



# Budget 2024/25

For the year ending 30 June 2025



**City of  
Kalgoorlie  
Boulder**

**CITY OF KALGOORLIE-BOULDER**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
**LOCAL GOVERNMENT ACT 1995**

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**CITY'S VISION**

The City will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life

**CITY OF KALGOORLIE-BOULDER**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	34,108,622	31,060,246	30,752,497
Grants, subsidies and contributions		8,913,871	6,475,328	5,403,000
Fees and charges	15	49,764,594	46,369,482	47,422,350
Interest revenue	10(a)	3,117,880	2,929,905	1,123,851
Other revenue		8,160,404	8,541,107	4,594,185
		104,065,371	95,376,068	89,295,883
<b>Expenses</b>				
Employee costs		(36,835,279)	(31,663,120)	(29,745,237)
Materials and contracts		(29,307,948)	(25,739,303)	(26,052,081)
Contributions, Donations & Subsidies		(5,915,700)	(6,542,895)	(2,536,176)
Utility charges		(4,556,083)	(4,342,487)	(4,200,359)
Depreciation	6	(26,590,000)	(25,410,183)	(25,354,635)
Finance costs	10(c)	(1,547,297)	(1,484,658)	(1,658,055)
Insurance		(1,094,733)	(1,079,075)	(1,660,800)
Other expenditure		(892,630)	(676,314)	(190,818)
		(106,739,670)	(96,938,035)	(91,398,161)
		(2,674,299)	(1,561,967)	(2,102,278)
Capital grants, subsidies and contributions		27,569,341	14,133,403	24,328,699
Profit on asset disposals	5	1,138,901	99,514	369,996
Loss on asset disposals	5	(521,882)	(13,865)	(36,067)
		28,186,360	14,219,052	24,662,628
<b>Net result for the period</b>		<b>25,512,061</b>	<b>12,657,085</b>	<b>22,560,350</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>25,512,061</b>	<b>12,657,085</b>	<b>22,560,350</b>

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



**CITY OF KALGOORLIE-BOULDER**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Receipts</b>		\$	\$	\$
Rates		34,108,622	30,423,740	30,752,497
Grants, subsidies and contributions		4,913,871	13,184,328	5,403,000
Fees and charges		49,764,594	46,369,482	47,422,350
Interest revenue		3,117,880	2,929,905	1,123,851
Other revenue		8,160,404	8,541,107	4,594,185
		100,065,371	101,448,562	89,295,883
<b>Payments</b>				
Employee costs		(36,835,279)	(31,686,249)	(29,745,237)
Materials and contracts		(29,307,970)	(26,240,160)	(26,052,081)
Contributions, Donations & Subsidies		(7,101,032)	(6,450,343)	(2,536,176)
Utility charges		(4,556,083)	(4,342,487)	(4,200,359)
Finance costs		(1,547,297)	(1,484,658)	(1,658,055)
Insurance paid		(1,094,733)	(1,079,075)	(1,660,800)
Goods and services tax paid		0	(109,800)	0
Other expenditure		(892,630)	(676,314)	(190,818)
		(81,335,024)	(72,069,086)	(66,043,526)
<b>Net cash provided by operating activities</b>	4	18,730,347	29,379,476	23,252,357

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for financial assets at amortised cost - self supporting loans		(500,000)	0	0
Payments for purchase of investment property	5(d)	(280,000)	(53,918)	(1,496,000)
Payments for purchase of property, plant & equipment	5(a)	(40,113,220)	(13,821,902)	(56,229,278)
Payments for construction of infrastructure	5(b)	(60,910,000)	(26,163,833)	(39,747,981)
Capital grants, subsidies and contributions		27,569,341	14,133,403	24,328,699
Proceeds from sale of property, plant and equipment	5(a)	2,230,005	194,536	725,460
Proceeds on financial assets at amortised cost - self supporting loans		500,000	0	0
Proceeds on disposal of financial assets at fair value through profit and loss		1,185,333	782,496	0
<b>Net cash (used in) investing activities</b>		(70,318,541)	(24,929,219)	(72,419,100)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(1,094,532)	(1,049,113)	(1,049,113)
Payments for principal portion of lease liabilities	8	(319,664)	(299,048)	(326,028)
Proceeds from new borrowings	7(a)	31,500,000	0	31,500,000
<b>Net cash provided by (used in) financing activities</b>		30,085,804	(1,348,161)	30,124,859
<b>Net increase (decrease) in cash held</b>		(21,502,390)	3,102,096	(19,041,883)
Cash at beginning of year		41,685,282	38,583,186	39,983,048
<b>Cash and cash equivalents at the end of the year</b>	4	<b>20,182,892</b>	<b>41,685,282</b>	<b>20,941,165</b>

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

**CITY OF KALGOORLIE-BOULDER**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 34,108,622	\$ 31,060,246	\$ 30,752,497
Grants, subsidies and contributions		8,913,871	6,475,328	5,403,000
Fees and charges	15	49,764,594	46,369,482	47,422,350
Interest revenue	10(a)	3,117,880	2,929,905	1,123,851
Other revenue		8,160,404	8,541,107	4,594,185
Profit on asset disposals	5	1,138,901	99,514	369,996
		105,204,272	95,475,582	89,665,879

**Expenditure from operating activities**

Employee costs		(36,835,279)	(31,663,120)	(29,745,237)
Materials and contracts		(29,307,968)	(25,739,303)	(26,052,083)
Contributions, Donations & Subsidies		(5,915,700)	(6,542,895)	(2,536,176)
Utility charges		(4,556,083)	(4,342,487)	(4,200,359)
Depreciation	6	(26,590,000)	(25,410,183)	(25,354,635)
Finance costs	10(c)	(1,547,297)	(1,484,658)	(1,658,055)
Insurance		(1,094,733)	(1,079,075)	(1,660,800)
Other expenditure		(892,630)	(676,314)	(190,818)
Loss on asset disposals	5	(521,882)	(13,865)	(36,067)
		(107,261,572)	(96,951,900)	(91,434,230)

Non cash amounts excluded from operating activities

	3(c)	24,787,647	20,398,116	25,020,706
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		27,569,341	14,133,403	24,328,699
Proceeds from disposal of assets	5	2,230,005	194,536	725,460
Proceeds from financial assets at amortised cost - self supporting loans		500,000	0	0
Proceeds on disposal of financial assets at fair value through profit and loss		1,185,333	5,875,507	0
		31,484,679	20,203,446	25,054,159

**Outflows from investing activities**

Payments for investment property	5(d)	(280,000)	(53,918)	(1,496,000)
Right of use assets recognised	5(c)	(1,052,893)	0	0
Payments for property, plant and equipment	5(a)	(40,113,220)	(13,821,902)	(56,229,278)
Payments for construction of infrastructure	5(b)	(60,910,000)	(26,163,833)	(39,747,981)
Payments for financial assets at amortised cost - self supporting loans	7(a)	(500,000)	0	0
		(102,856,113)	(40,039,654)	(97,473,259)

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	31,500,000	0	31,500,000
Leases liabilities recognised	8	1,052,893	0	0
Transfers from reserve accounts	9(a)	26,540,200	10,273,900	25,126,776
		59,093,093	10,273,900	56,626,776

**Outflows from financing activities**

Repayment of borrowings	7(a)	(1,094,532)	(1,049,113)	(1,049,113)
Payments for principal portion of lease liabilities	8	(319,664)	(299,048)	(326,028)
Transfers to reserve accounts	9(a)	(9,240,000)	(13,395,646)	(11,790,000)
		(10,654,196)	(14,743,807)	(13,165,141)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	22,730,347	18,921,798	23,252,355
Amount attributable to investing activities		(71,371,434)	(19,836,208)	(72,419,100)
Amount attributable to financing activities		48,438,897	(4,469,907)	43,461,635
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>275,737</b>	<b>477,927</b>	<b>(477,647)</b>

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

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 City 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 City 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.

2023/24 actual balances

Balances shown in this budget as 2023/24 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

**CITY OF KALGOORLIE-BOULDER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$
<b>(i) General rates</b>								
<b>Gross rental valuations</b>					0	0		
GRV Residential		0.05200	7,074	222,710,030	11,580,922	11,580,922	11,168,363	10,860,614
GRV Central Business					0	0	2,128,399	2,128,399
GRV General Industry					0	0	2,412,295	2,412,295
GRV Mining		0.10400	7	5,930,000	616,720	616,720	266,438	266,438
GRV Other Properties					0	0	3,134,274	3,134,274
GRV Commercial / Industrial		0.07840	1,191	104,365,435	8,182,250	8,182,250	0	0
GRV Accommodation		0.09300	18	5,518,160	513,189	513,189	0	0
<b>Unimproved valuations</b>								
UV Pastoral				0	0	0	257,462	257,462
UV Mining Operations		0.18740	1,773	35,011,601	6,561,174	6,561,174	4,803,746	4,803,746
UV Exploration / Prospecting					0	0	1,376,280	1,376,280
UV Pastoral / Other		0.09380	46	3,215,941	301,655	301,655	0	0
<b>Total general rates</b>			10,109	376,751,167	27,755,910	27,755,910	25,547,257	25,239,508
<b>(j) Minimum payment</b>	Minimum \$							
<b>Gross rental valuations</b>					0	0		
GRV Residential		1,132	4,915	83,097,466	5,563,780	5,563,780	5,058,316	5,058,316
GRV Central Business					0	0	58,083	58,083
GRV General Industry					0	0	11,209	11,209
GRV Mining		1,245	6	600	7,470	7,470	6,114	6,114
GRV Other Properties					0	0	94,767	94,767
GRV Commercial / Industrial		1,132	345	2,063,894	390,540	390,540	0	0
GRV Accommodation		1,245	2	4,900	2,490	2,490	0	0
<b>Unimproved valuations</b>								
UV Pastoral					0	0	2,219	2,219
UV Mining Operations		440	878	1,051,441	386,320	386,320	145,971	145,971
UV Exploration / Prospecting					0	0	136,310	136,310
UV Pastoral / Other		352	6	5,000	2,112	2,112	0	0
<b>Total minimum payments</b>			6,152	86,223,301	6,352,712	6,352,712	5,512,989	5,512,989
<b>Total general rates and minimum payments</b>			16,261	462,974,468	34,108,622	34,108,622	31,060,246	30,752,497
					34,108,622	34,108,622	31,060,246	30,752,497
Discounts (Refer note 2(h))						0	0	0
Concessions (Refer note 2(h))						0	0	0
<b>Total rates</b>					34,108,622	34,108,622	31,060,246	30,752,497

The City did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated ex proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the prev

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.

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	30/09/2024	10	5.00%	7.00%
<b>Option two</b>				
First instalment	30/09/2024	10	5.00%	7.00%
Second instalment	2/12/2024	10	5.00%	7.00%
<b>Option three</b>				
First instalment	30/09/2024	10	5.00%	7.00%
Second instalment	2/12/2024	10	5.00%	7.00%
Third instalment	3/02/2025	10	5.00%	7.00%
Fourth instalment	7/04/2025	10	5.00%	7.00%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	0	100,000
Instalment plan interest earned	500,000	501,420	450,000
Unpaid rates and service charge interest earned	500,000	501,420	550,000



**CITY OF KALGOORLIE-BOULDER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

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

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV - Residential	Residential Properties	The objective of the proposed rate in the dollar of \$0.05200 is to ensure that the proportion of total rate revenue derived from GRV – Residential remains essentially consistent with previous years and is considered to be the base rate by which all other GRV rated properties are assessed.	The reason for this rate is to reflect the provision of “residential” services, including significant recreational and cultural facilities, primarily utilised by ratepayers and occupiers of residences within the City of Kalgoorlie-Boulder. This rating category applies to properties that are used for singular and multi-dwellings and are zoned Residential under the Town Planning Scheme. This category is considered by Council to be the base rate by which all other GRV rated properties are assessed.
GRV Mining	Mining leases that have improvements on the land and are located within the town site boundaries	The objective of the proposed rate in the dollar of \$0.10400 is to ensure that the proportion of total rate revenue derived from GRV Mining is consistent with previous years. The nexus between GRV General Industry and GRV Residential, Central Business, Other Properties and GRV Mining is deemed appropriate.	This rating category covers mining leases that have improvements on the land and are located within the town site boundaries.
GRV Commercial / Industrial	Properties used for Commercial, or Industrial purposes and non-residential vacant land, excluding properties with a tourism use,	The objective of the proposed rate in the dollar of \$0.07840 is to ensure that the proportion of total rate revenue derived from GRV Commercial and Industrial remains essentially consistent with previous years. The nexus between GRV Business and GRV Residential is deemed appropriate.	The rate reflects the cost of servicing commercial activity including carparking, landscaping and other amenities.
GRV Accommodation	Transient workforce accommodation facilities, Land used for large scale accommodation visitors to Kalgoorlie-Boulder, land used for tourism.	The objective of the proposed rates in the dollar of \$0.09300 of this differential rate is to ensure that rates are distributed equitably between residents and non-residential workers, who spend a significant portion of the year in the City of Kalgoorlie-Boulder	This differential rate maintains a proportional share 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 developed residential and urban areas. These services, programs and facilities are available to transient and FIFO workers in the same manner as they are available to all other residents of the City and the contribution from this category has been set at a level that reflects this fact

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV - Residential	Residential Properties	The objective of the minimum payment of \$1,132 is to ensure that the rate burdon is distributed equitably between all property owners.	The reason for this rate is to reflect the provision of non-rural services, including significant recreational and cultural facilities, primarily utilised by ratepayers and occupiers of residences/commercial premises within the City of Kalgoorlie-Boulder.
GRV Mining	Mining leases that have improvements on the land and are located within the town site boundaries	The objective of the minimum payment of \$1,245 is to ensure that the rate burdon is distributed equitably between all property owners.	The reason for this rate is to reflect the provision of non-rural services, including significant recreational and cultural facilities, primarily utilised by ratepayers and occupiers of residences/commercial premises within the City of Kalgoorlie-Boulder.
GRV Commercial / Industrial	Properties used for Commercial, or Industrial purposes and non-residential vacant land, excluding properties with a tourism use,	The objective of the minimum payment of \$1,132 is to ensure that the rate burdon is distributed equitably between all property owners.	The reason for this rate is to reflect the provision of non-rural services, including significant recreational and cultural facilities, primarily utilised by ratepayers and occupiers of residences/commercial premises within the City of Kalgoorlie-Boulder.
GRV Accommodation	Transient workforce accommodation faciitiies, Land used for large scale accommodation visitors to Kalgoorlie-Boulder, land used for tourism.	The objective of the minimum payment of \$1,245 is to ensure that the rate burdon is distributed equitably between all property owners.	The reason for this rate is to reflect the provision of non-rural services, including significant recreational and cultural facilities, primarily utilised by ratepayers and occupiers of residences/commercial premises within the City of Kalgoorlie-Boulder.

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV - Residential	0.05200	0.05200	
GRV Mining	0.10400	0.10400	
GRV Commercial / Industria	0.07840	0.07840	
GRV Accommodation	0.09300	0.09300	
UV Mining Operations	0.18740	0.18740	
UV Pastoral / Other	0.09380	0.09380	

  

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV - Residential	1,132	1,132	
GRV Mining	1,245	1,245	
GRV Commercial / Industria	1,132	1,132	
GRV Accommodation	1,245	1,245	
UV Mining Operations	440	440	
UV Pastoral / Other	352	352	

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Sewerage Rate

	Basis of Valuation	Rate in \$	Property Count	Rateable Values	2024/25 Budget sewer rate revenue	2023/24 Actual sewer rate revenue	2023/24 Budget sewer revenue
Sewerage rate	Sewerage Rates in accordance with s41	\$ 0.023520	9,250	\$ 325,396,985	\$ 7,653,335	\$ 6,937,495	\$ 6,630,197
Sewerage Rates	Health (Miscellaneous	453.00	3,746	56,932,131	1,696,938	2,049,200	1,978,099
Sewerage Rates Minimum					9,350,273	8,986,695	8,608,296

(g) Service Charges

The City did not raise service charges for the year ended 30th June 2025.

(h) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Rates Concession	General Land Rates	100%	0.0%	0			60,000	s6.47 of the Local Government Act 1996	To recognise the value and importance of the services and contributions that the not for profit recreation, sporting and community groups provide to the community.
Rates Concession	General Land Rates	50%	0.0%	0	120,000	115,000	40,000		
					120,000	115,000	100,000		





CITY OF KALGOORLIE-BOULDER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Add: Loss on asset disposals

Add: Depreciation

Non-cash movements in non-current assets and liabilities:

- Other provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(1,138,901)	(99,514)	(369,996)
5	521,882	13,865	36,067
6	26,590,000	25,410,183	25,354,635
	(1,185,334)	(4,926,418)	0
	24,787,647	20,398,116	25,020,706

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Right of use assets recognised

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	1,052,893	0	0
	1,052,893	0	0

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	(1,052,893)	0	0
	(1,052,893)	0	0

3. NET CURRENT ASSETS

(f) 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 City's operational cycle. In the case of liabilities where the City 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 City's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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 City recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

Superannuation

The City contributes to a number of superannuation funds on behalf of employees. All funds to which the City 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 City'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 City's obligation to transfer goods or services to a customer for which the City 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 City 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 City 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 City 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 City'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 City'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 City'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 City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City 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.

**CITY OF KALGOORLIE-BOULDER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**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	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 20,182,892	\$ 41,685,282	\$ 20,941,163
Term deposits		0	0	
<b>Total cash and cash equivalents</b>		20,182,892	41,685,282	20,941,163
Held as				
- Unrestricted cash and cash equivalents		1,075,793	5,277,983	13,562,185
- Restricted cash and cash equivalents		19,107,099	36,407,299	7,378,978
	3(a)	20,182,892	41,685,282	20,941,163
<b>Restrictions</b>				
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		19,107,099	36,407,299	7,378,978
- Restricted financial assets at amortised cost - term deposits		0	0	12,527,440
		19,107,099	36,407,299	19,906,418
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	19,107,099	36,407,299	19,906,418
		19,107,099	36,407,299	19,906,418
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		25,512,061	12,657,085	22,560,350
Depreciation	6	26,590,000	25,410,183	25,354,635
(Profit)/loss on sale of asset	5	(617,019)	(85,649)	(333,929)
(Increase)/decrease in receivables		0	960,632	0
(Increase)/decrease in inventories		0	3,370,000	0
Increase/(decrease) in payables		0	(3,801,434)	0
Increase/(decrease) in contract liabilities		(4,000,000)	5,002,062	0
Increase/(decrease) in other provision		(1,185,354)		0
Capital grants, subsidies and contributions		(27,569,341)	(14,133,403)	(24,328,699)
<b>Net cash from operating activities</b>		18,730,347	29,379,476	23,252,357

**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 City 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.



CITY OF KALGOORLIE-BOULDER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Disposals -
		Net Book	Sale				Net Book	Sale				Net Book	Sale		
		Value	Proceeds	Profit	Loss		Value	Proceeds	Profit	Loss		Value	Proceeds	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Buildings - specialised	17,810,200	0	0	0	0	2,101,358	0	0	0	0	16,887,546	0	0	0	0
Furniture and equipment	2,860,000	0	0	0	0	742,285	(1,006)	6,850	5,844	0	1,550,000	0	0	0	0
Plant and equipment	7,309,900	(1,244,785)	1,556,730	713,376	(401,431)	1,553,479	(69,881)	90,616	20,735	0	4,126,000	(347,972)	605,460	257,488	
Light Vehicles	2,790,120	(368,202)	673,275	425,524	(120,451)	481,170	(38,000)	97,070	72,936	(13,866)	418,000	(43,559)	120,000	76,441	
WIP	9,343,000	0	0	0	0	8,943,610	0	0	0	0	33,247,732	0	0	0	0
Total	40,113,220	(1,612,987)	2,230,005	1,138,900	(521,882)	13,821,902	(108,887)	194,536	99,515	(13,866)	56,229,278	(391,531)	725,460	333,929	
(b) Infrastructure															
Infrastructure - roads	30,680,167	0	0	0	0	18,570,000	0	0	0	0	23,071,781	0	0	0	0
Infrastructure - footpaths	6,000,000	0	0	0	0	5,148,170	0	0	0	0	3,252,200	0	0	0	0
Infrastructure - drainage	269,833	0	0	0	0	234,975	0	0	0	0	530,000	0	0	0	0
Infrastructure - Parks & Reserves	5,310,000	0	0	0	0	326,188	0	0	0	0	3,450,000	0	0	0	0
Infrastructure - Laneways	100,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Parking	300,000	0	0	0	0	237,947	0	0	0	0	550,000	0	0	0	0
Infrastructure - Street Lighting	40,000	0	0	0	0	0	0	0	0	0	334,000	0	0	0	0
Infrastructure - Sewerage	10,000,000	0	0	0	0	1,003,576	0	0	0	0	7,090,000	0	0	0	0
Infrastructure - Effluent	650,000	0	0	0	0	36,728	0	0	0	0	650,000	0	0	0	0
Infrastructure - Airport	6,800,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Waste Landfill	760,000	0	0	0	0	606,250	0	0	0	0	820,000	0	0	0	0
Total	60,910,000	0	0	0	0	26,163,833	0	0	0	0	39,747,981	0	0	0	0
(c) Right of Use Assets															
Right of use - land	1,052,893	0	0	0	0	0	0	0	0	0	2,776,523	0	0	0	0
	1,052,893	0	0	0	0	0	0	0	0	0	2,776,523	0	0	0	0
(d) Investment Property															
Buildings	280,000	0	0	0	0	53,918	0	0	0	0	1,496,000	0	0	0	0
	280,000	0	0	0	0	53,918	0	0	0	0	1,496,000	0	0	0	0
Total	102,356,113	(1,612,987)	2,230,005	1,138,900	(521,882)	40,039,654	(108,887)	194,536	99,515	(13,866)	100,249,782	(391,531)	725,460	333,929	

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.

CITY OF KALGOORLIE-BOULDER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings - specialised	4,599,000	4,451,613	4,512,039
Furniture and equipment	993,000	903,845	702,475
Plant and equipment	1,465,000	1,364,564	1,415,681
Light Vehicles	598,000	553,184	545,472
WIP	0	0	0
Infrastructure - roads	9,350,000	9,208,166	8,972,447
Infrastructure - footpaths	1,106,000	987,470	986,716
Infrastructure - drainage	140,000	133,322	100,344
Infrastructure - Parks & Reserves	1,466,000	1,423,975	1,437,118
Infrastructure - Laneways	0	0	0
Infrastructure - Parking	490,000	477,193	486,345
Infrastructure - Street Lighting	15,000	12,300	12,536
Infrastructure - Sewerage	1,975,000	1,605,271	1,820,054
Infrastructure - Effluent	276,000	244,448	246,684
Infrastructure - Airport	924,000	898,614	915,848
Infrastructure - Bus Shelters	24,000	22,977	23,416
Infrastructure - Water Conservation	0	0	0
Investment Property	166,000	161,364	160,164
Infrastructure - Waste Landfill	2,750,000	2,721,262	2,772,065
Right of use - land	0	0	
Right of use - buildings	0	0	
Right of use - plant and equipment	253,000	240,617	245,231
	26,590,000	25,410,183	25,354,635
Governance	6,000	2,673	18,410
Law, order, public safety	112,000	101,784	90,156
Health	42,000	38,816	31,657
Education and welfare	341,000	306,947	402,590
Housing	176,000	167,315	170,462
Community amenities	4,951,000	4,524,885	4,777,043
Recreation and culture	6,427,000	6,154,539	6,169,456
Transport	12,552,000	12,286,084	11,977,263
Economic services	294,000	256,869	259,344
Other property and services	1,689,000	1,570,270	1,458,254
	26,590,000	25,410,183	25,354,635

By Program

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	50 to 200 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 10 years
Light Vehicles	4 years
Airport	10 - 100 years
Infrastructure - Roads	Nil to 80 years
Infrastructure - Footpaths	20 years
Infrastructure - Drainage	80 years
Infrastructure - Parks & Reserves	Nil to 100 years
Infrastructure - Laneways	10 to 60 years
Infrastructure - Bus Shelters	50 years
Infrastructure - Parking	80 years
Infrastructure - Street Lighting	25 to 50 years
Infrastructure - Sewerage	10 to 80 years
Infrastructure - Effluent	10 to 80 years
Infrastructure - Water Conservation	10 to 80 years
Infrastructure - Landfill	9 to 15 years
Investment Property	50 to 150 years
Right of use - Land	Based on the remaining lease
Right of use - Plant and equipment	Based on the remaining lease
Right of use - Furniture and fittings	Based on the remaining lease

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.

CITY OF KALGOORLIE-BOULDER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

				2024/25	2024/25	Budget	2024/25		2023/24	Actual	2023/24		2023/24	2023/24	Budget	2023/24
			Budget	Budget	Budget	Principal	Budget		Actual	Actual	Principal	Actual	Budget	Budget	Budget	Principal
Purpose	Institution	Interest	Principal	New	Principal	outstanding	Interest		Principal	Principal	outstanding	Interest	Principal	New	Principal	Interest
		Rate	1 July 2024	Loans	Repayments	30 June 2025	Repayments		1 July 2023	Repayments	30 June 2024	Repayments	1 July 2023	Loans	Repayments	30 June 2024
			\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																
LOAN - SEWERAGE	WATC*		0	13,000,000	0	13,000,000	0		0	0	0	0	0	9,500,000	0	9,500,000
LOAN - RECYCLED STORM WATER			0	0	0	0	0		0	0	0	0	0	3,000,000	0	3,000,000
Recreation and culture																
Loan 352 (336) - Library Extensions	WATC*	3.3%	286,524	0	(68,180)	218,344	(8,513)		352,526	(66,002)	286,524	(10,691)	352,526		(66,002)	286,524
Loan 352 (339) - Oasis Alternative Energy	WATC*	3.3%	266,804	0	(63,488)	203,316	(7,927)		328,264	(61,460)	266,804	(9,955)	328,264		(61,460)	266,804
Loan 352 (341) - RFSC Construction	WATC*	3.3%	1,134,420	0	(269,940)	864,480	(33,704)		1,395,736	(261,316)	1,134,420	(42,327)	1,395,726		(261,316)	1,134,410
Loan 352 (343)- Museum Relocation	WATC*	3.3%	398,212	0	(94,757)	303,455	(11,831)		489,942	(91,730)	398,212	(14,858)	489,942		(91,730)	398,212
Loan 352 (344) - Oasis Alternative Energy	WATC*	3.3%	233,271	0	(55,508)	177,763	(6,931)		287,006	(53,735)	233,271	(8,704)	287,006		(53,735)	233,271
Loan 352 (345)- Shepherson Oval Lighting	WATC*	3.3%	320,569	0	(76,281)	244,288	(9,524)		394,414	(73,845)	320,569	(11,961)	394,414		(73,845)	320,569
Loan 352 (350) - Ray Finlayson Sporting Complex	WATC*	3.3%	889,253	0	(211,601)	677,652	(26,420)		1,094,094	(204,841)	889,253	(33,180)	1,094,085		(204,841)	889,244
LOAN - PARKS and RESERVES LED LIGHTING			0	0	0	0	0		0	0	0	0	0	1,500,000	0	1,500,000
LOAN - GAC CAR PARK ROOF			0	3,500,000	0	3,500,000	0		0	0	0	0	0	1,500,000	0	1,500,000
Transport																
LOAN - ROADS			0	5,000,000	0	5,000,000	0		0	0	0	0	0	10,000,000	0	10,000,000
LOAN - FOOTPATHS			0	5,000,000	0	5,000,000	0		0	0	0	0	0	0	0	0
LOAN - PLANT			0	4,500,000	0	4,500,000	0		0	0	0	0	0	0	0	0
Economic services																
LOAN - FABRIC ST RESIDENTIAL UNITS			0	0	0	0	0		0	0	0	0	0	6,000,000	0	6,000,000
Other property and services																
Loan 352 (340) - Methane Control	WATC*	3.3%	280,084	0	(66,648)	213,436	(8,321)		344,603	(64,519)	280,084	(10,451)	344,603	0	(64,519)	280,084
Loan 352 (342) - Endowment Block Roof	WATC*	3.3%	275,130	0	(65,469)	209,661	(8,174)		338,507	(63,377)	275,130	(10,266)	338,507	0	(63,377)	275,130
			4,084,267	31,000,000	(971,872)	34,112,395	(121,345)		5,025,092	(940,825)	4,084,267	(152,393)	5,025,073	31,500,000	(940,825)	35,584,248
Self Supporting Loans																
Recreation and culture																
Loan 352 (326)- Goldfields Tennis Club - Ssl	WATC*	3.3%	32,024	0	(7,620)	24,404	(951)		39,401	(7,377)	32,024	(1,195)	39,401	0	(7,377)	32,024
Loan 352 (338) - Kalgoorlie Bowling Club Ssl	WATC*	3.3%	5,393	0	(1,283)	4,110	(160)		6,635	(1,242)	5,393	(201)	6,635	0	(1,242)	5,393
Loan - Basketball Association				500,000	(11,220)	488,780	(18,425)		0	0	0	0	0	0	0	0
Other property and services																
Loan 355 Masonic Homes Ssl	WATC*	2.8%	485,211	0	(102,537)	382,674	(12,452)		584,880	(99,669)	485,211	(15,320)	584,879	0	(99,669)	485,210
			522,628	500,000	(122,660)	899,968	(31,988)		630,916	(108,288)	522,628	(16,716)	630,915	0	(108,288)	522,627
			4,606,895	31,500,000	(1,094,532)	35,012,363	(153,333)		5,656,008	(1,049,113)	4,606,895	(169,109)	5,655,988	31,500,000	(1,049,113)	36,106,875

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

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Term (years)	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
			\$	\$	\$	\$
LOAN - SEWERAGE		10	13,000,000	0	13,000,000	0
LOAN - GAC CAR PARK ROOF		10	3,500,000	0	3,500,000	0
LOAN - ROADS		10	5,000,000	0	5,000,000	0
LOAN - FOOTPATHS		10	5,000,000	0	5,000,000	0
LOAN - PLANT		10	4,500,000	0	4,500,000	0
Loan - Basketball Association		10	500,000	18,425	500,000	0
			31,500,000	18,425	31,500,000	0

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	3,000,000	3,000,000	3,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	200,000	200,000	200,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	3,200,000	3,200,000	3,200,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	35,012,363	4,606,895	36,106,875

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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



8. LEASE LIABILITIES

			Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments
Purpose	Lease Number	Institution	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>																
Golf Carts + GPS	Lease 10222	Diamond Capital	268,314	0	(94,699)	173,615	(3,461)	363,013	(94,699)	268,314	(3,461)	363,013	0	(94,699)	268,314	(3,461)
Golf Cart - Bar & Foreman	Lease 10322	Diamond Capital	38,917	0	(11,675)	27,242	(1,015)	50,592	(11,675)	38,917	(1,015)	50,592	0	(11,675)	38,917	(1,015)
<b>Economic services</b>																
Industrial Purposes	Lease - Lot 500		1,078,418	0	(63,848)	1,014,570	(36,152)	1,140,009	(61,591)	1,078,418	(38,415)	1,140,009	0	(61,591)	1,078,418	(38,415)
Industrial Purposes	Lease - Reserve 41254		0	1,052,893	(34,190)	1,018,703	(52,557)	0	0	0	0	0	2,776,523	(26,491)	2,750,032	(23,509)
<b>Other property and services</b>																
Electical Equipment	Lease E6N0159905	MAIA Financial	0	0	0	0	0	9,591	(9,591)	0	(360)	9,921	0	(9,921)	0	(360)
Generator	Lease E6N0160151	MAIA Financial	0	0	0	0	0	6,240	(6,240)	0	(232)	6,399	0	(6,399)	0	(232)
ICT Equipment	Lease - QTE 002755 & QTE002740	DELL	259,318	0	(115,252)	144,066	(10,713)	374,570	(115,252)	259,318	(10,713)	374,569	0	(115,252)	259,317	(10,713)
			1,644,967	1,052,893	(319,664)	2,378,196	(103,898)	1,944,015	(299,048)	1,644,967	(54,196)	1,944,503	2,776,523	(326,028)	4,394,998	(77,705)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the City 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 City 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.

CITY OF KALGOORLIE-BOULDER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Cash-in-lieu of public open space reserve	139,716	0	0	139,716	135,723	3,993	0	139,716	135,717	0	0	135,717
	139,716	0	0	139,716	135,723	3,993	0	139,716	135,717	0	0	135,717
<b>Restricted by council</b>												
(b) Leave Reserve	780,401	0	0	780,401	466,671	313,730	0	780,401	466,651	0	0	466,651
(c) Plant Reserve	1,075,041	1,200,000	(2,230,000)	45,041	877,232	1,397,809	(1,200,000)	1,075,041	877,194	1,500,000	(2,342,000)	35,194
(d) Building Reserve	891,583	500,000	(1,355,200)	36,383	866,101	25,482	0	891,583	866,064	0	0	866,064
(e) Computer Facilities Reserve	296,182	100,000	(300,000)	96,182	380,002	111,180	(195,000)	296,182	379,986	100,000	(395,000)	84,986
(f) Sewerage Construction Reserve	4,507,437	2,100,000	(1,410,000)	5,197,437	2,319,644	3,387,793	(1,200,000)	4,507,437	2,319,546	2,700,000	(3,637,000)	1,382,546
(g) Recreation Reserve	0	0	0	0	333,784	9,820	(343,604)	0	333,770	0	(333,770)	0
(h) Parking Facilities Reserve	0	0	0	0	48,859	1,437	(50,296)	0	48,857	0	(48,857)	0
(i) Oasis Reserve	3,316,820	1,500,000	(4,495,000)	321,820	2,138,891	1,477,929	(300,000)	3,316,820	2,138,799	1,500,000	(3,581,100)	57,699
(j) Aerodrome Reserve	13,913,049	2,000,000	(7,150,000)	8,763,049	11,940,737	2,272,312	(300,000)	13,913,049	11,940,227	2,000,000	(1,385,000)	12,555,227
(k) Valuations Equalisation Reserve	120,423	190,000	0	310,423	476,406	204,017	(560,000)	120,423	476,386	190,000	(560,000)	106,386
(l) Insurance Equalisation Reserve	237,635	0	0	237,635	230,843	6,792	0	237,635	230,833	0	0	230,833
(m) Town Halls Refurbishment Reserve	1,322,328	0	0	1,322,328	1,206,822	185,506	(70,000)	1,322,328	1,206,770	150,000	(338,049)	1,018,721
(n) Waste Initiatives Reserve	574,226	500,000	(760,000)	314,226	72,105	502,121	0	574,226	72,102	500,000	0	572,102
(o) Airport and City Promotions Reserve	1,423,233	150,000	(500,000)	1,073,233	1,309,700	188,533	(75,000)	1,423,233	1,309,644	150,000	(156,000)	1,303,644
(p) Future Projects Reserve	7,809,225	1,000,000	(8,340,000)	469,225	10,482,033	3,307,192	(5,980,000)	7,809,225	10,440,648	3,000,000	(12,350,000)	1,090,648
	36,267,583	9,240,000	(26,540,200)	18,967,383	33,149,830	13,391,653	(10,273,900)	36,267,583	33,107,477	11,790,000	(25,126,776)	19,770,701
	36,407,299	9,240,000	(26,540,200)	19,107,099	33,285,553	13,395,646	(10,273,900)	36,407,299	33,243,194	11,790,000	(25,126,776)	19,906,418

(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	Purpose of the reserve
(a) Cash-in-lieu of public open space reserve	To comply with Planning and Development Act, section 154
(b) Leave Reserve	To fund payments to staff for accrued leave and / or budgeted leave.
(c) Plant Reserve	To fund the City's ten year (10) Plant Replacement Program.
(d) Building Reserve	To fund building projects and major structural repairs to existing assets.
(e) Computer Facilities Reserve	To fund Information Technology projects.
(f) Sewerage Construction Reserve	To provide for the ongoing construction and future replacement of sewerage lines and any other relevant initiatives.
(g) Recreation Reserve	To be utilised for future reserves, ovals, or any other recreational projects Council deems necessary.
(h) Parking Facilities Reserve	To provide for the future parking needs of the City.
(i) Oasis Reserve	To improve the Goldfields Oasis.
(j) Aerodrome Reserve	To facilitate the replacement of assets to subsidise operations, items not included in the Airport Movement Reserve
(k) Valuations Equalisation Reserve	To provide for revaluation expenses, every four (4) years.
(l) Insurance Equalisation Reserve	To provide for any Workers Compensation expenses.
(m) Town Halls Refurbishment Reserve	To provide for future maintenance, refurbishment, heritage development of the Kalgoorlie and Boulder Town Halls.
(n) Waste Initiatives Reserve	To develop and introduce alternatives or modified waste collection treatment and disposal options.
(o) Airport and City Promotions Reserve	To promote the City of Kalgoorlie-Boulder and the Kalgoorlie- Boulder Airport.
(p) Future Projects Reserve	To fund future projects that Council supports as a desired outcome for the overall Community.

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	2,617,880	2,428,485	404,978
Other interest revenue	500,000	501,420	450,000
	3,117,880	2,929,905	854,978
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	107,230	107,090	129,000
	107,230	107,090	129,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	153,333	169,109	253,458
Interest on lease liabilities (refer Note 8)	103,898	54,196	77,705
Other finance costs	1,290,066	1,261,353	1,326,892
	1,547,297	1,484,658	1,658,055
(d) Write offs			
General rate	100,000	5,019	65,000
	100,000	5,019	65,000
(e) Low Value lease expenses			
Office equipment	18,000	18,526	15,000
	18,000	18,526	15,000

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Mayor's allowance	97,115	88,864	88,864
Deputy Mayor's allowance	24,279	22,216	22,216
Meeting attendance fees	325,636	330,948	324,095
ICT expenses	0	9,865	10,333
Training	66,000	27,211	35,000
Travel and accommodation expenses	70,000	67,060	38,000
Total Elected Member Remuneration	583,030	546,164	518,508

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

11. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Airport

(a) Details

Operation of the City Of Kalgoorlie-Boulder Airport on a commercial basis.

(b) Statement of Comprehensive Income

	2023/24 Actual	2024/25 Budget	2025/26 Forecast	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Operating Revenue	18,093,106	20,348,654	22,383,519	23,502,695	24,677,830	25,911,722	27,207,308
	18,093,106	20,348,654	22,383,519	23,502,695	24,677,830	25,911,722	27,207,308
<b>Expenditure</b>							
Operating Expenditure	(6,019,896)	(6,548,461)	(7,203,307)	(7,563,472)	(7,941,646)	(8,338,728)	(8,755,665)
	(6,019,896)	(6,548,461)	(7,203,307)	(7,563,472)	(7,941,646)	(8,338,728)	(8,755,665)
<b>NET RESULT</b>	12,073,210	13,800,193	15,180,212	15,939,223	16,736,184	17,572,993	18,451,643
<b>TOTAL COMPREHENSIVE INCOME</b>	12,073,210	13,800,193	15,180,212	15,939,223	16,736,184	17,572,993	18,451,643

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

11. INVESTMENT IN ASSOCIATES AND JOINT ARRANGEMENTS

(a) Investment in associate

The City of Kalgoorlie-Boulder is a member of the Australian Mining Cities Alliance (AMCA). Established November 2017, the AMCA exists to consider and address issues to enable the progress of economic development of mining cities across Australia. The City's interest in AMCA is 20%.

The City's interest in the assets and liabilities of the AMCA is as follows:

	2024/25 Budget	2023/24 Actual
	\$	\$
Current Assets	22,836	22,836
<b>Total Assets</b>	<b>22,836</b>	<b>22,836</b>
Current Liabilities	1,319	1,319
<b>Total Liabilities</b>	<b>1,319</b>	<b>1,319</b>
<b>Net Assets</b>	<b>21,517</b>	<b>21,517</b>
Initial Investment	10,000	10,000
Increase / (decrease) in prior years	11,517	11,517
<b>Net Movement</b>	<b>21,517</b>	<b>21,517</b>

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the City has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate. When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.



CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

11. INVESTMENT IN ASSOCIATES AND JOINT ARRANGEMENTS (continued)

(b) Joint venture arrangements

The City together with the Shires of Coolgardie, Dundas, Esperance, Laverton, Leonora, Menzies Ngaanyatjaraku, Ravensthorpe and Wiluna, have a joint venture arrangement for the provision of regional records service. The assets included in the joint venture recorded at Councils one-tenth share are as follows:

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Non-current assets</b>			
Land and buildings	72,500	72,500	72,500
Less: accumulated depreciation	(14,498)	(12,686)	(12,686)
Plant and equipment	4,200	4,200	4,200
Less: accumulated depreciation	(4,200)	(4,032)	(4,032)
Furniture and equipment	8,200	8,200	8,200
Less: accumulated depreciation	(8,118)	(7,216)	(7,216)
Light vehicles	3,200	3,200	3,200
Less: accumulated depreciation	(3,200)	(3,200)	(3,200)
<b>Net result for the period</b>	<b>58,084</b>	<b>60,967</b>	<b>60,967</b>

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

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

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

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

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

12. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Public Open Space Contributions	473,923	0	0	473,923
General	78,391	0	0	78,391
Property Tenancy	68,931	0	0	68,931
Sale of Land	193,858	0	0	193,858
	815,103	0	0	815,103

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.

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

CITY OF KALGOORLIE-BOULDER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

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 City's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

Governance

Ensure the City maintains strong civic leadership

Engaging with new residents to the City

ACTIVITIES

The City actively participates on the District Leadership Group. Meeting to ensure: - Macro issues facing Kalgoorlie-Boulder are addressed by Local, State and Federal Government agencies - Increased collaboration amongst government agencies.

The City regularly advocates for important matters including anti social behaviours, community, safety and economic activity.  
Hold Citizenship Ceremonies for residents of Kalgoorlie-Boulder.  
Improve connections with, and the inclusion of, all new arrivals including migrant and those from culturally and linguistically diverse (CALD) backgrounds. Key initiatives include: - Development of "welcome packs" for new arrivals in multiple languages - Implement buddy programs that promote coordinated volunteer, mentoring and support networks for people in need - Develop a cultural diversity action plan in conjunction with community leaders and organisations, to raise awareness about diverse cultures with distinct needs and considerations.

General purpose funding

Ensure a financially stable local government

Develop a long term financial plan to guide the future. Develop strong parameters to financial discipline, work to ensure strong benchmarks.

Commitment to the development of people and systems that all work to create efficiencies in meeting the highest standard of financial management.  
Maximise external grant opportunities to help fund priority projects identified in the Strategic Community Plan, the Corporate Business Plan and other Informing Strategies.  
Maintain the financial delegations register to ensure that stringent financial controls are in place.

Law, order, public safety

Collaborating with law enforcement authorities and other agencies to prevent crime and make Kalgoorlie-Boulder a safe place to live

In partnership with other agencies and on its own, the City undertakes initiatives to ensure safer streets, including the Ranger and Safer Steets programs, CCTV networks, environmental design and lighting.

Health

Continuing to provide public and environmental health services to make Kalgoorlie-Boulder a better place to live.

Provide Environmental Health support for the City and the surrounding Aboriginal communities.

Facilitate and chair the Local and District Emergency Management Committee meetings. This better prepares the local and regional community for emergency situations  
Operate Animal Management services to ensure animal and community welfare  
Develop the Public Health Plan as required by the Public Health Act. This will involve the review of the City's Local Laws that relate to public health issues and the recommendation of control plans

## OBJECTIVE

### Education and welfare

Invest in the children and youth of the Community

Engaging with families and youth through family orientated events

Ensure equitable community services for all residents

### Housing

To help ensure adequate housing

### Community amenities

Ensure a sustainable asset and infrastructure base

Adopt environmental best practice that is sustainable

## ACTIVITIES

Continue to provide strong support for sport and recreation, arts and culture and specific indigenous programs for youth.  
Collaborate with Kalgoorlie-Boulder Youth Council, Police and Community Youth Centres (PCYC), and the Western Australia Police (WAPOL) Youth Crime Intervention Officers for the delivery of youth services including development.

Undertake a review of leadership opportunities associated with the Youth Council.

Develop precincts/areas catered towards the interests of youth including the redeveloped Lord Forrest Olympic Pool precinct and Kingsbury Park.

Continue a strong community events program.

Develop childcare initiatives to assist working families.

Engage with families through activities held over the school holidays held at the library and the town halls.

Promote intergenerational activities across the City including regular activities at: - Men's Shed - Community Centre - Library.

Provision and maintenance of temporary staff housing.

Work with government on these issues.

Complete a total Asset Management Plan for all City Infrastructure.

Create a Wastewater System Asset Management Plan incorporating the Wastewater Network, Treatment Plant and recycled water network, operations and maintenance, renewals and new infrastructure, Whole of Life costing.

Complete the Wastewater Treatment Plant (WTP) Strategic Review, including detailed assessment of all treatment elements for capacity, treatment quality and infrastructure redundancy needs.

Ensure all planning policies reflect the principle of environmental best practice.

Continue to work with Kalgoorlie-Boulder Urban Landcare Group to ensure the existing regeneration zones are maintained and additional areas of native vegetation are restored.

Environmental assessment, rehabilitation and management of previously contaminated sites.

Increase the community education program to residents on correct recycling habits and highlight the importance of recycling.

Development of (city/sub regional) waste strategy - including kerbside refuse and recycling collection, increasing recycling participation and future development of landfill facility, rehabilitation of landfill, user pays vs public good pricing mechanisms.

Adopt recycling methodology at City events to reinforce the message of recycling.

Develop a Landfill Management Plan including optimising current landfill life, new cell developments and staging, compaction and daily cover, waste acceptance criteria, landfill class, rehabilitation, progressive reinstatement, aftercare planning, and asset management.

Participate in initiatives that promote responsible waste management and recycling such as the Garage Sale Trail.



## OBJECTIVE

Plan for regulated sustainable land use and development

Manage the City's carbon footprint

## Recreation and culture

Foster our culturally diverse community

## ACTIVITIES

Through the Local Planning Strategy, facilitate large scale sustainable developments.

Research and develop the preparation of a sustainable development policy.

Educate the community on the benefits of achieving a 4-6 star energy efficiency rating for new residential development including initiatives such as: - Roof Colours - Solar Design.

Review the organisations utilisations of natural resources (energy and water) and implement systems to reduce our environmental footprint.

Develop a comprehensive Sustainability Strategy for the city of Kalgoorlie-Boulder, incorporating areas of CO2 emissions, water efficiency, waste management, procurement, energy efficiency, community education and land management.

Ensure information on all City events are easily accessible on the website, at the Administration building and on social media platforms.

Support the Community Garden and partner with Kalgoorlie-Boulder Urban Landcare Group.

Finalise and commence implementation of the City's Reconciliation Action Plan (RAP).

Undertake an audit of the City's annual events calendar to ensure events promote multiculturalism.

Provide financial support to not for profit groups and organisations via the City's Annual Grants and Community Assistance Scheme for infrastructure and non-employment purposes.

Provide services to the community and community groups through the C.Y. O'Connor Mens Shed to promote community health and educational programs.

Provide venues for cultural groups and agencies to meet and implement programs to assist new migrants in the City.

Promote the arts and culture sector by integrating public arts into the City's' centres.

Showcase the extensive art collection belonging to the City of Kalgoorlie-Boulder.

Host book launches for visiting and local authors and artists at the William Grundt Memorial Library.

## OBJECTIVE

Deliver inclusive and accessible sport and recreation

Value our strong social fabric including local culture and heritage

Promoting and preserving heritage sites and buildings

Exploring new opportunities to promote Aboriginal Culture

## ACTIVITIES

Encourage health and wellbeing for all of our residents by providing quality parks, with some featuring free outdoor gym equipment. Collaborate with State Government agencies, and community sports clubs, to promote sport, recreation and leisure programs within the City.

Assess the need to extend the bicycle and walking track network around the City of Kalgoorlie-Boulder to encourage citizens to engage in healthy lifestyles.

Design and build the Kalgoorlie Golf Clubhouse to fulfil our obligations with the WA State Government while also adding to the list of tourism attractions at the City of Kalgoorlie-Boulder.

Provide opportunities for sporting clubs and Not-for-profit organisations to apply for Community Assistance Grants for infrastructure and non-employment purposes.

Continue to provide and maintain high quality sporting facilities in Kalgoorlie-Boulder.

Develop, manage and preserve significant collections of the Goldfields, and optimise the City Archives.

Provide public tours of the Boulder Town Hall and Kalgoorlie Town Hall to share our history and the spectacular buildings.

Present events that promote insight and storytelling about the Goldfields history and heritage.

The City's event calendar including the Multicultural Festival is aimed at integrating all new residents into the City.

Enhance the community life and vitality of the City by maintaining our heritage buildings within the City's asset portfolio.

Provide financial assistance through the Local Heritage Fund to assist local organisations to preserve iconic heritage buildings within the City of Kalgoorlie-Boulder.

Ensure the heritage values are maintained throughout the City's places of significance.

Support the on-going initiative to increase Aboriginal employment and Aboriginal enterprise.

Prioritise activities, events and funding opportunities that promote Aboriginal culture, contribute to an improved understanding of local Aboriginal history, and which promote reconciliation between Aboriginal and non-Aboriginal people.

Establish a strong local Aboriginal identity and physical cultural presence in Kalgoorlie-Boulder through: - Promotion of Aboriginal art, culture and language as part of future city revitalisation and marketing - The development of an Aboriginal cultural interpretive centre as a cultural and community hub, referral centre and community resources.

Consider the establishment of an Aboriginal business professionals network to provide increased peer support, mentoring and leadership.

Continue to incorporate Welcome to Country and Aboriginal elements into City organised events wherever possible.

Source Aboriginal literature where available and suitable to this area to provide resources for literacy and learning.

## OBJECTIVE

Provide functional and appealing parks, gardens and streetscapes

## ACTIVITIES

Replace the existing public toilets at St Barbara's Square in line with the CBD Economic Transformation project.  
Work closely with property developers as to whether additional public open space requirements are met and current open space facilities are maintained.  
Ensure our parks, playing fields, gardens, streetscape gardens and landscaped roundabouts are maintained in line with the asset management plan.  
Implement the Playground Renewal Program.  
Assess, develop and promote our walk/cycle tracks to encourage participation in low impact sporting activity in a safe controlled environment.

## Transport

Deliver a safe and integrated transport network

Continued maintenance of the City's road network (including the gravel rural road network), roundabouts and other road safety infrastructure in accordance with the Asset Management Plan.  
Develop the Bike Plan to encourage active transport throughout the City.  
  
Continued maintenance of the footpath infrastructure via the Footpath Construction and Replacement Program.  
Ensure that our network of footpaths and cycle paths are well maintained and safe for the whole community.  
Implement the projects under the State Roadworks Project - Improvements for regionally significant roads partly funded by the State Government.  
Investigate methods to increase the availability of accessibility carparks across the City.  
Develop a pipeline of priority transport projects to enhance freight movement and exports, improve servicing or dispersed settlements and to promote tourism access. Priority projects to be determined based on current economic drivers and relative benefit cost analysis.  
Undertake a holistic "transpriority" review of local transport modes in the city to improve transport efficiencies, safety and to explore smart transport opportunities.  
Continue to collaborate with the Department of Transport to realign the existing rail and road corridors.  
Continue to advocate with State agencies on quality and appropriateness of the Transport network.

## Economic services

Be a City that is a dynamic, diverse, and attractive place for tourists

Pursue the initiatives outlined in the "Future of Tourism and Tourism Governance" paper.  
Association and the KBCCI to enhance informal local tourism industry networking opportunities in order to facilitate collaboration and coordination between industry stakeholders and to optimise opportunities to access broader state, national and international markets.  
  
Establish a consistent and marketable brand and marketing strategy for Kalgoorlie-Boulder. This should: - Build on the proposed marketing initiative developed in the Strategic Tourism Plan - Identify with regional tourism branding opportunities and promote co-branding and consistency through entry statements and merchandise - Include initiatives to enhance the digital presence of Kalgoorlie-Boulder and the region to expand its reach to international markets.  
Collaborate with National, State and regional Stakeholders to establish an integrated state-wide strategy to increase visitation by international tourists to Kalgoorlie-Boulder.  
Showcase Kalgoorlie-Boulder gold mining heritage with improved visibility and promotion through initiatives.  
Improve tourism related infrastructure to address current unmet needs including signage and welcome points; multi-lingual interpretation; and attracting private sector investment to develop and manage a resort-style accommodation facility.

## OBJECTIVE

Foster a growing population

## ACTIVITIES

Take advantage of Kalgoorlie-Boulder's broader tourism potential by supporting the development of quality Aboriginal and cultural tourism, nature based tourism, sporting tourism, astro-tourism, geo-tourism and adventure tourism products as outlined in the Strategic Tourism Plan. This may also include promoting regional tourism trails such as the: Goldfields-Esperance Arts and Culture trail Progressing "On the edge, off the edge" or "Coast to Desert" experiences to showcase the variety of regional assets.

Provide a diverse range of events at the City to highlight the benefits of living in Kalgoorlie-Boulder.

Actively promote our facilities and assets that residents and tourists can utilise and enjoy.

Improve the perception of liveability and position Kalgoorlie-Boulder as a permanent work destination.

Support Goldfields Individual & Family Support Association Inc. (GIFSA) to acquire State land to construct independent living units for special needs people.

Build a business-friendly policy and regulatory environment.

Support emerging and expanding enterprises to access finance. Key Priorities include: Maintaining a central database of potential funding sources, grants, traditional and non-traditional financing options, as well as sources of government support and advice such as Austrade, and the Department of State Development.

Providing financial literacy support and assistance with business cases, financial applications and the development of rigorous benefit cost assessments Establish partnerships with investment brokers with specialist skills.

Create business and entrepreneurial processes to support Property Developers and Builders.

Deliver the key initiatives of the Growing Kalgoorlie Plan.

Promote Innovative Business proposition including: Home businesses, Shared use facilities, Regionally based online enterprises.

Support diverse and growing industries

Drive increased Aboriginal employment and business opportunities through Reconciliation Action Plan (RAP) targets and by strengthening local procurement and regulatory approval conditions relating to Aboriginal participation.

Provide a consistent flow of information to local businesses and industry about the many programs, grants and incentives available at a state and national level, through opportunities such as the National Science and Innovation Agenda and the Industry Innovation and Competitiveness Agenda.

Cultivate a strong and vibrant local business environment

Establish a clear gateway and agreed protocols for dealing with potential proponents to ensure a consistent and welcoming message from members of the Growing Kalgoorlie-Boulder Partnership including the Kalgoorlie-Boulder Chamber of Commerce and the Goldfields-Esperance Development Commission.

Continue to develop an Intermodal Transport Terminal in Kalgoorlie.

Identify areas within the Local Planning Strategy to further develop heavy industry often required by the mining sector.

Create an investment prospectus to assist establishment and growth of new businesses in Kalgoorlie-Boulder.

Develop a "Kalgoorlie-Boulder Online Marketplace" to provide a platform to publish project supply opportunities and promote and facilitate communication between protect buyers and suppliers.

Incorporate innovative technology into the City's operations

Provide free Wi-Fi access in central Kalgoorlie and Boulder and consider the provision of additional public access points to facilitate internet access for disadvantaged families.

### Other property and services

To monitor and control operating accounts

To continue to maintain and upgrade City Facilities.

CITY OF KALGOORLIE-BOULDER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>By Program:</b>			
Governance	500	576	0
General purpose funding	175,100	174,773	399,900
Law, Order & Public Safety	188,245	189,502	201,895
Health	239,315	193,414	125,180
Education & Welfare	75,000	75,368	92,000
Housing	0	4,025	117,600
Community amenities	22,086,234	21,621,990	20,498,959
Recreation & Culture	6,272,200	5,495,827	5,529,816
Transport	19,624,000	17,475,963	16,478,000
Economic services	1,104,000	1,137,997	3,976,000
Other Property & Services	0	47	3,000
	49,764,594	46,369,482	47,422,350

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



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