICT expenses	3,500	0	3,500
Travel and accommodation expenses	500	0	0
	21,030	0	20,276
Total Elected Member Remuneration	207,113	179,707	199,983
President's allowance	38,450	37,881	37,881
Deputy President's allowance	9,613	9,470	9,470
Meeting attendance fees	128,550	109,856	126,632
Annual allowance for ICT expenses	24,500	21,000	24,500
Travel and accommodation expenses	6,000	1,500	1,500
	207,113	179,707	199,983

**HIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

4. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	0	7,988	0
General purpose funding	592,421	79,938	759,692
Law, order, public safety	20,500	13,847	17,800
Health	7,819	9,267	6,707
Education and welfare	4,200	3,743	3,900
Housing	16,610,426	5,865,781	5,755,946
Community amenities	3,871,900	2,329,606	3,370,511
Recreation and culture	174,100	239,251	188,420
Transport	374,400	159,982	700,000
Economic services	233,870	140,321	243,537
Other property and services	155,000	20,764	230,000
	22,044,636	8,870,488	11,276,513

The subsequent pages detail the fees and charges proposed to be imposed by the local government.



13 June 2023

James Trail
 Chief Executive Officer
 Shire of Coolgardie
 Irish Mulga Drive
 KAMBALDA WA 6442

By email: mail@coolgardie.wa.gov.au

SUBMISSION - DIFFERENTIAL RATING 2023/2024

Thank you for the opportunity to make a submission regarding the proposed rates for 2023/24.

We note that valuations provided by the Valuer General are used in calculating mining tenement rates, and these valuations are based on the rent imposed by the Department of Mines, Industry Regulation and Safety. Any increases in the rent therefore result in an increase in valuations and in turn an automatic increase in rates.

Effective from 1 July 2022, the Department increased the rent rate for exploration licences by 4.79%, prospecting licences by 6.06% and mining leases by 9.09%. With the Shire proposing an increase in the rates in the dollar for 2023/24 from 0.227925 to 0.23226, a significant increase in the actual rates levied will occur as illustrated in the table below.

		2022/23 RID	0.227925	2023/24 Proposed RID	0.23226
	2022 Rates	2023 Rates - no change in RID	Percentage increase in rates - no change in RID	2023 Rates - proposed increase to RID	Percentage increase in rates - proposed increase
P (200Ha)	\$752.15	\$797.74	6%	\$812.91	8.1%
E (10sbk)	\$831.93	\$871.81	5%	\$888.39	6.8%
M (100Ha)	\$2,507.18	\$2,735.10	9%	\$2,787.12	11.2%

The exploration and mining industry is one of the most significant contributors to the State's economy. It has played an integral role in the development and enduring strength of this State, creating jobs and opportunities across the State but particularly in remote and regional parts of Australia. The industry is undoubtedly critical to the continued economic recovery of the State and country which has been severely impacted by the COVID-19 crisis. While the resources sector is slowly recovering, it continues to be constrained by the ongoing labour, supply and capital shortages stemming from the pandemic and recent world events.

To support the continued contributions made by the resources sector to the State economy it is critical that all government fees are set so as to reduce the cost of doing business in the State in the face of ever increasing international competition wherever possible, and increase and incentivise investment in local exploration to discover vital new resources which benefit the whole of the State.

I would be happy to discuss this matter further on (08) 6467 7997.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'S' followed by a flourish.

Shannon McMahon
 Director
 McMahon Mining Title Services

THE CEO
SHIRE OF COOLGARDIE
MR JAMES TRAIL

* FOR PUBLICATION

SHIRE OF COOLGARDIE
RECORD NO WIDGEMOULTHA
OFFICER 18-06-2023
15 JUN 2023
FILE NO
STATION DATE the increase in

Dear James/ Council,

I wish to object strongly to the increase in mining rates especially the \uparrow in the minimum RATE which is a 1.97% \uparrow , not a 1.9% \uparrow as stated. The rate in the \$ and the minimum should be decreased as Council did not take into consideration the actual % \uparrow in rates when mining valuations on all licences and leases were increased in July 2020. Mining companies have also contributed substantially to the capital works and maintenance of Shire roads as an extra on top of the Shire's either 100% or 50% upfront charge of 7¢/tonne/km (capital) and 4¢/tonne/km (maintenance). These were a 75% \uparrow and 33 $\frac{1}{3}$ % \uparrow in haulage charges, respectively, in 2019.

Also in 2016/17, the Residential rate had a 31.63% \downarrow whereas the corresponding minimum had a 3.64% \uparrow and every other category and minimum increased. These other rating categories have never had a decrease, let alone a 31.63% \downarrow as did Residential.

Applying the proposed Residential rate to my GRV - I should be paying \$3,848 (0.081401) = \$313.23 whereas the proposed minimum is \$757 which is 2.42X the amount, as applied, i.e. over double. Hence the Residential rate should \uparrow and the minimum \downarrow . The minimums are too high for all categories. To this end, I do not believe that Council is being fair and equitable in the application of the proposed rates.

There should not be a rate category - Strategic Industry as Council should not be rating any offices, workshops or accommodation on mining leases. Haulage already pays to use Shire roads which are minimal in proportion to the Goldfields Hwy and Great Eastern Hwy which are State roads and the Coolgardie-Esperance Hwy which is a Federal road. Mining companies are also contributing extra to roadworks on top of haulage charges.

Also these leases are so far away from any Council facility located in Kambalda or Coolgardie that the distance precludes travel to these towns during the roster as stated in the reasons for this category. This is why accommodation is provided on minesites as a duty-of-care for the workers. Mining companies also maintain their own gravel roads on their mining leases which are far more extensive than the Shire's gravel road network. The Shire also receives grant funding for Council roads. Council receives revenue from mining not only from haulage, but from rates UN-mining so to have strategic industry which is located on mining leases is double-dipping on the same lease.

As it is, Council receives 3 rates from my land, residential, on which there is a mining lease on which there is an exploration licence; 3 lots of revenue from my piece of land. PIs, MLs and ELs overlap as can be seen from the extent of mining revenue, which is another reason why the proposed mining rate/minimum should be decreased.

The same also applies to UV - Pastoral. Their minimum is a 1.95% ↑, not a 1.9% ↑ as stated. All pastoral leases are overlaid by UV-Mining and so Council is again receiving multiple revenue from the same land.

Although I don't mind contributing to and can understand the need to contribute, it does not mean that I actually use Council facilities run by Council. Time, distance and now that the public toilets are locked in Kambalda, I drive straight through and use the bush if needed on my way home from work in Kalgoorlie (3X/week). Hence my use of services, programs and facilities as stated in Objectives and Reason is limited.

One last note is that for all the submissions that I have written over the years, I have never received responses to any questions or points raised as stated in the fourth dot point under Fairness and Equity.

Note also the proposed minimum for Residential / Commercial / Industry and Transient Workforce Accommodation is a 1.88% ↑ and not a 1.9% ↑ as stated.

Thank you for the opportunity to make a submission, as required under the Local Government Act 1995, on the Proposed Differential Rates, for the Shire of Coolgardie.

Yours faithfully,

J. McLeod (JAW McLEOD)

* FOR PUBLICATION

18-06-2023