



ATTACHMENTS

Special Council Meeting

Tuesday, 13 July 2021

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**Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Preamble Bonds**

ATTACHMENT 1

GENERAL DESCRIPTION	GST	2021/2022
Administration fee to be added to fees where applicable	Y	\$60.00
Staff hourly rate unless otherwise stated	Y	\$60.00
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/pack down and cleaning retainer fees, laundry and consumable items like fuel will also be charged.		
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		
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.		
Fitness Membership 100% concession		
100% Discount applies to all registered Active Emergency Service Volunteers, members of the Western Australian Police Force and permanent Staff at the Shire of Coolgardie. This is on the proviso that Terms and Conditions of Agreement and Code of Conduct are adhered to. Discount applies to individuals only and cannot be extended to family or other members.		
Aquatic Entry 100% concession		
A concession of 100% will apply to swimming pool entry to all permanent staff at the Shire of Coolgardie		
A concession of 100% will apply for the Kambalda Swimming Club lane hire and Annual Lapathon Event		
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		
Events with Alcohol		
Security will be required for all events with alcohol (Subject to the discretion of the Manager of Recreation Services)		
Concession		
Concession rates apply to holders of State and/or Federal Senior, Pensioner, Health Care, Student Identity Cards for FULL TIME Tertiary Students, concession fee will apply for admission.		

Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
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ATTACHMENT 1

Child		
A child is aged 5-17 years, who attends primary or secondary school. For a child of secondary school age, proof of student ID card may be requested. Children aged 0-4 years are free.		
Family		
For the purpose of fees and charges. "Family" shall consist of a group of either two (2) adults and up to four (4) children, OR one (1) adult and up to five (5) children, under the age of 17 years.		
Hire of Facilities (Indoor)		
All facility bookings will include a set up/pack down retainer fee of \$60		
All facility bookings will include a cleaning retainer fee of \$55		
Goldfields Exhibition, Warden Finnertys		
Daily entry charge will cover both exhibitions open at the time of visit.		
Annual Events 100% Hire Fee Waived		
Coolgardie Day (annual 1 day)		
Ute Bike and Car Show (bi annual 2 days)		
Christmas Tree (Kambalda)		
Seniors Christmas Lunch		
Community WiFi		
Available free of charge at Community Resource Centres. Download limitations and restricted hours apply.		
Community Activity Room (June Crosbie Room)		
Community Groups with a current MOU will have priority in this room. Other user group bookings will be charged a cleaning/set up fee. Each user group is expected to pack up and store any equipment owned by them.		
The kitchen is a shared facility and all users MUST keep clean, otherwise additional cleaning fees will apply.		
Cancellation Fees		
Cancellation is made prior to booking		
30 days or more	Y	0%
14 days to 29 days	Y	25%
7 to 13 days	Y	50%
Less than 7 days	Y	100%
BONDS		
Bonds (GST becomes applicable on Bond forfeiture)		
Bonds will be paid by credit card, cash or EFTPOS. The refund will be paid by direct debit seven (7) working days after the release of the bond.		
Bonds payable		
Key or Card Deposit	N	\$150.00
Animal Control Traps - Cats (2 week hire, daily late fee applies)	N	\$100.00
Animal Control Traps - Cats (daily late fee)	N	\$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

Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Preamble Bonds

ATTACHMENT 1

Community Bus	N	\$1,000.00
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	\$250.00
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
2021/2022
Facilities

ATTACHMENT 1

ADMISSION AND MEMBERSHIP CHARGES	GST	2021/2022
Amenity Fee - per person where free hire is provided for activity.	Y	\$3.00
Parks and Gardens - non charge for use (power charge may apply) - no exclusive use permitted.		
Goldfields Exhibition, Warden Finnertys		
Adult	Y	\$4.00
Child	Y	\$2.00
Senior	Y	\$2.00
Coffee	Y	\$3.00
School Hire Rate (All Facilities)		
- CAPS - Coolgardie	N	\$400.00
- Coolgardie Primary	N	\$400.00
- Kambalda West	N	\$800.00
- Kambalda East	N	\$400.00
- CAPS - Kurrawang	N	\$400.00
General Admission		
Amenity Fee (Community Activities or Room Use)	Y	\$2.00
Toddler Story Time & Activity	Y	\$2.00
AQUATIC FACILITIES		
Adult Single Entry	Y	\$5.00
Concession Single Entry	Y	\$3.00
Child Single Entry	Y	\$3.00
Spectator Entry	Y	\$3.00
Use of kiosk phone	Y	\$0.50
Child (0-4 years)		FREE
Swimming lessons - individual (per session)	Y	\$10.00
Inflatable Hire (excludes admission)		
Per hour (includes lifeguards)	Y	\$150.00
Per hour outside operational hours (includes lifeguards & pool operator)	Y	\$200.00
Per hour KSC (includes lifeguards, during pool operational hours)	Y	\$60.00
Swimming Pools		
Per hour life guard (additional)	Y	\$65.00
Pool hire per hour, outside operational hours (includes operator)	Y	\$130.00
Lane hire - not for profit	Y	\$10.00
Lane hire - corporate/commercial	Y	\$15.00
AQUATIC FACILITIES MEMBERSHIPS		
Adult - Monthly	Y	\$45.00
Adult - Season	Y	\$135.00

**Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Facilities**

ATTACHMENT 1

Concession/Child - Monthly	Y	\$35.00
Concession/Child - Season	Y	\$105.00
Family - Monthly	Y	\$85.00
Family - Season	Y	\$255.00
Family Concession - Monthly	Y	\$70.00
Family Concession - Season	Y	\$210.00
Corporate Memberships		20% discount on above charges
RECREATION		
Fitness - Gym		
Adult Casual Entry	Y	\$20.00
Concession Casual Entry	Y	\$15.00
Youth Casual Entry (12yrs - 17yrs)	Y	\$5.00
Fitness - Group Classes		
Adult Casual Entry	Y	\$10.00
Concession Casual Entry	Y	\$6.50
Youth Casual Entry (12yrs - 17yrs)	Y	\$5.00
Sports Hall		
Adult Casual Entry	Y	\$5.00
Child Casual Entry	Y	\$3.00
Spectator Entry		FREE
FITNESS MEMBERSHIPS		
(Gym, Group Fitness classes and Sports Hall)		
Adult - monthly	Y	\$70.00
Adult - yearly	Y	\$420.00
Concession - monthly	Y	\$45.00
Concession - yearly	Y	\$270.00
Youth (14-17 years) - monthly	Y	\$35.00
Youth (14-17 years) - yearly	Y	\$210.00
Corporate Memberships		20% discount on above charges
Replacement Access Card	Y	\$30.00
Group Fitness - classes only		
Adult - monthly	Y	\$40.00
Adult - yearly	Y	\$240.00
Concession - monthly	Y	\$30.00
Concession - yearly	Y	\$180.00
Youth (14-17 years) - monthly	Y	\$30.00
Youth (14-17 years) - yearly	Y	\$180.00

**Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Facilities**

ATTACHMENT 1

Facilities Hire - Meetings / Events / Functions		
Kambalda Function Room Hire (Includes Tables and Chairs)		
Double Room		
Hourly Rate	Y	\$80.00
Half Day Rate (4hrs)	Y	\$240.00
Full Day Rate	Y	\$360.00
Single Room		
Hourly Rate	Y	\$40.00
Half Day Rate (4hrs)	Y	\$120.00
Full Day Rate	Y	\$180.00
Kambalda Community Room (June Crosbie Room)		
Hourly Rate	Y	\$40.00
Half Day Rate (4hrs)	Y	\$120.00
(Rates include use of small kitchen)		
Meeting Room Hire (per room)		
Hourly Rate	Y	\$25.00
Full Day Rate	Y	\$140.00
Commercial Kitchen Hire		
Hourly Rate	Y	\$40.00
Half Day Rate (4hrs)	Y	\$150.00
Full Day Rate	Y	\$180.00
Kiosk (access through function rooms)		
Hourly Rate	Y	\$20.00
Half Day Rate (4hrs)	Y	\$45.00
Full Day Rate	Y	\$90.00
Additional Catering Supplies		
Table Cloths		POA
Chair Covers		POA
Cutlery		POA
Crockery		POA
Sports Hall Hire - Kambalda		
Per Hour x1 court	Y	\$25.00
Per Hour x2 court	Y	\$50.00
Per Day	Y	\$300.00
Sports Clubs Storage		
Storage Cage Annual	Y	\$200.00
Storage Container/Shed Annual	Y	\$300.00

**Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Facilities**

ATTACHMENT 1

Ovals and Reserves		
Per Hour Rate Ovals No Lights	Y	\$25.00
Full Day Rate Ovals No Lights	Y	\$175.00
Per Hour Rate Ovals Lights	Y	\$55.00
Full Day Rate Ovals Lights	Y	\$385.00
Per Hour Reserves Electricity Usage	Y	\$20.00
Coolgardie Function Room Hire (Includes Tables and Chairs)		
Hourly Rate	Y	\$40.00
Half Day Rate (4hrs)	Y	\$120.00
Full Day Rate	Y	\$180.00
Commercial Kitchen Hire		
Hourly Rate	Y	\$40.00
Half Day Rate (4hrs)	Y	\$100.00
Full Day Rate	Y	\$180.00
Coolgardie Civic Building (Bayley Street)		
Meeting Room / per hour	Y	\$30.00
Meeting Room / per day	Y	\$150.00
Sports Hall Hire - Coolgardie		
Per Hour	Y	\$25.00
Per Day	Y	\$200.00
Community Bus Hire		
Kilometre Charge	Y	\$0.85
Refuelling Charge (if tank is not full on return)	Y	\$3.00 per litre
Train and Merry Go Round (Dry Hire)		
Children's Train Ride (Hire per hour)	Y	\$100.00
Children's Train Ride (Hire per day 9am - 5pm)	Y	\$500.00
Merry Go Round (Hire per hour)	Y	\$100.00
Merry Go Round (Hire per day 9am - 5pm)	Y	\$500.00
Children's Train Ride and Merry Go Round (Combo Hire - Per Hour)	Y	\$150.00
Children's Train Ride and Merry Go Round (Combo Hire - Per Day 9am - 5pm)	Y	\$600.00
***All Hirers MUST provide their own Public Liability Insurance (copy to be lodged @ the Shire Office)		

**Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Services**

ATTACHMENT 1

EVENTS AND ACTIVITIES	GST	2021/2022
School Holiday Program		
Child per session (activities and craft) (ages 0-5 years old)	Y	\$2.00
Child Per Session (ages 5-11 years)	Y	\$6.00
Child Per Week (ages 5-11 years)	Y	\$20.00
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	\$2.00
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)	N	\$60.00
Debt recovery Rates instalment interest	Y	\$220.00
Inspection of pool enclosures - Private Swimming Pool/Spa (regulation 53)	Y	\$57.45

**Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Services**

ATTACHMENT 1

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
LIBRARY AND RESOURCE CENTRE SERVICES		
Resource Centres		
Computer/Internet Access Per 15 Minutes	Y	\$3.00
Scanning/Photocopying/Fax Black & White		
A4	Y	\$0.50
A3	Y	\$1.00
Scanning/Photocopying/Fax Colour		
A4	Y	\$1.00
A3	Y	\$2.50
Laminating		
A4	Y	\$2.00
A3	Y	\$4.00
Binding	Y	\$10.00
PRIVATE WORKS CHARGES		
Subject to the availability of resources, the Chief Executive Officer may approve the undertaking of private works. These private works may include the grading of private access ways, reinstatement of service authority road crossings and to provide assistance to contractors in Main Roads projects and emergencies	Y	Cost plus 25%
Requests for private works are to be addressed to the Chief Executive Officer. If such requests can be accommodated in the works program, the Works Supervisor will undertake a site inspection where required and prepare a cost estimate of works.		
The proponent is to be clearly advised that "this price is an estimate only and actual costs will be charges together with the appropriate fee as outlined in the " fees and charges schedule" in Council's adopted budget.		
Note: Council does not support dry hire of it's plant and equipment		
STANDPIPE WATER		
Purchase of Card / replacement of lost card	Y	cost
Water from NewTown Dam (when available restrictions apply) Kilolitre	Y	\$5.00
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
2021/2022
Cemetery**

ATTACHMENT 1

CEMETERY AND MEMORIAL CHARGES	GST	2021/2022
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:		
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
2021/2022
Waste Disposal

ATTACHMENT 1

Payment of Waste is either by previously organised Account, EFTPOS at the facility OR Tip Card which can be purchased from Recreation Centre Kambalda or Recreation Centre Coolgardie		
WASTE DISPOSAL FEES	GST	2021/2022
240 Litre Bin (Residential) per pick up per annum	N	\$330.00
240 Litre Bin (Commercial) per pickup per week (Pro rata for 12 Months)	Y	\$363.00
Additional 240L bin charge	Y	\$363.00
Replacement bin (lost or stolen), including delivery	Y	\$50.00
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)** Minimum charge at 0.5m3	Y	\$120.00
Class II mixed general waste per tonne	Y	\$42.00
Domestic waste per m3 - minimum charge 1m3 for Shire residents ONLY	Y	\$10.00
Clean Drum/pod up to 1000lt - per unit	Y	\$50.00
Mattress (each)	Y	\$15.00
Timber Pallets (each)	Y	\$4.00
Power poles (tested and certified as Class II) each	Y	\$90.00
E-Waste recycling per tonne - Commercial multifunction devices NOT ACCEPTED	Y	\$40.00
Clean cardboard (not mixed with other waste)		FREE
Residential general waste (car, ute and trailer) - Residential waste is waste that is generated as a result of the ORDINARY day to day use of a domestic premises (this does NOT include construction and demolition waste generated from major renovations or land clearing activities. Branches and cuttings are not to exceed 10cm in diameter and 1.5m in length.		FREE
Contaminated green waste per tonne	Y	\$60.00
Construction and/or demolition waste (mixed) per tonne	Y	\$80.00
Construction and/or demolition waste (sorted & clean) per tonne	Y	\$35.00
Clean soil (Shire residents only) per tonne		FREE
Clean soil (commercial - must be confirmed by laboratory result) per tonne		\$10.00
Contaminated soil (within Class II category - must be confirmed by laboratory result) per tonne	Y	\$80.00
Contaminated soil (within Class III category - must be confirmed by laboratory result) per tonne	Y	\$120.00
Tyres up to 20" without rims (each)	Y	\$10.00
Tyres up to 20" with rims (each)	Y	\$20.00
NO other tyres will be accepted		
Conveyor belts/rubber liners/tyre crumbs	Y	\$130.00
Special materials (PVC piping, bulk bags, cable drums, other non-compactable items) - Class III	Y	\$180.00
Waste oil and water mixtures, and hydrocarbon and water mixtures - Class III	Y	\$120.00
Class III Waste Disposal per tonne - minimum charge one tonne	Y	\$180.00
Domestic car body (tyres removed) each		FREE
Domestic car body (tyres NOT removed) each	Y	\$70.00

**Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Waste Disposal**

ATTACHMENT 1

Metal clean waste		FREE
White Goods each	Y	\$10.00
Batteries each		FREE
Gas cylinders (degassed) each	Y	\$10.00
Sewerage		
Sewerage Connection	Y	\$330.00 Plus Costs
** NOTE - Any product that may contain asbestos will be deemed to contain asbestos unless tested prior to presenting at the tip site. Testing will be carried out at cost		
*** Where a "weight note" is available, waste will be accepted by weight based on 1 tonne = 1 cubic metre (for the purposes of fees)		
Liquid Waste is NOT accepted at Shire of Coolgardie waste facilities		
Western Power CCA treated wood poles are NOT accepted at Shire of Coolgardie waste facilities		

Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Rangers and Health

ATTACHMENT 1

NOTE - Maximum Statutory Fees are set annually. Where the maximum fees exceeds the following, the fees will be amended to reflect the Statutory Maximum Fee. Statutory fees are not set by Council.		
REGULATORY SERVICES	GST	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		
Dangerous Dog inspection fee		\$60.00
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 (Dog and Cat)	Y	\$140.00
Tow away of Vehicles		
- Tow to depot	Y	\$120 + administration fees
- storage of vehicles /per day	Y	\$12.00
Impounding		
- abandoned shopping trolley	N	\$15.00
- daily fees per trolley	Y	\$5.50
- sustenance and maintenance of impounded livestock	Y	at cost

Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Rangers and Health

ATTACHMENT 1

NOTE - Maximum Statutory Fees are set annually. Where the maximum fees exceeds the following, the fees will be amended to reflect the Statutory Maximum Fee. Statutory fees are not set by Council.		
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		\$30.00
Cost of installing fire breaks on private land where property owner has failed to comply with a notice issued under Section 33 of the Bush Fire Act	Y	Cost plus 25% plus Administration Fee
Fire hazard inspections (after infringement has been issued)		\$75.00
Applications (Misc)		
Livestock call out fee	N	\$350.00
Application for consent to keep more than two dogs	N	\$130.00
Pensioner - Application for consent to keep more than two dogs	N	\$65.00
Licence to keep approved Kennel Establishment	N	\$200.00
Annual Renewal of Licence to keep approved Kennel Establishment	N	\$125.00
Breach of Kennel Establishment Licence	N	\$200.00
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 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
ENVIRONMENTAL HEALTH SERVICES		
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	\$6 per site, minimum charge of \$200
Transfer of Licence	N	\$100.00
Food Act 2008 Fees		
Food Business Notification Fee	N	\$75.00
Food Business Registration Fee	N	\$228.00
Annual Surveillance / Inspection Fees		
Per inspection	Y	\$220.00
Very low risk / charitable or community service food business		Nil

Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Rangers and Health

ATTACHMENT 1

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	\$72.00
(b) without local government report	N	\$110.00
Water Services Act 2012		
Commercial Discharge Licence (Sewerage)	N	\$150.00
Pedestal charge	Y	\$200.00

Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Building

ATTACHMENT 1

NOTE - Maximum Statutory Fees are set annually. Where the maximum fees exceeds the following, the fees will be amended to reflect the Statutory Maximum Fee. Statutory fees are not set by Council.		
APPLICATIONS FOR BUILDING PERMITS, DEMOLITION PERMITS	GST	2021/2022
Application for Building Approval Certificate		
<i>For a building where unauthorised work has been done - Building Service Levy additional</i>		
0.38% of the estimated value of unauthorised work as determined by the relevant permit authority but no less than \$105.00	N	Min. \$110.00
<i>For a building where unauthorised work has not been done - Building Services Levy additional</i>	N	\$110.00
Extension of time for building approval certificate	N	\$110.00
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	N	Min. \$110.00
Application for Occupancy Permit (per application)		
- completed building	N	\$110.00
- incomplete building - Building Services Levy applies	N	\$110.00
- temporary building	N	\$110.00
- replacement permit - Building Services Levy applies	N	\$110.00
- extension of time	N	\$110.00
Application for Occupancy Permit or building approval certificate - Building Services Levy applies		
- for registration of strata scheme, plan of re-subdivision - \$11.60 per unit but not less than \$115.00	N	\$115.00
Public Buildings Approvals		
Application to Construct/Alter/Extend a Public Building - less than 500 people	N	\$250.00
Application to Construct/Alter/Extend a Public Building - more than 500 people	N	\$500.00
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	N	Min. \$110.00
Certified application for Building permit - Class 1 or Class 10 - Building Services Levy applies		
0.19% of estimated value of building work as determined by relevant permit authority, but not less than \$105.00	N	Min. \$110.00
Certified application for Building permit - Class 2 to Class 9 - Building Services Levy applies		
0.09% of estimated value of building work as determined by the relevant permit authority but not less than \$105.00	N	\$110.00

**Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Building**

ATTACHMENT 1

Amended Plans		
- Amended plans for Class 1 or 10 buildings	N	\$110.00
(requiring further assessment or submitted after approval)	N	10% of BA Fee
- Amended plans for Class 2 to 9 buildings	N	\$110.00
(requiring further assessment or submitted after approval)	N	10% of BA Fee
Demolition Permits		
For demolition work in respect to Class 1 or Class 10 building or structure	N	\$110.00
For demolition work in respect to Class 2 to Class 9 building - fee is per storey of the building	N	\$110.00
Extension of time for building permit	N	\$110.00
Building Services Levy is applicable and charged at 0.137% of works		
Construction Training Levy		
Collected on behalf of the Fund and only payable on applications for works exceeding \$20,000		N/A
Building Services Levy - collected on behalf of the Fund		
Building permits - 0.137% of the value of the work where over \$45,000 but not less than \$61.65	N	Min. \$61.65
Demolition permits - 0.137% of the value of the work where over \$45,000 but not less than \$61.65	N	Min. \$61.65
Occupancy permits - incomplete buildings, replacement, registration of strata scheme, plan of 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	N	Min. \$123.30
- 0.274% of the value of the work, but no less than \$123.30		
Other Licences/Applications		
Inspection of pool enclosures - Private Swimming Pool/Spa (regulation 53)	N	\$57.45
Additional inspection private swimming pool/spa	N	\$57.45
Compliance Certificate	Y	\$150.00
Public Pool Sampling & Test Results	Y	\$110.00
Pre Purchase Pool Inspection Report	Y	\$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		
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

**Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Building**

ATTACHMENT 1

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
2021/2022
Planning

ATTACHMENT 1

NOTE - Maximum Statutory Fees are set annually. Where the maximum fees exceeds the following, the fees will be amended to reflect the Statutory Maximum Fee. Statutory fees are not set by Council.		
TOWN PLANNING AND DEVELOPMENT - Planning & Development (Local Government Planning) Regulations	GST	2021/2022
Residential Design Code Variation Application Fee	N	\$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	N	\$147.00
(b) not more than \$50,000 but not more than \$500,000	N	0.32% of cost of development
(c) more than \$500,000 but not more than \$2.5 million	N	\$1700 + 0.257% for every \$1 in excess of \$500,000
(d) more than \$2.5 million but not more than \$5 million	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5million
(e) more than \$5 million but not more than \$21.5 million	N	\$12,633 + 0.123% for every \$1 in excess of \$5 million
(f) more than 21.5 million	N	\$34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out.	N	The fee in item 1 plus, by way of penalty, twice that fee.
3. Determining a development application for an extractive industry where the development has not commenced or been carried out.	N	\$739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out	N	The fee in item 3 plus, by way of penalty, twice that fee.
5A. Determining an application to amend or cancel development approval	N	\$295.00
5. Providing a subdivision clearance for -		
(a) not more than 5 lots	N	\$73 per lot
(b) more than 5 lots but not more than 195 lots	N	\$73 per lot for the first 5 lots and then \$35 per lot
(c) more than 195 lots	N	\$7,393.00
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	N	\$222.00
7. Determining an initial application for approval of a home occupation where the home occupation has commenced.	N	The fee in item 6 plus, by way of penalty, twice that fee.

Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Planning

ATTACHMENT 1

8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	N	\$73.00
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired.	N	The fee in item 8 plus, by way of penalty, twice that fee.
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.	N	\$295.00
11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	N	The fee in item 10, plus, by way of penalty, twice that fee.
12. Providing a zoning certificate	Y	\$73.00
13. Replying to a property settlement questionnaire	Y	\$73.00
14. Providing written planning advice	Y	\$73.00
Certificate of Local Planning Authority Section 40	N	\$220.00

Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Records Storage

ATTACHMENT 1

Records Storage		
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

Shire of Coolgardie
Schedule of Fees and Charges
2021/2022
Records Storage

ATTACHMENT 1

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



10 June 2021

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

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

SUBMISSION - DIFFERENTIAL RATING 2021-2022

Thank you for the opportunity to make a submission regarding the proposed rates for 2021-22.

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

Effective from 1 July 2020, the Department increased the rent rate for exploration licences by 2.17%, prospecting licences by 3.45% and mining leases by 1.01%. With the Shire proposing an increase in the rates in the dollar for 2021-22 from 21.7160 to 22.1286, a significant increase in the actual rates levied will occur as illustrated in the table below.

2020/21 RID		2021/22 Proposed RID		
0.21716		0.221286		
	2020 Rates	2021 Rates - no change in RID	2021 Rates - proposed increase to RID	Actual percentage increase in rates
P (200Ha)	\$629.76	\$651.48	\$663.86	5.4%
E (10sbk)	\$749.20	\$765.49	\$780.03	4.1%
M (100Ha)	\$2,149.88	\$2,171.60	\$2,212.86	2.9%

The exploration and mining industry is one of the most significant contributors to the State's economy. It has played an integral role in the development and strength of this State, creating jobs and opportunities across the State but particularly in remote and regional parts of Australia. The industry will undoubtedly be critical to the future economic recovery of the State and country which has been severely impacted by the Covid-19 crisis.

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

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

Yours faithfully,

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

Shannon McMahon
Director
McMahon Mining Title Services

PUBLIC SUBMISSION FORM

Submitted
25/6/21


To: Chief Executive Officer

Submission on Proposed Differential Rates

Enquiries: 9080 2111


Name	JAN MCLEOD
Email	
Address	83 KINGSWOOD ST WIDGIEMOULTHA

☐ Support☒ Object☐ Neutral

Submission comments

Dear Council,

I believe that the proposed minimum rate of \$721 should be lower. My G-RV is \$3,744. When the proposed residential rate of 7.7556 c/\$ is applied, I should be paying \$290. (n\$) The proposed amount of \$721 is 2.48 times this amount.

I also believe that the workforce accommodation should NOT be double RESIDENTIAL, COMMERCIAL, GENERAL INDUSTRY, LIGHT INDUSTRY, INDUSTRIAL AREA, LIGHT INDUSTRIAL AREA and STRATEGIC INDUSTRY since G-RV is calculated 

Date

Signature

Your comments are valuable, and we thank you for taking the time to put forward your submission.

Submissions may be made in writing and addressed as follows.

Shire of Coolgardie, PO Box 138 Kambalda WA 6442 or email to mail@coolgardie.wa.gov.au

PUBLIC SUBMISSION FORM

Submitted
25/6/21


To: Chief Executive Officer

Submission on Proposed Differential Rates

Enquiries: 9080 2111

Name	JAN MCLEOD
Email	
Address	83 KINGSWOOD ST, WIDGIEMOOLTHA

☐

Support

☒

Object

☐

Neutral

Submission comments

on the number of bedrooms are roof area which ~~is~~ is substantial. Maybe half of the proposed residential rate would be more appropriate, likewise the minimum rate should be lower.

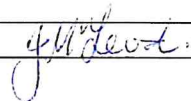
As I live outside the town centres my ability to make use of the facilities and partake in community events is limited. This would also apply to those staying in workforce accommodation as facilities are provided in the accommodation village.

I hope that Council will acknowledge that the min. rates of \$721 & \$1,413 are too high as well as the rate in the \$ for workforce accommodation and act to lower these

Date amounts.

25-6-21

Signature



Your comments are valuable, and we thank you for taking the time to put forward your submission.

Submissions may be made in writing and addressed as follows.

Shire of Coolgardie, PO Box 138 Kambalda WA 6442 or email to mail@coolgardie.wa.gov.au

Shire of Coolgardie
Road Replacement Program for the 2021/2022 financial year

Type of Project	Description	Location (SLK's)	WAGES	O'HEADS	POC	CONTRACT & MATERIALS	TOTAL COST	MRD	R2R	DEPT COMMUNITIES	RESERVES	FAG's (ROAD)	OTHER	MINING	MUNI	TOTAL FUNDING
REGIONAL ROAD GROUP																
Coolgardie North Road	Gravel Sheetting	Various SLK's	30,213	29,483	19,717	70,587	150,000	100,000							50,000	150,000
Jaurdi Hills Road	Gravel Sheetting	Various SLK's	30,213	29,483	19,717	70,587	150,000	100,000							50,000	150,000
Carins Road	Design, construct base course & seal	SLK's 0.69 to SLK 1.79	5,500	0	0	505,804	511,304	318,153			62,076				131,075	511,304
			65,926	58,966	39,434	646,978	811,303	518,153	0	0	62,076	0		0	231,075	811,303
ROADS TO RECOVERY																
Ora Banda Road	Realignment & upgrade	SLK's 0.00 to SLK 3.50	2,750	0	0	142,750	145,500		145,500						0	145,500
Jaurdi Hills Road	Install culvert	SLK 32.10	2,750	0	0	56,850	59,600		59,600						0	59,600
Coolgardie Tip Road	Construct & seal around weighbridge	Various SLK's	11,000	0	0	159,000	170,000		170,000						0	170,000
RTR - Project 4	Description xxxx	SLK's xx to SLK xx	0	0	0	0	0		0						0	0
			16,500	0	0	358,600	375,100	0	375,100	0	0	0		0	0	375,100
SHIRE FUNDED																
<u>Capital Expenditure Projects</u>																
Cave Hill Road	Works TBA	SLK's TBA	8,250	0	0	411,750	420,000							420,000	0	420,000
Bayley Street	Preparation of technical information & designs	SLK's xx to SLK xx	2,750	0	0	52,750	55,500			55,500					0	55,500
Coolgardie North Road	Designs & Drawings	SLK 13.45 - SLK 17.55	1,100	0	0	36,100	37,200			37,200					0	37,200
Sharpe Road, Kurrawang	Various Works	SLK 0.00 - SLK 1.93	0	0	0	320,000	320,000						320,000		0	320,000
Footpaths	Various Roads	SLK's TBA	14,717	16,064	7,442	11,777	50,000			50,000					0	50,000
Drainage	Various Roads	SLK's TBA	13,067	16,064	14,050	6,818	50,000			50,000					0	50,000
<u>Road Maintenance</u>																
Coolgardie North Road	Road Maintenance	SLK's - Various	21,374	27,215	22,164	1,100	71,853			71,853					0	71,853
Jaudi Hills Road	Road Maintenance	SLK's - Various	6,168	6,804	5,020	1,100	19,092			19,092					0	19,092
Cave Hill Road	Road Maintenance	SLK's - Various	17,995	22,679	18,453	1,100	60,227			60,227					0	60,227
Burra Rock Road	Road Maintenance	SLK's - Various	8,703	10,206	8,675	1,100	28,683			28,683					0	28,683
Nepean Spargoville Road	Road Maintenance	SLK's - Various	8,703	10,206	7,674	1,100	27,682			27,682					0	27,682
Victoria Rock Road	Road Maintenance	SLK's - Various	13,771	17,009	14,304	1,100	46,185			46,185					0	46,185
Binneringie Road	Road Maintenance	SLK's - Various	6,168	6,804	4,732	1,100	18,804			18,804					0	18,804
Nepean Road	Culverts	SLK's - TBA	0	0	0	40,000	40,000			40,000						
Various Roads	Road Maintenance	SLK's - Various	9,547	11,340	15,473	21,081	57,441			57,441					0	57,441
Various Roads	Shoulder Maintenance	SLK's - Various	13,771	17,009	13,535	4,100	48,416			48,416					0	48,416
Various Roads	Signs & Guide Posts	SLK's - Various	5,324	5,670	1,747	8,600	21,340			21,340					0	21,340
Various Roads	Road Patching	SLK's - Various	12,081	14,741	2,442	11,100	40,365			40,365					0	40,365
Various Roads	Gravel surface repairs, town & general maintenance	SLK's - Various	21,295	22,679	23,181	17,400	84,555			55,214					29,341	84,555
<u>Other</u>																
Private Works	Various Works	Various Works	0	0	0	0	0								0	0
			184,783	204,490	158,894	949,176	1,497,343	0	0	728,002	0	0		420,000	29,341	1,457,343
TOTAL 2020/21 ROAD PROGRAM			267,209	263,456	198,327	1,954,754	2,683,747	518,153	375,100	728,002	62,076	0		420,000	260,416	2,643,747

SHIRE OF COOLGARDIE
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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Statement of Cash Flows	6
Rate Setting Statement	7
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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 2022

ATTACHMENT 5

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	8,773,693	8,126,028	8,321,468
Operating grants, subsidies and contributions	10(a)	1,773,424	2,462,738	1,290,518
Fees and charges	9	1,979,223	1,491,699	1,326,426
Interest earnings	13(a)	83,250	85,431	120,000
Other revenue	13(b)	611,327	386,236	338,000
		13,220,917	12,552,132	11,396,412
Expenses				
Employee costs		(5,659,357)	(5,629,104)	(4,761,042)
Materials and contracts		(3,909,011)	(4,186,364)	(3,600,978)
Utility charges		(600,310)	(659,051)	(604,390)
Depreciation on non-current assets	5	(4,682,361)	(4,590,050)	(4,349,263)
Interest expenses	13(d)	(129,375)	(101,692)	(112,451)
Insurance expenses		(282,135)	(280,970)	(278,747)
Other expenditure		(818,126)	(1,140,480)	(613,069)
		(16,080,675)	(16,587,711)	(14,319,940)
Subtotal		(2,859,758)	(4,035,579)	(2,923,528)
Non-operating grants, subsidies and contributions	10(b)	8,256,784	2,261,209	5,625,523
Profit on asset disposals	4(b)	1,500	5,455	11,000
Loss on asset disposals	4(b)	(6,000)	(100,603)	(80,000)
		8,252,284	2,166,061	5,556,523
Net result		5,392,526	(1,869,518)	2,632,995
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		5,392,526	(1,869,518)	2,632,995

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

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

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

Accounting policies which have been adopted in the preparation of this 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 15 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 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 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

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, removal expenses, relocation expenses, 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 2022

ATTACHMENT 5

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		3,200	25,598	3,200
General purpose funding		9,262,208	9,186,232	8,832,413
Law, order, public safety		30,700	39,114	28,930
Health		5,001	32,076	3,001
Education and welfare		290,589	258,138	217,244
Housing		108,750	123,103	105,701
Community amenities		1,456,116	1,079,826	1,048,924
Recreation and culture		223,220	497,867	65,620
Transport		683,496	957,399	876,964
Economic services		1,131,437	274,958	201,520
Other property and services		26,201	77,821	12,895
		13,220,918	12,552,132	11,396,412
Expenses excluding finance costs	4(a),5,13(c)(e)(f)			
Governance		(1,945,487)	(2,215,717)	(1,698,407)
General purpose funding		(429,814)	(715,870)	(421,850)
Law, order, public safety		(435,456)	(445,664)	(382,336)
Health		(506,415)	(849,750)	(763,125)
Education and welfare		(463,631)	(271,546)	(315,815)
Housing		(200,710)	(199,301)	(219,814)
Community amenities		(2,165,265)	(2,254,576)	(1,786,922)
Recreation and culture		(3,778,420)	(3,424,580)	(2,982,743)
Transport		(4,629,413)	(4,295,495)	(4,592,255)
Economic services		(1,371,047)	(1,315,107)	(1,061,346)
Other property and services		(25,643)	(498,413)	17,124
		(15,951,301)	(16,486,019)	(14,207,489)
Finance costs	7,6(a),13(d)			
Community amenities		(34,963)	0	0
Recreation and culture		(62,253)	(65,576)	(67,102)
Economic services		(22,032)	(22,881)	(23,225)
Other property and services		(10,127)	(13,235)	(22,124)
		(129,375)	(101,692)	(112,451)
Subtotal		(2,859,758)	(4,035,579)	(2,923,528)
Non-operating grants, subsidies and contributions	10(b)	8,256,784	2,261,209	5,625,523
Profit on disposal of assets	4(b)	1,500	5,455	11,000
(Loss) on disposal of assets	4(b)	(6,000)	(100,603)	(80,000)
		8,252,284	2,166,061	5,556,523
Net result		5,392,526	(1,869,518)	2,632,995
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		5,392,526	(1,869,518)	2,632,995

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 2022

ATTACHMENT 5

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		9,073,693	8,426,780	9,021,468
Operating grants, subsidies and contributions		2,273,424	1,931,886	1,330,930
Fees and charges		1,979,223	1,491,699	1,326,426
Interest received		83,250	85,431	120,000
Goods and services tax received		0	32,547	1,000,000
Other revenue		611,327	386,240	338,000
		14,020,917	12,354,583	13,136,824
Payments				
Employee costs		(5,659,357)	(5,389,251)	(4,761,042)
Materials and contracts		(3,909,011)	(3,958,363)	(3,400,978)
Utility charges		(600,310)	(659,051)	(604,390)
Interest expenses		(150,572)	(104,259)	(112,451)
Insurance paid		(282,135)	(280,970)	(278,747)
Goods and services tax paid		0	0	(1,000,000)
Other expenditure		(818,126)	(1,140,480)	(613,069)
		(11,419,511)	(11,532,374)	(10,770,677)
Net cash provided by (used in) operating activities	3	2,601,406	822,209	2,366,147
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(12,817,770)	(979,902)	(2,890,002)
Payments for construction of infrastructure	4(a)	(12,382,603)	(3,625,925)	(6,517,570)
Non-operating grants, subsidies and contributions		7,601,727	2,799,708	5,625,523
Proceeds from sale of plant and equipment	4(b)	4,500	160,836	197,273
Net cash provided by (used in) investing activities		(17,594,146)	(1,645,283)	(3,584,776)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(416,743)	(292,693)	(292,693)
Principal elements of lease payments	7	(122,529)	(144,785)	(67,265)
Proceeds from new borrowings	6(a)	15,200,000	0	0
Net cash provided by (used in) financing activities		14,660,728	(437,478)	(359,958)
Net increase (decrease) in cash held		(332,012)	(1,260,552)	(1,578,587)
Cash at beginning of year		1,293,889	2,554,441	2,554,441
Cash and cash equivalents at the end of the year	3	961,877	1,293,889	975,854

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

SHIRE OF COOLGARDIE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

ATTACHMENT 5

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	(352,872)	761,644	1,317,515
		(352,872)	761,644	1,317,515
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	10(a)	1,773,424	2,462,738	1,290,518
Fees and charges	9	1,979,223	1,491,699	1,326,426
Interest earnings	13(a)	83,250	85,431	120,000
Other revenue	13(b)	611,327	386,236	338,000
Profit on asset disposals	4(b)	1,500	5,455	11,000
		4,448,724	4,431,559	3,085,944
Expenditure from operating activities				
Employee costs		(5,659,357)	(5,629,104)	(4,761,042)
Materials and contracts		(3,909,011)	(4,186,364)	(3,600,978)
Utility charges		(600,310)	(659,051)	(604,390)
Depreciation on non-current assets	5	(4,682,361)	(4,590,050)	(4,349,263)
Interest expenses	13(d)	(129,375)	(101,692)	(112,451)
Insurance expenses		(282,135)	(280,970)	(278,747)
Other expenditure		(818,126)	(1,140,480)	(613,069)
Loss on asset disposals	4(b)	(6,000)	(100,603)	(80,000)
		(16,086,675)	(16,688,314)	(14,399,940)
Non-cash amounts excluded from operating activities	2(b)	4,665,664	4,565,305	4,404,461
Amount attributable to operating activities		(7,325,159)	(6,929,806)	(5,592,020)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	8,256,784	2,261,209	5,625,523
Payments for property, plant and equipment	4(a)	(12,817,770)	(979,902)	(2,890,002)
Payments for construction of infrastructure	4(a)	(12,382,603)	(3,625,925)	(6,517,570)
Proceeds from disposal of assets	4(b)	4,500	160,836	197,273
Amount attributable to investing activities		(16,939,089)	(2,183,782)	(3,584,776)
Non-cash amounts excluded from investing activities	2(c)	0	333,442	0
Amount attributable to investing activities		(16,939,089)	(1,850,340)	(3,584,776)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(416,743)	(292,693)	(292,693)
Principal elements of finance lease payments	6	(122,529)	(144,785)	(67,265)
Proceeds from new borrowings	6(b)	15,200,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(76,691)	(234,629)	(373,043)
Transfers from cash backed reserves (restricted assets)	8(a)	906,518	973,353	1,588,329
Amount attributable to financing activities		15,490,555	301,246	855,328
Budgeted deficiency before general rates		(8,773,693)	(8,478,900)	(8,321,468)
Estimated amount to be raised from general rates	1(a)	8,773,693	8,126,028	8,321,468
Net current assets at end of financial year - surplus/(deficit)	2	0	(352,872)	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 2022

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential	0.07756	1,046	12,482,548	968,096	150,000		1,118,096	1,215,755	1,271,809
Commercial	0.07756	39	2,403,111	186,376			186,376		
General Industry, Light Industry	0.07756	46	525,789	40,778			40,778		
Transient Workforce	0.15201	3	1,251,500	190,239	126,000		316,239		
Unimproved valuations									
Pastoral/Rural	0.11261	29	8,863,063	998,070			998,070	982,256	983,020
Minining/Other	0.22129	1,187	24,437,196	5,407,609			5,407,609	5,227,158	5,410,832
Sub-Totals		2,350	49,963,207	7,791,168	276,000	0	8,067,168	7,425,169	7,665,661
Minimum	\$								
Minimum payment									
Gross rental valuations									
Residential	721	586	3,871,330	422,506			422,506	464,448	464,448
Commercial	721	33	117,029	23,793			23,793		
General Industry, Light Industry	721	43	213,673	31,003			31,003		
Transient Workforce	1,413			0			0		
Unimproved valuations									
Pastoral/Rural	697	14	13,502	9,758			9,758	9,576	9,576
Minining/Other	445	537	565,784	238,965			238,965	242,098	244,283
Sub-Totals		1,213	4,781,318	726,025	0	0	726,025	716,122	718,307
		3,563	54,744,525	8,517,193	276,000	0	8,793,193	8,141,291	8,383,968
Concessions (Refer note 1(e))							(19,500)	(15,263)	(62,500)
Total amount raised from general rates							8,773,693	8,126,028	8,321,468

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 2021/22 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.

(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	20/08/2021	0	N/A	5.0%
First instalment				
Second instalment				
Option two				
First instalment	20/08/2021	0	3.0%	5.0%
Second instalment	22/10/2021	10	3.0%	5.0%
Third instalment	23/12/2021	10	3.0%	5.0%
Fourth instalment	25/02/2022	10	3.0%	5.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	30,400	30,144	18,400
Instalment plan interest earned	18,000	17,475	30,000
Unpaid rates and service charge interest earned	60,000	58,191	60,000
	108,400	105,810	108,400

1. RATES (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 2022
 1. RATES (CONTINUED)

The Shire did not raise specified area rates for the year ended 30th June 2022.

The Shire did not raise service charges for the year ended 30th June 2022.

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rate	Concession	100.0%		\$ 2,500	\$ 0	\$ 2,500	Community groups who lease or own their own premise and meet the criteria as per Council Policy	The purpose of the concession is to support community groups by reducing the financial cost.
Rate	Concession	50.0%		12,000	11,168	17,500	Property being used for rural pursuits	The purpose of the concession is to support rural pursuits.
Rate	Concession	20.0%		5,000	4,095	2,500	Bona Fide Prospectors	The purpose of the concession is to support bona fide prospectors
Rate	Waiver	100.0%		2,500	0	40,000	Ratepayers that can demonstrate financial hardship	Provide support to community members who may be facing financial hardship
				22,000	15,263	62,500		

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS

ATTACHMENT 5

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted

Cash and cash equivalents - restricted

Receivables

Inventories

Less: current liabilities

Trade and other payables

Unspent non-operating grant, subsidies and contributions liability

Lease liabilities

Long term borrowings

Employee provisions

Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	44,944	(1,107,928)	386,916
3	916,933	2,401,817	588,938
	1,156,242	1,956,242	835,126
	15,350	15,350	9,298
	2,133,469	3,265,481	1,820,278
	(1,897,793)	(1,918,990)	(1,231,340)
	0	(555,057)	0
7	(95,920)	(92,363)	(46,346)
6	(1,695,903)	(300,036)	(298,544)
	(337,080)	(337,080)	(256,067)
	0	(100,000)	0
	(4,026,696)	(3,303,526)	(1,832,297)
	(1,893,227)	(38,045)	(12,019)
2.(d)	1,893,227	(314,827)	12,019
	0	(352,872)	0

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals	4(b)	(1,500)	(5,455)	(11,000)
Add: Loss on disposal of assets	4(b)	6,000	100,603	80,000
Add: Depreciation on assets	5	4,682,361	4,590,050	4,349,263
Movement in non-current employee provisions		0	17,560	
Movement in interest on accrued debentures		(21,197)	(2,567)	0
Movement in non-current contract liability		0	0	(19,588)
Movement in current employee provisions associated with restricted cash		0	(134,886)	5,786

Non cash amounts excluded from operating activities

(c) Investing activities excluded from budgeted deficiency

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

Adjustments to investing activities

Movement in non-current other provisions	0	333,442	
--	---	---------	--

Non cash amounts excluded from investing activities

(d) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - restricted reserves	8	(235,676)	(1,065,503)	(588,938)
Less: Accrued Interest on Long Term Borrowings			21,197	0
Less: Accrued Salaries & Wages		0	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		1,695,903	300,036	298,544
- Current portion of lease liabilities		95,920	92,363	46,346
- Current portion of employee benefit provisions held in reserve		337,080	337,080	256,067
Total adjustments to net current assets		1,893,227	(314,827)	12,019

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

2 (e) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Coolgardie becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire 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.

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.

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.

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.

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

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

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

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

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

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	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	44,944	228,379	386,916
Term deposits	916,933	1,065,510	588,938
Total cash and cash equivalents	961,877	1,293,889	975,854
Held as			
- Unrestricted cash and cash equivalents	44,944	(1,107,928)	386,916
- Restricted cash and cash equivalents	916,933	2,401,817	588,938
	961,877	1,293,889	975,854
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	916,933	2,401,817	588,938
	916,933	2,401,817	588,938
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8	235,676	1,065,503
Unspent non-operating grants, subsidies and contribution liabilities		0	555,057
Capital expenditure provisions		681,257	781,257
		916,933	2,401,817
			588,938
Reconciliation of net cash provided by operating activities to net result			
Net result		5,392,526	(1,869,518)
			2,632,995
Depreciation	5	4,682,361	4,590,050
(Profit)/loss on sale of asset	4(b)	4,500	95,148
(Increase)/decrease in receivables		800,000	(192,659)
Increase/(decrease) in payables		(21,197)	574,758
Increase/(decrease) in contract liabilities		0	(4,894)
Increase/(decrease) in unspent non-operating grants		(555,057)	375,172
Increase/(decrease) in other provision		(100,000)	(16,558)
Increase/(decrease) in employee provisions		0	70,418
Non-operating grants, subsidies and contributions		(7,601,727)	(2,799,708)
Net cash from operating activities		2,601,406	822,209
			2,366,147

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 2022
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>										
Land - freehold land	0	0	0	0	0	0	520,000	520,000	0	0
Buildings - specialised	0	9,000,000	0	45,000	0	1,988,270	50,000	11,083,270	729,979	2,567,000
Furniture and equipment	30,000	0	0	0	0	0	0	30,000	37,642	48,000
Plant and equipment	0	0	1,000,000	0	184,500	0	0	1,184,500	212,281	275,002
	30,000	9,000,000	1,000,000	45,000	184,500	1,988,270	570,000	12,817,770	979,902	2,890,002
<u>Infrastructure</u>										
Infrastructure - Roads	0	0	0	0	2,019,103	0	0	2,019,103	2,285,087	2,555,582
Infrastructure - Footpaths	0	0	0	0	50,000	0	0	50,000	12,638	60,000
Infrastructure - Drainage	0	0	0	0	65,000	0	0	65,000	58,552	190,000
Infrastructure - Parks & Ovals	0	0	0	85,000	0	0	0	85,000	238,688	285,400
Infrastructure - Sewerage	0	0	20,000	0	0	0	0	20,000	7,539	55,000
Infrastructure - Other Infrastructure	0	0	9,750,000	100,000	0	293,500	0	10,143,500	1,023,421	3,371,588
	0	0	9,770,000	185,000	2,134,103	293,500	0	12,382,603	3,625,925	6,517,570
<u>Right of use assets</u>										
Right of use - furniture and fittings	0	0	0	150,222	0	0	0	150,222		
Right of use - Leased Assets	0	0	0	0	0	0	0	0	32,360	0
	0	0	0	150,222	0	0	0	150,222	32,360	0
Total acquisitions	30,000	9,000,000	10,770,000	380,222	2,318,603	2,281,770	570,000	25,350,595	4,638,187	9,407,572

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 2022
 4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Housing		0	0	0	255,984	160,836	5,455	(100,603)	255,000	175,000	0	(80,000)
Transport	9,000	4,500	1,500	(6,000)	0	0	0	0	11,273	22,273	11,000	0
	9,000	4,500	1,500	(6,000)	255,984	160,836	5,455	(100,603)	266,273	197,273	11,000	(80,000)
By Class												
<i>Property, Plant and Equipment</i>												
Buildings - specialised	0	0	0	0	255,984	160,836	5,455	(100,603)	255,000	175,000	0	(80,000)
Plant and equipment	9,000	4,500	1,500	(6,000)	0	0	0	0	11,273	22,273	11,000	0
	9,000	4,500	1,500	(6,000)	255,984	160,836	5,455	(100,603)	266,273	197,273	11,000	(80,000)

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.

By Program

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

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks & Ovals
Infrastructure - Sewerage
Infrastructure - Other Infrastructure
Right of use - Leased Assets

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
15,022	9,698	707
9,785	8,540	2,520
1,700	2,208	20,981
52,346	52,915	66,869
161,167	144,124	88,547
1,025,678	1,020,571	872,414
2,840,291	2,795,087	2,824,256
193,127	182,127	60,314
383,245	374,780	412,655
4,682,361	4,590,050	4,349,263
812,541	796,248	662,200
87,837	89,988	122,474
272,256	210,123	361,263
2,687,823	2,642,987	2,650,000
86,078	85,711	80,000
35,243	33,680	30,720
205,992	200,887	208,000
37,925	37,924	38,805
273,377	257,876	124,369
183,289	234,626	71,432
4,682,361	4,590,050	4,349,263

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 - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - Roads	
Infrastructure - Footpaths	20 years
Infrastructure - Drainage	80 years
Infrastructure - Parks & Ovals	30 to 75 years
Infrastructure - Sewerage	10 to 60 Years
Infrastructure - Other Infrastructure	
Right of use - Leased Assets	

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 2022

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		Interest Rate	Budget Principal	2021/22 Budget		Budget Principal	2021/22 Budget	Actual Principal	2020/21 Actual		Actual Principal	2020/21 Actual	Budget Principal	2020/21 Budget		Budget Principal	2020/21 Budget
	Number	Institution		1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Interest Repayments		New Loans	Repayments	outstanding 30 June 2021	Interest Repayments		New Loans	Repayments	outstanding 30 June 2021	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																		
Loan 118 - Housing & Workers Accomodation	118	WATC	2.13%	0	9,000,000	0	9,000,000	0	0	0	0	0	0	0	0	0	0	0
Community amenities																		
Coolgardie Class 3 Facility	116	WATC	1.43%	0	2,500,000	(116,707)	2,383,293	(34,963)	0	0	0	0	0	0	0	0	0	0
Tyre Shredder	119	WATC	2.13%	0	1,000,000	0	1,000,000	0	0	0	0	0	0	0	0	0	0	0
Recycling Facility	120	WATC	2.13%	0	2,200,000	0	2,200,000	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture																		
Coolgardie Aquatic Facilities	112	WATC	4.34%	129,141	0	(41,212)	87,929	(5,995)	168,621	0	(39,480)	129,141	(7,329)	168,621	0	(39,480)	129,140	(8,006)
Kambalda Aquatic Facilities	114	WATC	2.17%	1,556,248	0	(180,119)	1,376,129	(42,735)	1,732,511	0	(176,263)	1,556,248	(47,123)	1,732,511	0	(176,263)	1,556,248	(47,835)
Kambalda Aquatic Facilities	115	WATC	1.55%	545,174	0	(57,642)	487,532	(10,106)	602,113	0	(56,939)	545,174	(11,058)	597,654	0	(56,939)	540,716	(11,210)
Economic services																		
Coolgardie Post Office	113	WATC	5.19%	379,251	0	(21,063)	358,188	(22,032)	399,262	0	(20,011)	379,251	(22,881)	399,262	0	(20,011)	379,251	(23,226)
Other property and services																		
Land Development	121	WATC	2.13%	0	500,000	0	500,000	0	0	0	0	0	0	0	0	0	0	0
				2,609,814	0	(300,036)	2,309,778	(80,868)	2,902,507	0	(292,693)	2,609,814	(88,391)	2,898,048	0	(292,693)	2,605,355	(90,277)
				2,609,814	15,200,000	(416,743)	17,393,071	(115,831)	2,902,507	0	(292,693)	2,609,814	(88,391)	2,898,048	0	(292,693)	2,605,355	(90,277)

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 2022
6. INFORMATION ON BORROWINGS

ATTACHMENT 5

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Coolgardie Class 3 Facility	WATC	Annuity	10	2.13%	2,500,000	187,467	2,500,000	0
Housing & Workers Accom	WATC	Annuity	10	2.13%	9,000,000	1,040,162	9,000,000	0
Tyre Shedder	WATC	Annuity	10	2.13%	1,000,000	115,574	1,000,000	0
Recycling Facility	WATC	Annuity	10	2.13%	2,200,000	254,262	2,200,000	0
Land Development	WATC	Annuity	10	2.13%	500,000	57,877	500,000	0
					15,200,000	1,655,342	15,200,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 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	55,000	55,000	40,000
Credit card balance at balance date	0	(31,864)	0
Total amount of credit unused	555,000	523,136	540,000
Loan facilities			
Loan facilities in use at balance date	17,393,071	2,609,814	2,605,355

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2021	2021/22 Budgeted Increase/ (Decrease)	Amount as at 30th June 2022
			\$	\$	\$
ANZ	Assist with cash flow	2016	500,000	0	500,000
			500,000	0	500,000

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 2022

7. LEASE LIABILITIES

Purpose						2021/22				2020/21				2020/21				2020/21			
	Lease					Budget		2021/22		Actual		2020/21		Actual		2020/21		Actual		2020/21	
	Number	Institution	Interest Rate	Lease Term	Budget Lease Principal 1 July 2021	New Leases	Principal Repayments	Budget Lease Principal outstanding 30 June 2022	Budget Lease Interest Repayments	Principal 1 July 2020	New Leases	Principal repayments	Actual Lease Principal outstanding 30 June 2021	Actual Lease Interest repayments	Budget Principal 1 July 2020	Budget New Leases	Budget Principal repayments	Actual Lease Principal outstanding 30 June 2021	Budget Lease Principal outstanding 30 June 2021	Budget Lease Interest repayments	Actual Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																					
Kambalda Gym Equipment	333864-06	De Lage Landen	1.94%	5 yrs	0	0	0	0	0	8,903	0	(8,903)	0	(66)	8,919	0	(8,919)	0	0	(50)	
Kambalda Gym Equipment	TBA	Techno Gym	2.54%	5 yrs	0	150,222	(30,165)	120,057	(3,418)	0	0	0	0	0	0	0	0	0	0	0	
Transport																					
P351 Hino 700 Series	6320171	Kooya	5.41%	7 yrs	155,928	0	(23,013)	132,915	(3,653)	178,371	0	(22,443)	155,928	(4,223)	105,329	0	(18,163)	87,166	(8,503)		
P355 Hino 500 Series	6344997	Kooya	5.74%	7 yrs	129,874	0	(15,334)	114,540	(3,086)	144,828	0	(14,954)	129,874	(3,466)	74,532	0	(11,459)	63,073	(6,961)		
P358 Hino 500 Series	6374551	Kooya	5.42%	7 yrs	124,355	0	(17,803)	106,552	(2,919)	141,716	0	(17,361)	124,355	(3,361)	91,961	0	(14,251)	77,710	(6,471)		
Other property and services																					
IT Hardware	45325-003	All Leasing	5.42%	3 yrs	23,191	0	(23,191)	0	(123)	91,613	0	(68,422)	23,191	(1,520)	14,473	0	(14,473)	0	(189)		
BENQ Whiteboards	2073290	BENQ	2.54%	3 yrs	19,658	0	(13,023)	6,635	(345)	0	32,360	(12,702)	19,658	(665)	0	0	0	0	0	0	
					453,006	150,222	(122,529)	480,699	(13,544)	565,431	32,360	(144,785)	453,006	(13,301)	295,214	0	(67,265)	227,949	(22,174)		

SIGNIFICANT ACCOUNTING POLICIES	
LEASES	LEASE LIABILITIES
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.	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.
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 2022
8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Land & Buildings	199,449	0	(234,500)	(35,051)	166,512	161,186	(128,249)	199,449	166,512	0	(166,512)	0
(b) Reserves cash backed - Plant & Equipment	215,668	4,500	(150,000)	70,168	253,226	532	(38,090)	215,668	253,225	22,273	(195,000)	80,498
(c) Reserves cash backed - Sewerage	115,086	40,000	(100,000)	55,086	174,719	40,367	(100,000)	115,086	174,718	40,000	(100,000)	114,718
(d) Reserves cash backed - Landfill	84,798	0	(84,374)	424	201,709	424	(117,335)	84,798	201,709	0	(201,709)	0
(e) Reserves cash backed - Recreation	0	0	0	0	25,401	53	(25,454)	0	25,400	0	(25,400)	0
(f) Reserves cash backed - Environmental	276,162	0	(275,547)	615	292,106	614	(16,558)	276,162	292,106	0	(292,106)	0
(g) Reserves cash backed - IT & Communications	0	0	(21)	(21)	10,727	23	(10,750)	0	10,727	0	(10,727)	0
(h) Reserves cash backed - Road	62,537	0	(62,076)	461	219,134	461	(157,058)	62,537	219,134	120,000	(157,058)	182,076
(i) Reserves cash backed - Aerodrome	0	0	0	0	19,817	42	(19,859)	0	19,817	0	(19,817)	0
(j) Reserves cash backed - Infrastructure Renewal	81,803	32,191	0	113,994	440,876	927	(360,000)	81,803	440,876	190,770	(420,000)	211,646
(k) Reserves cash backed - Aged Accommodation Joint Venture	30,000	0	0	30,000	0	30,000	0	30,000	0	0	0	0
	1,065,503	76,691	(906,518)	235,676	1,804,227	234,629	(973,353)	1,065,503	1,804,224	373,043	(1,588,329)	588,938

(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) Reserves cash backed - Land & Buildings	Ongoing	To finance purchase or capital improvements to Council buildings and facilitate subdivisions and developments
(b) Reserves cash backed - Plant & Equipment	Ongoing	To be used for the purchase of major and minor plant and equipment
(c) Reserves cash backed - Sewerage	Ongoing	To repair, replace or extend the Coolgardie Sewerage Infrastructure
(d) Reserves cash backed - Landfill	Ongoing	To reinstate landfill sites at the end of their current purpose or to fund improvements at landfill sites
(e) Reserves cash backed - Recreation	Ongoing	To fund capital and maintenance requirements to improve Community and Recreational Facilities
(f) Reserves cash backed - Environmental	Ongoing	Funding of infrastructure and building improvements to meet environmental challenges and to promote efficient use of power & water
(g) Reserves cash backed - IT & Communications	Ongoing	To fund capital and maintenance of Computer and communications hardware and software
(h) Reserves cash backed - Road	Ongoing	For the construction and maintenance of aerodrome facilities
(i) Reserves cash backed - Aerodrome	Ongoing	For the construction and maintenance of Roads and for which contributions have been received for Heavy Haulage Campaigns
(j) Reserves cash backed - Infrastructure Renewal	Ongoing	To meet the needs of renewal funding for future Capital renewal infrastructure generally
(k) Reserves cash backed - Aged Accommodation Joint Venture	Ongoing	To meet the needs of renewal of the joint venture aged accommodation

9. FEES & CHARGES REVENUE

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
31,600	30,144	19,600
17,800	12,590	17,800
5,001	7,076	3,001
5,100	6,091	1,200
108,750	118,903	105,701
1,456,115	1,064,017	1,042,684
181,320	148,230	64,120
100,000	29,932	0
73,537	75,366	67,320
0	(650)	5,000
1,979,223	1,491,699	1,326,426

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
3,200	25,598	3,200
373,665	944,629	371,345
12,900	26,524	11,130
0	25,000	0
285,489	252,023	216,044
0	4,200	0
0	15,808	6,240
41,900	8,419	1,500
583,496	927,467	546,964
452,500	192,287	126,200
20,274	40,783	7,895
1,773,424	2,462,738	1,290,518

(b) Non-operating grants, subsidies and contributions

Health
Community amenities
Recreation and culture
Transport
Economic services

0	0	1,000,000
4,500,000	0	0
0	1,927	0
2,327,833	1,984,441	1,765,191
1,428,951	274,841	2,860,332
8,256,784	2,261,209	5,625,523

Total grants, subsidies and contributions

10,030,208 4,723,947 6,916,041

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	Accounting standard
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	AASB 15 AASB 1058
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	AASB 15 AASB 1058
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	AASB 15
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	AASB 15
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058
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	AASB 1058
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	AASB 1058
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	AASB 1058
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	AASB 15 AASB 1058
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	AASB 1058
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	AASB 1058
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	AASB 15
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	AASB 15
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	AASB 1058
Sale of stock	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	AASB 1058
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	AASB 15
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	AASB 15

12. ELECTED MEMBERS REMUNERATION

President Malcolm Cullen

President's allowance	34,957
Meeting attendance fees	25,342
ICT expenses	3,500
Travel and accommodation expenses	1,500

Deputy President Tracey Rathbone (Marzolo)

Deputy President's allowance	8,739
Meeting attendance fees	16,367
Annual allowance for ICT expenses	3,500

Councillor Cheryl Botting

Meeting attendance fees	16,367
ICT expenses	3,500

Councillor Kathie Lindup

Meeting attendance fees	16,367
ICT expenses	3,500

Councillor Tammee Keast

Meeting attendance fees	16,367
ICT expenses	3,500

Councillor - Vacant

Meeting attendance fees	16,367
ICT expenses	3,500

Councillor - Vacant

Meeting attendance fees	16,367
Other expenses	3,500

President's allowance	34,957
Deputy President's allowance	8,739
Meeting attendance fees	123,544
Other expenses	3,500
ICT expenses	17,500
Annual allowance for ICT expenses	3,500
Travel and accommodation expenses	1,500

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
34,957	32,800	32,800
25,342	25,091	25,091
3,500	3,500	3,500
1,500	929	1,500
65,299	62,320	62,891
8,739	8,200	8,200
16,367	16,205	16,205
3,500	3,500	3,500
28,606	27,905	27,905
16,367	16,205	16,205
3,500	3,500	3,500
19,867	19,705	19,705
16,367	16,205	16,205
3,500	3,500	3,500
19,867	19,705	19,705
16,367	16,205	16,205
3,500	3,500	3,500
19,867	19,705	19,705
16,367	16,205	16,205
3,500	3,500	3,500
19,867	19,705	19,705
16,367	16,205	16,205
3,500	3,500	3,500
19,867	19,705	19,705
193,240	188,750	189,321
34,957	32,800	32,800
8,739	8,200	8,200
123,544	122,321	122,321
3,500	3,500	3,500
17,500	17,500	17,500
3,500	3,500	3,500
1,500	929	1,500
193,240	188,750	189,321

13. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

- Reserve funds

- Other funds

Other interest revenue (refer note 1b)

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at .

(b) Other revenue

Reimbursements and recoveries

The net result includes as expenses

(c) Auditors remuneration

Audit services

Other services

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))

Interest expense on lease liabilities

(e) Write offs

General rate

Fees and charges

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
1,500	9,765	15,000
3,750	0	15,000
78,000	75,666	90,000
83,250	85,431	120,000
611,327	386,236	338,000
611,327	386,236	338,000
60,700	59,500	59,500
40,000	4,020	12,000
100,700	63,520	71,500
115,831	88,391	90,277
13,544	13,301	22,174
129,375	101,692	112,451
20,000	49,155	20,000
500	0	500
20,500	49,155	20,500

14. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the City of Kalgoorlie Boulder, and the Shires of Dundas, Esperance, Laverton, Leonara, Menzies, Ngaanyatjaraku, 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:

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Non-current assets			
Land & Buildings	72,500	72,500	72,500
Less: accumulated depreciation	(5,438)	(4,350)	(4,350)
	67,063	68,150	68,150
Plant and equipment	4,182	4,182	4,182
Less: accumulated depreciation	(1,464)	(1,359)	(1,359)
	2,718	2,823	2,823
Furniture and equipment	8,204	8,204	8,204
Less: accumulated depreciation	(6,153)	(4,922)	(4,922)
	2,051	3,282	3,282
Light Vehicles	3,200	3,200	3,200
Less: accumulated depreciation	(2,880)	(2,400)	(2,400)
	320	800	800

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.

15. 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.