



Budget 2025-2026

SHIRE OF COOLGARDIE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A connected, progressive & welcoming community.

SHIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	14,863,651	12,711,267	11,931,958
Grants, subsidies and contributions		2,353,700	1,747,875	3,346,983
Fees and charges	15	12,910,361	15,277,915	18,461,412
Interest revenue	10(a)	111,600	57,723	54,000
Other revenue		371,371	641,153	634,100
		30,610,683	30,435,933	34,428,453
Expenses				
Employee costs		(7,156,837)	(6,178,015)	(6,972,945)
Materials and contracts		(11,450,564)	(11,544,678)	(12,156,567)
Utility charges		(1,837,710)	(1,760,733)	(1,020,260)
Depreciation	6	(8,790,851)	(8,453,998)	(9,442,371)
Finance costs	10(c)	(1,583,240)	(1,623,209)	(1,350,865)
Insurance		(613,000)	(560,102)	(450,480)
Other expenditure		(1,357,616)	(1,656,886)	(1,342,600)
		(32,789,818)	(31,777,621)	(32,736,088)
		(2,179,135)	(1,341,688)	1,692,365
Capital grants, subsidies and contributions		5,865,534	913,889	4,142,109
Profit on asset disposals	5	0	189,562	0
Loss on asset disposals	5	0	(3,423)	0
Fair value adjustments to financial assets at fair value through profit or loss		0	(4,439)	0
		5,865,534	1,095,589	4,142,109
Net result for the period		3,686,399	(246,099)	5,834,474
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,686,399	(246,099)	5,834,474

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

SHIRE OF COOLGARDIE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Rates		14,863,651	11,360,007	11,931,958
Grants, subsidies and contributions		2,855,200	2,640,945	3,466,983
Fees and charges		12,910,361	15,277,915	18,461,412
Interest revenue		111,600	57,723	54,000
Goods and services tax received		1,370,709	1,206,531	0
Other revenue		371,371	641,153	634,100
		32,482,892	31,184,274	34,548,453

Payments

Employee costs		(7,156,837)	(6,076,614)	(6,972,945)
Materials and contracts		(13,103,299)	(13,660,843)	(14,556,567)
Utility charges		(1,837,710)	(1,760,733)	(1,020,260)
Finance costs		(1,583,240)	(1,673,005)	(1,350,865)
Insurance paid		(613,000)	(560,102)	(450,480)
Goods and services tax paid		(1,342,118)	(1,376,167)	0
Other expenditure		(1,357,616)	(1,656,886)	(1,342,600)
		(26,993,820)	(26,764,350)	(25,693,717)

Net cash provided by operating activities

4	5,489,072	4,419,924	8,854,736
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(898,716)	(546,884)	0
Payments for construction of infrastructure	5(b)	(8,193,668)	(799,543)	(5,859,665)
Capital grants, subsidies and contributions		3,470,842	1,896,374	4,142,109
Proceeds from sale of property, plant and equipment	5(a)	0	328,483	150,000
Net cash provided by (used in) investing activities		(5,621,542)	849,350	(1,567,556)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	0	(24,898,254)	(6,352,387)
Payments for principal portion of lease liabilities	8	(1,816,539)	(2,060,084)	(1,959,721)
Proceeds from new borrowings	7(a)	0	25,463,498	
Net cash (used in) financing activities		(1,816,539)	(1,494,840)	(8,312,108)

Net increase (decrease) in cash held

		(1,949,009)	3,774,434	(1,024,928)
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Cash at beginning of year

		3,813,651	39,217	1,428,088
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Cash and cash equivalents at the end of the year

4	1,864,642	3,813,651	403,160
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This statement is to be read in conjunction with the accompanying notes.

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

		2025/26 Budget	2024/25 Actual	2024/25 Budget
General rates	2(a)(i)	\$ 14,863,651	\$ 12,711,267	\$ 11,931,958
Grants, subsidies and contributions		2,353,700	1,747,875	3,346,983
Fees and charges	15	12,910,361	15,277,915	18,461,412
Interest revenue	10(a)	111,600	57,723	54,000
Other revenue		371,371	641,153	634,100
Profit on asset disposals	5	0	189,562	0
		30,610,683	30,625,495	34,428,453

Expenditure from operating activities

Employee costs		(7,156,837)	(6,178,015)	(6,972,945)
Materials and contracts		(11,450,564)	(11,544,678)	(12,156,567)
Utility charges		(1,837,710)	(1,760,733)	(1,020,260)
Depreciation	6	(8,790,851)	(8,453,998)	(9,442,371)
Finance costs	10(c)	(1,583,240)	(1,623,209)	(1,350,865)
Insurance		(613,000)	(560,102)	(450,480)
Other expenditure		(1,357,616)	(1,656,886)	(1,342,600)
Loss on asset disposals	5	0	(3,423)	0
Fair value adjustments to financial assets at fair value through profit or loss		0	(4,439)	0
		(32,789,818)	(31,785,483)	(32,736,088)

Non cash amounts excluded from operating activities

	3(c)	8,840,851	8,270,308	9,442,371
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		5,865,534	913,889	4,142,109
Proceeds from disposal of assets	5	0	328,483	150,000
		5,865,534	1,242,372	4,292,109

Outflows from investing activities

Payments for investment property	5(d)	0	(29,080)	0
Payments for property, plant and equipment	5(a)	(898,716)	(546,884)	0
Payments for construction of infrastructure	5(b)	(8,193,668)	(799,543)	(5,859,665)
		(9,092,384)	(1,375,507)	(5,859,665)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	0	25,463,498	0
		0	25,463,498	0

Outflows from financing activities

Repayment of borrowings	7(a)	0	(24,898,254)	(6,352,387)
Repayment of overdraft facility		0	(1,482,531)	0
Payments for principal portion of lease liabilities	8	(1,816,539)	(2,060,084)	(1,959,721)
Transfers to reserve accounts	9(a)	(359,600)	0	0
		(2,176,139)	(28,440,869)	(8,312,108)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	(1,258,727)	(5,258,541)	(1,882,308)
Amount attributable to investing activities		6,661,716	7,110,320	11,134,736
Amount attributable to financing activities		(3,226,850)	(133,135)	(1,567,556)
		(2,176,139)	(2,977,371)	(8,312,108)

Surplus/(deficit) remaining after the imposition of general rates

	3	0	(1,258,727)	(627,236)
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This statement is to be read in conjunction with the accompanying notes.

SHIRE OF COOLGARDIE
FOR THE YEAR ENDED 30 JUNE 2025
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1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual 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 controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.089586	844	9,695,524	868,583	5,033	873,616	808,920	905,900
Commercial	Gross rental valuation	0.089586	31	1,942,066	173,982	0	173,982	161,094	161,094
Industrial	Gross rental valuation	0.089586	41	633,904	56,789	0	56,789	52,582	52,582
Transient Workforce	Gross rental valuation	0.179172	9	4,578,500	820,339	234,905	1,055,244	631,045	801,437
Rural Pastoral	Unimproved valuation	0.153561	27	8,941,539	1,373,072	(427,475)	945,597	2,220,747	1,008,627
Mining - Other	Unimproved valuation	0.307122	791	33,184,890	10,191,810	0	10,191,810	7,285,739	7,455,256
Mining - Prospecting	Unimproved valuation	0.191951	374	1,334,239	256,109	0	256,109	316,630	316,630
Mining - Exploration	Unimproved valuation	0.230341	211	1,599,422	368,412	0	368,412	344,639	344,639
Total general rates			2,328	61,910,084	14,109,096	(187,537)	13,921,559	11,821,397	11,046,166
(ii) Minimum payment									
		\$							
Residential	Gross rental valuation	834	785	5,528,253	654,690	0	654,690	608,336	608,336
Commercial	Gross rental valuation	834	39	143,516	32,526	0	32,526	30,108	30,108
Industrial	Gross rental valuation	834	51	222,838	42,534	0	42,534	39,372	39,372
Transient Workforce	Gross rental valuation	1,668	0	0	0	0	0	0	0
Rural Pastoral	Unimproved valuation	746	13	13,000	9,698	0	9,698	9,698	10,444
Mining - Other	Unimproved valuation	476	148	154,095	70,448	0	70,448	68,068	68,544
Mining - Prospecting	Unimproved valuation	476	189	259,037	89,964	0	89,964	72,352	72,352
Mining - Exploration	Unimproved valuation	476	157	172,280	74,732	0	74,732	76,636	76,636
Total minimum payments			1,382	6,493,019	974,592	0	974,592	904,570	905,792
Total general rates and minimum payments			3,710	68,403,103	15,083,688	(187,537)	14,896,151	12,725,967	11,951,958
					15,083,688	(187,537)	14,896,151	12,725,967	11,951,958
Concessions (Refer note 2(g))							(32,500)	(14,700)	(20,000)
Total rates					15,083,688	(187,537)	14,863,651	12,711,267	11,931,958

The Shire did not raise specified area rates for the year ended 30th June 2026.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level ad

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

SHIRE OF COOLGARDIE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 8 September 2025, or 35 days after the date of issue appearing on the rate notice whichever is the later

Option 3 (Four Instalments)

First instalment to be made on or before 8 September 2025 or 35 days after the date of issue appearing on the rate notice whichever is later including all arrears and half the current rates and service charges; and
 Second instalment to made on or before 10 November 2025, or 2 months after the due date of the first instalment, whichever is later.
 Third instalment to made on or before 12 January 2026, or 2 months after the due date of the first instalment, whichever is later.
 Fourth instalment to made on or before 16 March 2026, or 2 months after the due date of the first instalment, whichever is later

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single Full Payment	8/09/2025	0	N/A	8.00%
Option three				
First Instalment	8/09/2025	0	N/A	8.00%
Second Instalment	10/11/2025	10	5.50%	8.00%
Third Instalment	12/01/2025	10	5.50%	8.00%
Fourth Instalment	16/03/2025	10	5.50%	8.00%

	2025/26 Budget revenue	2024/25 Actual revenue	2024/25 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	35,800	32,698	44,800
Instalment plan interest earned	30,000	16,492	20,000
Unpaid rates and service charge interest earned	60,000	41,182	25,000
	125,800	90,372	89,800

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	Land used for the purposes of residential purposes within the town boundaries.	Level of services and use of Council assets.	To recognise the level of rating contribution made to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required.
GRV Commercial	Land used for commercial purposes within the town boundaries.	Level of services and use of Council assets.	To recognise the level of rating contribution made to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required.
GRV Industrial	Land used for industrial purposes within the town boundaries.	Level of services and use of Council assets.	To recognise the level of rating contribution made to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required.
GRV Transient Workforce Accommodation	Operational workforce associated with resource based interests housed in normal residential properties within the town boundaries.	Level of services and use of Council assets.	Maintain a proportional share of rating required to raise the necessary revenue to operate efficiently and provide a diverse range of services and programs and associated infrastructure/facilities required for residential and urban areas.
UV - Pastoral/Rural	Rural land used for pastoral pursuits.	Level of services and use of Council assets.	Ensure that all ratepayers on rural land make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire.
UV Mining - Prospecting	Land used for prospecting activities	Level of services and use of Council assets.	The reflection of costs involved in maintaining the road network that services this land use and acknowledges the early-stage nature and smaller footprint of these operations.
UV Mining - Exploration	Land used for exploration activities	Level of services and use of Council assets.	The reflection of costs involved in maintaining the road network that services increased activity from exploration operations requiring ongoing maintenance to service these users.
UV Mining - Other	Land used for all other mining activities	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.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV - Residential / Commercial / Industrial	Land used for the purposes of residential, commercial or industrial purposes within the town boundaries.	Reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for residential and urban areas.	Ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.
GRV Transient Workforce Accommodation	Operational workforce associated with resource based interests housed in normal residential properties within the town boundaries.	To provide the Council with funding for the necessary works & services to maintain assets and provide for future needs.	Ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.
UV - Mining/Other	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 directly related to the mining industry.	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	Rural land used for pastoral pursuits.	To provide a base level of rating for UV properties.	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 - Mining/Other	Land used for prospecting activities	To provide the Council with funding for the necessary works & services to maintain assets and provide for future needs directly related to the mining industry.	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 - Mining/Other	Land used for exploration activities	To provide the Council with funding for the necessary works & services to maintain assets and provide for future needs directly related to the mining industry.	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 - Mining/Other	Land used for all other mining activities	To provide the Council with funding for the necessary works & services to maintain assets and provide for future needs directly related to the mining industry.	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 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Community Groups	Rate	Concession	100%	Varies	\$ 2,500	\$ 0	\$ 3,500	Community groups who lease or own their own premise and meet the criteria as per Council Policy	The purpose of the concession is to support community groups by reducing the financial cost.
Rural Properties	Rate	Concession	50%	Varies	30,000	14,700	4,000	Property being used for rural pursuits	The purpose of the concession is to support rural pursuits.
Prospectors*	Rate	Concession	20%	Varies	0	0	12,500	Bona Fide Prospectors	The purpose of the concession is to support bona fide prospectors.
					32,500	14,700	20,000		

* Concession not applied for 2025/26 financial year.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Contract liabilities
 Capital grant/contribution 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 Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	1,864,642	3,813,651	403,160
	2,084,325	2,614,416	3,423,163
	14,214	161,479	14,151
	3,964,818	6,591,183	3,840,474
	(2,936,527)	(4,736,527)	(4,122,144)
	0	0	(104,775)
	0	(2,180,489)	0
8	(235,201)	(1,816,539)	(1,016,108)
7	0	0	(4,192,632)
	(460,866)	(460,866)	(412,085)
	0	(214,203)	0
	(3,632,594)	(9,408,624)	(9,847,744)
	332,224	(2,817,441)	(6,007,270)
3(b)	(332,224)	1,558,714	5,380,034
	0	(1,258,727)	(627,236)

(b) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

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

Total adjustments to net current assets

9	(617,425)	(257,825)	(240,791)
	0	0	4,192,632
	235,201	1,816,539	1,016,108
	50,000	0	412,085
	(332,224)	1,558,714	5,380,034

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.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Less: Fair value adjustments to financial assets at fair value through profit and loss
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash
 Non-cash movements in non-current assets and liabilities:
 - Pensioner deferred rates
 - Trade Receivables

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	0	(189,562)	0
	0	4,439	0
5	0	3,423	0
6	8,790,851	8,453,998	9,442,371
	50,000	0	0
	0	(12,990)	0
	0	11,000	0
	8,840,851	8,270,308	9,442,371

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		1,864,642	3,813,651	403,160
Total cash and cash equivalents		1,864,642	3,813,651	403,160
Held as				
- Unrestricted cash and cash equivalents		1,247,217	1,375,337	162,369
- Restricted cash and cash equivalents		617,425	2,438,314	240,791
	3(a)	1,864,642	3,813,651	403,160
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		617,425	2,438,314	240,791
		617,425	2,438,314	240,791
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	617,425	257,825	240,791
Unspent capital grants, subsidies and contribution liabilities		0	2,180,489	0
		617,425	2,438,314	240,791
Reconciliation of net cash provided by operating activities to net result				
Net result		3,686,399	(246,099)	5,834,474
Depreciation	6	8,790,851	8,453,998	9,442,371
(Profit)/loss on sale of asset	5	0	(186,139)	0
Adjustments to fair value of financial assets at fair value through profit and loss		0	4,439	0
(Increase)/decrease in inventories		147,265	(148,533)	0
(Increase)/decrease in other assets		0	34,396	0
Increase/(decrease) in payables		(1,800,000)	(2,074,812)	(2,400,000)
Increase/(decrease) in unspent capital grants		(2,180,489)	982,485	0
Increase/(decrease) in other provision		(214,203)	0	0
Increase/(decrease) in employee provisions		0	124,389	0
Capital grants, subsidies and contributions		(3,470,842)	(1,896,374)	(4,142,109)
Net cash from operating activities		5,489,072	4,419,924	8,854,736

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget	2024/25 Actual					2024/25 Budget				
		Disposals -		Disposals -			Disposals -		Disposals -		
	Additions	Net Book Value	Sale Proceeds	Disposals - Profit	Disposals - Loss		Net Book Value	Sale Proceeds	Disposals - Profit	Disposals - Loss	
	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
(a) Property, Plant and Equipment											
Land - freehold land	0	407,389	0	0	0		0	0	0	0	0
Buildings - non-specialised	500,000	0	0	0	0		0	0	0	0	0
Buildings - Specialised	195,000	139,495	0	0	0		0	0	0	0	0
Furniture and equipment	53,716	0	0	0	0		0	0	0	0	0
Plant and equipment	150,000	0	(5,671)	76,553	73,428	(2,546)	0	(150,000)	150,000	0	0
Total	898,716	546,884	(5,671)	76,553	73,428	(2,546)	0	(150,000)	150,000	0	0
(b) Infrastructure											
Infrastructure - Roads	7,043,668	73,786	0	0	0	0	5,109,665	0	0	0	0
Infrastructure - Footpaths	230,000	487,187	0	0	0	0	0	0	0	0	0
Infrastructure - Drainage	200,000	0	0	0	0	0	0	0	0	0	0
Infrastructure - Sewerage	75,000	200,686	0	0	0	0	750,000	0	0	0	0
Infrastructure - Parks and Ovals	75,000	0	0	0	0	0	0	0	0	0	0
Infrastructure - Landfill	350,000	0	0	0	0	0	0	0	0	0	0
Other Infrastructure	220,000	37,884	0	0	0	0	0	0	0	0	0
Total	8,193,668	799,543	0	0	0	0	5,859,665	0	0	0	0
(c) Right of Use Assets											
Right of use - plant and equipment	0	0	(136,673)	251,930	116,134	(877)					0
	0	0	(136,673)	251,930	116,134	(877)	0	0	0	0	0
(d) Investment Property											
Buildings	0	29,080	0	0	0	0	0	0	0	0	0
	0	29,080	0	0	0	0	0	0	0	0	0
Total	9,092,384	1,375,507	(142,344)	328,483	189,562	(3,423)	5,859,665	(150,000)	150,000	0	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - Specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Sewerage
Infrastructure - Parks and Ovals
Infrastructure - Landfill
Other Infrastructure
Right of use - plant and equipment

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
0	57,507	0
1,869,172	934,278	925,800
87,837	90,427	95,121
150,963	334,224	310,500
4,176,710	4,176,710	6,326,000
115,657	107,537	107,000
35,243	30,526	30,000
37,925	56,383	34,000
125,000	125,180	115,000
600,000	585,113	600,000
272,833	334,643	510,850
1,319,511	1,621,470	388,100
8,790,851	8,453,998	9,442,371
705	16,091	16,300
9,785	5,731	11,000
1,700	1,462	1,400
2,373,075	1,342,044	58,000
713,533	860,008	794,700
944,686	969,305	900,621
4,359,367	4,400,465	6,746,300
193,127	281,833	240,700
194,873	577,059	673,350
8,790,851	8,453,998	9,442,371

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - Specialised	30 to 50 years
Furniture and equipment	3 to 40 years
Plant and equipment	5 to 20 years
Infrastructure - Roads	20 to 80 years
Infrastructure - Footpaths	15 to 90 years
Infrastructure - Drainage	80 years
Infrastructure - Sewerage	10 to 100 years
Infrastructure - Parks and Ovals	5 to 50 Years
Infrastructure - Landfill	6.5 Years
Other Infrastructure	2 to 50 years
Right of use - plant and equipment	3 to 7 Years

AMORTISATION

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

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

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	Budget	2025/26	Actual	2024/25	2024/25	Actual	2024/25	Budget	2024/25	Budget	2024/25
				Principal	Principal	Budget	Principal	Actual	Actual	Principal	Actual	Principal	Budget	Principal	Principal
				1 July 2025	30 June 2026	Repayments	1 July 2024	New Loans	Repayments	outstanding 30 June 2025	Repayments	1 July 2024	Repayments	outstanding 30 June 2025	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bluebush Village - Stage 1 Construction	118	ANZ	5.65%	0	0	0	6,106,000	0	(6,106,000)	0	(231,710)	5,927,928	(1,542,000)	4,385,928	(210,000)
Bluebush Village - Stage 1 Buildings	123	CBA	4.90%	0	0	0	8,445,152	0	(8,445,152)	0	(531,552)	8,222,521	(2,504,088)	5,718,433	(372,241)
Bluebush Village - Stage 1 Executive Rooms	120	CBA	5.09%	0	0	0	363,036	0	(363,036)	0	(14,400)	432,816	(97,267)	335,549	(16,644)
Bluebush Village - Stage 2 Construction	121	CBA	5.75%	0	0	0	2,163,264	0	(2,163,264)	0	(108,777)	4,889,130	(949,403)	3,939,727	(186,780)
Bluebush Village - Stage 2 Construction	124	ANZ	5.64%	0	0	0	2,291,665	0	(2,291,665)	0	(97,463)	0	0	0	0
Goodenia Court Units	122	CBA	5.71%	0	0	0	883,664	0	(883,664)	0	(39,925)	943,067	(83,277)	859,790	(48,698)
Coolgardie Class III Waste Facility	117	ANZ	5.64%	0	0	0	2,053,100	0	(2,053,100)	0	(95,836)	2,053,100	(746,765)	1,306,335	(80,825)
Coolgardie Aquatic Facilities	112	CBA	5.50%	0	0	0	82,718	0	(82,718)	0	(3,834)	83,424	(8,816)	74,608	(4,329)
Kambalda Aquatic Facilities	114	CBA	5.50%	0	0	0	1,154,696	0	(1,154,696)	0	(53,528)	1,164,543	(133,572)	1,030,971	(64,428)
Kambalda Aquatic Facilities	116	CBA	5.50%	0	0	0	392,084	0	(392,084)	0	(18,176)	395,427	(45,481)	349,946	(20,519)
Kambalda Aerodrome Refurbishment	119	ANZ	5.64%	0	0	0	609,000	0	(609,000)	0	(24,213)	609,000	(204,000)	405,000	(40,878)
Coolgardie Post Office	113	CBA	5.50%	0	0	0	353,875	0	(353,875)	0	(16,404)	356,893	(37,718)	319,175	(22,282)
Bluebush Village - Stage 1 Buildings (CBA Refinanced)	125	CBA	5.34%	7,312,431	7,312,431	(390,484)	0	7,312,431	0	7,312,431	0	0	0	0	0
Bluebush Village - Stage 2 Construction (CBA Refinanced)	125	CBA	5.34%	1,841,120	1,841,120	(98,316)	0	1,841,120	0	1,841,120	0	0	0	0	0
Bluebush Village - Stage 1 Exec Rooms (CBA Refinanced)	125	CBA	5.34%	321,302	321,302	(17,157)	0	321,302	0	321,302	0	0	0	0	0
Goodenia Court Units (CBA Refinanced)	125	CBA	5.34%	847,343	847,343	(45,248)	0	847,343	0	847,343	0	0	0	0	0
Coolgardie Aquatic Facilities (CBA Refinanced)	125	CBA	5.34%	78,053	78,053	(4,168)	0	78,053	0	78,053	0	0	0	0	0
Kambalda Aquatic Facilities (CBA Refinanced)	125	CBA	5.34%	1,089,578	1,089,578	(58,183)	0	1,089,578	0	1,089,578	0	0	0	0	0
Kambalda Aquatic Facilities (CBA Refinanced)	125	CBA	5.34%	369,972	369,972	(19,757)	0	369,972	0	369,972	0	0	0	0	0
Coolgardie Post Office (CBA Refinanced)	125	CBA	5.34%	333,918	333,918	(17,831)	0	333,918	0	333,918	0	0	0	0	0
CBA Overdraft Facility (CBA Refinanced)	125	CBA	5.34%	769,781	769,781	(41,106)	0	769,781	0	769,781	(10,136)	0	0	0	0
Bluebush Village - Stage 1 Construction (ANZ Refinanced)	126	CBA	5.90%	4,646,000	4,646,000	(278,760)	0	4,646,000	0	4,646,000	0	0	0	0	0
Coolgardie Class III Waste Facility (ANZ Refinanced)	126	CBA	5.90%	1,463,100	1,463,100	(87,786)	0	1,463,100	0	1,463,100	0	0	0	0	0
Kambalda Aerodrome Refurbishment (ANZ Refinanced)	126	CBA	5.90%	439,000	439,000	(26,340)	0	439,000	0	439,000	0	0	0	0	0
Bluebush Village - Stage 2 Construction (ANZ Refinanced)	126	CBA	5.90%	1,874,995	1,874,995	(112,500)	0	1,874,995	0	1,874,995	0	0	0	0	0
Cashflow Assistance	126	CBA	5.90%	4,076,905	4,076,905	(244,614)	0	4,076,905	0	4,076,905	0	0	0	0	0
Overdraft Facility	N/A	CBA	10.58%	0	0	(27,500)	0	0	0	0	(93,665)	1,490,000	0	1,490,000	(125,000)
				25,463,498	25,463,498	(1,469,750)	24,898,254	25,463,498	(24,898,254)	25,463,498	(1,339,619)	26,567,849	(6,352,387)	20,215,462	(1,192,624)

All borrowing repayments will be financed by general purpose revenue.

IRE OF COOLGARDIE
TES TO AND FORMING PART OF THE BUDGET
R THE YEAR ENDED 30 JUNE 2026

BORROWINGS

New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	2,000,000	2,000,000	2,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	55,000	55,000	55,000
Credit card balance at balance date	0	(9,535)	0
Total amount of credit unused	2,055,000	2,045,465	2,055,000
Loan facilities			
Loan facilities in use at balance date	25,463,498	25,463,498	20,215,462

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2025	2025/26 Budgeted Increase/ (Decrease)	Amount as at 30th June 2026
			\$	\$	\$
CBA	Assist with cash flow	2023	2,000,000	0	2,000,000
			2,000,000	0	2,000,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual Lease Principal Repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Gym Equipment #1	147-0106194-002	Techno Gym	6.90%	60 months	43,417	(27,761)	15,656	(2,137)	70,630	(27,213)	43,417	(4,344)	66,356	(25,947)	40,409	(6,941)
Kambalda Gym Equipment #2	187-1185-187-003	Techno Gym	10.92%	39 months	20,724	(10,816)	9,908	(1,653)	30,477	(9,753)	20,724	(2,707)	0	0	0	0
Coolgardie Gym Equipment	187-1185-187-002	Techno Gym	5.32%	60 months	41,223	(10,634)	30,589	(1,923)	51,934	(10,711)	41,223	(2,232)	0	0	0	0
Bluebush Village - Stage 2	CAS-109046-NOW	Vestone	9.60%	36 months	1,401,280	(1,398,272)	3,008	(85,349)	2,901,853	(1,500,573)	1,401,280	(240,406)	2,773,098	(1,579,907)	1,193,191	(341,107)
Hino 700 Series (P351)	6320171	Kooya	2.54%	84 months	68,628	(66,576)	2,052	0	91,232	(22,604)	68,628	(1,840)	92,473	(24,656)	67,817	(4,676)
Hino 500 Series (P355)	6344997	Kooya	2.54%	84 months	66,137	(66,169)	(32)	(280)	82,701	(16,564)	66,137	(1,856)	83,277	(16,532)	66,745	(3,730)
Hino 500 Series (P358)	6374551	Kooya	2.54%	84 months	0	0	0	(1,142)	69,572	(69,572)	0	(76)	70,574	(19,194)	51,380	(3,600)
Caterpillar 962M Wheel Loader (P382)	COO01052022-YG-(Vestone		6.86%	60 months	145,180	(80,034)	65,146	(7,642)	225,897	(80,717)	145,180	(9,491)	227,745	(74,904)	152,841	(21,540)
Caterpillar 826K Compactor (P383)	COO01052022-YG-(Vestone		6.86%	60 months	237,312	(131,399)	105,913	(12,547)	370,876	(133,564)	237,312	(10,073)	373,912	(122,977)	250,935	(35,363)
Caterpillar D10T Dozer (P387)	COO04102022B-01 Vestone		6.86%	48 months	0	0	0	0	163,240	(163,240)	0	(8,691)	179,696	(70,711)	108,985	(18,249)
Interactive Whiteboards	2073290	BenQ	3.43%	36 months	10,466	(10,714)	(248)	(489)	21,662	(11,196)	10,466	(864)	21,492	(10,241)	11,251	(3,025)
ICT Equipment	190006130	Meraki	4.24%	36 months	17,373	(14,164)	3,209	(328)	31,750	(14,377)	17,373	(1,010)	30,832	(14,652)	16,180	(1,465)
					2,051,740	(1,816,539)	235,201	(113,490)	4,111,824	(2,060,084)	2,051,740	(283,590)	3,919,455	(1,959,721)	1,959,734	(439,696)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
(b) Infrastructure Renewal Reserve	88,677	53,302	0	141,979	88,677	0	0	88,677	82,819	0	0	82,819
(c) Plant Reserve	76,901	52,863	0	129,764	76,901	0	0	76,901	71,821	0	0	71,821
(d) Sewerage Reserve	59,725	82,224	0	141,949	59,725	0	0	59,725	55,778	0	0	55,778
(e) Landfill Remediation Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
(f) Aged Accommodation Reserve	32,522	31,211	0	63,733	32,522	0	0	32,522	30,373	0	0	30,373
(g) Road Contributions Reserve	0	40,000	0	40,000	0	0	0	0	0	0	0	0
	257,825	359,600	0	617,425	257,825	0	0	257,825	240,791	0	0	240,791

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	30/06/2026	Provision for needing future employee entitlements
(b) Infrastructure Renewal Reserve	30/06/2026	To meet the needs of future general capital renewal infrastructure
(c) Plant Reserve	30/06/2026	Purchase of items of plant & equipment
(d) Sewerage Reserve	30/06/2026	To repair, replace or extend the Coolgardie Sewerage Infrastructure
(e) Landfill Remediation Reserve	30/06/2026	To reinstate landfill sites at the end of their current purpose or to fund improvements at landfill sites
(f) Aged Accommodation Reserve	30/06/2026	To meet the needs of renewal of the joint venture aged accommodation
(g) Road Contributions Reserve	30/06/2026	For the construction and maintenance of road infrastructure

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	21,600	49	9,000
Other interest revenue	90,000	57,674	45,000
	111,600	57,723	54,000

The net result includes as expenses

(b) Auditors remuneration

Audit services	87,075	81,000	70,000
Other services	50,000	40,000	30,000
	137,075	121,000	100,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	1,469,750	1,339,619	1,192,624
Interest on lease liabilities (refer Note 8)	113,490	283,590	439,696
	1,583,240	1,623,209	1,632,320

(d) Write offs

General rate	30,000	137,247	20,000
	30,000	137,247	20,000

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. ELECTED MEMBERS REMUNERATION

President Malcolm Cullen

President's allowance
Meeting attendance fees
ICT expenses
Travel and accommodation expenses

Deputy President Tracey Rathbone

Deputy President's allowance
Meeting attendance fees
ICT expenses
Travel and accommodation expenses

Cr Sherryl Botting

Meeting attendance fees
ICT expenses
Travel and accommodation expenses

Cr Kathie Lindup

Meeting attendance fees
ICT expenses
Travel and accommodation expenses

Cr Rose Mitchell

Meeting attendance fees
ICT expenses
Travel and accommodation expenses

Cr Corey Matthews

Meeting attendance fees
ICT expenses
Travel and accommodation expenses

Cr Daphne Simmons

Meeting attendance fees
ICT expenses
Travel and accommodation expenses

Total Elected Member Remuneration

President's allowance
Deputy President's allowance
Meeting attendance fees
ICT expenses
Travel and accommodation expenses

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's allowance	39,988	39,988	39,988
Meeting attendance fees	27,425	27,425	27,425
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,500	355	2,500
	73,413	71,268	73,413
Deputy President's allowance	9,998	9,998	9,998
Meeting attendance fees	17,711	17,711	17,711
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,000	230	1,000
	32,209	31,439	32,209
Meeting attendance fees	17,711	17,711	17,711
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	788	500
	21,711	21,999	21,711
Meeting attendance fees	17,711	17,711	17,711
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	500
	21,711	21,211	21,711
Meeting attendance fees	17,711	17,711	17,711
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	500
	21,711	21,211	21,711
Meeting attendance fees	17,711	17,711	17,711
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	500
	21,711	21,211	21,711
Meeting attendance fees	17,711	17,711	17,711
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	792	500
	21,711	22,003	21,711
Total Elected Member Remuneration	214,177	210,342	214,177
President's allowance	39,988	39,988	39,988
Deputy President's allowance	9,998	9,998	9,998
Meeting attendance fees	133,691	133,691	133,691
ICT expenses	24,500	24,500	24,500
Travel and accommodation expenses	6,000	2,165	6,000
	214,177	210,342	214,177

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Bluebush Village

(a) Details

Workers accommodation based in West Kambalda.

(b) Statement of Comprehensive Income

	2024/25 Actual	2025/26 Budget	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Rental	8,650,000	6,598,536	6,000,000	6,000,000	6,000,000	6,000,000	0
	8,650,000	6,598,536	6,000,000	6,000,000	6,000,000	6,000,000	0
Expenditure							
Management Costs	(3,876,527)	(3,448,209)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	
Utilities	(1,114,000)	(1,092,000)	(1,192,320)	(1,234,051)	(1,271,073)	(1,309,205)	0
Maintenance	(300,000)	(300,000)	(310,500)	(321,368)	(331,009)	(340,939)	0
Finance Costs	(785,665)	(982,566)	(897,217)	(898,334)	(861,838)	(794,818)	(702,477)
Other	(59,000)	(125,000)	(104,535)	(108,194)	(111,440)	(114,783)	0
	(6,135,192)	(5,947,775)	(5,504,572)	(5,561,947)	(5,575,360)	(5,559,745)	(702,477)
NET RESULT	2,514,808	650,761	495,428	438,053	424,640	440,255	(702,477)
TOTAL COMPREHENSIVE INCOME	2,514,808	650,761	495,428	438,053	424,640	440,255	(702,477)

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	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	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - 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	On entry to facility
Fees and charges - workers accommodation facilities	Room rental charges	Single point in time	Payment in advance on site or on credit trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. PROGRAM INFORMATION

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.

To collect revenue to allow for the provision of services.

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.

Provision of medical and other health services for the community.

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

Maintenance of staff, aged and rental housing.

Maintenance of staff, aged and rental housing.

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 and administration overheads.

SHIRE OF COOLGARDIE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	601,046	559,420	1,534,099
Law, order, public safety	14,700	19,830	20,500
Health	18,601	18,336	8,875
Education and welfare	5,400	3,424	2,700
Housing	6,729,684	8,881,538	11,784,959
Community amenities	3,386,693	3,730,309	3,227,742
Recreation and culture	155,300	192,400	165,000
Transport	1,906,400	1,803,006	1,512,000
Economic services	92,537	69,552	205,537
Other property and services	0	100	0
	12,910,361	15,277,915	18,461,412

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



Fees & Charges

2025-2026

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026

Preamble



GENERAL DESCRIPTION	GST	2025/2026
Administration fee to be added to fees where applicable.	Y	\$67.00
Staff hourly rate unless otherwise stated.	Y	\$65.00
Child		
A child is aged 0-17 years.		
Student		
A student is a school-age child (ages 5-17) or a person 18 years and over who is studying at university or other place of higher education and holds a full-time Student Identity Card.		
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 17 years of age and under.		
Concession		
Concession rates apply to holders of a Pensioner Card, Seniors' Health Card, State / Federal Concession Card, Dept of Veterans' Affairs Card, or Health Care Card.		
Community Hire 100% Concession		
A 100% concession applies to the hire of facilities where the event meets all of the following criteria:		
• organised by a local registered not-for-profit group.		
• open to the general public.		
• alcohol-free.		
• no admission fee or charge is imposed.		
Note: an application for the concession must be submitted to the CEO for approval twenty-one (21) days prior to event date.		
A concession of 100% applies to the hire of facilities where the event is:		
• "General Public" - excludes events that require club membership, prior participation, or any other qualifying criteria for attendance.		
• Applicable charges such as bonds, set-up / pack-down and cleaning retainer fees, laundry and consumable items (eg, fuel) will still apply.		
Community Bus - Transport Concession Junior Activities		
A concession of 75% of the rate per kilometre will apply for transport to events related to junior (under 18) activities that occur within Shire boundaries.		
A concession of 50% of the rate per kilometre will apply for transport to events related to junior (under 18) activities that occur outside Shire boundaries.		
Concession Facility Hire (Not-For-Profit Groups) 50%		
Eligible groups : applies to churches, charities, sporting clubs and concession card holders.		
Exclusion: these concessions apply only where the event does not qualify for a 100% hire fee waiver under previously stated criteria.		
Mixed Groups: if the group includes both adults and children, the full hire fee will apply - no concession.		

Preamble

Community Facility Wi-Fi		
Available free of charge at Community Resource Centres. Download limitations and restricted hours apply.		
LEISURE - Fitness Membership		
25% discount applies to all registered active Emergency Service volunteers ie, Fire Brigade or St John Ambulance, and WA Police Force officers who work in the Shire of Coolgardie boundaries. This is on the proviso that Terms and Conditions of Agreement and Code of Conduct are adhered to. Discount applies exclusively to individuals only and cannot be extended to family or other members.		
A 100% discount on gym membership fees is available to all permanent staff of the Shire of Coolgardie. Pro-rata is available to part-time employees, however for casual employees it is at the discretion of the Executive Manager. Eligibility is contingent upon adherence to the Terms and Conditions of Agreement and Code of Conduct. Discount applies exclusively to individuals and cannot be extended to family members or others.		
100% discount applies to Seniors 80 years of age and over participating in seniors' group fitness classes. Members must present their membership card upon request by staff.		
LEISURE - Aquatic Entry 100% Concession		
All permanent / part-time staff of the Shire of Coolgardie are entitled to a 100% concession swimming pool entry, however for casual employees it is at the discretion of the Executive Manager.		
A 100% concession will apply to lane hire and the annual Lapathon event for the Kambalda Swimming Club.		
LEISURE - Corporate Gym and Fitness Membership		
Corporate: gym access cards / fobs will be charged at the current rate and are not eligible for discounts.		
Group: gym access cards / fobs will be charged at the current rate and are not eligible for discounts.		
Events with Alcohol		
Security will be required for all events with alcohol at the cost of event organiser (subject to the discretion of the Executive Manager).		
Hire of Facilities (Indoor)		
All facility bookings will include a set up / pack down retainer fee (per hour).	Y	\$69.00
All facility bookings will include a cleaning retainer fee (per hour).	Y	\$64.00
Coolgardie Visitors' Centre & Goldfields Exhibition Museum and Warden Finnerty's Residence		
Daily entry charge will cover both exhibitions open at the time of visit.		
Annual Events 100% Hire Fee Waived		
Australia Day aquatic facility entry.		
Coolgardie Day (annual 1 day).		
Ute Bike and Car Show (bi-annual 2 days).		
Kambalda Community Christmas Tree.		

Preamble

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.		
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	\$177.00
Community Bus.	N	\$1,200.00
Oval / Recreation Centre Hire - Circus & Side Show.	N	\$592.00
Aquatic Facility hire bond.	N	\$592.00
Animal Control Cat Trap Bond – includes up to 2 weeks free use (daily late fee applicable if trap not returned after 2 weeks)	N	\$115.00
Animal Control Cat Trap - daily late fee.	N	\$5.50
Halls and Recreation Centres - Rooms / Functional Spaces / Facilities		
No alcohol.	N	\$296.00
With alcohol (licensed areas only).	N	\$600.00
Bond traffic management signage.	N	\$296.00
ROADS		
Significant contribution per tonne per kilometre travelled on the Shire of Coolgardie Road Networks from the operator.	Y	\$0.09/km
Minor contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator.	Y	\$0.06/km

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Facilities



ADMISSION & MEMBERSHIP CHARGES	GST	2025/2026
Amenity fee (shower).	Y	\$3.00
Toddler Story Time and activities.	Y	\$2.50
Parks and Gardens - no charge for use (power charge may apply) - no exclusive use permitted.		
Coolgardie Visitors' Centre & Goldfields Exhibition Museum and Warden Finnerty's Residence		
Adult (18 years and over).	Y	\$6.00
Family (2 adults & 2 children 17 years and under).	Y	\$15.00
Child (17 years and under).	Y	\$3.00
Seniors / Student Concession.	Y	\$3.00
Tea / Coffee (Warden Finnerty's Residence only, does not include entry) - per person.	Y	\$4.00
School Hire Rates - all facilities		
CAPS Coolgardie.	N	75% Discount
CAPS Kurrawang.	N	75% Discount
Coolgardie Primary School.	N	75% Discount
Kambalda West District High School.	N	75% Discount
Kambalda Primary School.	N	75% Discount
Kambalda Airport		
Landing fees for incoming and departing - separate fee (per person).	Y	\$35.50
Head tax fees for incoming and departing - separate fee (per person).	Y	\$14.30
Airport Reporting Officer / Works Safety Officer attendance fee - ordinary rate (per hour).	Y	\$86.40
Airport Reporting Officer / Works Safety Officer attendance fee - overtime rate (per hour).	Y	\$162.00
Environmental Clean Up Service - charged per hour (minimum 3 hours).	Y	\$162.00
Environmental Clean Up Service - costs incurred by Shire of Coolgardie to be oncharged.	Y	Cost of recovery + 25% admin fee
<i>Pricing Arrangement (PA) - the Shire reserves the right to establish PAs, incorporating elements of the fees above, with partners based on commercial arrangements.</i>		
Kambalda Accommodation - Bluebush Village		
Single Village Room - per contract (per night).	Y	\$135.00
Single Village Room - casual (per night).	Y	\$145.00
Single Village Room - as negotiated with CEO (per night).	Y	POA
Single Village Room - unoccupied (per night).	Y	\$135.00
Executive Village Room (per night).	Y	\$180.00
Executive Village Room - two persons (per night).	Y	\$210.00
Executive Village Room - unoccupied (per night).	Y	\$175.00

Facilities

All damage or alterations made to a room or the facilities by an occupant will result in the employer of the occupant being put on notice and billed directly for the cost of repairs including parts, labour, freight etc, and any night that the room is unable to be occupied plus the administrative processing fee.	Y	Cost of damage + 25% admin fee
Administration Processing Fee for damage claims, non-accurate declaration of occupancy etc.	Y	\$150.00
<i>Pricing Arrangement (PA) - the Shire reserves the right to establish PAs, incorporating elements of the fees above, with partners based on commercial arrangements.</i>		
AQUATIC FACILITIES		
Swimming lessons - individual (per session).	Y	\$12.00
Lifeguard (additional) - per hour.	Y	\$75.00
Pool hire - per hour, outside operational hours (includes operator).	Y	\$150.00
Lane hire - not for profit.	Y	\$12.00
Lane hire - corporate / commercial.	Y	\$17.00
Inflatable Hire (excludes admission)		
Per hour (includes lifeguards).	Y	\$173.00
Per hour outside operational hours (includes lifeguards and pool operator).	Y	\$230.00
Aquatic Facility Memberships		
Casual Entry		
Adult 18+ years entry.	Y	\$5.00
Concession entry.	Y	\$3.50
Child entry (6-17 years).		FREE
Spectator entry.		FREE
Child (0-5 years requires supervision by a person 16+ years).		FREE
Half Season - 3 months		
Adult.	Y	\$135.00
Concession.	Y	\$81.00
Season - approximately October to March		
Adult.	Y	\$225.00
Concession.	Y	\$135.00
LEISURE & RECREATION - KAMBALDA		
Sports Programs		
Adult casual entry.	Y	\$7.50
Concession casual entry.	Y	\$5.50
Student casual entry (6-17 years).	Y	\$5.50
Child casual entry (0-5 years require supervision by a person 16+ years).	Y	\$2.50
Spectator entry.		FREE

Facilities

Gym Membership - Casual		
Adult.	Y	\$22.00
Concession.	Y	\$16.50
Student.	Y	\$5.50
Gym Membership - Monthly		
Adult.	Y	\$78.00
Concession.	Y	\$50.00
Student.	Y	\$39.00
Gym Membership - 6 Months		
Adult.	Y	\$391.00
Concession.	Y	\$178.00
Student.	Y	\$157.00
Gym Membership - Annual		
Adult.	Y	\$625.00
Concession.	Y	\$301.00
Student.	Y	\$234.00
Fitness Membership - Casual		
Adult casual entry.	Y	\$7.50
Concession casual entry.	Y	\$5.50
Student casual entry (12-17 years. Students aged 12-15 years will be supervised by Shire staff).	Y	\$5.50
Fitness Membership - Monthly		
Adult.	Y	\$45.00
Concession.	Y	\$33.50
Student.	Y	\$33.50
Fitness Membership - Flexi / 6 Months		
Adult.	Y	\$179.00
Concession.	Y	\$134.00
Student.	Y	\$134.00
Fitness Membership - Annual		
Adult.	Y	\$268.00
Concession.	Y	\$201.00
Student.	Y	\$201.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Facilities



Personal Training		
30 Minutes		
One (1) client.	Y	\$49.00
Additional clients - per head.	Y	\$16.00
45 Minutes		
One (1) client.	Y	\$65.00
Additional clients - per head.	Y	\$20.00
60 Minutes		
One (1) client.	Y	\$81.00
Additional clients - per head.	Y	\$25.00
<i>The Shire reserves the right to limit the number of clients in group personal training sessions.</i>		
LEISURE & RECREATION - COOLGARDIE		
Sports Programs		
Adult casual entry.	Y	\$5.40
Concession casual entry.	Y	\$3.20
Student casual entry (6-17 years).	Y	\$3.20
Child casual entry (0-5 years require supervision by a person 16+ years).	Y	\$2.50
Spectator entry.		FREE
Gym Membership - Casual		
Adult.	Y	\$22.00
Concession.	Y	\$16.50
Student.	Y	\$5.50
Gym Membership - Monthly		
Adult.	Y	\$69.00
Concession.	Y	\$50.00
Student.	Y	\$39.00
Gym Membership - Flexi / 6 Months		
Adult.	Y	\$346.00
Concession.	Y	\$178.00
Student.	Y	\$157.00
Gym Membership - Annual		
Adult.	Y	\$553.00
Concession.	Y	\$301.00
Student.	Y	\$234.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Facilities



Fitness Membership - Casual (no classes during school holidays)		
Adult casual entry.	Y	\$7.50
Concession casual entry.	Y	\$5.50
Student casual entry (12-17 years. Students aged 12-15 years will be supervised by Shire staff).	Y	\$5.50
Membership and Facility Access Card (non-refundable)		
Access Card - Gym.	Y	\$34.50
Access Card - Aquatic.	Y	\$34.50
Access Card - Day Care.	Y	\$34.50
Replacement Access Card (all facilities).	Y	\$34.50
FACILITIES HIRE - MEETINGS / EVENTS / FUNCTIONS		
Kambalda Function Room Hire (includes tables and chairs)		
Double Room		
Hourly rate.	Y	\$95.00
Half Day rate (4 hours).	Y	\$285.00
Full Day rate.	Y	\$426.00
Single Room		
Hourly rate.	Y	\$47.00
Half Day rate (4 hours).	Y	\$143.00
Full Day rate.	Y	\$212.00
Kambalda Community Room (June Crosbie Room)		
Hourly rate.	Y	\$47.00
Half Day rate (4 hours).	Y	\$143.00
<i>(Rates include use of small kitchen.)</i>		
Meeting Room Hire (per room)		
Hourly rate.	Y	\$30.00
Full Day rate.	Y	\$165.20
Commercial Kitchen Hire		
Hourly rate.	Y	\$47.00
Half Day rate (4 hours).	Y	\$179.00
Full Day rate.	Y	\$212.00
Kiosk (access through function rooms)		
Hourly rate.	Y	\$24.00
Half Day rate (4 hours).	Y	\$54.00
Full Day rate.	Y	\$107.00

Coolgardie Function Room Hire (includes tables and chairs)		
Hourly rate.	Y	\$47.00
Half Day rate (4 hours).	Y	\$143.00
Full Day rate.	Y	\$212.00
Commercial Kitchen Hire		
Hourly rate.	Y	\$47.00
Half Day rate (4 hours).	Y	\$118.00
Full Day rate.	Y	\$212.00
COOLGARDIE POST OFFICE COMPLEX		
Area 1 - Sergeant's Quarters - Offices with Shared Kitchen		
Hourly rate.	Y	\$30.00
Full Day rate.	Y	\$165.00
Area 4 - Community Hub (downstairs)		
Hourly rate.	Y	\$47.00
Half Day rate (4 hours).	Y	\$143.00
Full Day rate.	Y	\$212.00
Area 4 - Business Innovation Hub Area - Workshop / Gallery (upstairs)		
Hourly rate.	Y	\$47.00
Half Day rate (4 hours).	Y	\$143.00
Full Day rate.	Y	\$212.00
Area 4 - Business Innovation Hub Area - Office Space (upstairs)		
Hourly rate.	Y	\$30.00
Full Day rate.	Y	\$165.00
Area 6 - Gallery and Function Room Space		
Hourly rate.	Y	\$30.00
Full Day rate.	Y	\$165.00
Coolgardie Civic Building (Bayley Street)		
Meeting Room - per hour.	Y	\$36.00
Meeting Room - per day.	Y	\$178.00
Additional Catering Supplies		
Tablecloths - per item.	Y	\$10.00
Chair Covers - per item.	Y	\$5.00
Cultery - per person.	Y	\$1.00
Crockery - per person.	Y	\$2.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Facilities



Sports Hall Hire		
Indoor Court x 1 (Kambalda) - per hour.	Y	\$30.00
Indoor Court x 2 (Kambalda) - per hour.	Y	\$59.00
Indoor Hall (Coolgardie) - per hour.	Y	\$59.00
Sports Hall (Kambalda & Coolgardie) - day rate.	Y	\$224.00
Sports Club Storage		
Storage Cage - annual.	Y	\$237.00
Ovals and Reserves		
Ovals - per hour no lights.	Y	\$30.00
Ovals - per day no lights.	Y	\$207.00
Ovals - per hour with lights.	Y	\$66.00
Ovals - per day with lights.	Y	\$457.00
Reserves electricity - usage per hour.	Y	\$33.00
Running track at Kambalda East Harry Steinhauser - including lights per hour.	Y	\$30.00
Community Bus Hire		
Kilometre charge.	Y	\$1.10
Refuelling charge (if tank is not full on return) - per litre.	Y	\$3.50
<p>***All Hirers MUST provide their own Public Liability Insurance (copy to be lodged at time of booking at the Shire Office) and copies of insurance certificates, drivers' licences and drivers' PTDs are required for Shire records.</p> <p>Pricing Arrangement (PA) - the Shire reserves the right to establish PAs, incorporating elements of the fees above, with partners based on commercial arrangements. This is applicable to all facilities charges.</p>		

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Services



EVENTS & ACTIVITIES	GST	2025/2026
School Holiday Program		
Child (ages 5-11 years) - per session.	Y	\$6.00
Child (ages 5-11 years) - per week.	Y	\$21.00
Tours and Cultural Events (Shire)		
Adult admission.	Y	\$31.00
Concession.	Y	\$17.00
ADMINISTRATION		
Copying		
Copy of Shire document - per page A4 black & white.	Y	\$0.60
Copy of Shire document - per page A4 colour.	Y	\$2.20
Copy of Shire document - per page A3 black & white.	Y	\$1.10
Copy of Agenda or Minutes - no attachments black & white.	Y	\$11.90
Copy of Agenda or Minutes - with attachments black & white.	Y	\$30.20
General Administration Charges		
Dishonoured cheques - admin fee.	Y	Cost + 25% admin fee
Investigation of minutes for information (where resources permit) - per hour.	Y	\$65.00
Interest charge on overdue accounts.	N	8%
Letter of Demand fee.	Y	\$20.00
Direct Debit dishonor fee.	Y	\$16.00
Rates and Property Information		
Rates enquiry.	N	\$59.50
Zoning / Health Orders and Requisitions / Building enquiries.	N	\$118.50
Sewerage enquiry.	N	\$59.50
Caveat addition.	Y	\$236.50
Reprint of prior year's rate notice (per notice).	Y	\$14.00
Landgate - copy of Title requested by customer.	Y	\$39.00
Refund processing fee.	Y	\$25.00
Rates research charge - per hour.	Y	\$65.00
Rates research charge - maximum.	Y	\$355.50
Confirmation of ownership from Rate Book at counter - per hour.	Y	\$65.00
Extract of Rate Book at counter - per hour.	Y	\$65.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Services



Fees Applicable to Rates and Charges (charge on property)		
Title Search (to aid recovery of rates) - on charged to customer.	Y	\$36.00
Debt clearance letter.	Y	\$35.50
Final Notice fee.	Y	\$13.50
Notice of Discontinuance.	Y	Cost + 25% admin fee
Memorandum of Consent Order.	Y	Cost + 25% admin fee
Letter of Demand.	Y	Cost + 25% admin fee
Instalment Fees and Charges - interest calculated on daily balance		
Administration fee - three (3) instalments.	N	\$30.00
Administration fee (special payment arrangements).	Y	\$80.00
Interest on instalments.	N	5.5%
Late payment penalty interest (35 days after date of issue).	N	8.0%
Electoral Roll		
Electronic.	Y	\$118.50
Candidates - first copy fee.	Y	\$59.50
Owners and Occupiers Roll.	Y	\$59.50
Freedom of Information		
Access application (non personal information) plus staff time - hourly rate.	N	\$30.00
Access application (personal information).		FREE
Photocopying / scanning (per page).	Y	\$0.20
Staff time - per hour.	N	\$30.00
LIBRARY & RESOURCE CENTRE SERVICES		
Resource Centres		
Computer / Internet access - per 15 minutes.	Y	\$3.50
Copying / Scanning / Fax - Black & White		
A4.	Y	\$0.60
A3.	Y	\$1.20
Copying / Scanning / Fax - Colour		
A4.	Y	\$1.20
A3.	Y	\$3.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Services



Laminating		
A4.	Y	\$2.40
A3.	Y	\$4.60
Binding.	Y	\$11.90
PLANT HIRE & PRIVATE WORKS CHARGES		
Grader hire - per hour.	Y	\$300.00
Roller hire - per hour.	Y	\$200.00
Water cart trailer - per hour.	Y	\$250.00
Subject to the availability of resources, the Shire CEO 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 + 25% admin fee
Requests for private works are to be addressed to the Shire CEO. 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 charged together with the appropriate fee as outlined in the Fees and Charges Schedule in Council's adopted budget".		
<i>Note: the Shire does not support dry hire of plant and equipment.</i>		
STANDPIPE WATER		
Purchase of card / replacement of lost card.	Y	Cost + 25% admin fee
Water from Newtown Dam (when available restrictions apply) - per kilolitre.	Y	\$10.00
Water from Coolgardie Standpipe - per kilolitre.	Y	\$11.30
<i>Standpipe water in Kambalda is only available for Emergency Services and Road Construction. It is not available for personal or other uses.</i>		

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Cemetery



CEMETERY & MEMORIAL CHARGES	GST	2025/2026
Interment in Ordinary Grave 1.8m Deep (including Right of Burial and maintenance for one year)		
Out of hours burial / interment (in addition to usual fee).	Y	\$415.00
Adult burial.	Y	\$1,600.00
Child under 13 years of age.	Y	\$230.00
Land for Graves (including number label)		
Ordinary land 2.7 metres x 1.2 metres.	Y	\$770.00
Pre-purchase of land 2.7 metres x 1.2 metres.	Y	\$888.00
Sinking graves over 1.8 metres – per metre.	Y	\$59.00
Re-opening graves to accommodate adult burial.	Y	\$1,750.00
Exhumation.	Y	\$2,000.00
Re-interment of exhumed remains (same grave).	Y	\$711.00
Permission to construct brick grave, vault or tomb.	Y	\$473.00
Permission to:		
• Erect any stone monument, railing or headboard.	Y	\$119.00
• Alter or add to any grave, stone monument, railing or headboard.	Y	\$119.00
• Repair or renovate any existing memorial work.	Y	\$59.00
• Erect a small memorial plaque.	Y	\$30.00
Placement of Ashes		
Placement in family grave (plaque not included).	Y	\$89.00
Placement in niche area (plaque not included).	Y	\$178.00
Placement of ashes elsewhere.	Y	\$89.00
Exhumation of ashes.	Y	\$178.00
Other Fees		
Funeral director's licence (annual fee).	Y	\$70.00
Monumental mason's licence (annual fee).	Y	\$70.00
Renewal of Grant of Right of Burial (25 years).	Y	\$90.00
Copy of Certificate of Right of Burial.	Y	\$71.00
Grave location fee.	Y	\$12.00

Waste Disposal

NOTE: maximum statutory fees are set annually. Where the maximum fee exceeds the following, the fee will be amended to reflect the statutory maximum fee. Statutory fees are not set by Council.

NOTE: all Coolgardie waste will be charged per tonne. All Kambalda waste will be charged either per m³ or per tonne.

WASTE DISPOSAL FEES	GST	2025/2026
240 litre bin (residential) per pick up - per annum.	N	\$450.00
240 litre bin (commercial) - per pickup per week (pro rata for 12 months).	Y	\$495.00
Additional 240 litre bin charge.	Y	\$495.00
Additional 240 litre bin removal pick up fee (commercial) - per hour.	Y	\$120.00
Additional 240 litre bin removal pick up fee (residential).	Y	\$59.50
Replacement bin (lost or stolen), including delivery.	Y	\$59.50
Waste Facilities		
Opening of waste facility outside of advertised hours at the discretion of the Shire CEO – per day (Monday – Friday).	Y	\$120.00
Opening of waste facility out of hours or concession at the discretion of the Shire CEO – per day (Monday – Friday).	Y	\$260.00
Paint / oil deposited into oil containment reservoir (NOTE: price is <u>per litre</u> - containers must be no larger than 20 litres).	Y	\$2.20
Clean drum / pod up to 1,000 litres - per unit.	Y	\$69.00
Animals under 15kg.	Y	\$22.00
Animals over 15kg - 50kg.	Y	\$75.00
Animals over 50kg - 100kg.	Y	\$125.00
Large animals over 350kg (horse, cow etc).	Y	\$350.00
General Waste		
Commercial mixed general waste - per tonne (minimum charge at 0.5 tonne).	Y	\$52.00
Mixed waste - per m ³ (minimum charge at 0.5m ³).	Y	\$45.00
Green waste (residential) 6x4 trailer maximum - per tonne.	Y	FREE
Green waste (residential) 6x4 trailer maximum - per m ³ .	Y	FREE
Tip pass.	Y	\$80.00
Domestic waste - per m ³ (minimum charge at 0.5m ³) - Shire residents <u>only</u> .	Y	\$10.00
Domestic waste - per tonne (minimum charge at 0.5 tonne) - Shire residents <u>only</u> .	Y	\$12.00
Mattresses		
Mattress (each) residential.	Y	\$15.00
Mattress (each) commercial.	Y	\$24.00
Construction and Demolition		
Mixed waste - per tonne (minimum charge at 1 tonne).	Y	\$68.00
Clean soil residential - per tonne.		FREE
Clean soil residential - per m ³ .		FREE

Waste Disposal

Construction and/or demolition waste (sorted and clean) - per tonne (minimum charge at 1 tonne).	Y	\$30.00
Scrap metal residential.		FREE
Asphalt - per tonne (minimum charge at 1 tonne).	Y	\$138.00
Commercial green waste (clean) - per m ³ (minimum charge at 0.5m ³).	Y	\$20.00
Commercial green waste (clean) - per tonne (minimum charge at 0.5 tonne).	Y	\$21.50
Timber pallets (each).	Y	\$5.40
Power poles (tested and certified as Class II) - each.	Y	\$107.00
E-waste - per item residential.	Y	\$5.00
E-waste - per item commercial.	Y	\$15.00
E-waste recycling - per tonne (commercial multifunction devices <u>not accepted</u> , minimum charge at 1 tonne).	Y	\$47.50
Clean cardboard - per tonne/per m ³ (not mixed with other waste, minimum charge at 1 tonne/0.5m ³).	Y	\$5.00
Contaminated soil (within Class II category, must be confirmed by laboratory result) - per tonne (minimum charge at 1 tonne).	Y	\$151.92
Contaminated soil (within Class III category, must be confirmed by laboratory result) - per tonne (minimum charge at 1 tonne).	Y	\$322.00
Vent bags - per tonne (minimum charge at 1 tonne).	Y	\$74.50
Bulka bags (Class II) - per tonne (minimum charge at 1 tonne).	Y	\$110.00
Bulka bags (Class III) - per tonne (minimum charge at 1 tonne).	Y	\$298.32
Contaminated solid waste (within Class II category, must be confirmed by laboratory result) - per tonne (minimum charge at 1 tonne).	Y	\$151.92
Contaminated solid waste (within Class III category, must be confirmed by laboratory result) - per tonne (minimum charge at 1 tonne).	Y	\$298.32
Class III waste disposal - per tonne (minimum charge at 1 tonne).	Y	\$298.32
Tyres		
Residential light vehicle - per tyre.	Y	\$15.00
Residential truck - per tyre.	Y	\$32.50
Commercial light vehicles / truck - per tonne (shredded, minimum charge at 1 tonne).	Y	\$190.00
Commercial earthmoving and heavy machinery - per tonne (shredded, minimum charge at 1 tonne).	Y	\$270.00
Batteries - each.	Y	\$11.50
Gas cylinders (degassed) - each.	Y	\$11.90
Steel Products		
White goods (air conditioners, fridges, dryers etc) **MUST be degassed (residential only) - per item.	Y	\$15.00
White goods (air conditioners, fridges, dryers etc) **MUST be degassed - per tonne.	Y	\$40.00
Scrap metals commercial - per tonne (minimum charge at 1 tonne).	Y	\$22.50
Domestic car body (tyres <u>not</u> removed) - each.	Y	\$92.00
Domestic car body (tyres removed) - each.	Y	\$69.00

Waste Disposal

Hazardous Waste		
Asbestos contaminated soils - per m ³ (minimum charge at 0.5m ³).	Y	\$138.00
Asbestos contaminated soils - per tonne (minimum charge at 0.5 tonne).	Y	\$144.00
Asbestos (must be wrapped and treated in accordance with requirements) - per m ³ (minimum charge at 0.5m ³ **).	Y	\$143.00
Asbestos - per tonne (minimum charge at 1.0 tonne**).	Y	\$144.00
Biomedical / clinical waste - per tonne (problematic waste handling fee applies, minimum charge at 1 tonne).	Y	\$140.00
Problematic waste handling fee - per load.	Y	\$15.00
Oil contaminated soil - per tonne (**requires MSDS, minimum charge at 1 tonne).	Y	\$173.00
Class III waste disposal - per tonne (minimum charge at 1 tonne).	Y	\$322.00
Waste oil and water mixtures (Class III - NATA analyses required, minimum charge at 1 tonne).	Y	\$170.00
Oily rags, filters and hydrocarbons - per tonne (minimum charge at 1 tonne).	Y	\$322.00
Rubber products (conveyor belts, rubber liners, tyre crumbs etc) commercial - per tonne (minimum charge at 1 tonne).	Y	\$298.32
Special materials (PVC piping, cable drums, other non-compactable items) - Class II per tonne (minimum charge at 1 tonne).	Y	\$151.92
Special materials (PVC piping, bulk bags, cable drums, other non-compactable items) - Class III per tonne (minimum charge at 1 tonne).	Y	\$298.32
Administration		
Administration charge - Class III (for acceptance waste approval) - per consignment.	Y	\$99.00
Administration charge - reprinting of unsigned weighbridge dockets.	Y	\$12.00
Sewerage		
Sewerage connection - per application + plumber costs.	Y	\$402.00 + costs
Third party liquid waste within Shire of Coolgardie - per kilolitre.	Y	\$65.00
Third party liquid waste outside Shire of Coolgardie - per kilolitre.	Y	\$113.00
Recycled water from Coolgardie Wastewater Facility (customers may include, but are not limited to, mining companies, road construction companies, government agencies eg, Dept of Education, DWER, and other Local Governments) - per kilolitre.	Y	\$5.00
<i>Pricing Arrangement (PA) - the Shire reserves the right to establish PAs, incorporating elements of the fees above, with partners based on commercial arrangements.</i>		
**NOTE: any product that may contain asbestos will be deemed to contain asbestos unless tested prior to presenting at the tip site. Testing will be carried out at cost (prepaid) - contact the Manager of Waste & Sewerage Services for further information. Products presented at the tip site not tested will be deemed asbestos and must meet the asbestos dumping guidelines.		

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Rangers and Health



NOTE: maximum statutory fees are set annually. Where the maximum fee exceeds the following, the fee will be amended to reflect the statutory maximum fee. Statutory fees are not set by Council.

RANGER SERVICES	GST	2025/2026
Cat Registrations - Cat Act 2011		
Sterilised		
1 year.	N	\$20.00
If registered after 31 May for one year, to expire 31 October that year.	N	\$10.00
3 years.	N	\$42.50
Lifetime.	N	\$100.00
Cat breeding licence - per male or female breeding cat.	N	\$100.00
Replacement registration tag.	N	\$5.00
Microchipping.	N	\$67.00
Dog Registrations - Dog Act 1976		
General		
Replacement registration tag.	N	\$5.00
Microchipping.	N	\$67.00
Application for consent to keep more than two dogs.	N	\$138.00
Annual renewal fee on keeping more than two dogs.	N	\$100.00
Pensioner - application for consent to keep more than two dogs.	N	\$67.00
Pensioner - annual renewal fee for keeping more than two dogs.	N	\$50.00
Companion dog.		No charge.
Pensioner Concession may apply (50% of applicable fee).		
Working Dog concessions may apply (25% of applicable fee).		
Sterilised		
1 year.	N	\$20.00
1 year for dog owned by pensioner.	N	\$10.00
3 years.	N	\$42.50
3 years for dog owned by pensioner.	N	\$21.25
Lifetime.	N	\$100.00
Lifetime for dog owned by pensioner.	N	\$50.00
Unsterilised		
1 year.	N	\$50.00
1 year for dog owned by pensioner.	N	\$25.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Rangers and Health



3 years.	N	\$120.00
3 years for dog owned by pensioner.	N	\$60.00
Lifetime.	N	\$250.00
Lifetime for dog owned by pensioner.	N	\$125.00
Dangerous Dog		
Initial inspection fee.	Y	\$120.00
Follow up inspection.	Y	\$65.00
Dog Pound		
Daily maintenance - weekdays.	Y	\$32.00
Daily maintenance - weekends and public holidays.	Y	\$64.00
Seizure and impounding.	N	\$85.00
Release of dogs outside normal working hours - additional fee.	Y	\$300.00
Surrender (dog and cat).	Y	\$148.00
Kennels		
Licence to keep approved kennel establishment.	N	\$212.00
Annual renewal of licence to keep approved kennel establishment.	N	\$134.00
Breach of Kennel Establishment Licence.	N	\$212.00
Tow Away of Vehicles		
Tow to depot.	Y	\$140 + admin fee
Storage of vehicles - per day.	Y	\$13.00
Impounding		
Impounding of property.	Y	Cost + 25% admin fee
Sustenance and maintenance of impounded livestock.	Y	Cost + 25% admin fee
BUSH FIRE ACT CHARGES		
Cost of installing firebreaks on private land where property owner has failed to comply with a notice issued under Section 33 of the <i>Bush Fire Act 1954</i> .	Y	Cost + 25% admin fee
Fire hazard inspections after infringement has been issued - per inspection.	Y	\$83.00
MISCELLANEOUS APPLICATIONS & FEES		
Livestock call-out fee.	N	\$371.00
Application for permit to ride / drive a large animal in a thoroughfare.	N	\$32.00
Application for consent to keep more than two bee hives on non-residential land.	N	\$32.00
Application for Street Party Closure (bonds apply).	Y	\$24.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Rangers and Health



ENVIRONMENTAL HEALTH SERVICES		
Registration of Business		
Registration of a lodging house.	N	\$240.00
Hairdresser, skin penetration, and others.	N	\$186.00
Inspections.	Y	\$230.00
Caravan Park Fees		
Application / renewal.	N	\$6.50 per site, min charge \$200
Transfer of licence.	N	\$100.00
Food Act 2008 Fees		
Food Business Notification fee.	N	\$84.00
Food Business Registration fee.	N	\$255.00
Annual Surveillance / Inspection Fees:		
Per inspection.	Y	\$255.00
Very low risk / charitable or community service food business.		No charge.
Food Licences		
Temporary / Mobile Food Vendor Application fee.	N	\$85.00
Temporary / Mobile Food Vendor - per day fee.	N	\$15.00
Change of Food Business Name.	N	\$80.00
Food premises settlement enquiry.	N	\$41.50
Liquor Licensing		
Section 39 Certificate.	N	\$250.00
Liquor Licensing Act Section 60 and 62 Extended Trading Permit application.	N	\$51.50
Offensive Trades - as per <i>Offensive Trade (Fees) Regulations 1976</i>		
Laundry.	N	\$147.00
Septic Tank and ATU Applications		
Application fee.	N	\$118.00
Permit fee.	N	\$118.00
Local Government Report fee.	N	\$118.00
Water Services Act 2012		
Commercial Discharge Licence (Sewerage).	N	\$150.00
Pedestal charge.	Y	\$300.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Building



NOTE: maximum statutory fees are set annually. Where the maximum fee exceeds the following, the fee will be amended to reflect the statutory maximum fee. Statutory fees are not set by Council.

APPLICATIONS FOR BUILDING PERMITS, DEMOLITION PERMITS - Building Regulations 2012	GST	2025/2026
Application for Building Approval Certificate		
For building work that has no prior authorisation or permit in place.	N	0.38% of estimated value but not less than \$110.00. BSL fee also applies.
For building work that has existing authorisation or permit in place.	N	\$110.00
Extension of time for building approval certificate.	N	\$110.00
Building Permit (value of work as determined by the relevant permit authority)		
Uncertified application for Building Permit - Class 1 or Class 10 only.	N	0.38% of estimated value but not less than \$110.00. BSL fee also applies.
Certified application for Building Permit - Class 1 or Class 10 building or incidental structure.	N	0.19% of estimated value but not less than \$110.00. BSL fee also applies.
Certified application for Building Permit - Class 2 to Class 9 building or incidental structure.	N	0.09% of estimated value but not less than \$110.00. BSL fee also applies.
Amended Plans		
Amended plans for Class 1 or 10 buildings.	N	\$119.00
(Requiring further assessment or submitted after approval).	N	10% of BA fee
Amended plans for Class 2 to 9 buildings.	N	\$119.00
(Requiring further assessment or submitted after approval).	N	10% of BA fee
Occupancy Permit		
Application for Occupancy Permit for buildings with no prior authorisation or permit in place (Class 2 - 9 buildings).	N	0.18% of estimated value but not less than \$110.00. BSL fee also applies.
Application for Occupancy Permit (per application):		
Completed buildings.	N	\$110 + BSL
Incomplete buildings.	N	\$110 + BSL
Temporary buildings.	N	\$110 + BSL
Replacement Occupancy Permit.	N	\$110 + BSL
Extension of time.	N	\$110.00
Application for Occupancy Permit or Building Approval Certificate - Building Services Levy applies:		
Registration of strata scheme, plan of re-subdivision - \$11.60 per unit but not less than \$115.00.	N	\$115.00
Public Building Approvals		
Application to Construct / Alter / Extend a Public Building - less than 500 people.	N	\$250.00
Application to Construct / Alter / Extend a Public Building - more than 500 people.	N	\$500.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Building



Demolition Permits		
For demolition work in respect to Class 1 or Class 10 building or structure.	N	\$110.00
For demolition work in respect to Class 2 to Class 9 building (fee is per storey of the building).	N	\$110.00
Extension of time for which a building or demolition permit is valid.	N	\$110.00
<i>Building Services Levy is applicable and charged at 0.137% of works.</i>		
Construction Training Levy		
The Construction Training Levy Fund collect a levy of 0.2% on all building work valued at over \$20,000. The fee is payable by the applicant directly to the fund and proof of payment is to be submitted to the Shire with the building application.		N/A
Building Services Levy - collected on behalf of DMIRS (Building & Energy division)		
Building or demolition permits where the value of the work is less than \$45,000.	N	\$61.65
Building or demolition permits where the value of the work is more than \$45,000.	N	0.137% of the value of work.
Occupancy Permit or Building Approval Certificate for approved building work.	N	\$61.50
Occupancy Permit or Building Application Certificate for approved building work where the value of work is less than \$45,000.	N	\$123.00
Occupancy Permit or Building Application Certificate for approved building work where the value of work is more than \$45,000.	N	0.274% of the value of work.
Occupancy Permit under s46 of the Building Act.		N/A
Modification of Occupancy Permit for temporary additional use of building under s48 of the Building Act.		N/A
Other Licences / Applications		
Swimming Pool / Spa Inspections of Pool Enclosures (Regulation 53) annual fee.	N	\$78.00
Additional Swimming Pool / Spa Inspections of Pool Enclosures due to non compliance.	N	\$78.00
New Build - Swimming Pool / Spa Inspections of Pool Enclosures (Regulation 53).	N	\$312.00
Re-sample (within the month) due to non-compliance per aquatic facility.	N	\$27.00
Aquatic facility fees - water sampling inspection annual fee.	Y	\$176.00
Sewerage Head Works Contribution (Coolgardie only)		
Per dwelling (separate unit).	N	\$515.00
Sewer head works - POA.	Y	POA + 25% admin fee.
Additional Building Services Fees		
Reissue of building licence with changed details (new builder etc).	N	\$41.50
Application for approval to use battery-powered smoke alarms.	N	\$179.00
Inspection fee for driveway crossovers - 2 hours staff time.	Y	\$106.00
Inspection fee (Building / Health) - per hour.	Y	\$100.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Building



Information and Miscellaneous Services		
Building plan research and retrieval.	N	\$62.50
Building licence listing (monthly subscription).	N	\$90.50
Planning Scheme text.	N	\$28.50
Planning Scheme maps A3 (colour) - per set.	N	\$22.50
Any specific information requiring research - charged per hour.	Y	\$65.00
Consultant report required.	Y	Cost + 25% admin fee.
Rezoning application.	Y	Cost + 25% admin fee.
Report to Council (non-compliant applications).	Y	\$103.00

NOTE: maximum statutory fees are set annually. Where the maximum fee exceeds the following, the fee will be amended to reflect the statutory maximum fee. Statutory fees are not set by Council.

TOWN PLANNING & DEVELOPMENT Planning & Development (Local Government Planning) Regulations	GST	2025/2026
Residential Design Code Variation Application fee.	N	\$103.00
Advertising on behalf of applicant.	Y	Cost + 25% admin fee
1. Development Application (other than for an extractive industry) where the development has <u>not</u> commenced or been carried out and the estimated cost of the development is:		
(a) not more than \$50,000.	N	\$147.00
(b) 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	\$1,700 + 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 \$2.5 million
(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 <u>not</u> 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	\$73.00 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 <u>not</u> 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
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

Planning

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 <u>not</u> 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	\$226.00

Shire of Coolgardie
Schedule of Fees and Charges 2025/2026
Goldfields Records Storage



GOLDFIELDS RECORDS STORAGE	GST	2025/2026
Storage		
Standard archive carton - per month.	Y	\$1.00
New box in / registration - per box.	Y	\$4.10
Re-box and barcode (damaged boxes only) - per box.	Y	\$8.00
Permanent retrieval - per box.	Y	\$5.70
Access - per box.	Y	\$6.70
Handle box in - per box.	Y	\$4.10
Handle box out - per box.	Y	\$4.10
Contamination fees – incorrect materials in shredding bins / boxes - per item.	Y	\$85.50
Scan per page B&W A4, A3 - per page.	Y	\$0.80
Scan per page colour A4, A3 - per page.	Y	\$0.80
Transport Physical Deliveries		
Initial delivery / final return (Security Bin) - per bin.	Y	\$93.00
Minimum urgent handling per delivery - per item after initial delivery fee.	Y	\$13.20
Next working day per pickup / delivery 1-10 boxes - first 10 items.	Y	\$28.00
Next working day per pickup / delivery 11 or more - per additional item.	Y	\$4.10
Confidential Destruction		
Destruction bin 240 litre.	Y	\$123.00
Destruction bin 140 litre.	Y	\$102.00
Destruction bag out.	Y	\$24.50
Destruction archive box min charge.	Y	\$14.60
Certificate of Destruction - per service / upon request.	Y	\$65.00
Other Services		
Labour x 1 staff - per hour.	Y	\$87.00
Labour x 2 staff - per hour.	Y	\$174.00
Records management consulting services - corporate customers - per hour.	Y	\$239.00
Records management consulting services – member councils - per hour.	Y	\$94.50
Cataloguing type service - per hour.	Y	\$87.00
Fuel costs – travel (areas outside of Kalgoorlie) - per kilometre.	Y	\$1.20
Travel (areas outside of Kalgoorlie) - per hour.	Y	\$87.00
Minimum storage charge - per month.	Y	\$14.60