

TOWN OF COTTESLOE



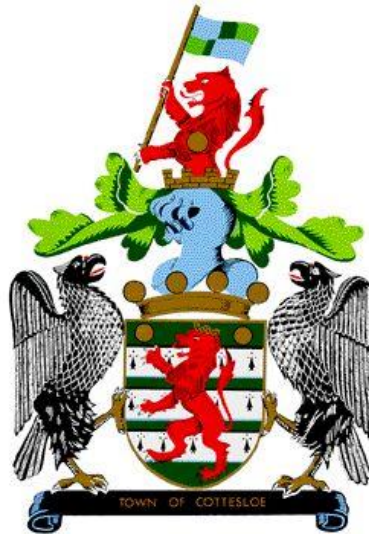
ATTACHMENTS

SPECIAL COUNCIL MEETING – 20 AUGUST 2024

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TOWN OF COTTESLOE



SPECIAL COUNCIL MEETING

ATTACHMENT

ITEM 9.1.1A: 2024-2025 ANNUAL BUDGET



Annual Budget 2024-2025





Town of Cottesloe
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
Local Government Act 1995

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INTRODUCTION

Under the *Local Government Act 1995*, Council is required to adopt an Annual Budget between 1 June and 31 August each financial year.

Three budget workshops were conducted between April and July 2024 to set the budgetary direction and inform the development of the 2024/25 Annual Budget. These workshops included detailed presentations and documentation, which provided Elected Members with opportunities to ask questions and offer direction to the administration in developing the draft budget and its various components.

The budget has been prepared in accordance with the requirements of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996*, and *Australian Accounting Standards*. It reflects the principles and feedback discussed with Elected Members during the budget workshops, with a focus on 'green' and community infrastructure, and sustainability.

The Town proposes a balanced budget for 2024/25, with neither a surplus nor a deficit. The estimated opening cash surplus for 2024/25 is \$2,212,225, representing the unspent budget balance from various projects in 2023/24. This surplus will be utilised to complete these projects in 2024/25. The final figure for the 2023/24 cash surplus will be determined through end-of-year processing and audit.

The proposed General Rates are determined after considering all other sources of revenue, available reserve funding, expenditure requirements, efficiency and savings measures, and associated cost increases.

Below are the key inclusions in the proposed 2024-25 Annual Budget:

1. Operating Budget

The draft operating budget provides for the Town's day-to-day operations. The net operating budget position has improved by \$751K from last year's budget. Significant movements in revenue and expenditure include:

- Separation of waste charges from Rates, resulting in a \$2M decrease in Rates revenue, with an associated increase in Fees and Charges revenue.
- A 5.4% increase in rates, resulting in an additional \$715K after separating waste charges.
- An increase in Operating Grants due to the Federal Assistance Grant (\$320K) not recognised in the 2023/24 budget.
- Increased employment costs due to the renewal of the Employee Industrial Agreement; Leave Provision previously not recognised (\$142K); conversion of a Business Analyst position from contractor to employee (\$80K); and a carry forward of direct employee costs (\$89K) associated with the ERP Project (Enterprise Resource Planning).
- Increased Materials and Contract costs based on the Local Government Cost Index of 3.6% and contracted increases under service delivery agreements.
- Key strategic projects and initiatives including:
 - o Green Infrastructure Management Plan: \$100K for initiatives that progresses towards canopy cover of 30% by 2040
 - o Natural Areas Management Plan: \$546k for coastal dune restoration and preservation
 - o John Black Dune Park : \$80K for stage 2 landscaping

- Anderson Pavilion solar panels: \$20k – This meets the renewable energy objective as part of the Town’s participation in the Cities Power Partnership Program
- Asset Management Plan: \$118K
- Town Planning Scheme Consultant: \$125K
- Carried forward for the Cottesloe Village Precinct Plan: \$220K
- Carried forward for the Local Planning Strategy Review: \$133K
- Carried forward for the Enterprise Resource Planning Upgrade: \$617K

2. Capital Budget

A capital works program totalling \$3M entailing investment in infrastructure, land and buildings, plant and equipment and furniture and equipment is proposed. Key projects include:

- Shark Barrier Renewal: \$400K
- Groyne Access Ramp Works: \$150K
- New South Cottesloe Toilet: \$200K
- 149 Marine Parade Toilet Upgrade (partially carry forward): \$187K
- Carry forward for the Eric Street Shared Path Lighting Upgrade: \$276K
- Carry forward for the Harvey Field Playground Upgrade: \$290K
- Carry forward for the Beach Access Path Upgrade: \$130K

3. Reserves

The Town forecasts a closing balance of \$8M in reserves for 2024/25. Major proposed movements include:

- An \$812K transfer to reserves to assist in funding future asset management needs, including: Property Reserves \$376K, Infrastructure Reserves \$331K, Green Infrastructure and Sustainability Initiatives Reserve \$100K, and Shark Barrier Reserve \$5K.
- An estimated \$329K interest earned on reserve funds, based on the reserves' opening balance and an interest rate of 4.2%.
- A total of \$466K drawdown from Reserves to fund Capital Works Programs, including transfers from the Property Reserve for the 149 Marine Parade Toilet Upgrade (\$117K), the Right of Way Reserve for ROW4B upgrade (\$70K), carry forward for the Anderson Pavilion Development (\$53K), and various immaterial amounts for other projects.
- Transfer from the Green Infrastructure and Sustainability Initiatives Reserve for the Green Infrastructure Management Plan: \$100K.
- Transfer from the Information Technology Reserve for the Enterprise Resource Planning upgrade: \$406K.

4. Fees and Charges

As a general rule, a 3.6% increase has been applied to the 2024/25 Fees and Charges in response to inflationary pressures and in alignment with the Local Government Cost Index, and rounded up to the nearest \$5. Notable changes include:

- Interest on outstanding debtors/rates increased to 8%, aligning with pre-COVID levels, noting that the maximum statutory interest rate is 11%.

- For electronically available Council documents (at no charge), the fee for hard copies has been increased to discourage printing and save on carbon emissions.
- Facility hire fees have been reviewed based on current demand and usage, with some fees significantly modified. A 50% discount for community hire and a 25% premium charge for the hire of the Anderson Pavilion have been standardised.
- Fees stated as 'Actual Cost' in previous Fees and Charges Schedules now include a 10% administration fee to cover officer time.
- Waste fees have been adjusted based on recalculated waste costs and the removal of waste charges from Rates.
- Dog and cat associated fees have been equalised and increased based on neighbouring local government fees.
- Removal of rodent bait purchases as the service is no longer provided.

5. Community Donations

The budget includes \$20K for Community Donations. A list of community group and organisation's grant requests and recommendations, including the rationale behind them, was presented to Elected Members at Budget Workshop 2 held on 7 June 2024. A total of 9 applications were received for the 2024/25 financial year, with 6 applications being recommended for support or partial support.

6. Loans

No new loans are proposed in the 2024/25 draft Budget.

Repayment of the Grove Library loan will continue, with the outstanding balance reduced to \$1,717,951 as of 30 June 2025. This loan will be fully repaid in September 2029.

TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	11,299,786	12,493,659	12,417,290
Grants, subsidies and contributions		448,938	436,413	186,351
Fees and charges	17	5,413,548	3,415,523	3,166,373
Interest revenue	10(a)	644,739	694,634	623,572
Other revenue		138,111	177,418	182,987
		17,945,122	17,217,647	16,576,573
Expenses				
Employee costs		(7,876,881)	(7,875,795)	(7,274,850)
Materials and contracts		(8,937,385)	(8,362,793)	(8,681,565)
Utility charges		(315,856)	(280,454)	(377,714)
Depreciation	6	(3,257,557)	(3,194,214)	(3,261,295)
	10(c)	(226,177)	(146,240)	(186,872)
Insurance		(238,845)	(211,876)	(246,011)
Other expenditure		(334,336)	(209,628)	(465,284)
		(21,187,037)	(20,281,000)	(20,493,591)
		(3,241,915)	(3,063,353)	(3,917,018)
Capital grants, subsidies and contributions		1,163,857	1,993,305	2,134,341
Profit on asset disposals	5	0	85,234	0
Fair value adjustments to financial assets at fair value through profit or loss		2,495	2,522	0
		1,166,352	2,081,061	2,134,341
Net result for the period		(2,075,563)	(982,292)	(1,782,677)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,075,563)	(982,292)	(1,782,677)

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

TOWN OF COTTESLOE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 11,343,802	\$ 12,474,646	\$ 12,436,508
Grants, subsidies and contributions		393,286	287,497	186,351
Fees and charges		5,413,548	3,415,523	3,166,373
Interest revenue		644,739	694,634	623,572
Goods and services tax received		0	0	700,000
Other revenue		138,111	177,418	182,987
		17,933,486	17,049,718	17,295,791
Payments				
Employee costs		(7,772,033)	(7,904,336)	(7,274,850)
Materials and contracts		(8,480,351)	(7,448,724)	(8,781,565)
Utility charges		(315,856)	(280,454)	(377,714)
Finance costs		(226,177)	(195,364)	(186,872)
Insurance paid		(238,845)	(211,876)	(246,011)
Goods and services tax paid		0	0	(700,000)
Other expenditure		(334,336)	(209,628)	(465,283)
		(17,367,598)	(16,250,382)	(18,032,295)
Net cash provided by (used in) operating activities	4	565,888	799,336	(736,504)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(955,674)	(1,392,732)	(1,582,210)
Payments for construction of infrastructure	5(b)	(2,108,150)	(1,770,408)	(2,845,209)
Capital grants, subsidies and contributions		1,163,857	1,993,305	2,134,341
Proceeds from sale of property, plant and equipment	5(a)	104,000	143,681	149,000
Proceeds on financial assets at amortised cost - self supporting loans		35,070	53,209	53,218
Proceeds on disposal of other loans and receivables - sea view golf club		35,802	14,605	0
Net cash (used in) investing activities		(1,725,095)	(958,340)	(2,090,860)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(354,119)	(352,461)	(352,470)
Payments for principal portion of lease liabilities	8	(59,583)	(66,366)	(61,255)
Net cash (used in) financing activities		(413,702)	(418,827)	(413,725)
Net (decrease) in cash held		(1,572,909)	(577,831)	(3,241,089)
Cash at beginning of year		13,115,638	13,693,469	14,335,454
Cash and cash equivalents at the end of the year	4	11,542,729	13,115,638	11,094,365

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

General rates	2(a)(i)	\$ 11,177,922	\$ 11,931,615	\$ 11,861,094
Rates excluding general rates	2(a)	121,864	562,044	556,196
Grants, subsidies and contributions		448,938	436,413	186,351
Fees and charges	17	5,413,548	3,415,523	3,166,373
Interest revenue	10(a)	644,739	694,634	623,572
Other revenue		138,111	177,418	182,987
Profit on asset disposals	5	0	85,234	0
Fair value adjustments to financial assets at fair value through profit or loss		2,495	2,522	0

Expenditure from operating activities

Employee costs		(7,876,881)	(7,875,795)	(7,274,850)
Materials and contracts		(8,937,385)	(8,362,793)	(8,681,565)
Utility charges		(315,856)	(280,454)	(377,714)
Depreciation	6	(3,257,557)	(3,194,214)	(3,261,295)
Finance costs	10(c)	(226,177)	(146,240)	(186,872)
Insurance		(238,845)	(211,876)	(246,011)
Other expenditure		(334,336)	(209,628)	(465,284)
		(21,187,037)	(20,281,000)	(20,493,591)

Non cash amounts excluded from operating activities

Amount attributable to operating activities	3(c)	95,973	3,535,093	3,261,295
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INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		1,163,857	1,993,305	2,134,341
Proceeds from disposal of assets	5	104,000	143,681	149,000
Proceeds from financial assets at amortised cost - self supporting loans		35,070	53,209	53,218
Proceeds on disposal of other loans and receivables - sea view golf club		35,802	14,605	0
		1,338,729	2,204,800	2,336,559

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(955,674)	(1,392,732)	(1,582,210)
Payments for construction of infrastructure	5(b)	(2,108,150)	(1,770,408)	(2,845,209)
		(3,063,824)	(3,163,141)	(4,427,419)
Amount attributable to investing activities		(1,725,095)	(958,340)	(2,090,860)

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	9(a)	971,908	1,174,952	1,464,952
		971,908	1,174,952	1,464,952

Outflows from financing activities

Repayment of borrowings	7(a)	(354,119)	(352,461)	(352,470)
Payments for principal portion of lease liabilities	8	(59,583)	(66,366)	(61,255)
Transfers to reserve accounts	9(a)	(1,141,309)	(730,556)	(567,224)
		(1,555,011)	(1,149,383)	(980,949)
Amount attributable to financing activities		(583,103)	25,569	484,003

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	2,212,225	2,585,500	2,262,580
Amount attributable to investing activities		95,973	559,496	(655,723)
Amount attributable to financing activities		(1,725,095)	(958,340)	(2,090,860)
Amount attributable to financing activities		(583,103)	25,569	484,003

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

	3	0	2,212,225	(0)
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This statement is to be read in conjunction with the accompanying notes.

**TOWN OF COTTESLOE
FOR THE YEAR ENDED 30 JUNE 2025
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TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

All funds through which the Town controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - Residential Improved (RI)		0.05594	3,450	169,245,763	9,467,608	58,000	9,525,608	10,351,673	10,265,038
GRV - Residential Vacant (RV)		0.06677	65	3,818,920	254,989	(13,000)	241,989	262,731	277,556
GRV - Commercial Improved (CI)		0.06677	55	7,596,935	507,247	(17,000)	490,247	475,559	500,300
GRV - Commercial Vacant (CV)		0.06677	10	754,956	50,408	22,000	72,408	37,171	13,720
GRV - Commercial Town (CT)		0.07988	90	10,588,574	845,815		845,815	802,720	802,720
GRV - Industrial		0.06677	1	27,780	1,855		1,855	1,760	1,760
Total general rates			3,671	192,032,928	11,127,922	50,000	11,177,922	11,931,615	11,861,094
(ii) Minimum payment									
		\$							
GRV - Residential Improved (RI)		792	78	1,127,620	61,776		61,776	498,631	501,184
GRV - Residential Vacant (RV)		1,383	4	1,238	5,532		5,532	5,785	5,248
GRV - Commercial Improved (CI)		1,383	16	238,600	22,128		22,128	20,992	20,992
GRV - Commercial Vacant (CV)		1,100	2	136,500	2,200		2,200	7,965	0
GRV - Commercial Town (CT)		1,400	25	352,275	35,000		35,000	33,200	33,200
GRV - Industrial		1,383	0	0	0		0	0	0
Total minimum payments			125	1,856,233	126,636	0	126,636	566,573	560,624
Total general rates and minimum payments			3,796	193,889,161	11,254,558	50,000	11,304,558	12,498,188	12,421,718
					11,254,558	50,000	11,304,558	12,498,188	12,421,718
Discounts (Refer note 2(d))							(4,772)	(4,529)	(4,428)
Total rates					11,254,558	50,000	11,299,786	12,493,659	12,417,290

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

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

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	14/10/2024			8.0%
Option two				
First instalment	14/10/2024	6.90	5.5%	8.0%
Second instalment	16/12/2024	6.90	5.5%	8.0%
Third instalment	17/02/2025	6.90	5.5%	8.0%
Fourth instalment	22/04/2025	6.90	5.5%	8.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	23,860	21,672	19,841
Instalment plan interest earned	45,000	42,973	39,000
Unpaid rates and service charge interest earned	22,000	21,670	18,000
	90,860	86,315	76,841

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Discounts on general rates

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
Cottesloe Tennis Club	Rate	80.0%	4,772	\$ 4,772	\$ 4,529	\$ 4,428	Per lease agreement.
				4,772	4,529	4,428	

(e) Waivers or concessions

The Town does not anticipate any waivers or concessions for the year ended 30th June 2025.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts

Less: Current assets not expected to be received at end of year

- Current financial assets at amortised cost - self supporting loans

- Other liabilities [describe]

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	11,542,729	13,115,638	11,094,365
	72,906	70,871	67,823
	773,326	761,452	350,000
	9,120	9,120	8,895
	458,963	483,119	
	12,857,044	14,440,200	11,521,083
	(3,788,207)	(3,344,917)	(3,498,034)
8	(58,549)	(59,583)	(61,255)
7	(376,184)	(354,119)	(367,075)
	(987,501)	(973,158)	(1,198,000)
	(5,210,441)	(4,731,777)	(5,124,364)
	7,646,603	9,708,423	6,396,719
3(b)	(7,646,603)	(7,496,198)	(7,360,895)
	0	2,212,225	(964,176)
9	(8,008,430)	(7,839,029)	(7,376,908)
	(72,906)	(70,871)	(67,823)
	0		(344,494)
	376,184	354,119	367,075
	58,549	59,583	61,255
	(7,646,603)	(7,496,198)	(7,360,895)

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Less: Fair value adjustments to investment property at fair value through profit or loss
 Add: Depreciation
 Non-cash movements in non-current assets and liabilities:
 - Pensioner deferred rates
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
5	\$ 0	\$ (85,234)	\$ 0
6	(2,495)	3,194,214	3,261,295
	3,257,557		
	(238)	(32,101)	
	80,569	458,214	
	<u>3,335,393</u>	<u>3,535,093</u>	<u>3,261,295</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town's operational cycle. In the case of liabilities where the Town 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 Town's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town 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.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 1,472,255	\$ 3,227,089	\$ 3,693,095
Term deposits		10,070,474	9,888,549	7,401,270
Total cash and cash equivalents		11,542,729	13,115,638	11,094,365
Held as				
- Unrestricted cash and cash equivalents		3,534,299	5,276,609	3,717,457
- Restricted cash and cash equivalents		8,008,430	7,839,029	7,376,908
	3(a)	11,542,729	13,115,638	11,094,365
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		8,008,430	7,839,029	7,376,908
		8,008,430	7,839,029	7,376,908
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	8,008,430	7,839,029	7,376,908
		8,008,430	7,839,029	7,376,908
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,075,563)	(982,292)	(1,782,677)
Depreciation	6	3,257,557	3,194,214	3,261,295
(Profit)/loss on sale of asset	5	0	(85,234)	0
Adjustments to fair value of financial assets at fair value through profit and loss		(2,495)	(2,522)	0
(Increase)/decrease in receivables		(11,636)	(167,929)	19,218
(Increase)/decrease in other assets		24,156	(84,690)	
Increase/(decrease) in payables		442,814	812,781	(100,000)
Increase/(decrease) in employee provisions		94,912	108,313	
Capital grants, subsidies and contributions		(1,163,857)	(1,993,305)	(2,134,341)
Net cash from operating activities		565,888	799,336	(736,505)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Town 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.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget			2023/24 Actual				2023/24 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	542,106		0	1,046,394		0		1,190,000		0
Furniture and equipment	121,568		0	94,769		0		131,000		0
Plant and equipment	292,000	(104,000)	104,000	251,570	(58,447)	143,681	85,234	261,210	(149,000)	149,000
Total	955,674	(104,000)	104,000	1,392,732	(58,447)	143,681	85,234	1,582,210	(149,000)	149,000
(b) Infrastructure										
Infrastructure - roads	193,163		0	323,495		0		66,950		0
Infrastructure - footpaths	296,756		0	48,745		0		332,031		0
Infrastructure - drainage	120,000		0	51,075		0		50,000		0
Infrastructure - parks and ovals	417,642		0	1,241,287		0		1,810,829		0
Other infrastructure - car parks	148,636		0	26,469		0		241,133		0
Other infrastructure - miscellaneous	861,953		0	4,396		0		240,266		0
Other infrastructure - right of way	70,000		0	74,941		0		104,000		0
Total	2,108,150	0	0	1,770,408	0	0	0	2,845,209	0	0
Total	3,063,824	(104,000)	104,000	3,163,141	(58,447)	143,681	85,234	4,427,419	(149,000)	149,000

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

6. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - car parks
Other infrastructure - miscellaneous
Right of use - buildings
Right of use - plant and equipment

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
826,314	827,944	779,536
111,852	99,284	103,235
221,320	199,861	337,202
990,575	974,609	944,071
158,537	158,424	159,179
139,049	138,890	138,008
600,659	525,098	554,031
130,657	130,551	132,880
9,040	66,434	38,259
65,051	65,230	67,005
4,503	7,889	7,889
3,257,557	3,194,214	3,261,295
60,353	244,902	300,034
16,976	21,384	21,544
1,120	1,123	1,120
76,802	75,807	89,266
61,937	64,068	45,357
1,449,093	1,235,178	1,150,410
1,478,826	1,447,404	1,520,502
5,554	5,611	6,054
106,897	98,737	127,008
3,257,557	3,194,214	3,261,295

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - specialised	30 to 100 years
Furniture and equipment	3 to 30 years
Plant and equipment	5 to 10 years
Infrastructure - roads	20 to 100 years
Infrastructure - footpaths	20 to 60 years
Infrastructure - drainage	80 to 100 years
Infrastructure - parks and ovals	10 to 80 Years
Other infrastructure - car parks	20 to 100 years
Other infrastructure - miscellaneous	10 to 80 Years
Right of use - buildings	Based on the remaining lease
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

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

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan No.	Institution	Interest Rate	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments		
				1 July 2024	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL PROJECT - JOINT LIBRARY	107	WATC	6.5%	2,037,001	0	(319,050)	1,717,951	(127,499)	2,336,253	0	(299,252)	2,037,001	(99,128)	2,336,253	0	(299,252)	2,037,001	(147,298)		
				2,037,001	0	(319,050)	1,717,951	(127,499)	2,336,253	0	(299,252)	2,037,001	(99,128)	2,336,253	0	(299,252)	2,037,001	(147,298)		
Self Supporting Loans																				
SEA VIEW GOLF CLUB	105	WATC	6.2%	0	0	0	0	0	19,071	0	(19,071)	0	162	19,071	0	(19,070)	1	(593)		
COTTESLOE TENNIS CLUB	108	WATC	2.7%	71,096	0	(35,069)	36,027	(1,691)	105,234	0	(34,138)	71,096	(2,622)	105,234	0	(34,148)	71,086	(2,622)		
				71,096	0	(35,069)	36,027	(1,691)	124,305	0	(53,209)	71,096	(2,460)	124,305	0	(53,218)	71,087	(3,215)		
				2,108,097	0	(354,119)	1,753,978	(129,190)	2,460,558	0	(352,461)	2,108,097	(101,588)	2,460,558	0	(352,470)	2,108,088	(150,513)		

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

7. BORROWINGS

(b) New borrowings - 2024/25

The Town does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

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

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Loan facilities			
Loan facilities in use at balance date	1,753,978	2,108,097	2,108,088

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Town 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.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Lease No.	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments30 June 2025	2024/25 Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments 30 June 2024	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments 30 June 2024	Budget Lease Principal outstanding 30 June 2024	Budget Lease Interest Repayments
Depot facility	1	Town of Mosman	3.2%	21 years	\$ 1,129,858	\$ -	\$ (54,942)	\$ 1,074,917	\$ (34,034)	\$ 1,188,298	\$ -	\$ (58,440)	\$ 1,129,858	\$ (35,875)	\$ 1,183,233	\$ 0	\$ (53,281)	\$ 1,129,952	\$ (35,832)
Folding machine (Old)	2	Telstra	1.9%	3 years	0	0	0	0	0	0	0	0	0	0	(1,118)	0	0	(1,118)	0
Telephone system	3	Telstra	2.0%	5 years	342	(342)	0	0	0	4,160	(3,817)	342	(48)	(48)	4,160	0	(3,865)	295	(48)
Folding machine (New)	4	Quadient Finance	4.6%	3 years	6,148	(4,299)	1,849	(189)	(189)	10,256	(4,109)	6,148	(379)	(379)	10,257	(4,109)	6,148	(379)	(379)
					1,136,348	0	(59,583)	1,076,766	(34,223)	1,202,714	0	(66,366)	1,136,348	(36,302)	1,196,532	0	(61,255)	1,135,276	(36,259)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Payment in lieu of parking plan reserve	12,613	530	0	13,143	12,072	541	0	12,613	12,082	400	0	12,482
	12,613	530	0	13,143	12,072	541	0	12,613	12,082	400	0	12,482
Restricted by council												
(b) Active transport reserve	235,129	9,875	(34,249)	210,755	211,437	23,692	0	235,129	529,324	17,489	0	546,813
(c) Civic centre reserve	291,048	12,224	(25,000)	278,272	278,569	12,479	0	291,048	278,792	9,211	0	288,003
(d) Foreshore redevelopment reserve	3,575,980	150,191	0	3,726,171	3,422,662	153,318	0	3,575,980	3,413,620	112,822	0	3,526,442
(e) Green infrastructure and sustainabilities initiatives reserve	203,767	108,558	(135,000)	177,325	195,031	8,736	0	203,767	195,186	6,449	0	201,635
(f) Information technology reserve	396,635	16,659	(406,209)	7,085	825,501	36,978	(465,844)	396,635	830,892	27,474	(849,582)	8,784
(g) Infrastructure reserve	755,043	362,747	(66,000)	1,051,790	559,506	289,275	(93,738)	755,043	242,875	285,755	0	528,630
(h) Leave Reserve	207,728	8,725	0	216,453	198,787	8,941	0	207,728	190,552	6,286	0	196,838
(i) Legal reserve	160,714	6,750	0	167,464	153,823	6,891	0	160,714	153,946	5,086	0	159,032
(j) Library reserve	249,817	10,492	0	260,309	239,106	10,711	0	249,817	239,265	7,913	0	247,178
(k) Property reserve	308,015	388,972	(190,450)	506,537	883,795	39,590	(615,370)	308,015	882,257	45,238	(615,370)	312,125
(l) Public open space reserve	746,739	31,363	(45,000)	733,102	661,861	84,878	0	746,739	667,745	22,063	0	689,808
(m) Recreation precinct reserve	15,298	643	0	15,941	14,642	656	0	15,298	9,825	325	0	10,150
(n) Right of way reserve	194,653	8,175	(70,000)	132,828	161,613	33,040	0	194,653	162,885	5,336	0	168,221
(o) Sculpture and artworks reserve	126,890	5,329	0	132,219	121,450	5,440	0	126,890	121,546	4,016	0	125,562
(p) Shark barrier reserve	145,431	11,108	0	156,539	139,196	6,235	0	145,431	139,307	4,603	0	143,910
(q) Waste management reserve	213,529	8,968	0	222,497	204,374	9,155	0	213,529	204,537	6,758	0	211,295
	7,826,416	1,140,779	(971,908)	7,995,287	8,271,353	730,015	(1,174,952)	7,826,416	8,262,554	566,824	(1,464,952)	7,364,426
	7,839,029	1,141,309	(971,908)	8,008,430	8,283,425	730,556	(1,174,952)	7,839,029	8,274,636	567,224	(1,464,952)	7,376,908

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Purpose of the reserve
(a) Payment in lieu of parking plan reserve	The purpose of this reserve is, in accordance with the Council's Town Planning Scheme, to set aside funds from developers for the development of parking facilities.
(b) Active transport reserve	To be used for the purpose of developing and maintaining active transport infrastructure within the suburb of Cottesloe.
(c) Civic centre reserve	To fund the cost of improvement, renovations and extensions to the buildings that make up Cottesloe Civic Centre.
(d) Foreshore redevelopment reserve	To be used to fund the development of the Cottesloe foreshore.
(e) Green infrastructure and sustainabilities initiatives reserve	To be used for the purpose of developing, commencing and implementing the Green Infrastructure Management Strategy within the suburb of Cottesloe and to fund new or enhance existing sustainability initiatives within the suburb of Cottesloe.
(f) Information technology reserve	To be used for the purpose of developing and renewing information technology assets within the suburb of Cottesloe, including replacement of the parking system and core business system.
(g) Infrastructure reserve	To contribute towards ongoing future infrastructure construction/renewal within the suburb of Cottesloe which includes the following categories of infrastructure, roads, drainage, footpaths, parks and ovals, irrigation, streetscapes and miscellaneous infrastructure.
(h) Leave Reserve	To partially cash back the accumulated employee leave liability and to fund the payment of accumulated leave entitlements for Town of Cottesloe staff.
(i) Legal reserve	To contribute towards unanticipated legal expenses incurred by the Town of Cottesloe.
(j) Library reserve	To be used for the upgrade and/or replacement of Library facilities.
(k) Property reserve	To contribute towards future property construction/renewal within the Town of Cottesloe.
(l) Public open space reserve	To be used to fund the enhancement of existing, and creation of new, public open space within the suburb of Cottesloe to cater for the needs of all ages and abilities of the Town's youth.
(m) Recreation precinct reserve	To be used for the purpose of developing and implementing improvements to the Town's recreation precincts.
(n) Right of way reserve	To be used to fund the improvement of right of ways within the suburb of Cottesloe.
(o) Sculpture and artworks reserve	To be used for the acquisition of new and restoration of existing sculptures and artworks within the suburb of Cottesloe.
(p) Shark barrier reserve	To develop and replace the shark barrier within the suburb of Cottesloe.
(q) Waste management reserve	To fund the improvement, replacement and expansion of waste management plant, equipment, facilities and services within the suburb of Cottesloe.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	564,239	629,024	566,122
Late payment of fees and charges *	13,500	967	450
Other interest revenue	67,000	64,643	57,000
	644,739	694,634	623,572

* The Town has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8.00%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	118,350	13,470	90,000
	118,350	13,470	90,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	129,190	101,588	150,513
Interest on lease liabilities (refer Note 8)	34,223	36,302	36,259
Other finance costs	62,764	8,350	100
	226,177	146,240	186,872

(d) Write offs

Fees and charges	97,735	213,409	128,200
	97,735	213,409	128,200

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Lorraine Young			
Mayor's allowance	28,000	28,000	28,000
Meeting attendance fees	24,400	24,400	24,400
ICT expenses	1,600	1,600	1,600
	54,000	54,000	54,000
Helen Sadler			
Deputy Mayor's allowance	7,000	7,000	7,000
Meeting attendance fees	15,750	15,750	15,750
ICT expenses	1,600	1,600	1,600
	24,350	24,350	24,350
Melissa Harkins			
Meeting attendance fees	15,750	15,750	15,750
ICT expenses	1,600	1,600	1,600
	17,350	17,350	17,350
Brad Wylynko			
Meeting attendance fees	15,750	15,750	15,750
ICT expenses	1,600	1,600	1,600
	17,350	17,350	17,350
Chilla Bulbeck			
Meeting attendance fees	15,750	15,750	15,750
ICT expenses	1,600	1,600	1,600
	17,350	17,350	17,350
Katy Mason			
Meeting attendance fees	15,750	6,976	
ICT expenses	1,600	5,046	
	17,350	12,022	0
Sonja Heath			
Meeting attendance fees	15,750	10,914	
ICT expenses	1,600	1,109	
	17,350	12,022	0
Jeffrey Irvine			
Meeting attendance fees	15,750	10,914	
ICT expenses	1,600	1,109	
	17,350	12,022	0
Michael Thomas			
Meeting attendance fees	15,750	10,914	
ICT expenses	1,600	1,072	
	17,350	11,986	0
Caroline Harben			
Meeting attendance fees		0	15,750
ICT expenses		0	1,600
	0	0	17,350
Richard Atkins			
Meeting attendance fees		8,774	15,750
ICT expenses		891	1,600
	0	9,665	17,350

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Paul MacFarlane			
Meeting attendance fees		4,836	15,750
ICT expenses		491	1,600
	0	5,328	17,350
Craig Masarei			
Meeting attendance fees		4,836	15,750
ICT expenses		491	1,600
	0	5,328	17,350
Kirsty Barrett			
Meeting attendance fees		4,836	15,750
ICT expenses		491	1,600
	0	5,328	17,350
Total Elected Member Remuneration	199,800	198,774	199,800
President's allowance	28,000	28,000	28,000
Deputy President's allowance	7,000	7,000	7,000
Meeting attendance fees	150,400	145,564	150,400
ICT expenses	14,400	18,210	14,400
	199,800	198,774	199,800

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2024/2025.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2024/2025.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Cash in lieu of public open space	280,195	0	0	280,195
Abandoned Vehicles	850	1,000	0	1,850
	281,045	1,000	0	282,045

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

15. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

15. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

16. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of members of council and administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework of environmental and community health.

Inspection of food outlets and their control, noise control and waste disposal compliance.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of senior citizen centre and community care programs.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of the town planning scheme.

Recreation and culture

To establish and effectively manage infrastructure infrastructure and resources which will help wellbeing of the community.

Maintenance of public halls, civic centres, beaches and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, footpaths, cycle ways, parking facilities and traffic control. Maintenance of street trees, street lighting etc.

Economic services

To help promote the Town and its economic wellbeing.

Tourism and area promotion, Building control.

Other property and services

To monitor and control the Town's overheads and operating accounts.

Engineering operating costs, plant repair and operation costs.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

17. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	59,860	62,256	46,841
Law, order, public safety	16,000	18,208	16,000
Health	74,550	70,049	78,550
Education and welfare	27,500	27,580	27,352
Community amenities	2,914,370	933,551	700,700
Recreation and culture	720,418	679,957	624,100
Transport	1,325,750	1,396,450	1,410,800
Economic services	275,100	227,473	262,030
	5,413,548	3,415,523	3,166,373

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

**TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Project No.	Project Description	C/F	Total Budget Including Overhead	Grant Funding	Reserve Funding	Trust Funding	Contribution Funding	Proceed from sale of assets	Municipal Funding	Funding Source
INFRASTRUCTURE										
Carpark Construction										
05.1023.0002	Jarrad Street Carpark Footpath Renewal (Boatshed)	C/F	50,000						50,000	
05.5010.0002	Cottesloe Carpark No.1 Patching	C/F	35,000						35,000	
05.5021.0002	Cottesloe Carpark No.2 Strategy - WIP	C/F	63,636						63,636	
Drainage Construction										
09.9000.0002	Drainage Installation		40,000						40,000	
Footpath Construction										
15.1051.0002	Eric Street Shared Path (Marine Parade to Curtin Avenue)	C/F	280,380	242,507	34,249				0	Active Transport Reserve
15.9000.0002	Footpath and Kerb Renewal		20,000						20,000	
Furniture & Equipment										
48.1068.0020	Inground sensors		71,568						71,568	
Irrigation Construction										
20.1136.0002	Replace Bore and Pump at Napier Street and Curtin Avenue Intersection		15,000		15,000				0	Green infrastructure and sustainability initiatives reserve
20.1126.0002	Reticulation Upgrade Marine Parade (Vera Street to North Street)		80,000						80,000	
20.6110.0002	Upgrade Reticulation System at Jasper Green (improve pressure)		15,000						15,000	

Note: C/F * represents Partial Carry Forward

**TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Project No.	Project Description	C/F	Total Budget Including Overhead	Grant Funding	Reserve Funding	Trust Funding	Contribution Funding	Proceed from sale of assets	Municipal Funding	Funding Source
Miscellaneous Infrastructure										
45.1047.1142	Renewal of Shade Shelters (Main Beach)	C/F	23,894						23,894	
45.4131.0002	Beach Access Path Upgrades & Modifications	C/F	161,612						130,059	
45.6040.0002	Groyne Access Ramp Works	C/F *	150,000						150,000	
44.4101.0002	Supply and install handrail at stairs in front of Cottesloe Surf Lifesaving Club Boatshed		16,000		16,000				0	Infrastructure reserve
43.4010.0002	Anderson Pavilion Protection Fence		20,000		20,000				0	Property reserve
45.1047.0002	Foreshore Retaining Wall		50,000		50,000				0	Infrastructure reserve
45.1047.0002	Shark Barrier		400,000	400,000					0	Department of Primary Industries and Regional Development
45.6120.0002	Skate Park Signage		22,000						22,000	
44.4131.0002	Beach Access Path Upgrade (Detail Design)		50,000						50,000	
Parks & Reserves Construction										
30.4085.0002	Renewal of Shade Sails	C/F	12,220						12,220	
30.6030.1144	Replace three lighting towers in the upper lawn area of the Civic Centre	C/F	15,000						15,000	
30.9000.1141	Harvey Field (Broome Street) Playground Upgrade	C/F	290,422	90,422		200,000			0	LRCI Program / Cash in lieu of public open space
30.7010.0002	Andrews Place Playground Softfall Replacement		27,000		27,000				0	Public open space reserve
28.7031.0002	Dutch Inn Playground Steel Shelter		18,000		18,000				0	Public open space reserve
29.7030.0002	Civic Centre Playground Upgrade Project (Detail Design)		25,000						25,000	
Right of Way Construction										
23.2022.0002	ROW 4B		70,000		70,000				0	Right of way reserve

Note: C/F * represents Partial Carry Forward

**TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Project No.	Project Description	C/F	Total Budget Including Overhead	Grant Funding	Reserve Funding	Trust Funding	Contribution Funding	Proceed from sale of assets	Municipal Funding	Funding Source
Road Construction										
38.1126.0002	Marine Parade Raised Platform (Dutch Inn)		20,000	20,000					0	Road Safety Council
40.1156.0002	MRRG Project - Railway Street (Perth Street to Burt Street)		83,000	83,000					0	MRRG Improvement
40.9000.0002	Roads to Recovery Project - TBC		90,163	90,163					0	Road to Recovery
LAND & BUILDINGS										
Property Construction										
35.4010.0002	Anderson Pavillion Development (C/Fwd)	C/F	91,201	26,057	53,450				11,694	Property reserve
35.4019.0002	149 Marine Parade Toilet Upgrade	C/F *	187,000		117,000				70,000	Property reserve
35.4050.0002	Civic Centre Conservation Renewal	C/F	43,905				11,708		32,197	LGIS
34.4010.0002	Solar Panels		20,000		20,000				0	Green infrastructure and sustainability initiatives reserve
33.6080.0002	South Cottesloe Toilet		200,000						200,000	
IT, OFFICE EQUIPMENT & FURNITURE										
Furniture & Equipment										
49.9000.0016	Photocopier	C/F	25,000						25,000	
48.4050.0902	Office Accomodation		25,000		25,000				0	Civic centre reserve
PLANT & MACHINERY										
Plant, Machinery & Equipment										
47.9000.0002	Fleet and Plant Replacement		292,000					104,000	188,000	
			3,099,000	952,149	465,699	200,000	11,708	104,000	1,330,268	

Note: C/F * represents Partial Carry Forward

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025

Project No.	Project Description	C/F	Total Budget Including Overhead	Grant Funding	Reserve Funding	Trust Funding	Contribution Funding	Proceed from sale of assets	Municipal Funding	Funding Source
SUMMARY										
	Infrastructure		2,214,894	926,092	250,249	200,000	0	0	803,377	
	IT, Office Equipment & Furniture		50,000	0	25,000	0	0	0	25,000	
	Land & Buildings		542,106	26,057	190,450	0	11,708	0	313,891	
	Plant & Machinery		292,000	0	0	0	0	104,000	188,000	
			3,099,000	952,149	465,699	200,000	11,708	104,000	1,330,268	
	New		347,568	0	36,000	0	0	0	311,568	
	Renew		2,312,796	952,149	334,699	200,000	11,708	104,000	675,064	
	Upgrade		438,636	0	95,000	0	0	0	343,636	
			3,099,000	952,149	465,699	200,000	11,708	104,000	1,330,268	
	Carry Forward		1,212,269	358,986	87,699	200,000	11,708	0	518,700	
	New Initiative		1,886,731	593,163	378,000	0	0	104,000	811,568	
			3,099,000	952,149	465,699	200,000	11,708	104,000	1,330,268	

Note: C/F * represents Partial Carry Forward

**TOWN OF COTTESLOE
COMMUNITY DONATIONS
FOR THE YEAR ENDED 30 JUNE 2025**

Organisation	Funding Requested	Purpose	Final Recommendation
Cottesloe Playgroup Inc	3,192	To cover additional costs associated with adding another weekly session and purchase new toys.	2,960
Melanoma Institute Australia WA	12,000	Contribution towards the costs of presenting a community forum.	3,000
The Churches' Commission on Education Incorporated T/A YouthCARE	1,500	Contribution towards the provision of chaplaincy services at Shenton College.	1,500
Surfing Western Australia	10,000	Contribution towards the cost of presenting the Whalebone Longboard Classic surfing event.	5,000
Cottesloe Toy Library	4,000	For the purchase of new toys and storage bins.	4,000
Cottesloe Coastcare Association	3,543	Restoration of coastal dunes in Cottesloe; employ a contractor to dig 4000 holes and planting of native plant seedlings.	3,540
Total	34,235		20,000

**TOWN OF COTTESLOE
RESERVES SUMMARY
FOR THE YEAR ENDED 30 JUNE 2025**

	Opening Balance	Interest Transfer to	Other Transfer to	Budget Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$
Restricted by legislation					
Payment in lieu of parking plan reserve	12,613	530	0	0	13,143
Restricted by council					
Active transport reserve	235,129	9,875	0	(34,249)	210,755
Civic centre reserve	291,048	12,224	0	(25,000)	278,272
Foreshore redevelopment reserve	3,575,980	150,191	0	0	3,726,171
Green infrastructure and sustainability initiatives reserve	203,767	8,558	100,000	(135,000)	177,325
Information technology reserve	396,635	16,659	0	(406,209)	7,085
Infrastructure reserve	755,043	31,712	331,035	(66,000)	1,051,790
Leave Reserve	207,728	8,725	0	0	216,453
Legal reserve	160,714	6,750	0	0	167,464
Library reserve	249,817	10,492	0	0	260,309
Property reserve	308,015	12,937	376,035	(190,450)	506,537
Public open space reserve	746,739	31,363	0	(45,000)	733,102
Recreation precinct reserve	15,298	643	0	0	15,941
Right of way reserve	194,653	8,175	0	(70,000)	132,828
Sculpture and artworks reserve	126,890	5,329	0	0	132,219
Shark barrier reserve	145,431	6,108	5,000	0	156,539
Waste management reserve	213,529	8,968	0	0	222,497
	7,839,029	329,239	812,070	(971,908)	8,008,430

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

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**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	GOVERNANCE
Sub Program	MEMBERS OF COUNCIL

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Grants & Contributions - Operating			
10186.0086.11 Contributions	0	0	200
Grants & Contributions - Operating Total	0	0	200
Other Revenue			
10014.0145.20 Reimbursements	0	0	300
10013.0200.17 Other Revenue	0	5	0
Other Revenue Total	0	5	300
REVENUE Total	0	5	500
EXPENDITURE			
Member's Fees & Expenses			
20026.0081.58 Allowances - Mayor	(28,000)	(28,000)	(28,000)
20026.0037.58 Allowances - Deputy Mayor	(7,000)	(7,000)	(7,000)
20026.0031.58 Communications Allowances	(14,400)	(14,855)	(14,400)
20026.0029.58 Conferences & Training	(10,000)	(9,804)	(12,000)
20026.0084.58 Members Travelling	(1,000)	0	(3,500)
20026.0042.58 Sitting Fees	(150,400)	(154,338)	(150,400)
20026.0031.63 Other Member Costs	(2,000)	(1,794)	(3,000)
Member's Fees & Expenses Total	(212,800)	(215,791)	(218,300)
Grants, Donations & Contributions			
20029.0204.58 Donations	(20,000)	(13,770)	(19,487)
Grants, Donations & Contributions Total	(20,000)	(13,770)	(19,487)
Office Expenses			
20028.0103.50 Printing, Stationery & Postage	(400)	0	(400)
20029.0201.58 Other Office Expenses	(500)	(390)	(2,400)
Office Expenses Total	(900)	(390)	(2,800)
Other Expenses			
20028.0003.50 Advertising	(35,000)	(35,629)	(30,000)
20029.0030.50 Contractors & Consultants Services	(1,000)	(742)	(2,100)
20029.0205.50 Contributions - Wesroc	(23,000)	(22,460)	(22,000)
20025.0202.50 Election Expenses	0	(35,331)	(38,804)
20029.0203.50 Subscriptions & Publications	(42,560)	(29,079)	(28,500)
Other Expenses Total	(101,560)	(123,241)	(121,404)
Events			
57.9000.0990.## Council Meetings	(21,500)	(16,794)	(20,000)
57.9000.0968.## Elected Member Function	(5,500)	(5,305)	(5,000)
Events Total	(27,000)	(22,099)	(25,000)
EXPENDITURE Total	(362,260)	(375,291)	(386,991)
OVERHEAD ALLOCATION			
Allocated Expenses			
20288.0068.90 Administrative Overhead Allocations	(493,348)	(433,166)	(533,374)
Allocated Expenses Total	(493,348)	(433,166)	(533,374)
OVERHEAD ALLOCATION Total	(493,348)	(433,166)	(533,374)
OPERATING Total	(855,608)	(808,452)	(919,865)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	GOVERNANCE
Sub Program	MEMBERS OF COUNCIL

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
NON OPERATING			
EXPENDITURE			
Furniture and Equipment - Renewal			
49.####.####.50 Contractors & Services	0	(43,324)	(50,000)
49.####.####.57 Materials	0	(84)	0
Furniture and Equipment - Renewal Total	0	(43,409)	(50,000)
EXPENDITURE Total	0	(43,409)	(50,000)
NON OPERATING Total	0	(43,409)	(50,000)
Grand Total	(855,608)	(851,861)	(969,865)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	GOVERNANCE
Sub Program	OTHER GOVERNANCE

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING				
REVENUE				
Grants & Contributions - Operating				
10227.0089.14	Grants	0	0	0
Grants & Contributions - Operating Total		0	0	0
Other Revenue				
10016.0145.20	Reimbursements	0	30,777	2,500
10018.0200.17	Other Revenue	2,000	2,068	100
Other Revenue Total		2,000	32,845	2,600
REVENUE Total		2,000	32,845	2,600
EXPENDITURE				
Employee Costs				
20031.0130.62	Salaries & Wages	(1,887,047)	(1,726,111)	(1,625,579)
20031.0141.52	Superannuation	(332,429)	(282,215)	(245,316)
20031.0130.52	Other Employee Costs	0	(507)	0
20031.0206.52	Other Employee Costs	(58,638)	(51,624)	(90,384)
20031.0325.52	Agency Staff	(90,000)	(155,933)	(87,149)
20031.0029.52	Conferences & Training	(27,000)	(44,180)	(35,000)
20031.0205.52	Contributions	0	(1,035)	(15,000)
20031.0138.52	Recruitment	(36,000)	(36,380)	(60,000)
Plant Posting	Motor Vehicle Expenses	(30,400)	(29,290)	(30,000)
Employee Costs Total		(2,461,514)	(2,327,276)	(2,188,428)
Office Expenses				
20032.0208.50	Contractors - Software Licence Fees	(534,523)	(469,283)	(455,487)
20032.0208.57	Office Equipment Maintenance	(1,000)	(12)	(1,000)
20032.0103.##	Printing, Stationery & Postage	(50,000)	(43,340)	(50,000)
20032.0144.50	Telephone	(17,000)	(17,671)	(12,000)
Office Expenses Total		(602,523)	(530,306)	(518,487)
Other Expenses				
20032.0003.58	Advertising	(7,000)	(7,060)	(7,000)
20033.0237.50	Audit & Associated Fees	(118,350)	(13,470)	(90,000)
20033.0030.50	Contractors & Consultants Services	(466,300)	(504,072)	(450,000)
20033.0064.53	Insurance	(194,706)	(193,190)	(199,500)
20033.0071.50	Legal Fees	(70,000)	(108,380)	(50,000)
20033.0085.50	Minor Furniture & Equipment	0	(2,705)	0
20033.0085.57	Minor Furniture & Equipment	(50,000)	(38,116)	(16,000)
20033.0203.50	Subscriptions & Publications	(500)	0	(500)
20033.0156.50	Valuation Expenses	(10,000)	(13,000)	(5,500)
20033.0201.58	Other Expenses	(10,000)	(11,547)	(7,000)
Other Expenses Total		(926,856)	(891,541)	(825,500)
Finance Costs				
20276.0112.58	Bank Fees	(1)	(1)	0
20276.032#.54	Interest on Lease Liabilities	(189)	(427)	(427)
5009#.032#.60	Lease Principal Repayment	(4,641)	(7,926)	(7,974)
20276.0007.58	Other Finance Costs	(48,000)	(42,160)	(46,000)
20276.0092.54	Other Finance Costs	(100)	0	(100)
Finance Costs Total		(52,931)	(50,514)	(54,501)
Projects				
57.9000.1005.##	Enterprise Bargaining Agreement	(3,000)	(10,000)	(13,000)
57.9000.1130.##	ERP Implementation	(666,209)	(482,320)	(1,219,524)
57.9000.0926.##	Occupational Health and Safety	(15,000)	(8,432)	(15,000)
57.9000.0980.##	Other Meetings	(3,800)	(3,367)	(3,000)
57.9000.0981.##	Record Keeping Plan	(3,000)	(3,000)	(3,000)
57.9000.0909.##	Strategic Plan	(30,000)	(25,579)	(30,750)
57.9000.0987.##	Scanning Project	(5,000)	(9,277)	(10,000)
57.9000.1132.##	Website	(12,000)	(12,000)	(12,000)
Projects Total		(738,009)	(553,975)	(1,306,274)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	GOVERNANCE
Sub Program	OTHER GOVERNANCE

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
Events				
57.9000.0406.##	Citizen of the Year	(2,000)	(2,103)	(2,000)
57.9000.0964.##	Citizenship Ceremonies	(2,000)	(975)	0
57.9000.0970.##	End of Year Staff Function	(6,300)	(4,764)	(6,300)
57.9000.0952.##	Volunteer Recognition Event	(5,000)	0	(5,000)
Events Total		(15,300)	(7,843)	(13,300)
EXPENDITURE Total		(4,797,133)	(4,361,454)	(4,906,490)
NON CASH Revenue				
10015.0106.18	Profit on Disposal of Assets	0	53,708	55,000
Revenue Total		0	53,708	55,000
Expenses				
20035.032#.51	Amortisation - Right of Use Asset	(4,503)	(7,889)	(7,889)
20035.0035.51	Depreciation - Buildings	0	(180,981)	(171,875)
20035.0034.51	Depreciation - Furniture & Equipment	(31,914)	(27,470)	(27,931)
20035.0186.51	Depreciation - Mobile Plant & Vehicles	(23,936)	(28,562)	(92,339)
20033.0291.58	Provision for Expected Credit Loss	0	6,505	0
20031.0207.52	Provision for Leave	(50,992)	(76,296)	0
Expenses Total		(111,345)	(314,693)	(300,034)
NON CASH Total		(111,345)	(260,986)	(245,034)
OVERHEAD ALLOCATION				
Less Allocated Expenses				
20034.0068.90	Administrative Overhead Allocations	4,933,478	4,140,523	5,098,500
Less Allocated Expenses Total		4,933,478	4,140,523	5,098,500
OVERHEAD ALLOCATION Total		4,933,478	4,140,523	5,098,500
OPERATING Total		27,000	(449,071)	(50,424)
NON OPERATING REVENUE				
Equity Share of Investments				
10223.0194.72	Contributions	2,495	2,522	0
Equity Share of Investments Total		2,495	2,522	0
REVENUE Total		2,495	2,522	0
EXPENDITURE				
Furniture and Equipment - Renewal				
49.#####.57	Materials	(25,000)	0	(25,000)
Furniture and Equipment - Renewal Total		(25,000)	0	(25,000)
EXPENDITURE Total		(25,000)	0	(25,000)
RESERVE				
Transfer from Reserves				
40090.0309.21	Information Technology Reserve	406,209	465,844	849,582
Transfer from Reserves Total		406,209	465,844	849,582
Transfer to Reserves				
50090.0309.23	Information Technology Reserve	(16,659)	(36,978)	(27,474)
50055.0227.23	Leave Reserve	(8,725)	(8,941)	(6,286)
50066.0262.23	Legal Reserve	(6,750)	(6,891)	(5,086)
Transfer to Reserves Total		(32,134)	(52,810)	(38,846)
RESERVE Total		374,075	413,034	810,736
NON OPERATING Total		351,570	415,556	785,736
Grand Total		378,570	(33,515)	735,312

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	GENERAL PURPOSE FUNDING
Sub Program	RATES; OTHER GENERAL PURPOSE FUNDING

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING				
REVENUE				
Rates				
10000.0123.19	General Rate GRV	11,249,786	12,417,188	12,417,290
10002.0123.19	Interim Rate GRV	50,000	76,472	30,000
Rates Total		11,299,786	12,493,659	12,447,290
Fees & Charges				
10004.0062.22	Administration Charge	23,860	21,672	19,841
10006.0111.22	Rates Search	36,000	40,584	27,000
Fees & Charges Total		59,860	62,256	46,841
Grants & Contributions - Operating				
10007.0089.14	Financial Assistance Grant - General Purpose	188,998	198,015	0
10008.0089.14	Financial Assistance Grant - Local Roads	106,152	112,687	0
Grants & Contributions - Operating Total		295,150	310,702	0
Other Revenue				
10004.0069.20	Reimbursements - Legal Costs	1,500	0	1,672
Other Revenue Total		1,500	0	1,672
Interest Income				
10009.0065.15	Investments	115,000	125,309	150,000
10009.0066.15	Investments	329,239	352,377	300,000
10009.0067.15	Investments	120,000	130,708	100,000
10005.0098.15	Late Payment of Fees & Charges	5,000	4,941	2,500
10208.0193.15	Late Payment of Fees & Charges	500	512	250
10004.0063.15	Other Interest Revenue	45,000	42,973	39,000
10004.0095.15	Other Interest Revenue	22,000	21,670	18,000
Interest Income Total		636,739	678,490	609,750
REVENUE Total		12,293,035	13,545,107	13,105,553
EXPENDITURE				
Office Expenses				
20005.0103.50	Printing, Stationery & Postage	(25,000)	(19,591)	(30,917)
Office Expenses Total		(25,000)	(19,591)	(30,917)
Other Expenses				
20009.0110.50	Rate Recovery Costs	(1,000)	0	(3,135)
20009.0148.58	Title Searches	(500)	(1,641)	(300)
20009.0156.61	Valuation Expenses	(5,000)	(3,340)	(5,000)
Other Expenses Total		(6,500)	(4,981)	(8,435)
EXPENDITURE Total		(31,500)	(24,573)	(39,352)
OVERHEAD ALLOCATION				
Allocated Expenses				
20017.0068.90	Administrative Overhead Allocations	(493,348)	(411,932)	(507,238)
Allocated Expenses Total		(493,348)	(411,932)	(507,238)
OVERHEAD ALLOCATION Total		(493,348)	(411,932)	(507,238)
OPERATING Total		11,768,187	13,108,603	12,558,963
Grand Total		11,768,187	13,108,603	12,558,963

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	LAW, ORDER & PUBLIC SAFETY
Sub Program	FIRE PREVENTION

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Other Revenue			
10041.0145.20 Reimbursements	20,000	32,826	19,425
Other Revenue Total	20,000	32,826	19,425
Interest Income			
10011.0095.15 Late Payment of Fees & Charges	7,000	6,996	4,000
Interest Income Total	7,000	6,996	4,000
REVENUE Total	27,000	39,823	23,425
EXPENDITURE			
Other Expenses			
20073.0003.50 Advertising	(500)	0	(500)
20074.0212.58 Bad Debts Written Off	(100)	(200)	(100)
20074.0030.50 Emergency Services Levies	(32,747)	(32,503)	(32,747)
Other Expenses Total	(33,347)	(32,703)	(33,347)
EXPENDITURE Total	(33,347)	(32,703)	(33,347)
OVERHEAD ALLOCATION			
Allocated Expenses			
20075.0068.90 Administrative Overhead Allocations	(49,335)	(41,193)	(50,723)
20075.0058.90 Ranger Services Overhead Allocation	(10,094)	(8,503)	(9,541)
Allocated Expenses Total	(59,429)	(49,696)	(60,264)
OVERHEAD ALLOCATION Total	(59,429)	(49,696)	(60,264)
OPERATING Total	(65,776)	(42,576)	(70,186)
Grand Total	(65,776)	(42,576)	(70,186)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	LAW, ORDER & PUBLIC SAFETY
Sub Program	ANIMAL CONTROL

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10047.0269.12 Cat Registration Fees	1,500	935	1,500
10047.0041.12 Dog Registration Fees	10,500	12,114	10,500
10047.0049.12 Fines & Penalties	1,500	2,398	1,500
10047.0101.12 Impounding Charges	1,000	1,530	1,000
Fees & Charges Total	14,500	16,978	14,500
Other Revenue			
10045.0145.20 Reimbursements	1,500	1,200	3,000
10215.0200.17 Other Revenue	500	447	300
Other Revenue Total	2,000	1,647	3,300
REVENUE Total	16,500	18,625	17,800
EXPENDITURE			
Other Expenses			
20080.0212.58 Bad Debts Written Off	(500)	(645)	(500)
20080.0205.50 Contributions	(10,500)	(9,725)	(10,500)
20080.0071.50 Legal Fees	(15,000)	(7,989)	(15,000)
20080.0209.57 Materials	(36,000)	(33,700)	(36,000)
20080.0201.58 Other Expenses	(1,000)	(927)	(500)
Other Expenses Total	(63,000)	(52,987)	(62,500)
EXPENDITURE Total	(63,000)	(52,987)	(62,500)
OVERHEAD ALLOCATION			
Allocated Expenses			
20081.0068.90 Administrative Overhead Allocations	(197,339)	(164,947)	(202,894)
20081.0058.90 Ranger Services Overhead Allocation	(50,472)	(38,253)	(42,932)
Allocated Expenses Total	(247,812)	(203,200)	(245,826)
OVERHEAD ALLOCATION Total	(247,812)	(203,200)	(245,826)
OPERATING Total	(294,312)	(237,562)	(290,526)
Grand Total	(294,312)	(237,562)	(290,526)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	LAW, ORDER & PUBLIC SAFETY
Sub Program	OTHER LAW, ORDER, AND PUBLIC SAFETY

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10051.0049.12 Fines & Penalties	1,500	1,231	1,500
Fees & Charges Total	1,500	1,231	1,500
Grants & Contributions - Operating			
10055.0089.14 Grants	0	0	15,000
Grants & Contributions - Operating Total	0	0	15,000
REVENUE Total	1,500	1,231	16,500
EXPENDITURE			
Other Expenses			
20086.0212.58 Bad Debts Written Off	(300)	(160)	(300)
20086.0030.50 Contractors & Consultants Services	(5,000)	(4,570)	(5,000)
20086.0071.50 Legal Fees	(500)	0	(500)
Other Expenses Total	(5,800)	(4,730)	(5,800)
Projects			
57.9000.1006.## CCTV Strategy & Policy	(20,000)	(6,239)	(20,000)
Projects Total	(20,000)	(6,239)	(20,000)
EXPENDITURE Total	(25,800)	(10,969)	(25,800)
NON CASH			
Expenses			
20088.0034.51 Depreciation - Furniture & Equipment	(4,913)	(4,963)	(5,359)
20088.0186.51 Depreciation - Mobile Plant & Vehicles	(750)	(764)	(893)
20088.0256.51 Depreciation - Misc Infrastructure	0	(15,657)	(15,292)
20088.0191.51 Depreciation - Streetscapes Infrastructure	(11,314)	0	0
Expenses Total	(16,976)	(21,384)	(21,544)
NON CASH Total	(16,976)	(21,384)	(21,544)
OVERHEAD ALLOCATION			
Allocated Expenses			
20087.0068.90 Administrative Overhead Allocations	(98,670)	(82,387)	(101,448)
20087.0058.90 Ranger Services Overhead Allocation	(50,472)	(38,254)	(42,932)
Allocated Expenses Total	(149,142)	(120,641)	(144,380)
OVERHEAD ALLOCATION Total	(149,142)	(120,641)	(144,380)
OPERATING Total	(190,418)	(151,764)	(175,224)
NON OPERATING			
EXPENDITURE			
Furniture and Equipment - Renewal			
49.####.####.50 Contractors & Services	0	0	(11,000)
Furniture and Equipment - Renewal Total	0	0	(11,000)
EXPENDITURE Total	0	0	(11,000)
NON OPERATING Total	0	0	(11,000)
Grand Total	(190,418)	(151,764)	(186,224)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	HEALTH
Sub Program	PREVENTATIVE SERVICES – ADMINISTRATION AND INSPECTION; PREVENTATIVE SERVICES – PEST CONTROL

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING				
REVENUE				
Fees & Charges				
10069.0312.12	Aquatic Facilities	1,200	1,310	1,200
10069.0004.12	Food Assessment Fees	26,000	23,990	26,000
10069.0253.12	Food Notification Fees	1,000	1,490	500
10069.0304.12	Health (Public Buildings) Regulations	3,000	3,370	3,000
10069.0305.12	Health (Public Buildings) Regulations (Temporary/Event)	3,000	1,250	3,000
10069.0306.12	Noise Regulation 18 Application Fee	2,000	909	2,000
10069.0072.12	Outdoor Eating Fees	30,000	28,875	34,500
10069.0303.12	Skin Penetration Assessment Fee	1,350	1,404	1,350
10069.0256.12	Temporary Stalholder Fees	6,000	4,265	6,000
10069.0255.12	Other Fees & Charges	1,000	3,185	1,000
Fees & Charges Total		74,550	70,049	78,550
Other Revenue				
10067.0145.20	Reimbursements	0	8,550	9,200
Other Revenue Total		0	8,550	9,200
Interest Income				
10218.0193.15	Late Payment of Fees & Charges	500	504	500
Interest Income Total		500	504	500
REVENUE Total		75,050	79,103	88,250
EXPENDITURE				
Employee Costs				
20111.0130.62	Salaries & Wages	(121,105)	(112,178)	(149,478)
56.8020.0003.62	Salaries & Wages (SoPG)	0	(253)	(1,000)
20111.0141.52	Superannuation	(22,405)	(19,888)	(24,054)
20111.0206.52	Other Employee Costs	(2,535)	(1,368)	(2,525)
20111.0325.52	Agency Staff	(500)	0	(500)
Employee Costs Total		(146,545)	(133,687)	(177,557)
Office Expenses				
20112.0103.50	Printing, Stationery & Postage	(200)	0	(200)
20112.0144.50	Telephone	(500)	(524)	(500)
Office Expenses Total		(700)	(524)	(700)
Other Expenses				
20112.0003.58	Advertising	(300)	0	(300)
20113.0212.58	Bad Debts Written Off	(1,000)	(1,113)	(1,000)
20113.0030.50	Contractors & Consultants Services	(15,000)	(2,083)	(15,000)
20113.0071.50	Legal Fees	(3,000)	0	(3,000)
20113.0201.57	Materials	(800)	0	(800)
20113.0085.57	Minor Furniture & Equipment	(500)	0	(500)
20113.0291.58	Provision for Doubtful Debts	0	3,026	0
20113.0201.58	Other Expenses	(3,000)	(2,138)	(3,000)
Other Expenses Total		(23,600)	(2,308)	(23,600)
Projects				
57.9000.1133.##	Community Noise Survey	(10,000)	0	(10,000)
57.9000.1007.##	Emergency Management Plan/Review	(3,000)	0	(3,000)
57.9000.0942.##	Preventive Services - Pest Control	(2,500)	0	0
57.9000.0925.##	Public Health Planning	(14,625)	0	(14,625)
Projects Total		(30,125)	0	(27,625)
EXPENDITURE Total		(200,970)	(136,519)	(229,482)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	HEALTH
Sub Program	PREVENTATIVE SERVICES – ADMINISTRATION AND INSPECTION; PREVENTATIVE SERVICES – PEST CONTROL

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
NON CASH			
Expenses			
20125.0034.51 Depreciation - Furniture & Equipment	(1,120)	(1,123)	(1,120)
20111.0207.52 Provision for Leave	(2,983)	(5,295)	0
Expenses Total	(4,103)	(6,418)	(1,120)
NON CASH Total	(4,103)	(6,418)	(1,120)
OVERHEAD ALLOCATION			
Allocated Expenses			
20114.0068.90 Administrative Overhead Allocations	(148,004)	(123,367)	(151,910)
20114.0015.90 Compliance Overhead Allocation	(101,195)	(97,895)	(109,470)
Allocated Expenses Total	(249,199)	(221,262)	(261,380)
OVERHEAD ALLOCATION Total	(249,199)	(221,262)	(261,380)
OPERATING Total	(379,222)	(285,096)	(403,732)
Grand Total	(379,222)	(285,096)	(403,732)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	EDUCATION & WELFARE
Sub Program	PRE-SCHOOL

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Other Revenue			
10077.0145.20 Reimbursements	7,000	6,594	7,000
Other Revenue Total	7,000	6,594	7,000
REVENUE Total	7,000	6,594	7,000
EXPENDITURE			
Other Expenses			
20128.0201.58 Other Expenses	0	0	(100)
Other Expenses Total	0	0	(100)
Property Maintenance			
80.4140.0003.## Cottesloe Child Care	(3,150)	(2,617)	(4,350)
80.4110.0003.## Cottesloe Toy Library	(2,700)	(1,912)	(2,500)
80.4180.0003.## Seaview Kindergarten	(2,600)	(3,411)	(6,904)
Property Maintenance Total	(8,450)	(7,939)	(13,754)
EXPENDITURE Total	(8,450)	(7,939)	(13,854)
NON CASH			
Expenses			
20130.0035.51 Depreciation - Buildings	(39,512)	(39,604)	(34,089)
Expenses Total	(39,512)	(39,604)	(34,089)
NON CASH Total	(39,512)	(39,604)	(34,089)
OVERHEAD ALLOCATION			
Allocated Expenses			
20129.0068.90 Administrative Overhead Allocations	(98,670)	(82,387)	(101,448)
Allocated Expenses Total	(98,670)	(82,387)	(101,448)
OVERHEAD ALLOCATION Total	(98,670)	(82,387)	(101,448)
OPERATING Total	(139,631)	(123,336)	(142,391)
Grand Total	(139,631)	(123,336)	(142,391)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	EDUCATION & WELFARE
Sub Program	AGED & DISABLED – OTHER

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10188.0046.12 Lease Income	27,500	27,580	27,352
Fees & Charges Total	27,500	27,580	27,352
Other Revenue			
10089.0145.20 Reimbursements	7,000	8,476	4,000
Other Revenue Total	7,000	8,476	4,000
REVENUE Total	34,500	36,055	31,352
EXPENDITURE			
Other Expenses			
20150.0030.50 Contractors & Consultants Services	0	0	(2,000)
20150.0205.50 Contributions	0	(84,806)	(88,000)
Other Expenses Total	0	(84,806)	(90,000)
Property Maintenance			
80.4190.0003.## Shine Community Service	(6,300)	(6,333)	(8,000)
Property Maintenance Total	(6,300)	(6,333)	(8,000)
Projects			
57.9000.0404.## Disability Access and Inclusion Plan	(25,000)	(15,032)	(30,000)
57.9000.0959.## Seniors Week	(2,500)	(1,152)	(4,200)
Projects Total	(27,500)	(16,184)	(34,200)
EXPENDITURE Total	(33,800)	(107,323)	(132,200)
NON CASH			
Expenses			
20152.0035.51 Depreciation - Buildings	(36,000)	(36,055)	(54,944)
20152.0034.51 Depreciation - Furniture & Equipment	(1,150)	0	0
20152.0036.51 Depreciation - Plant, Machinery & Equip	(140)	(148)	(233)
Expenses Total	(37,290)	(36,204)	(55,177)
NON CASH Total	(37,290)	(36,204)	(55,177)
OVERHEAD ALLOCATION			
Allocated Expenses			
20151.0068.90 Administrative Overhead Allocations	(148,004)	(123,578)	(152,171)
Allocated Expenses Total	(148,004)	(123,578)	(152,171)
OVERHEAD ALLOCATION Total	(148,004)	(123,578)	(152,171)
OPERATING Total	(184,594)	(231,049)	(308,196)
NON OPERATING			
EXPENDITURE			
Buildings Construction - Renewal			
35.#####.50 Contractors & Services	0	(17,250)	(17,300)
Buildings Construction - Renewal Total	0	(17,250)	(17,300)
EXPENDITURE Total	0	(17,250)	(17,300)
NON OPERATING Total	0	(17,250)	(17,300)
Grand Total	(184,594)	(248,299)	(325,496)

TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025

Program	COMMUNITY AMENITIES
Sub Program	SANITATION – HOUSEHOLD; SANITATION – OTHER

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10094.0245.12 Bin Repairs & Other Fees	5,000	5,743	1,500
10094.0246.12 Caddies & Liners	4,000	5,144	4,000
10094.0404.17 Combined Waste Service - Residential	2,061,540	0	0
10175.0119.12 Commercial Charges	225,000	240,698	225,000
10094.0119.12 Domestic Refuse Removal Charges - Additional Collections	70,455	56,927	45,000
10094.0313.12 Event Bins	5,000	2,064	5,000
10094.0330.12 FOGO	19,795	24,681	24,000
10094.0327.12 Recycling	25,380	27,833	23,000
10094.0120.12 Replacement Bins	5,000	5,609	5,000
Fees & Charges Total	2,421,170	368,698	332,500
Grants & Contributions - Operating			
10177.0089.14 Grants	2,651	2,581	2,651
Grants & Contributions - Operating Total	2,651	2,581	2,651
Other Revenue			
10094.0386.17 Container Deposit Scheme	7,500	5,907	7,500
10098.0200.17 Other Revenue	3,500	3,470	3,000
Other Revenue Total	11,000	9,378	10,500
Interest Income			
10209.0193.15 Late Payment of Fees & Charges	500	455	200
Interest Income Total	500	455	200
REVENUE Total	2,435,321	381,111	345,851
EXPENDITURE			
Employee Costs			
20166.0206.52 Other Employee Costs	0	(1,896)	0
Employee Costs Total	0	(1,896)	0
Office Expenses			
20167.0103.50 Printing, Stationery & Postage	(7,000)	(5,450)	(6,800)
20167.0144.50 Telephone	(400)	(387)	(200)
Office Expenses Total	(7,400)	(5,837)	(7,000)
Other Expenses			
20156.035#.58 Bad Debts Written Off	0	(460)	0
20168.0212.58 Bad Debts Written Off	(835)	(5,073)	(800)
20168.0030.50 Contractors & Consultants Services	(21,924)	(24,837)	(21,000)
20168.0209.57 Materials	(15,000)	(12,501)	(15,000)
20168.0387.58 Subsidised Waste Services	(300)	0	(300)
Other Expenses Total	(38,059)	(42,871)	(37,100)
Waste Management			
###.####.####.50 Contractors & Consultants Services	(2,269,719)	(1,921,989)	(2,176,335)
###.####.####.57 Materials	(31,320)	(37,157)	(30,000)
###.####.####.59 Plant	(23,000)	(24,670)	(24,000)
###.####.####.62 Salaries & Wages	0	(328,985)	(263,437)
Waste Management Total	(2,324,039)	(2,312,801)	(2,493,772)
EXPENDITURE Total	(2,369,498)	(2,363,405)	(2,537,872)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	COMMUNITY AMENITIES
Sub Program	SANITATION – HOUSEHOLD; SANITATION – OTHER

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
NON CASH				
Revenue				
10099.0106.18	Profit on Disposal of Assets	0	13,313	0
Revenue Total		0	13,313	0
Expenses				
20170.0186.51	Depreciation - Mobile Plant & Vehicles	(12,114)	(17,265)	(21,610)
20164.0036.51	Depreciation - Plant, Machinery & Equip	(8,771)	(4,410)	0
20168.0291.58	Provision for Doubtful Debts	0	3,711	0
20166.0207.52	Provision for Leave	0	(6,567)	0
Expenses Total		(20,886)	(24,530)	(21,610)
NON CASH Total		(20,886)	(11,217)	(21,610)
OVERHEAD ALLOCATION				
Allocated Expenses				
20169.0068.90	Administrative Overhead Allocations	(296,009)	(246,946)	(304,081)
20169.0015.90	Compliance Overhead Allocation	(116,374)	(110,943)	(124,067)
Allocated Expenses Total		(412,383)	(357,889)	(428,148)
OVERHEAD ALLOCATION Total		(412,383)	(357,889)	(428,148)
OPERATING Total		(367,445)	(2,351,400)	(2,641,779)
NON OPERATING				
RESERVE				
Transfer to Reserves				
50051.0219.23	Waste Management Reserve	(8,968)	(9,155)	(6,758)
Transfer to Reserves Total		(8,968)	(9,155)	(6,758)
RESERVE Total		(8,968)	(9,155)	(6,758)
NON OPERATING Total		(8,968)	(9,155)	(6,758)
Grand Total		(376,413)	(2,360,555)	(2,648,537)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	COMMUNITY AMENITIES
Sub Program	TOWN PLANNING & REGIONAL DEVELOPMENT

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING				
REVENUE				
Fees & Charges				
10105.0314.12	Application for a DA Exemption	2,500	2,655	2,500
10105.0139.12	Subdivision Clearance Fees	500	146	500
10105.0038.12	Town Planning Charges	300,000	333,997	295,000
10105.0200.12	Other Fees & Charges	200	0	200
Fees & Charges Total		303,200	336,798	298,200
Other Revenue				
10103.0145.20	Reimbursements	30,000	26,433	65,000
Other Revenue Total		30,000	26,433	65,000
REVENUE Total		333,200	363,231	363,200
EXPENDITURE				
Employee Costs				
20171.0130.62	Salaries & Wages	(479,345)	(448,771)	(423,682)
20171.0141.52	Superannuation	(82,797)	(73,654)	(87,057)
20171.0206.52	Other Employee Costs	(14,703)	(15,041)	(17,101)
20171.0325.52	Agency Staff	(8,240)	(43,770)	(8,000)
Plant Posting	Motor Vehicle Expenses	(6,699)	(4,029)	(12,050)
Employee Costs Total		(591,784)	(585,265)	(547,890)
Office Expenses				
20172.0103.58	Printing, Stationery & Postage	(1,000)	(213)	(1,000)
20172.0144.50	Telephone	(400)	(387)	(100)
20172.0201.58	Other Office Expenses	(300)	(29)	(300)
Office Expenses Total		(1,700)	(629)	(1,400)
Other Expenses				
20172.0003.50	Advertising	(5,000)	(476)	(5,000)
20173.0030.50	Contractors & Consultants Services	(3,000)	(1,500)	(3,000)
20173.0071.50	Legal Fees	(30,000)	(12,780)	(30,000)
20173.0201.58	Other Expenses	(250)	(352)	(250)
Other Expenses Total		(38,250)	(15,108)	(38,250)
Projects				
57.9000.0928.##	Cottesloe Village Centre Precinct Plan	(290,565)	(103,808)	(324,373)
57.9000.0927.##	Local Planning Strategy Review	(133,358)	(141,472)	(274,830)
57.9000.0934.##	Town Planning Scheme 4	(125,000)	0	0
Projects Total		(548,923)	(245,280)	(599,203)
EXPENDITURE Total		(1,180,657)	(846,283)	(1,186,743)
NON CASH				
Expenses				
20175.0036.51	Depreciation - Plant, Machinery & Equip	(6,460)	(6,478)	(23,747)
20171.0207.52	Provision for Leave	(11,786)	(37,641)	0
Expenses Total		(18,246)	(44,119)	(23,747)
NON CASH Total		(18,246)	(44,119)	(23,747)
OVERHEAD ALLOCATION				
Allocated Expenses				
20174.0068.90	Administrative Overhead Allocations	(394,678)	(329,330)	(405,527)
20174.0015.90	Compliance Overhead Allocation	(70,836)	(65,264)	(72,980)
Allocated Expenses Total		(465,515)	(394,594)	(478,507)
OVERHEAD ALLOCATION Total		(465,515)	(394,594)	(478,507)
OPERATING Total		(1,331,218)	(921,764)	(1,325,797)
Grand Total		(1,331,218)	(921,764)	(1,325,797)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	COMMUNITY AMENITIES
Sub Program	OTHER COMMUNITY AMENITIES

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10216.0200.12 Materials on Verge	40,000	47,121	40,000
10217.0200.12 Work Zone Permits	150,000	180,934	130,000
Fees & Charges Total	190,000	228,055	170,000
Grants & Contributions - Operating			
10206.0086.11 Contributions	1,000	156	0
Grants & Contributions - Operating Total	1,000	156	0
REVENUE Total	191,000	228,211	170,000
EXPENDITURE			
Employee Costs			
20176.0130.62 Salaries & Wages	(398,462)	(464,844)	(481,477)
20176.0141.52 Superannuation	(74,063)	(74,195)	(80,446)
20176.0130.52 Other Employee Costs	0	(3,410)	0
20176.0206.52 Other Employee Costs	(13,546)	(8,989)	(15,589)
Plant Posting Motor Vehicle Expenses	(10,335)	(11,501)	(12,200)
Employee Costs Total	(496,406)	(562,938)	(589,712)
Street Furniture Maintenance			
90.9000.0003.50 Contractors & Consultants Services	(12,000)	(7,162)	(10,000)
90.9000.0003.57 Materials	(25,000)	(14,096)	(17,000)
90.9000.0003.59 Plant	(400)	(475)	(3,000)
90.9000.0003.62 Salaries & Wages	(20,473)	(22,097)	(21,682)
Street Furniture Maintenance Total	(57,873)	(43,830)	(51,682)
EXPENDITURE Total	(554,279)	(606,768)	(641,394)
NON CASH			
Expenses			
20186.0191.51 Depreciation - Streetscapes Infrastructu	(34,592)	(35,916)	0
20176.0207.52 Provision for Leave	(9,568)	24,108	0
Expenses Total	(44,160)	(11,808)	0
NON CASH Total	(44,160)	(11,808)	0
OVERHEAD ALLOCATION			
Allocated Expenses			
20179.0068.90 Administrative Overhead Allocations	(197,339)	(165,608)	(203,938)
20185.0068.90 Administrative Overhead Allocations	(49,335)	(41,193)	(50,723)
Allocated Expenses Total	(246,674)	(206,801)	(254,661)
Less Allocated Expenses			
20179.0015.90 Compliance Overhead Allocation	505,974	482,938	540,054
Less Allocated Expenses Total	505,974	482,938	540,054
OVERHEAD ALLOCATION Total	259,300	276,137	285,393
OPERATING Total	(148,139)	(114,228)	(186,001)
Grand Total	(148,139)	(114,228)	(186,001)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	RECREATION AND CULTURE
Sub Program	PUBLIC HALLS, CIVIC CENTRES

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10109.0046.12 Facilities Hire	250,000	319,464	280,000
10204.0046.12 Rental Income	22,500	22,450	20,000
Fees & Charges Total	272,500	341,914	300,000
Grants & Contributions - Operating			
10108.0086.11 Contributions	500	10,527	0
Grants & Contributions - Operating Total	500	10,527	0
Other Revenue			
10107.0145.20 Reimbursements	500	10	400
Other Revenue Total	500	10	400
REVENUE Total	273,500	352,451	300,400
EXPENDITURE			
Employee Costs			
20188.0130.62 Salaries & Wages	(201,389)	(132,441)	(126,755)
20188.0141.52 Superannuation	(23,208)	(12,619)	(30,573)
20188.0206.52 Other Employee Costs	(2,536)	(1,989)	(1,176)
Employee Costs Total	(227,133)	(147,049)	(158,504)
Other Expenses			
20190.0212.58 Bad Debts Written Off	0	(9,236)	(500)
20190.0217.50 Contractors & Consultants Services	0	0	(5,000)
20273.0030.50 Contractors & Consultants Services	(2,400)	(2,386)	(2,000)
20190.0085.57 Minor Furniture & Equipment	(2,000)	0	(1,500)
20273.0085.57 Minor Furniture & Equipment	(1,500)	(1,170)	0
20190.0201.58 Other Expenses	0	(53)	(500)
Other Expenses Total	(5,900)	(12,845)	(9,500)
Parks and Reserves Maintenance			
75.6030.0003.## Civic Centre Grounds	(310,988)	(231,049)	(402,526)
Parks and Reserves Maintenance Total	(310,988)	(231,049)	(402,526)
Property Maintenance			
80.4041.0003.## Caretakers Cottage	(2,700)	(663)	(4,000)
80.4050.0003.## Civic Centre Building	(422,962)	(281,190)	(376,725)
Property Maintenance Total	(425,662)	(281,853)	(380,725)
EXPENDITURE Total	(969,682)	(672,796)	(951,255)
NON CASH			
Expenses			
20192.0035.51 Depreciation - Buildings	(420,004)	(240,003)	(212,406)
20192.0034.51 Depreciation - Furniture & Equipment	(27,710)	(27,786)	(27,678)
20300.0186.51 Depreciation - Mobile Plant & Vehicles	(9,200)	(12,778)	(14,981)
20192.0188.51 Depreciation - Parks, Res & Foreshores	0	(587)	(2,500)
20188.0207.52 Provision for Leave	(4,701)	0	0
Expenses Total	(461,615)	(281,153)	(257,565)
NON CASH Total	(461,615)	(281,153)	(257,565)
OVERHEAD ALLOCATION			
Allocated Expenses			
20191.0068.90 Administrative Overhead Allocations	(394,678)	(329,545)	(405,789)
Allocated Expenses Total	(394,678)	(329,545)	(405,789)
OVERHEAD ALLOCATION Total	(394,678)	(329,545)	(405,789)
OPERATING Total	(1,552,475)	(931,043)	(1,314,209)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	RECREATION AND CULTURE
Sub Program	PUBLIC HALLS, CIVIC CENTRES

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
NON OPERATING			
REVENUE			
Grants & Contributions			
#####.0244.72 Contributions	200,000	30,389	0
Grants & Contributions Total	200,000	30,389	0
REVENUE Total	200,000	30,389	0
EXPENDITURE			
Buildings Construction - Renewal			
35.####.####.50 Contractors & Services	(43,905)	(46,495)	(75,000)
Buildings Construction - Renewal Total	(43,905)	(46,495)	(75,000)
Furniture and Equipment - New/Upgrade			
48.####.####.50 Contractors & Services	(25,000)	0	0
Furniture and Equipment - New/Upgrade Total	(25,000)	0	0
Parks and Ovals Construction - Renewal			
30.####.####.50 Contractors & Services	(15,000)	0	(15,000)
Parks and Ovals Construction - Renewal Total	(15,000)	0	(15,000)
Parks and Ovals Construction - Upgrade			
29.####.####.50 Contractors & Services	(25,000)	0	0
Parks and Ovals Construction - Upgrade Total	(25,000)	0	0
EXPENDITURE Total	(108,905)	(46,495)	(90,000)
RESERVE			
Transfer from Reserves			
40070.0228.21 Civic Centre Reserve	25,000	0	0
40078.0220.21 Property Reserve	190,450	615,370	615,370
Transfer from Reserves Total	215,450	615,370	615,370
Transfer to Reserves			
50057.0228.23 Civic Centre Reserve	(12,224)	(12,479)	(9,211)
50064.0220.23 Property Reserve	(388,972)	(39,590)	(45,238)
Transfer to Reserves Total	(401,196)	(52,068)	(54,449)
RESERVE Total	(185,746)	563,302	560,921
NON OPERATING Total	(94,651)	547,196	470,921
Grand Total	(1,647,127)	(383,847)	(843,288)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	RECREATION AND CULTURE
Sub Program	SWIMMING AREAS AND BEACHES

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10179.0046.12 Facilities Hire	100,000	82,318	60,000
10179.0403.12 Lease Income	327,736	253,953	175,000
Fees & Charges Total	427,736	336,272	235,000
Grants & Contributions - Operating			
10180.0089.14 Grants	17,704	15,690	68,000
Grants & Contributions - Operating Total	17,704	15,690	68,000
Other Revenue			
10115.0145.20 Reimbursements	1,000	816	2,000
Other Revenue Total	1,000	816	2,000
REVENUE Total	446,440	352,778	305,000
EXPENDITURE			
Other Expenses			
20202.0030.50 Contractors & Consultants Services	(240,000)	(228,752)	(200,000)
20202.0071.50 Legal Fees	(2,000)	0	(7,500)
20202.0217.50 SpacetoCo Commission - 15%	0	0	(800)
Other Expenses Total	(242,000)	(228,752)	(208,300)
Parks and Reserves Maintenance			
##.6080.0003.## Foreshore	(581,781)	(334,749)	(400,488)
75.7122.0003.## Natural Areas Management Plan	(456,482)	(282,540)	(236,618)
Parks and Reserves Maintenance Total	(1,038,263)	(617,290)	(637,106)
Property Maintenance			
80.4025.0003.## Beach Buildings General	(72,100)	(76,139)	(88,500)
80.4130.0003.## Indiana Tea House & Bathing Pavilion	0	(1,409)	0
80.1097.0003.## Indiana Toilets	(150,000)	(152,158)	(145,000)
Property Maintenance Total	(222,100)	(229,707)	(233,500)
Projects			
57.6080.0996.## Coastal Management	(35,407)	(40,480)	(38,000)
57.6080.1117.## DPLH CMPAP Grant - CHRMAP Development	(20,744)	(91,370)	(165,894)
57.6080.1119.## Dune Restoration	(90,000)	(54,759)	(83,763)
57.6080.0929.## Marine Barrier	(120,000)	(120,000)	(121,000)
57.6080.1115.## New Foreshore Marketing Strategy	(25,000)	(6,000)	(25,000)
57.6080.1120.## Perth NRM Contribution	(20,000)	(20,000)	(20,000)
Projects Total	(311,151)	(332,609)	(453,657)
EXPENDITURE Total	(1,813,514)	(1,408,358)	(1,532,563)
NON CASH			
Expenses			
20204.0035.51 Depreciation - Buildings	(183,333)	(183,819)	(161,667)
20204.0036.51 Depreciation - Plant, Machinery & Equip	(417)	(426)	(521)
20204.0256.51 Depreciation - Misc Infrastructure	0	(40,911)	(21,484)
20204.0188.51 Depreciation - Parks, Res & Foreshores	(57,795)	(58,058)	(58,113)
Expenses Total	(241,545)	(283,215)	(241,785)
NON CASH Total	(241,545)	(283,215)	(241,785)
OVERHEAD ALLOCATION			
Allocated Expenses			
20203.0068.90 Administrative Overhead Allocations	(246,674)	(205,965)	(253,618)
Allocated Expenses Total	(246,674)	(205,965)	(253,618)
OVERHEAD ALLOCATION Total	(246,674)	(205,965)	(253,618)
OPERATING Total	(1,855,293)	(1,544,760)	(1,722,966)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	RECREATION AND CULTURE
Sub Program	SWIMMING AREAS AND BEACHES

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
NON OPERATING			
EXPENDITURE			
Buildings Construction - New			
33.####.####.50 Contractors & Services	(200,000)	0	0
Buildings Construction - New Total	(200,000)	0	0
Buildings Construction - Renewal			
35.####.####.50 Contractors & Services	(70,000)	0	(70,000)
Buildings Construction - Renewal Total	(70,000)	0	(70,000)
Buildings Construction - Upgrade			
34.####.####.50 Contractors & Services	(117,000)	0	0
Buildings Construction - Upgrade Total	(117,000)	0	0
Misc Infrastructure Construction Renewal			
45.####.####.50 Contractors & Services	(253,953)	(161)	(188,000)
45.####.####.57 Materials	(400,000)	(1,106)	0
45.####.####.62 Salaries & Wages	0	(3,129)	(52,266)
Misc Infrastructure Construction Renewal Total	(653,953)	(4,396)	(240,266)
Misc Infrastructure Construction Upgrade			
44.####.####.50 Contractors & Services	(166,000)	0	0
Misc Infrastructure Construction Upgrade Total	(166,000)	0	0
EXPENDITURE Total	(1,206,953)	(4,396)	(310,266)
RESERVE			
Transfer to Reserves			
50083.0273.23 Foreshore Redevelopment Reserve	(150,191)	(153,318)	(112,822)
50092.0323.23 Shark Barrier Reserve	(11,108)	(6,235)	(4,603)
Transfer to Reserves Total	(161,299)	(159,554)	(117,425)
RESERVE Total	(161,299)	(159,554)	(117,425)
NON OPERATING Total	(1,368,252)	(163,950)	(427,691)
Grand Total	(3,223,545)	(1,708,710)	(2,150,657)

TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025

Program	RECREATION AND CULTURE
Sub Program	OTHER RECREATION & SPORT

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING				
REVENUE				
Fees & Charges				
10120.0046.12	Facilities Hire	2,000	1,771	2,100
Fees & Charges Total		2,000	1,771	2,100
Grants & Contributions - Operating				
10119.0086.11	Contributions	7,341	0	0
Grants & Contributions - Operating Total		7,341	0	0
Other Revenue				
40004.0296.23	Reimbursements - Cottesloe Tennis Club - SSL Principal	35,069	34,138	34,148
10183.0296.15	Reimbursements - Cottesloe Tennis Club - SSL Interest	1,691	2,622	2,622
10183.0296.20	Reimbursements - Cottesloe Tennis Club - SSL Fees	417	246	660
40004.0243.23	Reimbursements - Sea View Golf Club - SSL Principal	35,802	33,675	33,675
10183.0243.15	Reimbursements - Sea View Golf Club - SSL Interest	3,973	5,567	6,500
10183.0243.20	Reimbursements - Sea View Golf Club - SSL Fees	0	0	200
10118.0145.20	Reimbursements	10,000	10,506	10,000
Other Revenue Total		86,952	86,755	87,805
REVENUE Total		96,293	88,526	89,905
EXPENDITURE				
Other Expenses				
20208.0030.50	Contractors & Consultants Services	0	0	(2,500)
20208.0071.50	Legal Fees	0	0	(13,000)
Other Expenses Total		0	0	(15,500)
Finance Costs				
20289.0296.58	SSL Fees - Cottesloe Tennis Club	(417)	(660)	(660)
20289.0243.58	SSL Fees - Sea View Golf Club	0	(171)	(90)
20289.0296.54	SSL Interest - Cottesloe Tennis Club	(1,691)	(2,622)	(2,622)
20289.0243.54	SSL Interest - Sea View Golf Club	0	162	(593)
50021.0243.60	SSL Principal Repayments - Sea View Golf Club	0	(19,071)	(19,070)
50021.0296.60	SSL Principal Repayments - Cottesloe Tennis Club	(35,069)	(34,138)	(34,148)
Finance Costs Total		(37,177)	(56,501)	(57,183)
Parks and Reserves Maintenance				
75.9000.0938.##	Community Stewardship - North Cott NA's	(36,693)	0	0
75.6100.0003.##	Harvey Field	0	(13,946)	(15,000)
65.9000.0003.##	Irrigation Maintenance	(115,630)	(77,214)	(92,872)
75.6120.0003.##	John Black Dune Reserve	(80,000)	(76,280)	(103,763)
75.9000.0003.##	Town Wide	(704,995)	(551,471)	(438,993)
Parks and Reserves Maintenance Total		(937,318)	(718,911)	(650,628)
Property Maintenance				
80.4010.0003.##	Anderson Pavilion	(54,000)	(30,383)	(30,000)
80.9000.0003.##	Town Wide	(23,528)	(6,642)	(42,552)
Property Maintenance Total		(77,528)	(37,025)	(72,552)
Projects				
57.9000.0906.##	Recreation Precinct	(40,000)	(12,256)	(20,000)
57.4186.0003.##	Seaview Golf Club Strategy	(40,000)	(8,730)	(50,000)
Projects Total		(80,000)	(20,986)	(70,000)
EXPENDITURE Total		(1,132,024)	(833,423)	(865,863)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	RECREATION AND CULTURE
Sub Program	OTHER RECREATION & SPORT

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
NON CASH				
Expenses				
20210.0035.51	Depreciation - Buildings	(106,636)	(106,549)	(96,109)
20210.0186.51	Depreciation - Mobile Plant & Vehicles	(25,408)	(21,968)	(26,178)
20210.0188.51	Depreciation - Parks, Res & Foreshores	(542,864)	(466,453)	(493,418)
Expenses Total		(674,908)	(594,969)	(615,705)
NON CASH Total		(674,908)	(594,969)	(615,705)
OVERHEAD ALLOCATION				
Allocated Expenses				
20209.0068.90	Administrative Overhead Allocations	(148,004)	(123,578)	(152,171)
Allocated Expenses Total		(148,004)	(123,578)	(152,171)
OVERHEAD ALLOCATION Total		(148,004)	(123,578)	(152,171)
OPERATING Total		(1,858,643)	(1,463,444)	(1,543,834)
NON OPERATING				
REVENUE				
Grants & Contributions				
#####.0008.13	Grants	516,479	305,000	300,000
#####.0244.72	Contributions	11,708	1,182,832	1,423,741
Grants & Contributions Total		528,187	1,487,832	1,723,741
REVENUE Total		528,187	1,487,832	1,723,741
EXPENDITURE				
Buildings Construction - Renewal				
35.#####.50	Contractors & Services	(91,201)	(954,103)	(1,075,000)
35.#####.57	Materials	0	(22,358)	0
35.#####.59	Plant	0	(10)	0
35.#####.62	Salaries & Wages	0	(6,177)	0
Buildings Construction - Renewal Total		(91,201)	(982,649)	(1,075,000)
Buildings Construction - Upgrade				
34.#####.50	Contractors & Services	(20,000)	0	0
Buildings Construction - Upgrade Total		(20,000)	0	0
Irrigation Construction - Renewal				
20.#####.50	Contractors & Services	(110,000)	(16,435)	(20,500)
Irrigation Construction - Renewal Total		(110,000)	(16,435)	(20,500)
Misc Infrastructure Construction Renewal				
43.#####.50	Contractors & Services	(20,000)	0	0
45.#####.50	Contractors & Services	(22,000)	0	0
Misc Infrastructure Construction Renewal Total		(42,000)	0	0
Parks and Ovals Construction - New				
28.#####.50	Contractors & Services	(18,000)	0	0
Parks and Ovals Construction - New Total		(18,000)	0	0
Parks and Ovals Construction - Renewal				
30.#####.50	Contractors & Services	(329,642)	(1,200,100)	(1,562,667)
30.#####.57	Materials	0	(7,023)	0
30.#####.59	Plant	0	(10)	0
30.#####.62	Salaries & Wages	0	(17,720)	(182,932)
Parks and Ovals Construction - Renewal Total		(329,642)	(1,224,852)	(1,745,599)
EXPENDITURE Total		(610,843)	(2,223,936)	(2,841,099)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	RECREATION AND CULTURE
Sub Program	OTHER RECREATION & SPORT

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
RESERVE			
Transfer from Reserves			
40093.0384.21 Public Open Space Reserve	45,000	0	0
Transfer from Reserves Total	45,000	0	0
Transfer to Reserves			
50093.0384.23 Public Open Space Reserve	(31,363)	(84,878)	(77,293)
50091.0310.23 Recreation Precinct Reserve	(643)	(656)	(325)
Transfer to Reserves Total	(32,006)	(85,534)	(77,618)
RESERVE Total	12,994	(85,534)	(77,618)
NON OPERATING Total	(69,662)	(821,638)	(1,194,976)
Grand Total	(1,928,305)	(2,285,082)	(2,738,810)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	RECREATION AND CULTURE
Sub Program	LIBRARIES

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10220.0200.12 Other Fees & Charges	18,182	0	17,000
Fees & Charges Total	18,182	0	17,000
REVENUE Total	18,182	0	17,000
EXPENDITURE			
Other Expenses			
20215.0205.58 Contributions	0	0	(1,000)
20215.0390.58 Loan Guarantee Fees	0	(7,808)	(16,987)
Other Expenses Total	0	(7,808)	(17,987)
Finance Costs			
50021.0241.60 Loan Principal Repayments	(319,050)	(299,252)	(299,252)
20299.0241.54 Interest on Borrowings	(127,499)	(99,128)	(147,298)
20299.0241.58 Fees on Borrowings	(14,247)	(8,350)	0
Finance Costs Total	(460,796)	(406,730)	(446,550)
The Grove Library			
80.4135.0003.50 Contractors & Consultants Services	(219,493)	(670,660)	(182,767)
80.4135.0003.53 Insurance	(19,313)	0	(21,411)
80.4135.0003.62 Salaries & Wages	(382,087)	0	(334,755)
80.4135.0003.63 Utility Costs	(19,356)	0	(17,214)
The Grove Library Total	(640,249)	(670,660)	(556,147)
Library Maintenance			
20215.0201.58 Other Expenses	0	0	(15,000)
Library Maintenance Total	0	0	(15,000)
EXPENDITURE Total	(1,101,045)	(1,085,197)	(1,035,684)
NON CASH			
Expenses			
20217.0035.51 Depreciation - Buildings	(40,829)	(40,933)	(35,288)
Expenses Total	(40,829)	(40,933)	(35,288)
NON CASH Total	(40,829)	(40,933)	(35,288)
OVERHEAD ALLOCATION			
Allocated Expenses			
20216.0068.90 Administrative Overhead Allocations	(98,670)	(82,387)	(101,448)
Allocated Expenses Total	(98,670)	(82,387)	(101,448)
OVERHEAD ALLOCATION Total	(98,670)	(82,387)	(101,448)
OPERATING Total	(1,222,362)	(1,208,518)	(1,155,420)
NON OPERATING			
RESERVE			
Transfer to Reserves			
50079.0229.23 Library Reserve	(10,492)	(10,711)	(7,913)
Transfer to Reserves Total	(10,492)	(10,711)	(7,913)
RESERVE Total	(10,492)	(10,711)	(7,913)
NON OPERATING Total	(10,492)	(10,711)	(7,913)
Grand Total	(1,232,854)	(1,219,228)	(1,163,333)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	RECREATION AND CULTURE
Sub Program	OTHER CULTURE

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Grants & Contributions - Operating			
10181.0089.14 Grants	15,000	15,471	0
10127.0086.11 Contributions	4,000	4,000	16,700
Grants & Contributions - Operating Total	19,000	19,471	16,700
Other Revenue			
10126.0145.20 Reimbursements	500	0	500
10182.0200.17 Other Revenue	500	586	200
Other Revenue Total	1,000	586	700
REVENUE Total	20,000	20,057	17,400
EXPENDITURE			
Events			
57.9000.0951.## Anzac Day	(15,000)	(17,353)	(11,000)
57.9000.0955.## Australia Day	(17,000)	(1,523)	(19,000)
57.9000.0961.## Carols by Candlelight	(30,000)	(38,706)	(33,000)
57.9000.0962.## Community Music Event	0	0	(1,450)
57.9000.0966.## Frederick Bell Lecture	(1,400)	(1,291)	(4,500)
57.9000.1000.## Miscellaneous Events	(2,500)	(1,431)	(2,500)
57.9000.1003.## Reconciliation Action Plan	(11,500)	(7,236)	(11,500)
57.9000.0930.## Sculpture by the Sea	(75,000)	(70,000)	(75,000)
57.9000.0995.## Sustainability Initiatives	(18,000)	(5,116)	(90,499)
57.9000.0957.## Youth Citizen of the Year Prize Money	(2,000)	(2,000)	(2,000)
Events Total	(172,400)	(144,656)	(250,449)
Sculpture and Artwork Maintenance			
91.9000.0003.## Sculpture & Artwork Maintenance	(1,500)	0	(4,000)
Sculpture and Artwork Maintenance Total	(1,500)	0	(4,000)
Projects			
57.9000.0953.## Community History Project	(8,000)	0	(8,000)
Projects Total	(8,000)	0	(8,000)
EXPENDITURE Total	(181,900)	(144,656)	(262,449)
NON CASH			
Expenses			
20223.0256.51 Depreciation - Misc Infrastructure	0	(802)	(67)
20223.0191.51 Depreciation - Streetscapes Infrastructu	(34,896)	(34,105)	0
Expenses Total	(34,896)	(34,907)	(67)
NON CASH Total	(34,896)	(34,907)	(67)
OVERHEAD ALLOCATION			
Allocated Expenses			
20222.0068.90 Administrative Overhead Allocations	(148,004)	(123,578)	(152,171)
Allocated Expenses Total	(148,004)	(123,578)	(152,171)
OVERHEAD ALLOCATION Total	(148,004)	(123,578)	(152,171)
OPERATING Total	(344,801)	(283,084)	(397,287)
NON OPERATING			
RESERVE			
Transfer to Reserves			
50086.0299.23 Sculpture and Artworks Reserve	(5,329)	(5,440)	(4,016)
Transfer to Reserves Total	(5,329)	(5,440)	(4,016)
RESERVE Total	(5,329)	(5,440)	(4,016)
NON OPERATING Total	(5,329)	(5,440)	(4,016)
Grand Total	(350,130)	(288,524)	(401,303)

TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025

Program	TRANSPORT
Sub Program	STREETS, ROADS, BRIDGES, DEPOTS

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10226.0399.12 Crossover Applications	5,000	4,372	0
10226.0401.12 Road Verge Landscaping Application	250	186	0
10226.0400.12 Traffic Management Plan/Pedestrian MP	7,500	7,127	0
10226.0402.12 Verge Equipment Fees	11,000	10,200	10,800
Fees & Charges Total	23,750	21,886	10,800
Grants & Contributions - Operating			
10190.0089.14 Grants	45,592	27,863	26,800
10134.0086.11 Contributions	15,000	11,188	12,000
Grants & Contributions - Operating Total	60,592	39,051	38,800
Other Revenue			
10133.0145.20 Reimbursements	2,500	2,278	2,000
10176.0200.17 Other Revenue	2,500	0	2,500
Other Revenue Total	5,000	2,278	4,500
REVENUE Total	89,342	63,214	54,100
EXPENDITURE			
Other Expenses			
20285.0030.50 Contractors & Consultants Services	(6,000)	(3,800)	(10,000)
20285.0071.50 Legal Fees	(20,000)	(10,390)	(20,000)
20285.0085.57 Minor Furniture & Equipment	(10,000)	(5,843)	(10,000)
Other Expenses Total	(36,000)	(20,032)	(40,000)
Roads, Footpath, Drains, Street Trees			
##.####.####.50 Contractors & Consultants Services	(516,709)	(295,173)	(387,500)
##.####.####.57 Materials	(125,000)	(73,071)	(78,000)
##.####.####.59 Plant	(54,100)	(57,869)	(64,000)
##.####.####.62 Salaries & Wages	(802,720)	(823,293)	(700,424)
##.####.####.63 Utility Costs	(146,700)	(142,171)	(172,000)
Roads, Footpath, Drains, Street Trees Total	(1,645,229)	(1,391,577)	(1,401,924)
Projects			
57.9000.1112.## Asset Management Plan	(312,351)	(86,907)	(193,971)
57.9000.0915.## Bike Plan - Concepts and Designs	0	(5,638)	(62,266)
57.9000.0993.## Cottesloe Cat	(30,000)	(26,356)	(30,000)
57.9000.0910.## Green Infrastructure Management Plan	(100,000)	0	0
57.9000.1139.## Healthy Streets Project	(5,000)	(9,455)	(10,000)
57.9000.0914.## Ride to School Day	0	0	(525)
57.9000.0912.## Road Safety Audit/Investigations	(20,000)	(52,106)	(44,200)
Projects Total	(467,351)	(180,462)	(340,962)
EXPENDITURE Total	(2,148,580)	(1,592,071)	(1,782,886)
NON CASH			
Expenses			
20224.0034.51 Depreciation - Furniture & Equipment	(230)	(235)	(288)
20224.0186.51 Depreciation - Mobile Plant & Vehicles	(58,564)	(64,911)	(98,561)
20224.0036.51 Depreciation - Plant, Machinery & Equip	(28,161)	(3,035)	(3,276)
20224.0192.51 Depreciation - Drainage Infrastructure	(139,049)	(138,890)	(138,008)
20224.0190.51 Depreciation - Footpaths & Crossovers	(158,537)	(158,424)	(159,179)
20224.0256.51 Depreciation - Misc Infrastructure	(9,040)	(9,063)	(1,416)
20224.0189.51 Depreciation - Roads Infrastructure	(907,986)	(902,804)	(892,237)
20224.0191.51 Depreciation - Streetscapes Infrastructu	(1,787)	(1,784)	(51,834)
Expenses Total	(1,303,354)	(1,279,147)	(1,344,799)
NON CASH Total	(1,303,354)	(1,279,147)	(1,344,799)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	TRANSPORT
Sub Program	STREETS, ROADS, BRIDGES, DEPOTS

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OVERHEAD ALLOCATION			
Allocated Expenses			
20286.0068.90 Administrative Overhead Allocations	(197,339)	(164,773)	(202,895)
Allocated Expenses Total	(197,339)	(164,773)	(202,895)
OVERHEAD ALLOCATION Total	(197,339)	(164,773)	(202,895)
OPERATING Total	(3,559,931)	(2,972,777)	(3,276,480)
NON OPERATING			
REVENUE			
Grants & Contributions			
#####.0008.13 Grants	435,670	475,084	633,580
Grants & Contributions Total	435,670	475,084	633,580
REVENUE Total	435,670	475,084	633,580
EXPENDITURE			
Drainage Construction - New			
09.#####.50 Contractors & Services	(40,000)	0	0
Drainage Construction - New Total	(40,000)	0	0
Drainage Construction - Upgrade			
10.#####.50 Contractors & Services	0	(51,075)	(50,000)
Drainage Construction - Upgrade Total	0	(51,075)	(50,000)
Footpath Construction - Renewal			
15.#####.50 Contractors & Services	(296,756)	(37,789)	(325,498)
15.#####.57 Materials	0	(2,887)	0
15.#####.62 Salaries & Wages	0	(8,069)	(6,533)
Footpath Construction - Renewal Total	(296,756)	(48,745)	(332,031)
Right of Way Construction - New			
23.#####.50 Contractors & Services	(70,000)	0	0
Right of Way Construction - New Total	(70,000)	0	0
Right of Way Construction - Upgrade			
24.#####.50 Contractors & Services	0	(74,941)	(78,200)
Right of Way Construction - Upgrade Total	0	(74,941)	(78,200)
Road Construction - New			
38.#####.50 Contractors & Services	(20,000)	0	0
Road Construction - New Total	(20,000)	0	0
Road Construction - Renewal			
40.#####.50 Contractors & Services	(173,163)	(323,495)	(356,420)
Road Construction - Renewal Total	(173,163)	(323,495)	(356,420)
EXPENDITURE Total	(599,919)	(498,255)	(816,651)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	TRANSPORT
Sub Program	STREETS, ROADS, BRIDGES, DEPOTS

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
RESERVE			
Transfer from Reserves			
40089.0308.21 Active Transport Reserve	34,249	0	0
40088.0307.21 Green Infrastructure & Sustainabilities Initiatives Reserve	135,000	0	0
40079.0226.21 Infrastructure Reserve	66,000	93,738	103,790
40084.0276.21 Right of Way Reserve	70,000	0	0
Transfer from Reserves Total	305,249	93,738	103,790
Transfer to Reserves			
50089.0308.23 Active Transport Reserve	(9,875)	(23,692)	(17,489)
50088.0307.23 Green Infrastructure & Sustainabilities Initiatives Reserve	(108,558)	(8,736)	(6,449)
50065.0226.23 Infrastructure Reserve	(362,747)	(289,275)	(285,755)
50084.0276.23 Right of Way Reserve	(8,175)	(33,040)	(31,136)
Transfer to Reserves Total	(489,355)	(354,743)	(340,829)
RESERVE Total	(184,106)	(261,005)	(237,039)
NON OPERATING Total	(348,355)	(284,177)	(420,110)
Grand Total	(3,908,286)	(3,256,954)	(3,696,590)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	TRANSPORT
Sub Program	PARKING FACILITIES

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
REVENUE			
Fees & Charges			
10054.0049.12 Fines & Penalties	0	100	0
10054.0287.12 Fines & Penalties	1,340,000	1,416,242	1,340,000
10054.0289.12 Fines & Penalties - Withdrawals	(40,000)	(41,887)	0
10232.0414.12 Parking Permit Fees	2,000	109	0
Fees & Charges Total	1,302,000	1,374,564	1,340,000
Grants & Contributions - Operating			
10140.0086.11 Contributions	45,000	33,735	45,000
Grants & Contributions - Operating Total	45,000	33,735	45,000
Other Revenue			
10053.0145.20 Reimbursements	30,030	30,897	30,030
10054.0200.17 Other Revenue	500	940	500
Other Revenue Total	30,530	31,837	30,530
REVENUE Total	1,377,530	1,440,136	1,415,530
EXPENDITURE			
Employee Costs			
20089.0130.62 Salaries & Wages	(508,837)	(463,258)	(416,791)
56.8000.0003.62 Salaries & Wages (SoPG)	0	(7,153)	(10,000)
56.8070.0003.62 Salaries & Wages (ToMP)	0	(80)	0
20089.0141.52 Superannuation	(95,029)	(90,997)	(59,167)
20089.0206.52 Other Employee Costs	(14,559)	(11,797)	(20,038)
20089.0325.52 Agency Staff	(515)	0	(500)
Plant Posting Motor Vehicle Expenses	(13,541)	(15,098)	(10,250)
Employee Costs Total	(632,481)	(588,383)	(516,746)
Office Expenses			
20090.0208.50 Office Equipment Maintenance	(3,000)	(562)	(3,000)
20090.0103.50 Printing, Stationery & Postage	(20,000)	(18,832)	(20,000)
20090.0103.57 Printing, Stationery & Postage	(3,500)	(3,143)	0
20090.0144.50 Telephone	(5,100)	(4,894)	(4,300)
Office Expenses Total	(31,600)	(27,431)	(27,300)
Other Expenses			
20090.0003.58 Advertising	(1,000)	0	(1,000)
20091.0212.58 Bad Debts Written Off	(95,000)	(196,773)	(95,000)
20091.0030.50 Infringement Expenses	(205,000)	(121,669)	(205,000)
20091.0071.50 Legal Fees	(30,000)	(15,641)	(30,000)
20091.0085.57 Minor Furniture & Equipment	(12,000)	(12,480)	(12,000)
20091.0209.57 Signs	(2,000)	(170)	(2,000)
Other Expenses Total	(345,000)	(346,733)	(345,000)
Carpark Maintenance			
50.9000.####.50 Contractors & Consultants Services	(40,000)	(52,484)	(45,000)
50.9000.####.57 Materials	(8,000)	(6,132)	(3,500)
50.9000.####.59 Plant	(500)	(525)	(3,000)
50.9000.####.62 Salaries & Wages	(6,502)	(11,659)	(21,683)
50.9000.####.63 Utility Costs	(2,500)	(2,190)	(3,000)
Carpark Maintenance Total	(57,502)	(72,990)	(76,183)
Projects			
50.9000.0939.## Parking Management Plan	(50,000)	0	0
Projects Total	(50,000)	0	0
EXPENDITURE Total	(1,116,583)	(1,035,537)	(965,229)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	TRANSPORT
Sub Program	PARKING FACILITIES

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
NON CASH			
Expenses			
20226.0034.51 Depreciation - Furniture & Equipment	(44,815)	(37,707)	(40,859)
20226.0186.51 Depreciation - Mobile Plant & Vehicles	0	0	(1,964)
20226.0265.51 Depreciation - Car Parks	(130,657)	(130,551)	(132,880)
20091.0291.58 Provision for Doubtful Debts	0	293,563	0
20089.0207.52 Provision for Leave	(13,908)	(44,422)	0
Expenses Total	(189,380)	80,884	(175,703)
NON CASH Total	(189,380)	80,884	(175,703)
OVERHEAD ALLOCATION			
Allocated Expenses			
20092.0068.90 Administrative Overhead Allocations	(542,683)	(452,913)	(557,701)
20092.0015.90 Compliance Overhead Allocation	(156,852)	(150,102)	(167,855)
Allocated Expenses Total	(699,535)	(603,015)	(725,556)
Less Allocated Expenses			
20092.0058.90 Ranger Services Overhead Allocation	111,039	85,010	95,405
Less Allocated Expenses Total	111,039	85,010	95,405
OVERHEAD ALLOCATION Total	(588,495)	(518,005)	(630,151)
OPERATING Total	(516,928)	(32,522)	(355,553)
NON OPERATING EXPENDITURE			
Carpark Construction - Upgrade			
05.####.####.50 Contractors & Services	(148,636)	(26,469)	(180,000)
05.####.####.62 Salaries & Wages	0	0	(26,133)
Carpark Construction - Upgrade Total	(148,636)	(26,469)	(206,133)
Furniture and Equipment - New/Upgrade			
48.####.####.57 Materials	(71,568)	0	0
Furniture and Equipment - New/Upgrade Total	(71,568)	0	0
Furniture and Equipment - Renewal			
49.####.####.50 Contractors & Services	0	(51,360)	(45,000)
Furniture and Equipment - Renewal Total	0	(51,360)	(45,000)
EXPENDITURE Total	(220,204)	(77,829)	(251,133)
RESERVE			
Transfer to Reserves			
50052.0221.23 Payment-in-lieu of Parking Plan Reserve	(530)	(541)	(400)
Transfer to Reserves Total	(530)	(541)	(400)
RESERVE Total	(530)	(541)	(400)
NON OPERATING Total	(220,734)	(78,370)	(251,533)
Grand Total	(737,662)	(110,892)	(607,086)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	ECONOMIC SERVICES
Sub Program	BUILDING CONTROL

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING				
REVENUE				
Fees & Charges				
10222.0049.12	Building Act Fines	1,000	0	1,000
10155.0009.12	Building Licence Fees	200,000	193,563	150,000
10155.0143.12	Swimming Pool Inspections	65,000	26,919	21,930
10155.0200.12	Other Fees & Charges	9,100	6,990	9,100
Fees & Charges Total		275,100	227,473	182,030
Grants & Contributions - Operating				
10154.0086.11	Contributions	0	4,500	0
Grants & Contributions - Operating Total		0	4,500	0
Other Revenue				
10155.0200.17	Other Revenue	500	1,018	1,000
Other Revenue Total		500	1,018	1,000
REVENUE Total		275,600	232,991	183,030
EXPENDITURE				
Employee Costs				
20245.0130.62	Salaries & Wages	(330,125)	(280,016)	(297,460)
20245.0141.52	Superannuation	(28,035)	(22,302)	(45,956)
20245.0206.52	Other Employee Costs	(10,543)	(10,578)	(15,222)
Plant Posting	Motor Vehicle Expenses	(7,600)	(4,896)	(12,500)
Employee Costs Total		(376,303)	(317,792)	(371,138)
Office Expenses				
20246.0103.50	Printing, Stationery & Postage	(500)	(488)	(500)
20246.0144.50	Telephone	(1,300)	(1,210)	(750)
20246.0201.58	Other Office Expenses	0	(65)	0
Office Expenses Total		(1,800)	(1,763)	(1,250)
Other Expenses				
20247.0030.50	Contractors & Consultants Services	(5,000)	(15,134)	(5,000)
20247.0071.50	Legal Fees	(5,000)	(5,574)	(15,000)
20247.0085.57	Minor Furniture & Equipment	(250)	(257)	(250)
20247.0291.58	Provision for Doubtful Debts	0	4,254	0
20247.0203.58	Subscriptions & Publications	0	(330)	0
Other Expenses Total		(10,250)	(17,041)	(20,250)
EXPENDITURE Total		(388,353)	(336,596)	(392,638)
NON CASH				
Expenses				
20249.0186.51	Depreciation - Mobile Plant & Vehicles	(5,554)	(5,611)	(6,054)
20245.0207.52	Provision for Leave	(4,775)	24,236	0
Expenses Total		(10,329)	18,625	(6,054)
NON CASH Total		(10,329)	18,625	(6,054)
OVERHEAD ALLOCATION				
Allocated Expenses				
20248.0068.90	Administrative Overhead Allocations	(197,339)	(164,773)	(202,895)
20248.0015.90	Compliance Overhead Allocation	(60,717)	(58,734)	(65,682)
Allocated Expenses Total		(258,056)	(223,507)	(268,577)
OVERHEAD ALLOCATION Total		(258,056)	(223,507)	(268,577)
OPERATING Total		(381,138)	(308,487)	(484,239)
Grand Total		(381,138)	(308,487)	(484,239)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	ECONOMIC SERVICES
Sub Program	TOURISM AND AREA PROMOTION

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
EXPENDITURE			
Other Expenses			
20230.0030.50 Contributions - Procott	(135,000)	(131,722)	(132,493)
Other Expenses Total	(135,000)	(131,722)	(132,493)
EXPENDITURE Total	(135,000)	(131,722)	(132,493)
OPERATING Total	(135,000)	(131,722)	(132,493)
Grand Total	(135,000)	(131,722)	(132,493)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	OTHER PROPERTY & SERVICES
Sub Program	PUBLIC WORKS OVERHEADS

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING				
REVENUE				
Other Revenue				
10161.0145.20	Reimbursements	2,000	1,680	2,000
10168.0145.20	Reimbursements	0	1,170	0
10211.0200.17	Other Revenue	1,000	516	8,000
Other Revenue Total		3,000	3,366	10,000
REVENUE Total		3,000	3,366	10,000
EXPENDITURE				
Employee Costs				
20260.0130.62	Salaries & Wages	(991,876)	(1,090,578)	(943,604)
20260.0141.52	Superannuation	(286,735)	(244,622)	(249,876)
20260.0130.52	Other Employee Costs	0	(26,847)	0
20260.0206.52	Other Employee Costs	(50,938)	(49,758)	(58,786)
20260.0325.52	Agency Staff	(10,000)	0	(10,000)
20260.0029.52	Conferences & Training	(10,000)	(9,567)	(20,000)
20260.0205.52	Contributions	0	910	0
20260.0138.52	Recruitment	0	0	(6,300)
Plant Posting	Motor Vehicle Expenses	(20,503)	(15,124)	(36,500)
Employee Costs Total		(1,370,052)	(1,435,587)	(1,325,066)
Office Expenses				
20261.0208.50	Office Equipment Maintenance	(500)	0	(500)
20261.0103.50	Printing, Stationery & Postage	(1,000)	(661)	(1,600)
20261.0144.50	Telephone	(7,600)	(7,388)	(5,000)
20261.0201.58	Other Office Expenses	0	0	(200)
Office Expenses Total		(9,100)	(8,049)	(7,300)
Other Expenses				
20262.0030.50	Contractors & Consultants Services	(500)	(114)	(1,000)
20268.0071.50	Legal Fees	(2,000)	0	(2,000)
20262.0085.57	Minor Furniture & Equipment	(25,000)	(23,287)	(18,000)
20262.0203.58	Subscriptions & Publications	(500)	0	(510)
Other Expenses Total		(28,000)	(23,401)	(21,510)
Finance Costs				
20314.0316.54	Interest on Lease Liabilities	(34,034)	(35,875)	(35,832)
50096.0316.60	Lease Principal Repayment	(54,942)	(58,440)	(53,282)
Finance Costs Total		(88,976)	(94,315)	(89,114)
Property Maintenance				
80.4122.0003.##	Depot Site (Mosman Park)	(46,492)	(32,243)	(58,211)
80.4125.0003.##	Depot Site (Fremantle)	0	(507)	0
Property Maintenance Total		(46,492)	(32,750)	(58,211)
EXPENDITURE Total		(1,542,620)	(1,594,101)	(1,501,201)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	OTHER PROPERTY & SERVICES
Sub Program	PUBLIC WORKS OVERHEADS

		2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
NON CASH				
Revenue				
10160.0106.18	Profit on Disposal of Assets	0	18,214	0
Revenue Total		0	18,214	0
Expenses				
20264.0316.51	Amortisation - Right of Use Asset	(65,051)	(65,230)	(67,005)
20264.0035.51	Depreciation - Buildings	0	0	(13,158)
20264.0186.51	Depreciation - Mobile Plant & Vehicles	(41,846)	(33,507)	(46,845)
20260.0207.52	Provision for Leave	(45,544)	(42,561)	0
Expenses Total		(152,441)	(141,297)	(127,008)
NON CASH Total		(152,441)	(123,084)	(127,008)
OVERHEAD ALLOCATION				
Allocated Expenses				
20263.0068.90	Administrative Overhead Allocations	(296,009)	(247,152)	(304,337)
Allocated Expenses Total		(296,009)	(247,152)	(304,337)
Less Allocated Expenses				
20277.0160.90	Public Works Overheads	1,991,069	1,772,248	1,879,264
Less Allocated Expenses Total		1,991,069	1,772,248	1,879,264
OVERHEAD ALLOCATION Total		1,695,060	1,525,096	1,574,927
OPERATING Total		3,000	(188,722)	(43,282)
Grand Total		3,000	(188,722)	(43,282)

**TOWN OF COTTESLOE
REVENUE AND EXPENDITURE BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2025**

Program	OTHER PROPERTY & SERVICES
Sub Program	PLANT OPERATION

	2024-2025 Annual Budget	2023-2024 Forecast Actual	2023-2024 Revised Budget
OPERATING			
OVERHEAD ALLOCATION			
Allocated Expenses			
Plant Posting Fuels & Oils	(49,000)	(46,767)	(44,000)
Plant Posting Insurance	(11,848)	(12,184)	(17,100)
Plant Posting Parts	(12,000)	(8,928)	(10,000)
Plant Posting Registration	(4,700)	(4,516)	(21,000)
Plant Posting Repairs	(61,000)	(62,565)	(75,000)
Plant Posting Other	(10,000)	(2,208)	(7,000)
Allocated Expenses Total	(148,548)	(137,169)	(174,100)
Less Allocated Expenses			
Timesheet Posting Plant Operating Costs	148,548	158,911	174,100
Less Allocated Expenses Total	148,548	158,911	174,100
OVERHEAD ALLOCATION Total	0	21,742	0
OPERATING Total	0	21,742	0
NON OPERATING			
REVENUE			
Plant, Vehicles & Equipment			
40002.0105.10 Proceeds from Sale	104,000	143,681	149,000
Plant, Vehicles & Equipment Total	104,000	143,681	149,000
REVENUE Total	104,000	143,681	149,000
EXPENDITURE			
Plant, Vehicles & Equipment - Renewal			
47.####.####.50 Contractors & Services	(292,000)	(170,453)	(261,210)
47.####.####.57 Materials	0	(81,118)	0
Plant, Vehicles & Equipment - Renewal Total	(292,000)	(251,570)	(261,210)
EXPENDITURE Total	(292,000)	(251,570)	(261,210)
NON OPERATING Total	(188,000)	(107,889)	(112,210)
Grand Total	(188,000)	(86,147)	(112,210)

TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025		2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
GOVERNANCE								
MEMBERS OF COUNCIL								
LOCAL GOVERNMENT ELECTIONS								
Electoral Rolls - Per copy, email or paper, not to be used for commercial purposes	\$	50.00	5.00	55.00	47.27	4.73	52.00	
Owners and Occupiers Roll - Per copy, email or paper, not to be used for commercial purposes	\$	15.00	1.50	16.50	14.18	1.42	15.60	
OTHER GOVERNANCE								
FREEDOM OF INFORMATION								
Fees in accordance with <i>Freedom of Information Act 1992 s. 12(1)(e)</i> , <i>Freedom of Information Regulations 1993 r.4</i> and <i>Schedule 1</i> *								
Application fee under section 12(1)(e) of the Act (for an application for non-personal information)	\$	30.00	0.00	30.00	30.00	Exempt	30.00	*
Charge for time taken by officer dealing with the application (per hour, or pro rata for a part of an hour)	\$	30.00	0.00	30.00	30.00	Exempt	30.00	*
Charge for access time supervised by staff (per hour, or pro rata for a part of an hour)	\$	30.00	0.00	30.00	30.00	Exempt	30.00	*
plus the actual additional cost to the agency of any special arrangements (eg. hire of facilities or equipment)	\$	Actual Cost	Exempt		Actual Cost; GST Exempt			*
Charges for photocopying								*
Per hour, or pro rata for a part of an hour of staff time	\$	30.00	0.00	30.00	30.00	Exempt	30.00	*
Per Copy	\$	0.20	0.00	0.20	0.20	Exempt	0.20	*
Charge for time taken by staff transcribing information from a tape or other device (per hour, or pro rata for a part of an hour)	\$	30.00	0.00	30.00	30.00	Exempt	30.00	*
Charge for duplicating a tape, film or computer information (non-paper media)	\$	Actual Cost	Exempt		Actual Cost; GST Exempt			*
Charge for delivery, packaging and postage	\$	Actual Cost	Exempt		Actual Cost; GST Exempt			*
Advance deposit which may be required under section 18(1) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	%	25.00	Exempt		25.00	Exempt	25.00	*
Further advance deposit may be required under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee.	%	75.00	Exempt		75.00	Exempt	75.00	*

Disclaimer: When a Fee listed in this Schedule is updated by any Act, Regulation, Local Law or Council Decisions, then the updated fee supersedes this schedule

TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025		2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
OFFICIAL DOCUMENTS								
A PDF copy can be found on the Town's website at no charge	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Supply on USB or via Email/Dropbox (Officer time may be charged)	\$	13.64	1.36	15.00	9.45	0.95	10.40	
Annual Budget - Per Copy Printed	\$	27.27	2.73	30.00	20.73	2.07	22.80	
Annual Financial Report - Per Copy Printed	\$	27.27	2.73	30.00	20.73	2.07	22.80	
Strategic Council Plan - Per Copy Printed	\$	31.82	3.18	35.00	28.36	2.84	31.20	
Local Laws - Per Law, Per Copy Printed	\$	9.09	0.91	10.00	4.73	0.47	5.20	
Policy Manual - Per Copy Printed	\$	27.27	2.73	30.00	27.27	2.08	22.90	
Planning Documents—Certain local government information/documents can be inspected or emailed free of charge (Local Government Act 1995 s. 5.94 to 5.97), and all public documents are available on the Town's website.	\$	27.27	2.73	30.00				
SUNDRY DEBTORS								
Sundry Debtors Charges Interest Rate (> 35 days)								
All overdue charges on a sundry debtors invoice, except listed elsewhere under Sundry Debtors (per annum; charged in accordance with <i>Local Government Act 1995 s. 6.13</i>)	%	8.00	Exempt		7.00	Exempt	7.00	
Debt Recovery Charges	\$	External Cost Incurred + 10% Administration Fee		10%	Actual Cost; GST Inclusive			
Payment Arrangement Fee	\$	0.00	0.00	0.00	No Charge			
SUNDRY OFFICE COSTS								
Photocopying/Printing (Per Copy - Each Side)								
Black and White - A4	\$	0.91	0.09	1.00	0.91	0.09	1.00	
Black and White - A3	\$	1.36	0.14	1.50	1.36	0.14	1.50	
Colour - A4	\$	1.36	0.14	1.50	1.36	0.14	1.50	
Colour - A3	\$	1.82	0.18	2.00	1.82	0.18	2.00	
A2 Plans	\$	3.64	0.36	4.00	3.64	0.36	4.00	
A1 Plans	\$	7.27	0.73	8.00	7.27	0.73	8.00	

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Books for Sale								
Cottesloe Town of Distinction (Hard Copy)	\$	45.45	4.55	50.00	45.45	4.55	50.00	
Cottesloe Town of Distinction (Soft Copy)	\$	22.73	2.27	25.00	22.73	2.27	25.00	
Heritage of the Pines	\$	18.18	1.82	20.00	18.18	1.82	20.00	
Beaches, Bush and Riverbanks	\$	18.18	1.82	20.00	18.18	1.82	20.00	
Not Just A Name	\$	18.18	1.82	20.00	18.18	1.82	20.00	
Town Officer Time (Per Hour)								
Manager	\$	195.45	19.55	215.00	186.36	18.64	205.00	
Officer	\$	172.73	17.27	190.00	162.72	16.27	179.00	
Outside Staff	\$	145.45	14.55	160.00	140.00	14.00	154.00	
ELECTION SIGNAGE								
Election Sign License (Signs in verge for Local, State and Federal Elections) - Per Sign	\$	9.09	0.91	10.00	4.55	0.45	5.00	
GENERAL PURPOSE FUNDING								
RATES								
OVERDUE INTEREST RATE (> 35 DAYS)								
Rate Charges	%	8.00	Exempt		7.00	Exempt	7.00	
Emergency Services Levy (ESL)	%	11.00	Exempt		7.00	Exempt	7.00	
INSTALMENT OPTIONS								
Rate Charges (Chargeable to all assessments on an Instalment Option)	%	5.50	Exempt		5.50	Exempt	5.50	
Emergency Services Levy (ESL)	%	5.50	Exempt		5.50	Exempt	5.50	
Administration Fee - Four Instalments	\$	27.60	0.00	27.60	25.20	Exempt	25.20	
CUSTOM INSTALMENT AGREEMENTS INTEREST RATES								
Rate Charges	%	8.00	Exempt		7.00	Exempt	7.00	
Emergency Services Levy (ESL)	%	11.00	Exempt		7.00	Exempt	7.00	
Administration Fee	\$	26.00	0.00	26.00	0.00	Exempt	0.00	
RATE DEBT COLLECTION FEES								

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Legal Fees & Debt Recovery Charges (GST status dependent upon fee incurred)	\$	External Cost Incurred + 10% Administration Fee	10%		Actual Cost; GST Inclusive			
Debt Paid Confirmation Letter (Per Assessment, Per Enquiry)	\$	0.00	0.00	0.00	0.00	0.00	0.00	
PROPERTY TRANSFERS								
Notification of property information, Orders and Requisitions; Planning related information only (fee shown is a minimum fee only; further charges may apply; per transfer).								
All other properties - Financials only	\$	55.00	0.00	55.00	52.00	Exempt	52.00	
All other properties - Orders and Requisitions	\$	165.00	0.00	165.00	156.00	Exempt	156.00	
All other properties - Financials, Orders and Requisitions	\$	210.00	0.00	210.00	198.00	Exempt	198.00	
OWNERSHIP ENQUIRIES								
Charged for written responses only, per assessment, per enquiry:								
Adjoining Property Owner Enquiry	\$	27.27	2.73	30.00	23.64	2.36	26.00	
Confirmation of Ownership (provided to Owner only)	\$	56.36	5.64	62.00	49.18	4.92	54.10	
RATE BOOK								
Statutory declaration required; not to be used for commercial purposes.								
Standard Rate Book (Per copy; for all requests for information from the rate book)								
Paper	\$	227.27	22.73	250.00	189.09	18.91	208.00	
Email	\$	50.00	5.00	55.00	47.27	4.73	52.00	
Modifications to Standard Rate Book (including, but not limited to, the preparation of labels and spreadsheets)								
Officer Time (Per Hour)	\$	172.73	17.27	190.00	46.55	4.65	51.20	
Mailing Labels (per page)	\$	4.55	0.45	5.00	1.91	0.19	2.10	
FINANCIALS REQUESTS (Does not include requests as part of a property transfer)								
Rate Notices (includes instalment reminders and interim notices, reprints and updates; not reprinted for previous financial year; per notice)								
Over Counter	\$	9.09	0.91	10.00	1.91	0.19	2.10	
Posted	\$	9.09	0.91	10.00	4.27	0.43	4.70	
Emailed	\$	4.55	0.45	5.00	1.91	0.19	2.10	

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TOWN OF COTTESLOE				2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025				Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Transaction Listing (per assessment, per enquiry)										
Over Counter	\$	9.09	0.91	10.00			1.91	0.19	2.10	
Posted	\$	9.09	0.91	10.00			4.27	0.43	4.70	
Emailed	\$	4.55	0.45	5.00			1.91	0.19	2.10	
OTHER RATING SERVICES CHARGES INTEREST RATE (> 35 DAYS)										
All overdue charges on a rate notice, except where listed elsewhere under Rating Services (per annum; charged in accordance with <i>Local Government Act 1995 s. 6.13</i>)				%	11.00	Exempt	7.00	Exempt	7.00	
LAW, ORDER & PUBLIC SAFETY										
ANIMAL CONTROL										
DOG REGISTRATION										
Fees in accordance with <i>Dog Act 1976</i> and <i>Dog Regulations 2013 r.17</i> *										
Pensioner concession of 50% applies to eligible pensioner as defined in the <i>Rates and Charges (Rebates and Deferments) Act 1992 s. 3(1)</i> .										
Only 50% of a fee is charged after 31 May in any year, for that registration year.										
All dogs over 3 months of age are required to be microchipped as of 1 November 2015 under Section 21 of the <i>Dog Act 1976</i> .										
Note: Full discount of license fees applicable for all rescue/shelter dogs after 12 months ownership payable on application to Council (see Council Policy).										
Sterilised Dog										
1 Year	\$	20.00	0.00	20.00			20.00	Exempt	20.00	*
1 Year - Owned by Pensioner	\$	10.00	0.00	10.00			10.00	Exempt	10.00	*
3 Year	\$	42.50	0.00	42.50			42.50	Exempt	42.50	*
3 Year - Owned by Pensioner	\$	21.25	0.00	21.25			21.25	Exempt	21.25	*
Lifetime	\$	100.00	0.00	100.00			100.00	Exempt	100.00	*
Lifetime - Owned by Pensioner	\$	50.00	0.00	50.00			50.00	Exempt	50.00	*
Unsterilised Dog										
1 Year	\$	50.00	0.00	50.00			50.00	Exempt	50.00	*
1 Year - Owned by Pensioner	\$	25.00	0.00	25.00			25.00	Exempt	25.00	*
3 Year	\$	120.00	0.00	120.00			120.00	Exempt	120.00	*
3 Year - Owned by Pensioner	\$	60.00	0.00	60.00			60.00	Exempt	60.00	*
Lifetime	\$	250.00	0.00	250.00			250.00	Exempt	250.00	*
Lifetime - Owned by Pensioner	\$	125.00	0.00	125.00			125.00	Exempt	125.00	*

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Guide Dogs (registered for such purpose)	\$	0.00	0.00	0.00	0.00	0.00	0.00	*
Application to keep more than two (2) dogs	\$	250.00	0.00	250.00	250.00	Exempt	250.00	*
Replacement of Lost Tag	\$	10.00	0.00	10.00	5.20	Exempt	5.20	
Transfer from another Council	\$	10.00	0.00	10.00	5.20	Exempt	5.20	
CAT REGISTRATION								
Fees in accordance with <i>Cat Act 2011</i> and <i>Cat Regulations 2012 Schedule 3</i> *								
Pensioner concession of 50% applies to eligible pensioner as defined in the <i>Rates and Charges (Rebates and Deferments) Act 1992 s. 3(1)</i> .								
Only 50% of a fee is charged after 31 May in any year, for that registration year.								
All cats over 6 months of age are required to be microchipped and sterilised as of 1 November 2013 under <i>Cat Act 2011</i> .								
Note: Full discount of license fees applicable for all rescue/shelter cats after 12 months ownership payable on application to Council (see Council Policy).								
Sterilised Cat								
1 Year	\$	20.00	0.00	20.00	20.00	Exempt	20.00	*
1 Year - Owned by Pensioner	\$	10.00	0.00	10.00	10.00	Exempt	10.00	*
3 Year	\$	42.50	0.00	42.50	42.50	Exempt	42.50	*
3 Year - Owned by Pensioner	\$	21.25	0.00	21.25	21.25	Exempt	21.25	*
Lifetime	\$	100.00	0.00	100.00	100.00	Exempt	100.00	*
Lifetime - Owned by Pensioner	\$	50.00	0.00	50.00	50.00	Exempt	50.00	*
Fee for application for grant or renewal of approval to breed cats	\$	100.00	0.00	100.00				*
Replacement of Lost Tag	\$	10.00	0.00	10.00	5.20	Exempt	5.20	
Transfer from another Council	\$	10.00	0.00	10.00	5.20	Exempt	5.20	
OTHER ANIMAL FEES								
Dog, Cat or Other Animal Impoundment								
Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)	\$	80.00	0.00	80.00	73.00	Exempt	73.00	
Impound Fee	\$	110.00	0.00	110.00	105.00	Exempt	105.00	
Surrender Fee	\$	210.00	0.00	210.00	210.00	Exempt	210.00	
Sustenance Fee (per day or part thereof) charged by Shenton Park Dogs Refuge Home, Cat Haven or Vet	\$	13.64	1.36	15.00	Actual Cost; GST Inclusive			
Inspection of property with declared dangerous dog	\$	185.00	0.00	185.00	125.00	Exempt	125.00	

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TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025				2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
Small Animal Capture Equipment Hire										
Animal Trap - Bond (per cage; payable on all hire; refundable on return if returned within 2 weeks)				\$	100.00	0.00	100.00	100.00	Exempt	100.00
Snake Removal Fee				\$	100.00	10.00	110.00	94.55	9.45	104.00
OTHER LAW, ORDER, AND PUBLIC SAFETY										
IMPOUNDING										
Abandoned Vehicles										
Towing Fee (per towed vehicle)				\$	External Cost Incurred + 10% Administration Fee	10%	Actual Cost; GST Inclusive			
Impound Fee (per impounded vehicle)				\$	200.00	20.00	220.00	180.00	18.00	198.00
Daily Impound Fee				\$	18.18	1.82	20.00	14.55	1.45	16.00
Other Goods										
Collection of Impounded Items - Per Item (including but not limited to surf boards, signs, fishing paraphernalia etc)				\$	70.00	0.00	70.00	63.00	Exempt	63.00
Advertising Signs				\$	25.00	0.00	25.00	20.00	Exempt	20.00
Daily Impound Fee				\$	18.18	1.82	20.00	14.55	1.45	16.00
PARKING										
Parking Bay Hire										
Half Day Hire (per bay; including 1 off hire)				\$	54.55	5.45	60.00	50.00	5.00	55.00
Full Day Hire (per bay; including 1 off hire)				\$	100.00	10.00	110.00	90.91	9.09	100.00
One week (7 Days)				\$	500.00	50.00	550.00	318.18	31.82	350.00
Not-for-profit				\$	0.00	0.00	0.00	0.00	0.00	0.00
Parking Permits										
Residential Parking Permit				\$	22.73	2.27	25.00	9.09	0.91	10.00
Visitor Permit				\$	22.73	2.27	25.00	9.09	0.91	10.00
Replacement Residential / Visitors Permit (when requested in writing)				\$	31.82	3.18	35.00	27.27	2.73	30.00

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TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025				2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
Fines and Penalties										
Fees as per Prescribed Offences listed in <i>Town of Cottesloe Parking and Parking Facilities Local Law 2023</i>										
Fines Enforcement Registry Fees										
Fees in accordance with <i>Fines, Penalties and Infringement Notices Enforcement Regulations 1994 Schedule 2 *</i>										
Issuing final demand	\$	26.10	0.00	26.10	26.10	Exempt	26.10	*		
Preparing enforcement certificate	\$	22.20	0.00	22.20	22.20	Exempt	22.20	*		
Registration of Infringement notice	\$	83.50	0.00	83.50	83.50	Exempt	83.50	*		
RANGER SERVICES										
Ranger or Emergency Callout - Per Callout	\$	250.00	0.00	250.00	205.00	Exempt	205.00			
HEALTH										
PREVENTATIVE SERVICES – ADMINISTRATION AND INSPECTION										
FOOD BUSINESS										
Food Act 2008 s. 107-115 *										
Notification Fee	\$	50.00	0.00	50.00	50.00	Exempt	50.00	*		
Exempted Food Premises	\$	0.00	0.00	0.00	0.00	Exempt	0.00			
Registration Fee	\$	50.00	0.00	50.00	50.00	Exempt	50.00	*		
Re-inspection Fee per hour	\$	110.00	0.00	110.00	110.00	Exempt	185.00			
Temporary Food Business										
Notification Fee	\$	60.00	0.00	60.00	60.00	Exempt	60.00	*		
Exempted Food Premises	\$	0.00	0.00	0.00	0.00	Exempt	0.00			
Annual Permit Fee	\$	260.00	0.00	260.00	260.00	Exempt	260.00			
Temporary Food Business (per day)	\$	75.00	0.00	75.00	75.00	Exempt	75.00			
Not-for-profit	\$	0.00	0.00	0.00	0.00	Exempt	0.00			

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Annual Risk Assessment / Inspection Fees (per classification; additional classification means other food businesses in addition to the primary classification)								
High Risk - Primary Classification	\$	600.00	0.00	600.00	572.00	Exempt	572.00	
High Risk - Additional Classification	\$	286.00	0.00	286.00	286.00	Exempt	286.00	
Medium Risk - Primary Classification	\$	550.00	0.00	550.00	510.00	Exempt	510.00	
Medium Risk - Additional Classification	\$	255.00	0.00	255.00	255.00	Exempt	255.00	
Low Risk - Primary Classification	\$	300.00	0.00	300.00	260.00	Exempt	260.00	
Low Risk - Additional Classification	\$	130.00	0.00	130.00	130.00	Exempt	130.00	
Very Low Risk - Primary Classification	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Very Low Risk - Additional Classification	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Application for Approval to Construct, Establish, Alter or Upgrade of Food Premises (including one off notification fee)								
High/Medium Risk	\$	545.00	0.00	545.00	545.00	Exempt	545.00	*
Low Risk	\$	245.00	0.00	245.00	245.00	Exempt	245.00	*
Very Low Risk	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Street Trader Permit								
Application Fee	\$	110.00	0.00	110.00	100.00	Exempt	100.00	
Weekly Fee (or part thereof)	\$	220.00	0.00	220.00	210.00	Exempt	210.00	
Monthly Fee (or part thereof)	\$	440.00	0.00	440.00	420.00	Exempt	420.00	
Annual Fee - all areas (an area less than or equal to 10m ²)	\$	980.00	0.00	980.00	945.00	Exempt	945.00	
Transfer of Licence	\$	75.00	0.00	75.00	62.50	Exempt	62.50	
Stall Holder (Excluding Food Stall)								
Issuing Fee	\$	110.00	0.00	110.00	100.00	Exempt	100.00	
Daily Fee (or part thereof)	\$	70.00	0.00	70.00	60.00	Exempt	60.00	
Weekly Fee (or part thereof)	\$	220.00	0.00	220.00	200.00	Exempt	200.00	
By or in association with a local club (per week or part thereof)	\$	40.00	0.00	40.00	35.00	Exempt	35.00	
By or in association with a charity organisation	\$	0.00	0.00	0.00	0.00	Exempt	0.00	

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TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025				2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
Outdoor Dining										
Application Fee	\$	105.00	0.00	105.00			100.00	Exempt	100.00	
Renewal Fee	\$	105.00	0.00	105.00			100.00	Exempt	100.00	
Transfer Fee	\$	105.00	0.00	105.00			100.00	Exempt	100.00	
Annual Fee (all areas per m ² ; per annum or part thereof)	\$	110.00	0.00	110.00			104.00	Exempt	104.00	
Outdoor Dining - Foreshore Area										
Application Fee	\$	175.00	0.00	175.00			165.00	Exempt	165.00	
Renewal Fee	\$	105.00	0.00	105.00			100.00	Exempt	100.00	
Transfer Fee	\$	105.00	0.00	105.00			100.00	Exempt	100.00	
Annual Fee (all areas per m ² ; per annum or part thereof)	\$	135.00	0.00	135.00			130.00	Exempt	130.00	
Parklets										
Application Fee	\$	95.45	9.55	105.00			90.91	9.09	100.00	
Annual Fee (all areas per m ² ; per annum or part thereof)	\$	122.73	12.27	135.00			118.18	11.82	130.00	
PUBLIC BUILDING										
Application and approval of plan per <i>Health (Miscellaneous Provisions) Act 1911 s.176</i> and <i>Health (Public Buildings) Regulations 1992 r.4, 9 & Schedule 1</i>										
Construction/Alteration of a Public Building - Fee equal to the actual cost of considering an application (maximum fee shown)	\$	871.00	0.00	871.00			871.00	Exempt	871.00	*
Annual Risk Assessment										
High Risk	\$	320.00	0.00	320.00			310.00	Exempt	310.00	
Medium Risk	\$	220.00	0.00	220.00			210.00	Exempt	210.00	
Low Risk	\$	115.00	0.00	115.00			110.00	Exempt	110.00	
Statutory Fee, include Events Management Plans Assessment										
* Temporary Health (Public Buildings) Regulations 1992										
< 500 people	\$	220.00	0.00	220.00			220.00	Exempt	220.00	*
> 500 and < 1000 people	\$	330.00	0.00	330.00			330.00	Exempt	330.00	*
> 1000 and < 3000 people	\$	660.00	0.00	660.00			660.00	Exempt	660.00	*
> 3000 people	\$	1,375.00	0.00	1,375.00			1,375.00	Exempt	1,375.00	*

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Liquor Licensing								
Liquor Control Act 1988 s.39 Certificate (Extended Trading Permit)	\$	105.00	0.00	105.00	100.00	Exempt	100.00	
Liquor Control Act 1988 s.55 Certificate (Extended Trading Permit)	\$	105.00	0.00	105.00	100.00	Exempt	100.00	
Noise Monitoring Requests								
Non-complying event application fee per <i>Environmental Protection (Noise) Regulations 1997 r.18(6)</i> - per application	\$	1,000.00	0.00	1,000.00	1,000.00	Exempt	1,000.00	*
Late event application fee per <i>Environmental Protection (Noise) Regulations 1997 r.18(7B)</i> - per application	\$	250.00	0.00	250.00	250.00	Exempt	250.00	*
Noise monitoring fee per <i>Environmental Protection (Noise) Regulations 1997 r.18(7B)18(8)</i> - per hour per event	\$	90.91	9.09	100.00	90.91	9.09	100.00	*
Out of Hours application fee per <i>Environmental Protection (Noise) Regulations 1997 r.13</i> - per application	\$	120.00	0.00	120.00	100.00	Exempt	100.00	
Assessment Fee per hour	\$	172.73	17.27	190.00	0.00	0.00	0.00	
Late Application (Less than 7 days prior to event)	\$	170.00	0.00	170.00				
Skin Penetration Premises								
Application Fee	\$	105.00	0.00	105.00	100.00	Exempt	100.00	
Annual Assessment Fee	\$	165.00	0.00	165.00	156.00	Exempt	156.00	
Food / Water Sampling Requests								
Collection of Samples (per hour or part thereof)	\$	172.73	17.27	190.00	162.72	16.27	179.00	
Standard Chemical Analysis	\$	External Cost Incurred + 10% Administration Fee		10%	Actual Cost; GST Inclusive			
Brief Chemical Analysis	\$	External Cost Incurred + 10% Administration Fee		10%	Actual Cost; GST Inclusive			
Bacteriological Sampling Results	\$	External Cost Incurred + 10% Administration Fee		10%	Actual Cost; GST Inclusive			

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TOWN OF COTTESLOE				2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025				Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Aquatic Facilities Annual Sampling Fee										
Annual Sampling Fee	\$	680.00	0.00	680.00			655.20	Exempt	655.20	
Re-sampling for non-compliant results	\$	60.00	0.00	60.00			57.20	Exempt	57.20	
Inspections / Reports / Certificates										
Re-issue of certificates, permits or registrations	\$	50.00	0.00	50.00			46.80	Exempt	46.80	
Settlement report without inspection	\$	82.00	0.00	82.00			78.00	Exempt	78.00	
Settlement report with inspection	\$	190.00	0.00	190.00			182.00	Exempt	182.00	
Miscellaneous Reports	\$	82.00	0.00	82.00			78.00	Exempt	78.00	
Miscellaneous Inspections	\$	190.00	0.00	190.00			182.00	Exempt	182.00	
Other										
Food Safety Pack	\$	External Cost Incurred + 10% Administration Fee		10%			Actual Cost; GST Inclusive			
Lodging House Registration	\$	200.00	0.00	200.00			200.00	Exempt	200.00	*
Lodging Houses (\$6 per bed, minimum fee shown)	\$	200.00	0.00	200.00			200.00	Exempt	200.00	*
Offensive Trades [per Health (Offensive Trades Fees) Regulations 1976]	\$	200.00	0.00	200.00			200.00	Exempt	200.00	*
Morgue Registration	\$	200.00	0.00	200.00			200.00	Exempt	200.00	*
Application for Asbestos Removal and Assessment of associated Management Plan	\$	105.00	0.00	105.00			100.00	Exempt	100.00	

COMMUNITY AMENITIES

SANITATION – HOUSEHOLD

Levied under the *Local Government Act 1995*, *Waste Avoidance and Resource Recovery Act 2007* and *Health Act 1911*.

DOMESTIC/RESIDENTIAL PREMISES

Combined 3-Bin Service - Annual Fee										
240L FOGO Bin Weekly and 120L General Waste Bin plus 240L Recycle Bin Fortnightly (For some Multiple Unit Dwellings, a 2 bin or 3 bin GO service may be substituted.)	\$	585.00	0.00	585.00			0.00	Exempt	0.00	
Standard 3-bin service (non-rated properties) - Annual Fee										
240L FOGO Bin Weekly and 120L General Waste Bin plus 240L Recycle Bin Fortnightly	\$	585.00	0.00	585.00			560.00	Exempt	560.00	

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Additional Bin/Collection - Annual Fee (Pro-rata)								
120L General Waste Bin - Fortnightly Collection Per Bin	\$	305.00	0.00	305.00	200.00	Exempt	200.00	
660L General Waste Bin - Fortnightly Collection Per Bin	\$	2,130.00	0.00	2,130.00	2,010.00	Exempt	2,010.00	
240L Recycling Bin - Fortnightly Collection Per Bin	\$	90.00	0.00	90.00	110.00	Exempt	110.00	
240L FOGO (Food Organics Garden Organics) / Green Waste Bin - Fortnightly Collection Per Bin	\$	185.00	0.00	185.00	250.00	Exempt	250.00	
Supply of Additional Bin								
120L General Waste Bin	\$	75.00	0.00	75.00	70.00	Exempt	70.00	
240L Recycling Bin	\$	80.00	0.00	80.00	75.00	Exempt	75.00	
240L FOGO (Food Organics Garden Organics) / Green Waste Bin	\$	80.00	0.00	80.00	75.00	Exempt	75.00	
Residential One Off Hire								
120L General Waste Collection - Per Bin	\$	42.00	0.00	42.00	40.00	Exempt	40.00	
240L Recycling Collection - Per Bin	\$	32.00	0.00	32.00	30.00	Exempt	30.00	
FOGO/Green Waste Collection - Per Bin	\$	36.00	0.00	36.00	35.00	Exempt	35.00	
Contaminated in return fee	\$	40.00	0.00	40.00	40.00	Exempt	40.00	
SANITATION – OTHER								
COMMERCIAL/INDUSTRIAL PREMISES								
Collection - Annual Fee								
240L General Waste Bin - Weekly Collection Per Bin	\$	600.00	0.00	600.00	500.00	Exempt	500.00	
660L General Waste Bin - Weekly Collection Per Bin	\$	2,250.00	0.00	2,250.00	2,240.00	Exempt	2,240.00	
240L Recycling Bin - Weekly Collection Per Bin	\$	276.00	0.00	276.00	286.00	Exempt	286.00	
240L Recycling Bin - Fortnightly Collection Per Bin	\$	138.00	0.00	138.00	143.00	Exempt	143.00	
240L Green Waste Bin - Fortnightly Collection Per Bin	\$	173.00	0.00	173.00	165.00	Exempt	165.00	
Additional Bin/Collection								
240L General Waste Bin (Once Off; Service Charge Only) - Each	\$	52.00	0.00	52.00	50.00	Exempt	50.00	
240L Recycling Bin (Once Off; Service Charge Only) - Each	\$	52.00	0.00	52.00	50.00	Exempt	50.00	
660L General Waste/Recycling Bin (Once Off; Service Charge Only) - Each	\$	90.00	0.00	90.00	85.00	Exempt	85.00	
Delivery and Pick Up of Additional Bins - Per Bin	\$	26.00	0.00	26.00	25.00	Exempt	25.00	
Charge to Empty Contaminated Bin - Per Bin	\$	90.00	0.00	90.00	85.00	Exempt	85.00	

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TOWN OF COTTESLOE				2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025				Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Other										
Replacement of Lost, Stolen or Damaged 120L Bin - Per Bin; Domestic and Commercial	\$	68.18	6.82	75.00		63.64	6.36		70.00	
Replacement of Lost, Stolen or Damaged 240L Bin - Per Bin; Domestic and Commercial	\$	72.73	7.27	80.00		68.18	6.82		75.00	
Replacement of Lost, Stolen or Damaged 660L Bin - Per Bin; Domestic and Commercial	\$	450.00	45.00	495.00		431.82	43.18		475.00	
Bin Repair - Per Bin; Domestic and Commercial	\$	25.45	2.55	28.00		24.55	2.45		27.00	
Green Waste Bags - Per Bag	\$	3.27	0.33	3.60		3.18	0.32		3.50	
Roll of 75 Compostable Liners	\$	5.00	0.50	5.50		4.55	0.45		5.00	
Kitchen Caddy	\$	14.55	1.45	16.00		13.64	1.36		15.00	
Additional Mattress Collection (through Verge Valet)	\$	63.64	6.36	70.00		59.09	5.91		65.00	
Subsidised residential 120L general waste collection (medical waste etc.) collected same day as 1st bin - Annual Fee, Fortnightly Collection	\$	180.00	0.00	180.00		170.00	Exempt		170.00	
Event Bins										
240L General and 240L Recycling Bin (PAIR), Including Bin Delivery and Servicing Once	\$	77.27	7.73	85.00		72.73	7.27		80.00	
240L General Bin - Additional Servicing	\$	38.18	3.82	42.00		36.36	3.64		40.00	
240L Recycling Bin - Additional Servicing	\$	29.09	2.91	32.00		27.27	2.73		30.00	
240L FOGO Bin - One Off Servicing	\$	38.18	3.82	42.00		36.36	3.64		40.00	
Additional Bins (Short Term Use)										
Cost of Delivery	\$	23.64	2.36	26.00		22.73	2.27		25.00	
Cost of Pick Up	\$	23.64	2.36	26.00		22.73	2.27		25.00	
Bulk Waste and Green Waste										
Fees are paid at West Metro Recycling Centre (WMRC) gate. Fees as listed by WMRC. Enquiries to WMRC.										
SEWERAGE										
WASTE WATER DISPOSAL SYSTEMS										
Application to Construct Grey Water System	\$	120.00	0.00	120.00		120.00	Exempt		120.00	*
Permit to use Grey Water System (including inspection)	\$	120.00	0.00	120.00		120.00	Exempt		120.00	*
Application to construct Septic Tank System/ATU System	\$	120.00	0.00	120.00		120.00	Exempt		120.00	*
Permit to use Septic Tank System/ATU System	\$	120.00	0.00	120.00		120.00	Exempt		120.00	*
With local government report	\$	60.00	0.00	60.00		60.00	Exempt		60.00	*

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TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025		2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
TOWN PLANNING & REGIONAL DEVELOPMENT								
PLANNING								
Planning Approval (Based on Estimated Cost, GST exclusive, of Proposed Development)								
\$0 to \$50,000	\$	147.00	0.00	147.00	147.00	Exempt	147.00	*
\$50,001 to \$500,000	%	0.32% of the estimated cost of development	Exempt		0.32% of the estimated cost			
\$500,001 to \$2,500,000	\$	\$1,700 + 0.257% for every \$1 in excess of \$500,000 of the estimated cost	Exempt		\$1,700+0.257% for every \$1 in excess of \$500,000, of the estimated cost			*
\$2,500,001 to \$5,000,000	\$	\$7,161 + 0.206% for every \$1 in excess of \$2,500,000 of the estimated cost	Exempt		\$7,161+0.206% for every \$1 in excess of \$2,500,000, of the estimated cost			*
\$5,000,001 to \$21,500,000	\$	\$12,633 + 0.123% for every \$1 in excess of \$5,000,000 of the estimated cost	Exempt		\$12,633+0.123% for every \$1 in excess of \$5,000,000, of the estimated cost			*
\$21,500,001 and above	\$	34,196.00	0.00	34,196.00	34,196.00	Exempt	34,196.00	*
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).	\$	Three times the current applicable Planning Services application fee	10%		Three times the current applicable Planning Services application fee			
Determining an application to amend or cancel development approval per <i>Planning and Development Act 2005</i>	\$	295.00	0.00	295.00				

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TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025		2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
Issue of Written Planning Advice	\$	72.73	7.27	80.00	68.18	6.82	75.00	
Development Application Exemption	\$	295.00	0.00	295.00	295.00	Exempt	295.00	*
Certificate of Approval for Strata Plan, Plan of re-subdivision or Consolidation (Delegated to Council from WAPC)								
1 to 5 lots	\$	\$656 + \$65 per lot	Exempt		\$656 + \$65 per lot			
6 to 100 lots	\$	\$981 + \$43.50 per lot in excess of 5 lots	Exempt		\$981 + \$43.50 per lot in excess of 5 lots			
In excess of 100 lots (capped at 100 lots)	\$	5,113.50	0.00	5,113.50	5,113.50	Exempt	5,113.50	*
Change of use, or alteration or extension or change of non-conforming use (per <i>Planning and Development Regulations 2009 Part 7</i>)								
Application Fee	\$	295.00	0.00	295.00	295.00	Exempt	295.00	*
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).	\$	Three times the current applicable Planning Services application fee	Exempt		Three times the current applicable Planning Services application fee			
Home Occupation and Home Business								
Application Fee	\$	222.00	0.00	222.00	222.00	Exempt	222.00	*
Renewal Fee	\$	73.00	0.00	73.00	73.00	Exempt	73.00	*
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).	\$	Three times the current applicable Planning Services application fee	Exempt		Three times the current applicable Planning Services application fee			

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TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025		2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
Subdivision Clearances	\$	0.00	0.00	0.00				
Not more than 5 lots	\$	70.00	0.00	70.00	70.00	Exempt	70.00	*
More than 5 lots and no more than 195 lots	\$	\$73 for the first 5 lots; \$35 each additional lot thereafter		Exempt	\$73 for the first 5 lots; \$35 per each additional lot			*
More than 195 lots	\$	7,393.00	0.00	7,393.00	7,393.00	Exempt	7,393.00	*
Cost of Amendments								
Scheme amendments, structure plans, activity centre plans and local development plans in accordance with <i>Planning and Development Regulations 2009 Section 48 and 49</i> *								
Copy of Scheme Text - Consolidated (per scheme text)	\$	50.00	0.00	50.00	50.00	Exempt	50.00	
Copy of Scheme Map - Colour (as per invoice)	\$	External Cost Incurred + 10% Administration Fee		Exempt	Actual Cost; GST Exempt			
RECREATION & CULTURE								
EVENT VENUE HIRE								
Refer to Event/Facility Classification Policy regarding how events held at Town of Cottesloe facilities are classified and the appropriate fees charged.								
Application for all venues are subject to approval. Terms and conditions apply.								
Events include but are not limited to weddings, functions, corporate and commercial hire, of up to 200 people depending on venue limit.								
Refer to conditions of use for details of a Town approved wedding or for external contracted company wedding.								
Venue hire fees apply to the booked hours or the length of time an activity takes place including bump in & bump out								
BONDS - ALL VENUES								
Payable on all bookings. Excluding "Special Events".								
Charity & Education - as per Council Policy	\$	500.00	0.00	500.00	500.00	Exempt	500.00	
Community	\$	500.00	0.00	500.00	500.00	Exempt	500.00	
Piano (War Memorial Hall)	\$	200.00	0.00	200.00	200.00	Exempt	200.00	
Commercial / Private Function (Including Wedding)	\$	1,000.00	0.00	1,000.00	1,000.00	Exempt	1,000.00	

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
CANCELLATION FEES								
Booking fee percentage applies to all bookings cancellation:								
Within 7 days from the initial booking date	%	0.00	10%				100% refund	
At least 120 days prior to the event	%	25.00	10%				75% refund	
90 - 119 days prior to the event	%	50.00	10%				50% refund	
61 - 89 days prior to the event	%	75.00	10%				25% refund	
60 days prior to the event	%	100.00	10%				No refund	
AMENDMENT FEE								
Any changes made after 7 calendar days from the initial booking date will incur a minimum fee of 1 hour venue hire.	\$	1 hour venue hire fee	10%				1 hour venue hire fee	
KEY BOND								
Key Bond (payable when a key is issued for access to booking spaces)	\$	250.00	0.00	250.00	250.00	Exempt	250.00	
FALSE FIRE ALARM FEE								
Any Council Property	\$	863.64	86.36	950.00	836.36	83.64	920.00	
PHOTO/FILM PERMITS								
Minimum 90 minute bookings. Civic Centre bookings subject to on-the-day venue availability (no specific location can be pre-booked).								
Charity & Education - as per Council Policy								
First 90 minutes	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Per hour thereafter	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Community								
First 90 minutes	\$	100.00	10.00	110.00	44.55	4.45	49.00	
Per hour thereafter	\$	68.18	6.82	75.00	30.00	3.00	33.00	
Commercial								
Application Fee	\$	227.27	22.73	250.00	159.09	15.91	175.00	
First 90 minutes	\$	195.45	19.55	215.00	186.36	18.64	205.00	
Per hour thereafter	\$	131.82	13.18	145.00	124.55	12.45	137.00	
Daily Rate	\$	1,018.18	101.82	1,120.00	909.09	90.91	1,000.00	

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
Wedding / Private Function								
First 90 minutes	\$	195.45	19.55	215.00	186.36	18.64	205.00	
Per hour thereafter	\$	131.82	13.18	145.00	124.55	12.45	137.00	
GROUP FITNESS AND PERSONAL TRAINING PERMIT								
An additional Key Bond may be applicable for venues such as Lesser Hall/War Memorial Hall etc.								
Per Group Fitness class/Personal Training class - per hour - Indoor/Outdoor	\$	63.64	6.36	70.00	38.18	3.82	42.00	
Per Group Fitness class/Personal Training class - per hour - Anderson Pavillion	\$	81.82	8.18	90.00				
PUBLIC HIRE FEE								
CIVIC CENTRE - WAR MEMORIAL HALL & LOUNGE COMBINED								
Up to 120 people; Basic kitchen use, bathrooms, 60 plastic chairs and miscellaneous equipment included in hire cost; External catering permitted.								
Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Community - Per Hour	\$	204.55	20.45	225.00	77.27	7.73	85.00	
Commercial - Per Hour; Minimum 3 Hours	\$	409.09	40.91	450.00	159.09	15.91	175.00	
Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	409.09	40.91	450.00	363.64	36.36	400.00	
Wet Weather Back-Up (Equivalent to 1 hour of hire - Only available if other Civic Centre venues are booked for a minimum of 3 hours)	\$	409.09	40.91	450.00	454.55	45.45	500.00	
CIVIC CENTRE - LESSER HALL								
Up to 80 people inclusive of kitchen/bathrooms and miscellaneous equipment; external catering permitted								
Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Community - Per Hour	\$	31.82	3.18	35.00	30.91	3.09	34.00	
Commercial - Per Hour	\$	63.64	6.36	70.00	40.00	4.00	44.00	
Wedding Preparation (Support use only, no wedding to be held at this venue. Only available if other Civic Centre venues are booked for a minimum of 3 hours)	\$	63.64	6.36	70.00				
Wet Weather Back-Up (Equivalent to 1 hour of hire - Only available if other Civic Centre venues are booked for a minimum of 3 hours)	\$	63.64	6.36	70.00	113.64	11.36	125.00	

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CIVIC GARDENS - MAIN LAWN								
<i>(External catering permitted)</i>								
Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Community - Per Hour	\$	86.36	8.64	95.00	59.09	5.91	65.00	
Commercial - Per Hour; Minimum 3 Hours	\$	336.36	33.64	370.00	115.45	11.55	127.00	
Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	336.36	33.64	370.00	318.18	31.82	350.00	
CIVIC GARDENS - OTHER LAWNS								
Includes Sunken Lawn, Lower Lawn, Secret Garden/Playground 2, Rotunda. Excludes Main Lawn								
Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Community - Per Hour	\$	77.27	7.73	85.00	40.00	4.00	44.00	
Commercial - Per Hour; Minimum 3 Hours	\$	309.09	30.91	340.00	74.55	7.45	82.00	
Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	309.09	30.91	340.00	290.91	29.09	320.00	
ANDERSON PAVILLION								
<i>(Up to 130 people; inclusive of kitchen/bathrooms, furniture, and miscellaneous equipment; External catering permitted)</i>								
Charity & Education - as per Council Policy	\$	0.00	0.00	0.00				
Community - Per Hour	\$	40.91	4.09	45.00				
Commercial / Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	81.82	8.18	90.00				
BEACHES								
<i>(Cottesloe Main Beach, North Cottesloe Beach, South Cottesloe Beach (Isolators / The Cove), Arch Monument and Sun Dial etc.)</i>								
Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Community - Per Hour	\$	77.27	7.73	85.00	80.00	8.00	88.00	
Commercial - Per Hour; Minimum 3 Hours	\$	309.09	30.91	340.00	125.45	12.55	138.00	
Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	309.09	30.91	340.00	290.91	29.09	320.00	
OTHER RESERVES								
<i>(Cottesloe Oval / Harvey Field [excludes access to Anderson Pavilion]; Grant Marine Park, Jasper Green Reserve, Andrews Place)</i>								
Charity & Education - as per Council Policy	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Community - Per Hour	\$	22.73	2.27	25.00	19.09	1.91	21.00	
Commercial - Per Hour	\$	45.45	4.55	50.00	40.00	4.00	44.00	
SPECIAL EVENTS								

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
(Large events as defined by Outdoor Concerts and Large Events Policy) CIVIC CENTRE								
Bonds payable on all event applications, at time of application; as per Council Policy. See 'Public Hire - Civic Centre'								
The following fees and bonds are in addition to any fees prescribed by regulation that may be applicable to the staging of an event. Where noise monitoring and associated reports are specifically requested they are to be provided at the applicants cost. Where there is to be amplified music, either from live bands or DJ's, the requirement is for noise levels to be monitored throughout the event or as directed by the Environmental Health Officer, and a report submitted. As and when determined by the Environmental Health Officer, where an officer is required to attend an event for the purpose of monitoring or inspection, the officer's time will be charged at a rate as per these fees and charges (under Town Officer Time) per hour or part thereof, including travelling time.								
CIVIC CENTRE GROUNDS								
Charity & Education - as per Council Policy								
Bonds - Up to 1000 people	\$	500.00	0.00	500.00	500.00	Exempt	500.00	
Bonds - Between 1001 and 3000 people	\$	600.00	0.00	600.00	500.00	Exempt	500.00	
Full Day Hire (8 hour period) - Up to 1000 people	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Full Day Hire (8 hour period) - More than 3001 people	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Community								
Bonds - Up to 1000 people	\$	750.00	0.00	750.00	750.00	Exempt	750.00	
Bonds - Between 1001 and 3000 people	\$	1,000.00	0.00	1,000.00	1,000.00	Exempt	1,000.00	
Full Day Hire (8 hour period) - Up to 1000 people	\$	554.55	55.45	610.00	527.27	52.73	580.00	
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	1,109.09	110.91	1,220.00	1,054.55	105.45	1,160.00	
Full Day Hire (8 hour period) - More than 3001 people	\$	2,545.45	254.55	2,800.00	2,386.36	238.64	2,625.00	
Commercial								
Bonds - Up to 1000 people	\$	1,000.00	0.00	1,000.00	1,000.00	Exempt	1,000.00	
Bonds - Between 1001 and 2000 people	\$	2,000.00	0.00	2,000.00	2,000.00	Exempt	2,000.00	
Bonds - Between 2001 and 3000 people	\$	3,000.00	0.00	3,000.00	3,000.00	Exempt	3,000.00	
Bonds - Between 3001 and 5000 people	\$	5,000.00	0.00	5,000.00	5,000.00	Exempt	5,000.00	
Bonds - More than 5001 people	\$	10,000.00	0.00	10,000.00	10,000.00	Exempt	10,000.00	
Full Day Hire (8 hour period) - Up to 1000 people	\$	3,181.82	318.18	3,500.00	3,018.18	301.82	3,320.00	
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	10,500.00	1,050.00	11,550.00	10,000.00	1,000.00	11,000.00	
Full Day Hire (8 hour period) - Between 3001 and 5000 people	\$	15,772.73	1,577.27	17,350.00	15,018.18	1,501.82	16,520.00	
Full Day Hire (8 hour period) - Between 5001 and 7000 people	\$	21,000.00	2,100.00	23,100.00	20,000.00	2,000.00	22,000.00	
Full Day Hire (8 hour period) - More than 7001 people	\$	21,954.55	2,195.45	24,150.00	20,000.00	2,000.00	22,000.00	

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TOWN OF COTTESLOE		2024-2025	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	Reg
SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
BEACHES AND OTHER RESERVES								
Charity & Education - as per Council Policy								
Event Application Fee (BEACHES Only)	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Bonds - Up to 1000 people	\$	500.00	0.00	500.00	500.00	Exempt	500.00	
Bonds - Between 1001 and 3000 people	\$	500.00	0.00	500.00	500.00	Exempt	500.00	
Full Day Hire (8 hour period) - Up to 1000 people	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	0.00	0.00	0.00	0.00	Exempt	0.00	
Community								
Event Application Fee (BEACHES Only)	\$	45.45	4.55	50.00	45.45	4.55	50.00	
Bonds - Up to 1000 people	\$	750.00	0.00	750.00	750.00	Exempt	750.00	
Bonds - Between 1001 and 3000 people	\$	1,000.00	0.00	1,000.00	1,000.00	Exempt	1,000.00	
Full Day Hire (8 hour period) - Up to 500 people	\$	50.00	5.00	55.00	47.27	4.73	52.00	
Full Day Hire (8 hour period) - Between 501 and 1000 people	\$	572.73	57.27	630.00	545.45	54.55	600.00	
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	1,145.45	114.55	1,260.00	1,090.91	109.09	1,200.00	
Commercial								
Event Application Fee (BEACHES Only)	\$	454.55	45.45	500.00	227.27	22.73	250.00	
Bonds - Up to 1000 people	\$	1,000.00	0.00	1,000.00	1,000.00	Exempt	1,000.00	
Bonds - Between 1001 and 2000 people	\$	2,000.00	0.00	2,000.00	2,000.00	Exempt	2,000.00	
Bonds - Between 2001 and 3000 people	\$	3,000.00	0.00	3,000.00	3,000.00	Exempt	3,000.00	
Bonds - Between 3001 and 5000 people	\$	20,000.00	0.00	20,000.00	20,000.00	Exempt	20,000.00	
Bonds - More than 5001 people	\$	20,000.00	0.00	20,000.00	20,000.00	Exempt	20,000.00	
Full Day Hire (8 hour period) - Up to 1000 people	\$	5,440.91	544.09	5,985.00	5,181.82	518.18	5,700.00	
Full Day Hire (8 hour period) - Between 1001 and 2000 people	\$	10,909.09	1,090.91	12,000.00	10,400.00	1,040.00	11,440.00	
Full Day Hire (8 hour period) - Between 2001 and 3000 people	\$	16,363.64	1,636.36	18,000.00	15,600.00	1,560.00	17,160.00	
Full Day Hire (8 hour period) - Between 3001 and 5000 people	\$	21,818.18	2,181.82	24,000.00	20,800.00	2,080.00	22,880.00	
Full Day Hire (8 hour period) - Between 5001 and 7000 people	\$	27,272.73	2,727.27	30,000.00	26,000.00	2,600.00	28,600.00	
Full Day Hire (8 hour period) - More than 7000 people	\$	29,090.91	2,909.09	32,000.00	26,000.00	2,600.00	28,600.00	
Beaches - Bump-in/Bump-out								
For events with more than 3000 people								
Per day	\$	2,618.18	261.82	2,880.00	1,090.91	109.09	1,200.00	
Hourly	\$	327.27	32.73	360.00	136.36	13.64	150.00	

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TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025				2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
ECONOMIC SERVICES										
BUILDING CONTROL										
Fees prescribed by the Building Commission; Department of Commerce in accordance with Building Regulations 2012; GST Exempt. Based on estimated cost of construction including GST.										
APPLICATION FOR A BUILDING PERMIT - CERTIFIED										
Class 1 or Class 10 building	\$	0.19% value of works - minimum fee \$110.00	Exempt				0.19% value of works - minimum fee \$110.00 GST Exempt			*
Class 2 - 9 building	\$	0.09% value of works - minimum fee \$110.00	Exempt				0.09% value of works - minimum fee \$110.00 GST Exempt			*
APPLICATION FOR A BUILDING PERMIT - UNCERTIFIED										
Class 1 or Class 10 building	\$	0.32% value of works - minimum fee \$110.00	Exempt				0.32% value of works - minimum fee \$110.00 GST Exempt			*
DEMOLITION APPROVAL (PLANNING APPROVAL REQUIRED; REFER TO 'TOWN PLANNING AND REGIONAL DEVELOPMENT' SECTION FOR APPROPRIATE CHARGES)										
Class 1 or Class 10 building	\$	0.19% of estimated value (but not less than \$110)	Exempt				0.19% of estimated value (but not less than \$110)			*
Class 2 to Class 9 building – per storey	\$	0.09% of estimated value (but not less than \$110)	Exempt				0.09% of estimated value (but not less than \$110)			*
Demolition approval - extend effective time	\$	110.00	0.00	110.00	110.00	Exempt	110.00			*

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TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025				2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
APPLICATION FOR OCCUPANCY PERMITS, BUILDING APPROVAL CERTIFICATES										
<i>Building Act 2011 and Building Regulations 2012 Schedule 2</i>										
Occupancy permit for completed building	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
Temporary occupancy permit - incomplete building	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
Modify occupancy permit for temporary additional use of building	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
Replacement occupancy permit - permanent change of a buildings classification or use	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
Occupancy permit - building with unauthorised work	\$	0.38% value of works - minimum fee \$110.00	Exempt		0.38% value of works - minimum fee \$110.00 GST Exempt			*		
Replacement occupancy permit - existing building	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
Building approval - extend effective time	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
Occupancy permit - extend effective time	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
RETROSPECTIVE APPROVALS										
Class 1 or Class 10 building - unauthorised work	\$	0.38% value of works - minimum fee \$110.00	Exempt		0.38% value of works - minimum fee \$110.00 GST Exempt			*		
Strata Unit (per unit with 10 unit minimum)	\$	\$11.60 for each strata unit-minimum fee of \$115.00	Exempt		\$11.60 for each strata unit-minimum fee of \$115.00 GST Exempt			*		
BUILDING SERVICES LEVY (BSL)										
Building Permit										
Work value \$45,000 or less	\$	61.65	0.00	61.65	61.65	Exempt	61.65	*		
Work value over \$45,000	%	0.137% of work value	Exempt		0.137% of work value			*		
Demolition Permit										
Work value \$45,000 or less	\$	61.65	0.00	61.65	61.65	Exempt	61.65	*		
Work value over \$45,000	%	0.137% of work value	Exempt		0.137% of work value			*		

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TOWN OF COTTESLOE SCHEDULE OF FEES AND CHARGES 2024 - 2025				2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	2023-2024 Fee excl. GST	2023-2024 GST	2023-2024 Fee incl. GST	Reg *
Occupancy Permit										
Work value \$45,000 or less	\$	61.65	0.00	61.65	61.65	Exempt	61.65	*		
Work value over \$45,000	%	0.274% of work value	Exempt		0.274% of work value			*		
Building Approval Certificate										
Work value \$45,000 or less	\$	123.30	0.00	123.30	123.30	Exempt	123.30	*		
Work value over \$45,000	%	0.274% of work value	Exempt		0.274% of work value			*		
Unauthorised Building Work										
Work value \$45,000 or less	\$	61.65	0.00	61.65	61.65	Exempt	61.65	*		
Work value over \$45,000	%	0.274% of work value	Exempt		0.274% of work value			*		
OTHER FEES										
Local Government approval of battery powered smoke alarms	\$	179.40	0.00	179.40	179.40	Exempt	179.40	*		
Amended Building Plans (per amendment)	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
Replacement Building Permit for an existing building	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
Transfer of Building Licence to another builder	\$	110.00	0.00	110.00	110.00	Exempt	110.00	*		
Deposit materials on verge application fee	\$	110.00	0.00	110.00	110.00	Exempt	110.00			
Deposit materials on verge class 1 & 10 (per m ² per month)	\$	5.50	0.00	5.50	1.00	Exempt	1.00	*		
Deposit Materials on verge class 2-9 (per m2 per week)	\$	5.50	0.00	5.50	2.00	Exempt	2.00	*		
Application for Work Zone Permit (maximum of 14 days)	\$	115.00	0.00	115.00	110.00	Exempt	110.00			
Work Zone Permit - Per day or part thereof	\$	115.00	0.00	115.00	0.00	Exempt	0.00			
Work Zone Permit - Per 14 days	\$	115.00	0.00	115.00	0.00	Exempt	0.00			
Work Zone Permit Extension Fee (maximum additional 14 days)	\$	115.00	0.00	115.00	70.00	Exempt	70.00			
Work Zone Permit Re-issue	\$	30.00	0.00	30.00	30.00	Exempt	30.00			
Work Zone Permit Bond	\$	1,000.00	0.00	1,000.00	1,000.00	Exempt	1,000.00			
SIGNS AND HOARDINGS (PLANNING AND BUILDING APPROVAL REQUIRED; REFER TO INDIVIDUAL SECTION FOR APPROPRIATE CHARGES)										
Sign Licence Application	\$	105.00	0.00	105.00	100.00	Exempt	100.00			
Impounded signs	\$	65.00	0.00	65.00	62.50	Exempt	62.50			

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PRIVATE SWIMMING POOL (PLANNING AND BUILDING APPROVAL REQUIRED; REFER TO INDIVIDUAL SECTION FOR APPROPRIATE CHARGES)								
Annual charge for an inspection to be carried out at least every 4 years as per Building Regulations 2012 Part 8 Division 2 Regulation 53 (2)	\$	78.00	0.00	78.00	35.00	Exempt	35.00	
Initial Inspection/Start-up	\$	302.00	0.00	302.00	150.00	Exempt	150.00	*
Inspection on Request	\$	302.00	0.00	302.00	110.00	Exempt	110.00	*
PLAN SEARCH (PRINTING AND PHOTOCOPYING COSTS LISTED UNDER 'SUNDRY OFFICE COSTS'; PHOTOCOPYING COSTS OF PLANS LARGER THAN A3 ARE SET BY EXTERNAL PRINTING FIRM)								
Building Plan Search - within 10 Days	\$	105.00	0.00	105.00	100.00	Exempt	100.00	
INFRASTRUCTURE BOND (REFUNDABLE WHEN BOND REFUND REQUEST SUBMITTED SUBJECT TO INSPECTION)								
Class 10 Building	\$	1,000.00	0.00	1,000.00	1,000.00	Exempt	1,000.00	*
Class 2-9 Building	\$	2,500.00	0.00	2,500.00	1,500.00	Exempt	1,500.00	*
Class 1 Building (Residential Building)	\$	1,500.00	0.00	1,500.00	1,500.00	Exempt	1,500.00	*
Swimming Pool	\$	1,500.00	0.00	1,500.00	1,500.00	Exempt	1,500.00	*
Demolition	\$	1,500.00	0.00	1,500.00	1,500.00	Exempt	1,500.00	*
Pre and Post Inspection	\$	300.00	0.00	300.00	300.00	Exempt	300.00	*
OTHER PROPERTY & SERVICES								
PRIVATE WORKS								
ENGINEERING SERVICES								
May incur fees for Town Manager Time - Per Hour	\$	195.45	19.55	215.00	186.36	18.64	205.00	
May incur fees for Town Officer Time - Per Hour	\$	172.73	17.27	190.00	162.73	16.27	179.00	
ASSESSMENT OF MANAGEMENT PLANS								
Fee per application (Complex Traffic Management Plan)	\$	686.36	68.64	755.00	663.64	66.36	730.00	
Fee per hour	\$	172.73	17.27	190.00	162.73	16.27	179.00	

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SCHEDULE OF FEES AND CHARGES 2024 - 2025		Fee excl. GST	GST	Fee incl. GST	Fee excl. GST	GST	Fee incl. GST	*
DRIVEWAY ENTRANCES (CROSSOVERS)								
Council does not install driveway crossovers, but will provide a contribution to the landowner for the first crossover to a property, once a driveway crossover has been constructed to Council standards, per Crossover Construction Policy.	\$	330.00	0.00	330.00	320.00	Exempt	320.00	
When road frontages, streets or footpaths are being rebuilt or asphalt resurfaced, Council will provide a contribution towards old crossovers being resurfaced, per Crossover Construction Policy.	\$	220.00	0.00	220.00	210.00	Exempt	210.00	
Crossover approvals, as per Crossover Construction Policy - Fee per hour	\$	168.18	16.82	185.00	162.73	16.27	179.00	
PRIVATE WORKS								
All Private Works (including reinstatements)	\$	External Cost Incurred + 10% Administration Fee	10%		Actual Cost; GST Inclusive			
Regulation 7 or 17 Agreements or Equivalent Associated Costs	\$	External Cost Incurred + 10% Administration Fee	10%		Actual Cost; GST Inclusive			
STREET TREES								
Remove Street Tree (per tree)	\$	External Cost Incurred + 10% Administration Fee	10%		Actual Cost; GST Inclusive			
New Street Tree (per tree; subject to planning approval)	\$	645.00	0.00	645.00	624.00	Exempt	624.00	
Stump Grind (per tree)	\$	External Cost Incurred + 10% Administration Fee	10%		Actual Cost; GST Inclusive			
PLAY EQUIPMENT ON VERGES								
Permit Application Fee	\$	313.64	31.36	345.00	300.00	30.00	330.00	
Permit Application Fee (Exempted Play Equipment)	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Permit Annual Renewal Fee	\$	104.55	10.45	115.00	100.00	10.00	110.00	
ROAD VERGE LANDSCAPING								
Application Assessment Fee	\$	313.64	31.36	345.00	300.00	30.00	330.00	

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Town of Cottesloe
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