



CONFIRMED

MINUTES

Special Council Meeting

4 July 2023

3:30pm

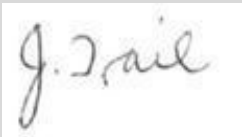
**Kambalda Recreation Centre, Barnes Drive,
Kambalda**

SHIRE OF COOLGARDIE

NOTICE OF

Dear Elected Member

The next Special Council Meeting of the Shire of Coolgardie will be held on Tuesday 4 July 2023 commencing at 3:30pm.

A rectangular box containing a handwritten signature in black ink that reads "J. Trail".

JAMES TRAIL
CHIEF EXECUTIVE OFFICER

SPECIAL COUNCIL MEETING**4 July 2023**

Welcome to the Special Council Meeting of the Shire of Coolgardie.

The dates, times and locations of the Ordinary Council Meetings for 2023 are listed hereunder.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Venue</u>
Tuesday	January 2023	N/A	-
Tuesday	28 February 2023	6.00pm	Coolgardie
Tuesday	28 March 2023	6.00pm	Kambalda
Wednesday	26 April 2023	2.00pm	Coolgardie
Tuesday	23 May 2023	2.30pm	Kambalda
Tuesday	27 June 2023	2.30pm	Coolgardie
Tuesday	25 July 2023	2.30pm	Kambalda
Tuesday	22 August 2023	2.30pm	Coolgardie
Tuesday	26 September 2023	2.30pm	Kambalda
Tuesday	24 October 2023	2.30pm	Coolgardie
Tuesday	28 November 2023	2.30pm	Kambalda
Tuesday	19 December 2023	2.30pm	Coolgardie



James Trail
Chief Executive Officer

DISCLAIMER

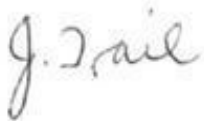
INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

PLEASE NOTE:

THE RECOMMENDATIONS CONTAINED IN THIS AGENDA ARE OFFICERS RECOMMENDATIONS ONLY AND SHOULD NOT BE ACTED UPON UNTIL COUNCIL HAS RESOLVED TO ADOPT THOSE RECOMMENDATIONS.

THE RESOLUTIONS OF COUNCIL SHOULD BE CONFIRMED BY PERUSING THE MINUTES OF THE COUNCIL MEETING AT WHICH THESE RECOMMENDATIONS WERE CONSIDERED.

MEMBERS OF THE PUBLIC SHOULD ALSO NOTE THAT THEY ACT AT THEIR OWN RISK IF THEY ENACT ANY RESOLUTION PRIOR TO RECEIVING OFFICIAL WRITTEN NOTIFICATION OF COUNCILS DECISION.



James Trail
CHIEF EXECUTIVE OFFICER

COUNCIL MEETING INFORMATION NOTES

1. Your Council generally handles all business at Ordinary or Special Council Meetings.
2. From time to time Council may form a Committee to examine subjects and then report to Council.
3. Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters. On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.
4. Public Question Time. It is a requirement of the Local Government Act 1995 to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the Chairman.

Written notice of each question should be given to the Chief Executive Officer prior to 10:30am on the day of the meeting. A summary of each question and response is included in the Minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answers prior to the next meeting of Council.

5. **Councillors** may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter **trivial, insignificant or in common with a significant number of electors or ratepayers**. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have a financial interest in a matter on the Agenda. The member of staff must declare that interest and generally the Chairman of the meeting will advise the Officer if he/she is to leave the meeting.

6. Agendas including an Information Bulletin are delivered to Councillors within the requirements of the Local Government Act 1995, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by staff. An Agenda item including a recommendation will then be submitted to Council for consideration.

The Agenda closes the Monday week prior to the Council Meeting (i.e. ten (10) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

7. Agendas for Ordinary Meetings are available in the Coolgardie and Kambalda Offices/Libraries seventy-two (72) hours prior to the meeting and the public are invited to secure a copy.
8. Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).
9. Public Question Time – Statutory Provisions – Local Government Act 1995

Time is to be allocated for questions to be raised by members of the public and responded to at:

- (a) Every ordinary meeting of a council; and
- (b) Such other meetings of councils or committees as may be prescribed

Procedures and the minimum time to be allocated for the asking of and responding to questions raised by members of the public at council or committee meetings are to be in accordance with regulations.

9A. Question Time for the Public at Certain Meetings – s5.24 (1) (b)

Local Government (Administration) Regulations 1996

- Reg 5 For the purpose of section 5.24(1)(b), the meetings at which time is to be allocated for questions to be raised by members of the public and responded to are:
- (a) every special meeting of a council; and
 - (b) every meeting of a committee to which the local government has delegated a power or duty.

Minimum Question Time for the Public – s5.24 (2)

- Reg 6 (1) The minimum time to be allocated for the asking of and responding to questions raised by members of the public at ordinary meetings of councils and meetings referred to in regulation 5 is fifteen (15) minutes.
- (2) Once all the questions raised by members of the public have been asked and responded to at a meeting referred to in sub regulation (1), nothing in these regulations prevents the unused part of the minimum question time period from being used for other matters.

Procedures for Question Time for the Public – s5.24 (2)

Local Government (Administration) Regulations 1996

- Reg 7 (1) Procedures for the asking of and responding to questions raised by members of the public at a meeting referred to in regulation 6 (1) are to be determined:
- (a) by the person presiding at the meeting; or
 - (b) in the case where the majority of members of the council or committee present at the meeting disagree with the person presiding, by the majority of members, having regard to the requirements of sub regulations (2) and (3).
- (2) The time allocated to the asking and responding to questions raised by members of the public at a meeting referred to in regulation 6(1) is to precede the discussion of any matter that requires a decision to be made by the council or the committee, as the case may be.
- (3) Each member of the public who wishes to ask a question at a meeting referred to in regulation 6(1) is to be given an equal and fair opportunity to ask the question and receive a response.
- (4) Nothing in sub regulation (3) requires:
- (a) A council to answer a question that does not relate to a matter affecting the local government;
 - (b) A council at a special meeting to answer a question that does not relate to the purpose of the meeting; or
 - (c) A committee to answer a question that does not relate to a function of the committee.

2. Public Inspection of Unconfirmed Minutes (Reg 13)

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection in the Coolgardie and Kambalda Offices/Libraries within ten (10) working days after the Meeting.

NOTE:**10.3 Unopposed Business**

- (1) Upon a motion being moved and seconded, the person presiding may ask the meeting if any member opposes it.
- (2) If no member signifies opposition to the motion the person presiding may declare the motion in sub clause (1) carried without debate and without taking a vote on it,
- (3) A motion carried under sub clause (2) is to be recorded in the minutes as a unanimous decision of the Council or committee.
- (4) If a member signifies opposition to a motion the motion is to be dealt with according to this Part.
- (5) This clause does not apply to any motion or decision to revoke or change a decision which has been made at a Council or committee meeting.

Order Of Business

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**MINUTES OF SHIRE OF COOLGARDIE
SPECIAL COUNCIL MEETING
HELD AT THE KAMBALDA RECREATION CENTRE, BARNES DRIVE, KAMBALDA
ON TUESDAY, 4 JULY 2023 AT 3:30PM**

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President, Malcolm Cullen, opened the meeting at 3:33pm and welcomed his fellow Councillors, staff and members of the public, and thanked them for their attendance.

1.1 WELCOME TO COUNTRY ANNOUNCEMENT

“The Shire of Coolgardie acknowledges the Traditional Owners of the land, on which we meet and pay our respects to Elder’s past, present and emerging”

2 DECLARATION OF COUNCIL MEMBERS

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

3 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

PRESENT:

Cr Malcolm Cullen (President), Cr Tracey Rathbone (Deputy President), Cr Sherryl Botting, Cr Tammee Keast, Cr Kathie Lindup, Cr Rose Mitchell

IN ATTENDANCE:

James Trail (Chief Executive Officer), Robert Hicks (Deputy Chief Executive Officer), Martin Whitely (Financial Consultant), Kasey Turner (Executive Assistant), Bree Crawley (Community Development Team Leader), Sachin Kumar (Senior Finance Officer), Corina Morgan (Senior Finance Officer), Joy Charlton (Communications Officer)

APOLOGIES

Nil

LEAVE OF ABSENCE

Nil

MEMBERS OF THE PUBLIC

Jan McLeod, Simone Keast, Allan Mitchell

4 DECLARATIONS OF INTEREST

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

Cr Rose Mitchell declared a financial interest in item 9.1.1 2023/24 Annual Budget, Recommendation 15.

Cr Kathie Lindup declared a financial interest in item 9.1.1 2023/24 Annual Budget, Recommendation 13.

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

4.3 Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidate for Election, Code of Conduct for Employees**5 PUBLIC QUESTION TIME**

Jan McLeod – Widgiemooltha

- 1. Where in the budget is the monthly allocation for the refurbishment of the winder as promised at the meeting on the June 28th 2023?**

No allocation was made specifically for the refurbishment of the winder in the 23/24 Budget.

Council may resolve to approve any unbudgeted expenditure at any point throughout the 23/24 financial year.

- 2. How much is this amount, \$ figure?**

Nil

- 3. Where is the budget and how much has been allocated to the relocation of the winder?**

No allocation was made specifically for the relocation of the winder in the 23/24 Budget.

Council may resolve to approve any unbudgeted expenditure at any point throughout the 23/24 financial year.

- 4. Where in the budget is the allocation for the Kambalda Community Garden and how much is it?**

An allocation of \$50,000 has been included in the budget for the Kambalda Community Garden. The amount is shown on page 15 of the 23/24 Statutory Budget under Infrastructure – Parks & Ovals.

- 5. Please explain why there is a reduced income during a mining downturn p.12 AGENDA as the number of properties/mining tenements that incur rates remain relatively constant and are independent of mining activity?**

This is a statement around the ability to generate additional revenue from economic opportunities aligned with mining, not in the context of rate revenue raised from the mining industry.

- 6. Will “the Shire 200 bed transit worker accommodation” dot point 1, p.13 be changed to 300 as the expansion has been approved and installation commenced?**

The workers accommodation facilities have been shown as two separate projects, being the 200 person facility completed in FY23 and the 120 person facility to be constructed in FY24.

7. Dot Point 2, p.13, where is this “abandoned void” on the original Coolgardie tip site?

The abandoned void in this context is actually the constructed class 3 cell.

8. If this is not located on the original Coolgardie Tip site, what extra land has been bought to expand the Coolgardie Tip site?

It is the constructed class 3 cell.

9. P.17 what are the details of “Housing and Workers Accommodation \$7,582,000” including location?

The amount is made up of two components;

1. The lease of the buildings \$3,700,000
2. Site works, plumbing, electrical and all other ancillary costs \$3,882,000

10. How will the above be funded as the NEW LOANS p.18 \$11.75M compromises of the LEASE PAYOUT BLUEBUSH VILLAGE \$9.25M plus \$2.5M stage 2 Kambalda Workers Accommodation? P.17,18

The amount of \$3,700,000 is a lease to buy arrangement.

The \$3,882,000 includes \$2,500,000 of new borrowings during the 23/24 financial year and other unspent loan funds brought forward from the 22/23 financial year.

11. What are the details of the Community Battery Project \$2M; what does the project involve, where will it be located, how will it be funded, who will benefit (p.17)?

A provisional amount of \$2,000,000 has been allocated in the budget and this is based on the project being 100% funded. The project is still in its infancy stage and details are still be finalised.

12. What are the details of the Kambalda Aerodrome Upgrades \$12.7M (pg.17)?

This amount is made up of 3 projects.

The first is a \$12,000,000 upgrade of the Kambalda Aerodrome and is based on any upgrade being 100% funded.

Separate allocations of \$650,000 and \$50,000 have been included for fencing and a shelter respectively at the Kambalda aerodrome.

These amounts are shown on page 15 of the 23/24 Statutory Budget under Infrastructure – Other Infrastructure.

13. P.17 how will the Kambalda Waste Remediation \$2.8M be funded as the Landfill Reserve disappeared?

The waste remediation projects identified in the budget have been included on the basis of obtaining 100% funding.

- 14. Why are ratios being used in this report when Council has refused to calculate them nor the Financial Health Indicator when I have asked for them in PQT first in December 2022 and in June 2023?**

The ratios referred to in the report are from the current version of the LTFP.

- 15. i) The current ratio for 2021 has been plotted incorrectly as it was calculated as 0.49 see ANNUAL REPORT 2020-21. Will the graph be adjusted accordingly? P.19 and 29 Agenda**

ii) Similarly, the Debt Service Coverage Rate was calculated for 2021 as 1.20 which is below the standard of 2.00 and again plotted incorrectly, p.32 and so will the graph be adjusted accordingly?

All ratios will be updated when the new version of the LTFP is endorsed by Council.

- 16. Why is Council increasing the pedestal charge by \$5 which represents a 2.75% increase whereas increasing it by \$4 would be a 1.81% increase, much closer to the touted 1.9% increase? p.16 Agenda**

The fee for the 23/24 financial year has been rounded to the nearest \$5.

- 17. Would Council consider changing it so that it is closer to that 1.9% figure? If not, why not?**

The amount will remain as adopted and is not material.

- 18. Why is Council stating that each residential bin service will receive vouchers when I believe that the tip is now free for household waste?**

This was an error from the author based on the previous year arrangements and vouchers will not be issued to ratepayers for the 23/24 financial year.

- 19. P.22 Bin charge: The \$10 increase represents a 2.86% increase which again is above your 1.9% standard increase. The increase should be \$6.50, charge \$346.50 to reflect a 1.91% increase so why again is Council considering a greater increase in their charges?**

The fee for the 23/24 financial year has been rounded to the nearest \$10.

- 20. Will Council change this charge and if not, why not?**

The amount will remain as adopted and is not material.

- 21. P.23 why does Council charge more for those that have difficulty paying their rates than those that pay by instalments as penalty interest is applied?**

The interest rates are not designed to penalise those suffering financial hardship, rather the interest penalty rates are adopted to discourage non payment of rates.

Council have implemented a Financial Hardship Policy to deal with any ratepayers experiencing difficulties in paying their rates.

- 22. Last year the fee for the Agenda went up by \$1 which was a 4% increase. Would Council consider keeping the fee at \$26 rather than increasing it to \$27 which is an 8% increase over 2 years or a 3.85% increase which is double your 1.9% standard or maybe revert back to \$25 which would seem to be an adequate fee?**

Fees & Charges are rounded to the nearest common number. In some cases, this may be to the nearest \$0.10 (ie. photocopying), in other cases such as the fee for an Agenda it was \$1.

Council does not consider the increased fee to be unreasonable.

- 23. Why isn't the Long-Term Financial Plan available to the public as it is an important Council Document and p30. Attachments – NIL?**

It is not a legislative requirement to make the LTFP available to the public.

- 24. Would Council consider increasing the annual amount of \$40,000 being transferred to the Sewerage Reserve as \$100,000 was transferred from this Reserve in 2021 for other purposes?**

The \$100,000 in the 21/22 Budget was the amount transferred from the Sewerage Reserve to meet the shortfall in costs between revenue generated and costs associated with running the facility in that financial year.

The amount of \$40,000 transferred to the Sewerage Reserve is consistent with previous years.

- 25. Is the Widgie Dam stabilisation still on the list of works at \$400,000?**

This project has not been included in the 23/24 Budget.

- 26. Attachments p.30: Actual 2022/23 Employee Costs \$5,388,346 while Budget 23/24 \$6,991,745. Why is there a \$1.6M increase and what are the details as why it is such a large increase?**

There are a couple of reasons for the budgeted increase in Employee Costs for the 23/24 financial year. Firstly, there were multiple positions that were vacant during the 22/23 financial year that have been allowed for in the 23/24 financial year.

Secondly, the Local Government Award has increased by a minimum of 5.75% as of 1 July 2023 and this has been factored into the budgeted Employee Costs.

- 27. Please clarify why there is a \$1.335M increase in finance costs p.30 on last year's Actuals? \$1,998,817 – 663,356 = \$1,335,461**

The finance costs relate to interest payments on significant infrastructure projects undertaken in previous and current financial years.

A detailed explanation of these costs can be found on pages 17 & 19 of the 2023/24 Statutory Budget document.

- 28. Please then explain CASH FLOWS FROM FINANCIAL ACTIVITIES the increase in the net cash – financing activities \$12,111,202 – 10,356,035 = \$1,755,166 and that 22/23 Actuals used \$1M overdraft facility but it is not being budgeted for this year? P.31**

The \$1,755,166 variance is the net difference between funds received and repayments made from financing activities in the comparative financial years.

The \$1,000,000 overdraft facility is not reflected in the 23/24 Budget as there is not expected to be any change in the balance shown at 30 June 2023.

- 29. Please explain/clarify p.42, Net Cash from operating activities BUDGET \$11,171,931, yet last year the budget was \$7,296,250 but actual \$463,443 – difference \$6,832,807. What is to say that such a significant decrease will not occur again this year?**

The forecast budget of \$11.17m net cash flow from operating activities is predominately related to the increased fees and charges budgeted in the 23/24 financial year.

The ability to raise these fees and charges is a significant assumption in achieving the budgeted net cash flow from operating activities and will be monitored closely throughout the year.

- 30. P.50 please explain/clarify CAPITAL GRANTS, SUBSIDIES & CONTRIBUTION'S?**

- i) Community amenities 22/23 BUDGET \$4M ACTUAL \$0 and this year 23/24 BUDGET \$5.95M?**

\$4,000,000 was allocated in 22/23 for a Waste Sorting Facility being 100% funded and this project or funding did not eventuate.

The amount of \$5,950,000 is related to various projects included in the 23/24 Budget based on funding being received;

- Kambalda Waste Remediation \$2,800,000
- Coolgardie Waste Facility \$250,000
- Sewerage Upgrade Contributions \$900,000
- Community Battery Project \$2,000,000

- ii) Transport difference in last years figures \$6,394,216 decrease BUDGET \$19,221,765**

The \$19.22m budgeted amount includes \$16.7m of projects allocated based on capital projects being 100% funded.

As per Q12 one of these projects is the \$12m Kambalda Aerodrome Upgrade and a further \$4.7m relates to several road projects being 100% funded.

- iii) Economic Services ACTUAL was \$425,960 yet BUDGET \$52,976 for 23/24 is less. Why?**

The amount for 22/23 includes grant funding for the Coolgardie Post Office.

This project will be substantially completed in FY23 leaving only a balance of \$52,976 in funding for that project to be received in the 23/24 financial year.

31. Why couldn't these questions be answered today as they were lodged at 10:30am this morning?

As you can appreciate some of the questions are quite complex in nature, requiring detailed explanations and it is considered best to provide responses in a timely manner.

6 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MINUTES

Nil

8 REPORTS OF COMMITTEES

Nil

9 REPORTS OF OFFICERS

SPECIAL COUNCIL RESOLUTION #128/2023

Moved: Cr Tammee Keast

Seconded: Cr Tracey Rathbone

That Council close the meeting to the public for discussion of Agenda item 9.1.1 2023/24 Annual Budget as a confidential item.

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

Against: Nil

CARRIED 6/0

Meeting closed to the public at 3:51pm.

SUSPENSION OF STANDING ORDERS

SPECIAL COUNCIL RESOLUTION #129/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Sherryl Botting

A motion was moved that Council suspend standing orders.

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

Against: Nil

CARRIED 6/0

Standing Orders were suspended at 3:53pm.

RESUMPTION OF STANDING ORDERS

SPECIAL COUNCIL RESOLUTION #130/2023

Moved: Cr Rose Mitchell

Seconded: Cr Kathie Lindup

A motion was moved that Council resume standing orders.

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

Against: Nil

CARRIED 6/0

Standing Orders were resumed at 4:04pm.

SPECIAL COUNCIL RESOLUTION #131/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Tammee Keast

That Council ADJOURN the meeting for 15 minutes to 4:19pm.

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

Against: Nil

CARRIED 6/0

The meeting was adjourned at 4:04pm.

SPECIAL COUNCIL RESOLUTION #132/2023

Moved: Cr Kathie Lindup

Seconded: Cr Tammee Keast

That Council RESUME and reopen the meeting to the public.

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

Against: Nil

CARRIED 6/0

The meeting reopened to the public at 4:26pm.

SPECIAL COUNCIL RESOLUTION #136/2023

Moved: Cr Sherryl Botting

Seconded: Cr Tracey Rathbone

That Council MOVE Report 9.1.1 2023/24 Annual Budget out of Confidential Items

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

Against: Nil

CARRIED 6/0

Item 9.1.1 2023/24 Annual Budget was moved out of Confidential Items at 4:36pm.

9.1 Operation Services

9.1.1 2023/24 ANNUAL BUDGET

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 29 June 2023
Author: Martin Whitely, Consultant

SUMMARY

This report recommends that the 2023/24 Draft Budget and associated budget schedules for the year ending 30 June 2024 be presented to Council for adoption.

BACKGROUND

A series of budget workshops involving the Council, the Chief Executive Officer, Senior staff, and contractors has been conducted. These workshops concluded with a review of a line-by-line document detailing both the capital projects and operating expenditure items included in this budget.

COMMENT

The Shire of Coolgardie located in the Western Australian Goldfields was the location of the first gold rush in 1892 and since then has experienced the highs and lows of the mining lifecycle with often deleterious impacts. The Shire is taking steps to future-proof itself against the impacts of the mining lifecycle, shoring up its viability through a self-directed future.

It has taken advantage of economic opportunities to build a corpus of funds to ride out the inevitable boom and bust sequences of mining and fluctuations of government funding regimes. The suite of strategies includes initiatives that diversify away from mining using redundant mine assets. The initiatives are encouraging development of sustainable post-mine options.

Local government is a relatively weak tier of government, unrecognised in the Australian Constitution. The host state allocates funds to the local government sector at their discretion with limited other opportunities for revenue raising beyond municipal rates, fees and charges.

Local government is therefore used by the other tiers of government as a convenient agency for local service delivery with structural constraints on revenue raising.

Constituents expect the same level of service from their local government regardless of their location. Small, remote local government authorities such as the Shire of Coolgardie are especially constrained by small populations, spread across two towns with expensive infrastructure to maintain in both locations.

Elected members often stand on narrow platforms with little understanding of the legislative parameters of local government or the sector's community obligations. Leadership skills are tested, managing diverse local agendas with limited capital budgets within the legislative constraints.

The vagaries of the mine lifecycle apply considerable pressure on local government, whether it is the growth phase during a boom or managing dwindling populations and reduced incomes during a downturn. Seeking own-source revenue to provide some autonomy is therefore a desired outcome.

Despite multiple boom and bust phases in mining over the last 130 years, mining continues to underpin the local economy. The Shire of Coolgardie developed a suite of strategic projects that addressed the issues of mining industry dependency while also diversifying future revenue streams by leveraging investments in municipal infrastructure and generating revenue from these economic activities.

Revenue was then applied to improving municipal services, the sustainability of infrastructure in the Shire and the provision of other services to the community.

The development of own-source revenue streams generated through supplying services and infrastructure to both mining and non-mining sectors is an opportunity:

- Construction by the Shire of 200 bed transit worker accommodation on serviced, shire-owned, unencumbered land, under pinned by four-year contract to an established local mining company. Costs recouped after four years.
- Sophisticated waste management facility (class III) utilising an abandoned void, licensed to take mining waste, including vehicle tyres. Waste is accepted from local mining companies and other local government authorities, under long-term contracts. Proximity to the transnational railway line and major arterial roads greatly enhanced the attractiveness of this facility for clients.
- Facilities and infrastructure previously 'gifted' from redundant mining operations, including an airport, are expensive assets to maintain for current compliance. However, market demand from the mining industry and services such as the Royal Flying Doctor Service for proximate airport facilities gave impetus to the Shire to upgrade the aerodrome. A closer airport enables mining companies to demonstrate reduced greenhouse gas emissions and shorter travel time for employees, enhancing employee welfare/fatigue management and ESG reporting. The upgraded aerodrome has encouraged other services to the Goldfields.

The success of these initiatives is contingent upon strong and consistent leadership and the local confidence invested in the Shire to pursue the entrepreneurial activities.

Balancing robust debate within council and achieving commitment to the investment strategies is often difficult to achieve in local government. A thorough orientation and training of elected members regarding the purpose and operationalisation of the own-source revenue strategy has been critical at the Shire of Coolgardie. Regular communication with the community about the purpose and the strategies has been important, with regular updates through local media and online channels. Local community acceptance of the strategies and investment is essential.

Mining companies and support services, which while reticent at first, now trust the Shire of Coolgardie and have shown a willingness to contract forward, thus providing security for both sides. These commitments gave banks and government agencies confidence in the Shire of Coolgardie and its strategies to deliver on their own-source revenue ventures. The Shire of Coolgardie will not necessarily accept 'gifted' assets without careful assessment of the costs and benefits for the ongoing maintenance and operation of those assets for the Shire.

The Shire of Coolgardie has developed assets from current mining activity to shore up a corpus of funds that will assist the Shire to ride out the inevitable boom and bust sequences of mining communities and diversify their income bases for what will eventually be a post-mine future.

A crucial feature of their success has been the ability to secure contractual commitments from clients to underwrite their upfront investment.

The investments are not limited to servicing the needs of the mining sector. A legacy void was re-purposed to be an income-generating waste receival asset. By utilising their location and the proximity to major transport

networks, the Shire has successfully contracted to take waste from other local government areas, including a city-based authority.

Local government can have an important role in the development of sustainable post-closure options by building local community capacity and diversification.

By taking advantage of location, economic opportunities and assets, local government can adopt a pro-active role in re-orienting a future that is less dependent on mining.

Prescient and effective leadership which encourages robust executive discussion and guidance from expert services to test validity of entrepreneurial initiatives, regulatory compliance and fiscal rectitude can result in successful future revenue streams which leverage investments in municipal services and infrastructure.

Budget

The Council's 2023/2024 budget deliberations has taken place during a period of the local and WA economy experiencing supply chain disruptions, labour shortages and rising costs, punctuated by the 7.0% increase in the Perth Consumer Price Index (CPI) over the year to March 2023. For the Shire to continue to strive to deliver improved and efficient services to the community with costs increasing as a minimum in excess of 7% is impossible without generating other sources of revenue.

The Shire estimates the impact of the 7.0% increase in Perth CPI, increases in insurance, contractors, employee and operational costs to be in excess of \$1.6 million just on the Shire annual operating expenditure budget. In order to provide services to the community at the same level as it has done in 2022/2023 simply on rates revenue alone, given an estimated increase of in excess of \$1.6 million, would require a rate increase of in excess of 105% on residential, commercial, generally industry and light industry rate payers. Clearly this is not an action the Council could ever consider.

In order to maintain or increase the level of services to the community, in an environment of escalation costs Council has again displayed exceptional leadership in planning for and progressing new revenue generating opportunities. In doing so it was in a unique position to be able to advertise only a 1.9% increase in the rate in the \$ for residential, commercial, generally industry and light industry rate payers in the Shire generating an estimated revenue increase of only \$31,000. The estimated increase of \$13.1 million in fees and charges associated with workers accommodation, waste facilities and the Kambalda Airport has enabled the Shire to not only improve the level of services to the community but increase the level of expenditure on renewing and maintaining roads, footpaths, drainage, buildings, and community infrastructure.

The Shire has worked extremely hard over the past three years to create strong collaborative relationships with the Mining Sector, connected businesses and industry and the State Government. Consequently, the strength of these partnerships has enabled the Shire to progress revenue generating opportunities to ensure that the residential, commercial, generally industry and light industry rate payers are not burdened with massive rate increases now and into the future.

In addition to rates for each assessable property, specified area rates for those properties in the area serviced by the Coolgardie sewerage scheme, and charges for kerbside bin services for townsite residential properties will be set.

Rate notices may identify up to four different line-item charges. These are.

- Rates
- Kerbside Rubbish
- Emergency Service Levy
- Sewerage Rates (for the Coolgardie Townsite)

Rates

The estimated rate yield of \$10.88 million provides for Capital Works, and Programs which includes:

- Road Renewal Programme

- Provision or recreational facilities
- Road, parks, verges, footpath, and drainage maintenance
- Renewal of Plant and Equipment

The most significant impact on the estimated surplus for 2022/23 and the draft budget for 2023/24 has been the substantial investment in the development of Kambalda Workers Accommodation Facilities, Kambalda Aerodrome & Coolgardie Waste Facilities. This investment in new and upgraded infrastructure has also placed significant pressure on cashflow. It is anticipated that with the above mentioned projects now finalised, we will see a significant positive impact on cashflow, revenue and reserves both in the short term and long term.

Emergency Service Levy

The Emergency Services Levy is set by the State and collection by Local Government. This year the levy is \$98 (2022/23: \$93) for most properties. The levy is applied to all properties and mining leases.

The Shire receives an annual grant for bush fire and emergency services of \$10,120 (2022/23: \$10,730).

However, it must be noted that the levy funds are for both the Kambalda and Coolgardie Fire and Rescue Services and the State Emergency Service in Kalgoorlie which also serves our towns.

St John Ambulance Service is not funded by this levy.

Wastewater Scheme - Coolgardie

The source of power to raise a general rate for the wastewater scheme in Coolgardie is:

Under section 41 of the Health (MP) Act, a local government has the power to impose an annual 'sanitary rate' –

'For the purpose of providing for the proper performance of all or any of the services mentioned in section 112 [which includes 'the collection and disposal of sewage'], and the maintenance of any sewerage works constructed by the local government under Part IV'.

That annual rate cannot exceed 12 cents in the dollar on the gross rental value (or 3 cents in the dollar on any improved value of the land).

Recent changes to regulations have dramatically increased the cost of compliance for this service. Over the past three years, rates for this service have increased to ensure that this service continues to be managed to an appropriate standard. There continues to be a gap between revenue raised via the sanitary rate and costs to provide the service.

The estimated revenue for the 2023/24 financial year is \$302,589 from the sanitary charges and \$10,350 from the pedestal charges, totalling \$321,964 (2022/23: \$312,709). The estimated expenditure for 2023/24 is \$486,553 compared to an actual cost incurred of \$462,741 in 2022/23.

It is estimated that the reuse of water from the sewerage plant saves more than \$40,000 annually on water charges from Water Corp. The treated water from this service is used to reticulate many of the green spaces in the Coolgardie town site. Given this saving and revenue generated the budgeted gap between expenditure of \$486,553 and revenue/savings of \$361,964 is around \$125,000 for the 2023/24 financial year.

Given the reuse of water generates annual savings, the Council is of the opinion an annual transfer of \$40,000 should be made to the sewerage reserve. It is estimated the reserve will have a balance of \$95,103 at the 30 June 2024.

The rate in the dollar for the Coolgardie townsite scheme is 5.8545 (2022/23: 5.7453 for the 2022/23 financial year after remaining unchanged for the previous 2 financial years.

Pedestal Charge

Having received advice, the primary source of power for the Shire to impose any proposed 'pedestal fee' is section 106 of the Health (Miscellaneous Provisions) Act 1911 (Health (MP) Act). Section 106(1) states – *'The local government may, in lieu of, or in addition to a sanitary rate, provide for the proper disposal of sewage, whether within the district or not, by making an annual charge per pan or other receptacle, payable in one sum or by equal monthly or other instalments in advance, in respect of every house or place provided with the service'*.

Among the qualifications and other provisions of section 106(2)-(8) are –

- (1) the charge must be levied on either the owner or occupier 'of every house in which such pan or other receptacle is in use'.
- (2) notice of the charge may be included in the rates notice.
- (3) the charge may be limited to premises in a particular portion of the Shire's district.
- (4) the charge may be levied in respect of premises that are not rateable (as well as in respect of premises that are rateable); and
- (5) with the approval of the Chief Health Officer, the Shire may 'make different charges for services rendered in different portions of its district'.

It follows that, subject to these provisions, the Shire has the power to impose an annual charge of the type that has been proposed – although it should be referred to as a pedestal (or pan) charge (rather than a 'fee') imposed under section 106 of the Health (MP) Act

A pedestal charge of \$225 per pedestal will be imposed in 2023/24 (2022/23: \$220). There is no change to the method of rating for this service.

The total budgeted revenue to be raised this year is estimated to be \$10,150.

Rubbish Service

The charge for weekly verge pickup for 2023/24 will be \$350 (GST Exclusive).

Tip fees and charges are budgeted to bring in \$3,056,586 (2022/23: \$1,911,562).

The budgeted cost of the service, which includes the contract for the kerbside pickup and the operation of the tips at Kambalda and Coolgardie, is \$2,048,213 compared to actuals in 2022/23 of \$1,913,321.

Fees and Charges

Fees and Charges for all services have been reviewed during the budget deliberation process.

The proposed Fees and Charges for the 2023/24 financial year are tabled for adoption with the Annual Budget.

Summary

The 2023/24 budget concentrates on core services, efficiencies, an extensive array of community initiatives and renewal and maintenance of the Shires vast infrastructure.

The Shire intends in consultation with the mining industry, to rate capital improvements consisting of accommodation, administration facilities, associated buildings, and maintenance workshops during the 2023/24 year.

The 2023/2024 Annual Draft Budget highlights operating revenue of \$36,872,982 compared to \$26,895,575 in 2022/2023 and operating expenditure of \$31,175,520 compared to \$24,079,858. Consequently, for the 2023/2024 year the budget operating surplus is \$5,697,462. This extraordinary turn around is a direct result of the progression of new revenue generating opportunities. Furthermore, for the first time, the Shire will end up with an estimated positive operating surplus.

The 2023/2024 Annual Draft Budget also highlights an estimated \$11,171,934 net cash provided by operating activities. This is an extraordinary turn around in such a short period of time. Very few local governments in WA would have estimated net cash provided by operating activities greater than their rates revenue.

The Shire has budgeted to undertake an ambitious capital expenditure programme estimated at \$47.97m. This includes;

- Coolgardie North Road - \$970,000
- Clianthus Road - \$227,000
- Footpaths - \$200,000
- Mining Funded Road Upgrades - \$4,700,000
- Bluebush Village - \$9,250,000
- Housing and Workers Accommodation - \$7,582,000
- Residential Land & Housing Developments - \$1,190,000
- Community Battery Project - \$2,000,000
- Kambalda Aerodrome Upgrades - \$12,700,000
- Parks & Ovals Infrastructure - \$310,000
- Sewerage Upgrades - \$1,500,000
- Wastewater Facility - \$1,500,000
- Coolgardie Fire & Storm Damage - Stage 3 - \$392,000
- EV Charging Station - \$100,000
- Plant Replacement Program - \$825,000
- Kambalda Waste Remediation - \$2,800,000
- Coolgardie Refuse Site - \$600,000

The Shire Road network will benefit this year with over \$6.1 million (subject to some funding) to be spent on road renewal and in excess of \$1m on road maintenance.

In addition to Rate revenue, the Shire will again receive both operating grants and contributions from other sources. This is estimated to be \$3.3 million.

Total Non- Operating Grants this year are estimated to be \$25.2 million for the 2023/24 financial year. Much of this funding relates to major infrastructure projects which will only proceed on the basis of funding and/or contributions being received.

Total Fees and Charges this year are estimated to be \$22m for the 2023/24 financial year. This is a significant increase from the \$8.8m generated in fees and charges for the 2022/23 financial year.

The additional revenue will be generated from 2 main business streams. These being;

- | | | |
|--|---------|-------------------|
| 1. Kambalda Workers Accommodation Facilities | \$16.5m | (2022/23: \$5.5m) |
| 2. Waste Collection Services | \$3.1m | (2022/23: \$1.9m) |

The Shire's ability to raise the level of fees and charges within the 2023/24 Budget is a significant reason why a small cash surplus is shown and is a direct result of the significant investment Council has made in the past 24 months. The importance of the incoming fees and charges from external sources is not to be underestimated as it has resulted in the Shire now reporting an operating surplus and meeting the Department of Local Government and Communities Operating Surplus Ratio benchmark for the first time since reporting records have been maintained.

The balance of the Shires income is made up of interest, and other general revenue. Other general revenue is made up predominantly of costs reimbursed for the storm and fire damage events in Coolgardie.

The Shire has included in the 2023/24 Budget new loan borrowings of \$14,750,000. It is proposed these funds be used for;

- Housing & Workers Accommodation \$11,750,000
- Sewerage Facilities \$3,000,000

In addition to above loan funds the Shire has included in the 2023/24 Budget new lease to buy arrangements of \$3,960,000. It is proposed these funds be used for;

- Housing & Workers Accommodation \$3,700,000
- Plant Replacement Program \$260,000

All loans and leases will be repaid over a maximum of 5 years.

It is estimated the Shire will end the financial year with a small cash surplus.

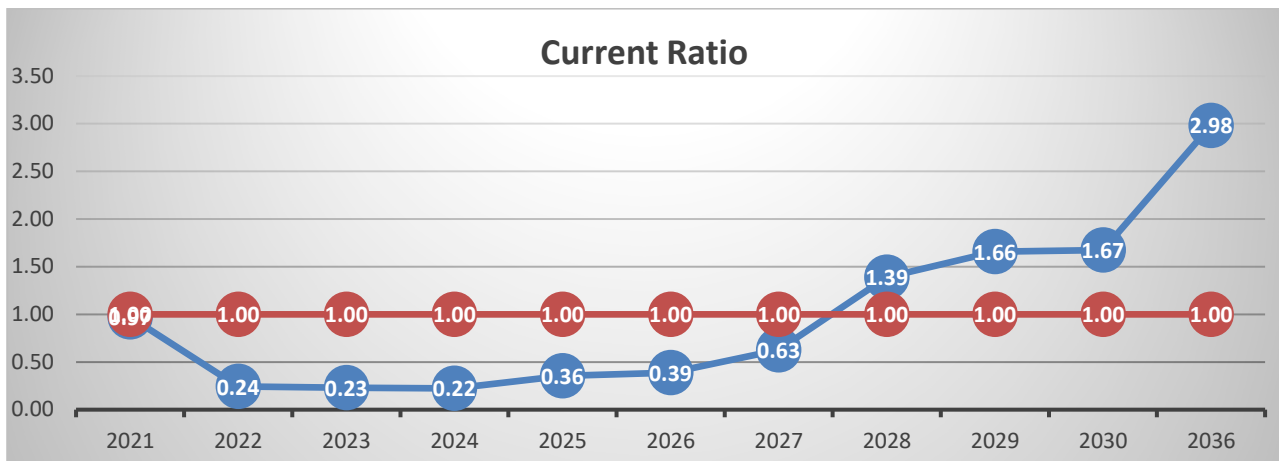
This position is a direct result of Council's strategic direction in making significant investment in infrastructure that has the capacity to generate revenue.

Council has made a conscious decision in recent years to make significant investment in infrastructure that has the capacity to generate fees and charges from mining, commercial and other industrial activities. Such projects include the Coolgardie Class III Waste Facility, Kambalda Aerodrome and the Bluebush Workers Accommodation Facility.

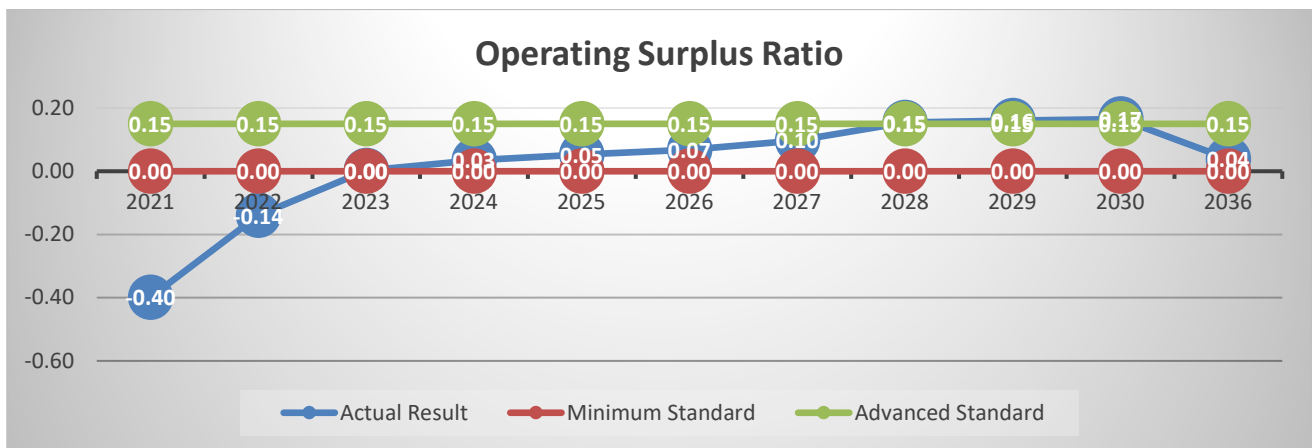
In the short term, while these projects are being constructed and before significant revenue can be generated, such projects do have a significant impact on the cash flow of the organisation. It is not until the projects are completed and revenue in the form of fees and charges is generated that benefits of the investment in this infrastructure is realised.

It is important to look at the Shire's financial position over a period of time.

Below is an extract from the Shire's Long Term Financial Plan which shows some the key ratio performance indicators measured by the Department of Local Government and Communities. These ratios, in conjunction with the Shire projected cash flows show the longer term impact of Council's decision making to invest in the Coolgardie Class III Waste Facility, Kambalda Aerodrome and the Bluebush Workers Accommodation Facilities.



The Current Ratio is a measure of the local governments ability to meet its short term financial obligations with funds that can be assessed quickly. A ratio of greater than 1 means that the local government have sufficient assets that can be easily turned into cash to meet its current obligations.



The Operating Surplus Ratio is a measure of the local governments ability to cover its operating costs and have money left for capital projects and other purposes. This is the Shire's most difficult ratio to try and meet by simple virtue of the capacity to raise the amount of rates and/or generate other revenue streams.

CONSULTATION

- Councillor Workshops
- Executive Management
- Staff

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.2

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Income and Expenditure as per the proposed Annual Budget.

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

Advocating for services that support our community needs

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

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

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. 2023/24 Road Program
2. 2023/24 Fees and Charges
3. 2023/2024 Draft Budget for the Year Ended 30 June 2024

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION**Recommendation 1 – Rates**

That Council:

1. IMPOSE, in accordance with s.6.35 of the Local Government Act 1995, the following Gross Rental Value ("GRV") rate in the dollar and minimum payments for the 2023/24 financial year;

Rate Classification	2023/24 Rate in \$	2023/24 Minimum Payment
GRV - Residential	0.081401	757.00
GRV - Commercial	0.081401	757.00
GRV - General Industry, Light Industry, Industrial Area, Light Industrial Area	0.081401	757.00

2. NOTES, that the valuations supplied by the Valuer General as stated be recorded in the rate book for use in the 2023/24 financial year.

GRV – Residential \$15,184,396

GRV – Commercial \$2,100,466

GRV - General Industry, Light Industry, Industrial Area, Light Industrial Area \$952,630

SPECIAL COUNCIL RESOLUTION #137/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Tammee Keast

That Council:

1. IMPOSE, in accordance with s.6.35 of the Local Government Act 1995, the following Gross Rental Value (“GRV”) rate in the dollar and minimum payments for the 2023/24 financial year;

Rate Classification	2023/24 Rate in \$	2023/24 Minimum Payment
GRV - Residential	0.081401	757.00
GRV - Commercial	0.081401	757.00
GRV - General Industry, Light Industry, Industrial Area, Light Industrial Area	0.081401	757.00

2. NOTES, that the valuations supplied by the Valuer General as stated be recorded in the rate book for use in the 2023/24 financial year.

GRV – Residential \$15,184,396

GRV – Commercial \$2,100,466

GRV - General Industry, Light Industry, Industrial Area, Light Industrial Area \$952,630

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 2 – Differential Rates

That Council:

1. IMPOSE, by absolute majority, in accordance with section 6.32(1)(a)(ii), 6.32(1)(b)(ii) and 6.33(3) of the Local Government Act 1995 the following differential rates for the 2023/24 financial year;

Rate Classification	2023/24 Rate in \$	2023/24 Minimum Payment
UV Mining	0.232260	\$467
UV Rural/Pastoral	0.118190	\$732
GRV Transient Workforce Accommodation	0.244202	\$2,271
GRV Strategic Industry	0.122151	\$757

2. NOTES, that the valuations supplied by the Valuer General as stated be recorded in the rate book for use in the 2023/24 financial year.

UV Mining \$30,875,794

UV Rural/Pastoral \$8,388,018
 GRV Transient Workforce \$1,380,500
 GRV Strategic Industry \$0

OFFICER RECOMMENDATION

That Council ACCEPT the alternate Officer Recommendation for their consideration.

SPECIAL COUNCIL RESOLUTION #138/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Sherryl Botting

That Council ACCEPT the alternate Officer Recommendation for their consideration.

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

ALTERNATIVE RECOMMENDATION

That Council:

1. IMPOSE, by absolute majority, in accordance with section 6.32(1)(a)(ii), 6.32(1)(b)(ii) and 6.33(3) of the Local Government Act 1995 the following differential rates for the 2023/24 financial year;

Rate Classification	2023/24 Rate in \$	2023/24 Minimum Payment
UV Mining	0.232260	\$467
UV Rural/Pastoral	0.118190	\$732
GRV Transient Workforce Accommodation	0.16117	\$1,510
GRV Strategic Industry	0.122151	\$757

2. NOTES, that the valuations supplied by the Valuer General as stated be recorded in the rate book for use in the 2023/24 financial year.

UV Mining \$30,875,794
 UV Rural/Pastoral \$8,388,018
 GRV Transient Workforce \$1,380,500
 GRV Strategic Industry \$0

OFFICER RECOMMENDATION

That Council RESOLVE to accept the alternate Officer Recommendation.

SPECIAL COUNCIL RESOLUTION #139/2023

Moved: Cr Rose Mitchell

Seconded: Cr Kathie Lindup

That Council RESOLVE to accept the alternate Officer Recommendation.

That Council:

1. IMPOSE, by absolute majority, in accordance with section 6.32(1)(a)(ii), 6.32(1)(b)(ii) and 6.33(3) of the Local Government Act 1995 the following differential rates for the 2023/24 financial year;

Rate Classification	2023/24 Rate in \$	2023/24 Minimum Payment
UV Mining	0.232260	\$467
UV Rural/Pastoral	0.118190	\$732
GRV Transient Workforce Accommodation	0.16117	\$1,510
GRV Strategic Industry	0.122151	\$757

2. NOTES, that the valuations supplied by the Valuer General as stated be recorded in the rate book for use in the 2023/24 financial year.

UV Mining \$30,875,794

UV Rural/Pastoral \$8,388,018

GRV Transient Workforce \$1,380,500

GRV Strategic Industry \$0

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 3 – Rubbish Removal Charge

That Council:

1. In accordance with section 67 of the Waste Avoidance and Resource Recovery Act 2007, Council imposes Receptacle Collection Charges as:

240 litre bin (first service for residential property)	\$350
240 litre bin (additional service for residential property)	\$390
240 litre bin service (per service) for non-residential property	\$390

SPECIAL COUNCIL RESOLUTION #140/2023**Moved:** Cr Kathie Lindup**Seconded:** Cr Sherryl Botting**That Council:**

1. In accordance with section 67 of the Waste Avoidance and Resource Recovery Act 2007, Council imposes Receptacle Collection Charges as:

240 litre bin (first service for residential property) \$350

240 litre bin (additional service for residential property) \$390

240 litre bin service (per service) for non-residential property \$390

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 4 – Wastewater Scheme (Coolgardie)

That Council in accordance with the Health (Miscellaneous Provisions) Act 1911 impose an annual sanitary general rate and pedestal charge where applicable as tabled below.

Rate Classification	2023/24 Rate in \$	2023/24 Pedestal Charge
Sewerage	0.058545	\$225

SPECIAL COUNCIL RESOLUTION #141/2023**Moved:** Cr Tracey Rathbone**Seconded:** Cr Tammee Keast

That Council in accordance with the Health (Miscellaneous Provisions) Act 1911 impose an annual sanitary general rate and pedestal charge where applicable as tabled below.

Rate Classification	2023/24 Rate in \$	2023/24 Pedestal Charge
Sewerage	0.058545	\$225

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 5 – Payment Options

That Council in accordance with regulation 64(2) of the Local Government (Financial Management) Regulations 1996, nominate the following due dates for the payment of rates and charges in the 2023/24 financial year:

Issue Date	14 July 2023
Payment in Full	18 August 2023

Payment in Four Instalments

First Instalment	18 August 2023
Second Instalment	20 October 2023
Third Instalment	20 December 2023
Fourth instalment	23 February 2024

SPECIAL COUNCIL RESOLUTION #142/2023**Moved: Cr Rose Mitchell****Seconded: Cr Tracey Rathbone**

That Council in accordance with regulation 64(2) of the Local Government (Financial Management) Regulations 1996, nominate the following due dates for the payment of rates and charges in the 2023/24 financial year:

Issue Date	14 July 2023
Payment in Full	18 August 2023

Payment in Four Instalments

First Instalment	18 August 2023
Second Instalment	20 October 2023
Third Instalment	20 December 2023
Fourth instalment	23 February 2024

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 6 – Interest

That Council Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996, impose an interest rate of 5% for rates (and charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

SPECIAL COUNCIL RESOLUTION #143/2023**Moved: Cr Kathie Lindup****Seconded: Cr Tammee Keast**

That Council Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996, impose an interest rate of 5% for rates (and charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 7 – Instalment Charges

That Council in accordance with section 6.45(3) of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, Council imposes administration fees (excluding eligible pensioners and seniors) as:

- Payment of rates and charges by instalments (not including first instalment) \$10 per instalment and there be no instalment interest for instalments that remain outstanding after the due date;
- Payment of rates and charges by alternative arrangement to be \$30 per arrangement, and to incur penalty interest of 3% for rates remaining outstanding after due date.

SPECIAL COUNCIL RESOLUTION #144/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Tammee Keast

That Council in accordance with section 6.45(3) of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, Council imposes administration fees (excluding eligible pensioners and seniors) as:

- Payment of rates and charges by instalments (not including first instalment) \$10 per instalment and there be no instalment interest for instalments that remain outstanding after the due date;
- Payment of rates and charges by alternative arrangement to be \$30 per arrangement, and to incur penalty interest of 3% for rates remaining outstanding after due date.

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 8 – Concessions for Rates

That Council in accordance with section 6.47 of the Local Government Act 1995 Council resolves to grant concession for the following categories of rates.

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

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

General Rates – a concession of up to 100% may be granted to community groups who lease or own their premises and meet criteria as per Council Policy.

SPECIAL COUNCIL RESOLUTION #145/2023**Moved: Cr Tracey Rathbone****Seconded: Cr Tammee Keast**

That Council in accordance with section 6.47 of the Local Government Act 1995 Council resolves to grant concession for the following categories of rates.

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

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

General Rates – a concession of up to 100% may be granted to community groups who lease or own their premises and meet criteria as per Council Policy.

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 9 – Early Payment Incentive

That Council in accordance with the Local Government Act 1995 Section 6.46, incentives totalling \$2,500 in cash, be awarded randomly to residential property owners who meet the criteria and who pay in full their rates and charges prior to the close of business the due date.

- 1st Prize - \$1,000
- 2nd Prize - \$750
- 3rd Prize - \$500
- 4th Prize - \$250

Criteria

- Property assessment must be zoned residential.
- All current charges levied for the 2023/24 financial year must be paid by the due date.
- All arrears including penalty interest and legal charges must be paid in full.
- Each property assessment can only win one prize per year.
- Elected Members and Council staff shall be eligible to win prizes.

SPECIAL COUNCIL RESOLUTION #146/2023**Moved: Cr Kathie Lindup****Seconded: Cr Sherryl Botting**

That Council in accordance with the Local Government Act 1995 Section 6.46, incentives totalling \$2,500 in cash, be awarded randomly to residential property owners who meet the criteria and who pay in full their rates and charges prior to the close of business the due date.

- 1st Prize - \$1,000
- 2nd Prize - \$750
- 3rd Prize - \$500
- 4th Prize - \$250

Criteria

- Property assessment must be zoned residential.
- All current charges levied for the 2023/24 financial year must be paid by the due date.
- All arrears including penalty interest and legal charges must be paid in full.
- Each property assessment can only win one prize per year.
- Elected Members and Council staff shall be ineligible to win prizes.

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 10 – Adoption of Variance

That Council Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality, a variance of 10% and a minimum of \$10,000 is to be used in the Statements of Financial Activity and Annual Budget Review for the 2023/24 financial year.

SPECIAL COUNCIL RESOLUTION #147/2023

Moved: Cr Rose Mitchell

Seconded: Cr Tracey Rathbone

That Council Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality, a variance of 10% and a minimum of \$10,000 is to be used in the Statements of Financial Activity and Annual Budget Review for the 2023/24 financial year.

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 11 – Members Allowances

That Council in accordance with Section 5.98 of the Local Government Act 1995 that allowances for the year ending 30 June 2024 be set as:

President Allowance	\$38,450
Deputy President Allowance	\$9,613
Sitting Fee – President Sitting Fee	\$26,370
Sitting Fee – (all members)	\$17,030
Telecommunications Allowance	\$3,500

SPECIAL COUNCIL RESOLUTION #148/2023

Moved: Cr Tammee Keast

Seconded: Cr Sherryl Botting

That Council in accordance with Section 5.98 of the Local Government Act 1995 that allowances for the year ending 30 June 2024 be set as:

President Allowance	\$38,450
Deputy President Allowance	\$9,613
Sitting Fee – President Sitting Fee	\$26,370
Sitting Fee – (all members)	\$17,030
Telecommunications Allowance	\$3,500

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Recommendation 12 – Reserve Accounts

That Council in accordance with section 6.11 of the Local Government Act 1995 ADOPT the following reserve accounts:

- a. Workers Accommodation Reserve – Purpose of the reserve is to fund development, operation and maintenance of the Shire's workers accommodation villages inclusive of repayment of borrowings
- b. Waste Management Reserve – Purpose of the reserve is to fund development, operation and maintenance of the Shire's waste management facilities inclusive of repayments of borrowings
- c. Aerodrome Reserve – Purpose of the reserve is to fund development, operation and maintenance of the Kambalda Airport inclusive of repayments of borrowings

SPECIAL COUNCIL RESOLUTION #149/2023

Moved: Cr Sherryl Botting

Seconded: Cr Tracey Rathbone

That Council in accordance with section 6.11 of the Local Government Act 1995 ADOPT the following reserve accounts:

- a. **Workers Accommodation Reserve – Purpose of the reserve is to fund development, operation and maintenance of the Shire's workers accommodation villages inclusive of repayment of borrowings**
- b. **Waste Management Reserve – Purpose of the reserve is to fund development, operation and maintenance of the Shire's waste management facilities inclusive of repayments of borrowings**
- c. **Aerodrome Reserve – Purpose of the reserve is to fund development, operation and maintenance of the Kambalda Airport inclusive of repayments of borrowings**

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Cr Kathie Lindup declared a financial interest in item 9.1.1, Recommendation 13, and left the meeting room at 4:52pm.

Recommendation 13 – Fees and Charges

That Council in accordance with section 6.16 of the Local Government Act 1995 ADOPT the schedule of fees and charges as attached.

SPECIAL COUNCIL RESOLUTION #150/2023

Moved: Cr Sherryl Botting

Seconded: Cr Tracey Rathbone

That Council in accordance with section 6.16 of the Local Government Act 1995 ADOPT the schedule of fees and charges as amended for Youth, Seniors, Schools, and Children.

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Cr Kathie Lindup returned to the meeting at 4:59pm.

Recommendation 14 – Sewerage Reserve

That Council transfer to the sewerage reserve a minimum of \$40,000 reflecting the reuse of water from the Coolgardie sewerage facility be included in the Annual Budget for the next 5 years.

SPECIAL COUNCIL RESOLUTION #151/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Tammee Keast

That Council transfer to the sewerage reserve a minimum of \$40,000 reflecting the reuse of water from the Coolgardie sewerage facility be included in the Annual Budget for the next 5 years.

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Cr Rose Mitchell declared a financial interest in item 9.1.1, Recommendation 15, and left the meeting room at 5:01pm.

Recommendation 15 – Adoption of the 2023/24 Annual Budget Statement and Notes

That Council ADOPT the 2023/24 Statutory Annual Budget and Notes forming part of the budget for the year ending 30 June 2024 as presented.

SPECIAL COUNCIL RESOLUTION #152/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Sherryl Botting

That Council ADOPT the 2023/24 Statutory Annual Budget and Notes forming part of the budget for the year ending 30 June 2024 as amended. Conditional on Reduction of \$114,626 in rates yield due to the reduction of GRV rate on Transient Workforce Accommodation and Reduction of \$114,626 total Employee cost.

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

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Cr Rose Mitchell returned to the meeting at 5:05pm.

Shire of Coolgardie

Road Replacement Program for the 2023/24 financial year

Type of 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																
Coolgardie 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	
FEDERAL BLACK SPOT																
Nil			0	0	0	0	0	0	0	0	0	0	0	0	0	
STATE BLACK SPOT																
Nil			0	0	0	0	0	0	0	0	0	0	0	0	0	
ROADS TO RECOVERY																
Clianthus 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	
Lefroy 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	
Lefroy 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	
Ford 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	
MINING FUNDED																
Coolgardie North Road	Bonnie Vale Hill	SLK's - TBA	0	0	0	2,600,000	2,600,000						2,600,000	0	2,600,000	
Coolgardie North Road	Bonnie Vale Works	SLK's - TBA	0	0	0	500,000	500,000						500,000	0	500,000	
Coolgardie North Road	Sands Road Intersection	SLK's - TBA	0	0	0	1,300,000	1,300,000						1,300,000	0	1,300,000	
Ladyloch 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	
FLOOD DAMAGE																
Nil			0	0	0	0	0	0	0	0	0	0	0	0	0	
PRIVATE WORKS																
Nil			0	0	0	0	0	0	0	0	0	0	0	0	0	
SHIRE FUNDED																
Capital Expenditure Projects																
Sharpe Drive, Kurrawang	Bridge Repairs	SLK's - TBA	0	0	0	50,000	50,000							50,000	50,000	
Jaudi Hills Road	Installation of culverts	SLK's - Various	0	0	0	0	0							0	0	
Kingswood and Cave Hill Road	Intersection Upgrade	SLK - TBA	0	0	0	0	0							0	0	
Bayley Street	Main Street Upgarde	Design Plans	0	0	0	50,000	50,000							50,000	50,000	
Footpaths - Coolgardie	Various Roads	SLK's TBA	0	0	0	100,000	100,000							100,000	100,000	
Footpaths - Kambalda	Various Roads	SLK's TBA	0	0	0	100,000	100,000							100,000	100,000	
Drainage Renewal - Kambalda	Various Roads	SLK's - Various	0	0	0	0	0							0	0	
Drainage Renewal - Coolgardie	Various Roads	SLK's - Various	0	0	0	0	0							0	0	
Haulage Campaigns																
Nil																
Road Maintenance																
Coolgardie North Road	Road Maintenance	SLK's - Various	25,114	26,260	22,344	6,282	80,000	12,500						67,500	80,000	
Jaudi Hills Road	Road Maintenance	SLK's - Various	16,742	17,507	22,344	3,406	60,000	9,375						50,625	60,000	
Cave Hill Road	Road Maintenance	SLK's - Various	16,742	17,507	22,344	3,406	60,000	9,375						50,625	60,000	
Victoria Rock Road	Road Maintenance	SLK's - Various	16,742	17,507	22,344	3,406	60,000	9,375						50,625	60,000	
Burra Rock Road	Road Maintenance	SLK's - Various	8,371	8,753	11,172	1,703	30,000	4,688						25,313	30,000	
Binneringie Road	Road Maintenance	SLK's - Various	8,371	8,753	11,172	1,703	30,000	4,688						25,313	30,000	
Jenkins 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	
Various Roads	Road Maintenance	SLK's - Various	147,781	97,018	87,844	67,357	400,000	62,500						337,500	400,000	
Various Roads	Shoulder Maintenance	SLK's - Various	13,952	14,589	18,606	2,853	50,000	7,812						42,187	50,000	
Various Roads	Signs & Guide Posts	SLK's - Various	6,976	7,295	0	55,729	70,000	10,937						59,062	70,000	
Various Roads	Road Patching	SLK's - Various	13,952	14,589	0	31,459	60,000	9,375						50,625	60,000	
Other																
Private 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	
TOTAL 2022/23 ROAD PROGRAM			294,627	250,568	230,185	6,481,804	7,257,184	750,000	327,184	0	0	0	4,700,000	1,480,000	7,257,184	



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	\$2.00
Coffee	Y	\$4.00
Scone	Y	\$4.00
Devonshire Tea	Y	\$8.00
School Hire Rate (All Facilities)		
- CAPS - Coolgardie	N	Nil
- Coolgardie Primary	N	Nil
- Kambalda West	N	Nil
- Kambalda East	N	Nil
- CAPS - Kurrawang	N	Nil
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	\$20.00
Concession	Y	\$15.00
Student	Y	\$5.00
Gym - Monthly		
Adult	Y	\$70.00
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	\$350.00
Concession	Y	\$160.00
Student	Y	\$140.00
Gym - Annual		
Adult	Y	\$560.00
Concession	Y	\$270.00
Student	Y	\$210.00
Fitness - Casual (no classes during school holidays)		
Adult Casual Entry	Y	\$10.00
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	\$40.00
Concession	Y	\$30.00
Student	Y	\$30.00
Fitness - Flexi / 6 month (no classes during school holidays)		
Adult	Y	\$160.00
Concession	Y	\$120.00
Student	Y	\$120.00
Fitness - Annual (no classes during school holidays)		
Adult	Y	\$240.00
Concession	Y	\$180.00
Student	Y	\$180.00
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	\$20.00
Concession	Y	\$15.00
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	\$160.00
Student	Y	\$140.00

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

Gym - Annual		
Adult	Y	\$495.00
Concession	Y	\$270.00
Student	Y	\$210.00
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
Cutlery		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	\$21.00
Tours & Cultural Events (SOC)		
Adult Admission	Y	\$27.60
Concession	Y	\$15.50
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	\$30.00
Administration Fee (Special Payment Arrangements)	Y	\$30.00
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	\$206.00
<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	\$67.00
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	\$225.00

**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

SHIRE 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		\$	\$	\$
Rates	2(a)	10,762,369	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
		36,758,356	23,186,631	26,895,575
Expenses				
Employee costs		(6,876,541)	(5,388,346)	(6,180,177)
Materials and contracts		(13,472,087)	(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)	(1,998,599)	(663,356)	(463,662)
Insurance		(419,248)	(408,848)	(369,920)
Other expenditure		(1,517,887)	(2,973,797)	(2,649,904)
		(31,060,704)	(24,419,509)	(24,079,858)
		5,697,652	(1,232,878)	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
		25,417,241	1,441,401	12,133,844
Net result for the period		31,114,893	208,523	14,949,561
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		31,114,893	208,523	14,949,561

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

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		11,112,369	9,419,730	9,771,017
Operating grants, subsidies and contributions		4,195,610	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		437,933	1,768,136	0
Other revenue		282,141	1,532,615	1,992,654
		38,146,289	24,251,342	26,895,575
Payments				
Employee costs		(7,277,851)	(5,200,489)	(6,180,177)
Materials and contracts		(13,172,087)	(11,508,431)	(9,003,291)
Utility charges		(1,701,870)	(1,116,449)	(932,370)
Finance costs		(1,998,599)	(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)
		(26,087,542)	(23,787,898)	(19,599,324)
Net cash provided by (used in) operating activities	4	12,058,747	463,444	7,296,251
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(20,037,652)	(10,591,126)	(11,000,000)
Payments for construction of infrastructure	5(b)	(28,033,684)	(3,157,108)	(18,772,184)
Capital grants, subsidies and contributions		24,691,817	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		(23,115,019)	(12,516,859)	(18,306,838)
CASH FLOWS 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	(1,174,878)	(293,140)	(262,374)
Proceeds from new borrowings	7(a)	14,750,000	13,100,000	12,200,000
Proceeds from new leases	8	4,065,000	0	0
Net cash provided by (used in) financing activities		12,226,051	9,356,035	10,113,452
Net increase (decrease) in cash held		1,169,779	(2,697,380)	(897,135)
Cash at beginning of year		(792,506)	1,904,874	1,182,330
Cash and cash equivalents at the end of the year	4	377,273	(792,506)	285,195

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates	2(a)	10,762,369	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
Profit on asset disposals	5	192,500	51,857	12,800

36,950,856 23,238,488 26,908,375

Expenditure from operating activities

Employee costs		(6,876,541)	(5,388,346)	(6,180,177)
Materials and contracts		(13,472,087)	(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)	(1,998,599)	(663,356)	(463,662)
Insurance		(419,248)	(408,848)	(369,920)
Other expenditure		(1,517,887)	(2,973,797)	(2,649,904)

(31,060,704) (24,419,509) (24,079,858)

Non-cash amounts excluded from operating activities

3(b) 4,881,972 4,868,312 4,967,734

Amount attributable to operating activities

10,772,124 3,687,291 7,796,251

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	11	25,224,741	1,389,544	12,121,044
Proceeds from disposal of assets	5	264,500	100,405	35,800

25,489,241 1,489,949 12,156,844

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(20,037,652)	(10,591,126)	(11,000,000)
Payments for construction of infrastructure	5(b)	(28,033,684)	(3,157,108)	(18,772,184)

(48,071,336) (13,748,234) (29,772,184)

Amount attributable to investing activities

(22,582,095) (12,258,285) (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		4,065,000	0	0
Transfers from reserve accounts	9(a)	130,000	40,000	40,000

18,945,000 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	(1,174,878)	(293,140)	(262,374)
Transfers to reserve accounts	9(a)	(49,600)	(40,000)	(40,626)

(6,638,549) (3,783,965) (2,127,174)

Amount attributable to financing activities

12,306,451 9,356,035 10,112,826

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

Surplus or deficit at the start of the financial year	3	(471,986)	(1,257,027)	(892,973)
Amount attributable to operating activities		10,772,124	3,687,291	7,796,251
Amount attributable to investing activities		(22,582,095)	(12,258,285)	(17,615,340)
Amount attributable to financing activities		12,306,451	9,356,035	10,112,826

24,494 (471,986) (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

1(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.

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

1(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.

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

2. RATES AND SERVICE CHARGES

(a) 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
		\$		\$	\$	\$	\$	\$	\$	\$
(i) 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	0.161170	3	1,380,500	222,495	184,398	184,398	591,291	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	9,272,019	434,398	184,398	9,890,815	9,465,278	8,912,172
(ii) Minimum payment										
		Minimum								
		\$								
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	1,510	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	10,171,073	434,398	184,398	10,789,869	9,465,278	9,803,517
					10,171,073	434,398	184,398	10,789,869	9,465,278	9,803,517
Waivers or Concessions (Refer note 2(g))								(27,500)	(16,627)	(32,500)
Total rates					10,171,073	434,398	184,398	10,762,369	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.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) 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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) 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

(d) 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.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

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

(g) 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		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	377,273	(792,506)	285,195
	0	0	97,255
	1,398,091	2,786,024	1,699,984
	11,033	11,033	152,235
	24,645	24,645	0
	1,811,042	2,029,196	2,234,669
	(1,629,075)	(1,730,385)	(2,595,406)
	0	(532,924)	0
8	(1,288,613)	(1,174,878)	(270,638)
7	(5,710,530)	(5,414,071)	(11,929,431)
	(357,353)	(357,353)	(358,021)
	(8,985,571)	(9,209,611)	(15,153,496)
	(7,174,529)	(7,180,415)	(12,918,827)
3(c)	7,199,023	6,708,429	12,319,591
	24,494	(471,986)	(599,236)

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

3. 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.

(b) 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*.

Adjustments to operating activities

Less: Profit on asset disposals
Add: Depreciation
- Accrued interest on borrowings

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(192,500)	(51,857)	(12,800)
6	5,074,472	4,943,909	4,980,534
	0	(23,740)	0
	4,881,972	4,868,312	4,967,734

(c) 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 *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(157,473)	(237,873)	(238,499)
	5,710,530	5,414,071	11,929,431
	1,288,613	1,174,878	270,638
	357,353	357,353	358,021
	7,199,023	6,708,429	12,319,591

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

3(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.

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

4. 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		219,792	(1,030,387)	46,696
Term deposits		157,481	237,881	238,499
Total cash and cash equivalents		377,273	(792,506)	285,195
Held as				
- Unrestricted cash and cash equivalents	3(a)	219,800	(1,563,303)	46,696
- Restricted cash and cash equivalents	3(a)	157,473	770,797	238,499
		377,273	(792,506)	285,195
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		157,473	770,797	238,499
		157,473	770,797	238,499
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	157,473	237,873	238,499
Unspent capital grants, subsidies and contribution liabilities		0	532,924	0
		157,473	770,797	238,499
Reconciliation of net cash provided by operating activities to net result				
Net result		31,114,893	208,523	14,949,561
Depreciation	6	5,074,472	4,943,909	4,980,534
(Profit)/loss on sale of asset	5	(192,500)	(51,857)	(12,800)
(Increase)/decrease in receivables		1,387,933	(828,077)	
(Increase)/decrease in other assets		0	561	
Increase/(decrease) in payables		(101,310)	(2,420,071)	(500,000)
Increase/(decrease) in unspent capital grants		(532,924)	(258,574)	(691,498)
Capital grants, subsidies and contributions		(24,691,817)	(1,130,970)	(11,429,546)
Net cash from operating activities		12,058,747	463,444	7,296,251

MATERIAL ACCOUNTING POLICES

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.

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

5. 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) 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	10,339,600	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	10,591,126	48,548	100,405	51,857	11,000,000	23,000	35,800	12,800
(b) 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
(c) Right of Use Assets												
Right of use - plant and equipment	105,000	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	105,000	0	0	0	313,627	0	0	0	0	0	0	0
Total	48,071,336	72,000	264,500	192,500	14,061,861	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.

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks & ovals
Infrastructure - sewerage
Infrastructure - other
Infrastructure - landfill asset
Right of use - plant and equipment

By Program

Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Buildings - non-specialised	1,528	0	1,500
Buildings - specialised	827,018	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	32,019	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
	5,074,472	4,943,909	4,980,534
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	1,025,679	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
	5,074,472	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

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

7. BORROWINGS

(a) 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	2023/24	Budget	2023/24	Actual Principal 1 July 2022	2022/23	2022/23	Actual	2022/23	Budget Principal 1 July 2022	2022/23	2022/23	Budget	2022/23	2022/23	Budget	2022/23	
					Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments		Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments				
Kambalda Workers Accommodation - Stage 1	118	ANZ	5.00%	7,750,000	\$ 0	(1,508,000)	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	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	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	0	0	0	0
Goodenia Court Units	122	CBA	5.00%	962,212	0	(77,610)	884,602	(54,391)	0	1,000,000	(37,788)	962,212	(14,079)	0	0	0	0	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	(94,008)				
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	(192,526)	907,474	(66,850)	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	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	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	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	(1,915)				
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	(16,023)				
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	(28,102)				
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	(1,565,436)	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	(379,173)				

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.

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

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed	Total interest & charges	Amount used	Balance
					budget		budget	unspent
					\$	\$	\$	\$
Kambalda Workers Accommodation - 120 Person Facility	CBA	Fixed	5	6.00%	2,500,000	412,287	2,500,000	0
Bluebush Village Lease Payout	CBA	Fixed	5	6.50%	9,250,000	1,658,705	9,250,000	0
Sewerage Ponds Upgrade & Connection Works	CBA	Fixed	5	6.50%	1,100,000	197,251	1,100,000	0
Sewerage Connections	CBA	Fixed	5	6.50%	400,000	71,728	400,000	0
Waste Water - Standpipe & Holding Pond	CBA	Fixed	5	6.00%	500,000	89,660	500,000	0
Liquid Waste Facility	CBA	Fixed	5	6.50%	1,000,000	179,319	1,000,000	0
					14,750,000	2,608,950	14,750,000	0

(c) 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.

(d) 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	Amount as at 30th June 2024
				Increase/ (Decrease)	\$
ANZ	Assist with ca	2016	500,000	0	500,000
CBA	Assist with ca	2023	1,000,000	(500,000)	1,500,000
			1,500,000	(500,000)	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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24 Budget	2023/24 Budget Lease	Budget Lease	2023/24 Budget Lease	Actual	2022/23 Actual	Actual Lease	Actual Lease	2022/23 Actual	2022/23 Budget	2022/23 Budget Lease	Budget Lease	Budget Lease	2022/23 Budget Lease
					Principal	New Leases	Principal Repayments	Principal outstanding 30 June 2024	Interest Repayments	Principal 1 July 2022	New Leases	Principal repayments	Principal outstanding 30 June 2023	Interest repayments	Principal 1 July 2022	New Leases	Principal repayments	Principal outstanding 30 June 2023	Interest repayments
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	105,000	(14,449)	90,551	(4,801)	0	0	0	0	0	0	0	0	0	0
Kambalda Accommodation Facility - Ste	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	(2,303)	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	(17,628)	361,476	0	(70,049)	291,427	(22,073)	361,545	0	(65,599)	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	4,065,000	(1,174,878)	4,353,356	(416,496)	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.

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

9. RESERVE ACCOUNTS

(a) 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												
(a) Plant and Equipment	70,950	2,863	(50,000)	23,813	70,950	0	0	70,950	70,950	174	0	71,124
(b) Sewerage	55,103	42,224	0	97,327	55,103	40,000	(40,000)	55,103	55,103	40,146	(40,000)	55,249
(c) Infrastructure Renewal	81,815	3,302	(80,000)	5,117	81,815	0	0	81,815	81,815	227	0	82,042
(d) Aged Accommodation	30,005	1,211	0	31,216	30,005	0	0	30,005	30,005	79	0	30,084
	237,873	49,600	(130,000)	157,473	237,873	40,000	(40,000)	237,873	237,873	40,626	(40,000)	238,499

(b) 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
(a) Plant and Equipment	Ongoing	To be used for the purchase of major and minor plant and equipment
(b) Sewerage	Ongoing	To finance purchase or capital improvements to Council buildings and facilitate subdivisions and developments
(c) Infrastructure Renewal	Ongoing	To meet the needs of renewal funding for future Capital renewal infrastructure generally
(d) Aged Accommodation	Ongoing	To meet the needs of renewal funding for aged accommodation

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

10 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

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

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	0	11,491	1,200
General purpose funding	11,428,390	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
	33,355,246	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	62,175,597	24,628,032	39,029,419
Expenses			
Governance	(2,747,947)	(2,339,983)	(399,587)
General purpose funding	(675,671)	(495,134)	(2,195,310)
Law, order, public safety	(445,395)	(457,461)	(441,097)
Health	(1,045,586)	(630,750)	(694,892)
Education and welfare	(352,395)	(283,824)	(465,929)
Housing	(8,761,700)	(5,792,734)	(5,281,170)
Community amenities	(3,561,639)	(3,286,429)	(2,566,228)
Recreation and culture	(5,210,838)	(3,735,777)	(4,307,288)
Transport	(5,854,387)	(5,657,838)	(5,571,658)
Economic services	(2,239,377)	(1,764,549)	(1,990,930)
Other property and services	(165,769)	24,970	(165,769)
Total expenses	(31,060,704)	(24,419,509)	(24,079,858)
Net result for the period	31,114,893	208,523	14,949,561

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

12. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues	\$	\$	\$
(a) 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%.			
(b) 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			
(c) Auditors remuneration			
Audit services	70,000	76,190	70,000
Other services	30,000	0	30,000
	100,000	76,190	100,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	1,565,436	571,220	379,173
expense on lease liabilities (refer Note 8)	416,496	91,870	74,489
Other finance costs	16,667	266	10,000
	1,998,599	663,356	463,662
(e) Write offs			
General rate	20,000	0	20,000
Fees and charges	500	0	500
	20,500	0	20,500

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

13. 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

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

14. 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.

9.1.2 LONG TERM FINANCIAL PLAN 2023-2037

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 29 June 2023
Author: Martin Whitely, Consultant

SUMMARY

To consider the adoption of Draft Long Term Financial Plan for the period 2022-2037.

BACKGROUND

Section 5.56(1) of the Local Government Act 1995 requires a local government in Western Australia to plan for the future of the district. To assist local governments to meet the strategic planning responsibilities pursuant to this section, the Department of Local Government has developed an Integrated Planning and Reporting (IPR) Framework.

As part of the development of the Integrated Strategic Planning Framework, Council is required to adopt a Long-Term Financial Plan (LTFP). The LTFP is a ten-year rolling financial plan and is created on the basis of a series of assumptions that consider strategic direction, priorities and services identified throughout the Shire's Strategic Community Plan and Corporate Business Plan.

The LTFP integrates with other important strategic documents such as rating strategies (differential rating), the capital expenditure program, asset management plan and workforce plan. The LTFP identifies the Shire's long term financial sustainability, allows early identification of financial issues and their longer-term impacts, shows the linkages between specific plans and strategies, and enhances the transparency and accountability of the Council to the community.

COMMENT

Financial sustainability is a key challenge facing local governments due to a number of factors including increased demand for services beyond those traditionally provided, anticipated population growth, cost shifting from other levels of government, ageing infrastructure, and constraints on revenue growth

The Shire is taking steps to future-proof itself against the impacts of the mining lifecycle, shoring up its viability through a self-directed future.

It has taken advantage of economic opportunities to build a corpus of funds to ride out the inevitable boom and bust sequences of mining and fluctuations of government funding regimes. The suite of strategies includes initiatives that diversify away from mining using redundant mine assets. The initiatives are encouraging development of sustainable post-mine options.

Local government is a relatively weak tier of government, unrecognised in the Australian Constitution. The host state allocates funds to the local government sector at their discretion with limited other opportunities for revenue raising beyond municipal rates, fees and charges.

Local government is therefore used by the other tiers of government as a convenient agency for local service delivery with structural constraints on revenue raising.

Constituents expect the same level of service from their local government regardless of their location. Small, remote local government authorities such as the Shire of Coolgardie are especially constrained by small populations, spread across two towns with expensive infrastructure to maintain in both locations.

Elected members often stand on narrow platforms with little understanding of the legislative parameters of local government or the sector's community obligations. Leadership skills are tested, managing diverse local agendas with limited capital budgets within the legislative constraints.

The vagaries of the mine lifecycle apply considerable pressure on local government, whether it is the growth phase during a boom or managing dwindling populations and reduced incomes during a downturn. Seeking own-source revenue to provide some autonomy is therefore a desired outcome.

Despite multiple boom and bust phases in mining over the last 130 years, mining continues to underpin the local economy. The Shire of Coolgardie developed a suite of strategic projects that addressed the issues of mining industry dependency while also diversifying future revenue streams by leveraging investments in municipal infrastructure and generating revenue from these economic activities.

Revenue was then applied to improving municipal services, the sustainability of infrastructure in the Shire and the provision of other services to the community.

The development of own-source revenue streams generated through supplying services and infrastructure to both mining and non-mining sectors is an opportunity:

- Construction by the Shire of 200 bed transit worker accommodation on serviced, shire-owned, unencumbered land, under pinned by four-year contract to an established local mining company. Costs recouped after four years.
- Sophisticated waste management facility (class III) utilising an abandoned void, licensed to take mining waste, including vehicle tyres. Waste is accepted from local mining companies and other local government authorities, under long-term contracts. Proximity to the transnational railway line and major arterial roads greatly enhanced the attractiveness of this facility for clients.
- Facilities and infrastructure previously 'gifted' from redundant mining operations, including an airport, are expensive assets to maintain for current compliance. However, market demand from the mining industry and services such as the Royal Flying Doctor Service for proximate airport facilities gave impetus to the Shire to upgrade the aerodrome. A closer airport enables mining companies to demonstrate reduced greenhouse gas emissions and shorter travel time for employees, enhancing employee welfare/fatigue management and ESG reporting. The upgraded aerodrome has encouraged other services to the Goldfields.

The success of these initiatives is contingent upon strong and consistent leadership and the local confidence invested in the Shire to pursue the entrepreneurial activities.

Balancing robust debate within council and achieving commitment to the investment strategies is often difficult to achieve in local government. A thorough orientation and training of elected members regarding the purpose and operationalisation of the own-source revenue strategy has been critical at the Shire of Coolgardie. Regular communication with the community about the purpose and the strategies has been important, with regular updates through local media and online channels. Local community acceptance of the strategies and investment is essential.

Mining companies and support services, which while reticent at first, now trust the Shire of Coolgardie and have shown a willingness to contract forward, thus providing security for both sides. These commitments gave banks and government agencies confidence in the Shire of Coolgardie and its strategies to deliver on their own-source revenue ventures. The Shire of Coolgardie will not necessarily accept 'gifted' assets without careful assessment of the costs and benefits for the ongoing maintenance and operation of those assets for the Shire.

The Shire of Coolgardie has developed assets from current mining activity to shore up a corpus of funds that will assist the Shire to ride out the inevitable boom and bust sequences of mining communities and diversify their income bases for what will eventually be a post-mine future.

A crucial feature of their success has been the ability to secure contractual commitments from clients to underwrite their upfront investment.

The investments are not limited to servicing the needs of the mining sector. A legacy void was re-purposed to be an income-generating waste receival asset. By utilising their location and the proximity to major transport networks, the Shire has successfully contracted to take waste from other local government areas, including a city-based authority.

Local government can have an important role in the development of sustainable post-closure options by building local community capacity and diversification.

By taking advantage of location, economic opportunities and assets, local government can adopt a pro-active role in re-orienting a future that is less dependent on mining.

Prescient and effective leadership which encourages robust executive discussion and guidance from expert services to test validity of entrepreneurial initiatives, regulatory compliance and fiscal rectitude can result in successful future revenue streams which leverage investments in municipal services and infrastructure.

The financial challenges identified in the previous LTFP have emerged over a number of years and can be attributed to:

- the need to remain financially sustainable and generate sufficient funding to renew and expand essential community assets, and:
- Local Government costs continually increasing at a higher rate than CPI which combined with additional costs associated with the remoteness of the region provides a funding challenge for ensuring sustainability and meeting increasing community expectations and environmental standards, and
- Capacity to generate rates and revenues, and:
- Impact of demand for additional facilities and services identified through the Strategic Community Plan.

The Shire has been exploring a number of revenue raising opportunities over the past 18 months to assist in improving the financial strength of the Shire. In doing so it has addressed the need to improve the Current and Operating Surplus Ratio's.

The Shire identified the following opportunities to assist in improving the Current and Operating Surplus Ratio's and importantly assist in strengthening the financial position of the Shire;

- Expansion of the Coolgardie Tip Site to a Class III Facility
- Kambalda Aerodrome Refurbishment
- Bluebush Village Workers Accommodation

The objectives of the LTFP include.

- Achieve long term community objectives in a financially sustainable manner
- Establishing a 15-year rolling plan that aligns with the Corporate Business Plan
- Provide guidance in the preparation of the Annual Budget
- Provide a means of assessing financial performance
- Aiming to achieve standard (or greater) financial ratios in line with the Department of Local Government, Sport and Cultural Industries Advisory Standard Guidelines

As a result of community engagement undertaken in creating the Shire's Strategic Community Plan, the following key projects have been identified as some of the priorities within the 15-year plan;

- Road Infrastructure Renewal Program
- Coolgardie Swimming Pool Refurbishment
- Community Battery Project
- Sewerage Facility Upgrades
- Sewerage & Waste Water Projects

- Kambalda Aerodrome Upgrades
- Staff & Workers Accommodation
- Residential Land Development
- Industrial Land Development

It should be highlighted that the Shire's ability to fund some of the projects identified in the LTFP are reliant on the Shire's ability to obtain various sources of grant funding. As such, some of projects within the LTFP may be either deferred or not implemented in the event that funding cannot be obtained.

A significant impact on the FHI score has been the Shire's poor Operating Surplus Ratio result. This ratio has been impacted significantly in the past by the Shire's reliance on obtaining grants for Capital Works, however it should be noted that this ratio steadily improves throughout the duration of the plan as a direct result of revenue generating activities.

The LTFP is based on the Shire operating a balanced budget for all years up to 2036/37, where an operating surplus is forecast. The LTFP shows Unrestricted Cash of (\$400,000) - \$2,200,000 over the period of the plan. Council acknowledge that the Shire's optimum Unrestricted Cash target is in the vicinity of \$1,500,000 - \$2,000,000. From an annual cash flow perspective, this target amount allows the Shire to have the capacity to comfortably meet all financial commitments in the months leading up to the collection of rates each financial year. As such, Council have identified as a priority the importance of striving to achieve this optimum level of unrestricted cash.

The table below shows the forecast FHI score for the Shire over the 15 year period of this plan.														
The Shire's ability to maintain and improve the FHI score is a result of the financial strategies on which this LTFP is based.														
				2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2036
Financial Health Indicator (FHI) Result				58	47	52	58	62	63	67	96	98	97	91

CONSULTATION

No community consultation is required however the LTFP reflects community feedback obtained through the Community Survey and incorporated in the Strategic Community Plan.

Consultation has taken place with relevant Officer's in reviewing the detail contained within the LTFP. Councillors have been consulted regarding the ten year Capital Program and the key revenue and expenditure assumptions used to inform the LTFP.

STATUTORY ENVIRONMENT

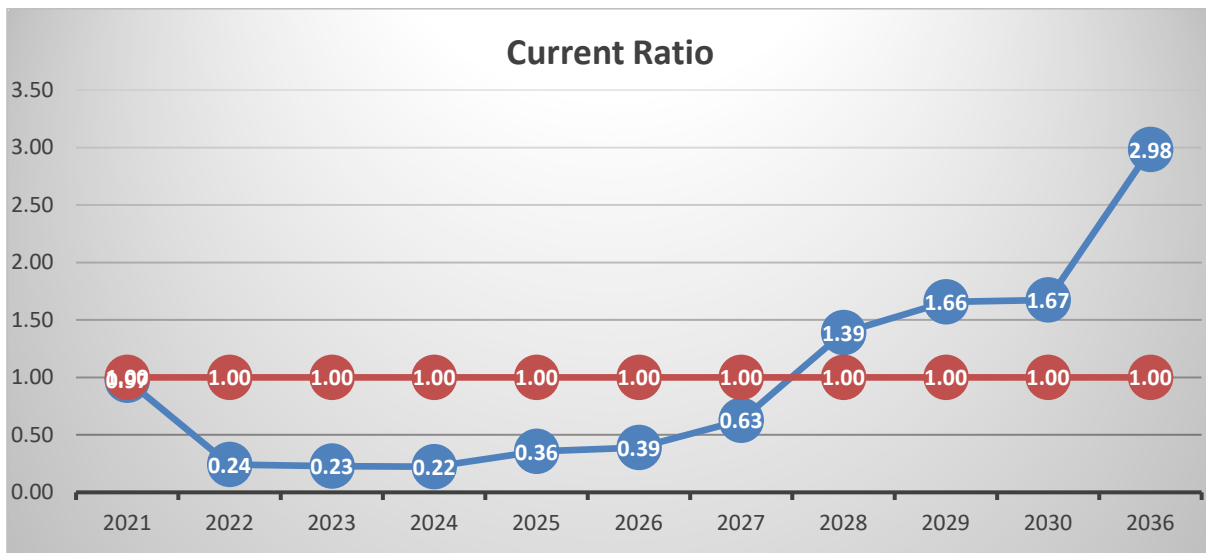
Section 5.56 Local Government Act 1995 provides that a local government is to plan for the future of the district.

POLICY IMPLICATIONS

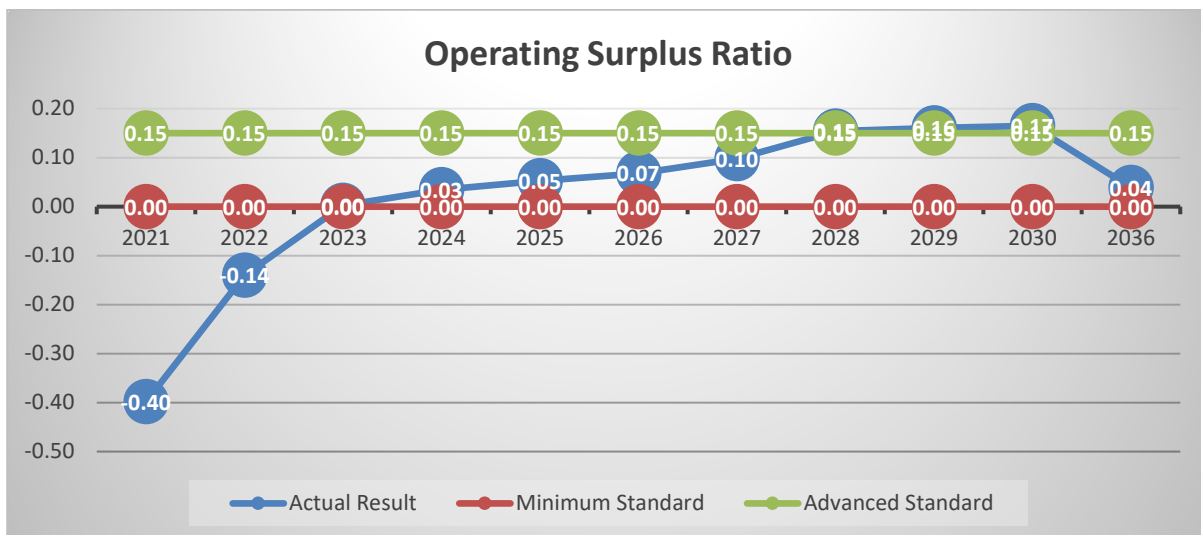
Nil

FINANCIAL IMPLICATIONS

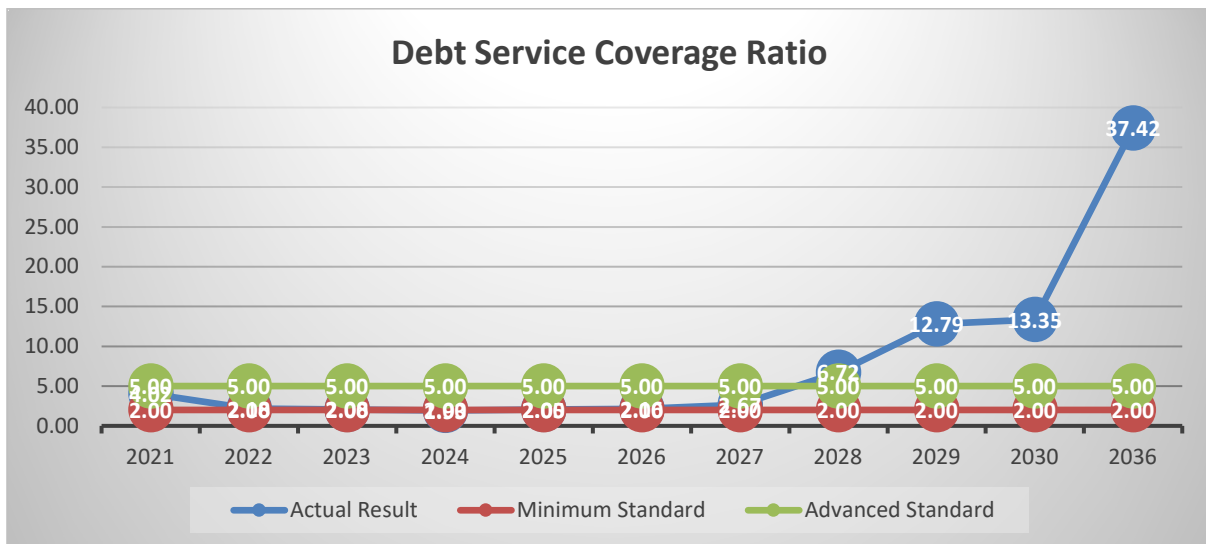
The following graphs provide a snapshot of the Shire's consistent improvement in financial sustainability measures over the life of the LTFP based on the base case scenario:



The Current Ratio measures the capacity of Council to meet its short term financial obligations from available funds. Council will retain a Current Ratio of greater than 1.0 for the life of the LTFP.



The Operating Surplus Ratio is a measure of the local governments ability to cover its operating costs and have money left for capital projects and other purposes. This is the Shire's most difficult ratio to try and meet by simple virtue of the capacity to raise the amount of rates and/or generate other revenue streams. There is a very positive upward trend over the 15 year period.



The Debt Service Coverage Ratio is a measure of the local governments ability to repay its debt based on how much cash it can access compared to total amount of its debt obligations. The Basic standard for this ratio is 2.00 or greater, while the Advance Standard is 5.00 or greater. The Shire meets the basic standard for all 15 years. Importantly, these standards are still met with the Shire borrowing funds for major projects in the LTFP.

STRATEGIC IMPLICATIONS

Accountable and effective leaders

- Demonstrating sound financial management and plans for the Shire’s long term financial sustainability
- Ensuring a well-informed Council makes good decisions for the community
- High quality corporate governance, accountability and compliance

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council pursuant to Section 5.56 of the Local Government Act 1995 resolves to adopt the Long Term Financial Plan 2023-2037 as attached.

MOTION

Moved: Cr Tracey Rathbone

Seconded: Cr Tammee Keast

That Council pursuant to Section 5.56 of the Local Government Act 1995 resolves to adopt the Long Term Financial Plan 2023-2037 as attached.

SPECIAL COUNCIL RESOLUTION #133/2023

Moved: Cr Kathie Lindup

Seconded: Cr Tracey Rathbone

That Council lay Agenda Item 9.1.2 on the table due to regulation changes.

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

Against: Nil

CARRIED 6/0

9.1.3 2023/24 DIFFERENTIAL RATES

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 29 June 2023
Author: Martin Whitely, Consultant

SUMMARY

This report recommends that the Council consider submissions received for differential rating and submit an application to the Minister with respect to the proposed differential rating.

BACKGROUND

Part of the rating review includes whether a local government intends to impose differential rating in either Unimproved or Gross Rental Value classes. If differential rating is proposed by a local government a Statement of Objectives and Reasons outlining the reasons for differential rating is prepared and advertised for public comment.

Council gave local public notice under section 6.36 of the Local Government Act 1995 of the intention to apply a differential rate on 27 May 2023. Two submissions were received and are attached

COMMENT

Council gave local public notice under section 6.36 of the Local Government Act 1995 of the intention to apply a differential rate on 27 May 2023. 2 submissions were received and are attached.

Council has considered the Key Values contained within the Rating Policy Differential Rates (s.6.33) March 2016 released by the Department of Local Government and Communities, being:

- Objectivity
- Fairness and Equity
- Consistency
- Transparency and administrative efficiency

In summary

- Council approved the advertising of the proposed 2023/24 differential rating categories, rates in the dollar and minimum payments for the year ending 30 June 2024 at the Ordinary Council Meeting of 23 May 2023.
- Differential rates were advertised for a minimum period of 21 days with the closing date for submissions being 19 June 2023.
- Advertisements were placed in the West Australian, Kalgoorlie Miner and shire offices in Kambalda and Coolgardie
- Two submissions objecting to the proposed differential rates were received by the closing date
- The Shire requires Ministerial approval to levy a rate in the differential rating category Transient Workforce Accommodation since the proposed rate in the dollar is more than twice the lowest differential general rate imposed as specified in Section 6.33() of the *Local Government Act 1995* (LG Act).
- The Department of Local Government, Sport and Cultural Industries (DLGSC) Rating Policy Minimum Payments (s6.35) March 2016 requires Council to consider submissions received prior to Ministerial approval being sought.

- Council has determined its required rates yield after reviewing all revenue sources, expenditure, and efficiency measures as part of its budget deliberations.

The Rate in the Dollar applied to the valuations to determine property rates reflects on average a 1.9% increase for 2023/24. This is estimated to raise a total of \$10.88 million in rates.

The estimated rate yield of \$10.88 million provides for Capital Works, and Programs which includes:

- Road Renewal Programme
- Provision of recreational facilities
- Road, parks, verges, footpath, and drainage maintenance
- Renewal of Plant and Equipment

Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. The implementation of the service level review has allowed this to occur for the fifth year in a row.

In regard to 2023/24, the following actions have been undertaken:

Efficiency Measures:

- Continued review of the need for and remuneration of each vacant position;
- Review of Shire land and reserves to release to the market for affordable housing;
- Disposal of under-utilised light fleet and plant;
- Continued use of local suppliers whenever possible and appropriate;
- Planning for the continued implementation of GRV rating for capital improvements under the State's Rating Policy – Valuation of Land – Mining;
- Diversification of Shire revenue base
- Implementation of bushfire mitigation firebreaks and strategies

Service Improvements:

- Collection of Class III waste at Coolgardie Tip Site
- Potential increased hours in operation of Shire Tip Sites
- Commence operations in the newly refurbished Coolgardie Community Hub
- Expansion of local road and footpath network and associated infrastructure
- Availability of land for workforce and residential housing
- Increase in frequency and areas of road maintenance
- Review of service levels for Shire verges, parks, ovals and gardens
- Review of service levels for waste services
- Review of service levels for provision of customer service

Key points for the 2023/24 Rating Strategy:

- Raise sufficient yield to try and maintain current services and future infrastructure renewal to meet community expectations and stimulate the Shire of Coolgardie economy whilst trying to ensure a balanced budget;
- Review of the number and type of rating differential categories and move towards uniform rating across all differentials;
- Identify the rates burden more objectively
- Uniform rating will improve transparency, administrative efficiency;
- Critical analysis of the yield generated by each differential category as a percentage of the total yield, comparing to the contribution by each category, the valuation % of each category, and the services consumed;
- Provide a level of certainty and consistency for ratepayers with a stable long term rates model;
- Properties are rated according to Town Planning zonings and predominant land use with each having a separate calculated rate in the dollar and established minimums to achieve greater equity across all sectors and ensure a base level contribution.

CONSULTATION

The proposed differential rating categories, rates in the dollar and minimum payments were advertised in the West Australian and the Kalgoorlie Miner on Saturday 27 May 2023.

In addition to the State circulated newspapers copies of proposed differential rating were also publishes at the Kambalda Shire Administration Office, Kambalda Recreation Centre and the Coolgardie Shire Administration.

Ratepayers and electors were provided with more than the minimum of 21 days to lodge a submission. The deadline for submissions was 4.00pm on Monday 19 June 2023.

Two submissions were received prior to this deadline.

STATUTORY ENVIRONMENT

Part VI of the LG Act deals with the levying of differential rates.

- Sections 6.32 and 6.33 state that Council may impose differential rates based on differential categories.
- Section 6.35 states that Council may impose a minimum payment for each category.
- Section 6.36 requires the local government to give the appropriate notice of its intention to impose differential rates and minimum payments in respect to each differential rate category.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The level of rate increase proposed is required to assist the Shire in meeting the need to maintain and renew its current infrastructure assets.

STRATEGIC IMPLICATIONS

Accountable and effective leaders

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

Demonstrating that decisions are developed through inclusive community engagement

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

ATTACHMENTS

1. Submission - McMahon Mining
2. Submission - Jan McLeod

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council:

1. Notes the submissions received objecting to the differential rates and minimum payments proposed for 2023/24; and
2. Advises the submitters that no change is proposed to be made to the differential rates; and
3. Approves an application be made to the Minister for Local Government to seek approval to levy a rate in the differential rating category Transient Workforce Accommodation since the proposed rate in the dollar is more than twice the lowest differential general rate imposed as specified in Section 6.33() of the *Local Government Act 1995* (LG Act).

OFFICER RECOMMENDATION

That Council **ACCEPT** the alternate Officer Recommendation for their consideration.

SPECIAL COUNCIL RESOLUTION #134/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Sherryl Botting

That Council **ACCEPT** the alternate Officer Recommendation for their consideration.

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

Against: Nil

CARRIED 6/0

ALTERNATIVE RECOMMENDATION

That Council:

1. Note the submissions received objecting to the differential rates and minimum payments proposed for 2023/24; and
2. Advises the submitters of any change to the proposed differential rates.

OFFICER RECOMMENDATION

That Council RESOLVE to accept the alternate Officer Recommendation.

SPECIAL COUNCIL RESOLUTION #135/2023

Moved: Cr Kathie Lindup

Seconded: Cr Tammee Keast

That Council RESOLVE to accept the alternate Officer Recommendation.

That Council:

1. **Note the submissions received objecting to the differential rates and minimum payments proposed for 2023/24; and**
2. **Advises the submitters of any change to the proposed differential rates.**

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

Against: Nil

CARRIED 6/0



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

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

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

10.1 Elected Members

10.2 Council Officers

11 CLOSURE OF MEETING

The Meeting closed at 5:06pm.