



ATTACHMENTS

OF THE

SPECIAL COUNCIL MEETING

7 July 2020

5:30pm

Electronic Meeting
ID: 836 0807 2738

SHIRE OF COOLGARDIE

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

SHIRE'S VISION

A connected, progressive & welcoming community

SHIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	8,321,468	7,147,278	7,150,490
Operating grants, subsidies and contributions	10(a)	1,290,518	2,365,639	1,377,027
Fees and charges	9	1,326,426	1,412,037	1,583,649
Interest earnings	12(a)	120,000	181,800	208,750
Other revenue	12(b)	338,000	52,661	57,500
		11,396,412	11,159,415	10,377,416
Expenses				
Employee costs		(4,761,042)	(4,788,943)	(4,575,660)
Materials and contracts		(3,574,476)	(4,257,356)	(4,292,921)
Utility charges		(604,390)	(661,447)	(586,840)
Depreciation on non-current assets	5	(4,349,264)	(4,336,212)	(4,182,961)
Interest expenses	12(d)	(138,951)	(106,319)	(100,519)
Insurance expenses		(278,747)	(270,704)	(274,653)
Other expenditure		(613,069)	(625,188)	(591,269)
		(14,319,939)	(15,046,169)	(14,604,823)
Subtotal		(2,923,527)	(3,886,754)	(4,227,407)
Non-operating grants, subsidies and contributions	10(b)	5,625,523	3,083,292	6,288,074
Profit on asset disposals	4(b)	11,000	29,059	34,500
Loss on asset disposals	4(b)	(80,000)	(17,968)	(87,000)
		5,556,523	3,094,383	6,235,574
Net result		2,632,996	(792,371)	2,008,167
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,632,994	(792,372)	2,008,165

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

SHIRE OF COOLGARDIE FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

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 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 14 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

SHIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		3,200	7,463	22,000
General purpose funding		8,832,413	8,147,486	7,760,517
Law, order, public safety		28,930	73,832	34,300
Health		3,001	24,718	3,000
Education and welfare		217,244	225,201	222,304
Housing		105,701	96,072	113,681
Community amenities		1,048,924	1,039,189	1,042,665
Recreation and culture		65,620	164,984	298,000
Transport		876,964	1,033,837	490,496
Economic services		201,520	324,604	331,742
Other property and services		12,895	22,029	58,710
		11,396,412	11,159,415	10,377,415
Expenses excluding finance costs	4(a),5,12(c),(e),(f)			
Governance		(1,698,407)	(1,790,642)	(1,833,407)
General purpose funding		(421,850)	(488,407)	(384,767)
Law, order, public safety		(382,336)	(469,047)	(429,626)
Health		(763,125)	(1,131,877)	(480,198)
Education and welfare		(315,815)	(297,814)	(366,561)
Housing		(219,814)	(253,713)	(277,485)
Community amenities		(1,786,922)	(1,825,371)	(1,680,482)
Recreation and culture		(2,979,743)	(2,990,592)	(3,257,851)
Transport		(4,592,255)	(4,317,121)	(4,594,386)
Economic services		(1,061,346)	(1,206,625)	(1,154,542)
Other property and services		40,624	(168,642)	(45,000)
		(14,180,989)	(14,939,851)	(14,504,305)
Finance costs	,7,6(a),12(d)			
Recreation and culture		(70,102)	(61,150)	(76,254)
Economic services		(23,226)	(18,299)	(24,265)
Other property and services		(45,624)	(26,870)	0
		(138,952)	(106,319)	(100,519)
Subtotal		(2,923,529)	(3,886,755)	(4,227,409)
Non-operating grants, subsidies and contributions	10(b)	5,625,523	3,083,292	6,288,074
Profit on disposal of assets	4(b)	11,000	29,059	34,500
(Loss) on disposal of assets	4(b)	(80,000)	(17,968)	(87,000)
		5,556,523	3,094,383	6,235,574
Net result		2,632,994	(792,372)	2,008,165
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,632,994	(792,372)	2,008,165

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

Fire prevention, animal control and safety.

HEALTH

To provide services to help ensure a safer community.

Food quality, pest control and meat inspections.

EDUCATION AND WELFARE

To meet the needs of the community in these areas.

Includes education programs, youth based activities and resources centres. Care of families and the aged & disabled activities and resources centres.

HOUSING

Provide housing services required by the community and for staff.

Maintenance of staff, aged and rental housing.

COMMUNITY AMENITIES

Provide services required by the community.

Rubbish collection services, landfill maintenance, effluent disposal, town site storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries.

RECREATION AND CULTURE

To establish and manage efficiently, infrastructure and resources which will help the social well being of the community.

Maintenance of halls, the aquatic centres, recreation centres and various reserves, operation of library, support of arts and community festivals. Also matters relating to heritage.

TRANSPORT

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, road and footpaths, cleaning and lighting of streets, roads and footpaths, traffic signs and depot maintenance.

ECONOMIC SERVICES

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds.

OTHER PROPERTY AND SERVICES

To provide effective and efficient administration, works operations and plant and fleet services.

Private works operations, plant repairs and operational costs. Administration overheads.

SHIRE OF COOLGARDIE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	9,021,468	7,078,291	7,950,490
Operating grants, subsidies and contributions	1,330,930	2,729,307	1,567,027
Fees and charges	1,326,426	1,412,037	1,583,649
Interest earnings	120,000	181,800	208,750
Goods and services tax	0	(16,922)	10,000
Other revenue	338,000	52,661	57,500
	12,136,824	11,437,174	11,377,416
Payments			
Employee costs	(4,761,042)	(4,733,801)	(4,575,660)
Materials and contracts	(3,374,476)	(4,637,893)	(3,792,921)
Utility charges	(604,390)	(661,447)	(586,840)
Interest expenses	(138,951)	(127,392)	(100,519)
Insurance expenses	(278,747)	(270,704)	(274,653)
Other expenditure	(613,069)	(625,188)	(591,269)
	(9,770,675)	(11,056,425)	(9,921,862)
Net cash provided by (used in) operating activities	3	2,366,149	1,455,554
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	4(a)	(2,890,002)	(4,609,345)
Payments for construction of infrastructure	4(a)	(6,517,570)	(9,100,768)
Non-operating grants, subsidies and contributions		5,625,523	6,288,074
Proceeds from sale of plant and equipment	4(b)	197,273	291,364
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	0	484,453
Net cash provided by (used in) investing activities		(3,584,776)	(6,646,222)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(292,693)	(700,151)
Principal elements of lease payments	7	(67,265)	0
Net cash provided by (used in) financing activities		(359,958)	(700,151)
Net increase (decrease) in cash held		(1,578,585)	(5,890,819)
Cash at beginning of year		2,554,441	7,819,414
Cash and cash equivalents at the end of the year	3	975,856	1,928,595

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

SHIRE OF COOLGARDIE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,320,924	5,382,766	5,787,599
	1,320,924	5,382,766	5,787,599
Revenue from operating activities (excluding rates)			
Operating grants, subsidies and contributions	10(a) 1,290,518	2,365,639	1,377,027
Fees and charges	9 1,326,426	1,412,037	1,583,649
Interest earnings	12(a) 120,000	181,800	208,750
Other revenue	12(b) 338,000	52,661	57,500
Profit on asset disposals	4(b) 11,000	29,059	34,500
	3,085,944	4,041,196	3,261,426
Expenditure from operating activities			
Employee costs	(4,761,042)	(4,788,943)	(4,575,660)
Materials and contracts	(3,574,476)	(4,257,356)	(4,292,921)
Utility charges	(604,390)	(661,447)	(586,840)
Depreciation on non-current assets	5 (4,349,264)	(4,336,212)	(4,182,961)
Interest expenses	12(d) (138,951)	(106,319)	(100,519)
Insurance expenses	(278,747)	(270,704)	(274,653)
Other expenditure	(613,069)	(625,188)	(591,269)
Loss on asset disposals	4(b) (80,000)	(17,968)	(87,000)
	(14,399,939)	(15,064,137)	(14,691,823)
Operating activities excluded from budgeted deficiency			
Non-cash amounts excluded from operating activities	2 (a)(i) 4,385,281	4,210,335	4,235,461
Amount attributable to operating activities	(5,607,790)	(1,429,840)	(1,407,337)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	10(b) 5,625,523	3,083,292	6,288,074
Purchase property, plant and equipment	4(a) (2,890,002)	(972,689)	(4,609,345)
Purchase and construction of infrastructure	4(a) (6,517,570)	(7,356,602)	(9,100,768)
Proceeds from disposal of assets	4(b) 197,273	78,268	291,364
Proceeds from self supporting loans	6(a) 0	0	484,453
Amount attributable to investing activities	(3,584,776)	(5,167,731)	(6,646,222)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (292,693)	(581,667)	(700,151)
Principal elements of finance lease payments	6 (67,265)	(115,164)	0
Transfers to cash backed reserves (restricted assets)	8(a) (357,273)	(1,362,844)	(339,645)
Transfers from cash backed reserves (restricted assets)	8(a) 1,588,329	2,825,710	1,942,863
Amount attributable to financing activities	871,098	766,035	903,067
Budgeted deficiency before general rates	(8,321,468)	(5,831,536)	(7,150,489)
Estimated amount to be raised from general rates	1(a) 8,321,468	7,147,278	7,150,489
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 0	1,315,742	0

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential	0.07611	1,137	16,710,802	1,271,809	0	0	1,271,809	1,241,879	1,241,879
Unimproved valuations									
Mining	0.21716	1,151	23,880,236	5,185,832	225,000	0	5,410,832	5,080,793	5,109,895
Rural	0.11051	30	8,895,065	983,020	0	0	983,020	125,408	125,408
Sub-Totals		2,318	49,486,103	7,440,661	225,000	0	7,665,661	6,448,080	6,477,182
	Minimum								
Minimum payment									
	\$								
Gross rental valuations									
Residential	708	656	4,200,312	464,448	0	0	464,448	464,448	464,448
Unimproved valuations									
Mining	437	559	593,140	244,283	0	0	244,283	244,823	244,283
Rural	684	14	13,500	9,576	0	0	9,576	9,576	9,576
Sub-Totals		1,229	4,806,952	718,307	0	0	718,307	718,847	718,307
		3,547	54,293,055	8,158,968	225,000	0	8,383,968	7,166,927	7,195,489
Concessions (Refer note 1(g))							(62,500)	(19,649)	(45,000)
Total amount raised from general rates							8,321,468	7,147,278	7,150,489

All land (other than exempt land) in the Shire of Coolgardie is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Coolgardie.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. 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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	14/08/2020	0	N/A	5.0%
Option two				
First instalment	14/08/2020	0	3.0%	5.0%
Second instalment	16/10/2020	10	3.0%	5.0%
Third instalment	18/12/2020	10	3.0%	5.0%
Fourth instalment	19/02/2020	10	3.0%	5.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	18,400	22,170	21,400
Instalment plan interest earned	30,000	26,961	2,500
Unpaid rates and service charge interest earned	60,000	80,027	120,000
	108,400	129,158	143,900

1. 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

Description	Characteristics	Objects	Reasons
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 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(f) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget granted	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rate	Waiver	100.0%		\$ 2,500	\$ 0	\$ 5,000	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.
Rate	Concession	50.0%		17,500	16,223	15,000	Property being used for rural pursuits	The purpose of the concession is to support rural pursuits.
Rate	Concession	20.0%		2,500	533	5,000	Bona Fide Prospectors	The purpose of the concession is to support bona fide prospectors
Rate	Waiver	100.0%		40,000	2,893	20,000	Ratepayers that can demonstrate financial hardship	Provide support to community members who may be facing financial hardship
				62,500	19,649	45,000		

2 (a). NET CURRENT ASSETS

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (11,000)	(29,059)	(34,500)
Less: Movement in contract liabilities associated with restricted cash	(19,588)	19,588	
Less: Movement in employee liabilities associated with restricted cash	(13,395)	(113,301)	
Less: Movement in accrued interest on borrowings	0	(21,073)	0
Add: Loss on disposal of assets	4(b) 80,000	17,968	87,000
Add: Depreciation on assets	5 4,349,264	4,336,212	4,182,961
Non cash amounts excluded from operating activities	4,385,281	4,210,335	4,235,461
(ii) 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.			
Adjustments to net current assets			
Less: Cash - restricted reserves	3 (573,168)	(1,804,224)	(1,663,872)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	298,544	291,861	712,645
- Current portion of contract liability held in reserve	0	19,588	0
- Current portion of lease liabilities	46,346	67,265	0
- Employee benefit provisions	242,672	256,067	238,493
- Bonds and deposits held			18,908
Total adjustments to net current assets	14,394	(1,169,443)	(693,826)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	402,688	750,217	264,723
Cash and cash equivalents - restricted			
Cash backed reserves	573,168	1,804,224	1,663,872
Receivables	835,126	1,595,126	791,594
Inventories	9,298	9,298	8,426
	1,820,280	4,158,865	2,728,615
Less: current liabilities			
Trade and other payables	(1,233,717)	(1,033,717)	(1,083,651)
Contract liabilities	0	(19,588)	0
Lease liabilities	(46,346)	(67,265)	0
Long term borrowings	(298,544)	(291,861)	(712,645)
Provisions	(256,067)	(256,067)	(238,493)
	(1,834,674)	(1,668,498)	(2,034,789)
Net current assets	(14,394)	2,490,367	693,826
Less: Total adjustments to net current assets	14,394	(1,169,443)	(693,826)
Closing funding surplus / (deficit)	0	1,320,924	0

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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

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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

Provisions are recognised when the Shire has a 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.

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 of Coolgardie contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Coolgardie contributes are defined contribution plans.

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.

TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

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

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	402,688	750,216	1,928,595
Term deposits	573,168	1,804,225	0
	975,856	2,554,441	1,928,595
- Unrestricted cash and cash equivalents	402,688	750,217	264,723
- Restricted cash and cash equivalents	573,168	1,804,224	1,663,872
	975,856	2,554,441	1,928,595
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Land & Building Reserve	0	166,512	312,769
Plant Reserve	80,498	253,225	131,697
Sewerage Reserve	114,718	174,718	173,125
Landfill Reserve	0	201,709	200,981
Community & Recreation Reserve	0	25,400	121,418
Environmental Reserve	0	292,106	57,726
IT & Communications Reserve	0	10,727	89,654
Aerodrome Reserve	0	19,817	29,000
Road Reserve	182,076	219,134	215,358
Infrastructure Renewal Reserve	195,876	440,876	332,144
	573,168	1,804,224	1,663,872
Reconciliation of net cash provided by operating activities to net result			
Net result	2,632,995	(792,373)	2,008,165
Depreciation	5	4,349,264	4,336,212
(Profit)/loss on sale of asset	4(b)	69,000	(11,091)
(Increase)/decrease in receivables		760,000	265,871
Increase/(decrease) in payables		200,000	(348,168)
Increase/(decrease) in contract liabilities		(19,588)	11,888
Increase/(decrease) in employee provisions		0	1,700
Non-operating grants, subsidies and contributions		(5,625,523)	(3,083,292)
Net cash from operating activities	2,366,148	380,747	1,455,552

SIGNIFICANT 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 2 - 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 2021

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Buildings - specialised	0	1,000,000	20,000	0	22,000	0	1,525,000	0	2,567,000	718,445	4,108,209
Furniture and equipment	48,000	0	0	0	0	0	0	0	48,000	24,251	42,500
Plant and equipment	0	0	0	0	0	275,002	0	0	275,002	229,993	458,636
	48,000	1,000,000	20,000	0	22,000	275,002	1,525,000	0	2,890,002	972,689	4,609,345
<i>Infrastructure</i>											
Infrastructure - Roads	0	0	0	0	0	2,555,582	0	0	2,555,582	1,335,999	2,778,768
Infrastructure - Footpaths	0	0	0	0	0	60,000	0	0	60,000	53,158	100,000
Infrastructure - Drainage	0	0	0	0	0	190,000	0	0	190,000	39,853	91,000
Infrastructure - Parks & Ovals	0	0	0	0	285,400	0	0	0	285,400	44,697	460,000
Infrastructure - Sewerage	0	0	0	55,000	0	0	0	0	55,000	0	55,000
Infrastructure - Other	0	0	0	1,466,000	171,000	25,000	159,588	1,550,000	3,371,588	5,882,895	5,616,000
	0	0	0	1,521,000	456,400	2,830,582	159,588	1,550,000	6,517,570	7,356,602	9,100,768
Total acquisitions	48,000	1,000,000	20,000	1,521,000	478,400	3,105,584	1,684,588	1,550,000	9,407,572	8,329,291	13,710,113

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

SIGNIFICANT 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.

SHIRE OF COOLGARDIE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Housing	255,000	175,000	0	(80,000)	0	0	0	0	263,000	180,000	0	(83,000)
Transport	11,273	22,273	11,000	0	67,177	78,268	29,059	(17,968)	80,864	111,364	34,500	(4,000)
	266,273	197,273	11,000	(80,000)	67,177	78,268	29,059	(17,968)	343,864	291,364	34,500	(87,000)
By Class												
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised	255,000	175,000	0	(80,000)	0	0	0	0	263,000	180,000	0	(83,000)
Plant and equipment	11,273	22,273	11,000	0	67,177	78,268	29,059	(17,968)	80,864	111,364	34,500	(4,000)
	266,273	197,273	11,000	(80,000)	67,177	78,268	29,059	(17,968)	343,864	291,364	34,500	(87,000)

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

SIGNIFICANT ACCOUNTING POLICIES

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 2021

5. ASSET DEPRECIATION

By Program

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

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
	707	7,767	707
	2,520	7,253	2,520
	20,981	20,507	20,981
	66,869	67,702	66,869
	88,547	89,598	88,547
	872,414	911,440	872,414
	2,824,257	2,731,859	2,752,825
	60,314	180,288	60,314
	412,655	319,799	317,785
	4,349,264	4,336,212	4,182,961
	0	0	0
	662,200	794,821	662,200
	122,474	109,773	122,474
	361,263	211,521	266,393
	2,650,000	2,615,083	2,650,000
	80,000	84,170	80,000
	30,721	32,631	30,721
	208,000	199,967	208,000
	38,805	37,924	38,805
	124,369	127,742	124,369
	71,432	122,580	0
	4,349,264	4,336,212	4,182,961

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
Right of use - plant and equipment

SIGNIFICANT 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 Infrastructure	2-50 years
Right of use - plant and equipment	1-7 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON 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	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget	Principal
				1 July 2020	New Loans	Repayments	outstanding	Repayments	1 July 2019	New Loans	Repayments	30 June 2020	Repayments	1 July 2019	New Loans	Repayments	30 June 2020	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																			
Coolgardie Aquatic Facilities	112	WATC	4.34%	168,621	0	(39,480)	129,140	(8,006)	206,442	0	(37,821)	168,621	(5,925)	205,643	0	(19,011)	186,632	(9,354)	
Kambalda Aquatic Facilities	114	WATC	2.17%	1,732,511	0	(176,263)	1,556,248	(47,835)	1,905,000	0	(172,489)	1,732,511	(44,269)	1,905,000	0	(172,489)	1,732,511	(53,276)	
Kambalda Aquatic Facilities	115	WATC	1.55%	597,654	0	(56,939)	540,716	(11,210)	950,000	0	(352,346)	597,654	(10,598)	0	0	0	0	0	
Transport																			
Economic services																			
Coolgardie Post Office	113	WATC	5.19%	399,262	0	(20,011)	379,251	(23,226)	418,273	0	(19,011)	399,262	(18,299)	416,817	0	(37,821)	378,996	(24,265)	
				2,898,048	0	(292,693)	2,605,355	(90,277)	3,479,715	0	(581,667)	2,898,048	(79,091)	2,527,460	0	(229,322)	2,298,138	(86,895)	
Self Supporting Loans																			
Transport																			
Binneringie Road	115	WATC	0.0155	0	0	0	0	0	0	0	0	0	0	950,000	0	(470,829)	479,171	(13,624)	
				0	0	0	0	0	0	0	0	0	0	950,000	0	(470,829)	479,171	(13,624)	
				2,898,048	0	(292,693)	2,605,355	(90,277)	3,479,715	0	(581,667)	2,898,048	(79,091)	3,477,460	0	(700,151)	2,777,309	(100,519)	

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 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	0	(1,500)	0
Total amount of credit unused	540,000	538,500	540,000
Loan facilities			
Loan facilities in use at balance date	2,605,355	2,898,048	2,777,309

SIGNIFICANT 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 2021

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2020/21	2020/21	Budget	2020/21	Actual Principal 1 July 2019	2019/20	2019/20	Actual	2019/20	Budget Principal 1 July 2019	2019/20	2019/20	Budget	2019/20	
					Lease Principal 1 July 2020	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2021	Budget Lease Interest Repayments		Actual New Leases	Actual Lease Principal Repayments	Lease Principal outstanding 30 June 2020	Actual Lease Interest Repayments		Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2020	Budget Lease Interest Repayments	
Recreation and culture					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Gym Equipment	333864-06	De Lage Landen	1.94%	5 yrs	8,919	0	(8,919)	0	(50)	26,499	0	(17,580)	8,919	(358)	0	0	0	0	0	0
Transport																				
P351 Hino 700 Series	6320171	Kooya	5.41%	7 yrs	105,329	0	(18,163)	87,166	(8,503)	122,538	0	(17,209)	105,329	(9,457)	0	0	0	0	0	0
P355 Hino 500 Series	6344997	Kooya	5.74%	7 yrs	74,532	0	(11,459)	63,073	(6,961)	85,353	0	(10,821)	74,532	(7,599)	0	0	0	0	0	0
P358 Hino 500 Series	6374551	Kooya	5.42%	7 yrs	91,961	0	(14,251)	77,710	(6,471)	105,463	0	(13,502)	91,961	(7,220)	0	0	0	0	0	0
Other property and services																				
IT Hardware	45325-003	All Leasing	5.42%	3 yrs	14,473	0	(14,473)	0	(189)	70,525	0	(56,052)	14,473	(2,594)	0	0	0	0	0	0
					295,214	0	(67,265)	227,949	(22,174)	410,378	0	(115,164)	295,214	(27,228)	0	0	0	0	0	0

SIGNIFICANT 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.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Land & Building Reserve	166,512	0	(166,512)	0	312,769	3,743	(150,000)	166,512	312,769	0	0	312,769
(b) Plant Reserve	253,225	22,273	(195,000)	80,498	397,697	83,029	(227,501)	253,225	397,697	111,364	(377,364)	131,697
(c) Sewerage Reserve	174,718	40,000	(100,000)	114,718	133,124	41,594	0	174,718	133,125	40,000	0	173,125
(d) Landfill Reserve	201,709	0	(201,709)	0	468,981	5,386	(272,658)	201,709	468,981	0	(268,000)	200,981
(e) Community & Recreation Reserve	25,400	0	(25,400)	0	371,418	3,982	(350,000)	25,400	371,418	0	(250,000)	121,418
(f) Environmental Reserve	292,106	0	(292,106)	0	357,727	4,167	(69,788)	292,106	357,726	0	(300,000)	57,726
(g) IT & Communications Reserve	10,727	0	(10,727)	0	89,654	1,073	(80,000)	10,727	89,654	0	0	89,654
(h) Aerodrome Reserve	19,817	0	(19,817)	0	158,000	1,817	(140,000)	19,817	158,000	0	(129,000)	29,000
(i) Road Reserve	219,134	120,000	(157,058)	182,076	333,857	3,776	(118,499)	219,134	333,857	0	(118,499)	215,358
(j) Infrastructure Renewal Reserve	440,876	175,000	(420,000)	195,876	643,863	264,277	(467,264)	440,876	643,863	188,281	(500,000)	332,144
(k) COVID-19	0	0	0	0	0	950,000	(950,000)	0	0	0	0	0
	1,804,224	357,273	(1,588,329)	573,168	3,267,090	1,362,844	(2,825,710)	1,804,224	3,267,090	339,645	(1,942,863)	1,663,872

(b) Cash Backed Reserves - 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) Land & Building Reserve	30/06/2021	To finance purchase or capital improvements to Council buildings and facilitate subdivisions and developments
(b) Plant Reserve	30/06/2021	To be used for the purchase of major and minor plant and equipment
(c) Sewerage Reserve	30/06/2021	To repair, replace or extend the Coolgardie Sewerage Infrastructure
(d) Landfill Reserve	30/06/2021	To reinstate landfill sites at the end of their current purpose or to fund improvements at landfill sites
(e) Community & Recreation Reserve	30/06/2021	To fund capital and maintenance requirements to improve Community and Recreational Facilities
(f) Environmental Reserve	30/06/2021	Funding of infrastructure and building improvements to meet environmental challenges and to promote efficient use of power & water
(g) IT & Communications Reserve	30/06/2021	To fund capital and maintenance of Computer and communications hardware and software
(h) Aerodrome Reserve	30/06/2021	For the construction and maintenance of aerodrome facilities
(i) Road Reserve	30/06/2021	For the construction and maintenance of Roads and for which contributions have been received for Heavy Haulage Campaigns
(j) Infrastructure Renewal Reserve	30/06/2021	To meet the needs of renewal funding for future Capital renewal infrastructure generally
(k) COVID-19	N/A	To meet the costs associated with COVID-19

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	19,600	22,197	32,200
Law, order, public safety	17,800	58,781	17,800
Health	3,001	3,358	3,000
Education and welfare	1,200	7,619	9,000
Housing	105,701	96,072	113,681
Community amenities	1,042,684	1,033,909	1,036,425
Recreation and culture	64,120	114,794	293,500
Transport	0	273	0
Economic services	67,320	75,034	78,042
Other property and services	5,000	0	0
	1,326,426	1,412,037	1,583,649

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
By Program:								
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	3,200	3,115	22,000
General purpose funding	0	0	0	0	0	371,345	796,138	369,077
Law, order, public safety	0	0	0	0	0	11,130	15,052	16,500
Health	0	0	0	0	0	0	21,360	0
Education and welfare	0	0	0	0	0	216,044	217,582	213,304
Community amenities	0	0	(19,588)	0	0	6,240	5,280	6,240
Recreation and culture	0	0	0	0	0	1,500	4,204	4,500
Transport	0	0	0	0	0	546,964	1,033,564	490,496
Economic services	0	0	0	0	0	126,200	247,342	241,200
Other property and services	0	0	0	0	0	7,895	22,002	13,710
	0	0	(19,588)	0	0	1,290,518	2,365,639	1,377,027
(b) Non-operating grants, subsidies and contributions								
Health	0	0	0	0	0	1,000,000	0	1,000,000
Housing	0	0	0	0	0	0	0	1,200,000
Recreation and culture	0	0	0	0	0	0	1,297,356	1,062,823
Transport	0	0	0	0	0	1,765,191	965,061	932,090
Economic services	0	0	0	0	0	2,860,333	820,874	2,093,161
	0	0	0	0	0	5,625,524	3,083,292	6,288,074
Total	0	0	(19,588)	0	0	6,916,042	5,448,930	7,665,101

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
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
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	15,000	35,310	69,000
- Other funds	15,000	39,502	17,250
Other interest revenue (refer note 1b)	90,000	106,988	122,500
	120,000	181,800	208,750
* 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	338,000	52,661	57,500
	338,000	52,661	57,500
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	59,500	21,588	50,000
Other services	12,000	13,686	25,000
	71,500	35,274	75,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	90,277	79,091	100,519
Interest expense on lease liabilities	22,174	27,228	0
	112,451	106,319	100,519
(e) Elected members remuneration			
Meeting fees	122,321	123,196	122,321
Mayor/President's allowance	32,800	27,345	32,800
Deputy Mayor/President's allowance	8,200	8,200	8,200
Travelling expenses	1,500	0	10,000
Telecommunications allowance	24,500	23,695	24,500
	189,321	182,436	197,821
(f) Write offs			
General rate	20,000	2,894	20,000
Fees and charges	500	0	500
	20,500	2,894	20,500

13. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the City of Kalgoorlie Boulder, and the Shires of Dundas, Esperance, Laverton, Leonara, Menzies, Ngaanyatjarraku, Ravensthorpe and Wiluna, have a joint venture arrangement for the provision of regional records service. The assets included in the joint venture recorded at the Shire's one-tenth share are as follows:

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Non-current assets			
Land & Buildings	72,500	72,500	72,500
Less: accumulated depreciation	(4,350)	(3,263)	(5,436)
	68,150	69,238	67,064
Plant and equipment	4,182	4,182	4,182
Less: accumulated depreciation	(1,359)	(1,255)	(2,016)
	2,823	2,927	2,166
Furniture and equipment	8,204	8,204	8,204
Less: accumulated depreciation	(4,922)	(3,692)	(3,610)
	3,282	1,301	4,594
Light Vehicles	3,200	3,200	3,200
Less: accumulated depreciation	(2,400)	(1,920)	(1,920)
	800	1,280	1,280

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.



2020/21

Fees & Charges Schedule

**Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Preamble Bonds**

GENERAL DESCRIPTION	GST	2020 2021
Administration fee to be added to fees where applicable	Y	\$60.00
Staff hourly rate unless otherwise stated	Y	\$55.00
Hire 100% concession		
A concession of 100% applies to the hire of facilities where the event is		
- not for profit		
- 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 fees and consumables such as fuel and laundry are required to be paid.		
Not-For-Profit Facility Hire 50% Discount		
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		
Instructor 50% Discount		
A concession of 50% of the room hourly hire will be available for instructors who run fee paying sessions for group activities. This concession is only available for individuals.		
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.		
Gym 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.		
Pool 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 (own pool operator & life guard) and Annual Lapathon Event		
Waste Disposal		
Tip Card - (up to value)	Y	\$50.00
Only available for use at Waste Disposal Sites		
Not redeemable for Council Services and Facilities or Cash		
Lost cards will not be replaced		
Bonds		
Bonds may be accepted as a credit card imprint. Where a bond is paid by either cheque, cash or Eftpos, the refund will be paid by cheque seven working days after the release of the bond.		
Events with Alcohol		
Security will be required for all events with alcohol (Subject to the discretion of the Coordinator of Recreation Services)		
Concession		
Concession rates for fees and charges apply to holders of State and Federal Senior, Pensioner, Health Care, Student Identity Cards for FULL TIME Tertiary Students, concession fee includes child admission.		

**Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Preamble Bonds**

GENERAL DESCRIPTION	GST	2020 2021
Child		
A child is a client who attends primary or secondary school. Where the client is of secondary school age, student ID may be requested. Pre-primary students are free.		
Family		
For the purpose of fees and charges. "Family" shall consist of a group of UP TO seven related people (two of whom may be full fee paying clients) i.e. One Adult and up to six concessions to two adults and up to five concessions.		
Public Liability Insurance		
For hire of facilities or events, public liability may be required. Please confirm with staff at the time of your booking. Fees may apply.		
Hire of Facilities (Indoor)		
May apply to bookings for staff to set up and is charged at staff hourly rate per staff member.	Y	\$35/hour
Goldfields Exhibition, Warden Finnerty's		
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		
- Heritage Week		
Community WiFi		
Available free of charge at Community Resource Centres. Download limitations and restricted hours apply.		
Community Activity Room (June Crosbie Room)		
Community Groups have priority to this room. Where a concession applies, a set up fee may apply. Each group is expected to pack up and store any equipment owned by by them. Shared equipment and cleaning will be managed by the Centre staff.		
The Small Kitchen area is a shared facility		
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 may be accepted as a credit card imprint. Where a bond is paid by either cheque, cash or Eftpos, the refund will be paid by cheque seven working days after the release of the bond.		
Bonds payable		
Key or Card Deposit	N	\$150.00
Animal Control Traps - Cats (2 week hire, daily late fee applies)	N	\$100.00
Animal Control Traps - Cats (daily late fee)		\$5 per day
Animal Control Traps - Dogs (2 week hire, daily late fee applies)	N	\$200.00
Animal Control Traps - Dogs (daily late fee)		\$5 per day
Community Bus	N	\$500.00
Oval/Recreation Hire - Circus & Side Show	N	\$500.00
Train	N	\$200.00
Merry Go Round	N	\$200.00
Halls and Recreation Centres - Rooms/ Functional Spaces/ Facilities		
- No Alcohol	N	\$200.00
- 18 and 21st Birthdays with Alcohol	N	\$1,000.00
- With Alcohol (Licensed Areas Only)	N	\$500.00
- Bond Traffic Management Signage	N	\$250.00

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Facilities

ADMISSION AND MEMBERSHIP CHARGES	GST	2020 2021
Amenity Fee - \$2 per person where free hire is provided for activity.		\$2.00
Parks and Gardens - non charge for use (power charge may apply) - no exclusive use permitted.		
Goldfields Exhibition, Warden Finnerty's		
Adult	Y	\$4.00
Child	Y	\$2.00
Senior	Y	\$2.00
Coffee	Y	\$3.00
School Hire Rate (All Facilities)		
- CAPS - Coolgardie		\$400.00
- Coolgardie Primary		\$400.00
- Kambalda West		\$800.00
- Kambalda East		\$400.00
- CAPS - Kurrawang		\$400.00
AQUATIC FACILITIES (No entry charge for Coolgardie and Kambalda Pools 2020/2021 pool season)		
Adult Single Entry	Y	\$0.00
Adult 10 Pass Card	Y	\$0.00
Adult Monthly Pass	Y	\$0.00
Adult Half Season	Y	\$0.00
Adult Season Pass	Y	\$0.00
Concession Single Entry	Y	\$0.00
Concession 10 Pass Card	Y	\$0.00
Concession Monthly Pass	Y	\$0.00
Concession Half Season	Y	\$0.00
Concession Season Pass	Y	\$0.00
*Concession, child and senior rates have been included in concession fees 20/21		
Family 10 Pass Card	Y	\$0.00
Family Monthly	Y	\$0.00
Family Half Season	Y	\$0.00
Family Season Pass	Y	\$0.00
Family Concession (Single Parent Concession Card)		
Family Concession 10 Pass Card	Y	\$0.00
Family Concession Monthly	Y	\$0.00
Family Concession Half Season	Y	\$0.00
Family Concession Season	Y	\$0.00
Spectator	Y	\$0.00
Individual lessons - per session	Y	\$15.00
Use of kiosk phone at the Pool	Y	\$0.50
Shire of Coolgardie Staff		No Charge
Inflatable Hire (excluding admission)		
Per hour inclusive lifeguards	Y	\$150.00
Per hour outside operating hours inclusive lifeguards & Pool Operator	Y	\$200.00
Per hour KSC 2 lifeguards supplied during pool operating hours	Y	\$60.00
Pool Manager Fee Per hour Outside Operating Hours	Y	\$55.00
Swimming Pools		
Hire non pool hours (does not include Lifeguard)	Y	\$70.00
Pool Manager Fee Per hour Outside Operating Hours (Qualified Pool Operator)	Y	\$55.00

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Facilities

Gym Memberships		
Includes use of all Gyms. Excluding Classes		
Not available to persons 16 yrs & Under		
Adult Casual	Y	\$20.00
Adult Monthly	Y	\$65.00
Adult 3 Monthly	Y	\$180.00
Adult 6 Monthly	Y	\$260.00
Adult Yearly	Y	\$390.00
Concession Memberships		
Concession Casual	Y	\$12.00
Concession Monthly	Y	\$40.00
Concession 3 Monthly	Y	\$100.00
Concession 6 Monthly	Y	\$130.00
Concession Yearly	Y	\$200.00
Group Classes SOC Instructors		
Adult Casual	Y	\$10.00
Adult Monthly	Y	\$40.00
Adult 3 Monthly	Y	\$80.00
Adult 6 Monthly	Y	\$120.00
Adult Yearly	Y	\$180.00
Concession Memberships		
Concession Casual	Y	\$5.00
Concession Monthly	Y	\$30.00
Concession 3 Monthly	Y	\$60.00
Concession 6 Monthly	Y	\$100.00
Concession Yearly	Y	\$140.00
Replacement Swipe Card	Y	\$30.00
Corporate Memberships - 20% Discount	Y	
Indoor Court Admission/Hire		
Adult Admission	Y	\$5.00
Child Admission	Y	\$3.00
Spectator	Y	Free
Sports Hall Hire Per Hour	Y	\$45.00
Sports Hall Hire Per Day	Y	\$185.00
Outdoor Court Hire		
		no charge
Per Senior Team	Y	\$650.00
Per Junior Team	Y	Free
Circus and Side Shows (exclusive of lighting charges) per day	Y	\$500.00
Oval/ playing Lights per Hour	Y	\$50.00
Parks - Electricity Usage (Per Hour)	Y	\$15.00
Hall/Court Hire (Coolgardie and Kambalda)		
Sports Hall Hire per Hour	Y	\$45.00
Sports Hall Hire per Day	Y	\$185.00
Function Room Hire (per room)		
Hourly Rate	Y	\$40.00
Half Day Rate (5hrs)	Y	\$120.00
Full Day Rate	Y	\$180.00
Community Activity Room		
Hourly Rate	Y	\$35.00
Kiosk		
half day hire	Y	\$45.00
full day hire	Y	\$90.00

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Facilities

Community & Sporting Group Storage		
Storage Cage Per Fin Yr	Y	\$200.00
Storage Container/Shed	Y	\$300.00
Meeting Room Hire (per room)		
Hourly Rate	Y	\$25.00
Full Day Rate	Y	\$140.00
Kitchen Hire		
Hourly Rate	Y	\$45.00
Half Day Rate (5hrs)	Y	\$200.00
Full Day Rate	Y	\$400.00
Coolgardie Civic Building (Bayley Street)		
Meeting Room / per hour	Y	\$30.00
Meeting Room / per day	Y	\$150.00
Community Bus Hire	Y	\$0.75
Kilometre Charge		Cost plus administration
Refuelling Charge		
Train and Merry Go Round (Dry Hire)		
Children's Train Ride (Hire per hour)	Y	\$75.00
Children's Train Ride (Hire per day 9am - 5pm)	Y	\$400.00
Merry Go Round (Hire per hour)	Y	\$75.00
Merry Go Round (Hire per day 9am - 5pm)	Y	\$400.00
Children's Train Ride and Merry Go Round (Combo Hire - Per Hour)	Y	\$100.00
Children's Train Ride and Merry Go Round (Combo Hire - Per Day 9am - 5pm)	Y	\$600.00
***All Hirers SHALL provide their own Public Liability Insurance (copy to be lodged @ the Shire Office)		

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Services

EVENTS AND ACTIVITES	GST	2020 2021
School Holiday Program		
Child Per Session	Y	\$5.00
Child Per Week (Age Group Appropriate)	Y	\$15.00
Tours & Cultural Events (SOC)		
Adult Admission	Y	\$25.00
Concession	Y	\$15.00
ADMINISTRATION		
Copy or Scan to email		
copy of council document - per page A4	Y	\$0.50
Copy of council documents - colour per page A4	Y	\$1.00
copy of council document - per page A3	Y	\$1.00
Copy of Agenda or Minutes (no attachments)	Y	\$10.00
Copy of Agenda or Minutes (with attachments)	Y	\$25.00
A0 A1 and A2 (when printer available)	Y	\$11.00
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	\$50.00
Zoning/Health Orders and Requisitions/Building enquiries	N	\$100.00
Sewerage Enquiry	N	\$50.00
Caveat 'Addition/Removal'	Y	\$200.00
Reprint of prior years rate notice (per notice)	Y	\$11.00
Transaction listing for rates (per year)	Y	\$15.00
Landgate - copy of title requested by client	Y	\$30.00
Refund of overpaid rates (client error)	Y	\$20.00
Rates Research Charge Per Hour	Y	Staff Rate
Rates Research Charge - Maximum	Y	\$300.00
Confirmation of Ownership from Rate Book @ Counter		no charge
Extract of Rate Book @ Counter	Y	copy charge only
Fees applicable to rates and charges (charge on property)		
- Title Search (to Aid Recovery of Rates) on charged to client	Y	\$40.00
- Debt clearance Letter	Y	\$30.00
- Final notice fee	Y	\$11.00
- Notice of Discontinuance (strict conditions apply)	Y	\$110.00
Debt recovery fee (plus staff time)		\$60.00
Debt recovery Rates instalment interest		\$220.00
swimming pool inspection levy (regulation 53)		\$57.45
Instalment Fees and Charges - interest calculated on daily balance		
- Administration Fee - four instalments	N	\$30.00
- Administration Fee (Special Instalment Arrangements)	Y	\$80.00
- Interest on special instalments	N	11%
Late payment penalty interest (35 days after date of issue)	N	6%
Electoral Roll		
Electoral Roll (When available)		
Electronic	Y	\$100.00
Candidates - first copy fee	Y	\$50.00
Owners and Occupiers Roll	Y	\$50.00
Freedom of Information		
Access application (non personal information) plus staff time hourly rate	N	\$30.00
Access application (personal information)		-
Photocopying /scanning (per page)	Y	\$0.20
Staff Time (Per hour)	N	\$55.00
General Admission		
Amenity Fee (Community Activities or Room Use)	Y	\$2.00
Toddler Story Time & Activity	Y	\$2.00

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Services

LIBRARY AND RESOURCE CENTRE SERVICES	GST	2020 2021
Toy Library (Per Year)	Y	Y
Half Yearly Fee	Y	\$35.00
Yearly Fee	Y	\$65.00
Resource Centres		
Cool Rambler	Y	Free
Advertising Rambler Full Page	Y	\$130.00
Advertising Rambler Half Page	Y	\$80.00
Advertising Rambler Quarter Page	Y	\$45.00
Advertising Rambler Business Card	Y	\$25.00
Advertising may be free of charge- 1/2 Page limit per group		
Computer/Internet Access Per 15 Minutes	Y	\$3.00
Scanning/Photocopying/Fax (Kambalda Only) Black & White	Y	
A4	Y	\$0.50
A3	Y	\$0.75
Scanning/Photocopying/Fax (Kambalda Only) Colour		
A4	Y	\$0.75
A3	Y	\$1.25
Laminating		
A4	Y	\$2.00
A3	Y	\$4.00
Digital Printing		
6x4	Y	\$0.75
6x6	Y	\$0.85
6x8	Y	\$0.95
8x4	Y	\$2.50
8x8	Y	\$3.00
8x10	Y	\$3.50
8x12	Y	\$4.00
Binding	Y	\$10.00
Data Download	Y	\$30.00
Self - Supply own media	Y	cost plus 100%
Staff Assisted - Supply own media	Y	Hourly rate
USB	Y	\$25.00
Souvenirs		Cost plus 15-100%
Document Preparation (Resumes etc)		hourly rate
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 New Town Dam (when available restrictions apply) Kiloitre	Y	\$5.00
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
2020/21
Cemetery

CEMETERY AND MEMORIAL CHARGES	GST	2020 2021
Internment in ordinary grave 1.8m deep, including Right of Burial and maintenance for one year:		
Out of Hours Burial/Interments (in addition to usual fee)	Y	\$350.00
Adult Burial	Y	\$500.00
Child under 13 years of age	Y	\$200.00
Land for graves (including number label):		
Ordinary Land 2.7m x 1.2m	Y	\$650.00
Pre-purchase of Land 2.7m x 1.2m	Y	\$750.00
Sinking graves over 1.8m – per metre	Y	\$50.00
Re-opening graves to accommodate adult burial	Y	\$1,000.00
Exhumation	Y	\$1,000.00
Re-interment of exhumed remains (same grave)	Y	\$600.00
Permission to construct brick grave, vault or tomb	Y	\$400.00
Permission to:		
Erect any stone monument, railing or headboard	Y	\$100.00
Alter or add to and grave, stone monument, railing or headboard	Y	\$100.00
Repair or renovate any existing memorial work	Y	\$50.00
Erect a small memorial plaque	Y	\$25.00
Placement of Ashes:		
Scatter to the Winds	Y	\$75.00
Placed in family grave (plaque not included)	Y	\$75.00
Placement in Niche area (plaque not included)	Y	\$150.00
Placement of Ashes elsewhere	Y	\$75.00
Exhumation of Ashes	Y	\$150.00
Other Fees:		
Funeral Directors License (annual fee)	Y	\$60.00
Monumental Mason's License (annual fee)	Y	\$60.00
Renewal of Grant of Right of Burial (25 years)	Y	\$75.00
Copy of Certificate of Right of Burial	Y	\$60.00
Grave Location Fee	Y	\$10.00
Simple Research Inquiry (up to 15 minutes staff time)	Y	\$15.00
Complex Research Inquiry - refer to Kalgoorlie Boulder Historical Society	Y	-

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Waste Disposal

Payment of Waste is either by previously organised Account OR Tip Card which can be purchased from Recreation Centre Kambalda or Recreation Centre Coolgardie		
	GST	2020 2021
WASTE DISPOSAL FEES		
240 Litre Bin (Residential) per pick up per annum	N	Budget
240 Litre Bin (Commercial) per pickup per week (Pro rata for 12 Months)	Y	\$345.00 Annual Budget
Additional bin charge		\$352.00
Refuse Site Charges		
Tip Card (up to value)	Y	\$50.00
Opening of Tip Site out of hours or concession at the discretion of the CEO	Y	\$300.00
Oil deposited into oil containment reservoir (NOTE price is per container - containers must be no larger than 20 litres)	Y	\$20.00
Animals under 50kg	Y	\$20.00
Animals over 50kg	Y	\$150.00
Asbestos per m3 (must be wrapped and treated in accordance with requirements)**	Y	\$220.00
Class II waste m3	Y	\$105.00
Class II waste per tonne	Y	\$56.00
Commercial other per m3 - minimum charge 1m3	Y	\$45.00
Domestic waste per m3 - minimum charge 1m3	Y	\$10.00
Clean Drum- /pod up to 1000lt \$15 each	Y	\$15.00
Green waste per m3		Free
Green Waste (mixed Domestic) per m3	Y	\$10.00
Green Waste (mixed with commercial) per m3	Y	\$45.00
Building Rubble per m3	Y	\$45.00
Tyres each up to small truck tyre 20")	Y	\$10.00
No other tyres accepted		
Any Vehicle Body each (tyres removed)	Y	\$25.00
White Goods each	Y	\$10.00
Horse Burial		\$250.00
Sewerage		
Pedestal charge		\$200.00
** 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 Coordinator of Waste 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.		
*** Where a "weight note" is available, waste will be accepted by weight based on 1 tonne = 1 cubic metre (for the purposes of fees)		

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
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.		
REGULATORY SERVICES	GST	2020 2021
Cat Registrations - Cat Act 2011		
Sterilised		
- 1 year	N	\$20.00
- 3 Year	N	\$42.50
- Lifetime	N	\$100.00
- Cat Breeding Licence (Per breeding cat)	N	\$100.00
Fees as per Car Regulations 2012		
Microchipping	N	\$65.00
Dog Registrations - Dog Act 1976		
Sterilised		
- 1 year	N	\$20.00
- 3 years	N	\$42.50
- Lifetime	N	\$100.00
Unsterilised		
- 1 year	N	\$50.00
- 3 years	N	\$120.00
- Lifetime	N	\$250.00
Replacement dog tag	N	\$5.00
Microchipping	N	\$65.00
Companion Dog		No Charge
Pensioner Concession may apply (50% of applicable Fee)		
Working Dog concessions may apply (25% of applicable fee)		
Fees as per Dog Regulations 2013		
Dog Pound		
Daily maintenance	Y	\$30.00
Seizure and impounding	N	\$80.00
Release of Dogs outside normal working hours - additional fee	Y	\$150.00
Surrender/Euthanasia (Dog and Cat)	Y	Cost + GST
Tow away of Vehicles		
- Tow to depot	Y	Cost plus
- storage of vehicles /per day	Y	\$10.00
Impounding		
- abandoned shopping trolley	N	\$15.00
- daily fees per trolley	Y	\$5.50
- 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
- Fines Enforcement Registry	N	N
- DoT Vehicle Registration Search	N	N
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	\$30.00 Cost plus 25% plus Administration Fee

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Rangers and Health

Applications (Misc)		
Application for permit to ride/drive a large animal in a thoroughfare	N	\$30.00
Application for consent to keep more than two bee hives on non residential land	N	\$30.00
Application for consent to keep more than two dogs	N	\$100.00
Licence to keep approved kennel establishment	N	\$100.00
Renewal of Licence to keep approved kennel establishment	N	\$100.00
Application for Street Party Closure (Bonds Apply)	Y	\$22.00
- Food Premises Settlement Enquiry	N	\$40.00
- Liquor Licensing Act Section 39 Certification	Y	\$220.00
- Liquor Licensing Act Section 60 and 62 Extended Trading Permit Application	N	\$50.00
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.		
ENVIRONMENTAL HEALTH SERVICES	GST	2020 2021
Registration of Business		
- Registration of a lodging house	N	\$230.00
- Hairdresser, Skin Penetration and Others	N	\$180.00
- Inspections	Y	\$220.00
Caravan Park Fees		
- Application / Renewal	N	\$200.00
- Transfer of Licence	N	\$100.00
Food Act 2008 Fees		
- Food Business Notification Fee		\$67.00
- Food Business Registration Fee	N	\$195.00
Annual Surveillance / Inspection Fees		
- Per inspection	Y	\$220.00
- Very low risk / charitable or community service food business		Nil
Offensive Trades - as per Offensive Trade (Fees) Regulations 1976		
Offensive Trade		
- 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	\$61.00
(b) without local government report	N	\$110.00
Water Services Act 2012		
- Commercial Discharge Licence (Sewerage)	N	\$150.00
- Sewerage Connection	Y	\$330.00 Plus Costs

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
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.		
APPLICATIONS FOR BUILDING PERMITS, DEMOLITION PERMITS	GST	2020 2021
Application for Building Approval Certificate		
For a building where unauthorised work has been done - Building Service Levy additional 0.38% of the estimated value of unauthorised work as determined by the relevant permit authority but no less than \$105.00		Min. \$105.00
For a building where unauthorised work has not been done - Building Services Levy additional		\$105.00
Extension of time for building approval certificate		\$105.00
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 \$105.00		Min. \$105.00
Application for Occupancy Permit (per application)		
- completed building		\$105.00
- incomplete building - Building Services Levy applies		\$105.00
- temporary building		\$105.00
- replacement permit - Building Services Levy applies		\$105.00
- extension of time		\$105.00
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		\$115.00
Public Buildings Approvals		
Application to Construct/Alter/Extend a Public Building - less than 500 people		\$250.00
Application to Construct/Alter/Extend a Public Building - more than 500 people		\$500.00
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 \$105.00		Min. \$105.00
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 \$105.00		Min. \$105.00
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 \$105.00		\$105.00
Amended Plans		
- Amended plans for Class 1 or 10 buildings (requiring further assessment or submitted after approval)		\$105.00 10% of BA Fee
- Amended plans for Class 2 to 9 buildings (requiring further assessment or submitted after approval)		\$105.00 10% of BA Fee
Demolition Permits		
For demolition work in respect to Class 1 or Class 10 building or structure		\$105.00
For demolition work in respect to Class 2 to Class 9 building - fee is per storey of the building		\$105.00
Extension of time for building permit		\$105.00
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		2%
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 resubdivision	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 - 0.274% of the value of the work, but no less than \$123.30		Min. \$123.30

Shire of Coolgardie
 Schedule of Fees and Charges
 2020/21
 Building

Other Licences/Applications		
- Private Swimming Pool Inspection Fee Regulation 53	N	\$57.45
- Private Swimming Pool Additional Inspection		\$57.45
- Compliance Certificate	Y	\$150.00
- Public Pool Sampling & Test Results	Y	\$110.00
- Pre Purchase Pool Inspection Report		\$60.00
Sewerage Head Works Contribution (Coolgardie Only)		
Per Dwelling (separate unit)	N	\$500.00
Sewer Head Works P.OA + 25% Admin		
Additional Building Services Fees		
Request for additional pool inspection	Y	\$57.45
(plus any archive search fee applicable)		variable
Reissue of building licence with changed details (new builder etc)	N	\$40.00
Application for approval to use battery-powered smoke alarms	N	\$179.40
Inspection fee cross overs 2 Hours staff time	Y	\$100.00
Inspection Fee (Building/Health)	Y	\$95 P/H
Information and Miscellaneous Services		
Building Plan research and retrieval	N	\$60.50
Building Licence Listing (monthly subscription)	N	\$88.00
Planning Scheme Text	N	\$27.50
Planning Scheme Maps A3 (colour) / set	N	\$22.00
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	\$100.00

**Shire of Coolgardie
Schedule of Fees and Charges
2020/21
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.		
TOWN PLANNING AND DEVELOPMENT - Planning & Development (Local Government Planning) Regulations	GST	2020 2021
Residential Design Code Variation Application Fee		\$100.00
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		\$147.00
(b) not more than \$50,000 but not more and \$500,000		0.32% of cost of development
(c) more than \$500,000 but not more than \$2.5 million		\$1700 + 0.257% for every \$1 in excess of \$500,000
(d) more than \$2.5 million but not more than \$5 million		\$7,161 + 0.206% for every \$1 in excess of \$2.5million
(e) more than \$5 million but not more than \$21.5 million		\$12,633 + 0.123% for every \$1 in excess of \$5 million
(f) more than 21.5 million		\$34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out.		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.		\$739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out		The fee in item 3 plus, by way of penalty, twice that fee.
5A. Determining an application to amend or cancel development approval		\$295.00
5. Providing a subdivision clearance for -		
(a) not more than 5 lots		\$73 per lot
(b) more than 5 lots but not more than 195 lots		\$73 per lot for the first 5 lots and then \$35 per lot
(c) more than 195 lots		\$7,393.00
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced		\$222.00
7. Determining an initial application for approval of a home occupation where the home occupation has commenced.		The fee in item 6 plus, by way of penalty, twice that fee.
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires		\$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.		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.		\$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.		The fee in item 10, plus, by way of penalty, twice that fee.
12. Providing a zoning certificate		\$73.00
13. Replying to a property settlement questionnaire		\$73.00
14. Providing written planning advice		\$73.00
Certificate of Local Planning Authority Section 40		\$220.00

Shire of Coolgardie
Schedule of Fees and Charges
2020/21
Records Storage

Records Storage	GST	2020 2021
GENERAL DESCRIPTION	GST	2020 2021
Storage		
Std Archive Carton		\$0.88 per month
New box in/registration		\$3.52 per box
Re-Box & Barcode (Damaged boxes only)		\$6.93 per box
Permanent retrieval		\$4.95 per box
Access		\$5.83 per box
Handle box in		\$3.52 per box
Handle box out		\$3.52 per box
Contamination fees – incorrect materials in shredding bins/boxes		\$74.36 per item
Scan per page B & W A4, A3		\$0.66 cents per page
Scan per page colour A4, A3		\$0.66 cents per page
Photocopy B & W A4		\$0.55 cents per page
Photocopy Colour A4		\$3.30 cents per page
Photocopy B & W A3		\$0.99 cents per page
Photocopy Colour A3		\$5.50 cents per page
Transport physical deliveries		
Initial delivery/Final return (Security Bin)		\$81.02 per bin
Minimum Urgent Handling per delivery		\$11.44 per item after initial Delivery fee
Next working day per pickup/delivery 1-10 boxes		\$22.88 first 10 items
Next working day per pickup/delivery 11 or more		\$3.52 per additional item
After hours per delivery callout		\$228.80
After hours delivery per hour after initial callout fee		\$137.39
Confidential Destruction		
Destruction Bin 240 ltr		\$107.25
Destruction Bin 140 ltr		\$88.22
Destruction Bag out		\$21.21
Destruction Archive box min charge		\$12.65
Certificate of Destruction		\$56.65 per service/upon request
Other Services		
Computer operator		\$75.60 per hour
Labour x 1 staff		\$75.60 per hour
Labour x 2 staff		\$151.14 per hour
Records Management consulting services per hour – Corporate Clients		\$207.79
Records Management consulting services per hour – Member Councils		\$81.95 per hour
Cataloguing type service		\$75.60 per hour
Fuel Costs – Travel (areas outside of Kalgoorlie)		\$0.99 cents per kilometre
Travel (areas outside of Kalgoorlie)		\$75.60 per hour
Archive Box Large purchase		\$5.06 per box
Min Storage Charge		\$12.76 per month