



City of
Kalgoorlie
Boulder

Annual Report

2024/2025



Acknowledgement of Country

The City acknowledges the Traditional Custodians of this land and pays its respects to elders past and present.

Artwork: Karlkurla Tjukurrpa (Silky Pear Dreaming)

Artist: Regina Donaldson

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Welcome

The City of Kalgoorlie-Boulder is pleased to present the Annual Report for 2024/25.

This report tells the story of the year that has been for the City of Kalgoorlie-Boulder – the projects delivered, the challenges faced, and the progress made together as a community.

Kalgoorlie-Boulder is a proud and resilient city. Its history is rich, its people are resourceful, and its sense of community runs deep.

Over the past year, the City has invested in new infrastructure, delivered exciting events,

and worked to make neighbourhoods safer and more connected. At the same time, there has been a strong focus on the fundamentals – roads, footpaths, waste, parks, and community services.

Through this Annual Report, the City shares its successes, acknowledges the challenges encountered, and demonstrates the ways it delivers for the benefit of its community.



Message from the Mayor

The 2024/25 financial year has been one of progress, resilience, and renewed focus for the City of Kalgoorlie-Boulder. Together with our community, we have continued to deliver services and initiatives that strengthen our city's liveability, sustainability, and economic vitality.



This year, the City has advanced planning for major infrastructure initiatives that will shape Kalgoorlie-Boulder's future. We continue to focus on creating a city that is well-connected, inclusive, and positioned for growth and climate change.

Community connection has been a defining feature of the year. Through a diverse calendar of events and engagement programs, we have celebrated our culture, heritage and diversity while fostering pride and participation.

Community safety and well-being remain central priorities. The City continues to work collaboratively with the State Government to enhance safety initiatives, deliver practical responses to community challenges and support those most in need.

The City's research, advocacy and engagement efforts have positioned Kalgoorlie-Boulder as a leader in regional development. The extensive community input into the new Strategic Community Plan 2025-2035 reflects a shared vision for the future.

The achievements of this year would not have been possible without the dedication of the City staff and elected members. Their commitment, professionalism, and shared purpose have ensured that the City continues to deliver meaningful outcomes for our community and remains well positioned for the opportunities ahead.

Kalgoorlie-Boulder is a strong and connected community. Our people, services, and partnerships are what make Kalgoorlie-Boulder a place where progress is driven by those who call it home.

Mayor Glenn Wilson

Message from the CEO

Throughout the 2024/25 financial year, the City has been proud to deliver a range of services and projects for the Kalgoorlie-Boulder community. These are detailed in this report, highlighting achievements of the City's staff.



The City has progressed major works at the new Kingsbury Park Youth Precinct redevelopment, significantly advanced footpath and road works projects, and commenced detailed planning for significant infrastructure upgrades and masterplans to ensure Kalgoorlie-Boulder's sustainability long into the future.

A range of exciting events were delivered, including the Multicultural Festival, Art Prize, Christmas Street Party, Seniors Christmas Lunch, Twilight Christmas Markets, Sunset Concert Series and Heritage Festival. The City's events play a vital role in boosting the local economy and bringing people together to celebrate our diversity, culture, heritage and community. The City also

held its inaugural City Marketplace, an event that showcased the City's services, functions and projects to our community.

Community safety initiatives remain a priority and have included the expansion of the Safer Streets Patrol team and service hours, and acquisition of a portable CCTV trailer to target crime hot spots. The City continues to work with the WA Police and other external agencies to deliver safety and antisocial behaviour responses across Kalgoorlie-Boulder.

In April 2025, the City released a landmark report into transitional Aboriginal homelessness and antisocial behaviour – one of the most comprehensive studies of its kind in Australia.



This research project is the most in-depth study the City has undertaken in this area and involved engagement with over 30 stakeholders. The findings are already helping to shape national discussions.

Between March and April 2025, the City embarked on a significant and widespread community engagement activity to inform a major review of the Strategic Community Plan. The outcomes of this engagement have been used in the development of a new Strategic Community Plan which was presented in draft to the community for final consultation in June 2025.

In March 2025, the City released the Community Priorities Survey, an independent study that is also known as the MARKYT® Scorecard. The scorecards were open from 10 to 28 March 2025 and were completed by 1,709 community members and 134 businesses.

As a result of the City's ongoing advocacy work, the City also secured major funding for community facilities, including \$1.25 million for the Oasis pool, \$445,000 for sports lighting upgrades, and a combined \$4 million for the Multipurpose Community Pavilion.

The City's achievements this year are a testament to the hard work and dedication of our staff and the support of our elected members. Their professionalism and commitment to excellence ensure that we continue to deliver quality outcomes for our community and uphold the values that define our organisation.

Looking ahead, the adoption of the Strategic Community Plan 2025-2035 sets out the community's vision for the next decade. This plan – developed from extensive consultation with the community – will guide how the City invests, advocates and delivers for its community.

Andrew Brien, CEO



2024/2025 Highlights and Achievements

Year in Review



Goldfields Arts Centre

Functions / Non-Theatre Events	206
Theatre Attendance	16,834
Visitors to the GAC	74,963



Goldfields Oasis

Visits to Group Fitness Classes	19,862
Uses of the Swimming Pool	226,169
Uses of the Gym Facility	187,827
Creche bookings	6788



Kalgoorlie-Boulder Airport

Airport arrivals	228,800
Airport departures	232,490



William Grundt Memorial Library

Visits to the Library	39,980
Books Borrowed	32,828



Kalgoorlie Golf Course

Rounds of golf played	33,374
Golf Course "9 and dine" promotion	313
Golf Course functions held	78
Golf Course meals consumed	22,983
Eastern Goldfields Community Centre meals	9,684



Buildings

Community engagements to prioritise maintenance	5
Historical buildings condition assessed	38
Other buildings condition assessed	95
Digital Twins of buildings created	14
Flood disaster recovery assessments	4,017km driven
Parks and playground condition assessment	62





Council

Number of Council Meetings	17
Number of Council Resolutions	288
Number of new citizens	202



Admin

Emails received and processed by mailbag@ckb.wa.gov.au	Received: 35,475 Processed: 17,487
Mail received and processed	Received: 2,924 Processed: 1,494



Roads

Road Asphalted	15.2km
Road Sealed or Re-Sealed	31.7km
Reconstructed Roads (Bitumen Stabilisation)	3.1km
Concrete Footpaths constructed	10,300m ²
Cycle Network – Red Asphalt Bike/Footpath	11.4km
Number of car parks renewed/upgraded	516
Sealed road condition assessed	510km
Footpath condition assessed	258km



Waste

Waste accepted to landfill	35,037 tonnes
Waste collected kerbside residentially	9,217 tonnes
Recycling collected kerbside residentially	1,833 tonnes
No. Of General Waste bins collected annually	628,835 bins
No. Of Recycling Bins collected annually	202,599 bins
10c containers diverted from general waste during City events	5,810
Lead Acid Batteries diverted from general waste	55 tonnes
Assorted Metal diverted from general waste	670 tonnes
E-waste diverted from general waste	22 tonnes
Oil and Water Based Paint diverted from general waste	14,557 litres
Motor Oil diverted from general waste	24,750 litres



Planning

New Houses (Planning)	20
Commercial (Planning)	40
Non-habitable Structures (Planning)	105
Total development value for 24/25 FY (Planning)	\$179,787,555.03
New Houses (Building)	40
Commercial (Building)	43
Non-habitable Structures (Building)	151
Total development value for 24/25 FY (Building)	\$64,419,262.00
Total Pool Barrier Inspections	672



Rangers

Abandoned vehicles	260
Off-Road vehicles	10
Camping investigations	46
Parking investigations	124
Litter investigations	89
Fire-hazard investigations	19
Impounded animals	1,053



Waste Water

Wastewater received at the Wastewater Treatment Plant (WWTP)	2,422 ML
Liquid waste accepted at the WWTP (Tanker Services)	8,500 KL 300 tankers received
Effluent to the Recycled Water System	1,482 ML



Safer Streets

Total business engagements by Safer Streets Patrol	Average of 37 per day (13,684 total)
Percentage of Safer Street Patrol time spent in central business districts (average per officer)	80%
Points of contact by Safer Street Patrol officers for antisocial behaviour	462
Street drinking attendances by Safer Street Patrol officers	39
Illegal camping attendances by Safer Streets Patrol officers	37



Environmental Health

Food Premises inspections	224
Public buildings inspections	21
Public swimming pools inspections	22
Hair and Beauty premises inspections	5
Caravan Parks inspections	4
Lodging houses inspections	24
Health applications	370
Health enquiries handled	Average 15 per month – no ongoing record
Health nuisance investigations	276





External Awards and Nominations

The 2024/25 financial year has seen the organisation and City's staff recognised at national events and award ceremonies.

City Initiatives



Local Government Professionals WA Warlang Workplace Wellbeing Award

In November 2024, the City won the Warlang Workplace Wellbeing Award, which acknowledges exceptional efforts across the pillars of well-being, flexibility, inclusion, diversity, equity, and learning and development.

The City's People and Culture team, with the support of the CEO and Executive Leadership Team, implemented a comprehensive range of programs to enhance employee wellbeing, diversity, flexibility and professional development, which were recognised with this award.

Community Containers for Change Category in the 2025 Tidy Towns Awards hosted by Keep Australia Beautiful WA

In November 2024, the City was recognised with its partners for the Community Containers for Change Award, recognising the outstanding City initiatives to divert drink bottles and cans from landfill during the City's Summer Concert Series events (which attracted about 27,000 people).

In addition to this win, the City was also a finalist in the State Award, Environmental Education, Waste Management, Young Legends, and General Appearance categories.





Regional Course of The Year Award in the 2025 WA Golf Industry Awards

In March 2025, the City celebrated winning the Regional Course of the Year Award, which recognises the course's championship conditions, clever layout, and spectacular outback scenery. The recognition not only supports the Kalgoorlie Golf Course's place on the national map but also affirms its standing as one of Australia's most unique, challenging, and community-minded golfing destinations.



Bronze Award in 2025 Australasian Reporting Awards

In May 2025, the City received a Bronze Award for its 2023/24 Annual Report. The Australasian Reporting Awards celebrate excellence in annual and sustainability reporting across Australia and New Zealand. The City's Annual Report was acknowledged for successfully meeting the criteria set by the Australasian Reporting Awards panel of industry professionals, placing it among a select group of organisations recognised for transparent and effective reporting.



2025 PIA National Awards for Planning Excellence – Great Place Award

In June 2025, the City was recognised, along with its consultants, Element Advisory, Aspect Studios, Iredale Pedersen Hook Architects, and Josh Byrne and Associates, in the 2024 Planning Institute of Australia (WA) Awards for Planning Excellence.

The Great Place Award recognised the outcomes of the St Barbara's Square and Laneway revitalisation project, which integrates innovative features, utilises endemic, climate-appropriate plant species, and integrates indigenous and non-indigenous narratives in its urban art installations.

Staff Awards and Recognition



Western Australian Local Government Association (WALGA) Eminent Service Award **Andrew Brien**

The WALGA Eminent Service Awards recognise eminent service and distinguished contributions to WALGA, the recipient's local government and the Local Government Sector as a whole. The City's CEO Andrew Brien was recognised with this award in August 2024, acknowledging his outstanding contribution to the City and the broader local government sector. Throughout his 35-year tenure in local government, Andrew has led positive cultural change at several local government authorities, fostered excellence in multiple Local Government Professionals organisations, and served in influential advocacy groups.

Western Australian Local Government Association (WALGA) Merit Awards **Lui Camporeale**

The WALGA Local Government Merit awards recognise notable contributions to WALGA, the recipient's local government or the Local Government Sector. In August 2024, Director Engineering Lui Camporeale was honoured with this award in recognition of his two decades of committed and exceptional service to the City, having commenced as the Parks Manager in 2003 and worked his way to being the first internally appointed Director of Engineering.

Western Australian Local Government Association (WALGA) Distinguished Officer Awards **Dionie Johnson**

The WALGA Local Government Distinguished Officer Awards recognise outstanding contributions to the Local Government Sector. In August 2024, Dionie Johnson received this award in recognition of her outstanding leadership in her role as the Senior Officer Arts and Culture with the City. Dionie has been instrumental in providing new cultural and economic opportunities and facilities for Aboriginal people in the City, and fostering access and inclusion opportunities for Kalgoorlie-Boulder's diverse community.



LG Professionals WA Medal

Andrew Brien

In November 2024, the City's CEO, Andrew Brien, was again recognised amongst industry professionals at the Local Government Professionals WA Gala Awards in Perth, when he received the esteemed LG Professionals WA Medal.

Known for his transformative and visionary leadership, Andrew has made a profound impact on the local government sector over his career, bringing about lasting change that has shaped communities and championed the interests of local government professionals across Australia. His approach has fostered positive cultural shifts, excellence, and transparency within local government, creating a benchmark of professional practice for the sector.



Royal Life Saving WA Bravery Awards

Goldfields Oasis Recreation Centre team

The Royal Life Saving Bravery Awards celebrate individuals who respond selflessly in life threatening situations, acknowledging the exceptional efforts of trained professionals – like lifeguards – who act under pressure in high-stakes moments to protect lives.

In May 2025, Goldfields Oasis lifeguards Carly Agot, Atefeh Mahboob, Regan Carrott, Lily Brennan, William Morrow, and Imogen Aue were formally recognised for their swift and courageous actions during a critical incident in which a young child's life was saved.





Financial Snapshot

Financial Snapshot

The City's Long Term Financial Plan (LTFP) 2023-2033 forms part of the Integrated Planning and Reporting Framework, ensuring that strategic objectives are translated into sound financial management and sustainable outcomes for the community.

The plan connects the Corporate Business Plan and Asset Management Plan, aligning the City's financial planning with service delivery priorities and infrastructure needs.

The base year of the LTFP is the 2022/23 financial year amended budget, with adjustments made to the closing surplus at 30 June 2023 to reflect updated forecasts for the completion of capital projects. Projections for future years including the 2024/25 financial year have been developed from this base, with all programs and projects prioritised in line with Council's strategic goals. The plan places strong emphasis on maintaining essential service levels while applying prudent financial management to ensure long-term sustainability.

The City's extensive asset base remains a central focus of financial planning. Guided by the City's Asset Management Policy, ongoing condition assessments support accurate forecasting of renewal and maintenance costs, ensuring assets are managed efficiently and responsibly.

Over the coming years, the City will deliver a number of major construction projects, supported by borrowings totalling \$39 million. This represents an increased reliance on long-term borrowings

compared with previous plans; however, the City's debt ratio is projected to remain within an acceptable range, reaching a low of 4.89% in 2027/28 financial year.

While the Financial Health Index (FHI) is expected to soften slightly in the medium term, ranging between 67 and 74 out of 100 for the first nine years of the plan, it is forecast to strengthen to 86 by the 2032/33 financial year, driven by a return to a positive operating surplus in the final year.

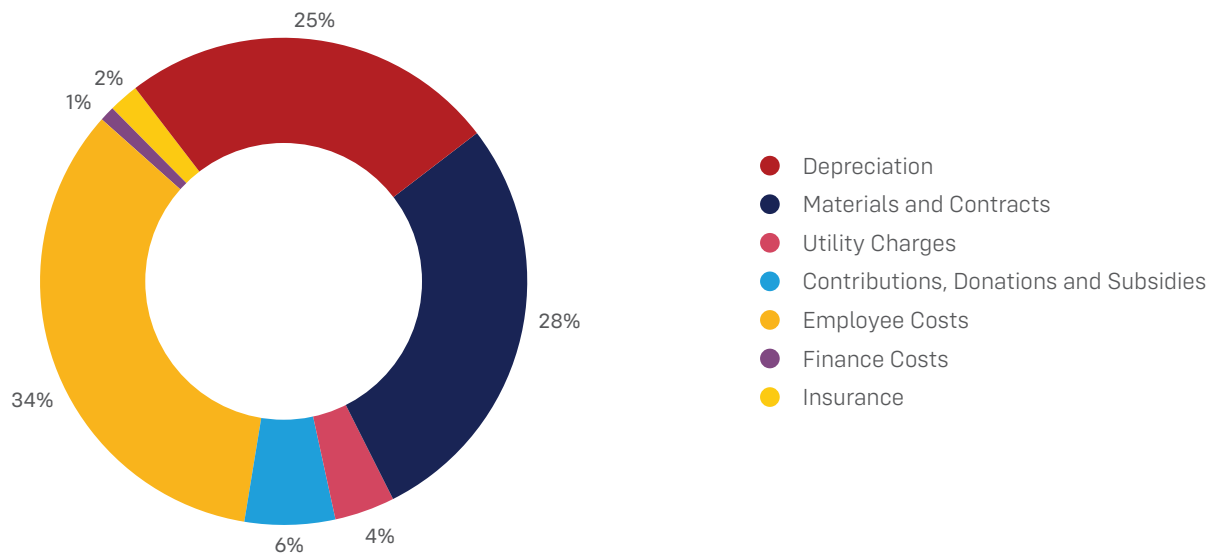
Given the dynamic nature of financial conditions and external influences, the LTFP is subject to annual review. These reviews ensure responsiveness to emerging challenges and opportunities, and inform the preparation of both the Corporate Business Plan and the Annual Budget. This transparent approach reflects the City's ongoing commitment to financial sustainability, responsible investment, and community value.

Expenditure and Revenue Breakdown 2024/25

The following graphs provide an overview of the City's financial performance for the 2024/25 financial year.

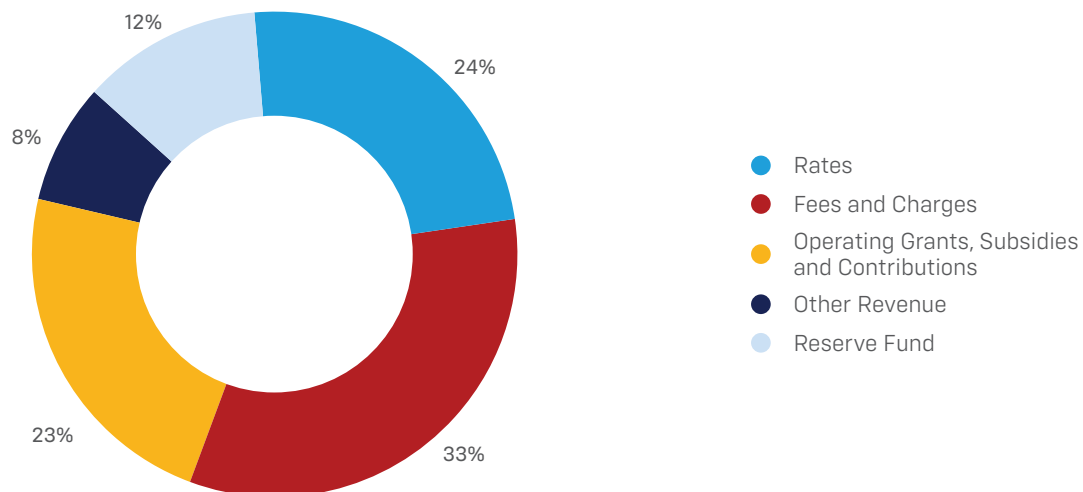
Operating expenditure totalled \$106.7 million, with the majority allocated to employee costs, materials and contracts, and asset depreciation, reflecting the City's commitment to maintaining essential services and infrastructure.

Operating Expenditure: \$106.7M



Operating revenue totalled \$104.1 million, primarily derived from fees and charges, rates, and operating grants, ensuring the ongoing delivery of services and community initiatives across Kalgoorlie-Boulder.

Operating Revenue: \$104.1M



2025 Community Engagement Project to inform Strategic Community Plan

Phase 1: “Together We Are Gold” engagement program

To undertake the major review of the Strategic Community Plan, the City consulted directly with the community as part of the ‘Together We Are Gold’ engagement program. This consisted of a range of accessible and informal opportunities for community and stakeholder input.

The City had a clear purpose through this engagement to:

- Understand from the community if the vision and mission of the City was still relevant to them;
- Understand the priorities of the community and businesses; and
- Learn how the City can improve its service delivery.

To create opportunities for community input, the City hosted a range of pop-up engagement sessions with the Leadership Team and City staff; Councillor coffee catch-ups, including a community barbecue breakfast in partnership with the Kalgoorlie Rotary Club; and a City Marketplace.



The table below outlines the community engagement activities that were conducted as part of the Strategic Community Plan development. Between 6 March 2025 and 4 April 2025, connecting with 535 members of the community and delivering over 46 hours of face-to-face consultation. This consultation resulted in a 98% confidence level.¹

Activity	Locations	Stakeholders	Hours of Consultation	Participation
Pop-Up Engagement (Led by City Staff)	<ul style="list-style-type: none"> Goldfields Oasis Kalgoorlie Town Hall Kalgoorlie-Boulder Airport Kmart Shopping Precinct Burt Street Kalgoorlie Golf Course Goldfields Baptist College Kalgoorlie-Boulder Community Fair Park Run (Karlkurla Park) Kalgoorlie-Boulder Community High School 	Open to all community	24	423
City Marketplace (Led by City Staff)	<ul style="list-style-type: none"> Kalgoorlie Town Hall 	Open to all community	3	280
Café Conversations (Led by Councillors)	<ul style="list-style-type: none"> Six sessions at various locations Centennial Park Community drop in BBQ 	Open to all community	9	55
Workshops (Led by Aha! Consulting)	<ul style="list-style-type: none"> Administration Building Kalgoorlie Town Hall Eastern Goldfields Community Centre 	First Nations Seniors Community Business	10	57
		Total	46	815



¹ If the same consultation was completed again, there is a 98% confidence level that the CKB would obtain the same results.

Phase 2: Community Perception Survey summary

In March 2025, the City engaged CATALYSE® to conduct independent MARKYT® Community and Business Scorecards. The surveys were commissioned to support the development of the Strategic Community Plan, assess and benchmark service levels, and determine community priorities and aspirations.

Scorecards were printed and sent to all households using Australia Post's unaddressed mail service, and invitations were emailed to all contacts in the City's customer database.

The scorecards were open from 10 to 28 March 2025 and were completed by 1,709 community members and 134 businesses.

Key themes that emerged included:

- Safer, more inclusive neighbourhoods;
- Better-maintained roads, footpaths, and public spaces;
- Affordable and diverse housing;
- Activities for families, youth, and seniors;
- More open communication and collaboration between Council and the community; and
- Stronger economic development and local business support.



What we Heard from the Community

The resounding message was that people love living in Kalgoorlie-Boulder and want it to be an economically successful, connected community, where opportunities are realised for everyone who calls Kalgoorlie-Boulder home.



Community safety, accessibility and inclusivity

Concerns around community safety and the perception of crime remain. The importance of creating a secure and welcoming atmosphere across the city is a key priority, with specific calls for increased collaboration with neighbouring Shires, better lighting, and expanded use of CCTV to help make public spaces – especially parks – safer, particularly for children.

In addition to safety, there is a clear desire to make the city more inclusive and accessible. Suggestions included promoting diversity, actively counteracting racism, and fostering a sense of belonging for all residents. Accessibility improvements, such as enhancing the usability of footpaths, were also highlighted as essential steps toward making the city more navigable and equitable for people of all ages and abilities.



Community engagement and attraction

There was a strong desire for better collaboration and communication between the City and residents. Many wanted staff and Councillors to be more visible and actively engaged with the community, not only to foster trust but also to ensure the public has a voice in key decision-making processes.

Suggestions include working more closely with community members, other local organisations and nearby Shires to address challenges and create solutions together.

There is also much to gain from focusing on engaging youth more, and attracting and retaining workers, tourists and families in the city.



Activities for different aspects of the community

There is a strong interest in expanding events, activities and facilities in the city, with many respondents calling for a wider variety of offerings, as well as improvements to existing facilities.

There was also a clear need for better programming targeting youth and families.



Liveability

There was a strong desire for enhanced infrastructure and improved public amenities across the city. Many respondents emphasised the need to upgrade outdated infrastructure such as the water and power systems, roads and footpaths, and amenities like public toilets, particularly in lower socio-economic areas.

There was also an emphasis on the need for more housing, and some comments also expressed the desire for more outdoor spaces (parks, outdoor entertainment like a bike track or playgrounds).

Transport was also a notable theme, with suggestions to fix roads and footpaths, increase parking availability, improve transport links to other areas like Perth and Esperance, and improve transport options for getting around town.

Another noteworthy theme was the desire for an improvement in education services (better quality and more opportunities), healthcare, childcare, services for seniors, and shelters for homeless people.



Economic Development

Economic development, as well as improved business and employment opportunities, was seen as a critical part of making the city an attractive place to live. There was a strong desire to see more diverse retail options – such as Aldi, Target, shopping malls, a local market and more food and drinks options.

There was a range of suggestions to manage economic development, such as developing future funds, looking at rental affordability for small business, investment from big business, improving asset management, and expanding the focus for economic pathways beyond mining.

There was also discussion of reducing the influence of FIFO and focusing more on the local community and community centres. Furthermore, the desire for affordability of things like housing, rates, events, groceries and flights was expressed.

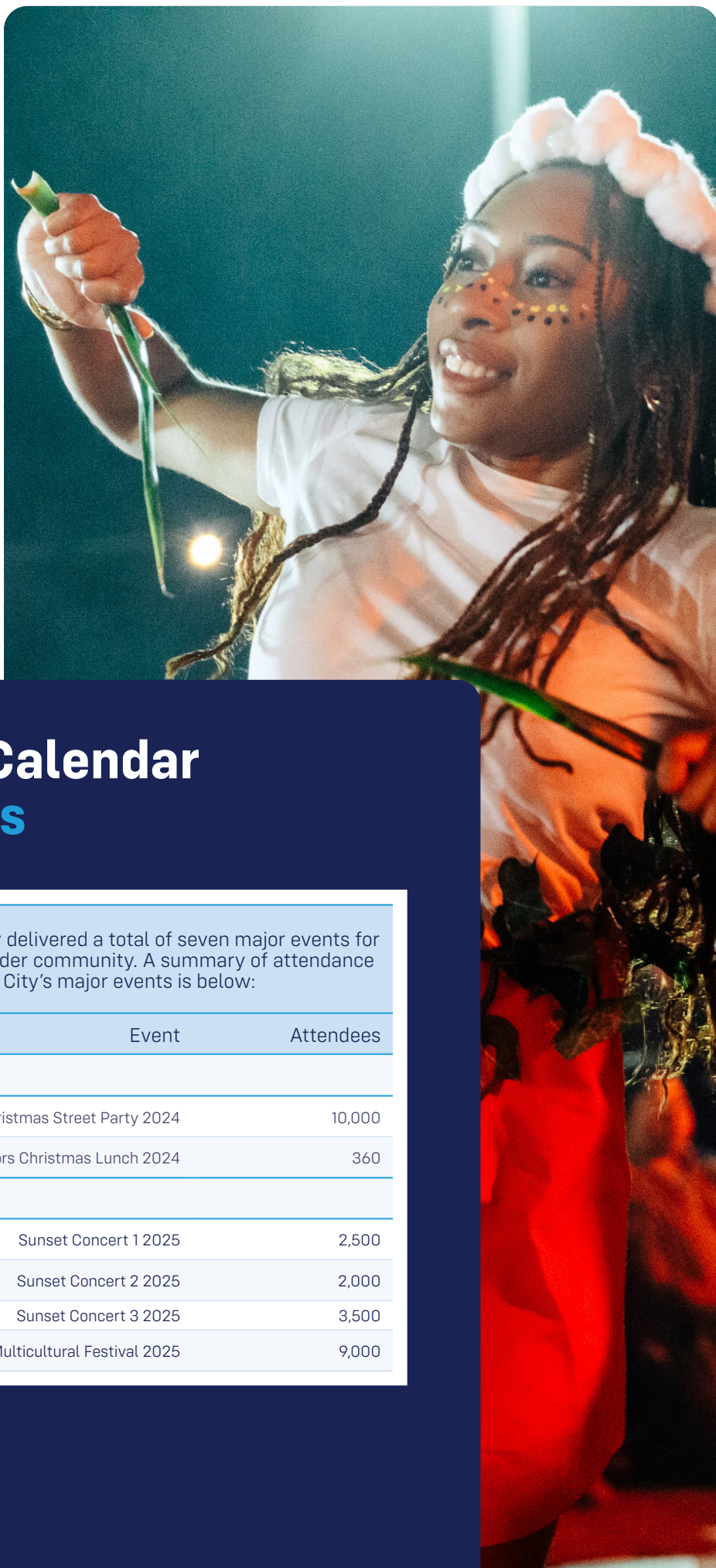


Other

- Tapping into climate change initiatives and promoting the park districts.
- Need a 'get it done' attitude towards problem solving.
- Focus on and promote history as well as the city's past stories.
- Cleanliness and beautification of streetscapes.



The Community in Action



Annual Calendar of Events

In 2024/25, the City delivered a total of seven major events for the Kalgoorlie-Boulder community. A summary of attendance at the City's major events is below:

Date	Event	Attendees
2024		
24 November	Christmas Street Party 2024	10,000
4 December	Seniors Christmas Lunch 2024	360
2025		
26 January	Sunset Concert 1 2025	2,500
8 February	Sunset Concert 2 2025	2,000
15 February	Sunset Concert 3 2025	3,500
7 June	Multicultural Festival 2025	9,000

November 2024

24 November
Christmas Street Party
10,000 Attendees



December 2024

4 December
Seniors' Christmas Lunch
360 Attendees

February 2025

15 February
Sunset Concert 3
3,500 Attendees



February 2025

8 February
Sunset Concert 2
2,000 Attendees

June 2025

7 June
Multicultural Festival
9,000 Attendees

In addition to the City's major community events program, business units across the City offered a wide range of events for the community or specific target groups throughout the year, including:

Event	Target community groups
In October, the Goldfields Oasis Recreation Centre hosted its largest Open Day yet, with an "Out of this World" theme and 1,255 attendees.	All community Families Children and Youth
In October 2024, the Kalgoorlie Golf Course hosted the WA PGA Championship, which has been held at the Kalgoorlie Golf Course for the past 12 years and attracted over 120 professional players.	All community
The Golf Course delivered a Valentine's Day Open Air Cinema featuring the movie <i>Dirty Dancing</i> , with over 90 guests enjoying themed picnic hampers and drinks.	All community
In partnership with the Kalgoorlie-Boulder Chamber of Commerce and Industry (KBCCI), in March 2025 the Golf Course hosted a flagship corporate golf day with over 120 participants, raising more than \$105,000 for Variety WA.	Corporate participants Variety WA
The Golf Course delivered the Easter Family Celebration with over 200 attendees and offering activities including an Easter-egg hunt, jumping castle, kids' crafts, face painting, and live entertainment.	All community Families Children
The Goldfields Oasis hosted a movie night in the Leisure Pool as part of the City's school holiday program with 470 attendees who watched <i>Luca</i> and enjoyed popcorn and pizza.	Children Youth
The Goldfields Oasis hosted a DJ Pool Party with 347 attendees who enjoyed pizza and live music.	Children Youth
In July 2024, the Eastern Goldfields Community Centre (EGCC) hosted the first Goldfields CommonHealth Games at the Goldfields Oasis Recreation Centre, and won the 2024 Winners Cup.	Seniors
The EGCC hosted the Christmas in July event with 140 seniors from Kalgoorlie-Boulder in attendance.	Seniors
In November 2024, the EGCC hosted Seniors' Week, launched with a party for 150 attendees at the Kalgoorlie Town Hall, featuring entertainment by John Wood and Dave Allen.	Seniors
In December 2024, the EGCC and the City's Events team collaborated to organise and host the Seniors Christmas Lunch, attended by 400 seniors.	Seniors
The Goldfields Arts Centre hosted the Twilight Christmas Markets in December 2024, featuring a snow-filled winter wonderland.	All community Children
The William Grundt Library hosted 16 school holiday activities attended by 247 children during the financial year.	Families Children

Event	Target community groups
The library's Rhyme, Storytime and Further Fun Friday programs had over 1,846 attendees.	Families Children
The library hosted a Special Pirate Storytime event, with the Saltlake Shantymen as special entertainers, attended by 51 children.	Families Children
The Men's Shed hosted an International Men's Day event with over 100 attendees, and several stalls supported by local stakeholders.	All community Seniors Men
Psychs on Bikes and the Motorbike Men's Shed visited in June 2025, providing an opportunity for the community to come together and discuss health, mental health, and the benefit of Men's Shed programs.	All community Seniors Men
<p>The History and Heritage team hosted the Kalgoorlie-Boulder Heritage Festival from 18 April to 19 May. The event included:</p> <ul style="list-style-type: none"> • A special launch event. • Launch of the Anzac 110th Anniversary Special Exhibition. • <i>Boulder in the 1950s</i> school holiday activities. • Boulder and Kalgoorlie Town Hall Tours. • The Boulder Hotels Tour. 	All community Tourists
The Waste team conducted educational sessions at schools and local childcare centres, engaging young people in waste reduction and environmental stewardship.	Children Youth
The Community Development team led a full program of internal and external events to promote and celebrate reconciliation during Reconciliation Week 2025, including First Nations art workshops, on-country cultural sessions, and First Nations storytelling activities.	All community First Nations community members
The International Day of People with Disabilities event was hosted by the Community Development team, celebrating the theme <i>Amplifying the Leadership of Persons with Disabilities for an Inclusive and Sustainable Future</i> . The event featured 12 stallholders, keynote speakers and 50 community members.	All community Community members with disabilities, carers, and service providers
<p>Ongoing initiatives delivered by the Community Development team, with support from the Youth Council to keep young people engaged and active, including:</p> <ul style="list-style-type: none"> • Weekly Street Sports during school terms • Egan Street Pop Up Skatepark • School Holiday Activations – Shred Fest with skate clinics and competitions held every school holidays • Youth Awards 2025 • Youth Week, April 2025 	Youth

City Awards Programs

Kalgoorlie-Boulder Art Prize

The City's Kalgoorlie-Boulder Art Prize is an annual event that in 2024 attracted 156 artists entering the competition. The City hosted an awards evening on 13 September 2024, with approximately 228 guests gathering to celebrate the year's entrants and the grand opening of the exhibition. There were 1,347 visitors during the exhibition.

The three guest judges were:

Fleur Schell

from Perth, Western Australia;

Rachel Salmon-Lomas

from Perth, Western Australia; and

Sebastian Galloway

from Hobart, Tasmania.



The 2024 category winners were:

Acquisitional Major Prize (\$15,000 cash)

Konnongorring Hall, Spring 2020 by Brad Rimmer

First Nations Art Award

Connected by Renee Rose

Best Artwork by a Kalgoorlie-Boulder Artist Award

From the Ashes by Andrew Saltmarsh

Young Artist Award

Prospects by Lachlan Davis

Best Painting Award

Burning House by Jordan Andreotta

Best Photography Award

Corner of Hannan and Maritana Streets, Kalgoorlie by Brett Leigh Dicks

Best Works on Paper Award

Blue by Evelyn Sturges

Best 3D Works Award

Wallawani by Douglas Wilson

Best Mixed Media and Textile Award

WHO AM I? by Jodie Leahy

People's Choice Award (voted by public)

It's a Short Trip. Live life and be kind. by Josie Camarata

Youth Awards

The annual Kalgoorlie-Boulder Youth Awards took place on 17 May 2025 in the Kalgoorlie Town Hall. This is the seventh year the event had been hosted by the Kalgoorlie-Boulder Youth Council, with support from the City's Community Development team.

This year's awards received 14 eligible nominations across six categories.

On the awards night, 80 community members and nominees filled the Kalgoorlie Town Hall to celebrate and acknowledge the achievements of young people and those working with them.

The 2025 winners were:

Tehiesha Yorkshire

2025 Young Achiever Awards

Nandini Gera

2025 Young Community
Champion

Nikola Ulrich

2025 Young Cultural Leader

Callum Howard

2025 Young Tradesperson or
Apprentice of the Year

YMCA

2025 Youth Organisation of the Year

**Lillian Kent and
Heather Momo**

2025 Youth Worker or Volunteer
of the Year



Australia Day Award Recipients

Each year, local community members and one community group or event in Kalgoorlie-Boulder are recognised as part of the Australia Day Awards, presented at the City's Australia Day event, held at Centennial Park on 26 January.

In choosing the recipients, consideration is given to the nominee's achievements in the previous calendar year as well as their past achievements and ongoing contribution to the community.

Nominees for the individual award categories (Community Citizen of the Year, Young, Senior, and Volunteer) must demonstrate active, positive community engagement and meet the following key criteria:

- Significant contribution to the local community;
- Demonstrated leadership on a community issue resulting in the enhancement of community life;
- Have undertaken a significant initiative which has brought about positive change and added value to community life; and
- Demonstrated inspiring qualities as a role model for the community.

Nominees for the group or event award category must demonstrate community engagement and meet any or all of the following criteria:

- A group or event that creates community engagement; and
- Created significant initiatives that brought positive change.

The winners of the 2025 Australia Day Awards were as follows:

Nandini Gera
Young Citizen of the Year

Maureen Milne
Volunteer of the Year

**Goldfields Children's
Charity Inc.**
Community Group or Event
of the Year



Walk of Fame

In 2011, a plaque was placed outside the Museum of the Goldfields, to honour Patrick Hannan, the man whose discovery of gold prompted Australia's most famous gold rush – in Kalgoorlie-Boulder. Each year, more influential individuals join Patrick Hannan on the City's Walk of Fame, receiving recognition for the significant contributions they have made to Kalgoorlie-Boulder, as well as nationally or internationally. The Walk of Fame is located on the southern side of Hannan Street. Each year, the City welcomes at least one new inductee into the Walk of Fame, commemorated by the unveiling of their plaque.

In 2025, the following people were inducted into the Walk of Fame, recognising their contributions as set out below:

Ronald Stanley Yuryevich AM RFD

Inducted into the Walk of Fame in recognition of his exceptional contributions to local government, regional development and community leadership.

Born and raised in Kalgoorlie-Boulder, Mr Yuryevich's distinguished career in public service spanned nearly three decades, beginning with his election to the Boulder Shire Council in 1988.

As Deputy Mayor from 1989 to 1992 and Mayor of the City from 1993 to 1999, and again from 2003 to 2015, Mr Yuryevich demonstrated visionary leadership and unwavering dedication to the growth and prosperity of the Kalgoorlie-Boulder region.

Beyond his local contributions, he served as President of the Western Australian Local Government Association and the Country Urban Councils Association, and as a state representative for bodies such as the Australian Airports Association and Regional Development Australia.

A decorated officer commanding in the Australian Army Reserve for 26 years, Mr Yuryevich was awarded the Reserve Force Decoration (RFD) for his service. His legacy of leadership, dedication and community service continues to have an enduring impact on Kalgoorlie-Boulder, inspiring future generations to build on his contributions.



Edgar (Ted) George Winner

Inducted into the Walk of Fame in recognition of his exceptional contributions to local government and community service.

After serving in the Navy during World War II, Mr Winner made the Goldfields his home in 1948, dedicating decades of his life to the region.

His local government career began in 1967 with the Shire of Kalgoorlie before moving to the Shire of Boulder, where he served as Deputy Shire President under Charles Daws. In 1988,

Mr Winner became Shire President of Boulder and was later appointed by the State Government as the first Mayor of the newly amalgamated City.

Beyond his leadership roles, Mr Winner was deeply involved in the community, serving on numerous boards and committees, including as Vice President of the St John Ambulance Association and as a member of the Eastern Goldfields Amateur Association.

Mr Winner's legacy as a pioneering leader and dedicated community advocate will always hold a special place in Kalgoorlie-Boulder's history.



Dr Ian Fred Burston

A mining veteran, Goldfields stalwart, and respected community leader, Dr Burston's legacy is one of innovation, vision, and unwavering commitment to progress. Best known as the inaugural Chief Executive of KCGM and the driving force behind the iconic Kalgoorlie Super Pit, Dr Burston's remarkable career included leadership roles with Hamersley Iron, Fortescue Metals Group and numerous other major companies.

His achievements extended beyond the boardroom, with accolades such as WA Citizen of the Year (Industry and Commerce) in 1992, an Honorary Doctor of Science from Curtin University in 1995 and an Order of Australia in 1993 recognising his invaluable service.

A qualified mechanical and aeronautical engineer, Harvard graduate and former army commando, Dr Burston's contributions to the Goldfields and beyond were as diverse as they were impactful.



Citizenship Ceremonies 2024/2025

The City plays a critical role in the process of officially becoming an Australian citizen. Local governments facilitate the final requirement in the process by conducting citizenship ceremonies and presenting candidates with their citizenship certificates.

In 2024/25, the City:

- Held one Citizenship Ceremony at the Boulder Town Hall;
- Held one Citizenship Ceremony at Centennial Park alongside Australia Day celebrations;
- Held one Citizenship Ceremony at the Goldfields Arts Centre; and
- Facilitated 230 people to officially receive their Australian citizenship.





Community Engagement & Stakeholders



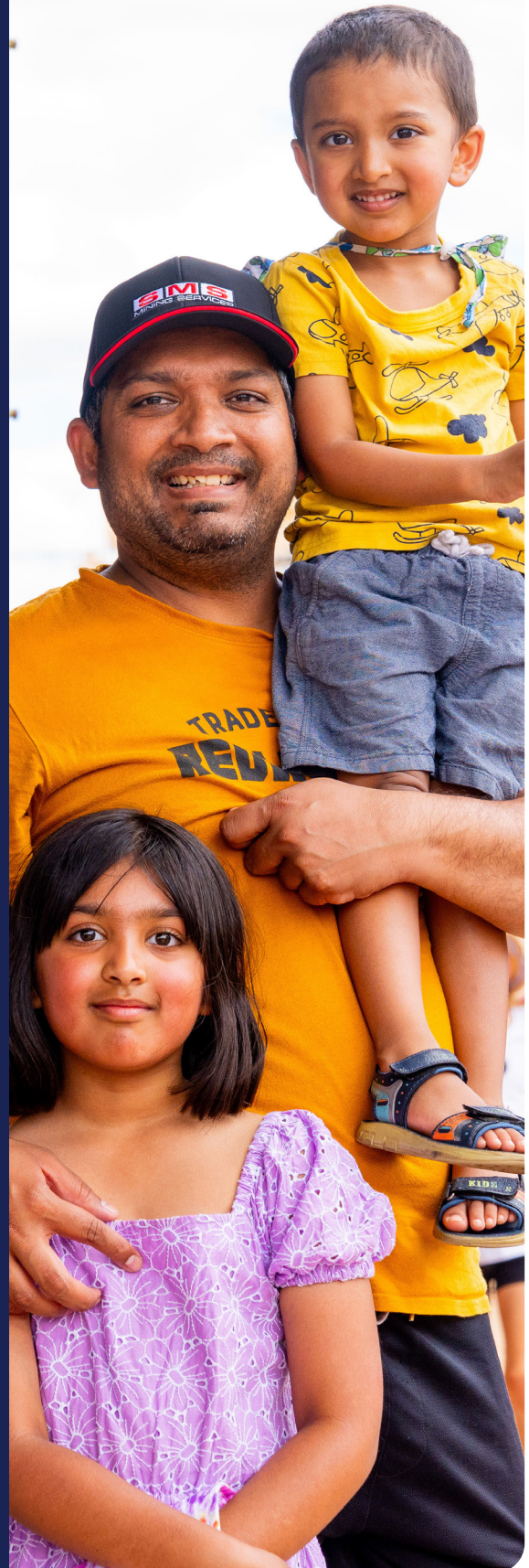
The City is committed to genuine, transparent, and best-practice community engagement. Informed decisions are made by considering the views, needs, issues and aspirations expressed by the community, which are balanced with budgetary and legislative considerations.

City officers undertaking community engagement are supported by a Community Engagement Policy and internal Community Engagement Framework, including a toolkit to ensure that all community engagement practices are well planned and purposeful.

The City's engagement strategy aims to ensure that specific stakeholders are included so a wide range of views are considered.

These include:

- People who live or work in, or visit the city;
- Young people and students;
- Investors (existing, new or potential) and businesses operating in the city;
- People of culturally and linguistically diverse backgrounds;
- Industry groups and associations such as Kalgoorlie-Boulder Chamber of Commerce and Chamber of Minerals and Energy;
- Aboriginal and Torres Strait Islander communities;
- Community, sporting, cultural and environmental groups;
- Future residents;
- Seniors;
- Children and families;
- Not-for-profit organisations and volunteer groups;
- LGBTQIA+ community;
- Schools, colleges and universities;
- Childcare services and centres;
- Health and support services;
- Disability and wellbeing support services;
- Law and order, including emergency services;
- Vulnerable people;
- Those living in assisted care;
- State and federal government agencies;
- Local members of Parliament;
- Transport authorities; and
- Neighbouring or other local councils.





How we Engage with Stakeholders

Community consultation is used to understand the needs and wishes of the community and other stakeholders as they relate to a certain project or development. The public may be consulted through surveys, workshops, community forums and other processes. The City's administration consults the community in this manner as directed by Council and collates information to report back to Council.

In some instances, the City is required under the *Local Government Act 1995* or regulations to provide a period of public consultation prior to taking that course of action.

The City's Community Engagement Strategy 2022-2026 supports the administration in its consultation and engagement processes with the community and stakeholders. In particular, the City's engagement strategy is guided by the following six strategic objectives:

- Clarity of purpose (ensuring the community is well informed about issues that affect it);
- Building Relationships (providing the community with opportunities to be heard, and providing solutions to community issues);
- Right to be involved (ensuring the community has the opportunity for involvement in policy

development where possible);

- Transparency (meeting legislative requirements regarding consultation);
- Accessibility and inclusion (using different methods to seek input from a wide cross-section of the community); and
- Tailored approaches (recognising diversity in activities and the types of engagement to be undertaken).

The City's framework for communication and engagement with the community is based on principles of:

- Inform;
- Consult;
- Involve;
- Collaborate; and
- Empower.

The City seeks to exceed requirements for community engagement through its application of its Community Engagement Strategy. Consultation is critical for the City to effectively deliver services, facilities and projects. It enables the City to understand the diverse community it represents and leads, ensuring its decisions reflect the community's expectations.

In addition to general public notices, the key community engagement and consultation activities in 2024/25 included:

- Consultation activities for the Strategic Community Plan 2025–2035
- Youth Precinct parkour design
- Odour independent specialist visit
- Sporting Clubs and Community Groups Bus Requirements
- Seniors Bus Requirements
- Youth Precinct artwork competition
- Expression of Interest – National Think Tank
- Christmas light trail and Displays
- General feedback surveys
 - Christmas Street Party 2024
 - Multicultural Festival 2025
 - 72 Hour Rest Stop Area
- Development and planning-related consultations including disposal of property – Area 1, Somerville WA 6430

Response data

Community consultation platform (Your Say CKB)	Total Visits: 21,022 Total Views: 27,575
Total engagement projects	32
Surveys / Polls / Forums / Q & As	12
Total document downloads	3,980
Most popular referral to engagement platform	1. Social Media 2. Search Engine 3. Direct Search 4. Website Link
Most project page visits	• Christmas Lights Trail • Planning Development Consultations • Help Shape the Future of Kalgoorlie-Boulder • Youth Precinct • Improving Your City Roads
Most popular community engagement projects	• 72 Hour Rest Stop Area • Kalgoorlie-Boulder Trading Hours • Planning Development Consultations • Christmas Lights Trail • Youth Precinct



Customer Service Commitment

The City is committed to providing excellence in customer service.

The City's mission is to ensure the Kalgoorlie-Boulder community, including residents, visitors, and businesses, receives the best possible service. The City fosters a welcoming and friendly atmosphere while maintaining a strong commitment to professionalism.

The City's Customer Service Charter serves as the foundation for all of its interactions. The City is committed to fostering an accessible and inclusive community for people with disabilities and those from culturally and linguistically diverse backgrounds. Under the City's Customer Service Charter, the City's service standards are outlined below, based on the nature of contact with the City's administration:

- **In person:** We aim to resolve your enquiry at the first point of contact. If this is not possible, we will phone or write to you with a response within 10 business days.
- **By phone:** We will answer calls by the fifth ring. Calls will not go unanswered.
- **In writing:** We will respond to letters, emails, and website enquiries within 10 business days. We will provide ongoing updates until your enquiry is resolved.
- **Online:** We will be user-friendly, provide up-to-date, relevant information, and be a valuable resource for our community.
- **Social media:** We will engage with our community promptly, responding to messages and enquiries within one business day.
- **Access and inclusion:** We will ensure our online information is accessible and provide all documents in alternative format on request.

The City's commitment to the Kalgoorlie-Boulder community is that every interaction with our staff will be courteous, respectful and professional.



We'll actively listen to your concerns and treat you with respect, no matter what your enquiry is about.



We're dedicated to working collaboratively with you to find solutions.



We'll safeguard your personal information and adhere to privacy regulations.



Our information will be up-to-date, relevant, and easy to understand.

Marketing

In 2024/25, the City enhanced its communication and engagement efforts through expanded digital channels, community events, and targeted outreach. These initiatives worked to improve transparency, strengthen connections with residents and businesses and support greater community participation in City projects and decision-making.

The main highlights for the year were:

- Council Meeting Wrap-Up Videos: Continued video series featuring the Mayor and Elected Members, highlighting key agenda items and meeting outcomes.
- Short-Form video content: Increased use of social media reels to align with changing audience preferences.
- Targeted SMS notifications: Expanded use of text alerts to keep residents and businesses informed about roadworks, upgrades, and development activities.
- Enhanced internal communications: Introduced new tools to improve communication and connectivity across departments.
- Community Marketplace Event: Supported the inaugural event connecting residents with City teams to learn about services and engage directly with departments.
- Community consultation reach: Hosted 32 engagement projects via *Your Say CKB*, achieving over 21,000 visits, 27,000 page views, and 4,000 document downloads on key consultations such as *Help Shape the Future of Kalgoorlie-Boulder* and the *Youth Precinct Artwork Competition*.

Websites

The City hosts the following website platforms:

City

ckb.wa.gov.au

Your Say

yoursay.ckb.wa.gov.au

Goldfields Arts Centre

goldfieldsartscentre.com.au

Kalgoorlie-Boulder Airport

airport.ckb.wa.gov.au

Kalgoorlie Golf Course

kalgoorliegolfcourse.com

Goldfields Oasis

goldfieldsoasis.com.au

Corporate Website

During the 2024/25 financial year, the City’s corporate website saw a significant increase in activity, with total users reaching 396,000 – an increase from the 267,000 users recorded the previous year. This growth reflects the website’s emerging role as the primary source of information for the community.

The website’s most popular pages changed this year with road conditions being the most visited page, followed by events and animal management, which attracted the highest traffic.

Corporate Website	2022/23 FY	2023/24 FY	2024/25 FY
Total Users	87K	267K	396K (+128K from 2023/24)
Average engagement time	1m 25s	1m 11s	47 seconds
Where do users come from	1. Organic search 2. Organic social 3. Direct	1. Direct 2. Organic Search 3. Organic Social	1. Direct 2. Organic 3. Referral
Most page visits (outside of the homepage)	1. Events 2. Employment 3. Animal Management	1. Events 2. Employment 3. Animal Management	1. Road Conditions 2. Events 3. Animal Management



City's Corporate Facebook Page

The City's Corporate Facebook page continues to be our primary social media platform, bringing the total followers to 20,000, an increase from 18,000 in 2023/24.

Photos emerged as the most engaging format, followed by multi-photos and links. The City's Corporate Facebook page's overall reach dropped in 2024/25 signalling the need to diversify into other social media platforms in 2025/26.

Corporate Facebook Page	2022/ 23 FY	2023/ 24 FY	2024/ 25 FY
Total followers	16K	18K	20K
Reach	497K	882K	651K
Paid advertising reach	251K	843K	274K
Top content formats	1. Photos 2. Links 3. Others	1. Links 2. Videos 3. Photos	1. Photos 2. Multi-photos 3. Reels

Newsletters

In February 2024, the City launched a community e-newsletter which can be obtained through an opt-in subscription service. In 2024/25:

- 40 e-newsletters were published;
- The subscriber base grew over 25%; and
- The e-newsletters remained popular with only a 0.12 % unsubscribe rate.

Public Notices and Advertising

In many instances, the City is required by the *Local Government Act 1995* to provide notice of its intention to take a particular course of action or decision.

The City issued 63 public notices in the 2024/25 financial year.



Community Grants and Assistance

The City's Community Assistance Scheme provides financial and in-kind support to local groups, clubs, and individuals who make a positive impact in the community.

Through this program, the City helps to strengthen connections, celebrate local talent, and support projects that contribute to the social, cultural, and sporting life of Kalgoorlie-Boulder.

Annual Grant Program

In 2024/25, the City awarded funding to a range of projects and organisations across the region. Highlights included:

- Kalgoorlie-Boulder Basketball Association – Goldfields Women's Basketball Development Pathway Project (\$29,300).
- Sandalwood Family Centre – Intergenerational Playgroup (\$10,000).
- FORM – Building a State of Creativity – Scribblers on the Road 2025 (\$79,000 including \$15,000 in-kind).
- Kalgoorlie Volleyball Association – Equipment Training and Development Program (\$12,114).

- Royal Life Saving WA – Kalgoorlie-Boulder Multicultural and Aboriginal Swimming and Water Safety Project (\$15,000).
- Palace Theatre Recreation Centre – operational costs (\$15,000).
- Eastern Goldfields Talent Development Centre (Goldfields Sport Development Foundation) – Elite Sports Athlete Development Program (\$6,500).

Multi-Year Service Agreements

The City continued its support for local organisations through ongoing service agreements, including:

- Boulder Bowling Club – Greenskeeper wages (\$35,000, Year 2 of 3).
- Kalgoorlie-Boulder Artisan Blacksmiths – Master classes, upskilling, and administration (\$27,964, Year 2 of 3).
- Kalgoorlie-Boulder Urban Landcare Group – Operational costs (\$99,000, Year 2 of 3).
- Zero2Hero – *Goldfields Young Heroes* program (\$15,000, Year 2 of 3).



- Artgold Inc. – Operational costs (\$133,950, Year 3 of 3).
- Eastern Goldfields Historical Society – operational costs (\$90,000, Year 3 of 3).
- Eastern Goldfields First Nations Council – NAIDOC *Week* (\$20,000, Year 3 of 3).
- Goldfields Women’s Health Care Centre – International Women’s Day event (\$9,000, Year 3 of 3).
- Kalgoorlie Baptist Church – Carols in Kalgoorlie (\$5,000, Year 3 of 3).
- Community Grants, Waivers, and Individual Support.

Alongside larger programs, the City’s grants, waivers, and individual awards provided practical assistance to local people and community initiatives. This year, the City provided:

- \$28,960 in community grants (three applicants).
- \$26,484 in hire fee waivers (eight applicants).
- \$12,297 to support 25 individuals competing at state, national, and international levels in sport and the arts.

These grants supported a wide range of initiatives – from the *Goldfields Aboriginal Football Carnival* to the *Desert Heart Song Festival*, as well as fee waivers for youth events and community Christmas celebrations.

In June 2025, Council endorsed a new Community Financial Support Policy, which integrates 29 separate funding streams into a single, easy-to-understand framework. This change will simplify and make it more transparent for community groups to access support, whether applying for a grant, a peppercorn lease or a rates concession.

A new Community Funding Handbook was also developed, so community members know what’s available, how to apply and how decisions are made. These changes will ensure the City’s support is fair, consistent and aligned with the community’s priorities.

About Kalgoorlie-Boulder

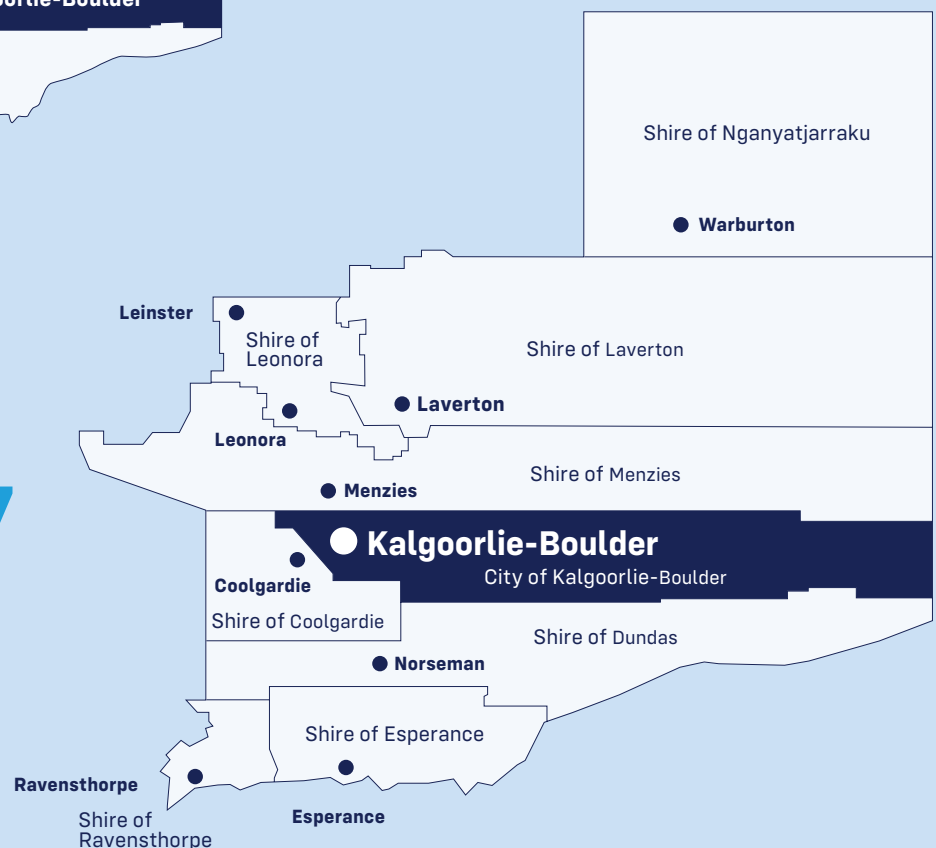
Kalgoorlie-Boulder is a regional city with a population of approximately 30,000 people. The city is located approximately 600km east of Perth and covers an area of 95,498.05km².



The town site of Kalgoorlie-Boulder is 70km², made up of residential, commercial and industrial properties. The city includes the suburbs of Kalgoorlie, Boulder, Hannans, Karlkurla, Lamington, Piccadilly, Williamstown, South Kalgoorlie, Somerville, West Kalgoorlie, Victory Heights, Broadwood and South Boulder.

Kalgoorlie-Boulder is Australia's largest outback city and the fifth largest urban centre in Western Australia. It is surrounded by the Great Western Woodlands which are considered the largest intact temperate woodland area remaining in the world.

Goldfields-Esperance Region



The name "Kalgoorlie" is derived from the First Nations word Karlkurla meaning "place of the silky pears."

Local Community and Economy

Community



30.9k

Population



2,243

Aboriginal & Torres
Strait Islander People



-0.5%

Annualised Population
Growth Rate (2011-2021)



56%

Fully own or are
Purchasing their Home



34

Median Age



17%

Speak a language other
than English at home



35%

Residents
born overseas



12.5k

Dwellings

Age Diversity



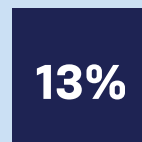
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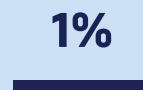
20-39



40-59



60-79



80+

Local Economy



16.3k

People are in
the workforce



7,326

Businesses



\$5.37b

Gross Regional
Product



92%

of workers live in
Kalgoorlie-Boulder



216,000

Annual Visitors to
the Region (2023)

The City's Vision and Mission



Vision

Connected by its many communities, abundant in economic and lifestyle opportunities.

By 2050, Kalgoorlie-Boulder is a thriving, sustainable and globally connected regional city – shaped by our Goldfields legacy and a rich Aboriginal heritage.

Kalgoorlie-Boulder is more than a place to live – it's a place of opportunity and innovation, where diverse industries, quality infrastructure and lifelong learning contribute to a city where families and businesses grow and prosper, communities connect and visitors feel welcome.



Mission

'Working together for the place and people we call home.'



The City's Services

The City delivers a vast array of services, facilities and infrastructure for the benefit of the Kalgoorlie-Boulder community, including:

- Roads and footpaths infrastructure;
- Health and recreation facilities including the Goldfields Oasis Recreation Centre, Kalgoorlie Golf Course and many playgrounds, parks, ovals and reserves;
- Facilities for commercial and community leasing opportunities;
- Delivery or facilitation of events and arts and culture programs throughout the year;
- Seniors programs at the EGCC, including in-service meals and a variety of different activities and other initiatives;
- Library and Men's Shed facilities with programs catering for all demographics of the community;
- Tourism opportunities including heritage tours and the Goldfields War Museum;
- Community development support with a focus on club, arts and culture development;
- Operation of the Kalgoorlie-Boulder Airport;
- Water and waste services including the sewerage network, water recycling facilities, garbage collection and tip facilities;
- Community safety initiatives including Safer Streets Patrol services;
- Animal management and environmental health management through rangers and health and compliance teams monitoring nuisances, implementing local laws and ensuring food safety for the community;
- Groundskeeping, street cleaning and general beautification and upkeep of the city; and
- Planning and development support, assessments and approvals.

These core external services are supported by internal teams including governance, strategic planning, advocacy, economic development, marketing and communications, and customer service.



Our Council

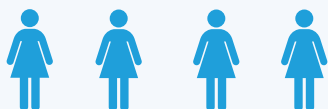
Elected Member Profiles



Gender diversity



60%
male



40%
female

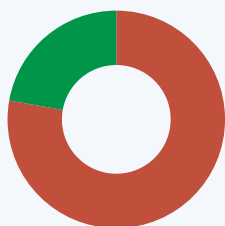
Age diversity

35-44  **4**

45-54  **2**

64+  **3**

Aboriginal and Torres Strait Islander



Yes **2** No **7**



Elected Members in Action





Mayor Glenn Wilson

Elected to Council: 2015

Elected as Deputy Mayor: 2021

Elected as Mayor: 2023

Age bracket: 35-44

Country of birth: Australia

Gender: Male

Linguistic background: English

Identifies as Aboriginal or Torres Strait

Islander: No

Email: Glenn.Wilson@ckb.wa.gov.au

Mayor Glenn Wilson was elected Mayor of the City in 2023, following his service as Deputy Mayor since 2021 and his initial election to Council in 2015. A digital media professional with deep ties to the Goldfields, Mayor Wilson has worked extensively within the media, mining and resources sectors.

His career began in radio broadcasting, where he built a solid reputation locally and nationally with Southern Cross Austereo, showcasing his communication and leadership skills.

A proud advocate for the local community, Mayor Wilson works closely to support economic development and drive growth within the Goldfields region. His passion for Kalgoorlie-Boulder extends beyond his professional achievements, having been actively involved in the community for many years, fostering strong connections and promoting local initiatives.

Mayor Wilson is committed to serving his community with integrity and dedication. Outside his public duties, he enjoys spending time with his partner and their two young children.



Deputy Mayor Kirsty Dellar

Elected to Council: 2021

Elected as Deputy Mayor: 2023

Age bracket: 45-54

Country of birth: Australia

Gender: Female

Linguistic background: English

Identifies as Aboriginal or Torres Strait

Islander: No

Tertiary qualifications: Master in Business Administration; Graduate Diploma in Management; Graduate Certificate in Leadership and Strategy

Email: Kirsty.Dellar@ckb.wa.gov.au

Deputy Mayor Kirsty Dellar has been a dedicated member of the City Council since 2021 and was elected Deputy Mayor in 2023, a role that few other women have held in the Council's history. With over two decades of experience as a local business owner, Kirsty has proudly operated Salty's Surf and Skate shop in Kalgoorlie for 20 years and has steadily grown the brand's global online presence.

Her entrepreneurial spirit and leadership are further reflected in her academic achievements, holding a Master of Business Administration, a Graduate Diploma in Management and a Graduate Certificate in Leadership and Strategy.

Originally from northern New South Wales, Kirsty grew up surrounded by sun and surf but embraced the desert lifestyle after moving to Kalgoorlie 25 years ago. Prior to her career in business, she worked in real estate, where she earned recognition as Rookie of the Year.

Kirsty is committed to enhancing local services and amenities. Her priorities on Council include driving stakeholder engagement and championing the community's priorities through advocacy.

Beyond her professional and civic roles, Kirsty is passionate about sports, particularly hockey, which she has played, coached, and mentored for over 45 years. She has recently taken up cycling and completed the Kalgoorlie Pipeline Half Marathon twice. Kirsty enjoys travelling and spending time with her husband, Merv, and their three children.



Councillor Deborah Botica

Elected to Council: 1995

Age bracket: 64+

Country of birth: Australia

Gender: Female

Linguistic background: English and
Croatian

**Identifies as Aboriginal or Torres Strait
Islander:** No

Tertiary qualifications: Bachelor of Social
Science; Bachelor of Nursing; Postgraduate
studies in Gerontology; Cert IV Age Care;
Diploma of Occupational Health and HR;
Cert IV in English 2nd Language; Cert IV in
Support Services; Cert IV in Travel

Email: Deborah.Botica@ckb.wa.gov.au

Councillor Deborah Botica has been a dedicated member of the City Council since 1995, serving the community for nearly three decades. With a strong academic background, she holds a Bachelor of Social Science and a Bachelor of Nursing, alongside postgraduate studies in Gerontology. Her qualifications also include a Certificate IV in Aged Care, Occupational Health and Human Resources, English as a Second Language, Support Services and Travel.

Born in Australia and fluent in both English and Croatian, Councillor Botica has brought a wealth of experience and knowledge to her role as an Elected Member, particularly in areas related to health and community services. She has been an active member of several important committees, including the Goldfields Women's Health Care Centre, RSL Boulder, Goldfields Women's Refuge and Drug and Alcohol Service. These positions reflect her passion for supporting vulnerable populations and supporting the well-being of her community.

Outside of her professional commitments, Deborah enjoys reading, exploring history, walking, and travelling and spending time with her family.



Councillor Terrence Winner

Elected to Council: 2019

Age bracket: 35-44

Country of birth: Australia

Gender: Male

Linguistic background: English

Identifies as Aboriginal or Torres Strait

Islander: Aboriginal

Tertiary qualifications: Graduate Diploma of Strategic Leadership; Advanced Diploma of Marketing; Advanced Diploma of Human Resource Management; Advanced Diploma of Leadership and Management; Diploma of Counselling; Diploma of Work Health and Safety; Diploma of Management; Diploma of Community Services Coordination

Email: Terrence.Winner@ckb.wa.gov.au

Councillor Terrence Winner has been a dedicated member of the City Council since 2019, bringing a wealth of experience and passion to his role. With an extensive background in leadership, he holds a Graduate Diploma of Strategic Leadership, as well as Advanced Diplomas in Marketing, Human Resource Management, and Leadership and Management. He also has Diplomas in Counselling, Work Health and Safety, Management and Community Services Coordination.

Terrence is the CEO of the Goldfields Individual and Family Support Association (GIFSA), where he works tirelessly to promote disability equality and inclusion. A respected Justice of the Peace, he is also the Chair of both the Goldfields-Esperance Development Commission and the District Leadership Group. His involvement extends to numerous other community groups, where he holds various chairperson and committee positions.

Terrence's passion for youth engagement, Aboriginal economic empowerment, and partnerships is evident in his commitment to creating opportunities for all. He is equally dedicated to enhancing tourism, supporting small to medium businesses and improving community liveability and sustainability.

An avid sports enthusiast, Terrence plays, coaches, and supports various sports within the region, reflecting his belief in the importance of physical activity for wellbeing. His vision for a safer, more inclusive community drives his work on Council, where he continues to advocate for meaningful change across the Goldfields region.



Councillor Wayne Johnson

Elected to Council: 2011-2015, 2021

Age bracket: 64+

Country of birth: Australia

Gender: Male

Linguistic background: English

Identifies as Aboriginal or Torres Strait

Islander: No

Tertiary qualifications: Diploma of Teaching; Teacher's Higher Certificate; Bachelor of Education

Email: Wayne.Johnson@ckb.wa.gov.au

Councillor Wayne Johnson has a long and dedicated history of service to the City, having served as a Councillor for over 16 years across multiple terms. A proud long-term resident of Boulder, where he grew up on Burt Street, Wayne has deep roots in the region.

He holds a Diploma in Teaching, a Teacher's Higher Certificate, and a Bachelor of Education. Wayne's career as a primary school teacher began in Warburton Ranger and Laverton District High Schools, followed by teaching positions at several schools in Kalgoorlie-Boulder, including the Kalgoorlie School of the Air, Kalgoorlie Central Primary School, North Kalgoorlie Primary School, and Boulder Primary School. He also served as an Education Officer at the Goldfields District Education Office and as Manager of the Goldfields Camp School.

Beyond education, Wayne has managed the ground handling services for Virgin Airlines in Kalgoorlie-Boulder and currently works with remote communities, handling water samples for testing to ensure safe drinking water. Additionally, he provides ground handling and Aerodrome Reporting Officer (ARO) services at Kambalda Airport and owns Goldfields Mini Sweepers.

Wayne is an active member of the community, serving as the Chairperson of the Kalgoorlie-Boulder Cemetery Board. His passion for sports includes involvement in volleyball, cricket, and umpiring local football.



Councillor Kyran O'Donnell

Elected to Council: 2013-2017, 2023

Age bracket: 64+

Country of birth: Australia

Gender: Male

Linguistic background: English

Identifies as Aboriginal or Torres Strait

Islander: No

Email: Kyran.O'Donnell@ckb.wa.gov.au

Councillor Kyran O'Donnell was elected to the City Council in 2023, bringing decades of diverse experience to his role. Kyran has a strong connection to the local community and a passion for public service. After completing high school studies, he embarked on a career in hospitality and joined the police force in 1982, where he served the community with dedication.

His commitment to public service led him to become a Member of Parliament from 2017 to 2021. Since then, Kyran has transitioned to small business ownership, where he continues to advocate for the local economy and community development.

Kyran is an active member of the Boulder Rotary Club, reflecting his deep involvement in community service. Demonstrating his long-standing support and passion for local sports, he holds the position of Vice-Chair of the Goldfields Football League and often serves as an umpire.

Kyran's diverse background, from law enforcement to politics and business, equips him with a unique perspective on the needs and opportunities of Kalgoorlie-Boulder.



Councillor Linden Brownley

Elected to Council: 2017-2021,
2023-September 2025

Age bracket: 35-44

Country of birth: Australia

Gender: Male

Linguistic background: Wongutha

Identifies as Aboriginal or Torres

Strait Islander: Aboriginal (Waljen &
Ngaanyatjarra)

Councillor Linden Brownley was re-elected to the City Council in 2023 and is a passionate advocate for Aboriginal empowerment and youth leadership. A Kalgoorlie-Boulder-based business owner and director, he co-founded Indigenous Personnel and Training, a labour-hire and civil contracting business that employs local people to build careers in the mining, civil, and construction industries. Linden also owns and runs Bush Ghoodhu Wongutha Tours, offering cultural experiences that highlight his connection to the land.

Linden's commitment to leadership began in his mid-teens when he became involved in youth leadership activities. His talents and dedication have been recognised on the global stage, having been selected as one of 200 young leaders worldwide to attend the inauguration of U.S. President Barack Obama in Washington in 2009.

Linden is deeply invested in forging strong cross-cultural relationships and advocating for a vibrant and safe community.



Councillor Nardia Turner

Elected to Council: 2017-2021, 2023

Age bracket: 45-54

Country of birth: Australia

Gender: Female

Linguistic background: English

Identifies as Aboriginal or Torres Strait

Islander: No

Email: Nardia.Turner@ckb.wa.gov.au

Councillor Nardia Turner was re-elected to the City Council in 2023, having previously served for four years in 2017. A lifelong resident of the region, Nardia is deeply committed to the Kalgoorlie-Boulder community and brings her passion for local development and community well-being to her role as an Elected Member. With three adult sons and two grandchildren, Nardia is proud to see her family live and work locally, continuing the strong ties to the community that she has fostered over the years. Her involvement in various sports and community groups underpins her dedication to supporting healthy, active lifestyles and promoting engagement across all ages.

Nardia is passionate about representing the needs and interests of residents, particularly in areas of community liveability, family support and local opportunities. As an active community member, she remains focused on ensuring Kalgoorlie-Boulder continues to grow as a vibrant and thriving place for families, businesses and future generations.



Councillor Carla Viskovich

Elected to Council: 2023

Age bracket: 35-44

Country of birth: Australia

Gender: Female

Linguistic background: English

Identifies as Aboriginal or Torres Strait

Islander: No

Tertiary qualifications: Certificate in
Business; Diploma in Real Estate

Email: Carla.Viskovich@ckb.wa.gov.au

Councillor Carla Viskovich was elected to the City Council in 2023 and is a dynamic leader with a strong commitment to the community.

Originally hailing from Warrnambool, Victoria, Carla moved to Kalgoorlie-Boulder on her own in 2007, drawn by the opportunity to forge her own path. Since then, she has become a successful businesswoman and the founder of Elite Choice Real Estate, which she established in 2012. Her entrepreneurial spirit and expertise in the property market have made her a respected figure in the local business community.

Carla holds a Certificate in Business and a Diploma in Real Estate, credentials that have underpinned her success in the real estate industry. Beyond her professional achievements, Carla is an active participant in the local community, serving as the president of both the Rookies Netball Club and the Franchise Basketball Club.

In addition to her community involvement, Carla is a devoted wife and proud mother of three children. Her passion for family life is matched by her enthusiasm for sports, camping, and event organisation. Carla is also a property investor and is currently studying Croatian, further expanding her skill set.

Role of Council

The Council, as the overall decision-making body, is responsible under the *Local Government Act 1995*, for:

- Governing the City's affairs (strategic planning for continued sustainability and monitoring of such strategies);
- Performing the City's functions (including developing mechanisms such as delegated authority and overseeing executive functions such as providing services and facilities (and regularly reviewing the same);
- Overseeing the allocation of the City's finances and resources; and
- Determining the City's policies.

Council receives reports, advice and recommendations from the CEO and administrative staff regarding decisions to be made. Council may resolve to adopt, amend, reject or defer a recommendation put to them by the CEO and administrative staff. The decisions made by Council are then implemented by the CEO and relevant department(s) of the City's administration team.

Role of Elected Members

As individuals, Elected Members do not have any decision-making authority and cannot make representations on behalf of the City.

The *Local Government Act 1995* provides that Elected Members are to:

- Represent the interests of the electors, ratepayers and residents of the district and take into account the interests of other persons who work in, or visit, the district;
- Participate in the deliberation and decision making of the local government at Council and Committee meetings;
- Facilitate communication with the community about Council decisions;
- Facilitate and maintain good working relationships with other Councillors, the Mayor and the CEO;
- Maintain and develop the requisite skills to effectively perform their role; and
- Perform such other functions as are given to an Elected Member by the *Local Government Act 1995* or any other written law.

Elected Members should focus on outcomes, policy and strategy and are expected (under the *Local Government Act 1995*, regulations, Elected Member's Code of Conduct and best practices) to:

- Avoid damage to the reputation of the City;
- Debate issues in an informed, open and honest manner;
- Work cooperatively with others and respect diversity;
- Act in good faith and not for improper or ulterior motives;
- Undertake their role with reasonable care and diligence;
- At all times act in accordance with the *Local Government Act 1995* and regulations, including in respect of obligations such as submitting returns, disclosing gifts, completing training and disclosing conflicts of interest;
- At all times act within the law generally;
- Keep the entire community in mind when considering issues and making decisions;
- Model leadership and good governance;
- Actively seek out and engage in training and development opportunities to improve the performance of their role;
- Attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role; and
- Raise community or policy issues without becoming involved in the administrative or operational aspects of the issue.

Allowance for Elected Members

	Mayor/ Deputy Mayor Allowance (per annum)	Meeting Attendance Fee (per annum)	Total
Mayor Glenn Wilson	\$97,115.00	\$51,412.00	\$148,527.00
Deputy Mayor Kirsty Dellar	\$24,279.00	\$34,278.00	\$58,557.00
Councillor Deborah Botica		\$34,278.00	\$34,278.00
Councillor Terrence Winner		\$34,278.00	\$34,278.00
Councillor Wayne Johnson		\$34,278.00	\$34,278.00
Councillor Kyran O'Donnell		\$34,278.00	\$34,278.00
Councillor Linden Brownley		\$34,278.00	\$34,278.00
Councillor Nardia Turner		\$34,278.00	\$34,278.00
Councillor Carla Viskovich		\$34,278.00	\$34,278.00

Council Meeting Attendance

Attended	Apology	Via Teams	No Show	No Meeting Held

Ordinary Council Meeting (third Monday of every month)

Name	22 Jul	19 Aug	16 Sep	28 Oct	18 Nov	16 Dec	20 Jan	17 Feb	17 Mar	22 Apr	19 May	16 Jun
Mayor Glenn Wilson												
Deputy Mayor Kirsty Dellar												
Cr Deborah Botica												
Cr Terrence Winner												
Cr Wayne Johnson												
Cr Kyran O'Donnell												
Cr Linden Brownley												
Cr Nardia Turner												
Cr Carla Viskovich												

Attended	Apology	Via Teams	No Show	No Meeting Held

Special Council Meetings

Name	8 July	10 March	24 March	28 April
Mayor Glenn Wilson				
Deputy Mayor Kirsty Dellar				
Cr Deborah Botica				
Cr Terrence Winner				
Cr Wayne Johnson				
Cr Kyran O'Donnell				
Cr Linden Brownley				
Cr Nardia Turner				
Cr Carla Viskovich				

Agenda Briefing Forum (second Monday of every month)

Name	15 Jul	12 Aug	9 Sep	21 Oct	11 Nov	9 Dec	13 Jan	10 Feb	10 Mar	14 Apr	12 May	9 Jun
Mayor Glenn Wilson												
Deputy Mayor Kirsty Dellar												
Cr Deborah Botica												
Cr Terrence Winner												
Cr Wayne Johnson												
Cr Kyran O'Donnell												
Cr Linden Brownley												
Cr Nardia Turner												
Cr Carla Viskovich												

Concept Forum (first Monday of every month)

Name	Jul	5 Aug	2 Sep	7 Oct	4 Nov	2 Dec	6 Jan	3 Feb	4 Mar	7 Apr	5 May	3 Jun
Mayor Glenn Wilson												
Deputy Mayor Kirsty Dellar												
Cr Deborah Botica												
Cr Terrence Winner												
Cr Wayne Johnson												
Cr Kyran O'Donnell												
Cr Linden Brownley												
Cr Nardia Turner												
Cr Carla Viskovich												

Strategic Workshop (fourth Monday of every month)

Name	8 Jul	26 Aug	24 Sep	14 Oct	Nov	Dec	Jan	24 Feb	24 Mar	28 Apr	26 May	23 Jun
Mayor Glenn Wilson												
Deputy Mayor Kirsty Dellar												
Cr Deborah Botica												
Cr Terrence Winner												
Cr Wayne Johnson												
Cr Kyran O'Donnell												
Cr Linden Brownley												
Cr Nardia Turner												
Cr Carla Viskovich												

Elected Member Training and Travel Records

During the **2024/25 financial year**, Elected Members completed training as set out below:

ELECTED MEMBER	Required to complete training in 2024/25?	COURSE NAME	DATE OF COMPLETION
Glenn Wilson	Not required**		
Kirsty Dellar	Not required**		
Debora Botica	Not required**		
Terrence Winner	Not required**		
Wayne Johnson	Yes	<ul style="list-style-type: none"> WALGA – Conflicts of Interest WALGA – Meeting Procedures WALGA – Serving on council 	2 August 2024 2 August 2024 30 August 2024
Kyran O'Donnell	Yes	<ul style="list-style-type: none"> WALGA – Conflicts of Interest WALGA – Meeting Procedures WALGA – Understanding Local Government WALGA – Serving on council WALGA – Understanding Financial reports and Budgets 	18 September 2024 18 September 2024 19 September 2024 24 October 2024 24 October 2024 18 September 2024
Linden Brownley	Yes	<ul style="list-style-type: none"> WALGA – Conflicts of Interest WALGA – Serving on council WALGA – Understanding Local Government WALGA – Meeting Procedures WALGA – Understanding Financial reports and Budgets 	18 September 2024 19 September 2024 31 October 2024 31 October 2024 31 October 2024
Nardia Turner	Not Required**		
Carla Viskovich	Yes	<ul style="list-style-type: none"> WALGA – Understanding Financial Reports and Budgets WALGA: Speaking professionally as an Elected Member 	17 July 2024 6 September 2024

In addition, the City provided further training and development opportunities for Elected Members in relation to the City's Standing Orders Local Law 2013, meeting procedures, community engagement and strategic planning.

Public Access Sessions and Question Time during Council Meetings

Members of the public who attend Ordinary Council meetings, special meetings and committee meetings are welcome to participate in Public Access and Question Time, held at the start of proceedings.

When a person wants to ask a question, the question must be submitted in writing using the Public Question Time submission form available on the City's website, at least 30 minutes before the start of the relevant meeting or, alternatively, emailed to the administration team by noon on the day of the meeting.

When a person wants Public Access in order to make a presentation to Council (without asking questions of Council), the person must complete

the Public Access application form available on the City's website and provide that to the CEO by no later than 2pm on the day of the Ordinary Council Meeting.

During the 2024/25 financial year, Council:

- Received 15 applications, with a total of 39 questions asked;
- Received six Public Access applications;
- Answered 34 Public Questions during a Council Meeting; and
- Took five Public Questions on notice and responded outside of the Council Meeting.



Committees

Following the October 2023 election, Council established a number of committees and appointed Elected Members as members of those. In accordance with the *Local Government Act 1995* and the City’s Committee Policy, memberships of a committee continue from the date of endorsement until the date of the next Council election.

These committee positions will be vacated on 18 October 2025 when the next ordinary election will occur.

Attended	Apology	Via Teams	No Show	Not Required	Proxy	Observer
					P	O

Audit and Risk Committee

The role of the Audit and Risk Committee is to oversee and advise Council on matters of financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and internal and external audit functions.

The following members were appointed following the October 2023 election and will hold these positions until the October 2025 election:

- Mayor Glenn Wilson (Chair)
- Deputy Mayor Kirsty Dellar
- Councillor Terrence Winner
- Councillor Wayne Johnson
- Councillor Nardia Turner
- Councillor Kyran O’Donnell
- Independent member Natasha Holderness (appointed in 2024)
- All Elected Members are deputy members who may attend if a member cannot.

Audit and Risk Committee

Name	11 Sep	4 Dec	16 Dec	5 Mar	5 Jun
Mayor Glenn Wilson					
Deputy Mayor Kirsty Dellar					
Cr Deborah Botica					
Cr Terrence Winner					
Cr Wayne Johnson					
Cr Kyran O’Donnell					
Cr Nardia Turner					
Cr Carla Viskovich	P	P	O	P	P

CEO Performance Review Committee

The role of the CEO Performance Review Committee is to undertake performance reviews of the CEO, recommend Key Performance Indicators for adoption by Council, and consider the contractual employment entitlements of the CEO.

The following members were appointed following the October 2023 local government election:

- Mayor Glenn Wilson (Chair)
- Councillor Deborah Botica
- Councillor Kyran O’Donnell
- All Elected Members are deputy members who may attend if a member cannot.

CEO Performance Review Committee

Name	11 Jul	3 Oct	9 Jan	10 Apr
Mayor Glenn Wilson				
Deputy Mayor Kirsty Dellar		O	O	O
Cr Deborah Botica				
Cr Kyran O’Donnell				
Cr Nardia Turner		P	P	
Cr Carla Viskovich		O	O	P



Strategic and General Purposes Committee

The purpose of this committee is to consider strategic, financial, policy or other performance issues prior to a Council meeting. The committee meets quarterly.

All Elected Members are members.

Attended	Apology	Via Teams	No Show

Strategic and General Purpose Committee

Name	30 Jul	30 Oct	29 Jan	30 Apr
Mayor Glenn Wilson				
Deputy Mayor Kirsty Dellar				
Cr Deborah Botica				
Cr Terrence Winner				
Cr Wayne Johnson				
Cr Kyrán O'Donnell				
Cr Linden Brownley				
Cr Nardia Turner				
Cr Carla Viskovich				

Youth Council

The City's Youth Council continued to provide a strong platform for consultation and engagement with young people in Kalgoorlie-Boulder during 2024/25. Made up of self-nominated members aged 12 to 25, the Youth Council gives young people a voice in community planning, City events, and youth-focused initiatives, while also offering opportunities to learn about how local government works.

In 2024/25, the Youth Council comprised the following members:

- Youth Mayor: Emilee Stewart (resigned December 2024)
- Acting Youth Mayor: Gabriella Mullin (commenced January 2025)
- Deputy Youth Mayor: Vacant
- Youth Councillors: Kyle Callaghan (term ended 2024), Juliet Puyaoan (resigned 2024), Connor Greaves, Selassie Menyanu, Kingston Barker, Kash Barker, Jake Hughes, Rick Vidich, Sophie Hunter

The Youth Council was supported by Councillor Terrence Winner as Council's representative.



What they worked on

Youth Council members contributed ideas for City events and activities, engaged with local schools and community groups and represented young people at civic events. Their input also helped shape the review and development of the Youth Action Plan 2025–2029, which identifies key focus areas such as well-being and safety, identity and belonging, accessible spaces and activities, and youth participation in decision-making.

Changes to structure

At the 16 June 2025 Ordinary Council Meeting, Council endorsed a change in the structure of the Youth Council, shifting it from a formal committee to a Council Working Group. This change removes the legislative requirements of a committee, while still enabling the Youth Council to meet its objectives and advocate for young people across the city.

Priorities for 2025/26

Over the coming year, the Youth Council will continue to grow its leadership role and provide a direct link between young people and the City. The focus will be on:

- Supporting the rollout of the Youth Action Plan 2025–2029, which was co-designed with more than 270 young people and community stakeholders;
- Ensuring young people are included in decisions about City events, spaces, and projects;
- Creating more opportunities for youth voices to be heard, particularly around safety, creative opportunities, and access to safe spaces; and
- Building stronger connections with primary and high school student leaders to encourage the next generation to get involved.

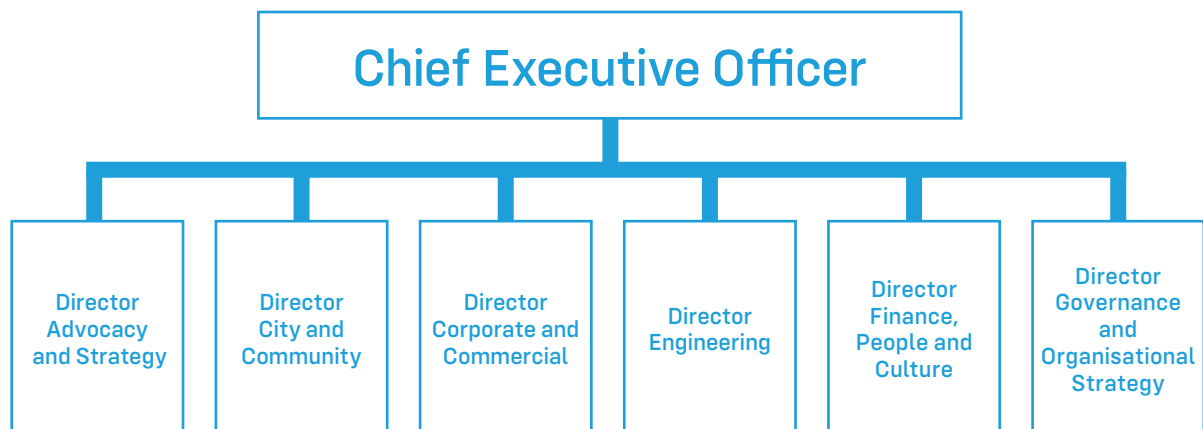


The Administration and Leadership



Organisational Structure

The City is an inclusive organisation that fosters a supportive culture and delivers excellent services.



The City proudly employs approximately 400 staff in outdoor and administrative roles across a number of business units comprising the following six directorates:

- Advocacy and Strategy;
- City and Community;
- Corporate and Commercial;
- Engineering;
- Finance, People and Culture; and
- Governance and Organisational Strategy.

The CEO is employed by Council and is responsible for employing all other staff members.

The CEO is supported by the Executive Leadership Team, who play a critical role in strategic planning, operational oversight and advising Council.

In October 2024, the Advocacy and Strategy Directorate was established, replacing the Directorate Community Development.

In March 2025, the Executive Leadership Team announced several organisational updates, including:

- Merger of People and Culture with Finance, to create the Finance, People and Culture directorate;
- Expansion of Governance portfolio and responsibilities to create Governance and Organisational Strategy directorate; and
- Renaming of former Development and Growth directorate to City and Community directorate.

Executive Leadership Team



Chief Executive Officer Andrew Brien

Andrew Brien is the City's CEO, bringing over 35 years of experience in local government leadership. He is known for his transformative contributions to the sector, with a focus on fostering a positive culture and accountability.

Andrew's expertise in organisational review, change management and business improvement has earned him a reputation as a change agent committed to elevating standards and governance within local councils.

Throughout his career, Andrew has led six councils, driving significant reforms that have improved service delivery, financial performance, and staff engagement. His leadership was pivotal during the amalgamation of four councils into the Fraser

Coast Regional Council, where he played a key role in managing complex transitions. His time as CEO of the City of Bayswater and Bunbury City Council further solidified his standing as a leader dedicated to community engagement and collaborative governance. Currently, at the City, Andrew has overseen critical cultural and structural changes, improved staff morale and reduced staff turnover.

Beyond his CEO role, Andrew is actively involved in professional organisations, including the Institute of Public Administration Australia (WA) and the Western Australian State Government's Housing First Homelessness Advisory Group, where his leadership continues to influence local government and community development in Western Australia.



Director Advocacy and Strategy

Mia Hicks

Mia Hicks is the Director of Advocacy and Strategy, with a background in business and strategic planning, fundraising, and economic development. She holds a Bachelor of Arts with a major in English, and has completed several core courses towards a Master of Business Administration at the University of Queensland. In 2023, after five years in local government, she was awarded the National Women in Local Government Award.

This financial year, Mia moved into a new Advocacy and Strategy Directorate, with a focus to drive strategic initiatives, foster strong relationships across all levels of government and advocating for the community's priorities, including seeking funding for key infrastructure projects.

Mia's commitment to community service is evident through her involvement with various not-for-profit organisations, including the Goldfields Women's Health Care Centre, and her current position on the board of the Goldfields-Esperance Community Trust.

Her dedication to advocacy, strategic visioning and leadership makes her a valuable asset to the City, driving positive change and fostering a thriving community.

Director City and Community

The Director City and Community is responsible for community development, arts and culture, customer service, events, community safety, ranger services, environmental health services, building and planning services.

During the 2024/25 financial year, this position was filled on an acting basis by a number of officers, including managers, the CEO and an interim director was appointed on a fixed term contract basis. The position was filled permanently with effect from September 2025.



Director Corporate and Commercial Cassandra Jaeger

Cassandra Jaeger is the Director of Corporate and Commercial at the City. She brings extensive experience in governance, strategic leadership, and project management, developed through a career in local government that began in 2018 at the City of Bayswater.

Since then, Cassandra has held a range of senior roles, including Executive Support/Research, Coordinator Governance and Risk, Special Projects Advisor and Manager Governance at the Town of Cambridge. In these positions, she successfully oversaw local elections, strengthened governance frameworks, and delivered innovative projects and process improvements. Her leadership and contribution to the sector were formally recognised in 2023 when she received the LG Professionals WA Emerging Leader of the Year Award.

Cassandra holds a Bachelor of Laws, a Bachelor of Arts (Politics and Journalism), a Certificate in Governance and Risk Management, and a Graduate Certificate in Executive Leadership and Management.

With a deep commitment to local government, Cassandra is focused on driving innovation across the City's operations and strengthening commercial services to support the organisation's long-term sustainability and vision.



Director Engineering Lui Camporeale

Luigi (Lui) Camporeale is a highly experienced professional with over 30 years of dedicated expertise in environmental, emergency, and community-focused initiatives. His career has been marked by continuous growth, learning, and leadership development, culminating in his current role as the Director of Engineering for the City.

Lui's strengths lie in leadership, collaboration, project delivery, and strategic thinking. He excels in motivating and managing diverse teams, innovative problem-solving and empowering staff through mentorship.

Lui's collaborative skills include effective communication and bringing parties together to find common solutions. He is proficient in project management and has a proven track record of delivering projects on time, within budget and meeting quality standards.

Lui's commitment extends well beyond his professional responsibilities. He is deeply involved in his community, holding long-standing leadership roles in various volunteer organisations. On weekends, you'll often find him enjoying quality time with his family or honing his skills on the golf course.



Director Finance, People and Culture Xandra Curnock

This position was filled by Xandra Curnock, the City's former Executive Manager Finance from its inception in March 2025 until 7 July 2025.



Director Governance and Organisational Strategy Frances Liston

Frances Liston is the Director Governance and Organisational Strategy for the City. She holds a Bachelor of Laws (Hons) and a Bachelor of Arts (International Studies), bringing a wealth of knowledge and expertise to her role. With 13 years of experience in the legal industry, Frances has developed a strong foundation in governance, compliance and risk management. Since joining the City in July 2022, Frances has leveraged her extensive background to enhance the City's governance and risk frameworks, ensuring robust and effective management practices. Her commitment to excellence is evident in her strategic approach and attention to detail.

In her personal life, Frances is highly involved in the local community for over 15 years. Her experience and commitment make her a valuable asset to the City, where she continues to drive positive change and uphold the highest standards of governance and risk management. She has played significant roles at the Goldfields Child Care Centre Inc., serving as Treasurer and Vice President before becoming the President of the management committee. Recently she became the Chairperson of the WA LG Professionals Governance Network Committee and a member of the WA LG Professionals Council Planning Committee. Her leadership and professional acumen have been instrumental in the City's expansion and continued success.

CEO Remuneration

The CEO was appointed in March 2022, and since then the CEO Performance Review Committee has reviewed his salary package annually.

Remuneration and Allowances	2025/26 FY
Chief Executive Officer Annual Salary	\$363,946.80
Superannuation	\$45,303.96
Other allowances and entitlements	\$76,592.04
Total	\$485,842.80*

* Inclusive of annual salary, regional allowance, vehicle, IT, housing and superannuation.

CEO 2024/25 Key Performance Indicators

Key Focus Areas	Performance Criteria
Achievement of the functions of the CEO in s5.41 of the <i>Local Government Act 1995</i> .	<ul style="list-style-type: none"> Present a report on achievement of the functions of the CEO by 30 June 2025.
High quality and timely advice to Council through Council reports and workshops.	<ul style="list-style-type: none"> CEO ensures strategic alignment of Integrated Planning and Reporting Framework and annual budget process in line with Council endorsed project plan.
Advice to Council on long-term financial sustainability including proposals for operational service efficiencies and revenue diversification.	<ul style="list-style-type: none"> Quality and timeliness of advice and management of the annual budget process and update of Long Term Financial Plan.
Improvement in City's Financial and Asset Management Maturity levels	<ul style="list-style-type: none"> Improvements in financial and IT management maturity as per Office of the Auditor General annual audit findings.
Delivery of strategic projects contained in the Corporate Business Plan 2025-2029	<ul style="list-style-type: none"> Strategic projects delivered in line with Council endorsed project plans. CEO stewardship of major projects. Note the list of strategic projects will be as approved by Council on adoption of the Corporate Business Plan 2025-2029.
Improve customer and business experience and community engagement	<ul style="list-style-type: none"> Establish customer feedback and community engagement measures to drive improvement. Implementation of regular community and business perception surveys.
Delivery of Capital Works Program	<ul style="list-style-type: none"> Delivery of approved Capital Works Program within time, budget and scope.
Advocacy on strategic initiatives and unfunded major projects	<ul style="list-style-type: none"> Progress in pursuing advocacy agenda with State and Federal Governments.
Executive leadership attributes	<ul style="list-style-type: none"> 360 survey on executive leadership capabilities.

Workforce Overview

The City employs over 400 staff across a wide range of facilities and business units, reflecting significant diversity in age, culture, and background. As outlined in the Year in Review section, the City has faced challenges in attracting and retaining staff, as shown in the turnover data below. Nonetheless, the City offers competitive remuneration and a comprehensive range of employee benefits, while actively developing recruitment strategies to strengthen both organisational operations and the broader Kalgoorlie-Boulder community.

The City takes pride in its diverse leadership, with strong age representation and near gender parity across executive and management roles. This diversity ensures a broad range of perspectives and experiences, leading to more informed decision-making and enhanced problem-solving across the organisation.

Executive and Management Diversity

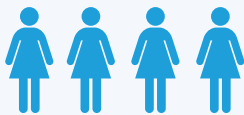
Diversity in Leadership

Executive Leadership Team

Gender diversity

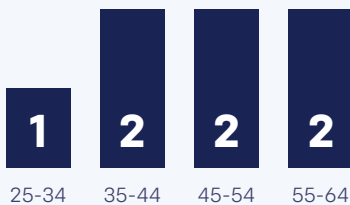


30%
male



70%
female

Age diversity



Management Team

Gender diversity

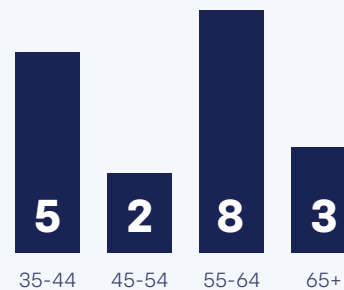


60%
male



40%
female

Age diversity



Diversity

Generation



Gen X



Gen Z



Millennial



Baby Boomer



Grand Total

Employment Status



Casual



Fixed Term
Contract -
Full Time



Fixed Term
Contract -
Part Time



Full Time



Part Time



Secondment -
Full Time



Grand Total

Male

Female



Salary Ranges

	Female	Male	Total
130,000 – 139,999	1	3	4
140,000 – 149,999	7	3	10
150,000 – 159,999	3	2	5
160,000 – 169,999		4	4
180,000 – 189,999		2	2
210,000 – 219,999	1		1
220,000 – 229,999	1	1	2
230,000 – 239,999	2		2
360,000 – 369,999		1	1

Employee Benefits

The City offers a number of incentives to attract and retain staff and ensure its ongoing ability to deliver services and projects for the benefit of the community. These include:

- Salary sacrifice opportunities;
- Flexible working arrangements and a monthly Rostered Day Off for eligible staff;
- A range of health and well-being initiatives, including the Employee Assistance Program;
- Generous superannuation contributions, with the City matching up to 3% voluntary additional contributions depending on length of service;
- Training and development opportunities, including study support;
- Subsidised gym and leisure centre membership at the Goldfields Oasis;
- \$300 annual facilities reimbursement for attendance at or use of City owned facilities;
- Childcare subsidy;
- On-site after-school and vacation care for primary school-aged children;
- Relocation allowance for eligible staff;
- Temporary housing for eligible staff;
- Induction and onboarding;
- First day of school leave;
- Income protection insurance;
- Private health discounts;
- Corporate uniform allocation; and
- Purchase of additional leave.

Reward and Recognition

As part of the City's commitment to organisational culture improvement, during 2024/25 several initiatives were implemented to increase staff reward and recognition. These initiatives included:

- Continuation of the Quarterly Services Awards Ceremony, which during 2024/25 recognised:
 - Six staff members who had worked for the City for five years;
 - Three staff members who had worked for the City for 10 years: and
 - 15 staff members who had worked for the City for 15 years.
- Implementation of bolstered Values Awards program and selection criteria, which during 2024/25 recognised:
 - 12 staff members for their values-focused behaviour;
 - 25 teams for their values-focused behaviour; and
 - Three staff members and one team for positive workplace health and safety activities.

Performance Management

The City is committed to continuous improvement and conducts regular reviews for new starters and annual staff performance reviews to ensure that all staff understand their roles and the expectations around their performance and behaviour, are given objective feedback, and have an opportunity to develop and access support.

With the support of the Executive Leadership Team and management team, Key Performance Indicators are developed and reviewed. Behaviours are assessed and opportunities are given for self-reflection and feedback. Structures are also in place to equip managers and supervisors who undertake performance management review meetings so that these meetings are effective, fair and consistent.

Training and Development

The People and Culture team facilitated a wide range of training and development programs throughout 2024/25. These opportunities supported staff safety, skills, leadership and professional growth across the organisation.

Category	Training and Development Programs (and number of attendees for each)	Total Number of Attendees
Leadership & Professional Skills	Leading Today for Tomorrow (22), Time Management (33), Communication Skills (40), Presentation & Public Speaking (19), Emotional Intelligence (4), Emotional Regulation & Behaviour (7), HR Toolkit for Managers (21), Staff Culture Workshop (139)	285
Safety & Well-being	Provide First Aid (24), CPR (25), Mental Health First Aid (6), Fire Warden (4), Manual Task Awareness (95), Ergonomic Champions (22), Prevent Sexual Harassment & Psychosocial Hazards (38), Syringe Handling (37)	251
Compliance & Induction	Corporate & First Nations Induction (197), Trainee & Apprentice Induction (5), Regulatory Officer Compliance Skills (ROCS) 1 (24), ROCS 2 (3), Record Keeping (55), Cyber Security & IT Onboarding (89), Finance Training (48), Procurement Training (129)	550
Plant, Equipment & Licences	Skid Steer (8), Excavator (9), Front Loader (4), HC Licence (1), HR Licence (1), 4WD (6), Chainsaw (17 across two courses), Roller Operations (6), Health & Safety Rep (12), Traffic Management (10), White Card (4)	78
Specialised Training	Certified Irrigation Installer (9), Food Safety Supervisor (1), Pool Lifeguard Renewal (8), Prosecutor Skill Set (2), WAPOL Firearm Safety (3), Playground Inspection (4), Pathology – Drug & Alcohol Testing (10), Referrals & Permits (15), Utility Plans (19), Overhead Infrastructure (14)	85
Formal Qualifications	Diploma Sports Turf Management (1), Certificate IV Communications & Marketing (1), Certificate III Sports Turf (1), Certificate III Business (1), Certificate III Community Services (1), Certificate III Horticulture (2), Certificate III Fitness (2), Certificate II Security (4)	13
Systems & IT	Microsoft Short Courses (7), Pulse Core Onboarding (42), Pulse Learning (28), Pulse Training (132), Design! Deliver! Delight! (240)	449
Total Participants across all programs		1,711

Training programs offered



Employee attendance





Work, Health and Safety

City staff work across a diverse range of environments – from offices and libraries to roads, depots, pools, and community events – and the City is committed to supporting their safety, health and overall well-being.

In 2024/25, a total of 356 incidents were reported, representing an increase on the previous year which can be attributed to increased training for staff on reporting and how to proactively identify and record potential risks.

There were 96 hazards identified and reported which is a 58% reduction from 2023/24. This downward trend indicates that risks are being managed earlier and more proactively, reducing the likelihood of harm.

The total number of injuries decreased to 49, down from 74 in the previous year. Almost half of these occurred among depot-based staff, whose roles naturally involve higher physical demands. This improvement demonstrates the impact of the City's renewed focus on safety awareness, training and preventative measures.

The use of the Employee Assistance Program (EAP) declined slightly, from 116 sessions in 2023/24 to

105 in 2024/25. While fewer one-on-one sessions were recorded, the City continues to see strong participation from staff in face-to-face well-being initiatives, such as group workshops and awareness campaigns, including R U OK? Week.

Overall, these results demonstrate that the City's continued investment in workplace health, safety, and well-being is creating a more supportive and resilient organisation.

- A total of 96 hazards were identified and reported in the 2024/25 financial year, being 58% less than in 2023/24.
- There was a total of 49 reported injuries in the 2024/2025 financial year, down from 74 from 2023/24. Twenty three of these were depot staff.
- There has been a decrease in the 2024/25 financial year for EAP usage, down from 116 sessions in 2023/24 to 105 sessions in 2024/25. This can possibly be attributed to increased awareness with group sessions held in key areas of the City, workshops around mental health, and R U OK? Week.

Employee Well-being

Alongside a focus on safety, the City continued to invest in initiatives that promote the physical and mental health of staff. In 2024/25, these included:

- Influenza vaccination program – attended by 71 staff to support seasonal health and reduce workplace illness.
- Skin cancer screening program – accessed by 66 staff, providing early detection and prevention opportunities.
- Fortnightly Tai Chi sessions – helping staff build balance, strength, and mindfulness through gentle movement and relaxation.
- R U OK? Week – a full week of activities encouraging teams to connect, check in, and support one another.
- Ergonomic assessments – 24 assessments delivered by LGIS Mutual Services WA to reduce risks of strain and injury in the workplace.
- Nutrition and well-being workshops – a group cooking demonstration attended by 17 staff and individual nutrition consultations for 32 staff.
- Health insurance engagement opportunities – enabling staff to review their coverage and explore wellbeing resources.

These initiatives reflect the City’s ongoing commitment to fostering a supportive and healthy workplace culture – one that values the well-being of every team member.

Working Together on Safety

The City’s Health and Safety Committee plays a vital role in keeping safety a shared responsibility across the organisation. In 2024/25, the committee grew from 11 to 14 representatives, covering most City sites. Meeting every two months, the group reviews workplace incidents, safety reports, and workers’ compensation statistics, and helps guide improvements to policies and procedures.

EAP

105

2024 / 2025

↗ 10.4%

116

2023 / 2024

Hazards

96

2024 / 2025

↗ 58%

152

2023 / 2024

Injuries

49

2024 / 2025

23% Depot Staff

↗ 34%

74

2023 / 2024

24.32% Depot Staff



Corporate Governance

Statutory reporting

Appendix 1 provides statutory reporting in relation to requirements relating to the City's Record Keeping, Freedom of Information and policy review over the 2024/25 financial year.

Code of conduct for Elected Members, Committee Members and Candidates

The City is required under the *Local Government Act 1995* to adopt a model code of conduct for Elected Members from the *Local Government (Model Code of Conduct) Regulations 2021*. This applies to Elected Members, Committee Members, and Electoral Candidates. A current version of the Elected Member's Code of Conduct is published on the City's website.

As set out in the relevant regulations, the Elected Member's Code of Conduct includes the following requirements (amongst other matters):

Personal integrity

A duty to:

- a. act with reasonable care and diligence;
- b. act with honesty and integrity;
- c. act lawfully;
- d. identify and appropriately manage any conflict of interest;
- e. avoid damage to the reputation of the local government.

A further duty to:

- a. act in accordance with the trust placed in council members and committee members; and
- b. participate in decision-making in an honest, fair, impartial, and timely manner; and
- c. actively seek out and engage in training and development opportunities to improve the performance of their role; and
- d. attend and participate in briefings, workshops, and training sessions provided or arranged by the local government in relation to the performance of their role.

Accountability

A duty to:

- a. base decisions on relevant and factually correct information;
- b. make decisions on merit, in the public interest, and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- c. read all agenda papers given to them in relation to council or committee meetings; and
- d. be open and accountable to, and represent, the community in the district.

Securing personal advantage or disadvantaging others

A duty not to make improper use of their office:

- a. to gain, directly or indirectly, an advantage for themselves or any other person; or
- b. to cause detriment to the local government or any other person.

Disclosure of information

A duty not to disclose information:

- a. derived from a confidential document; or
- b. acquired at a closed meeting other than information derived from a non-confidential document.

Unless that information is subject to an exception including that it was authorised by Council, already in the public domain, was a disclosure required by law or to the Minister or for the purpose of legal advice.

Disclosure of interests

A member who has an interest in any matter to be discussed at a Council or Committee meeting attended by the member must disclose the nature of the interest (being an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and includes an interest arising from kinship, friendship or membership of an association):

- In a written notice given to the CEO before the meeting; or
- At the meeting immediately before the matter is discussed.

Employee Code of Conduct

The Employee Code of Conduct sets the standard for all the City's employees for behaviour and conduct, and as is required by the *Local Government Act 1995*, addresses matters prescribed in Part 4A of the *Local Government (Administration) Regulations 2021*. This includes the following (amongst other matters):

- Behavioural standards including honesty and integrity requirements;
- Performance standards including appropriate communications and compliance with directions;
- Receiving gifts and keeping of records in relation to such gifts;
- Conflicts of interest;
- Use and disclosure of information;
- Record keeping requirements; and
- Use of resources and finances.

The Employee Code of Conduct is reviewed regularly to ensure it meets community expectations, organisational standards and regulatory requirements. The current version of the Employee Code of Conduct is published on the City's website.

Registers

Part of the City's transparency and accountability is achieved through the public availability of statutory registers, including:

- Electoral gift register;
- Gift register (including travel contributions);
- Complaint register;
- Councillor training register;
- Council travel register;
- CEO delegated authority register; and
- Staff delegated authority register.

In addition, the City maintains and publishes additional registers on its website in accordance with Council policy, including:

- Association with Political Parties Register;
- Contact with Developers Register; and
- Elected Member Attendance Register.

These registers are updated in a timely manner and published on the City's website in accordance with the requirements of the *Local Government Act 1995* and/or Council policy.

Details About Official Complaints

During the financial year, no complaints were recorded in the City's complaints register.

Integrity Framework and related activities

The City recognises that operating with the highest level of integrity is integral to achieving good governance practices in all areas of our responsibility and operations. It is also critical to building and maintaining the trust of the Kalgoorlie-Boulder community.

The CEO endorsed the City's Integrity Framework that was developed to coordinate the City's policies, procedures, and systems, as well as outlining the roles and responsibilities of its various persons and bodies that provide integrity-related functions.

Following the endorsement of the Integrity Framework, throughout the 2024/25 financial year, the City took action to ensure that all Elected Members and employees take seriously their responsibility for the safeguarding of the City's integrity. This included:

- Acting with honesty and transparency;
- Exercising decision-making powers in the best interests of the Kalgoorlie-Boulder community, without conflict of interest or undue influence;
- Understanding and complying with their relevant Code of Conduct;
- Preventing, reporting, and managing occurrences of improper conduct in accordance with the Code of Conduct and external reporting mechanisms;
- Modelling the City's values and principles of integrity every day; and
- Making suggestions on how the City can improve its approach to integrity.

To support the implementation of the Integrity Framework, in 2023, 2024 and 2025 the City used the Public Sector Commission's Integrity Self-Assessment Tool to undertake an analysis of the activities that are in place, that the City is developing, and that the City needs to develop. During the 2024/25 financial year, the City's integrity-focused activities included:

- Introducing requirements for more detailed reference and background checks for candidates for employment;
- Creating operational guidelines to better



define roles and responsibilities, systems and reporting mechanisms in relation to management of integrity issues, misconduct and serious misconduct;

- Creating “integrity” focused content that can be used in staff newsletters, and on the staff intranet page; and
- Endorsing the new Risk Management Framework and Risk Management Strategy.

Governance Framework

Governance is the process of directing, controlling, and holding organisations accountable for all aspects of their function. It requires clear and effective operational systems to be both developed and complied with to ensure equity, transparency, and accountability while also establishing a benchmark for continuous review and improvement.

The elected Council and staff of the City consider good governance is critical if the community is to have confidence in it. The City’s Governance Framework sets out guidelines and standards expected of Elected Members and employees to achieve good governance through concepts such as compliance, community participation, ethical conduct, transparency, accountability and ongoing performance management. It also sets out the roles of Council members, management, and employees of the City and their relationships, along with financial, legal, and ethical responsibilities that impact individuals and the organisation.

Risk Management Framework

The Risk Management Framework provides an effective structure to identify, assess, review and manage risks, and ensures role clarity and transparency in these processes.

The implementation of risk management requires all officers to take responsibility for risk management activities, including identifying risks, assessing and managing risks, and undertaking risk control activities.

The Risk Management Framework outlines various stages in risk assessment and management, including identification, assessment, analysis and control development and implementation.

The City maintains strategic, operational, and project risk registers which staff contribute to (through appropriate reporting channels) in the event a risk is identified.

In 2024/25, the roles of Council and the administration team were refocused to include a greater level of attention to various responsibilities including:

- Council and Audit and Risk Committee: Determining the City’s risk appetite and tolerance position to guide decision-making, and providing oversight of audit and policy;
- CEO and Executive Leadership Team: Embedding improved risk assessment in Council reports and strategic planning, ensuring all staff employ risk management strategies in their day-to-day operations and own and manage the City’s risk profiles;



- Governance and Organisational Strategy team: Facilitating the development of the City's risk management operating system and supporting the implementation of strategies by staff; and
- Employees: Driving a risk management culture within their teams by engaging in monthly discussions and ensuring risks are constantly identified, assessed and managed.

Corporate Performance Reporting

The City's Corporate Performance Framework sets out minimum reporting standards for providing updates to Council on the delivery of the Corporate Business Plan, Major Projects, and Operational Services, as well as standard reporting requirements for the Audit, Risk and Improvement Committee, Strategic and General Purposes Committee, and Council.

With the planned adoption of the City's new Strategic Community Plan 2025-2035 and Corporate Business Plan 2025-2029 in July, new performance indicators and reporting structures have been developed to improve transparency and reporting to Council and the Community.

Compliance Audit Return

By 31 March each year, the City is required to complete and submit to the Department of Local Government, Industry Regulation and Safety a Compliance Audit Return. This return identifies a number of legislative and regulatory compliance requirements for the City to self-assess against

to ensure that it is meeting those requirements. Assessment areas include local laws, tenders, meeting processes, disclosures and financial management

Following Audit and Risk Committee and Council endorsement, the City submitted this return in March 2024, with the following critical information identified in the return for the 2024/25 financial year:

- The requirement to record every exercise of delegated authority is currently difficult to oversee to ensure this is consistently met – records are kept generally but not specifically to comply with this requirement and work is ongoing to improve education, training and compliance with record keeping;
- There are four occasions where Elected Members remained in Chambers during the OCM despite having a financial interest;
- One former employee and two former Elected Members did not complete their annual returns. The Corruption and Crime Commission was notified with no action needing to be taken;
- The City's register of financial interests contained in lodged returns is kept in Attain but this program has restrictions in its ability to produce a completed register for publication;
- Records of disclosures of interest are kept by the City, however the date of the disclosure is not captured in the register (since amended);
- A number of leases have been identified through internal review as being non-compliant



with public notice requirements under the *Local Government Act*, and work is continuing in relation to these.

Public Sector Commission Annual Integrity and Conduct Return

At the end of each financial year, the City is required to complete and submit to the Public Sector Commission an Annual Integrity and Conduct Return. This return identifies the number of integrity related human resources actions that are raised and investigated by the City, as well as ascertaining the nature of integrity related activities undertaken by the City during the relevant financial year (such as development of the Integrity Framework, use of the Integrity Self-Assessment Snapshot Tool, delivering Code of Conduct education, and establishment of Public Interest Disclosure requirements).

Primary Returns and Annual Returns

To assist in identifying actual or potential conflicts of interest, the *Local Government Act 1995* requires Elected Members and certain employees to complete a Primary Return within three months of commencing office or employment. The Primary Return is a summary of a person's financial interests and other relevant personal information at the time it is submitted. It includes:

- Any interest in any real property in the City;
- Sources of income for the relevant financial year;
- Beneficial interests in any trust;

- Corporate interests;
- Certain debts; and
- Disposition of real property.

In the 2024/25 financial year, 28 employees completed Primary Returns within the required timeframe. By no later than 31 August each year, Council members and certain employees (including those in senior positions and those with delegated authority) must complete an Annual Return to disclose any changes to information submitted in the Primary Return or last Annual Return, including the disclosure of any new interests.

In the 2024/25 financial year:

- 28 employees completed a Primary Return, with all completed on time;
- 81 employees completed their Annual Returns between 1 July and 31 August 2024;
- All current Elected Members and all but two former Elected Members completed Annual Returns between 1 July and 31 August 2024;
- One employee and two former Elected Members did not complete their Annual Returns. Any employees or Elected Members who do not complete their returns on time are reported to the Corruption and Crime Commission.



Strategic Direction

Strategic Community Plan and Corporate Business Plan

A significant amount of work was undertaken in relation to the major review of the Strategic Community Plan and resulting Corporate Business Plan during the financial year; however, no modifications were made to either plan during this financial year.

As outlined earlier in this Annual Report, the City's draft Strategic Community Plan 2025-2035 will deliver, once adopted in July 2025, a new strategic vision for the City, informed by the Kalgoorlie-Boulder Community.

The Strategic Community Plan demonstrates a clear focus across four primary strategic objectives:

1. Communities connected through people, place and purpose
2. Vibrant local economy and businesses
3. Robust built environment and sustainable natural environment

4. Strong organisation empowered to lead
We encourage everyone to play a role in bringing this plan to life.

These four key strategic objectives have been further expanded with strategies and priority focus areas for the City's service and project delivery. The City's Corporate Business Plan 2025-2029, once adopted, will set out, by each business unit, various actions needing to be completed across all facets of the City over the next four years in order for the City to demonstrate successful achievement of the community's priorities.

Business Unit Strategies

During the 2024/25 financial year, with support from the Executive Leadership Team, the City's managers led their teams to develop strategic plans for their business units. These strategies set out how resources, including staff and budget, will be applied to meet business-as-usual service delivery as well as project delivery, and support

the identification of both external and internal stakeholders and key planning requirements to enable improved collaboration and performance across the City.

The strategies support delivery of the Corporate Business Plan's action lists through improved planning.

Integrated Planning Framework

The State Government developed an Integrated Planning and Reporting Framework which:

- Recognises that planning for a local government is holistic in nature and driven by the community;
- Builds organisational and resource capability to meet community needs;
- Optimises success by understanding the integration and interdependencies between the components; and
- Emphasises performance monitoring so that local governments can adapt and respond to changes in community needs and the business environment.





Key Planning Documents

Long-Term Financial Plan

The City's Long Term Financial Plan 2025-2035 is a document which sets out its expected financial commitments and forecasts for a 10-year period. This is informed by the City's Strategic Community Plan and Corporate Business Plan and informs the annual budget that is adopted by Council.



Workforce Plan

The City's Workforce Plan is due for completion in 2026 and will support the City's delivery of the Strategic Community Plan and Corporate Business Plan by identifying workforce requirements and strategies for current and future operations over a four year (or longer) period. This includes staff needs, performance indicators and management resources and consideration of current and future operating environments (both internal and external).

Asset Management Framework

The City's Asset Management Framework requires ongoing continuous improvement and will enhance the sustainable management of City assets by encouraging whole-of-life and whole-of-organisation approaches and the effective identification and management of risks associated with the use of assets. The intent of the framework is to establish a process of continuous improvement of long-term asset management, requiring City officers to understand and respond to social, economic and environmental change in ways that ensure sustainable use of physical and financial resources.

ICT Strategic Plan

Information is a strategic resource that underpins the City's key functions and decision-making processes. The way information is managed, including the technology used to support it, is therefore central to local government's business practices. The ICT Strategic Plan sets out the key components that need to be considered in managing the City's ICT resources and is due for completion in 2026.

Supporting Strategies and Plans

Risk Management Framework

The City's Risk Management Framework, established under the City's Risk Management Policy, incorporates all aspects of risk management including:

- Categories of risks applicable to the City, and relevant external and internal influences;
- Principles of risk management;
- Determination of the City's risk tolerance;
- Risk Assessment requirements including treatment development; and
- Risk Management expectations.

Local Planning Scheme 2

The Scheme is a legal document that regulates land use activities and development and was gazetted in 2023 with the following goals:

- To ensure that zoning provides the opportunity for a more diversified mix of housing types;
- Increase the total area of industrial zoned land to support local business development;
- Provide development incentives to encourage investment in the CBD and suburbs;
- Introduce a mixed-use zone to allow for small business development within special residential areas and on rural lifestyle blocks; and
- Establish policies that support the mining sector.

The Local Planning Scheme 2 consists of two documents being:

- Scheme text which contains specific requirements for development and land use; and
- Scheme maps that prescribe planning zones that direct the type of development that can occur within each zone, reserve areas to protect land and community land uses, and different residential and mixed-use zones to encourage a range of residential densities and areas for mixed-use development.

Reconciliation Action Plan

The City's Reconciliation Action Plan (RAP) guides how the City works with local Aboriginal and Torres Strait Islander people to achieve better outcomes. Development of the RAP occurred over two years and reflects extensive planning efforts with local stakeholders, Elected Members and various working groups. The RAP is championed by the City's Executive Leadership Team with support, guidance and direction from the City's internal Reconciliation Working Group comprised of staff, and the external Reconciliation Focus Group which is comprised of local stakeholders who work with staff to deliver outcomes.



Access and Inclusion Plan

The Access and Inclusion Plan 2021-2026 was developed under the *Western Australian Disability Services Act 1993* (amended 2004) and helps the City plan and ensure appropriate access and inclusion in our community. The City aims to provide public spaces that facilitate a diverse range of activities and strengthen social bonds within the community, and deliver the community better connectivity with the rest of Australia and the world.

The plan supports people with disabilities as well as others in our community who experience access and inclusion barriers (such as the elderly, parents with prams, people from culturally and linguistically diverse backgrounds, people who identify as Aboriginal or Torres Strait Islander, and people who identify as part of the LGBTQIA+ community) and demonstrates the means by which the City will achieve its aims in relation to accessibility and inclusion of the community.



Age Friendly Strategy

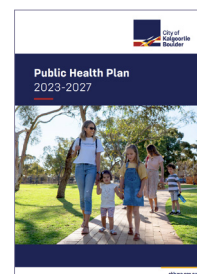
The City's Age Friendly Strategy 2022-2026 ensures that the City and senior service providers work together to create a city that is age-friendly for the benefit of all senior community members.

The strategy identifies community priorities, service development opportunities, and new initiatives that will enhance the health and well-being of older people living and working in, and visiting the city. The strategy also includes an implementation plan over four years for achieving the priority outcomes. This plan will be reviewed and amended according to seniors' feedback on an annual basis. By 2050, people over the age of 65 years old will make up over 18.2% of Kalgoorlie-Boulder's population; planning for this population increase is required to ensure the city remains inclusive and accessible for this demographic of the local population.



Public Health Plan

The City's development of the Public Health Plan 2023-2027 aligns a number of actions with the City's strategic commitments to expand and diversify our economy, keep our community safe, connect our community and maintain a green and sustainable city. The City is working to create and improve the physical, social, natural, cultural and economic environments that promote community health and well-being. The plan sets the health priorities for residents and visitors, outlines strategies to prevent, promote or reduce public health issues, partners with local agencies, supports the community to achieve optimum health and well-being, and demonstrates a commitment to continuing to ensure safe and secure public spaces as well as equal access to facilities such as parks, recreational areas, footpaths, and community centres.



Community Safety and Crime Prevention Plan

The City's Community Safety and Crime Prevention Plan 2024-2028 has been developed to support a coordinated, holistic response to address matters of community safety, and is an instrument to guide partnerships, document methods and encourage the delivery of community safety solutions.

The plan is a roadmap for informed decision making, effective partnerships, and evidence-based strategies, and aligns the City's internal policies with community expectations so the City can make a positive difference to the things that have been identified as most important.



Water Utility Services Plan

The Water Utility Services Plan is the guiding strategic document for Water Services. The plan outlines the strategic intent for the delivery of sewerage services, wastewater treatment and recycled water services in Kalgoorlie-Boulder, encompassing clearly defined objectives and key performance indicators.



Our Performance

Performance against our strategic goals

The Strategic Community Plan 2020-2030 was established with the following six strategic pillars which underpinned the City's activities:

1. Safe
2. Empowered
3. Connected
4. Sustainable
5. Futuristic
6. Capable

These strategic pillars were underpinned by the 2023-2027 Corporate Business Plan which set out a comprehensive plan of activities which would be delivered against these. Successful achievements in 2024/25 included a variety of activities set out below.



Safe

- Expansion of the City's CCTV network across multiple facilities and WA Police-prioritised areas to enhance public safety and security.
- Commissioning of a mobile CCTV trailer, strategically deployed to six locations to support WA Police operations, deter antisocial behaviour and enhance surveillance in high-risk areas.
- Significant expansion of the Safer Streets Patrol team from four to 10 officers and extended patrol operations from five days per week to seven days per week.
- Increased Safer Streets hours from 7:30am–4:30pm to 7:30am–5:30pm, allowing greater flexibility and coverage during peak community activity times.
- Strong progress toward achieving Essential Eight Maturity Level 1, enhancing the City's overall cybersecurity posture.

- Completion of a comprehensive audit of playgrounds around Kalgoorlie-Boulder.
- Delivery of ongoing initiatives to keep young people engaged and active, including:
 - Weekly street sports during school terms and the Egan Street Pop Up Skatepark.
 - School Holiday Activations – Shred Fest with skate clinics and skate competitions held every school holidays.
 - Youth Awards 2025.
 - Youth Week held in April 2025.
- Extension of opening hours of the Animal Management Facility to make it more convenient for community members to adopt, reclaim, and register animals.
- Achievement of 80% compliance with the new Food Standards Code requirements for food safety supervisors by supporting access of community groups to accredited training providers in Kalgoorlie-Boulder.
- Expansion of mosquito control efforts in risk areas, including surveillance and larval habitat treatment, to reduce the incidence of mosquito-borne diseases.
- Processing of over 350 health applications covering a range of services such as new business registrations, event applications and temporary food-stall permit



Connected

- Delivery of local business and economic development activities.
- Continued growth of airport passenger numbers, with the year exceeding 400,000 passengers.
- Oasis recorded 992,974 visits, with 55,784 through the 24/7 gym gate in a 12-month period.
- Hosting of Seniors Week, launched with a party attended by 150 people at the Kalgoorlie Town Hall.
- Organising and hosting of the Seniors Christmas Lunch, attended by 400 seniors.



- The EGCC made 2,324 soups, 3,669 mains and 2,966 desserts for Kalgoorlie-Boulder's seniors.
- Organised and hosted the Twilight Christmas Markets including the Snow Sessions, an immersive experience which featured a winter wonderland themed stage set up with artificial snow falling from the stage rigging system.
- There were over 33,137 visitors to the library.
- The C.Y. O'Connor Men's Shed hosted International Men's Day event with over 100 people attending, and with a number of stalls supported by local stakeholders.
- The C.Y. O'Connor Men's Shed trialled a new program, Finding Fast Friends, which is an engaging way to meet new people and was attended by 30 people.
- The Golf Course hosted the WA PGA, which has been held at the Kalgoorlie Golf Course for the past 12 years and saw over 120 professionals play.
- In partnership with the Kalgoorlie-Boulder Chamber of Commerce and Industry (KBCCI), in March 2025 the Golf Course hosted a flagship corporate golf day with over 120 participants and over \$105,000 raised for Variety WA.
- Delivery of the Easter Family Celebration with over 200 attendees and offering activities including an Easter-egg hunt, jumping castle, kids' crafts, face painting, and live entertainment.
- Supported the delivery of community-led NAIDOC Week activities and celebrations.
- Organised the International Day of People with Disabilities event celebrating the theme "Amplifying the leadership of persons with disabilities for an inclusive and sustainable future", with 12 stallholders, keynote speakers and 50 community members in attendance.
- Led a full program of internal and external events to promote and celebrate reconciliation during Reconciliation Week 2025 including First Nations art workshops, on-country cultural sessions, and First Nations storytelling activities.
- Delivery of "Healthy Home" assessments and health promotion activities in remote Aboriginal communities including Tjuntjuntjara, Warburton and Laverton.



Futuristic

- Completion of the Goldfields Professional Development Project with two early childhood education and care (ECEC) conferences and professional development blocks for Goldfields (including Kalgoorlie-Boulder, Leonora and Coolgardie), held in October 2024 and March 2025.
- Delivery of the ECEC Educators Awards Program, a rewards and recognition scheme to help retain high performing Kalgoorlie-Boulder ECEC educators that was launched on 26 May 2025.
- Launch of the new Kalgoorlie-Boulder Higher Education and Training Guide in August 2024.
- The 'Alfresco Dining Policy' has been adopted by Council to guide the development of outdoor dining areas within the City.
- Facilitation of more mixed used development land supply through a market led proposal to release Area 1 to M/Group for future development.

- Maintained ongoing collaboration with Development WA in the delivery of Yilkari Industrial Estate, with subdivision civil works having commenced and being due for completion in 2025/26.
- Facilitation of more residential land supply through a market led proposal to release Lot 72 Trasimeno Way to Westralia Homes.



Sustainable

- Delivery of a range of free waste and sustainability workshops to the community, covering topics such as composting, preserving the harvest, saving water in the home and reducing household waste.
- Facilitation of waste stations at the Sunset Concert Series, Christmas Street Party and the Multicultural Festival, diverting recyclable materials from landfill and increasing community awareness of waste separation.
- Conduct of educational sessions at schools and local childcare centres, engaging young people in waste reduction and environmental stewardship



Empowered

- Submission of an updated Recordkeeping Plan to the State Records Commission, reinforcing the City's commitment to compliance and best-practice information governance.
- Completion of numerous steps taken to implement Asset Management Framework including self-assessment against National Asset Management Framework, updating Asset Management Policy and engaging with internal stakeholders.
- Development of a Business Improvement Framework and completion of a number of related initiatives and projects including in relation to Roadworks Community Engagement and Snap, Send, Solve.
- Implementation of Enterprise Risk Management software program across the organisation.
- Achieved Council endorsement of new Organisational Risk Register.
- Update of Council report templates to expand information provided to Council and development of organisation-wide templates to support and improve internal operations, planning and review.



Capable

- Undertook planning for major works including strengthening of facilities to accommodate parking of two or more heavy jets, back-up generators and fire pumps, security fencing upgrades and airport terminal refurbishment project.
- Conducting special Sunday morning tours of the Boulder Town Hall for the Indian Pacific train.

- Organisation and hosting of the Kalgoorlie-Boulder Heritage Festival from 18 April – 19 May 2024.
- Adoption of the Kalgoorlie-Boulder Tourism Plan 2025-2030 to guide the strategic delivery of tourism initiatives in partnership with industry stakeholders.

Advocacy

The City has continued to grow its advocacy and strategic initiatives over 2024/25, which has included centralising and strategising the City's grant and award opportunities and applications, and developing detailed advocacy documents for senior staff and Elected Members prior to stakeholder meetings.

2024/25 achievements and highlights included:

- Developed *A Regional Partnership for Economic and Social Transformation* to inform the City's long-term projects and required partnerships with State and Federal governments.
- Developed the *Antisocial Behaviour and Transitional Aboriginal Homelessness Study Project* report.
- Secured \$1.25 million towards the Oasis 50-metre outdoor pool through the State Government's Community Sporting and Recreation Fund.
- Secured \$445,000 towards sports lighting upgrades at Boulder Oval (Digger Daws Oval) and Sir Richard Moore Oval through the State Government's Club Night Lights Program.
- Secured \$3 million in funding from BHP and \$1 million in funding from Lotterywest for construction of the Multi-Purpose Community Pavilion at the Goldfields Arts Centre.
- Secured a \$12.4 million brokerage fund for the Alcohol and Other Drug Treatment Services program for the Goldfields Region, through the Department of Health and Aged Care (Federal Government).



Challenges in meeting the City's objectives

While 2024/25 was a year of progress, it also brought challenges that tested the City's ability to deliver. Like many regional cities, Kalgoorlie-Boulder is not immune to broader economic pressures. Rising inflation and higher interest rates pushed up the cost of construction, services, and everyday operations. This made it harder to stretch resources and keep projects on track without placing too much burden on ratepayers. The City's infrastructure is also showing its age. Many of its roads, facilities, and community buildings are reaching the end of their intended lifespan, requiring significant renewal. At the same time, demand for new infrastructure is growing as the population and industries expand. Balancing these competing needs requires ongoing assessment, prioritisation and both short and long-term planning.

Like many cities across Australia, housing remains one of the biggest issues in Kalgoorlie-Boulder. Vacancy rates continue to sit at critically low levels, putting pressure on families, businesses, and workers trying to make a life here. The City has increased its advocacy on this front, but real

solutions depend on collaboration with state and federal governments and the private sector.

Community expectations have also risen. People want better events, improved facilities, and more services – and rightly so. But with costs climbing, the City knows it cannot deliver everything at once. The City is committed to being upfront with the community, engaging honestly, and telling the truth when the City simply cannot afford to deliver everything people want right now.

Other challenges included workforce shortages, particularly in specialist roles where competition with the mining sector remains fierce. Water security and environmental sustainability also continue to be long-term issues, as the City balances the needs of residents and industry with the need to care for the environment.

Despite these pressures, Council and staff have kept moving forward. By prioritising, planning carefully, and being honest with the community, the City has been able to deliver major projects, maintain essential services, and set the foundations for future growth.



Looking
Forward



In the 2024/25 financial year, the City is investing in a range of projects that speak directly to the community's feedback. These priority projects align with the City's Strategic Community Plan 2020-2030 and Long-Term Financial Plan 2023-2033, with a particular focus on investment in infrastructure, community safety and crime prevention, and public open spaces.

Key Projects



Roads Renewal

- Core infrastructure upgrades, including roads, laneways and drainage systems
- Renewal of 53km of the sealed road network
- Resurfacing of significant and commodity routes, and 35.5km of urban roads



Oasis Upgrades

Investment in the Goldfields Oasis Recreation Centre

- Roof repairs and air-conditioning installation
- Progressing the Outdoor Pool Redevelopment
- Pool deck improvements such as retiling, electricity, and seating



Footpath Repairs

- Upgrades to footpaths, kerbs, and accessibility ramps
- Investment in cycling paths and continued installment of Shared Use Paths across the city



Community Safety

Expansion of the City's Community Safety Model including increased services by the Safer Streets Patrol and initiatives outlined in the City's Community Safety and Crime Prevention Plan



Parks and Reserves

- Improvements at local parks, including shade sail repairs and maintenance of equipment
- New toilet block at Karlkurla Park Nature Playground
- Annual Tree Planting Program



Youth Precinct

Completion of the Kingsbury Park Youth Precinct including:

- Parkour area
- Multi-purpose court
- BBQ areas
- New toilets
- Observation points
- Pump Track
- Skate Bowl upgrade



Sport Oval Lighting

Upgraded LED lighting at sporting fields including:

- Usher Park
- Oasis Playing Fields

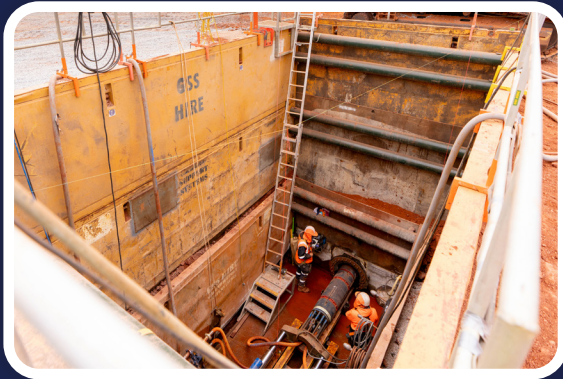


Airport Upgrades

Upgrades at the Kalgoorlie-Boulder Airport including:

- New bus terminal
- New access road
- Runway and drainage upgrades

Key Projects



Recycled Water and Sewerage Works

- Extensions to the sewer network and increased sewer reticulation capacity
- Renewal of pipelines, pump stations, filters and disinfection systems
- Infrastructure upgrades at the Waste Water Treatment Plant



Multipurpose Community Pavilion

The City is creating a contemporary, all-weather pavilion for a variety of community uses alongside the Goldfields Arts Centre in the heart of the Kalgoorlie CBD.



Economic and Business Development

Work with local businesses and stakeholders to market and activate our Central Business Districts



Community Grants and Not for Profit Support

Community, business, or events grant funding and sponsorship initiatives

10-year Strategic Community Plan

The City's draft Strategic Community Plan was developed through the City's largest ever consultation program.

Much of the feedback will require the City to focus heavily on its advocacy to other tiers of government. There are critical services and infrastructure that sit outside the capability and role of a local government to deliver, and the City is committed to working alongside the community to advocate for these services.

Kalgoorlie-Boulder residents are asking for more opportunities to connect with each other, and for the City to also focus on attracting and retaining local businesses. One of the insights from the consultation was for the City to not try and be

all things to all people, and to focus on delivering quality services and facilities to the community.

The new Strategic Community Plan 2025-2035 has been streamlined to deliver a clear focus across four primary strategic objectives:

1. Communities connected through people, place and purpose
2. Vibrant local economy and businesses
3. Robust built environment and sustainable natural environment
4. Strong organisation empowered to lead



Priority Focus Areas

Once adopted in July 2025, the City's Strategic Community Plan 2025-2035 will set the platform for the future direction and priorities of the City. Four key strategic objectives and the strategies that are needed to achieve those objectives have informed the identification of priority focus areas.

The draft Corporate Business Plan 2025-2029 will set out, by each business unit, various actions to be completed across all facets of the City over the next four years in order for the City to demonstrate successful achievement of the community's priorities.

These focus areas are detailed in both the Strategic Community Plan and Corporate Business Plan, and are provided below:

Objective 1: Communities connected through people, place and purpose

Strategies	Focus Areas
1.1 Providing opportunities for people and families to belong, contribute, connect and stay	1.1.1 Support community through the delivery and/or funding of programs and events
	1.1.2 Empower groups to deliver sustainable services and activities for community or sectors of the community
	1.1.3 Sharing our rich and diverse history and stories
	1.1.4 Support diverse sporting, creative and recreational activities
1.2 Enhance community inclusion, safety and well-being	1.2.1 Lead structural changes and stakeholder collaboration to increase community safety
	1.2.2 Boost the inclusion and celebration of community diversity
	1.2.3 Remain a conduit for Federal and State funding of community and social services
1.3 Advocate for community needs and priorities	1.3.1 Maintain and enhance channels for the community to share their needs and priorities
	1.3.2 Advocate for key community issues (affordable housing, power, water and quality/range of health services and educational options)
	1.3.3 Educate and assist community to become their own advocates for change

Objective 2: Vibrant local economy and businesses

Strategies	Focus Areas
2.1 Lead and enable opportunities for businesses to thrive	2.1.1 Activate Central Business Districts and other economic and community hubs
	2.1.2 Utilisation of City-owned buildings for economic development opportunities
	2.1.3 Support the development of a diverse tourist offering
2.2 Integrated planning for current and future business needs	2.2.1 Integrated approach to social and economic development across the City
	2.2.2 Lead the development of a city-wide social and economic masterplan
	2.2.3 Advocate for increased infrastructure for schools, health and childcare services
2.3 Position the city for future economic diversification and growth	2.3.1 Encourage local business development and retention of a local workforce
	2.3.2 Identify mechanisms to attract FIFO workers to live locally
	2.3.3 Support innovation to diversify industries active within the city

Objective 3: Robust built environment and sustainable natural environment

Strategies	Focus Areas
3.1 Provide spaces for community connection and recreation	3.1.1 Provide and upgrade culturally appropriate facilities including for young people, families and seniors
	3.1.2 Provide and upgrade indoor and outdoor spaces for sporting and casual recreation
3.2 Develop and maintain infrastructure that supports community living and business viability	3.2.1 Maintain current road network and plan for future needs
	3.2.2 Integrated planning for major infrastructure of the future
	3.2.3 Integrated planning for the maintenance of streetscapes, playgrounds and City facilities
	3.2.4 Ongoing asset management and renewal
3.3 Care for built and natural environment	3.3.1 Invest in our natural environment to build a greener city
	3.3.2 Develop opportunities to enhance the natural environment
	3.3.3 Support the conservation and responsible use of the region's natural assets, including the Great Western Woodlands
3.4 Manage and minimise the City's environmental footprint	3.4.1 Sustainability of water supply and responsible use
	3.4.2 Utilisation of renewable energy
	3.4.3 Deliver community education on environmental sustainability

Objective 4: Strong organisation empowered to lead

Strategies	Focus Areas
4.1 Ensuring well informed, strategic and sustainable decision making	4.1.1 Continuous improvement of governance and finance systems
	4.1.2 Enhance community consultation, engagement, communication, and education
	4.1.3 Responsive environmental and social decision-making and operations
4.2 Sustaining an engaged, skilled and values driven workforce	4.2.1 Workforce attraction and retention initiatives to resource business units appropriately
	4.2.2 Employee engagement and well-being
	4.2.3 Values and cultural alignment
4.3 Streamlined systems that enable efficient and effective delivery	4.3.1 Fit for purpose ICT, business and operational systems
	4.3.2 Streamline City approval processes for community and business
	4.3.3 High quality performance of core and customer services
4.4 Strengthen our influence and advocacy	4.4.1 Maintain positive relationships with all levels of government, industries and peak bodies
	4.4.2 Represent the needs and priorities of the community
	4.4.3 Promote the City's role and outcomes of the City's achievements

The City will track and monitor its completion of actions through quarterly Corporate Performance Reports, use of Organisational Performance Indicators, and annual assessment of its achievement of the Annual Plan set out in the Corporate Business Plan.

Annual Plan 2025/26

The City's Annual Plan sets out the actions for the 2025/26 financial year, aligned against the role the City will play in respect of ensuring the action is delivered (Facilitator, Deliverer, Advocate or Collaborator) and categorised by broad themes.

The actions set out in the Annual Plan 2025/26 are contained in the Corporate Business Plan which will also inform the development of Annual Plans for future financial years.

Action
Facilitator
Facilitate development of Leadership and Development Strategy and program.
Conduct of Local Government Elections.
Administer and advocate for local decision making and the extension of: <ul style="list-style-type: none"> Department of Social Services Local Services Plan - Community-led Support Fund beyond 30 June 2026 Department of Health and Aged Care's Alcohol and Other Drug Treatment Services brokerage fund beyond 30 June 2027
Through the City Activation Working Group (CAWG), develop and implement a Master Plan for Kalgoorlie-Boulder.
Through the CAWG, develop marketing campaigns to highlight activation initiatives and program outcomes.
Oversee construction of upgraded sewer network for future residential and commercial developments.
Deliverer
Undertake community safety initiatives: <ul style="list-style-type: none"> Expand and improve CCTV network Inform applicants about Crime Prevention Through Environmental Design (CPTED) principles Ensure ongoing delivery of a Local Emergency Management Plan in alignment with WA State Government regulatory requirements Implement Community Safety and Crime Prevention Plan Through the Summer Support Strategy partners, provide support to Aboriginal visitors to the community Facilitate strong relationships between police, rangers, and safer street patrol through effective communication and information exchanges and provision of services in these units to support police functions Deliver fire hazard education to promote awareness and safe practices in fire prevention and response Develop and implement community educational programs and community engagement campaigns that promote home, business, and personal safety Expansion of Safer Streets services Acquire two additional CCTV trailers Deliver Holiday Safety Register for the community Collate data gathered from patrols, community reports, and safety concerns to inform City decision-making, resource allocation, and service planning to address community safety priorities
Deliver roads, footpaths and kerbing program including: <ul style="list-style-type: none"> Deliver annual Footpath Maintenance and Renewal Program with prioritisation of safe, shaded pedestrian routes in high traffic areas Deliver annual Urban and Rural Roads Maintenance and Renewal Programs Deliver annual Line Marking Renewal Program (including disability bay requirements) Lionel and Burt St round-about Wilson and McDonald St round-about

Deliver upgrades to Goldfields Oasis Recreation Facility:

- Design phase of Oasis Outdoor Pool
- Air conditioning upgrade
- Expand swimming class options
- Implement strategic plan for Goldfields Oasis infrastructure including delivery of outdoor pool
- Upgrade Oasis point of sale system
- Develop and implement plan for maintenance and upgrade of Oasis equipment

Deliver major projects:

- Kingsbury Park Youth Precinct project
- Sports precinct lighting upgrades
- Endowment Block shopfront refurbishment project
- Multi-use Community Pavilion

Drive diversification and expansion of economic investment:

- Investigate and promote opportunities for national or multi-national companies to establish in Kalgoorlie-Boulder
- Lead the development of an Economic Development Strategy including expansion and diversification of industries beyond mining and support for local small business

Increase local expenditure and support for local businesses:

- Update the City's Purchasing Policy
- Engage with local businesses to improve procurement experience and increase the City's local spend
- Support local businesses with up-to-date information about programs, grants and incentives available
- Identify and progress redevelopment options for 101 Brookman Street, including potential third-party investment or a City-led development
- Activate the Kalgoorlie Town Hall for Council and external meetings and visitors
- Streamline process and requirements for entry into a lease of a City-owned property
- Develop strategy to utilise City owned property for business start-ups

Deliver organisational improvements:

- Lead internal governance projects and initiatives including policy review, business improvement, internal and external audit, expansion of business plans and project plans and business continuity planning
- Implement integrity strengthening initiatives including training, education and monitoring
- Oversee Contract Management system and process audit
- Develop and implement human resources management strategies including Workforce Plan, Attraction and Retention Strategy, Cultural Action Plan, Recruitment and Onboarding Guideline and WHS Action plan
- Renegotiation of City's Enterprise Agreement
- Maintain and embed Long Term Financial Plan and related internal planning activities
- Develop Annual Budget using accurate forecasting and reasonable assessment of capacity for project and service delivery
- Planning and implementation of new enterprise resource planning (ERP) system
- Deliver upgrades to administration building to improve staff working environment, experience and productivity
- Streamline, monitor and implement improvements to transitional housing arrangements
- Monitor insurance market trends, recommend and implement policy changes to ensure the City is adequately covered
- Ensure IT infrastructure and operating systems are robust, scalable, and capable of supporting critical business operations including:
 - Establish a comprehensive incident response plan to efficiently handle IT and cybersecurity and maintain business operations
 - Enhance recordkeeping compliance and governance, including improved digital record accessibility and efficiency
 - Strengthen information security and privacy measures
 - Undertake Enterprise Resource Planning Review
 - Update spatial data mapping services for internal and external customers
 - Upgrade systems and equipment in alignment with Essential 8 Framework

Undertake continuous improvement of corporate governance mechanisms:

- Coordinate induction program for Elected Members post-election
- Oversee Local Law Review
- Review and implement Compliance Policy and work towards whole of community compliance
- Embed Governance Framework

Develop and implement Communication and Engagement Strategy:

- Inform community of decisions, events, activities and projects including crisis communications
- Establish community alerts for items such as latest news, roads, employment and public notices
- Inform and educate community on local government functions, activities and opportunities for community members
- Capital works program for road upgrades
- Improve community communication and engagement in relation to infrastructure projects such as road and footpath works
- Enhance the use of digital communication channels
- Develop and deliver First Nations Engagement Strategy
- Expand digital storytelling platforms and engagement
- Develop and implement culturally inclusive messaging to support the enforcement of animal and local laws
- Develop and implement community educational programs, open days, registration drives, and community engagement campaigns

Investigate tourism opportunities:

- Market Kalgoorlie-Boulder as a place to visit
- Coordinate Kalgoorlie-Boulder Tourism Plan 2025–2030

Beautify and greenify Kalgoorlie-Boulder:

- Delivery of annual tree planting program
- Karlkurla future maintenance and land utilisation upgrades
- Investigate options to expand and improve existing outdoor parks and spaces and create new outdoor parks and spaces
- Enforce landscaping development requirements, encourage the use of endemic species to ensure future sustainable landscapes for the City and educate and facilitate the implementation of sustainable stormwater outcomes for all developments
- Combat littering and illegal dumping

Improve customer service and service delivery:

- Taking prompt action in relation to notifications received through Snap Send Solve app
- Implement City-wide online booking system for all parks and facilities
- Develop and implement Leasing Strategy
- Deliver improved customer experience initiatives for both current and future residents and stakeholders

Undertake strategic planning for core facilities:

- Develop and implement Recreation Plan with review of existing and future facilities
- Investigate and implement opportunities for improved offerings at the Kalgoorlie Golf Course including infrastructure and food and beverage services
- Develop and implement strategic plan for Goldfields Arts Centre
- Develop Boulder Precinct as Heritage Hub

Deliver City sign replacement project

Develop and implement an Asset Management Plan:

- Develop and implement Playground Maintenance and Renewal program
- Implement Asset Management software system
- Develop and implement plan to upgrade public amenities including toilet blocks
- Undertake condition assessment and works prioritisation for:
 - Roads
 - Footpaths
 - Facilities and heritage buildings
 - Oasis
 - Golf Course
 - Open Spaces
 - Airport
 - Waste Water Treatment Plant

Creating opportunities for Indigenous public art installations during City community projects and developments

Deliver on policy, community education and other sustainability focused initiatives:

- Educate community on environmentally sustainable choices including waste workshops and bin tagging schemes
- Develop Environmental Social Governance (ESG) Framework and implement reporting mechanisms
- Demonstrate community leadership by driving projects with aim of achieving a 4–6 star energy efficiency
- Delivery of installation of fast charge electric vehicle (EV) stations throughout the City

Undertake planning, procurement (and commencement construction of some projects) for infrastructure works:

- Sewer Network Improvements/renewal
- Sewer reticulation trunk main capacity increases
- Sewer pump station mechanical renewal
- Recycled water pipeline and pump station renewal
- Recycled water pump station electrical switchboard renewals
- Streetlight renewal
- Golf Course Dam construction and expansion
- Identify and upgrade problem drainage areas and increase stormwater harvesting capability
- Planning and procurement for Wastewater Treatment Plant (WWTP) upgrades to:
 - Process upgrade (either Intermittent Decent Extended Aeration (IDEA) plant or lagoon system)
 - Electrical renewal
 - Fencing renewal
 - Internal road renewal
- Commence Water Bank Project (planning, procurement and construction) – design of stage 1 (increase dam storage capacity)
- Planning and procurement for Yarri Road landfill upgrades:
 - Transfer Station and Resource Recovery Facility
 - Fire Services Infrastructure

Investigate services, activities and events offered for community including different sectors of the community:

- Investigate gaps in recreational activities available in Kalgoorlie-Boulder and opportunities to deliver or facilitate delivery of new or expanded activities for families, children, teens and community members
- Expand facilities' memberships and community services and programs
- Deliver program of community activities to celebrate the past, present and future of the library aligned with 50-year anniversary of William Grundt Memorial Library
- Deliver program of activities and services that celebrate history and heritage, and connect community and visitors with the past, present and future of Kalgoorlie-Boulder
- Implement school holiday programs for youth
- Review program and operational hours of library to identify opportunities to increase usage by study groups, adult education, community workshops and night classes
- Develop and deliver annual Heritage Festival celebrating local culture and history
- Expand and activate sensory garden in C.Y. O'Connor Precinct
- Implement Event Strategy 2025–2027
- Develop and deliver annual calendar of events including events intended to celebrate diversity and multiculturalism and ensuring inclusive City-wide events
- Deliver regular, community focused youth events and activities such as Street Sports
- Work with Goldfields Youth Network to develop programs and services that respond to gaps in youth service delivery
- Develop and implement Youth Action Plan 2025–2028
- Increase the profile of young people, including Youth Council, within the community

Undertake works to Airport infrastructure and systems including:

- Investigate opportunities to increase revenue
- Commence review of the City's Airport compliance documentation
- Undertake concept and business case for Airport Terminal Upgrade
- Deliver runway upgrade projects including drainage and asphalt works
- Replacement of ageing fencing infrastructure
- Replacement of outdated security screening infrastructure
- Develop and implement Airport Parking Enforcement Plan

Support local community members and groups:

- Identify opportunities to partner with or provide funding or other support to local community groups and not-for-profit organisations running community focused events and programs
- Review Club Development Plan
- Support community groups with governance and membership development to enable long term sustainability
- Investigate options and develop a Future Fund model for seeking corporate investment for community benefit
- Work with key internal and external stakeholders to assist with the referral or support of vulnerable persons to funded services (e.g. homelessness services, mental health crisis support)

Deliver public health initiatives to improve the health and wellbeing of our community:

- Ensure ongoing delivery of a Public Health Plan in alignment with WA State Government regulatory requirements
- Integrate Aboriginal cultural-led food and art activities or programs to strengthen cultural identity and connection in promote health and well-being
- Build a strong sense of community health and well-being with public health statutory inspections and applications
- Work with internal and external stakeholders to deliver Aboriginal health and well-being outcomes in line with the Public Health Plan
- Work with internal and external stakeholders to promote health and well-being for vulnerable community members, in line with the Public Health Plan
- Enhance food safety standards through a transparent star rating system to drive quality, consumer trust and innovation within the local food and hospitality sector
- Develop and implement a simplified online application and assessment for temporary food businesses to improve approval turnaround times
- Provide effective regulatory response to public health risks and deliver innovative and accessible public health programs that promote health and well-being in community
- Review and consultation for new Public Health Plan
- Review public health statutory process and investigate feasibility of electronic system

Deliver strengthened building and planning processes and decision-making:

- Inform and facilitate planning and building applications relating to social infrastructure
- Educate community members through development of pre-application process to assist project planning and development approval pathways, provision of information sheets, policies and heritage advice and guidance through required processes for development, planning and land use
- Undertake City-led scheme amendments and facilitate privately-led scheme amendments to ensure that the planning framework responds to the economic needs of the City going forward
- Ensure the strategic planning framework responds to future community needs
- Ensure that planning and approval pathways support the delivery of essential City infrastructure into the future

Release and acquire land for residential or other development opportunities:

- Progress the sale of strategic City-owned commercial landholdings, including Areas 1 and 2, to unlock private investment and economic activity
- Explore opportunities for diverse mixed-use development within Kalgoorlie and Boulder centres including upper floor living

Undertake Goatcher Curtain and Proscenium conservation.

Advocate

Advocate at State government level for increased police presence.

Advocate for formal recognition of local governments as lead agencies in homelessness and community safety service coordination.

In alignment with the City's Advocacy Framework and A Regional Partnership for Economic and Social Transformation, advocate to State and Federal governments for the benefit of the city.

Through the Australian Mining Cities Alliance, continue to advocate for priority initiatives.

Collaborator

Formalisation of strategic partnerships with Aboriginal Community Controlled Organisations to help guide service delivery models in Kalgoorlie-Boulder

Participate in the regional Liquor Accord and lead advocacy for consistent, place-based alcohol harm minimisation measures.

Drive national advocacy and cross-jurisdictional data sharing to support better service design and funding decisions.

Work with State and Federal governments to support the delivery of election commitment projects.

Continue to collaborate with airline providers to expand services.

Collaborate with State and Federal Government agencies to address policy and legislative impediments to business and economic growth in Kalgoorlie-Boulder that cannot be resolved at a local level.

Collaborate and partner with Goldfields and other local governments on collective social and economic opportunities.





Appendix 1 – Statutory Reporting

Access and Inclusion Plan 2021-2026

The City continues to build an accessible and inclusive community for people of all ages, abilities, and backgrounds with the Access and Inclusion Plan (2021-2026).

As part of the City's Access and Inclusion Plan (AIP), the City continues its commitment to creating an accessible and inclusive community for people of all ages and abilities, and others who may experience access difficulties. The Plan complies with and expands on the seven required Disability Access and Inclusion Plan outcome areas under the *Disability Services Act 1993*.

The City acknowledges that a person's environment plays a substantial role in determining the extent to which a person experiences disability, and recognises it has an important role to play in creating accessible and welcoming communities. This includes but is not limited to physical, digital and social environments, as this can assist in reducing the impact of disability amongst community members.

The City also recognises the AIP has relevance for many other community members who may experience access difficulties, including:

- Families with young children
- Seniors
- People with temporary disability through injury or illness
- People with language barriers

To date, the City's progress of its implementation of the Access and Inclusion Plan includes the following:

- The Media and Promotions department can provide alternative formats upon request, including large print materials, electronic versions via email, or audio format.
- Approximately 50% of target of development of accessible resources including social stories, has been achieved.
- Inclusion of parents' room and accessible toilets in Kal City Centre project.
- Achievement of WCAG 2.0 AA compliance for City websites and other digital platforms, with continuous improvement and review ongoing.

- Customer service training is provided on an ongoing basis to ensure staff are able to provide quality customer service to diverse customers, ensuring efficiency, fairness and accessibility and utilising effective communication strategies to meet the needs of the customer.

Trading Undertakings

There were no trading undertakings conducted by the City in the financial year.

Land Transactions

There were no major land transactions conducted by the City in the financial year.

Capital Grants, Subsidies and Contributions

Capital Grants for Asset Replacement and Renewal			
	2024- 2025 (\$)	2023- 2024 (\$)	2022- 2023 (\$)
New assets	\$3,181,315	\$12,180,000	\$530,000
Renewal and replacement	\$5,450,000	\$6,818,333	\$5,250,175
Total	\$8,631,315	\$18,998,333	\$5,780,175

** The figures presented above relate specifically to capital grants for asset replacement and renewal. This summary does not include all grants received by the City. As such it should not be interpreted as a comprehensive overview of capital grants for asset replacement and renewal, including those grants associated with roads infrastructure.*

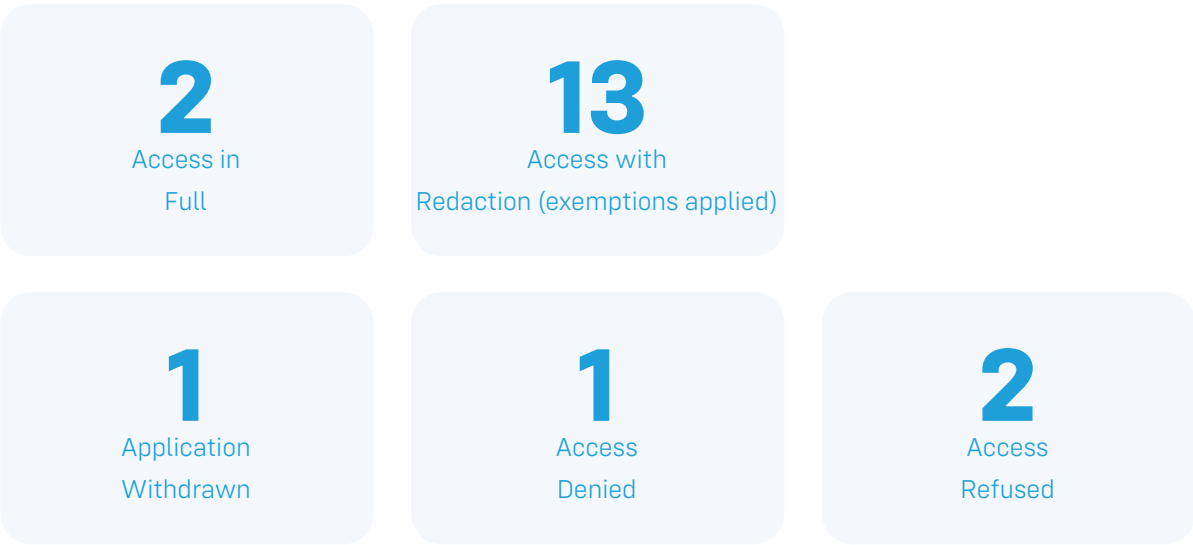
Freedom of Information

The *Freedom of Information Act 1992* gives the public a right to access documents held by the City. There are some limitations under the legislation, and in some cases, information that is confidential will be redacted from what is provided to the applicant.

In 2024/25, the following applications were received:



In 2024/25, the outcomes for applications were as follows:



**One of the Freedom of Information requests received in the 2024/25 FY was processed in the 2025/26 FY.*

Record-keeping System & Evaluation

The City's Record Keeping Plan was initially established in February 2004 and has undergone comprehensive reviews since then. The most recent formal review was completed and approved by the State Records Office on 5 June 2025.

The City's electronic content management system (Ci Anywhere) centralises all corporate documents, enhancing efficiency in document retrieval, storage, and retention. In addition, the City continually reviews and refines its internal record management systems and associated programs, ensuring they remain current, effective, and aligned with best practice.

Training Program and Evaluation

The Information Management Team provides training for both new and existing employees as part of the City's staff induction program.

These sessions, conducted fortnightly, are mandatory for all new employees. The training consists of two main components: an information session on Records Management and Freedom of Information, followed by training on the City's electronic document records management system, Ci Anywhere.

During the first session, employees are informed about their record-keeping obligations and are given access to the Record Keeping Policy, Guidelines, and Procedures, along with a brief overview of the Record Keeping system. They also receive information about Freedom of Information, outlining their responsibilities and the process involved.

The second session focuses on training employees to use Ci Anywhere. This training is supported by record-keeping work instructions and guidelines, in line with the course outline.

Employees are expected to actively engage with the Information Management Training Plan. The effectiveness and efficiency of the record-keeping program is regularly reviewed to ensure it meets business needs and compliance requirements. At the end of each training session, employees complete evaluation forms.

Elected Members receive training on their record-keeping obligations and associated processes at the start of their term. They are provided with regular updates through standard communication channels. Additionally, all current record-keeping policies are accessible at any time through a central electronic repository for both Elected Members and employees.

Policy review in 2024/25

Council is responsible under the *Local Government Act 1995* for determining local government policies to provide Council and employees with the detail and framework needed to make decisions and provide services in a way that is consistent, fair and proper. There are two types of policies developed by the City:

- **Council policies:** these are strategic policies which guide the management and development of the City's resources, facilities, assets and services, as well as the financial management systems and requirements for Elected Members; and
- **Corporate policies:** these are administrative and operational policies, management guidelines and procedures which are developed for internal purposes and are endorsed by the CEO rather than adopted by Council.

In 2024/25, Council adopted the following amended policies:

Policy	Date
Continuing Professional Development Policy	22 July 2024
Administration Maintenance of Policies	19 May 2025
Committee Policy (contained within Committee Handbook)	19 May 2025
External Committees Policy (contained within Committee Handbook)	19 May 2025
Working Group Policy (contained within Committee Handbook)	19 May 2025
Elected Member Declaration of Association with Political Parties Policy	19 May 2025
Elected Member Declaration of Contact with Developers	19 May 2025
Elected Members Record Keeping Policy	19 May 2025
Electoral Caretaker Period Policy	19 May 2025
Legal Representative for Elected Members and Employees Policy	19 May 2025
Quality Policy	19 May 2025
Sister City Relationships Policy	19 May 2025
Sister City Selection Process Policy	19 May 2025
Financial Hardship Policy	16 June 2025

In 2024/25, Council adopted the following new policies:

Policy name	Date
Public Interest Disclosure Policy	19 August 2024
Mayoral Vehicle Policy	18 November 2024
Community Standards Policy	16 December 2024
Alfresco Dining Policy	20 January 2025
Artificial Intelligence Policy	16 June 2025
Community Financial Support Policy	16 June 2025

In 2024/25, Council repealed the following policies:

Policy name	Date
Community Assistance Scheme Policy	16 June 2025
Sponsorship Policy	16 June 2025
Junior Sporting Policy	16 June 2025
Local Heritage Fund Policy	16 June 2025

National Competition Policy

The City adheres to the provisions of clause seven of the Competition Principles Agreement (CPA). This is a contractual agreement between the Federal Government and all State and Territory Governments. The CPA aims to ensure all public sector enterprises operate in a transparent manner in the best interests of the public. Under the CPA, public sector enterprises are required to review their operations to ensure they have no competitive advantage or disadvantage as a result of their public status.

This year has seen the Council commit to improving transparency with City residents in order to inspire more engagement and stimulate discussion between Elected Members and the broader community.

This includes reviewing the way Council operates, which aligns with the City's Strategic Community Plan.



Glossary

Term	Meaning
Annual Grant Program	Funding provided once a year by the City to support not-for-profit groups, clubs, and organisations to deliver projects, programs, and events that benefit the community.
Capital Works	Investment in new infrastructure, facilities, or significant upgrades to existing assets that will deliver long-term benefits for the community.
CEO (Chief Executive Officer)	The City's most senior employee, responsible for implementing Council decisions and managing day-to-day operations of the organisation.
City of Kalgoorlie-Boulder (City)	The local government authority responsible for providing services, facilities, infrastructure, and community programs to residents and businesses in Kalgoorlie-Boulder.
Community Assistance Scheme	The City's umbrella program that provides financial and in-kind support to local groups, events, and individuals. This includes annual grants, service agreements, fee waivers, and outstanding individual awards.
Corporate Business Plan (CBP)	The medium-term plan that translates the Strategic Community Plan into practical actions over a four-year period.
Deficit	When expenditure is higher than revenue in a financial year.
Elected Members	The Mayor and Councillors elected by the community to represent the interests of residents and make decisions on behalf of the City.
Local Government Act 1995	The legislation that sets out the powers, responsibilities, and functions of local governments in Western Australia.
Ordinary Council Meeting (OCM)	A regular meeting of Council where decisions are made on reports, policies, and other matters. OCMs are open to the public.
Operating Budget	The part of the annual budget that funds day-to-day services, such as waste collection, libraries, community programs, and events.
Operating Surplus	When revenue exceeds expenditure in a financial year, meaning the City is operating within its means.
Peppercorn Lease	A lease arrangement where a community organisation pays a very small rental fee to use City-owned land or facilities.
Rates	Property-based charges levied annually by the City to fund local services and infrastructure.
Revenue	Income received by the City, including rates, fees and charges, government grants, and other sources.
Service Agreement	A multi-year funding arrangement between the City and a community organisation to support ongoing operational costs or delivery of specific programs.
Strategic Community Plan (SCP)	The City's highest-level planning document, setting out the 10-year vision, aspirations, and priorities for Kalgoorlie-Boulder.





Financial Statement

CITY OF KALGOORLIE-BOULDER
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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The City of Kalgoorlie-Boulder conducts the operations of a local government with the following community vision:

Kalgoorlie-Boulder is more than a place to live — it's a place of opportunity and innovation, where diverse industries, quality infrastructure, and lifelong learning contribute to a city where families and businesses grow and prosper, communities connect, and visitors feel welcome.

Principal place of business:
577 Hannan Street
Somerville WA 6430

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

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

Statement by CEO

The accompanying financial report of the City of Kalgoorlie-Boulder has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

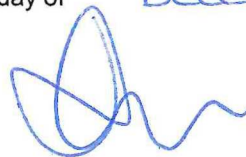
Signed on the

5th

day of

December

2025



Acting CEO

Frances Liston

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),28	34,148,535	34,171,653	30,637,622
Grants, subsidies and contributions	2(a)	7,815,813	10,451,453	7,337,239
Fees and charges	2(a)	52,753,727	52,724,594	46,806,198
Income from Property	2(a)	724,924	760,000	756,444
Interest revenue	2(a)	2,819,522	2,639,090	3,088,685
Other revenue	2(a)	7,716,108	7,319,835	7,879,359
		105,978,629	108,066,625	96,505,547
Expenses				
Employee costs	2(b)	(36,647,310)	(33,443,812)	(32,141,743)
Materials and contracts		(27,656,036)	(33,707,948)	(26,700,151)
Contributions, donations and subsidies		(4,099,140)	(5,935,700)	(6,326,850)
Utility charges		(4,912,656)	(4,556,083)	(4,166,381)
Depreciation		(27,862,413)	(26,891,961)	(24,117,704)
Finance costs	2(b)	(1,771,892)	(1,770,597)	(1,446,919)
Insurance		(1,063,775)	(1,164,733)	(1,068,827)
Other expenditure	2(b)	(762,927)	(892,630)	(812,346)
		(104,776,149)	(108,363,464)	(96,780,921)
		1,202,480	(296,839)	(275,374)
Capital grants, subsidies and contributions	2(a)	6,620,363	19,943,269	12,006,518
Profit on asset disposals		172,819	383,563	103,431
Loss on asset disposals		(676,334)	(274,170)	(30,206)
Change of Investment in Associate (AMCA)	23(c)	4,451	0	(18,703)
		6,121,299	20,052,662	12,061,040
Net result for the period	27(b)	7,323,779	19,755,823	11,785,666
Total comprehensive income for the period		7,323,779	19,755,823	11,785,666

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

CITY OF KALGOORLIE-BOULDER
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	32,875,120	40,098,194
Trade and other receivables	5	18,668,780	17,593,488
Other financial assets	4(a)	1,368,638	1,202,139
Inventories	6	9,325,057	14,137,546
TOTAL CURRENT ASSETS		62,237,595	73,031,367
NON-CURRENT ASSETS			
Trade and other receivables	5	457,883	867,143
Other financial assets	4(b)	793,694	0
Inventories	6	0	80,000
Investment in associate	23(a)	6,772	2,322
Property, plant and equipment	7	172,575,115	184,906,007
Infrastructure	8	491,456,471	449,697,213
Right-of-use assets	10(a)	4,601,953	1,665,990
Investment property	11	10,907,003	11,089,952
TOTAL NON-CURRENT ASSETS		680,798,891	648,308,627
TOTAL ASSETS		743,036,486	721,339,994
CURRENT LIABILITIES			
Trade and other payables	12	17,271,681	14,254,048
Contract liabilities	13	7,786,457	4,585,767
Capital grant/contributions liabilities	13	7,435,284	3,629,106
Other liabilities	13	1,816,691	1,793,290
Lease liabilities	10(b)	505,985	285,478
Borrowings	14	1,133,401	1,083,313
Employee related provisions	15	2,370,975	2,806,056
Other provisions	16	224,252	224,252
TOTAL CURRENT LIABILITIES		38,544,726	28,661,310
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	4,162,425	1,359,225
Borrowings	14	2,881,923	3,523,581
Employee related provisions	15	1,909,247	793,744
Other provisions	16	33,113,726	31,901,474
TOTAL NON-CURRENT LIABILITIES		42,067,321	37,578,024
TOTAL LIABILITIES		80,612,047	66,239,334
NET ASSETS		662,424,439	655,100,660
EQUITY			
Retained surplus		318,887,028	306,328,639
Reserve accounts	31	31,172,690	36,407,300
Revaluation surplus	17	312,364,721	312,364,721
TOTAL EQUITY		662,424,439	655,100,660

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

CITY OF KALGOORLIE-BOULDER
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as at 1 July 2023		297,705,658	33,244,615	312,364,721	643,314,994
Comprehensive income for the period					
Net result for the period		11,785,666	0	0	11,785,666
Total comprehensive income for the period		11,785,666	0	0	11,785,666
Transfers from reserve accounts	31	10,273,900	(10,273,900)	0	0
Transfers to reserve accounts	31	(13,436,585)	13,436,585	0	0
Balance as at 30 June 2024		306,328,639	36,407,300	312,364,721	655,100,660
Comprehensive income for the period					
Net result for the period		7,323,779	0	0	7,323,779
Total comprehensive income for the period		7,323,779	0	0	7,323,779
Transfers from reserve accounts	31	17,300,200	(18,585,254)	0	(1,285,054)
Transfers to reserve accounts	31	(12,065,589)	13,350,644	0	1,285,055
Balance as at 30 June 2025		318,887,028	31,172,690	312,364,721	662,424,439

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**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		33,969,647	29,144,189
Grants, subsidies and contributions		12,952,237	14,696,834
Fees and charges		54,559,255	45,199,707
Income from property		724,924	756,444
Interest revenue		2,819,522	3,088,685
Other revenue		7,716,108	7,879,359
		112,741,693	100,765,218
Payments			
Employee costs		(35,742,794)	(32,159,742)
Materials and contracts		(30,739,965)	(27,781,685)
Contributions, donations & subsidies		(4,099,140)	(6,326,850)
Utility charges		(4,912,656)	(4,166,381)
Finance costs		(559,640)	(448,747)
Insurance paid		(1,063,775)	(1,068,827)
Goods and services tax paid		27,947	(27,947)
Other expenditure		4,147,073	(812,349)
		(72,942,950)	(72,792,528)
Net cash provided by operating activities	18(b)	39,798,743	27,972,690
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost - self supporting loans		(500,000)	0
Payments for purchase of property, plant & equipment	7(a)	(14,320,431)	(15,522,933)
Payments for construction of infrastructure	8(a)	(38,741,156)	(27,609,147)
Payments for investment property	11	(44,479)	(44,932)
Proceeds from capital grants, subsidies and contributions		6,620,363	12,006,518
Proceeds for financial assets at amortised cost		(51,755)	5,750,413
Proceeds from financial assets at amortised cost - self-supporting loans		114,745	108,288
Proceeds from sale of property, plant & equipment		965,304	202,536
Net cash (used in) investing activities		(45,957,409)	(25,109,257)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	30(a)	(1,091,570)	(1,049,113)
Payments for principal portion of lease liabilities	30(c)	(472,838)	(299,312)
Proceeds from new borrowings	30(a)	500,000	0
Net cash (used in) financing activities		(1,064,408)	(1,348,425)
Net increase (decrease) in cash held		(7,223,074)	1,515,008
Cash at beginning of year		40,098,194	38,583,186
Cash and cash equivalents at the end of the year	18(a)	32,875,120	40,098,194

Non-cash investing and financing movements are disclosed at note 18.(c)

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	28	34,148,535	34,171,653	30,637,622
Grants, subsidies and contributions		7,815,813	10,451,453	7,337,239
Fees and charges		52,753,727	52,724,594	46,806,198
Service charges		724,924	760,000	756,444
Interest revenue		2,819,522	2,639,090	3,088,685
Other revenue		7,716,108	7,319,835	7,879,359
Profit on asset disposals		172,819	383,563	103,431
		106,151,448	108,450,188	96,608,978
Expenditure from operating activities				
Employee costs		(36,647,310)	(33,443,812)	(32,141,743)
Materials and contracts		(27,656,036)	(33,707,948)	(26,700,151)
Contributions, donations and subsidies		(4,099,140)	(5,935,700)	(6,326,850)
Utility charges		(4,912,656)	(4,556,083)	(4,166,381)
Depreciation		(27,862,413)	(26,891,961)	(24,117,704)
Finance costs		(1,771,892)	(1,770,597)	(1,446,919)
Insurance		(1,063,775)	(1,164,733)	(1,068,827)
Other expenditure		(762,927)	(892,630)	(812,346)
Loss on asset disposals		(676,334)	(274,170)	(30,206)
Change of investments in associates		4,451	0	(18,703)
		(105,448,032)	(108,637,634)	(96,829,830)
Non-cash amounts excluded from operating activities	29(a)	31,265,811	25,597,234	25,313,537
Amount attributable to operating activities		31,969,227	25,409,788	25,092,685
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		6,620,363	19,943,269	12,006,518
Proceeds from disposal of assets		965,304	757,575	202,536
Proceeds from financial assets at amortised cost - self-supporting loans	29(d)	114,744	500,000	108,288
Proceeds on disposal of financial assets at fair value through profit and loss		0	1,185,333	0
		7,700,411	22,386,177	12,317,342
Outflows from investing activities				
Payments for financial assets at amortised cost - self supporting loans		(500,000)	(500,000)	0
Right of use assets received - non cash	10(a)	(3,496,546)	(3,496,545)	0
Acquisition of property, plant and equipment	7(a)	(14,320,431)	(18,815,379)	(15,522,933)
Acquisition of infrastructure	8(a)	(38,741,156)	(50,048,658)	(27,609,147)
Payments for investment property	11	(44,479)	(300,000)	(44,932)
Payments for intangible assets	11	0	0	0
		(57,102,612)	(73,160,582)	(43,177,012)
Non-cash amounts excluded from investing activities	29(b)	3,496,546	3,496,545	0
Amount attributable to investing activities		(45,905,655)	(47,277,860)	(30,859,670)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	30(a)	500,000	22,000,000	0
Proceeds from new leases - non cash	30(c)	3,496,545	3,496,545	0
Transfers from reserve accounts	31	18,585,254	17,880,466	10,273,900
		22,581,799	43,377,011	10,273,900
Outflows from financing activities				
Repayment of borrowings	30(a)	(1,091,570)	(1,091,570)	(1,049,113)
Payments for principal portion of lease liabilities	30(c)	(472,838)	(472,839)	(299,312)
Transfers to reserve accounts	31	(13,350,644)	(11,847,663)	(13,436,585)
		(14,915,052)	(13,412,072)	(14,785,010)
Non-cash amounts excluded from financing activities	29(c)	(3,496,545)	(3,496,545)	0
Amount attributable to financing activities		4,170,202	26,468,394	(4,511,110)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	29(d)	(4,415,851)	(4,415,851)	5,862,244
Amount attributable to operating activities		31,969,227	25,409,788	25,092,685
Amount attributable to investing activities		(45,905,655)	(47,277,860)	(30,859,670)
Amount attributable to financing activities		4,170,202	26,468,394	(4,511,110)
Surplus or deficit after imposition of general rates	29(d)	(14,182,077)	184,471	(4,415,851)

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

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

1. BASIS OF PREPARATION

The financial report of the City of Kalgoorlie-Boulder which is a Class 1 local government comprises general purpose financial statements which have 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 financial report 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.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls ;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the city to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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.

Critical accounting estimates and judgements

The preparation of a financial report 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 amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 7
 - Infrastructure - Note 8
- Expected credit losses on financial assets - Note 5
- Investment property - Note 11
- Measurement of employee benefits - Note 15
- Measurement of provisions - Note 16

Fair value hierarchy information can be found in Note 26

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 financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 32 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- 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 2023-3 *Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*

These amendments did not have any material impact on the financial report on initial application.

- AASB 2022-10 *Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

The City will apply AASB 2022-10 prospectively in the year of revaluation for relevant assets

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 2024-4b *Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128*
[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*
- AASB 18 (FP) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 *Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- AASB 2024-3 *Amendments to Australian Accounting Standards*
 - *Annual Improvements Volume 11*

These amendments are not expected to have any material impact on the financial report on initial application.

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, capital and non capital projects, service provision arrangements and sponsorship	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Bar, Food and Retail stock held at City facilities.	Single point in time	In full in advance	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Revenue recognition

Rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	34,148,535	0	34,148,535
Grants, subsidies and contributions	0	0	7,815,813	0	7,815,813
Fees and charges	52,386,760	0	366,967	0	52,753,727
Income from property	724,924	0	0	0	724,924
Interest revenue	0	0	636,402	2,183,120	2,819,522
Other revenue	0	0	0	7,716,108	7,716,108
Capital grants, subsidies and contributions	0	6,620,363	0	0	6,620,363
Total	53,111,684	6,620,363	42,967,717	9,899,228	112,598,992

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	30,637,622	0	30,637,622
Grants, subsidies and contributions	0	0	7,337,239	0	7,337,239
Fees and charges	46,295,122	0	511,076	0	46,806,198
Income from property	756,444	0	0	0	756,444
Interest revenue	0	0	506,736	2,581,949	3,088,685
Other revenue	0	0	0	7,879,359	7,879,359
Capital grants, subsidies and contributions	0	12,006,518	0	0	12,006,518
Total	47,051,566	12,006,518	38,992,673	10,461,308	108,512,065

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Financial assets at amortised cost - self-supporting loans	29,146	16,716
Interest on reserve account	1,143,293	1,019,039
Rates instalment and penalty interest	636,402	506,736
Other interest revenue	1,010,681	1,546,194
	2,819,522	3,088,685

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$30,000

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	114,468	107,230
- Other services – grant acquittals	6,250	7,790
	120,718	115,020

Employee Costs

Employee benefit costs	36,647,310	32,141,743
	36,647,310	32,141,743

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	327,478	221,522
Rehabilitation Provision	1,212,252	998,172
Other interest expense	55,175	174,811
Lease liabilities	176,987	52,414
	1,771,892	1,446,919

Other expenditure

Sundry expenses	762,927	812,346
	762,927	812,346

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

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	32,875,120	40,098,194
Total cash and cash equivalents	32,875,120	40,098,194
Held as		
- Unrestricted cash and cash equivalents	(12,265,417)	(3,321,840)
- Restricted cash and cash equivalents	45,140,537	43,420,034
	32,875,120	40,098,194

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost	1,368,638	1,202,139
	1,368,638	1,202,139
Other financial assets at amortised cost		
Self-supporting loans at amortised cost	114,744	0
Term deposits	1,253,894	1,202,139
	1,368,638	1,202,139
Held as		
- Unrestricted other financial assets at amortised cost	114,744	0
- Restricted other financial assets at amortised cost	1,253,894	1,202,139
	1,368,638	1,202,139

(b) Non-current assets

Financial assets at amortised cost	793,694	0
	793,694	0
Financial assets at amortised cost		
Self-supporting loans receivable	793,694	522,627
Term deposits	0	(522,627)
	793,694	0

MATERIAL ACCOUNTING POLICIES

Other 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 0 (bu) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

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

5. TRADE AND OTHER RECEIVABLES

	Note	2025 \$	2024 \$
Current			
Rates and statutory receivables		3,984,454	2,835,629
Trade receivables		12,254,505	10,014,332
Other receivables		671,511	586,739
GST receivable		0	27,947
Loans receivable - clubs/institutions		0	110,502
Accrued income		2,387,817	4,193,345
Allowance for credit losses of other receivables	24(b)	(629,507)	(175,006)
		18,668,780	17,593,488
Non-current			
Rates and statutory receivables		457,883	454,462
Loans receivable - clubs/institutions		0	412,681
		457,883	867,143

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:	Note	30 June 2025 Actual \$	30 June 2024 Actual \$	1 July 2023 Actual \$
Accrued income	5	2,387,817	4,193,345	
Total trade and other receivables from contracts with customers		2,387,817	4,193,345	0

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other 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.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 24.

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

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Fuel and materials	41,960	68,399
Oasis stock	9,656	16,170
Golf Course stock	132,904	91,595
GAC stock	10,315	11,382
EGCC stock	6,163	
Aggregate stock	4,059	0
Land held for resale	9,120,000	13,950,000
	9,325,057	14,137,546
Non-current		
Land held for resale		
Cost of acquisition	0	80,000
	0	80,000
The following movements in inventories occurred during the year:		
Balance at beginning of year	14,217,546	14,215,963
Inventories expensed during the year	(187,546)	(265,963)
Reclassification of assets held for sale	(4,910,000)	
Additions to inventory	205,057	267,546
Balance at end of year	9,325,057	14,217,546

MATERIAL ACCOUNTING POLICIES

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.

Land held for resale

Land held for development and resale 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.

Land held for resale (Continued)

Borrowing 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 onto 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.

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

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Total property				Plant and equipment				Total property, plant and equipment
	Note	Land	Buildings - non-specialised	Buildings - specialised	Total property	Furniture and equipment	Plant and equipment	Light vehicles	
		\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		24,350,405	59,084	126,036,186	150,445,676	3,554,845	9,504,187	1,715,666	189,186,730
Additions		0	0	1,790,520	1,790,520	1,206,980	2,154,625	641,105	9,729,703
Disposals		0	0	(16,341)	(16,341)	(1,006)	(73,964)	(38,000)	0
Assets classified as held for sale		(13,950,000)	0	0	(13,950,000)	0	0	0	(129,311)
Depreciation		0	(4,355)	(2,920,003)	(2,924,358)	(916,442)	(1,611,413)	(331,982)	0
Transfers		749,936	0	10,000	759,936	0	228,610	(228,610)	59,850
Balance at 30 June 2024		11,150,341	54,729	124,900,363	136,105,433	3,844,377	10,202,045	1,758,179	184,906,007
Comprises:									
Gross balance amount at 30 June 2024		11,150,341	72,500	239,656,336	250,879,177	7,661,577	19,769,528	3,820,918	315,127,173
Accumulated depreciation at 30 June 2024		0	(17,771)	(114,755,973)	(114,773,744)	(3,817,200)	(9,567,483)	(2,062,739)	0
Balance at 30 June 2024	7(b)	11,150,341	54,729	124,900,363	136,105,433	3,844,377	10,202,045	1,758,179	184,906,007
Additions		0	0	8,019,199	8,019,199	1,238,422	3,236,912	1,072,295	14,320,431
Disposals		(749,936)	0	0	(749,936)	(16,432)	(639,397)	(63,054)	0
Reclassification of assets held for sale		4,910,000	0	0	4,910,000	0	0	0	4,910,000
Depreciation		0	(4,355)	(4,525,388)	(4,529,743)	(1,140,367)	(1,707,384)	(701,178)	0
Transfers		4,537,355	0	214,472	4,751,827	0	(17,077)	47,374	(26,795,956)
Balance at 30 June 2025		19,847,760	50,374	128,608,646	148,506,780	3,926,000	11,075,099	2,113,616	172,575,115
Comprises:									
Gross balance amount at 30 June 2025		19,847,760	72,500	247,890,007	267,810,267	8,834,378	21,635,446	4,609,920	309,843,631
Accumulated depreciation at 30 June 2025		0	(22,126)	(119,281,361)	(119,303,487)	(4,908,378)	(10,560,347)	(2,496,304)	0
Balance at 30 June 2025	7(b)	19,847,760	50,374	128,608,646	148,506,780	3,926,000	11,075,099	2,113,616	172,575,115

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

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - freehold land		19,847,760	11,150,341	Level 2	Market approach using recent observable market values as evidence by sales transactions of similar property types	Independent registered Valuer	June 2022	Price per square metre
Total land	7(a)	19,847,760	11,150,341					
Buildings - non specialised		50,374	54,729	Level 2	Market approach using recent observable market data for properties	Independent registered Valuer	June 2022	Price per square metre
Buildings - specialised		0	0	Level 2	Market approach using recent observable market data for properties	Independent registered Valuer	June 2022	Price per square metre
Buildings - specialised		128,608,646	124,900,363	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (level 2), residual values and remaining useful life assessments (Level 3) inputs
Total buildings	7(a)	128,659,020	124,955,092					

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

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

8. INFRASTRUCTURE

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks & Reserves	Infrastructure - Parking	Infrastructure - Street Lighting	Infrastructure - Sewerage	Infrastructure - Effluent	Infrastructure - Airport	Infrastructure - Bus shelters	Infrastructure - Waste Landfill	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$			\$
Balance at 1 July 2023	274,779,488	31,863,095	8,195,760	19,375,763	8,917,115	144,513	47,082,099	6,822,981	18,516,685	322,018	23,930,728	439,950,245
Additions	20,476,886	4,190,206	255,084	415,329	370,658	0	1,009,041	32,106	39,864	0	819,973	27,609,147
Depreciation	(9,257,176)	(992,336)	(133,321)	(1,425,155)	(477,871)	(12,300)	(1,607,040)	(244,481)	(898,614)	(22,977)	(2,731,058)	(17,802,329)
Transfers	0	0	0	(59,850)	0	0	0	0	0	0	0	(59,850)
Balance at 30 June 2024	285,999,198	35,060,965	8,317,523	18,306,087	8,809,902	132,213	46,484,100	6,610,606	17,657,935	299,041	22,019,643	449,697,213
Comprises:												
Gross balance at 30 June 2024	410,049,809	51,487,724	10,920,814	30,081,446	19,458,386	307,500	92,555,182	13,886,882	26,513,956	690,000	30,690,844	686,642,543
Accumulated depreciation at 30 June 2024	(124,050,611)	(16,426,759)	(2,603,291)	(11,775,359)	(10,648,484)	(175,287)	(46,071,082)	(7,276,276)	(8,856,021)	(390,959)	(8,671,201)	(236,945,330)
Balance at 30 June 2024	285,999,198	35,060,965	8,317,523	18,306,087	8,809,902	132,213	46,484,100	6,610,606	17,657,935	299,041	22,019,643	449,697,213
Additions	20,670,687	7,516,575	626,531	1,105,303	185,311	0	6,522,249	66,971	1,449,202	0	598,327	38,741,156
Depreciation	(9,799,455)	(1,161,418)	(145,457)	(1,745,899)	(487,228)	(12,300)	(1,649,199)	(247,406)	(898,039)	(22,975)	(2,856,651)	(19,026,027)
Transfers	0	2,025,694	0	20,026,235	0	0	0	(7,800)	0	0	0	22,044,129
Balance at 30 June 2025	296,870,430	43,441,816	8,798,597	37,691,726	8,507,985	119,913	51,357,150	6,422,371	18,209,098	276,066	19,761,319	491,456,471
Comprises:												
Gross balance at 30 June 2025	430,720,496	61,029,993	11,547,345	51,212,984	19,643,696	307,500	99,077,431	13,946,053	27,963,198	690,000	31,289,171	747,427,827
Accumulated depreciation at 30 June 2025	(133,850,066)	(17,588,177)	(2,748,748)	(13,521,258)	(11,135,711)	(187,587)	(47,720,281)	(7,523,682)	(9,754,060)	(413,934)	(11,527,852)	(255,971,356)
Balance at 30 June 2025	296,870,430	43,441,816	8,798,597	37,691,726	8,507,985	119,913	51,357,150	6,422,371	18,209,098	276,066	19,761,319	491,456,471

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

8. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - Roads	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Footpaths	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Drainage	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Parks & Reserves	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Laneways	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Parking	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Street Lighting	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Sewerage	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Effluent	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Airport	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Bus shelters	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Water Conservation	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Waste Landfill	Level 3	Cost approach using depreciated replacement cost	Independent registered Valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

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

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
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

(b) Fully depreciated assets in use

The gross carrying amount of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

Buildings - non specialised	970,000	871,000
Furniture and equipment	1,392,890	759,000
Plant and equipment	2,698,337	1,954,228
Light Vehicles	889,950	976,639
Right of use - Plant and equipment	361,062	266,107
Infrastructure - Parks & Reserves	56,820	0
	6,369,059	4,826,974

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

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the City.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the City is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the 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.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

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

10. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - land and buildings \$	Right-of-use assets - plant and equipment \$	Total right-of-use assets \$
Balance at 1 July 2023	1,126,374	909,429	2,035,803
Depreciation	(129,196)	(240,617)	(369,813)
Balance at 30 June 2024	997,178	668,812	1,665,990
Gross balance amount at 30 June 2024	1,366,367	1,469,191	2,835,558
Accumulated depreciation at 30 June 2024	(369,189)	(800,379)	(1,169,568)
Balance at 30 June 2024	997,178	668,812	1,665,990
Additions *	3,318,250	178,296	3,496,546
Depreciation	(290,109)	(270,474)	(560,583)
Balance at 30 June 2025	4,025,319	576,634	4,601,953
Gross balance amount at 30 June 2025	4,684,617	1,647,487	6,332,104
Accumulated depreciation at 30 June 2025	(659,298)	(1,070,853)	(1,730,151)
Balance at 30 June 2025	4,025,319	576,634	4,601,953

* Right of use asset additions are non-cash additions. Refer to note 18(c).

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the City is the lessee:

	2025 Actual \$	2024 Actual \$
Depreciation on right-of-use assets	(560,583)	(369,813)
Finance charge on lease liabilities	(176,987)	(52,414)
Short-term lease payments recognised as expense	(161,496)	(174,215)
Total amount recognised in the statement of comprehensive income	(899,066)	(596,442)
Total cash outflow from leases	(649,825)	(351,726)
(b) Lease liabilities		
Current	505,985	285,478
Non-current	4,162,425	1,359,225
30(c)	4,668,410	1,644,703

MATERIAL ACCOUNTING POLICIES

Leases

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

At the commencement date, a right-of-use asset is recognised at cost and 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.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 30(c).

Refer to Note 11 for details of leased investment property.

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 9 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

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

11. INVESTMENT PROPERTY

Land at: Independent Valuation

Carrying balance at 1 July	3,496,000	3,496,000	3,496,000
Closing balance at 30 June	3,496,000	3,496,000	3,496,000

Buildings at: Fair Value

Carrying balance at 1 July	7,593,952	7,839,015	7,710,388
Acquisitions	44,479	300,000	44,932
Less Accumulated Depreciation	(197,131)	(422,069)	(161,368)
Classified as held for sale or disposal	(30,297)	0	0
Closing balance at 30 June	7,411,003	7,716,946	7,593,952

Total Investment Property

10,907,003	11,212,946	11,089,952
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Amounts recognised in profit or loss for investment properties

Rental income	724,924	760,000	756,444
Direct operating expenses from property that generated rental income	(669,336)	(595,143)	(565,925)

Leasing arrangements

Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the

Less than 1 year	954,621	549,907
1 to 2 years	657,899	441,247
2 to 3 years	310,718	331,533
3 to 4 years	247,108	186,357
4 to 5 years	186,135	135,248
> 5 years	575,137	267,680
	2,931,618	1,911,972

MATERIAL ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City.

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are investment properties, are shown at their reportable value.

Reportable value for the purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date.

Revaluation

In accordance with the regulatory framework, investment properties are required to be revalued whenever required by AASB 140 and, in any event, every five years.

Fair value of investment properties

A management valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

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

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Creditor Accruals
Accrued Salaries and Wages
Rates Paid in Advance

2025	2024
\$	\$
11,042,713	9,424,784
1,992,743	1,019,385
961,977	737,883
3,274,248	3,071,996
17,271,681	14,254,048

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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 usually 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 income for the prepaid rates that have not been refunded.

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

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	7,786,457	4,585,767
Capital grant/contributions liabilities	7,435,284	3,629,106
Bonds and deposits held	1,816,691	1,793,290
	<u>17,038,432</u>	<u>10,008,163</u>
Reconciliation of changes in contract liabilities		
Opening balance	4,585,767	914,407
Additions	3,903,224	4,585,767
Revenue from contracts with customers included as a contract liability at the start of the period	(702,534)	(914,407)
	<u>7,786,457</u>	<u>4,585,767</u>
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	3,629,106	639,215
Additions	5,735,255	3,629,106
Revenue from capital grant/contributions held as a liability at the start of the period	(1,929,077)	(639,215)
	<u>7,435,284</u>	<u>3,629,106</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	7,435,284	3,629,106
	<u>7,435,284</u>	<u>3,629,106</u>

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

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.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.

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

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Other loans		1,133,401	2,881,923	4,015,324	1,083,313	3,523,581	4,606,894
Total secured borrowings	30(a)	1,133,401	2,881,923	4,015,324	1,083,313	3,523,581	4,606,894

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 30(a).

Information regarding exposure to risk can be found at Note 24.

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

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	1,656,198	1,528,560
Long service leave	714,777	1,277,496
	2,370,975	2,806,056
Total current employee related provisions	2,370,975	2,806,056
Non-current provisions		
Employee benefit provisions		
Long service leave	1,909,247	793,744
	1,909,247	793,744
Total non-current employee related provisions	1,909,247	793,744
Total employee related provisions	4,280,222	3,599,800

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2025	2024
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		2,370,975	2,806,056
More than 12 months from reporting date		1,909,247	793,744
		4,280,222	3,599,800

MATERIAL ACCOUNTING POLICIES

Employee benefits

The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial 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 FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. OTHER PROVISIONS

	Provision of Public Open Space	Provision for Landfill	Total
	\$	\$	\$
Opening balance at 1 July 2024			
Current provisions	224,252	0	224,252
Non-current provisions	0	31,901,474	31,901,474
	224,252	31,901,474	32,125,726
Charged to profit or loss			
- unwinding of discount	0	1,212,252	1,212,252
Balance at 30 June 2025	224,252	33,113,726	33,337,978
Comprises			
Current	224,252	0	224,252
Non-current	0	33,113,726	33,113,726
	224,252	33,113,726	33,337,978

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Provision of Public Open Space

The Western Australian Planning Commission Policy DC 2.3 states that for residential subdivision, 10% of the gross subdivisible area shall be given up free of cost by the subdivider for public open space purposes.

Where this is not practical cash-in-lieu of public open space is given.

This cash is then used for the purchase of land for parks, recreation grounds or general open space, in repaying lands raised by the local government for the purchase of such land, or with the approval of the Minister for Planning, for the improvement of development as parks, recreation grounds or open spaces.

Post 12 September 2020 these cash funds are held in reserve and a separate provision retained until such time the funds are spent.

Provision for Landfill

The City has opted to restore the Yarri Road Landfill Facility at the end of its useful life to allow for future use of the land at the facility.

A provision for remediation is recognised when;

- there is a present obligation as a result of waste activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

MATERIAL ACCOUNTING POLICIES

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.

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

17. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	17,671,787	17,671,787	17,671,787	17,671,787
Revaluation surplus - Buildings - non-specialised	72,055,468	72,055,468	72,055,468	72,055,468
Revaluation surplus - Plant and equipment	2,337,524	2,337,524	2,337,524	2,337,524
Revaluation surplus - Light Vehicles	365,259	365,259	365,259	365,259
Revaluation surplus - Infrastructure - roads	151,076,507	151,076,507	151,076,507	151,076,507
Revaluation surplus - Infrastructure - footpaths	24,739,648	24,739,648	24,739,648	24,739,648
Revaluation surplus - Infrastructure - drainage	489,406	489,406	489,406	489,406
Revaluation surplus - Infrastructure - Laneways	157,718	157,718	157,718	157,718
Revaluation surplus - Infrastructure - Parking	8,131,709	8,131,709	8,131,709	8,131,709
Revaluation surplus - Infrastructure - Street Lighting	79,197	79,197	79,197	79,197
Revaluation surplus - Infrastructure - Sewerage	22,039,612	22,039,612	22,039,612	22,039,612
Revaluation surplus - Infrastructure - Airport	12,564,772	12,564,772	12,564,772	12,564,772
Revaluation surplus - Infrastructure - Bus shelters	323,446	323,446	323,446	323,446
Revaluation surplus - Infrastructure - Water Conservation	332,668	332,668	332,668	332,668
	312,364,721	312,364,721	312,364,721	312,364,721

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

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

For the purposes of the Statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2025 Actual \$	2024 Actual \$
Cash and cash equivalents	3	32,875,120	40,098,194
Restrictions			
The following classes of financial 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	3	45,140,537	43,420,034
- Financial assets at amortised cost	4	1,253,894	1,202,139
		46,394,431	44,622,173
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	31	31,172,690	36,407,300
Contract liabilities	13	7,786,457	4,585,767
Capital grant liabilities	13	7,435,284	3,629,106
Total restricted financial assets		46,394,431	44,622,173

(b) Reconciliation of net result to net cash provided by operating activities

Net result		7,323,779	11,785,666
Non-cash items:			
Depreciation/amortisation		27,862,413	24,117,704
(Profit)/loss on sale of asset		503,515	(73,225)
Share of profits of associates		(4,450)	18,703
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(1,189,215)	(573,543)
(Increase)/decrease in inventories		4,892,489	3,368,417
Increase/(decrease) in trade and other payables		3,017,633	(503,410)
Increase/(decrease) in employee related provisions		680,422	47,267
Increase/(decrease) in other provisions		1,212,252	1,090,724
Increase/(decrease) in other liabilities		7,030,269	700,905
Capital grants, subsidies and contributions		(6,620,363)	(12,006,518)
Net cash provided by/(used in) operating activities		44,708,744	27,972,690

(c) Non-cash investing and financing activities

Acquisition of right of use assets by means of a lease	10(a)	3,496,546	0
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(d) Undrawn borrowing facilities

Credit standby arrangements

Bank overdraft limit		3,000,000	3,000,000
Bank overdraft at balance date		0	0
Credit card limit		200,000	200,000
Credit card balance at balance date		(45,219)	(50,821)
Total amount of credit unused		3,154,781	3,149,179

Loan facilities

Loan facilities - current		1,133,401	1,083,313
Loan facilities - non-current		2,881,923	3,523,581
Total facilities in use at balance date		4,015,324	4,606,894

Unused loan facilities at balance date		NIL	NIL
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CITY OF KALGOORLIE-BOULDER
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. CONTINGENT LIABILITIES

Contingent Liability – Contaminated Sites

In accordance with the *Contaminated Sites Act 2003*, the City has identified a number of sites that may be subject to contamination. At present, investigations are yet to be undertaken to confirm the existence, extent, and nature of any contamination.

Until such time as the City completes the required assessments, evaluates associated risks, and determines—through consultation with the Department of Water and Environmental Regulation—the necessity and scope of potential remediation, it is not possible to reliably estimate any financial liability that may arise. This position is consistent with the assessment and reporting principles set out in the Department of Water and Environmental Regulation guidelines.

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	16,374,032	7,622,206
- plant & equipment purchases	1,636,416	649,969
	18,010,448	8,272,175
Payable:		
- not later than one year	18,010,448	8,272,175

The capital expenditure projects outstanding at the end of the current reporting period relating to the following ongoing projects:

Sport Park LED light upgrades
 CBD Toilet Block
 Youth Precinct
 Golf Course Resort
 New Sewer Mains
 Admin Building AC

CITY OF KALGOORLIE-BOULDER
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FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
Mayor's annual allowance	97,115	97,115	88,864
Mayor's meeting attendance fees	51,412	51,412	31,364
Mayor's other expenses	2,806	7,000	3,408
Mayor's ICT expenses	0	0	1,000
Mayor's travel and accommodation expenses	15,745	8,000	19,377
	167,078	163,527	144,013
Deputy Mayor's annual allowance	24,279	24,279	22,216
Deputy Mayor's meeting attendance fees	34,278	34,278	31,364
Deputy Mayor's other expenses	4,533	7,000	2,672
Deputy Mayor's ICT expenses	0	0	1,000
Deputy Mayor's travel and accommodation expenses	9,742	8,000	15,982
	72,832	73,557	73,234
All other council member's meeting attendance fees	239,946	239,946	257,995
All other council member's All other council member expenses	20,117	52,000	38,961
All other council member's ICT expenses			8,225
All other council member's travel and accommodation expenses	20,263	54,000	30,323
	280,326	345,946	335,504
21(b)	520,236	583,030	552,751

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the City during the year are as follows:

Short-term employee benefits	1,531,122	1,794,744
Post-employment benefits	241,334	262,330
Employee - other long-term benefits	35,963	45,324
Employee - termination benefits	342,499	142,122
Council member costs	520,236	552,751
21(a)	2,671,154	2,797,271

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

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

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	5,524	80,666
Purchase of goods and services	204,404	3,353,716
Short term employee benefits - other related parties	83,289	77,705
Amounts outstanding from related parties:		
Trade and other receivables	53	64,139
Amounts payable to related parties:		
Trade and other payables	5,500	5,570

(d) Related parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the City, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

Short-term employee benefits related to an associate person of the CEO who was employed by the City under normal employment terms and conditions.

Outside of normal citizen type transactions with the City, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the City

There were no such entities requiring disclosure during the current or previous year.

CITY OF KALGOORLIE-BOULDER
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FOR THE YEAR ENDED 30 JUNE 2025

22. JOINT ARRANGEMENTS

Share of joint operations

The City together with the Shires of Coolgardie and Leonora have a joint venture arrangement for the provision of regional records service. The assets included in the joint venture recorded at the Council's one-third share are as follows:

	2025 Actual	2024 Actual
	\$	\$
Statement of financial position		
Total assets	90,549	115,103
Balance at 1 July	109,977	193,126
- Share of associates total comprehensive income arising during the period	(19,419)	(83,149)
Total equity	90,558	109,977
Statement of comprehensive income		
Income	160,150	163,965
Expenses	(179,844)	(69,679)
Profit/(loss) for the period	(19,694)	94,286
Other comprehensive income	0	0
Total comprehensive income for the period	(19,694)	94,286

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the City has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the City's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standards.

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23. INVESTMENT IN ASSOCIATES

(a) Investment in associates

Set out in the table below are the associates of the City. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2025	2024
	2025	2024	Actual	Actual
			\$	\$
Australian Mining Cities Alliance (AMCA)	20.00%	20.00%	6,772	2,322
Total equity-accounted investments			6,772	2,322

(b) Share of investment in Australian Mining Cities Alliance Limited

Summarised statement of comprehensive income	Note	2025	2024
		Actual	Actual
		\$	\$
Revenue		115,000	113,354
Profit/(loss) from continuing operations		22,254	4,023
Profit/(loss) for the period		22,254	4,023
Total comprehensive income for the period		22,254	4,023
Summarised statement of financial position			
Cash and cash equivalents		37,168	8,196
Other current assets			5,443
Total current assets		37,168	13,639
Non-current assets			
Total assets		37,168	13,639
Current financial liabilities			
Other current liabilities		3,310	2,029
Total current liabilities		3,310	2,029
Non-current financial liabilities			
Other non-current liabilities		0	0
Total non-current liabilities		0	0
Total liabilities		3,310	2,029
Net assets		33,858	11,609
Reconciliation to carrying amounts			
Opening net assets 1 July		11,609	107,586
Prior year adjustment		0	(100,000)
Changes in members contributions		0	0
Profit/(Loss) for the period		22,254	4,023
Other comprehensive income		0	0
Closing net assets 30 June		33,863	11,609
Carrying amount at 1 July		2,322	21,025
- Share of associates net profit/(loss) for the period	23(c)	4,451	(18,703)
- Share of associates other comprehensive income arising during the period		0	0
Carrying amount at 30 June (Refer to Note 23(a))		6,772	2,322

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the City has significant influence, that is it has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is 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.

(c) Share of associates net profit/(loss) for the period

	2025	2024
	Actual	Actual
	\$	\$
Investment in Australian Mining Cities Alliance (AMCA)	4,451	(18,703)
	4,451	(18,703)

CITY OF KALGOORLIE-BOULDER
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FOR THE YEAR ENDED 30 JUNE 2025

24. FINANCIAL RISK MANAGEMENT

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted average interest rate	Carrying amounts	Fixed interest rate	Variable interest rate	Non interest bearing
	%	\$	\$	\$	\$
2025					
Cash and cash equivalents	5.10%	32,875,120	0	32,875,120	0
Financial assets at amortised cost - term deposits	3.80%	1,253,894	0	1,253,894	0
Investment in AMCA	0.00%	6,772	0	0	6,772
2024					
Cash and cash equivalents	5.33%	40,098,194	0	40,098,194	0
Financial assets at amortised cost - term deposits	4.30%	1,202,139	0	1,202,139	0
Investment in AMCA	0.00%	2,322	0	0	2,322

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2025	2024
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	341,290	413,003

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 30(a).

**CITY OF KALGOORLIE-BOULDER
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24. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and other receivables

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2024 or 1 July 2025 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2025 and 30 June 2024 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade receivables					
Expected credit loss	2%	3%	8%	10%	
Gross carrying amount	5,352,917	88,687	283,539	4,733,881	10,459,023
Loss allowance	121,230	2,940	23,822	481,514	629,506
30 June 2024					
Trade receivables					
Expected credit loss	1.00%	2.00%	5.00%	6.00%	
Gross carrying amount	6,428,318	144,213	119,284	1,662,454	8,354,270
Loss allowance	70,604	2,326	5,420	96,656	175,006

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24. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(d).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
2025	\$	\$	\$	\$	\$
Trade and other payables	17,271,681	0	0	17,271,681	17,271,681
Borrowings	1,133,401	2,498,641	383,282	4,015,324	4,015,324
Lease liabilities	505,985	1,354,894	2,807,530	4,668,409	4,668,410
	<u>18,911,067</u>	<u>3,853,535</u>	<u>3,190,812</u>	<u>25,955,414</u>	<u>25,955,415</u>
2024					
Trade and other payables	14,254,051	0	0	14,254,051	14,254,051
Borrowings	1,049,113	3,072,468	485,314	4,606,895	4,606,894
Lease liabilities	290,744	623,392	730,567	1,644,703	1,644,703
	<u>15,593,908</u>	<u>3,695,860</u>	<u>1,215,881</u>	<u>20,505,649</u>	<u>20,505,648</u>

**CITY OF KALGOORLIE-BOULDER
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25. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No significant events occurred after the reporting period that had an effect on the financial statements.

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

26. OTHER MATERIAL ACCOUNTING POLICIES

a) 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.

b) 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.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) 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.

g) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. *AASB 116 Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

**CITY OF KALGOORLIE-BOULDER
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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27. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources.	The administration and operation of facilities and services to Elected Members of Council. It includes costs for assisting elected members and ratepayers with matters which do not concern specific Council services.
General purpose funding To collect revenue to allow for the provision of services.	Revenue from rates including interim rates, interest and fees on instalment arrangements and interest on arrears. It includes amounts receivable from the Western Australian Local Government Grants Commission, such as Financial Assistance Grants.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Administration and operation of funds received from the Department of Fire and Emergency Services for the Kalgoorlie Boulder SES. It covers the cost of providing community safety programs and Ranger and Security services including animal control, parking, impounding of vehicles, CCTV maintenance, fire prevention and the Safer Streets Patrol.
Health To provide an operational framework for environmental and community health.	Administration, inspection and operation of programs concerned with the general health of the community. These services include infant health centres, food sampling and inspection of food premises, noise and pest control. It also includes the Aboriginal Environmental Health Program.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Funding for welfare services for families, children and the aged. It includes the administration of the Eastern Goldfields Community Centre, and programs for youth and senior citizens.
Housing To provide and maintain housing.	Provision and maintenance of temporary staff housing.
Community amenities To provide services required by the community.	General refuse collection, sanitation and disposal services including the operation of the Yarri Road Refuse Facility. The management of the City's sewerage system, the South Boulder Waste Water Treatment Plant, urban storm water drainage and protection of the environment. It also covers town planning and regional development services, as well as cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Funding for the Kalgoorlie and Boulder Town Halls, other public halls, the William Grundt Memorial Library and recreation facilities, including the Goldfields Oasis and the Kalgoorlie Golf Course. It includes the maintenance of these recreation facilities, public parks, gardens and reserves, and also funds community programs such as the Annual Grant Program
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, drainage works, footpaths, parking facilities, maintenance of bus shelters, street cleaning and street lighting.
Economic services To help promote the local government and its economic wellbeing.	Providing and regulating services including tourism, area promotion and building control. It includes place management and support for local economic development.
Other property and services To monitor and control operating accounts.	Administration, inspection and operation of work carried out on property or services not under the care, control or management of the City. These include private works, public work overheads, plant operation and other unclassified activities.

CITY OF KALGOORLIE-BOULDER
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27. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2025 Actual \$	2024 Actual \$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	5,041	1,240
General purpose funding	37,652,950	34,605,743
Law, order, public safety	210,283	195,745
Health	266,686	257,677
Education and welfare	597,570	604,608
Housing	158,710	233,657
Community amenities	20,887,131	21,504,117
Recreation and culture	7,509,805	7,072,013
Transport	24,827,067	18,573,155
Economic services	4,941,367	4,978,538
Other property and services	1,283,477	1,226,543
	98,340,087	89,253,036
Grants, subsidies and contributions and capital grants, subsidies and contributions		
General purpose funding	2,941,882	3,635,308
Law, order, public safety	354,991	188,065
Health	277,957	621,670
Education and welfare	5,605,387	2,235,459
Community amenities	706,416	7,176
Recreation and culture	633,695	661,569
Transport	3,824,568	5,980,039
Economic services	84,655	6,000,000
Other property and services	6,625	14,471
	14,436,176	19,343,757
Total income	112,776,262	108,596,793
Expenses		
Governance	(4,805,819)	(4,549,597)
General purpose funding	(1,077,150)	(1,526,367)
Law, order, public safety	(3,359,032)	(2,748,358)
Health	(1,249,094)	(1,346,633)
Education and welfare	(4,819,494)	(3,830,743)
Housing	(457,079)	(436,716)
Community amenities	(16,686,203)	(16,022,399)
Recreation and culture	(34,671,619)	(34,534,412)
Transport	(31,906,519)	(26,153,900)
Economic services	(4,697,866)	(4,290,554)
Other property and services	(1,722,608)	(1,371,448)
Total expenses	(105,452,483)	(96,811,127)
Net result for the period	7,323,779	11,785,666
(c) Assets		
Governance	4,863,003	3,561,055
Law, order, public safety	2,039,384	1,989,185
Health	334,046	391,883
Education and welfare	7,497,759	7,657,969
Housing	2,601,884	2,567,452
Community amenities	97,442,452	95,911,252
Recreation and culture	178,175,573	171,659,271
Transport	363,479,462	351,973,088
Economic services	29,090,506	22,182,751
Other property and services	41,351,128	46,870,124
Unallocated	16,161,289	16,575,964
Total assets	743,036,486	721,339,994

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28. RATING INFORMATION

(a) General rates

RATE TYPE		Basis of valuation											
Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate	2024/25 Budget interim rate	2024/25 Budget revenue	2023/24 Actual total revenue				
0.052000	7,077	222,841,980	11,587,783	54,907	11,642,690	11,587,783	29,000	11,616,783	10,830,944				
0.078400	1,192	104,381,476	8,183,508	39,927	8,223,435	8,183,508	0	8,183,508	0				
0.000000	0	0	0	0	0	0	0	0	2,131,896				
0.000000	0	0	0	0	0	0	0	0	2,402,963				
0.093000	18	5,518,160	513,189	215,447	728,636	513,189	0	513,189	0				
0.104000	7	5,930,000	616,720	0	616,720	616,720	0	616,720	266,438				
0	0	0	0	0	0	0	0	0	3,134,274				
Unimproved valuations													
0.093800	46	3,215,941	301,655	0	301,655	301,655	0	301,655	256,962				
0.187400	1,773	35,011,601	6,561,174	(274,399)	6,286,775	6,561,174	30,000	6,591,174	4,820,102				
0.000000	0	0	0	0	0	0	0	0	1,281,373				
Total general rates				10,113	376,899,158	27,764,029	35,882	27,799,911	25,124,952				
Minimum payment													
Minimum payment \$													
Gross rental valuations													
1,132	4,912	83,061,544	5,560,384	0	5,560,384	5,560,384	0	5,560,384	5,058,316				
1,132	344	2,063,893	389,408	0	389,408	389,408	0	389,408	0				
0	0	0	0	0	0	0	0	0	58,083				
0	0	0	0	0	0	0	0	0	11,209				
1,245	2	4,900	2,490	0	2,490	2,490	0	2,490	0				
1,245	6	600	7,470	0	7,470	7,470	0	7,470	6,114				
0	0	0	0	0	0	0	0	0	94,767				
Unimproved valuations													
352	6	5,000	2,112	0	2,112	2,112	0	2,112	0				
440	879	1,053,001	386,760	0	386,760	386,760	0	386,760	2,217				
0	0	0	0	0	0	0	0	0	145,971				
Total minimum payments				6,149	86,188,938	6,348,624	0	6,348,624	135,993				
Total general rates and minimum payments				16,262	463,088,096	34,112,653	35,882	34,148,535	5,512,670				
							59,000	34,171,653	30,637,622				

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

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

29. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	Note	\$	\$	\$
(a) 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 <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(172,819)	(383,563)	(103,431)
Less: Reversal of prior year loss on revaluation of fixed assets		(4,451)	0	18,703
Add: Loss on disposal of assets		676,334	274,170	30,206
Add: Depreciation	9(a)	27,862,413	26,891,961	24,117,704
Non-cash movements in non-current assets and liabilities:				
Financial assets at amortised cost - recognition of SSL		500,000	0	0
Pensioner deferred rates		(3,421)	0	43,745
Assets held for sale	6	80,000	0	0
Employee benefit provisions		1,115,503	0	208,438
Other provisions		1,212,252	(1,185,334)	998,172
Non-cash amounts excluded from operating activities		31,265,811	25,597,234	25,313,537
(b) 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 <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Right of use assets received - non cash	10(a)	(3,496,546)	(3,496,545)	0
Non-cash amounts excluded from investing activities		(3,496,546)	(3,496,545)	0
(c) 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 <i>Financial Management Regulation 32</i> .				
Adjustments to financing activities				
Non cash proceeds from new leases	30(c)	3,496,545	3,496,545	0
Non-cash amounts excluded from financing activities		3,496,545	3,496,545	0
(d) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	31	(31,172,690)	(30,230,722)	(36,407,300)
Less: Financial assets at amortised cost - self-supporting loans	4(a)	(114,745)	0	0
Less: Financial assets at amortised cost				
Less: Current assets not expected to be received at end of year				
- Land held for resale	6	(9,120,000)	(13,950,000)	(13,950,000)
- Loans receivable - clubs/institutions		0	(110,502)	(110,502)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	1,133,401	1,118,629	1,083,313
- Current portion of contract liability held in reserve		144,390	143,775	139,716
- Current portion of lease liabilities	10(b)	505,985	323,793	285,478
- Employee benefit provisions		748,713	311,335	173,387
Total adjustments to net current assets		(37,874,946)	(42,393,692)	(48,785,908)
Net current assets used in the Statement of financial activity				
Total current assets		62,237,595	61,274,705	73,031,367
Less: Total current liabilities		(38,544,726)	(18,696,542)	(28,661,310)
Less: Total adjustments to net current assets		(37,874,946)	(42,393,692)	(48,785,908)
Surplus or deficit after imposition of general rates		(14,182,077)	184,471	(4,415,851)

CITY OF KALGOORLIE-BOULDER
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FOR THE YEAR ENDED 30 JUNE 2025

30. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Principal at 1 July 2023			Principal repayments during 2023-24		Principal at 30 June 2024		New loans during 2024-25		Principal repayments during 2024-25		Principal at 30 June 2025	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture														
LOAN 352 (336) - LIBRARY EXTENSIONS		352,526	0	(66,002)	0	286,524	0	(68,180)	0	218,344	0	(68,180)	218,344	
LOAN 352 (339) - OASIS ALTERNATIVE ENERGY		328,264	0	(61,459)	0	266,805	0	(63,488)	0	266,804	0	(63,488)	203,316	
LOAN 352 (341) - RFSC CONSTRUCTION		1,395,736	0	(261,318)	0	1,134,418	0	(269,940)	0	1,134,409	0	(269,940)	864,469	
LOAN 352 (343) - MUSEUM RELOCATION		489,942	0	(91,730)	0	398,212	0	(94,757)	0	398,212	0	(94,757)	303,455	
LOAN 352 (344) - OASIS ALTERNATIVE ENERGY		287,066	0	(53,735)	0	233,271	0	(55,508)	0	233,271	0	(55,508)	177,763	
LOAN 352 (345) - SHEPHERSON OVAL LIGHTING		394,414	0	(73,844)	0	320,570	0	(76,281)	0	320,569	0	(76,281)	244,288	
LOAN 352 (350) - RAY FINLAYSON SPORTING COMPLEX		1,094,094	0	(204,842)	0	889,252	0	(211,601)	0	889,244	0	(211,601)	677,643	
Transport														
LOAN - ROADS		0	0	0	0	0	0	0	0	0	12,500,000	0	12,500,000	
LOAN - FOOTPATH		0	0	0	0	0	0	0	0	0	7,000,000	0	7,000,000	
LOAN - PLANT		0	0	0	0	0	0	0	0	0	2,000,000	0	2,000,000	
Other property and services														
LOAN 352 (340) - METHANE CONTROL		344,603	0	(64,518)	0	280,085	0	(66,648)	0	280,084	0	(66,648)	213,436	
LOAN 352(342) - ENDOWMENT BLOCK ROOF		338,507	0	(63,377)	0	275,130	0	(65,469)	0	275,129	0	(65,469)	209,660	
Total		5,025,092	0	(940,825)	0	4,084,267	0	(971,872)	0	4,084,246	21,500,000	(971,872)	24,612,374	
Self-supporting loans														
LOAN 352 (326)- GOLDFIELDS TENNIS CLUB - SSL		39,401	0	(7,377)	0	32,024	0	(7,620)	0	32,024	0	(7,620)	24,404	
LOAN 352 (338) - KALGOORLIE BOWLING CLUB SSL		6,635	0	(1,242)	0	5,393	0	(1,283)	0	5,392	0	(1,283)	4,109	
LOAN 355 MASONIC HOMES SSL		584,879	0	(99,669)	0	485,210	0	(102,537)	0	485,231	0	(102,537)	382,694	
LN-KBBA KALGOORLIE BOULDER BASKETBALL ASSOC		0	0	0	0	0	500,000	(8,258)	0	0	500,000	(8,258)	491,742	
Total self-supporting loans		630,915	0	(108,288)	0	522,627	500,000	(119,698)	500,000	522,647	500,000	(119,698)	902,949	
Total borrowings														
	14	5,656,007	0	(1,049,113)	0	4,606,894	500,000	(1,091,570)	500,000	4,606,893	22,000,000	(1,091,570)	25,515,323	

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025
Recreation and culture						
LOAN 352 (336) - LIBRARY EXTENSIONS		WATC*	3.26%	27/04/2028	(8,513)	(8,513)
LOAN 352 (339) - OASIS ALTERNATIVE ENERGY		WATC*	3.26%	27/04/2028	(7,927)	(7,927)
LOAN 352 (341) - RFSC CONSTRUCTION		WATC*	3.26%	27/04/2028	(33,704)	(33,704)
LOAN 352 (343) - MUSEUM RELOCATION		WATC*	3.26%	27/04/2028	(11,831)	(11,831)
LOAN 352 (344) - OASIS ALTERNATIVE ENERGY		WATC*	3.26%	27/04/2028	(6,931)	(6,931)
LOAN 352 (345) - SHEPHERSON OVAL LIGHTING		WATC*	3.26%	27/04/2028	(9,524)	(9,524)
LOAN 352 (350) - RAY FINLAYSON SPORTING COMPLEX		WATC*	3.26%	27/04/2028	(26,420)	(26,420)
Other property and services						
LOAN 352 (340) - METHANE CONTROL		WATC*	3.26%	27/04/2028	(8,321)	(8,321)
LOAN 352(342) - ENDOWMENT BLOCK ROOF		WATC*	3.26%	27/04/2028	(8,174)	(8,174)
Actual for year ending 30 June 2024					Actual for year ending 30 June 2024	
					\$	
					(10,691)	
					(9,955)	
					(42,327)	
					(14,858)	
					(8,704)	
					(11,961)	
					(33,180)	
					(10,450)	
					(10,266)	

**CITY OF KALGOORLIE-BOULDER
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30. BORROWING AND LEASE LIABILITIES (Continued)

Total					(121,345)	(121,345)	(152,392)
Self-supporting loans finance cost payments							
Recreation and culture							
LOAN 352 (326)- GOLDFIELDS TENNIS CLUB - SSL					(951)	(951)	(1,195)
LOAN 352 (338) - KALGOORLIE BOWLING CLUB SSL					(160)	(160)	(201)
Other property and services							
LOAN 355 MASONIC HOMES SSL					(12,452)	(12,452)	(15,320)
LN-KBBA KALGOORLIE BOULDER BASKETBALL ASSOC					(15,583)	(15,583)	0
Total self-supporting loans finance cost payments					(29,146)	(29,146)	(16,716)
Total finance cost payments					(150,491)	(150,491)	(169,108)

* WA Treasury Corporation

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

30. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate %	Amount borrowed				Amount (used)	
					2025 Actual	2025 Budget	2025 Actual	2025 Budget	2025 Actual	2025 Budget
KALGOORLIE BASKETBALL ASSOC	WATC*	SSL	20	5.38%	500,000	500,000	500,000	500,000	0	500,000
LOAN - ROADS					0	12,500,000	0	0	0	0
LOAN - FOOTPATH					0	7,000,000	0	0	0	0
LOAN - PLANT					0	2,000,000	0	0	0	0
					500,000	22,000,000	500,000	500,000	317,401	0

* WA Treasury Corporation

(c) Lease liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Recreation and culture									
Golf Carts + GPS		363,013	0	0	268,314	268,314	0	0	173,615
Golf Carts		50,592	0	0	38,917	38,917	0	0	27,242
Golf Carts		0	0	0	0	0	178,296	0	130,873
Economic services									
Lease - Land - Lot 500		1,140,009	0	0	1,078,154	1,078,154	2,125,634	0	3,036,243
Lease - Reserve 41254 - Land Lots 568 & 571		0	0	0	0	0	1,192,615	0	1,156,370
Other property and services									
Electrical Equipment		9,591	0	0	0	0	0	0	0
Generator		6,240	0	0	0	0	0	0	0
ICT Equipment		374,570	0	0	259,318	259,318	0	0	144,066
Total lease liabilities	10(b)	1,944,015	0	0	1,644,703	1,644,703	3,496,545	0	4,668,410

Lease finance cost payments

Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term
Recreation and culture								
Golf Carts + GPS	Lease 10222	Diamond Capital			(3,946)	(3,461)	(3,946)	
Golf Carts	Lease 10322	Diamond Capital			(1,015)	(1,015)	(1,015)	
Golf Carts	Lease 10824	Diamond Capital			(4,386)	0	0	
Economic services								
Lease - Land - Lot 500	Lease - Reserve 41254				(107,455)	(36,152)	(36,148)	
Lease - Reserve 41254 - Land Lots 568 & 571					(49,470)	(52,557)	0	
Other property and services								
Electrical Equipment	Lease EGN015900	MAIA Financial			0	0	(360)	
Generator	Lease EGN016015	MAIA Financial			0	0	(232)	
ICT Equipment	Lease - QTE 00275	DELL			(10,713)	(10,713)	(10,713)	
Total finance cost payments					(176,987)	(103,898)	(52,414)	

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

31. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
Restricted by legislation/agreement												
(a) Public Open Space Reserve	139,716	70,374	(65,700)	144,390	139,716	4,059	0	143,775	135,723	3,993	0	139,716
	139,716	70,374	(65,700)	144,390	139,716	4,059	0	143,775	135,723	3,993	0	139,716
Restricted by council												
(b) Leave reserve	780,401	234,866	(370,200)	645,067	780,401	22,671		803,072	466,671	313,730	0	780,401
(c) Plant Reserve	1,075,040	179,448	(933,965)	320,523	1,075,040	1,231,231	(2,079,904)	226,367	877,231	1,397,809	(1,200,000)	1,075,040
(d) Building Reserve	891,583	149,031	(1,013,781)	26,833	891,583	575,901	(1,440,000)	27,484	866,101	25,482	0	891,583
(e) Computer Facilities Reserve	296,183	119,262	(140,100)	275,345	296,183	108,604	(300,000)	104,787	380,003	111,180	(195,000)	296,183
(f) Sewerage Construction Reserve	4,507,438	945,716	(2,141,800)	3,311,354	4,507,438	2,230,945	(4,351,000)	2,387,383	2,319,645	3,387,793	(1,200,000)	4,507,438
(g) Recreation Reserve	0	0	0	0	0	0	0	0	333,784	9,820	(343,604)	0
(h) Parking Facilities Reserve	0	0	0	0	0	0	0	0	48,859	1,437	(50,296)	0
(i) Oasis Reserve	3,316,819	554,159	(1,847,608)	2,023,370	3,316,820	1,596,357	(2,020,000)	2,893,177	2,138,890	1,477,929	(300,000)	3,316,819
(j) Aerodrome Reserve	13,913,049	7,015,868	(6,610,400)	14,318,517	13,913,049	2,404,186	(1,389,562)	14,927,673	11,940,737	2,272,312	(300,000)	13,913,049
(k) Valuations Equalisation Reserve	120,424	251,597	(57,100)	314,921	120,424	193,498	0	313,922	476,407	204,017	(560,000)	120,424
(l) Insurance Equalisation Reserve	237,634	120,299	(112,500)	245,433	237,634	6,903	0	244,537	230,842	6,792	0	237,634
(m) Town Halls Refurbishment Reserve	1,322,328	629,424	(628,000)	1,323,752	1,322,328	38,415	0	1,360,743	1,206,822	185,506	(70,000)	1,322,328
(n) Waste Initiatives Reserve	574,226	191,237	(273,300)	492,163	574,226	1,016,682	(700,000)	890,908	72,105	502,121	0	574,226
(o) Airport and City Promotions Reserve	1,423,233	811,574	(676,400)	1,558,407	1,423,233	191,346	(500,000)	1,114,579	1,309,700	188,533	(75,000)	1,423,233
(p) Future Projects Reserve	7,809,226	2,077,789	(3,714,400)	6,172,615	7,809,225	2,226,865	(5,100,000)	4,936,090	10,441,095	3,348,131	(5,980,000)	7,809,226
	36,267,584	13,280,270	(18,519,554)	31,028,300	36,267,584	11,843,604	(17,880,466)	30,230,722	33,108,882	13,432,592	(10,273,900)	36,267,584
	36,407,300	13,350,644	(18,585,254)	31,172,690	36,407,300	11,847,663	(17,880,466)	30,374,497	33,244,615	13,436,585	(10,273,900)	36,407,300

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account		Purpose of the reserve account
Restricted by legislation/agreement		
(a) Public Open Space Reserve		To comply with Planning and Development Act, section 154.
Restricted by council		
(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 FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

32. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Public Open Space Contributions	473,922	0	0	473,922
General	79,190	2,000	(423)	80,767
Property Tenancy	68,248	14,019	(12,896)	69,371
Sale of Land	193,862	0	0	193,862
	815,222	16,019	(13,319)	817,922



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