

TOWN OF COTTESLOE



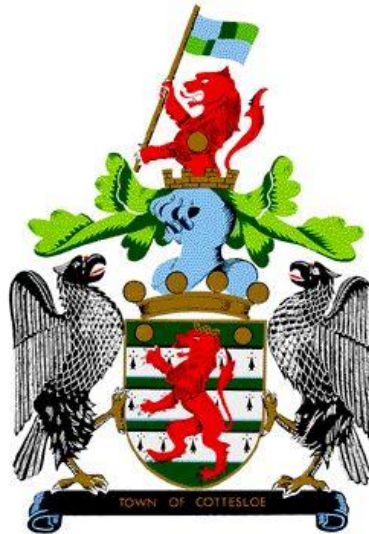
ATTACHMENTS

SPECIAL COUNCIL MEETING – 24 AUGUST 2023

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
9.1	REPORTS OF OFFICERS	
	CORPORATE AND COMMUNITY SERVICES	
9.1.1	ADOPTION OF 2023/24 BUDGET	
9.1.1(a)	ANNUAL BUDGET 2023-2024 - FINAL	2

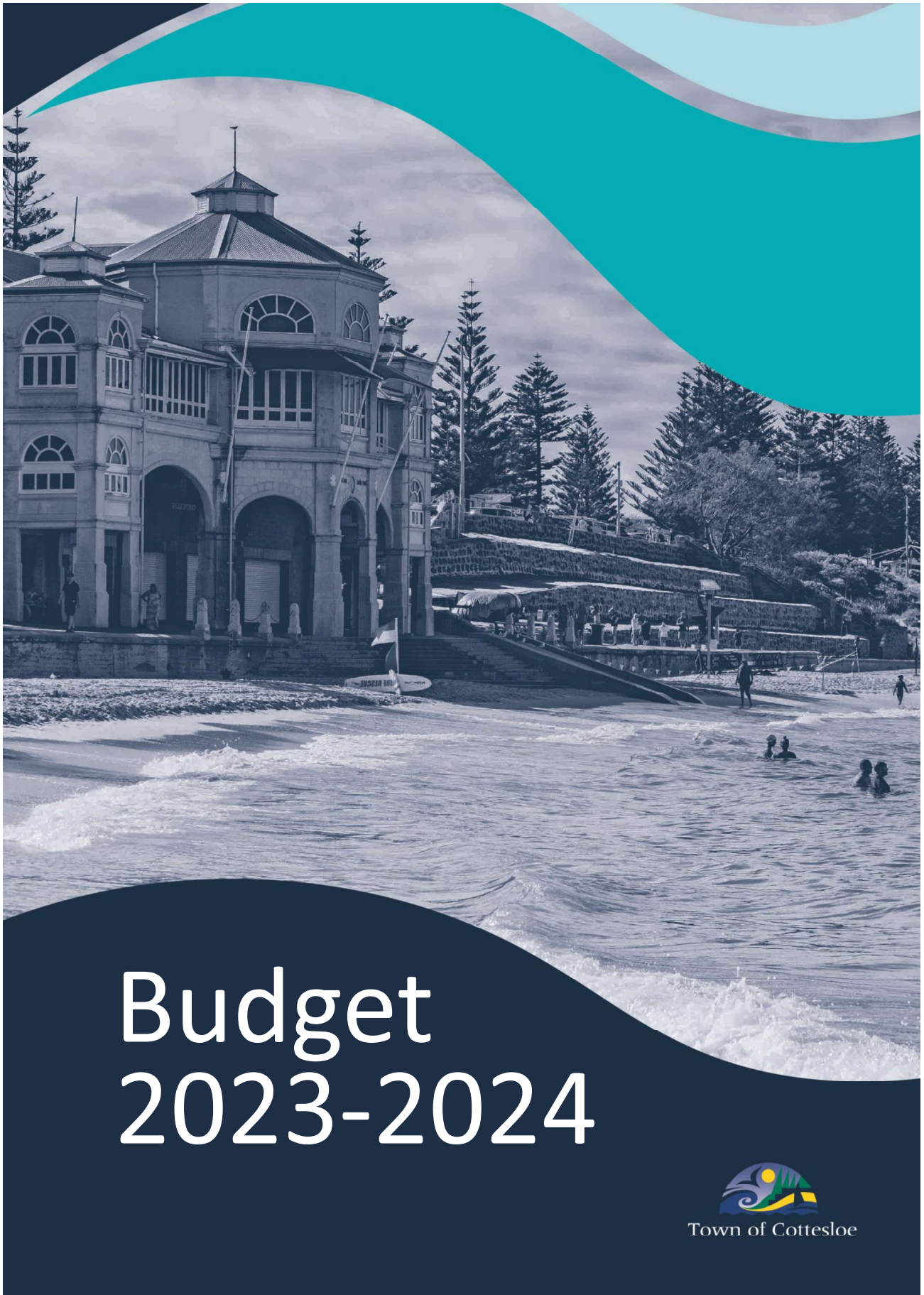
TOWN OF COTTESLOE



SPECIAL COUNCIL MEETING

ATTACHMENT

**ITEM 9.1.1A:
ANNUAL BUDGET 2023-2024 - FINAL**



Budget 2023-2024



Town of Cottesloe
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024
Local Government Act 1995

Table of Contents

Introduction _____	3
Statement of Comprehensive Income by Nature and Type	7
Statement of Cash Flows _____	8
Rate Setting Statement _____	9
Index of Notes to the Budget _____	10
Supplementary Information _____	35
Capital Works Program _____	35
Donations _____	37
Revenue and Expenditure by Program _____	38
Project Costing Ledger _____	81
Fees and Charges _____	84

THE TOWN'S VISION
An iconic coastal
community with a
relaxed lifestyle.

INTRODUCTION

Council is required under the *Local Government Act 1995* to adopt a budget for each financial year. The budget contains a forecast of all income and expenditure of the Town and sets the rate in the dollar for the rates levied.

The 2023/24 draft budget has been developed from a number of informing documents including the Town's Corporate Business Plan, Long Term Financial Plan, Asset Management Plan and the 2022/23 Budget Review.

Council previously has not included a preamble or introduction to the Budget where the key components are highlighted. This introduction seeks to achieve the aim of better informing the community of the main areas in the Budget and of Council's Budget goals.

In summary the Budget is made up of the following key components:

1. Operating Budget
2. Capital Budget
3. Reserves
4. Fees and Charges
5. Community Donations
6. Loans
7. Rates

The 2023/24 Budget in its presented form is "balanced" neither having a surplus or deficit. The current opening surplus estimated for 2023/24 is \$2,262,580, which is estimated from the 2022/23 forecast. This figure will be finalised as part of the year end processing for 2022/23.

1. Operating Budget

A summary of the main areas of the Operating Budget are as follows:

- Inflation in Western Australia is currently running at around 5% and Councillors would be well versed in cost of living expenses such as fuel, building costs, insurance, utilities and the like. The extent of the continuation of the rise in inflation is not known and increases in a number of operating accounts reflect these estimated higher costs.
- EBA commitments have been factored into the draft Budget and are reflected in salaries and wages.
- Significant operating projects include the finalisation of Local Planning Strategy, Cottesloe Precinct Plan, Strategic Community Plan, Enterprise Resource Planning System (IT system replacement), Local Planning Scheme and Strategy Review, and CHRMAP project.
- The Federal Financial Assistance Grant of \$327K (untied) was received in 2022/23 and is therefore treated as income received in advance at the start of 2023/24.

- Income from commercial Leasing is temporarily reduced due to the Tenancy changeover and vacant period at Lot 149 Marine Parade.
- There is a decrease in income for parking fees & charges due to an unexpected reduction in infringement income, as temporary restrictions are no longer required in the second half of 2023/24.
- There is an increase in income for event hire due to an expected increase in number of events resulting in a greater collection of fees.
- There is an increase in interest earnings due to the balance of funds held in Reserve and higher interest rates.
- Insurance costs have continued to rise well above inflation due in the main to world economic circumstances and reinsurance costs.
- Waste collection and disposal remains a significant operating cost and forms part of the Town's regular level of service.
- There is an increase in cost for the Shark Barrier due to increased time it is in place.
- Council continues to support the Sculptures by the Sea event and the Procott organisation.
- Changes made to the Operating Budget at Council's meeting of 25 July 2023 were SpacetoCo commission reduced by \$25K and Youth Event reduced by \$10K.

2. Capital Budget

A summary of the main expenditure areas of the Capital Budget are as follows:

- Eric Street Shared Path completion.
- East Cottesloe Playground Upgrade.
- Construction of Skatepark.
- Harvey Field Playground Upgrade.
- Anderson Pavilion completion.
- Live Streaming of Meetings.
- Jarrad Street Footpath renewal.
- Reconstruction of Right of Way # 7.
- North Cottesloe Public Toilets improvements.
- Additional ACROD Parking Bays.

- Changes made to the Capital Budget at Council's meeting of 25 July 2023 were Seaview Golf Club Tee Box Relocation removed of \$56,133 with \$30K transferred to the Infrastructure Reserve, \$10K to the Skatepark and Overheads allocated evenly across the board.

3. Reserves

The Town enters 2023/24 with a healthy Reserves of just under \$9 million as well as \$654,203 of Trust monies (Cash in Lieu of Public Open Space).

Major movements proposed for Reserves in 2023/24 are as follows:

- Transfer from Information Technology Reserve in 2023/24 for the new Enterprise Resource Planning System (IT system replacement). The balance in this Reserve is \$849,582. Funds transferred will be those that are required to complete the works which may see some funds remaining depending on final costs.
- Transfer from Cash in Lieu of Public Open Space (Trust monies) is for the East Cottesloe Playground and Harvey Field Playground Upgrade.
- Transfer from Property Reserve in 2023/24 is mainly for Anderson Pavilion which has been extended from 2022/23.
- The reduction in proposed transfers from the Foreshore Development Reserve is due to the delay with the foreshore development.
- There is an estimated \$300,000 in interest anticipated to be transferred to Reserves in 2023/24.
- A transfer to the Infrastructure or Foreshore Reserve of \$267,224 is included as part of the draft 2023/24 Budget in order to assist to fund future infrastructure projects identified in the Long Term Financial Plan and Asset Management Plan.

4. Fees & Charges

The 2023/24 Schedule of Fees & Charges had remained similar to prior years with inflationary increases only except below where some new fees have been introduced.

- Large Event Bond increased from \$10,000 to \$20,000.
- Clarity of cancellation within 7 days of booking when 120 days out or more.
- Fees associated for pre-event setup (bump in) and post event dismantle/ clean up (bump out).

5. Community Donations

Community Donations were considered at the first Budget Workshop.

6. Loans

There are no new loans in the draft Budget. Aside from self supporting loans the Town has only 1 loan being for the Grove Library. As at 30 June 2023 this loan has Principal outstanding of \$2,336,253 and is due to conclude in September.

7. Rates

Consistent with Council's adopted Long Term Financial Plan a 4% rate increase has been applied to all rates, resulting in an additional \$397,290 in total rates (inclusive of additional interim rates received in 2022/23). Gross Rental Valuations within the district have risen on average by 22% and the rate in the dollar has consequently been reduced by a corresponding amount after the 4% increase was applied. Large developments proposed in the district should see the rate quantum increase over the next 5 to 10 years.

A 1% rate increase is the equivalent of \$118,337.

TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	12,417,290	12,020,000	11,943,944
Operating grants, subsidies and contributions	11	186,351	731,087	321,479
Fees and charges	17	3,166,373	3,050,261	3,082,971
Interest earnings	12(a)	623,572	503,155	119,710
Other revenue	12(b)	182,987	276,514	244,671
		16,576,573	16,581,017	15,712,775
Expenses				
Employee costs		(7,274,850)	(6,170,895)	(6,876,701)
Materials and contracts		(8,681,565)	(7,243,426)	(7,866,977)
Utility charges		(377,714)	(345,009)	(378,779)
Depreciation on non-current assets	6	(3,261,295)	(3,270,825)	(2,889,761)
Interest expenses	12(d)	(186,872)	(212,973)	(209,683)
Insurance expenses		(246,011)	(224,649)	(223,945)
Other expenditure		(465,284)	(435,189)	(464,697)
		(20,493,591)	(17,902,966)	(18,910,543)
		(3,917,018)	(1,321,949)	(3,197,768)
Non-operating grants, subsidies and contributions	11	2,134,341	490,810	1,838,717
Profit on asset disposals	5(b)	0	123,662	90,450
Loss on asset disposals	5(b)	0	(2,085)	0
		2,134,341	612,387	1,929,167
Net result for the period		(1,782,677)	(709,562)	(1,268,601)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,782,677)	(709,562)	(1,268,601)

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 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		12,436,508	11,953,662	11,943,944
Operating grants, subsidies and contributions		186,351	957,092	271,479
Fees and charges		3,166,373	3,050,261	3,082,971
Interest received		623,572	503,155	119,710
Goods and services tax received		700,000	750,000	750,000
Other revenue		182,987	276,514	244,671
		17,295,791	17,490,684	16,412,775
Payments				
Employee costs		(7,274,850)	(6,176,181)	(6,876,701)
Materials and contracts		(8,781,565)	(7,013,298)	(7,816,977)
Utility charges		(377,714)	(345,009)	(378,779)
Interest expenses		(186,872)	(212,973)	(211,183)
Insurance paid		(246,011)	(224,649)	(223,945)
Goods and services tax paid		(700,000)	(750,000)	(800,000)
Other expenditure		(465,283)	(435,189)	(464,697)
		(18,032,295)	(15,157,299)	(16,772,282)
Net cash provided by (used in) operating activities	4	(736,504)	2,333,385	(359,507)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,582,210)	(1,049,935)	(1,920,998)
Payments for construction of infrastructure		(2,821,455)	(1,212,538)	(2,669,227)
Non-operating grants, subsidies and contributions		2,134,341	490,810	1,838,717
Proceeds from sale of property, plant and equipment	5(b)	149,000	198,000	198,000
Proceeds on financial assets at amortised cost - self supporting loans		64,906	0	64,906
Net cash provided by (used in) investing activities		(2,055,418)	(1,573,663)	(2,488,602)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(367,075)	(345,587)	(350,347)
Principal elements of lease payments	8	(61,255)	(58,988)	(56,672)
Net cash provided by (used in) financing activities		(428,331)	(404,576)	(407,019)
Net increase (decrease) in cash held		(3,220,252)	355,146	(3,255,128)
Cash at beginning of year		14,314,617	13,959,471	12,447,114
Cash and cash equivalents at the end of the year	4	11,094,365	14,314,617	9,191,986

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

TOWN OF COTTESLOE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024

NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	3	2,262,580	1,784,767
		2,262,580	1,784,767
Revenue from operating activities (excluding rates)			
Operating grants, subsidies and contributions	11	186,351	321,479
Fees and charges	17	3,166,373	3,082,971
Interest earnings	12(a)	623,572	119,710
Other revenue	12(b)	182,987	244,671
Profit on asset disposals	5(b)	0	90,450
		4,159,283	3,859,281
Expenditure from operating activities			
Employee costs		(7,274,850)	(6,876,701)
Materials and contracts		(8,681,565)	(8,561,977)
Utility charges		(377,714)	(378,779)
Depreciation on non-current assets	6	(3,261,295)	(2,889,761)
Interest expenses	12(d)	(186,872)	(209,683)
Insurance expenses		(246,011)	(223,945)
Other expenditure		(465,284)	(464,697)
Loss on asset disposals	5(b)	0	0
		(20,493,591)	(19,605,543)
Non-cash amounts excluded from operating activities	3(b)	3,261,295	2,799,311
Amount attributable to operating activities		(10,810,433)	(11,162,184)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	11	2,134,341	1,838,717
Payments for property, plant and equipment	5(a)	(1,582,210)	(1,920,998)
Payments for construction of infrastructure	5(a)	(2,845,209)	(2,669,227)
Proceeds from disposal of assets	5(b)	149,000	198,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	67,823	64,906
Amount attributable to investing activities		(2,076,254)	(2,488,602)
FINANCING ACTIVITIES			
Repayment of borrowings	7(a)	(367,075)	(350,347)
Principal elements of finance lease payments	8	(61,255)	(56,672)
Transfers to cash backed reserves (restricted assets)	9(a)	(567,224)	(100,799)
Transfers from cash backed reserves (restricted assets)	9(a)	1,464,952	2,214,660
Amount attributable to financing activities		469,397	1,706,842
Budgeted deficiency before general rates		(12,417,290)	(11,943,944)
Estimated amount to be raised from general rates	2(a)	12,417,290	11,943,944
Net current assets at end of financial year - surplus/(deficit)	3	0	(0)

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

TOWN OF COTTESLOE
FOR THE YEAR ENDED 30 JUNE 2024

INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	11
Note 2	Rates	14
Note 3	Net Current Assets	17
Note 4	Reconciliation of cash	19
Note 5	Fixed Assets	20
Note 6	Asset Depreciation	22
Note 7	Borrowings	23
Note 8	Leases	25
Note 9	Reserves	26
Note 10	Revenue Recognition	27
Note 11	Program Information	28
Note 12	Other Information	29
Note 13	Major Land Transactions	30
Note 14	Trading Undertakings and Major Trading Undertakings	30
Note 15	Investment in Associates	31
Note 16	Trust	32
Note 17	Fees and Charges	33
Note 18	Elected Members Remuneration	34

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2022/23 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.

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 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

New accounting standards for application in future years

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

Rounding off figures

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

1 (c) 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 and resources which will help the social 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 2024**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
GRV - Residential Improved (RI)		0.06337	3,148	161,985,763	10,265,038	0	0	10,265,038	9,822,373	9,746,142
GRV - Residential Vacant (RV)		0.06337	76	4,379,920	277,556	0	0	277,556	269,038	269,038
GRV - Commercial Improved (CI)		0.06337	56	7,894,898	500,300	0	0	500,300	593,366	593,366
GRV - Commercial Vacant (CV)		0.06337	3	216,500	13,720	0	0	13,720	8,983	8,983
GRV - Commercial Town (CT)		0.07581	95	10,588,574	802,720	0	0	802,720	919,176	919,176
GRV - Industrial		0.06337	1	27,780	1,760	0	0	1,760	2,089	2,089
Sub-Total			3,379	185,093,435	11,861,094	0	0	11,861,094	11,615,024	11,538,794
Minimum payment										
		\$								
GRV - Residential Improved (RI)		1,312	382	6,548,360	501,184	0	0	501,184	367,242	367,242
GRV - Residential Vacant (RV)		1,312	4	1,238	5,248	0	0	5,248	5,048	5,048
GRV - Commercial Improved (CI)		1,312	16	238,600	20,992	0	0	20,992	13,882	13,882
GRV - Commercial Vacant (CV)		1,312	0	0	0	0	0	0	0	0
GRV - Commercial Town (CT)		1,328	25	352,275	33,200	0	0	33,200	23,978	23,978
GRV - Industrial		1,312	0	0	0	0	0	0	0	0
Sub-Total			427	7,140,473	560,624	0	0	560,624	410,150	410,150
			3,806	192,233,908	12,421,718	0	0	12,421,718	12,025,174	11,948,944
Discounts on general rates (Refer note 2(e))								(4,428)	(5,174)	(5,000)
Total amount raised from general rates								12,417,290	12,020,000	11,943,944

All land (other than exempt land) in the Town of Cottesloe is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Town of Cottesloe.

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

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	19/10/2023			7.0%
Option two				
First instalment	19/10/2023	6.3	5.5%	7.0%
Second instalment	19/12/2023	6.3	5.5%	7.0%
Third instalment	19/02/2024	6.3	5.5%	7.0%
Fourth instalment	19/04/2024	6.3	5.5%	7.0%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	19,841	18,991	21,500
Instalment plan interest earned	39,000	39,825	36,000
Unpaid rates and service charge interest earned	18,000	20,000	20,000
	76,841	78,816	77,500

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

(d) Service Charges

The Town did not raise service charges for the year ended 30th June 2024.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
General Rates		80.0%		\$ 4,428	\$ 5,174	\$ 5,000	Discount to community club as per agreement
				4,428	5,174	5,000	

(f) Waivers or concessions

The Town does not anticipate any waivers or concessions for the year ended 30th June 2024.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023	
	\$	\$	\$	
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	4	3,717,457	6,039,981	3,038,854
Cash and cash equivalents - restricted	4	7,376,908	8,274,636	6,153,132
Financial assets - unrestricted		67,823	64,905	67,813
Receivables		350,000	369,218	564,029
Inventories		8,895	8,895	8,988
		11,521,083	14,757,635	9,832,816
Less: current liabilities				
Trade and other payables		(3,498,034)	(3,598,034)	(2,881,443)
Lease liabilities	8	(61,255)	(58,988)	(57,919)
Long term borrowings	7	(367,075)	(345,587)	(352,459)
Employee provisions		(1,198,000)	(1,198,000)	(1,102,904)
		(5,124,364)	(5,200,609)	(4,394,725)
Net current assets		6,396,719	9,557,026	5,438,091
Less: Total adjustments to net current assets	3.(c)	(7,360,895)	(8,783,931)	(5,438,091)
Net current assets used in the Rate Setting Statement		(964,176)	773,095	0

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) 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 Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals

Add: Depreciation on assets

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5(b)	0	(123,662)	(90,450)
6	3,261,295	3,270,825	2,889,761
	3,261,295	3,149,248	2,799,311

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves

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

- Current portion of self supporting loans receivable

- Other liabilities

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

9	(7,376,908)	(8,274,636)	(6,153,132)
	(67,823)	(64,905)	(67,813)
	(344,494)	(848,965)	372,476
	367,075	345,587	352,459
	61,255	58,988	57,919
	(7,360,895)	(8,783,931)	(5,438,091)

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 of Cottesloe becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the 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 of Cottesloe contributes to a number of superannuation funds on behalf of employees.

All funds to which the Town of Cottesloe 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.

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 goods sold and services performed in the ordinary course of business.

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

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

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

The 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 statement of financial position. The Town's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cash at bank and on hand	3,693,095	5,385,778	2,419,319
Term deposits	7,401,270	8,928,839	6,772,667
Total cash and cash equivalents	11,094,365	14,314,617	9,191,986
Held as			
- Unrestricted cash and cash equivalents	3(a) 3,717,457	6,039,981	3,038,854
- Restricted cash and cash equivalents	3(a) 7,376,908	8,274,636	6,153,132
	11,094,365	14,314,617	9,191,986
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	7,376,908	8,274,636	6,153,132
	7,376,908	8,274,636	6,153,132
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 7,376,908	8,274,636	6,153,132
	7,376,908	8,274,636	6,153,132
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,782,677)	(709,562)	(1,268,601)
Depreciation	6 3,261,295	3,270,825	2,889,761
(Profit)/loss on sale of asset	5(b) 0	(121,575)	(90,450)
(Increase)/decrease in receivables	19,218	159,667	(50,000)
Increase/(decrease) in payables	(100,000)	230,126	(1,500)
Increase/(decrease) in employee provisions	0	(5,286)	0
Non-operating grants, subsidies and contributions	(2,134,341)	(490,810)	(1,838,717)
Net cash from operating activities	(736,504)	2,333,385	(359,507)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 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 contrForecast cashflows, and
- the contrForecast 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 2024

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

Asset class	Governance	Law, order, public safety	Community amenities	Recreation and culture	Transport	Other property and services	2023/24 Budget total	2022/23 Actual total	2022/23 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>									
Buildings - specialised	0	0	0	1,190,000	0	0	1,190,000	808,635	1,473,198
Furniture and equipment	75,000	11,000	0	0	45,000	0	131,000	56,500	113,000
Plant and equipment	120,506	0	47,352	46,000	0	47,352	261,210	334,800	334,800
	195,506	11,000	47,352	1,236,000	45,000	47,352	1,582,210	1,199,935	1,920,998
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	0	66,950	0	66,950	97,987	585,277
Infrastructure - footpaths	0	0	0	0	332,031	0	332,031	853,308	720,000
Infrastructure - drainage	0	0	0	0	50,000	0	50,000	52,618	50,000
Infrastructure - irrigation	0	0	0	20,000	0	0	20,000	17,615	0
Infrastructure - parks and ovals	0	0	0	1,790,829	0	0	1,790,829	186,747	740,582
Infrastructure - car parks	0	0	0	0	241,133	0	241,133	40,964	10,000
Infrastructure - misc infrastructure	0	0	0	240,266	0	0	240,266	125,824	150,000
Infrastructure - streetscapes infrastr	0	0	0	0	0	0	0	59,344	317,368
Infrastructure - right of way infrastru	0	0	0	0	104,000	0	104,000	89,805	96,000
	0	0	0	2,051,095	794,114	0	2,845,209	1,524,212	2,669,227
Total acquisitions	195,506	11,000	47,352	3,287,095	839,114	47,352	4,427,419	2,724,147	4,590,225

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

5. FIXED ASSETS

(b) Disposals of Assets

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

	2023/24 Budget Net Book Value	2023/24 Budget Sale Proceeds	2023/24 Budget Profit	2023/24 Budget Loss	2022/23 Actual Net Book Value	2022/23 Actual Sale Proceeds	2022/23 Actual Profit	2022/23 Actual Loss	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	79,000	79,000	0	0	16,200	41,332	25,132	0	16,200	16,200	0	0
Community amenities	30,000	30,000	0	0	15,300	38,841	23,541	0	15,300	15,300	0	0
Recreation and culture	10,000	10,000	0	0	0	0	0	0	0	0	0	0
Transport		0	0	0	0	51,962	54,047	(2,085)	0	0	0	0
Other property and services	30,000	30,000	0	0	44,923	65,865	20,942	0	76,050	166,500	90,450	0
	149,000	149,000	0	0	76,423	198,000	123,662	(2,085)	107,550	198,000	90,450	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	149,000	149,000	0	0	76,423	198,000	123,662	(2,085)	107,550	198,000	90,450	0
	149,000	149,000	0	0	76,423	198,000	123,662	(2,085)	107,550	198,000	90,450	0

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. ASSET DEPRECIATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program			
Governance	300,034	283,720	224,460
Law, order, public safety	21,544	21,544	21,496
Health	1,120	1,120	1,000
Education and welfare	89,266	89,266	89,350
Community amenities	45,357	81,627	33,916
Recreation and culture	1,150,410	1,155,022	1,168,916
Transport	1,520,502	1,513,835	1,254,630
Economic services	6,054	6,054	2,460
Other property and services	127,008	118,637	93,533
	3,261,295	3,270,825	2,889,761
By Class			
Buildings - specialised	779,536	775,794	781,882
Furniture and equipment	103,235	98,868	75,188
Plant and equipment	337,202	324,141	117,954
Infrastructure - roads	892,237	892,237	832,000
Infrastructure - footpaths	159,179	156,413	192,240
Infrastructure - drainage	138,008	137,758	81,588
Infrastructure - parks and ovals	554,031	529,302	239,500
Infrastructure - car parks	132,880	132,051	82,752
Infrastructure - misc infrastructure	38,259	37,304	287,908
Infrastructure - streetscapes infrastructure	51,834	121,187	70,996
Infrastructure - right of way infrastructure	0	0	54,944
Right of use - plant and equipment	74,894	65,770	64,533
Right of use - furniture and fittings	0	0	8,276
	3,261,295	3,270,825	2,889,761

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	33 to 159 years
Furniture and equipment	2 to 15 years
Plant and equipment	2 to 10 years
- Roads - Formation/Subgrade	Not depreciated
- Roads - Pavement	60 to 100 years
- Roads - Seal	20 to 35 years
- Roads - Kerbing	60 to 80 years
- Right of Ways - Formation/Subgrade	Not depreciated
- Right of Ways - Pavement	60 to 100 years
- Right of Ways - Seal	20 to 35 years
- Right of Ways - Kerbing	60 to 80 years
- Car Parks - Formation/Subgrade	Not depreciated
- Car Parks - Pavement	60 to 100 years
- Car Parks - Seal	20 to 35 years
- Car Parks - Kerbing	60 to 80 years
- Drainage	80 to 100 years
- Footpaths	20 to 60 years
- Lighting and Electrical	20 years
- Parks & Ovals	10 to 40 years
- Streetscapes	15 to 25 years
- Miscellaneous	25 to 60 years
- Irrigation	20 to 100 years
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 life 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 2024**

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget 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	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 1 July 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 1 July 2023	2022/23 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																		
CAPITAL PROJECT - JOINT LIBRARY	107	WATC	6.5%	2,336,253	0	(299,252)	2,037,001	(147,298)	2,616,935	0	(280,682)	2,336,253	(165,868)	2,616,936	0	(280,682)	2,336,254	(165,868)
SEA VIEW GOLF CLUB	105	WATC	6.2%	19,070	0	(19,070)	0	(593)	55,504	0	(36,434)	19,070	(5,059)	0	0	0	0	0
COTTESLOE TENNIS CLUB	108	WATC	2.7%	105,234	0	(34,148)	71,086	(2,622)	138,465	0	(33,231)	105,234	(4,412)	0	0	0	0	0
				2,336,253	0	(299,252)	2,037,001	(147,298)	2,616,935	0	(280,682)	2,336,253	(165,868)	2,616,936	0	(280,682)	2,336,254	(165,868)
Self Supporting Loans																		
Recreation and culture																		
SEA VIEW GOLF CLUB	105	WATC/TOC	6.2%	106,358	0	(33,675)	72,683	(6,100)	138,032	0	(31,674)	106,358	(8,101)	55,504	0	(36,434)	19,070	(2,895)
COTTESLOE TENNIS CLUB	108	WATC	2.7%	105,234	0	(34,148)	71,086	(2,622)	138,465	0	(33,231)	105,234	(4,412)	138,465	0	(33,231)	105,234	(3,529)
				211,592	0	(67,823)	143,768	(8,722)	276,497	0	(64,905)	211,592	(12,513)	193,969	0	(69,665)	124,304	(6,424)
				2,547,845	0	(367,075)	2,180,769	(156,020)	2,893,432	0	(345,587)	2,547,845	(178,381)	2,810,905	0	(350,347)	2,460,558	(172,292)

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2023/24

The Town does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The Town had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Loan facilities			
Loan facilities in use at balance date	2,180,769	2,547,845	2,460,558

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24 Budget	Budget Lease	2023/24 Budget	Actual	2022/23 Actual	Actual	2022/23 Actual	Budget	2022/23 Budget	Budget	2022/23 Budget			
					Principal 1 July 2023	2023/24 Budget New Leases	Lease Principal Repayments	Principal outstanding 30 June 2024	Lease Interest Repayments	Principal 1 July 2022	2022/23 Actual New Leases	Lease Principal repayments	Principal outstanding 1 July 2023	Lease Interest repayments	Principal 1 July 2022	2022/23 Budget New Leases	Lease Principal repayments	Principal outstanding 1 July 2023	Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Governance																			
Telephone system	3	Telstra	2.0%	5 years	4,160	0	(3,865)	295	(48)	7,902	0	(3,742)	4,160	(220)	7,902	0	(3,742)	4,160	(123)
Folding machine (New)	4	Quadiant Finance	4.6%	3 years	10,257	0	(4,109)	6,148	(379)	0	12,573	(2,316)	10,257	(302)	0	0	0	0	0
Folding machine (Old)	2	Quadiant Finance	1.9%	3 years	(1,118)	0	0	(1,118)	0	0	0	(1,118)	(1,118)	(4)	1,118	0	(1,118)	0	(4)
Other property and services																			
Depot facility	1	Town of Mosman	3.2%	21 years	1,183,233	0	(53,282)	1,129,951	(35,832)	1,235,045	0	(51,812)	1,183,233	(37,164)	1,235,045	0	(51,812)	1,183,233	(37,164)
					1,196,532	0	(61,255)	1,135,276	(36,259)	1,242,947	12,573	(58,988)	1,196,532	(37,690)	1,244,065	0	(56,672)	1,187,392	(37,291)

SIGNIFICANT 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 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Cash in lieu of parking reserve	12,082	400	0	12,482	11,790	292	0	12,082	11,790	59	0	11,849
	12,082	400	0	12,482	11,790	292	0	12,082	11,790	59	0	11,849
Restricted by council												
(b) Leave reserve	190,552	6,286	0	196,838	242,534	6,014	(57,996)	190,552	242,462	1,211	(57,996)	185,677
(c) Civic centre reserve	278,792	9,211	0	288,003	272,046	6,746	0	278,792	272,045	1,359	0	273,404
(d) Waste management reserve	204,537	6,758	0	211,295	199,588	4,949	0	204,537	199,588	997	0	200,585
(e) Property reserve	882,257	45,238	(615,370)	312,125	1,317,548	49,172	(484,463)	882,257	1,317,550	23,691	(1,173,198)	168,043
(f) Infrastructure reserve	242,875	285,755	0	528,630	449,220	161,121	(367,466)	242,875	449,219	2,244	(50,000)	401,463
(g) Legal reserve	153,946	5,086	0	159,032	150,221	3,725	0	153,946	150,220	751	0	150,971
(h) Library reserve	239,265	7,913	0	247,178	191,516	47,749	0	239,265	191,516	43,957	0	235,473
(i) Foreshore redevelopment reserve	3,413,620	112,822	0	3,526,442	2,868,671	544,949	0	3,413,620	2,868,672	13,950	0	2,882,622
(j) Right of way reserve	162,885	5,336	0	168,221	246,035	6,101	(89,251)	162,885	246,035	998	(96,000)	151,033
(k) Sculpture and artworks reserve	121,546	4,016	0	125,562	118,605	2,941	0	121,546	118,605	593	0	119,198
(l) Green infrastructure and sustainabilities reserve	195,186	6,449	0	201,635	190,463	4,723	0	195,186	190,463	952	0	191,415
(m) Active transport reserve	529,324	17,489	0	546,813	516,516	12,808	0	529,324	516,516	2,581	(142,466)	376,631
(n) Information technology reserve	830,892	27,474	(849,582)	8,784	695,200	135,692	0	830,892	695,200	3,473	(695,000)	3,673
(o) Recreation precinct reserve	9,825	325	0	10,150	9,587	238	0	9,825	9,588	48	0	9,636
(p) Shark barrier reserve reserve	139,307	4,603	0	143,910	135,936	3,371	0	139,307	135,936	679	0	136,615
(q) Public open space reserve	667,745	22,063	0	689,808	651,587	16,158	0	667,745	651,588	3,256	0	654,844
	8,262,554	566,824	(1,464,952)	7,364,426	8,255,273	1,006,457	(999,176)	8,262,554	8,255,203	100,740	(2,214,660)	6,141,283
	8,274,636	567,224	(1,464,952)	7,376,908	8,267,063	1,006,749	(999,176)	8,274,636	8,266,993	100,799	(2,214,660)	6,153,132
Trust Funds												
Cash in lieu of public open space	654,203	0	(629,841)	24,362	669,362	0	(15,159)	654,203	669,362	6,000	(440,182)	235,180
Total Reserves & Trust	8,928,839	567,224	(2,094,793)	7,401,270	8,936,425	1,006,749	(1,014,335)	8,928,839	8,936,355	106,799	(2,654,842)	6,388,312

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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 collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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 2024

11 PROGRAM INFORMATION

Income and expenses

Income excluding grants, subsidies and contributions

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Governance	3,150	132,432	3,400
General purpose funding	13,079,304	12,555,915	12,098,574
Law, order, public safety	38,725	37,874	51,550
Health	88,250	86,274	127,500
Education and welfare	38,352	35,500	35,100
Community amenities	776,400	799,317	665,520
Recreation and culture	647,182	597,836	463,927
Transport	1,445,830	1,424,422	1,681,875
Economic services	263,030	263,780	187,850
Other property and services	10,000	39,741	166,450
	16,390,223	15,973,091	15,481,746

Operating grants, subsidies and contributions

Governance	200	30,100	200
General purpose funding	0	412,772	125,366
Law, order, public safety	15,000	5,000	30,000
Community amenities	2,651	20,000	20,000
Recreation and culture	84,700	111,563	111,313
Transport	83,800	151,652	34,600
	186,351	731,087	321,479

Non-operating grants, subsidies and contributions

Recreation and culture	1,693,741	35,159	520,182
Transport	440,600	455,651	1,318,535
	2,134,341	490,810	1,838,717

Total Income

18,710,915 17,194,988 17,641,942

Expenses

Governance	(1,055,365)	(961,379)	(988,277)
General purpose funding	(546,590)	(489,434)	(501,463)
Law, order, public safety	(580,661)	(512,047)	(554,204)
Health	(491,982)	(374,222)	(407,328)
Education and welfare	(484,739)	(388,540)	(404,379)
Community amenities	(4,982,629)	(4,590,688)	(4,991,025)
Recreation and culture	(6,430,201)	(5,454,270)	(5,817,684)
Transport	(5,121,663)	(4,593,726)	(4,604,191)
Economic services	(799,762)	(637,343)	(641,992)
Other property and services	0	97,099	0
	(20,493,592)	(17,904,550)	(18,910,543)

Total expenses

(20,493,592) (17,904,550) (18,910,543)

Net result for the period

(1,782,677) (709,562) (1,268,601)

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	300,000	205,000	25,000
- Other funds	266,122	238,130	26,130
Late payment of fees and charges *	450	200	950
Self Supporting Loans	0	0	11,630
Other interest revenue (refer to Note 2(b))	57,000	59,825	56,000
	623,572	503,155	119,710
(b) Other revenue			
Reimbursements and recoveries	159,887	234,841	244,671
Other	23,100	41,673	0
	182,987	276,514	244,671
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	90,000	88,119	88,119
Other services	0	0	7,000
	90,000	88,119	95,119
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	150,513	175,339	172,292
Interest expense on lease liabilities	36,259	37,534	37,291
Other	100	100	100
	186,872	212,973	209,683
(e) Write offs			
Fees and charges	128,200	88,000	0
	128,200	88,000	0

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

13 MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2023/24.

14 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2023/24.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

15. INVESTMENT IN ASSOCIATES

The Town has a 42.23% interest in the Grove Library, which is involved in the provision of library services for the ratepayers of the Town of Cottesloe, Town of Mosman Park and the Shire of Peppermint Grove. The voting rights of the Town is 33.33 per cent. The principal place of business of the Grove Library is 1 Leake Street, Peppermint Grove, WA 6011.

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Other revenue	\$ 18,335	\$ 17,462	\$ 17,462
Total revenue	18,335	17,462	17,462
Depreciation	37,115	35,348	35,348
Interest expense	174,161	165,868	165,868
Other expenses	702,484	669,032	669,032
Total operating expenses	913,760	870,248	870,248
Net result for the period	932,096	887,710	887,710
Other comprehensive income			
Changes in asset revaluation surplus	0	0	0
Total comprehensive income for the period	932,096	887,710	887,710

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

16. 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 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Cash in lieu of public open space	654,203	0	(629,841)	24,362
Abandoned Vehicles	0	2,000	0	2,000
	654,203	2,000	(629,841)	26,362

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

17. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	46,841	43,991	46,500
Law, order, public safety	16,000	14,080	22,400
Health	78,550	76,574	118,000
Education and welfare	27,352	24,500	24,500
Community amenities	700,700	724,400	605,905
Recreation and culture	624,100	568,886	438,666
Transport	1,410,800	1,334,500	1,570,000
Economic services	262,030	263,030	187,100
Other property and services	0	300	69,900
	3,166,373	3,050,261	3,082,971

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

18 ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Lorraine Young			
President's allowance	28,000	28,000	28,000
Meeting attendance fees	24,400	24,400	24,400
Annual allowance for ICT expenses	1,600	1,600	1,600
	54,000	54,000	54,000
Helen Sadler			
Deputy President's allowance	7,000	7,000	7,000
Meeting attendance fees	15,750	15,750	15,750
Annual allowance for ICT expenses	1,600	1,600	1,600
	24,350	24,350	24,350
Chilla Bulbeck			
Meeting attendance fees	15,750	15,750	15,750
Annual allowance for ICT expenses	1,600	1,600	1,600
	17,350	17,350	17,350
Caroline Harben			
Meeting attendance fees	0	10,456	15,750
Annual allowance for ICT expenses	0	1,062	1,600
	0	11,518	17,350
Richard Atkins			
Meeting attendance fees	15,750	5,294	0
Annual allowance for ICT expenses	1,600	538	0
	17,350	5,832	0
Paul McFarlane			
Meeting attendance fees	15,750	15,750	15,750
Annual allowance for ICT expenses	1,600	1,600	1,600
	17,350	17,350	17,350
Melissa Harkins			
Meeting attendance fees	15,750	15,750	15,750
Annual allowance for ICT expenses	1,600	1,600	1,600
	17,350	17,350	17,350
Craig Masarei			
Meeting attendance fees	15,750	15,750	15,750
Annual allowance for ICT expenses	1,600	1,600	1,600
	17,350	17,350	17,350
Brad Wylenko			
Meeting attendance fees	15,750	15,750	15,750
Annual allowance for ICT expenses	1,600	1,600	1,600
	17,350	17,350	17,350
Kirsty Barrett			
Meeting attendance fees	15,750	15,750	15,750
Annual allowance for ICT expenses	1,600	1,600	1,600
	17,350	17,350	17,350
Total Elected Member Remuneration	199,800	188,282	182,450
President's allowance	28,000	28,000	28,000
Deputy President's allowance	7,000	7,000	7,000
Meeting attendance fees	150,400	150,400	150,400
Annual allowance for ICT expenses	14,400	14,400	14,400
Travel and accommodation expenses	0	0	4,500
	199,800	199,800	204,300

34 of 111

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2024

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Overheads included in Total	Total without including Overheads	Income from sale of assets	Grant income/Non Operating Contribution	Net cost to Council before transfers to/from reserves	Transfer from Trust	Transfer from Reserves	Net cost to Council after transfers to/from Reserves	
Carpark Construction															
5.9000.2	ACROD Bays Installation and Upgrade				46,133	46,133	16,133	30,000			46,133			46,133	
5.1023.2	Jarrad Street Carpark Footpath Renewal (Boatshed)				50,000	50,000	-	50,000			50,000			50,000	
5.5021.2	Cottesloe Carpark No.2 Strategy - WIP				75,000	75,000	-	75,000			75,000			75,000	
5.5010.2	Cottesloe Carpark No.1 Patching				70,000	70,000	-	70,000							
Drainage Construction															
10.9000.2	Various				50,000	50,000	-	50,000			50,000			50,000	
Footpath Construction															
15.1051.2	Eric Street Shared Path (Marine Parade to Curtin Avenue)				312,031	312,031	4,033	307,997		269,883	42,148		-	42,148	
15.9000.2	Various (Missing Links), Pram Ramp Upgrades and Kerb Replacement				20,000	20,000	-	20,000			20,000			20,000	
Irrigation Construction															
20.1136.2	Renewal of Reticulation Pump at Harvey Field				20,000	20,000	-	20,000			20,000			20,000	
Right of Way Construction															
24.2021.2	Reconstruction of ROW 7				86,000	86,000	-	86,000			86,000			86,000	
24.2055.2	Reconstruction of ROW 49				18,000	18,000	-	18,000			18,000			18,000	
Parks & Reserves Construction															
30.7035.2	East Cottesloe Playground Upgrade (cash in lieu) (C/Fwd)				603,629	603,629	48,399	555,230		20,000	583,629	429,841		153,788	
30.4085.2	Renewal of Shade Sails				15,000	15,000	-	15,000			15,000			15,000	
30.7045.2	Skatepark				848,433	848,433	64,533	783,900		743,900	104,533			104,533	
30.6110.2	Renewal of Softfall at Jasper Green Playground				20,000	20,000	-	20,000			20,000			20,000	
30.9000.1141	Harvey Field (Broome Street) Playground Upgrade				303,767	303,767	-	303,767		103,767	200,000	200,000		-	

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2024

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Overheads included in Total	Total without including Overheads	Income from sale of assets	Grant income/Non Operating Contribution	Net cost to Council before transfers to/from reserves	Transfer from Trust	Transfer from Reserves	Net cost to Council after transfers to/from Reserves	
Property Construction															
35.4050.2	Civic Centre Conservation Renewal	55,000				55,000	-	55,000			55,000			55,000	
35.4010.2	Anderson Pavillion Development (C/Fwd)	1,050,000				1,050,000	-	1,050,000		300,000	750,000		615,370	134,630	
35.4019.2	Barchetta Toilet Minor Renewal	70,000				70,000	-	70,000			70,000			70,000	
35.4011.2	Anderson Pavillion Fitout	15,000				15,000	-	15,000			15,000			15,000	
Road Construction															
40.1146.2	Ackland Way (Federal Street to Kathleen Street)				66,950	66,950	-	66,950		66,950	-			-	
Miscellaneous Infrastructure															
45.4131.2	Beach Access Path Upgrades & Modifications				165,266	165,266	32,266	133,000			165,266			165,266	
45.1047.1142	Renewal of Shade Shelters (Main Beach)				25,000	25,000	-	25,000			25,000			25,000	
45.6040.2	Groyne Disability Access Ramp Renewal				50,000	50,000	-	50,000			50,000			50,000	
47.9000.2	Plant, Machinery & Equipment			261,210		261,210	-	261,210	149,000		112,210			112,210	
Furniture & Equipment															
49.9000.16	Photocopier		25,000			25,000	-	25,000			25,000			25,000	
49.9000.20	Parking Sensors		45,000			45,000	-	45,000			45,000			45,000	
49.9000.8	CCTV Upgrade		11,000			11,000	-	11,000			11,000			11,000	
49.9000.28	Software - Live Streaming of Meetings		50,000			50,000	-	50,000			50,000			50,000	
		1,190,000	131,000	261,210	2,845,209	4,427,419	165,365	4,262,054	149,000	1,504,500	2,703,919	629,841	615,370	1,458,708	
TOTAL CAPITAL WORKS PROGRAM CONFIRMED					4,427,419										

TOWN OF COTTESLOE

Recommended Donation Requests 2023/24

Organisation	Funding Requested \$	Summary	Final Recommendation \$
Cottesloe Child Care Centre INC	\$ 3,770.00	Bathroom/laundry renovation	\$ 3,770.00
Cottesloe Coastcare Association Inc	\$ 3,316.78	Restoration of coastal areas in Cottesloe, employ contractor to dig 2000 holes to assist volunteers with the planting of tube stock	\$ 3,317.00
Cottesloe Boardriders	\$ 5,030.00	To host and upscale the Queen of the Cove surfing event, funding for a surfing WA coach to assist all participants	\$ 5,000.00
Education Incorporated T/A Youthcare	\$ 3,500.00	To provide chaplaincy services to Shenton College, North Cottesloe Primary School, Cottesloe Primary School, Mosman Park Primary School and the Mosman Park School for Deaf Children for 2023	\$ 1,500.00
Solaris Cancer Care	\$ 7,642.00	The Solaris Op Shop has the opportunity to acquire a larger space within the Cancer Wellness Centre	\$ 5,000.00
TOTAL	\$ 23,258.78		\$ 18,587.00

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2023 - 2024
--

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

TOTAL AMOUNT FROM RATES	12,417,290	12,020,000	12,020,000
--------------------------------	-------------------	-------------------	-------------------

Grant Revenue - Operating

	10007.89.14 General Purpose Grant Revenue	0	263,220	78,201
	10008.89.14 Local Road Grant Revenue	0	149,552	47,165
	Total Operating Grant Revenue	0	412,772	125,366

Interest Received

	10009.65.15 Interest On Investments - General	150,000	130,000	105,000
	10009.66.15 Interest On Investments - Reserves	300,000	205,000	160,000
	10009.67.15 Other Interest	100,000	90,000	80,000
	10005.98.15 Pensioner Deferred Rates Interest	2,500	2,000	2,000
	10004.63.15 Instalment Interest	39,000	39,825	39,825
	10004.95.15 Interest Outstanding Rates	18,000	20,000	20,000
	10011.95.15 ESL Penalty Interest	4,000	4,000	4,000
	Total Interest Received	613,500	490,825	410,825

Fees and Charges

	10006.111.22 Rates Search	27,000	25,000	25,000
	10004.62.22 Administration Charge	19,841	18,991	18,991
	Total Fees and Charges	46,841	43,991	43,991

Other Revenue

	10004.69.20 Reimbursement - Legal fees	1,672	1,600	1,600
	Total Other Revenue	1,672	1,600	1,600

TOTAL OTHER GENERAL FINANCING	662,013	949,188	581,782
--------------------------------------	----------------	----------------	----------------

TOTAL REVENUE	13,079,303	12,969,188	12,601,782
----------------------	-------------------	-------------------	-------------------

EXPENDITURE

Office Expenses				
20005.103.50	Contractors & Consultants	30,917	29,586	29,586
Total Office Expenses		30,917	29,586	29,586
Other Expenses				
20009.110.50	Rate Recovery Costs	3,135	3,000	3,000
20009.156.61	Valuation Expenses	5,000	70,000	70,000
20009.148.58	Title Searches	300	300	300
Total Other Expenses		8,435	73,300	73,300
Allocated Expenses				
20017.68.90	Allocated Administrative Costs	507,238	386,548	398,577
Total Allocated Expenses		507,238	386,548	398,577
TOTAL - EXPENDITURE		546,590	489,434	501,463

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

GOVERNANCE BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-24 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
----------------------	-----------------------------	--------------------------------------

REVENUE

		BUDGET 2023-24 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
Grant Funding				
10186.86.11	Grant Funding	0	30,100	30,000
Total Other Revenue		0	30,100	30,000
Other Revenue				
10014.145.20	Reimbursements	300	1,500	1,500
10186.86.11	Contributions	200	0	100
Total Other Revenue		500	1,500	1,600
TOTAL REVENUE		500	31,600	31,600

EXPENDITURE

		BUDGET 2023-24 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
Office Expenses				
20028.103.50	Printing, Stationery & Postage	400	400	400
20029.201.58	Other Office Expenses	2,400	2,400	2,400
Total Office Expenses		2,800	2,800	2,800
Member Costs				
20026.42.58	Sitting Fees	150,400	150,400	150,400
20026.81.58	Allowances - Mayor	28,000	28,000	28,000
20026.37.58	Allowances - Deputy Mayor	7,000	7,000	7,000
20026.84.58	Members Travelling	3,500	3,000	3,000
20026.31.58	Communications Allowances	14,400	14,400	14,400
20026.29.58	Conference & Training	12,000	10,000	10,000
20026.31.63	Other Member Costs	3,000	3,000	3,000
Total Member Costs		218,300	215,800	215,800

40 of 111

Other Projects				
Via PC	Citizenship Ceremonies	2,000	1,644	1,644
Via PC	Elected Members Function	5,000	4,579	4,579
Via PC	End of Year Staff Function	6,300	6,000	6,000
Via PC	Council Meetings	20,000	20,000	20,000
Via PC	Other Meetings	3,000	2,000	2,000
Via PC	Community History Project	8,000	8,000	8,000
Via PC	Record Keeping Plan	3,000	3,000	3,000
Via PC	Scanning Project	10,000	10,000	10,000
Via PC	Website	12,000	18,000	18,000
Via PC	Strategic Plan	30,750	19,250	50,000
Via PC	Regulation 17 Review	0	8,000	8,000
Via PC	Frederick Bell Lecture	4,500	3,300	3,300
Via PC	Workplace Health and Safety	15,000	5,000	20,000
Via PC	Enterprise Bargaining Agreement	13,000	1,350	1,350
Total Other Projects		132,550	110,123	155,873
Other Expenses				
20029.203.50	Subscriptions & Publications	28,500	28,000	28,000
20029.30.50	Contractors	2,100	2,100	2,100
20025.202.50	Election Expenses	38,804	15,000	15,000
20028.3.50	Advertising	30,000	30,000	30,000
20029.205.50	Contributions - Wesroc	22,000	10,000	45,762
Total Other Expenses		121,404	85,100	120,862
Donations/Contributions				
20029.204.58	Donations	19,487	25,246	25,246
Total Donations/Contributions		19,487	25,246	25,246
Allocated Expenses				
20288.68.90	Allocated Administrative Overheads	533,374	406,463	419,111
Total Allocated Expenses		533,374	406,463	419,111
TOTAL - EXPENDITURE		1,027,915	845,532	939,692

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2023 - 2024
--

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

Interest Income

10208.193.15	Penalty Interest - Sundry Debtors	250	0	0
		250	0	0

Other Revenue

10016.145.20	Reimbursements	2,500	105,000	105,000
10018.200.17	Other Income	100	800	800
	Total Other Revenue	2,600	105,800	105,800

EXPENDITURE

Employee Costs

20031.130.62	Salary & Wages	1,625,579	1,460,000	1,562,680
20031.325.52	Agency/Labour Hire	87,149	110,000	90,000
20031.141.52	Superannuation	245,316	210,000	210,000
20031.205.52	Contributions	15,000	15,000	15,000
20031.206.52	Other Employee Costs	90,384	55,000	86,080
20031.29.52	Training & Conferences	35,000	35,000	35,000
Via Plant Postings	Motor Vehicles Costs	30,000	20,000	20,000
20031.138.52	Recruitment	60,000	80,000	60,000
	Total Employee Costs	2,188,428	1,985,000	2,078,760

Finance Costs

20276.7.58	Bank Fees	46,000	45,000	45,000
20276.92.54	Overdraft Interest	100	100	100
20276.326.54	Interest Expense - Telephone Lease	48	220	220
20276.324.54	Interest Expense - Folding Machine Lea	379	150	150
	Total Finance Costs	46,527	45,470	45,470

Office Expenses				
20032.103.50	Printing & Postage	20,000	22,000	42,000
20032.103.57	Stationary	30,000	30,000	30,000
20032.208.57	Office Equipment Maintenance - Material	1,000	1,100	1,100
20032.208.50	Contractors - Software Licence Fees	455,487	360,000	360,000
20032.3.58	Advertising	7,000	5,000	5,000
20033.85.57	Minor Furniture & Equipment	16,000	15,000	15,000
20032.144.50	Telephone/Internet	12,000	13,331	13,331
	Total Office Expenses	541,487	446,431	466,431
Other Projects				
Via PC - New	Contractors - ERP system implementation	1,015,218	260,000	511,348
Via PC - New	Wages - ERP system implementation	204,306	45,246	45,246
	Total Other Projects	1,219,524	305,246	556,594
Other Expenses				
20033.71.50	Legal Expenses	50,000	85,000	40,000
20033.30.50	Contractors & Consultants	450,000	430,000	350,000
20033.64.53	Insurance	199,500	190,000	190,000
20033.237.50	Audit & Associated Fees	90,000	88,119	88,119
20033.203.50	Subscriptions & Publications	500	520	520
20033.156.50	Valuation Expenses	5,500	75,000	75,000
20033.201.58	Other Expenses	7,000	10,000	10,000
	Total Other Expenses	802,500	878,639	753,639
Non Cash Expenses				
20035.186.51	Depreciation - Mobile Plant & Vehicles	92,339	79,278	16,008
20035.34.51	Depreciation - Furniture & Equipment	27,931	25,431	27,750
20035.35.51	Depreciation - Buildings	171,875	171,875	172,572
20035.326.51	Amortisation - Telephone Lease	3,687	3,670	3,677
20035.324.51	Amortisation - Folding Machine Lease	4,202	3,466	4,599
	Total Non Cash Expenses	300,034	283,720	224,606
Allocated Expenses				
20034.68.90	Less Allocated Administrative Overhead	(5,098,500)	(3,885,392)	(4,006,298)
	Total Allocated Expenses	(5,098,500)	(3,885,392)	(4,006,298)
	TOTAL - EXPENDITURE	0	59,114	119,202

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

FIRE PREVENTION BUDGET ALLOCATION 2023 - 2024
--

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
------------------------	-----------------------------	--------------------------------------

REVENUE

	Other Revenue		
10041.145.20	Reimbursements	19,425	19,044
	Total Other Revenue	19,425	19,044
	TOTAL REVENUE	19,425	19,044

EXPENDITURE

	Other Expenses		
20074.30.50	Emergency Services Levies	19,747	18,988
20073.3.50	Advertising	500	0
20074.212.58	Bad Debts Written Off	100	0
	Total Other Expenses	20,347	18,988
	Allocated Expenses		
20075.68.90	Administration Overhead Allocation	50,723	38,654
20075.58.90	Ranger Resource Allocation	9,541	9,174
	Total Allocated Expenses	60,264	49,031
	TOTAL EXPENDITURE	80,611	68,019

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

ANIMAL CONTROL BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
------------------------	-----------------------------	--------------------------------------

REVENUE

Fees & Charges

	Fees & Charges			
10047.41.12	Dog Registration Fees	10,500	10,500	10,500
10047.269.12	Cat Registration Fees	1,500	1,400	1,400
10047.49.12	Fines & Penalties	1,500	1,500	1,500
10047.101.12	Impounding Charges	1,000	30	30
10047.289.12	Fee Withdrawals	0	(250)	(250)
	Total Fees & Charges	14,500	13,180	13,180

Other Revenue

	Other Revenue			
10045.145.20	Reimbursements	3,000	3,000	3,000
10215.200.17	Other Revenue	300	1,750	1,750
	Total Other Revenue	3,300	4,750	4,750

TOTAL REVENUE

17,800	17,930	17,930
---------------	---------------	---------------

EXPENDITURE			
Other Expenses			
20080.209.57	Materials	36,000	36,196
20080.71.50	Legal Fees	15,000	42,000
20080.201.58	Other Expenses	500	1,000
Total Other Expenses		51,500	79,196
Donations/Contributions			
20080.205.50	Contributions	10,500	10,000
Total Donations/Contributions		10,500	10,000
Allocated Expenses			
20081.58.90	Ranger Resource Allocation	42,932	41,281
20081.68.90	Allocated Administrative Overhead	202,894	154,619
Total Allocated Expenses		245,826	200,711
TOTAL EXPENDITURE		307,826	285,096

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
------------------------	-----------------------------	--------------------------------------

REVENUE

Grant Revenue - Operating

10055.89.14 Grant Revenue	15,000	5,000	5,000
Total Operating Grant Revenue	15,000	5,000	5,000

Fees & Charges

10051.49.12 Fines & Penalties	1,500	1,500	1,500
10051.289.12 Fines & Penalties - Withdrawals	0	(600)	(600)
Total Fees & Charges	1,500	900	900

TOTAL REVENUE

16,500.00	5,900	5,900
------------------	--------------	--------------

EXPENDITURE

Other Expenses

20086.30.50	Contractors	5,000	7,000	1,974
20086.71.50	Legal Expenses	500	500	500
Various	Bad Debts Written Off	800	0	0
Total Other Expenses		6,300	7,500	2,474

Other Projects

Via PC	CCTV Strategy & Policy	20,000	12,500	0
Total Other Expenses		20,000	12,500	0

Non Cash Expenses

20088.34.51	Depreciation - Furniture & Office Equipment	5,359	5,359	5,704
20088.186.51	Depreciation - Mobile Plant and Equipment	893	893	500
20088.256.51	Depreciation - Miscellaneous Infrastructure	15,292	15,292	15,292
Total Non Cash Expenses		21,544	21,544	21,496

Allocated Expenses

20087.58.90	Ranger Resource Allocation	42,932	41,281	41,281
20087.68.90	Administration Allocation	101,448	77,310	79,716
Total Allocated Expenses		144,380	118,591	120,997

TOTAL EXPENDITURE

192,224	160,135	144,967
----------------	----------------	----------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

HEALTH
BUDGET ALLOCATION 2023 - 2024

BUDGET 2023- 2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
-------------------------	--------------------------	--------------------------------------

REVENUE

Fees & Charges

10069.4.12	Food Assessment Fees	26,000	25,111	25,111
10069.72.12	Outdoor Eating Fees	34,500	34,513	34,513
10069.253.12	Food Notification Fees	500	500	500
10069.303.12	Skin Penetration Assessment Fee	1,350	1,350	1,350
10069.304.12	Health (Public Buildings) Regulations	3,000	3,000	3,000
10069.305.12	Health (Public Buildings) Regulations (Temporary/Event)	3,000	2,800	500
10069.306.12	Noise Regulation 18 Application Fee	2,000	2,000	500
10069.255.12	Other Fees	1,000	1,000	1,000
10069.256.12	Temporary Stalholder Fees	6,000	5,000	5,000
10069.312.12	Aquatic Facilities	1,200	1,300	1,300
	Total Fees & Charges	78,550	76,574	72,774

Interest Income

10218.193.15	Penalty Interest	500	500	500
		500	500	500

Other Revenue

10067.145.20	Reimbursements	9,200	9,200	9,200
	Other Revenue	9,200	9,200	9,200

TOTAL REVENUE

88,250	86,274	82,474
---------------	---------------	---------------

EXPENDITURE

Employee Costs				
20111.130.62	Salary & Wages	149,478	99,524	99,524
Via PC	Salary & Wages (SOPG)	1,000	1,000	1,000
20111.325.52	Agency Staff	500	500	500
20111.141.52	Superannuation	24,054	17,272	17,272
20111.206.52	Other Employee Costs	2,525	2,405	2,405
	Total Employee Costs	177,557	120,701	120,701
Office Expenses				
20112.103.50	Printing, Postage & Stationery	200	200	200
20112.144.63	Telephone	500	500	500
	Total Office Expenses	700	700	700
Other Expenses				
20113.71.50	Legal Expenses	3,000	3,000	3,000
20113.30.50	Contractors & Consultants	15,000	13,500	13,500
20113.201.58	Other Expenses	3,000	3,000	3,000
20113.201.57	Materials	800	800	800
20113.212.58	Bad Debts Written Off	1,000	1,000	1,000
20112.3.58	Advertising - Other	300	500	500
20113.85.57	Minor Furniture & Equipment	500	500	500
	Total Other Expenses	23,600	22,300	22,300
Other Projects				
Via PC	Public Health Planning	14,625	375	15,000
Via PC	Emergency Management	3,000	3,000	3,000
Via PC	Community Noise Survey	10,000	5,000	5,000
	Total Other Projects	27,625	8,375	23,000
Non Cash expenses				
20125.34.51	Depreciation - Furniture & Office Equipm	1,120	1,120	1,000
	Total Allocated Expenses	1,120	1,120	1,000
Allocated Expenses				
20114.68.90	Allocated Administrative Overheads	151,910	115,766	119,368
20114.15.90	Compliance Allocation	109,470	105,260	105,260
	Total Allocated Expenses	261,380	221,026	224,628
	TOTAL EXPENDITURE	491,982	374,222	392,329

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

EDUCATION		BUDGET ALLOCATION 2023 - 2024		
		BUDGET	FORECAST	REVISED
		2023-2024	2022-2023	BUDGET
		\$	\$	2022-2023
		\$		
REVENUE				
Other Revenue				
10077.145.20	Reimbursements	7,000	8,000	8,000
	Total Other Revenue	7,000	8,000	8,000
TOTAL REVENUE		7,000	8,000	8,000
EXPENDITURE				
Buildings Maintenance				
Via PC	Cottesloe Toy Library - Utilities	2,000	2,000	2,000
Via PC	Cottesloe Toy Library - Contractors	500	0	500
Via PC	Utility Reimbursements	4,000	3,600	3,600
Via PC	North Cottesloe Pre-primary - Contractors	350	0	350
Via PC	Seaiew Kindergarten - Utilities	4,000	4,000	4,000
Via PC	Seaiew Kindergarten - Employee Costs	346	146	146
Via PC	Seaiew Kindergarten - Overheads	558	0	0
Via PC	Seaiew Kindergarten - Contractors	2,000	800	800
	Total Buildings Maintenance	13,754	10,546	11,396
Non Cash Expenses				
20130.35.51	Depreciation - Buildings	34,089	34,089	34,100
	Total Non Cash Expenses	34,089	34,089	34,100
Other Expenses				
20128.201.58	Other Expenses	100	100	100
	Total Other	100	100	100
Allocated Expenses				
20129.68.90	Administration Overhead Allocation	101,448	77,310	79,716
	Total Festivals, Events & Community Programs	101,448	77,310	79,716
TOTAL EXPENDITURE		149,391	122,045	125,312

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

	Fees & Charges			
10188.46.12	Leases - Welfare	27,352	24,500	24,500
	Total Fees & Charges	27,352	24,500	24,500
	Contributions & Reimbursements			
10089.145.20	Reimbursements	4,000	3,000	3,000
	Total Contributions & Reimbursements	4,000	3,000	3,000
	TOTAL REVENUE	31,352	27,500	27,500

EXPENDITURE

Property Maintenance				
Via PC	Shine Community Service	8,000	4,863	3,500
Total Property Maintenance		8,000	4,863	3,500
Non Cash Expenses				
20152.35.51	Depreciation - Buildings	54,944	54,944	47,181
20152.36.51	Depreciation - Plant and Equipment	233	233	233
Total Non Cash Expenses		55,177	55,177	47,414
Other Projects				
Via PC	Seniors Week	4,200	3,300	3,300
Via PC	Disability Access and Inclusion Plan	30,000	0	0
Total Other Projects		34,200	3,300	3,300
Other Expenses				
20148.29.52	Training	0	0	0
20150.30.50	Contractors & Consultants	2,000	6,500	6,500
20150.205.50	Contributions	88,000	83,991	83,991
Total Other Expenses		90,000	90,491	90,491
Allocated Expenses				
20151.68.90	Administration Overhead Allocation	152,171	115,964	119,573
Total Allocated Expenses		152,171	115,964	119,573
TOTAL EXPENDITURE		339,548	269,795	264,278

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

WASTE MANAGEMENT BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
------------------------	-----------------------------	--------------------------------------

REVENUE

Fees & Charges			
10094.119.12	Domestic Refuse Removal Charges - Additional Collections	45,000	50,000
10094.327.12	Recycling	23,000	30,000
10094.330.12	FOGO	24,000	30,600
10175.119.12	Commercial Charges	200,000	200,000
10094.120.12	Replacement Bins	5,000	8,000
10094.245.12	Bin Repairs & Other Fees	1,500	5,000
10094.246.12	Caddies & Liners	4,000	2,000
10094.313.12	Event Bins	5,000	300
	Total Fees & Charges	307,500	325,900
Interest Income			
10209.193.15	Penalty Interest	200	200
		200	200
Grant Revenue			
10177.89.14	Grants	2,651	20,000
	Total Grant Revenue	2,651	20,000
Other Revenue			
10096.145.20	Reimbursements	0	200
10098.200.17	Other Revenue	3,000	3,000
10094.386.17	Container Deposit Scheme	7,500	20,000
	Total Other Revenue	10,500	23,200
TOTAL REVENUE		320,851	369,300
		323,003	

EXPENDITURE

Office Expenses				
20167.103.50	Printing, Postage & Stationery	6,800	6,000	6,000
20167.208.50	Other Office Expenses	0	150	150
Total Office Expenses		6,800	6,150	6,150
Waste Collection/Disposal				
Via PC	Wages	100,806	100,000	81,488
Via PC	Overheads	162,631	210,000	184,220
Via PC	Plant Charges	24,000	32,295	20,000
Via PC	Contractors	2,176,335	2,277,480	2,269,825
Via PC	Materials	30,000	17,500	15,000
Total Waste Collection/Disposal		2,493,772	2,637,275	2,570,533
Other Expenses				
20168.30.50	Contractors	21,000	22,000	22,000
20167.144.63	Telephone	200	1,180	1,180
20168.209.57	Materials	15,000	29,100	29,100
20168.212.58	Bad Debts Written Off	800	1,500	1,500
Various	Other Expenses	300	1,550	1,550
20168.85.57	Minor Furniture & Equipment	0	500	500
Total Other Expenses		37,300	55,830	55,830
Non Cash Expenses				
20170.186.51	Depreciation - Mobile Plant & Vehicles	21,610	21,610	11,112
20170.191.51	Depreciation - Streetscape Infrastructure	0	0	18,996
Total Non Cash Expenses		21,610	21,610	30,108
Allocated Expenses				
20169.68.90	Administration Overhead Allocation	304,081	231,730	238,941
20169.15.90	Compliance Allocation	124,067	119,295	119,295
Total Allocated Expenses		428,148	351,025	358,236
TOTAL EXPENDITURE		2,987,630	3,071,890	3,020,857

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
------------------------	-----------------------------	--------------------------------------

REVENUE

Fees & Charges

10105.38.12	Town Planning Charges	265,000	265,000	265,000
10105.200.12	Other Fees & Charges	200	500	500
10105.314.12	Application for a DA Exemption	2,500	2,500	2,500
10105.139.12	Subdivision Clearance Fees	500	500	500
	Total Fees & Charges	268,200	268,500	268,500

Other Revenue

10103.145.20	Reimbursements	65,000	27,976	43,365
	Total Other Revenue	65,000	27,976	43,365

TOTAL REVENUE

333,200	296,476	311,865
----------------	----------------	----------------

EXPENDITURE

Employee Costs				
20171.130.62	Salary & Wages	423,682	398,214	398,214
20171.325.52	Agency/Labour Hire	8,000	15,317	15,317
20171.141.52	Superannuation	87,057	65,000	65,000
20171.206.52	Other Employee Costs	17,101	16,287	16,287
Plant Postings	Motor Vehicles Costs	12,050	6,050	6,050
	Total Employee Costs	547,890	500,868	500,868
Office Expenses				
20172.103.58	Printing & Stationery	1,000	1,000	1,000
20172.144.50	Telephone	100	1,000	1,000
20172.201.58	Other Office Expenses	300	300	300
	Total Office Expenses	1,400	2,300	2,300
Other Expenses				
20173.71.50	Legal Expenses	30,000	20,000	40,000
20173.30.50	Contractors & Consultants	3,000	5,000	5,000
20173.201.58	Other Expenses	250	400	400
20172.3.50	Advertising	5,000	4,233	4,233
	Total Other Expenses	38,250	29,633	49,633
Other Projects				
Via PC	Local Planning Strategy Review	274,830	157,136	365,914
Via PC	Cottesloe Village Centre Precinct Plan	324,373	121,234	321,052
Via PC	Conservation Management Plan	0	0	20,000
	Total Other Projects	599,203	278,370	706,966
Non Cash Expenses				
20175.36.51	Depreciation - Mobile Plant & Vehicles	23,747	23,747	2,632
	Total Non Cash Expenses	23,747	23,747	2,632
Allocated Expenses				
20174.68.90	Administration Overhead Allocation	405,527	309,038	318,655
20174.15.90	Compliance Allocation	72,980	70,173	70,173
	Total Allocated Expenses	478,507	379,211	388,828
	TOTAL - EXPENDITURE	1,688,997	1,214,129	1,651,227

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

COMPLIANCE
BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

Fees & Charges

10216.200.12	Materials on Verge	40,000	45,000	38,000
10217.200.12	Work Zone Permits	85,000	85,000	65,000
	Total Fees and Charges	125,000	130,000	103,000

TOTAL REVENUE

125,000	130,000	103,000
----------------	----------------	----------------

EXPENDITURE

Employee Costs

20176.130.62	Salary & Wages	431,477	437,734	437,734
20176.141.52	Superannuation	80,446	78,701	78,701
20176.206.52	Other Employee Costs	15,589	14,847	14,847
Plant Postings	Motor Vehicles Costs	12,200	12,200	8,000
	Total Employee Costs	539,712	543,482	539,282

Allocated Expenses

20179.68.90	Administration Overhead Allocation	203,938	155,414	160,252
20179.15.90	Less Allocated to Waste, Planning, Building, Health & Parking	(540,054)	(519,283)	(519,283)
	Total Allocated Expenses	(336,116)	(363,869)	(359,031)

TOTAL EXPENDITURE

203,596	179,613	180,251
----------------	----------------	----------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

TOTAL - REVENUE	0	0	0
-----------------	---	---	---

EXPENDITURE

Other Project Maintenance

Via PC	Wages	8,297	10,555	10,555
Via PC	Overheads	13,385	23,861	23,861
Via PC	Plant Charges	3,000	1,716	3,000
Via PC	Materials	17,000	8,000	8,000
Via PC	Contractors	10,000	6,000	6,000
	Total Other Project Maintenance	51,682	50,132	51,416

Allocated Expenses

20185.68.90	Administration Overhead Allocation	50,723	38,654	39,857
	Total Allocated Expenses	50,723	38,654	39,857

TOTAL - EXPENDITURE	102,405	125,056	91,273
---------------------	---------	---------	--------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
------------------------------------	--------------------------------------	--

REVENUE

Fees & Charges

10109.46.12	Facilities Hire	250,000	150,670	220,000
10204.46.12	Other Fees - Rent	20,000	20,000	20,000
Total Fees & Charges		270,000	170,670	240,000

Contributions & Reimbursements

10107.145.20	Reimbursements	400	500	500
10108.86.11	Contributions	0	250	250
Total Contributions & Reimbursements		400	750	750

TOTAL REVENUE

270,400	171,420	240,750
----------------	----------------	----------------

EXPENDITURE

Employee Costs

20188.130.62	Employee Costs	126,755	0	0
20188.141.52	Superannuation	30,573	7,904	7,904
20188.206.52	Other Employee Costs	1,176	1,120	1,120
Total Employee Costs		158,504	9,024	9,024

Other Expenses

20190.85.57	Minor Furniture & Equipment	1,500	1,500	1,500
20190.212.58	Bad Debts Written Off	500	500	500
20190.217.50	Contractors	5,000	600	600
20190.201.58	Other Expenses	500	0	0
20273.30.50	Contractors	2,000	0	0
Total Office Expenses		9,500	2,600	2,600

Buildings Maintenance				
Via PC	Wages	74,130	84,310	84,310
Via PC	Overheads	119,595	0	0
Via PC	Materials	10,000	7,000	7,000
Via PC	Contractors	123,000	95,747	92,347
Via PC	Utilities	54,000	41,000	56,000
Total Buildings Maintenance		380,725	228,057	239,657
Grounds Maintenance				
Via PC	Wages	137,001	77,231	77,231
Via PC	Overheads	221,025	174,597	174,597
Via PC	Plant Charges	15,000	13,432	14,000
Via PC	Materials	10,000	9,000	9,000
Via PC	Contractors	15,000	10,000	10,000
Via PC	Utilities	4,500	1,500	5,000
Total Grounds Maintenance		402,526	285,760	289,828
Non Cash Expenses				
20192.35.51	Depreciation - Buildings	212,406	212,406	212,000
20192.34.51	Depreciation - Furniture & Equipment	27,678	27,678	1,176
20192.188.51	Depreciation - Parks Infrastructure	2,500	2,500	2,500
20300.186.51	Depreciation - Mobile Plant & Vehicle	14,981	14,981	7,800
Total Non Cash Expenses		257,565	257,565	223,476
Allocated Expenses				
20191.68.90	Administration Overhead Allocation	405,789	309,238	318,861
Total Allocated Expenses		405,789	309,238	318,861
TOTAL - EXPENDITURE		1,614,609	1,092,244	1,083,446

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

Grants and Contributions - Operating				
10180.89.14	Grants - Operating	68,000	100,000	100,000
	Total Grants & Contributions Operating Revenue	68,000	100,000	100,000
Fees & Charges				
10179.403.12	Lease Income	275,000	0	314,176
10179.46.12	Facility Hire	60,000	379,176	60,000
	Total Fees & Charges	335,000	379,176	374,176
Reimbursements				
10115.145.20	Reimbursements	2,000	2,500	2,500
	Total Reimbursements	2,000	2,500	2,500
TOTAL REVENUE		405,000	481,676	476,676

EXPENDITURE

Beach Parks				
Via PC	Wages	198,639	125,955	183,148
Via PC	Overheads	320,467	414,045	414,045
Via PC	Plant Charges	30,000	16,288	19,600
Via PC	Materials	60,000	47,314	47,314
Via PC	Contractors	73,000	60,000	103,437
Via PC	Utilities	30,000	30,000	20,000
	Total Beach Parks	712,106	693,602	787,544

	Beach Buildings			
Via PC	Plant Charges	500	0	500
Via PC	Materials	15,000	15,000	15,000
Via PC	Contractors	188,000	137,600	137,500
Via PC	Utilities	30,000	25,000	40,000
	Total Beach Buildings	233,500	177,600	193,000
	Other Projects			
Via PC	Marine Barrier	121,000	121,000	121,000
Via PC	Coastal Moitoring	38,000	13,240	13,240
Via PC	Foreshore development - promotion	25,000	31,000	50,000
Via PC	Design of ocean access ramp	0	1,239	1,239
Via PC	DPLH- coastal visual monitoring	0	13,000	13,000
Via PC	DPLH CMPAP Grant - CHRMAP development stage 1	128,000	67,517	185,328
Via PC	DPLH CMPAP Grant - CHRMAP development stage 1 - Overheads	37,894	0	0
Via PC	Dune restoration - planting tube stocks	69,093	60,000	60,000
Via PC	Dune restoration - planting tube stocks - Overheads	14,670	0	0
Via PC	Perth NRM contribution	20,000	20,000	20,000
Via PC	Natural Areas Management Plan	0	10,000	10,000
	Total Other Projects	453,657	336,996	473,807
	Other Expenses			
20202.71.50	Legal Expenses	7,500	7,500	7,500
20202.217.50	SpacetoCo Commission - 15%	800	450	450
20202.30.50	Contractors & Consultants	200,000	165,000	248,075
	Total Other Expenses	208,300	172,950	256,025
	Non Cash Expenses			
20204.35.51	Depreciation - Buildings	161,667	161,667	161,000
20204.36.51	Depreciation - Plant & Equipment	521	521	3,900
20204.188.51	Depreciation - Parks Infrastructure	58,113	58,113	2,000
20204.256.51	Depreciation - Miscellaneous Infrastructure	21,484	21,484	230,844
	Total Non Cash Expenses	241,785	241,785	397,744
	Allocated Expenses			
20203.68.90	Administration Overhead Allocation	253,618	193,274	199,288
	Total Non Cash Expenses	253,618	193,274	199,288
	TOTAL - EXPENDITURE	2,102,966	1,816,206	2,307,408

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

OTHER SPORT & RECREATION BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

	Fees & Charges			
10120.46.12	Facilities Hire	2,100	2,000	2,000
	Total Fees & Charges	2,100	2,000	2,000
	Contributions & Reimbursements			
10183.243.20	Reimbursements SVGC	200	725	724
10183.296.20	Reimbursements CTC	660	1,200	1,200
10118.145.20	Reimbursements	10,000	10,000	8,084
	Total Contributions & Reimbursements	10,860	11,925	10,008
	Interest Received			
10183.243.15	Reimbursements SVGC	6,500	8,101	8,101
10183.296.15	Reimbursements CTC	2,622	3,529	3,529
	Total Contributions & Reimbursements	9,122	11,630	11,630
	Non Operating Grants/Contributions			
10207.244.72	Non Operating Contributions	1,373,741	35,159	1,204,082
10191.8.13	Non Operating Grant	320,000	0	0
	Total Non Operating Contributions	1,693,741	35,159	1,204,082
	TOTAL REVENUE	1,715,823	60,714	1,227,720

EXPENDITURE

Parks Maintenance				
Via PC	Wages	100,496	120,000	143,220
Via PC	Overheads	162,132	260,000	323,779
Via PC	Plant Charges	23,000	13,938	25,000
Via PC	Materials	67,000	65,000	70,000
Via PC	Contractors	180,000	100,000	120,000
Via PC	Utilities	28,000	28,000	33,000
Total Parks Maintenance		560,628	586,938	714,999
Buildings Maintenance				
Via PC	Wages	5,186	1,500	5,208
Via PC	Overheads	8,366	3,500	11,774
Via PC	Plant Charges	1,500	124	1,500
Via PC	Materials	11,500	7,000	11,000
Via PC	Contractors	30,000	20,000	42,000
Via PC	Utilities	16,000	28,000	11,000
Total Buildings Maintenance		72,552	60,124	82,482
Other Projects				
Via PC	Recreation Precinct Masterplan - Employee Costs	0	429	429
Via PC	Recreation Precinct Masterplan - Contractors	20,000	1,000	11,956
Total Other Projects		20,000	1,429	12,385

Non Cash Expenses				
20210.35.51	Depreciation - Buildings	96,109	92,367	99,000
20210.186.51	Depreciation - Mobile Plant & Vehicles	26,178	26,178	11,000
20210.188.51	Depreciation - Parks Infrastructure	493,418	468,689	235,000
	Total Non Cash Expenses	615,705	587,234	345,000
Financing Expenses				
20289.296.54	Interest Paid - Loans CTC	2,622	4,412	4,412
20289.296.58	Other Loan Fees	660	1,200	1,200
20289.243.54	Interest Paid - Loans SVGC	593	5,059	5,059
20289.243.58	Other Loan Fees	90	725	725
	Total Financing Expenses	3,965	11,396	11,396
Other Expenses				
20208.71.50	Legal Expenses	13,000	13,000	13,000
20208.30.50	Contractors	2,500	3,100	3,100
	Total Other Expenses	15,500	16,100	16,100
Allocated Expenses				
20209.68.90	Administration Overhead Allocation	152,171	115,964	119,573
	Total Allocated Expenses	152,171	115,964	119,573
	TOTAL EXPENDITURE	1,440,521	1,379,185	1,301,935

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

LIBRARIES
BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

Fees & Charges				
10220.200.12	Fees and charges	17,000	17,040	17,040
Total Fees & Charges		17,000	17,040	17,040
Other Revenue				
10122.145.20	Reimbursements	0	422	422
Total Other Revenue		0	422	422
TOTAL REVENUE		17,000	17,462	17,462

EXPENDITURE

Library Maintenance				
Via PC	Wages	334,755	325,315	325,315
Via PC	Contractors	182,767	177,613	177,613
Via PC	Utilities	17,214	16,729	16,729
Via PC	Insurance	21,411	20,807	20,807
20215.201.58	Other Expenses	16,000	29,810	28,810
Total Buildings Maintenance		572,147	570,274	569,274
Other Expenses				
20215.390.58	Loan Guarantee Fees	16,987	20,043	20,043
Total Other Expenses		16,987	20,043	20,043
Non Cash Expenses				
20217.35.51	Depreciation - Buildings	35,288	35,288	35,348
Total Non Cash Expenses		35,288	35,288	35,348
Financing Expenses				
20299.241.54	Loan Interest	147,298	165,868	165,868
Total Financing Expenses		147,298	165,868	165,868
Allocated Expenses				
20216.68.90	Allocated Administration Overhead	101,448	77,310	79,716
Total Allocated Expenses		101,448	77,310	79,716
TOTAL EXPENDITURE		873,168	868,783	870,249

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

OTHER CULTURE BUDGET ALLOCATION 2023 - 2024
--

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
------------------------	-----------------------------	--------------------------------------

REVENUE

Grants and Contributions - Operating

10181.89.14	Grants - Operating	0	11,313	11,313
10127.86.11	Contributions - Operating	16,700	0	0
Total Grants & Contributions Operating Re		16,700	11,313	11,313

Other Revenue

10182.200.17	Other Revenue	200	373	373
10126.145.20	Reimbursements	500	1,600	1,600
Total Other Revenue		700	1,973	1,973

TOTAL REVENUE

17,400	13,286	13,286
---------------	---------------	---------------

EXPENDITURE

Other Projects/Events				
Via PC	Youth Citizen of the Year Prize	2,000	0	0
Via PC	Sculpture by the Sea	75,000	74,040	74,000
Via PC	Carols by Candlelight	33,000	32,698	32,698
Via PC	Youth Event	0	10,000	10,000
Via PC	Anzac Day	11,000	9,500	9,500
Via PC	Volunteers Recognition Event	5,000	5,000	5,000
Via PC	Australia Day	19,000	36,533	36,500
Via PC	Community Music Event	1,450	500	500
Via PC	Miscellaneous Events	2,500	2,500	2,500
Via PC	Sustainability Initiatives	46,977	15,000	15,000
Via PC	Sustainability Initiatives - Overheads	43,522	0	0
Via PC	Reconciliation Action Plan	11,500	10,000	20,000
	Total Other Projects	250,949	195,771	205,698
Sculpture and Artworks Maintenance				
Via PC	Sculpture and Artworks Maintenance	4,000	3,400	4,000
	Total Other Expenses	4,000	3,400	4,000
Non Cash Expenses				
20223.191.51	Depreciation - Streetscape Infrastructure	0	33,083	0
20223.256.51	Depreciation - Miscellaneous Infrastructure	67	67	41,772
	Total Non Cash Expenses	67	33,150	41,772
Allocated Expenses				
20222.68.90	Administration Overhead Allocation	152,171	115,964	119,573
	Total Allocated Expenses	152,171	115,964	119,573
	TOTAL EXPENDITURE	407,187	348,285	371,043

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

Grant Revenue/Contributions - Non Operating			
10131.8.13	Grant Revenue - Non Operating	440,600	425,651
	Contributions - Non Operating (Incl ROW		
10200.244.72	Contributions)	0	30,000
	Total Non Operating Grant Revenue	440,600	455,651
Grant Revenue and Contributions - Operating			
10190.89.14	Grant Revenue	26,800	74,552
10134.86.11	Contributions	12,000	9,600
	Total Operating Grant Revenue	38,800	84,152
Other Revenue			
10133.145.20	Reimbursements	2,000	4,000
10176.200.17	Other Revenue	2,500	2,500
	Total Other Revenue	4,500	6,500
Fees and Charges			
10226.402.12	Verge Equipment Fees	10,800	34,500
	Total Other Revenue	10,800	34,500
Non Cash Revenue			
10132.106.18	Profit on Disposal of Assets	0	54,047
	Total Non Cash Revenue	0	54,047
	TOTAL REVENUE	494,700	634,850
		1,492,137	

EXPENDITURE

Roads, Footpath, Drains, Street Trees				
Via PC	Wages	268,021	209,214	228,353
Via PC	Overheads	432,403	516,241	516,241
Via PC	Plant Charges	64,000	26,922	42,500
Via PC	Materials	78,000	55,500	70,000
Via PC	Contractors	412,500	317,370	290,000
Via PC	Utilities	172,000	140,000	160,000
Total Road, Footpath, Drains, Street Trees		1,426,924	1,265,247	1,307,094
Other Projects				
Via PC	Green Infrastructure Management Plan	0	28,000	28,000
Via PC	Road Safety Audit/Investigations	20,000	8,000	10,000
Via PC	Road Safety Audit/Investigations - Overheads	24,200	0	0
Via PC	Design and Construction Specifications	0	0	3,474
Via PC	Cottesloe Cat	30,000	30,000	30,000
Via PC	Asset Management Plan	86,571	15,000	20,000
Via PC	Asset Management Plan - Overheads	107,400	0	0
Via PC	Ride to school day	525	500	500
Via PC	Bike Plan	30,000	18,000	30,000
Via PC	Bike Plan - Overheads	32,266	0	0
Via PC	Integrated Transport Strategy	0	0	3,906
Total Other Projects		330,962	99,500	125,880
Other Expenses				
20285.30.50	Contractors & Consultants	10,000	5,000	10,000
20285.71.50	Legal Fees	20,000	20,000	1,000
20285.85.57	Minor Plant & Equipment	10,000	10,000	20,000
Total Other Expenses		40,000	35,000	31,000
Non Cash Expenses				
20224.36.51	Depreciation - Plant & Equipment	3,276	3,276	3,300
20224.34.51	Depreciation - Furniture & Equipment	288	288	558
20224.186.51	Depreciation - Mobile Plant & Equipment	98,561	98,561	38,000
20224.189.51	Depreciation - Infrastructure Roads	892,237	892,237	830,000
20224.190.51	Depreciation - Infrastructure Footpaths	159,179	156,413	192,240
20224.191.51	Depreciation - Streetscape Infrastructure	51,834	51,834	52,000
20224.192.51	Depreciation - Infrastructure Drainage	138,008	137,758	81,588
20224.315.51	Depreciation - Infrastructure Right of Ways	0	0	54,944
20224.256.51	Depreciation - Miscellaneous	1,416	461	2,000
20224.78.56	Loss on Sale	0	2,085	0
Total Non Cash Expenses		1,344,799	1,342,913	1,254,630
Allocated Expenses				
20286.68.90	Administration Overhead Allocation	202,895	154,622	159,431
Total Allocated Expenses		202,895	154,622	159,431
TOTAL - EXPENDITURE		3,345,580	2,897,282	2,878,035

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

PARKING FACILITIES BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

Fees & Charges

	10054.287.12 Fines and Penalties	1,400,000	1,340,000	1,400,000
	10054.289.12 Fines and Penalties - Withdrawals	0	(40,000)	(60,000)
	Total Fees & Charges	1,400,000	1,300,000	1,340,000

Other Revenue

	10053.145.20 Reimbursements	30,030	28,875	28,875
	10054.200.17 Other Revenue	500	500	500
	10140.86.11 Contributions	45,000	67,500	67,500
	Total Other Revenue	75,530	96,875	96,875

Non Cash Revenue

	10138.106.18 Profit on Disposal of Assets	0	13,386	0
	Total Non Cash Revenue	0	13,386	0

TOTAL REVENUE

1,475,530	1,410,261	1,436,875
------------------	------------------	------------------

EXPENDITURE

Employee Costs

20089.130.62	Salary & Wages	416,791	469,740	469,740
Via PC	Salary & Wages (SOPG)	10,000	10,000	10,000
20089.325.52	Agency/Labour Hire	500	500	500
20089.141.52	Superannuation	59,167	65,000	58,473
Plant Postings	Motor Vehicles Costs	10,250	8,250	8,250
20089.206.52	Other Employee Costs	20,038	19,084	19,084
	Total Employee Costs	516,746	572,574	566,047

Office Expenses

20090.103.50	Printing, Stationary & Postage	20,000	20,000	20,000
VARIOUS	Telephone	4,300	4,300	4,300
20090.208.50	Office Equipment Maintenance	3,000	2,450	2,450
20090.3.58	Advertising	1,000	1,000	1,000
20091.85.57	Minor Furniture & Equipment	2,000	2,000	2,000
	Total Office Expenses	30,300	29,750	29,750

Car Park Maintenance

Via PC	Wages	8,297	8,764	10,138
Via PC	Overheads	13,386	13,500	22,974
Via PC	Plant Charges	3,000	2,681	3,000
Via PC	Materials	3,500	16,000	6,000
Via PC	Contractors	45,000	42,500	42,500
Via PC	Utilities	3,000	3,000	3,000
	Total Car Park Maintenance	76,183	86,445	87,612

Other Expenses				
20091.71.50	Legal Expenses	30,000	30,000	40,000
20091.209.57	Signs	2,000	5,000	5,000
20091.156.50	Valuation Expenses	0	10,000	10,000
20091.30.50	Infringement Expenses	205,000	210,000	204,181
20091.212.58	Bad Debts Written Off	125,000	85,000	85,000
	Total Other Expenses	362,000	340,000	344,181
Non Cash Expenses				
20226.34.51	Depreciation - Furniture & Equipment	40,859	38,992	39,000
20226.186.51	Depreciation - Mobile Plant & Equipment	1,964	1,964	6,000
20226.265.51	Depreciation - Car Park Infrastructure	132,880	132,051	82,752
	Total Non Cash Expenses	175,703	173,007	127,752
Allocated Expenses				
20092.68.90	Administration Overhead Allocation	557,701	425,005	438,230
20092.15.90	Compliance Allocation	167,855	161,399	161,399
20092.58.90	Less Allocated to Other Law, Order & PS, Animal Control and Fire Prevention	(95,405)	(91,736)	(91,736)
	Total Allocated Expenses	630,151	494,668	507,893
	TOTAL - EXPENDITURE	1,791,083	1,696,444	1,663,235

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

AREA PROMOTION BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

EXPENDITURE

	Other Expenses			
20230.30.50	Procott Contribution	132,493	126,030	126,030
	Total Other Expenses	132,493	126,030	126,030
	TOTAL - EXPENDITURE	132,493	126,030	126,030

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

BUILDING CONTROL BUDGET ALLOCATION 2023 - 2024

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

REVENUE

Fees & Charges

10155.9.12	Building Licence Fees	230,000	230,000	230,000
10155.143.12	Swimming Pool Inspections	21,930	21,930	21,930
10222.49.12	Building Act Fines	1,000	2,000	2,000
10155.200.12	Other Fees & Charges	9,100	9,100	9,100
	Total Fees & Charges	262,030	263,030	263,030

Other Revenue

10155.200.17	Other Revenue	1,000	750	750
	Total Other Revenue	1,000	750	750

TOTAL REVENUE

263,030	263,780	263,780
----------------	----------------	----------------

EXPENDITURE

Employee Costs

20245.130.62	Salary & Wages	297,460	186,336	186,336
20245.325.52	Agency/Labour Hire	0	14,000	14,000
20245.141.52	Superannuation	45,956	24,000	24,000
Plant Postings	Motor Vehicles Costs	12,500	8,000	8,000
20245.206.52	Other Employee Costs	15,222	14,497	14,497
	Total Employee Costs	371,138	246,833	246,833

Office Expenses

20246.103.50	Printing, Stationery & Postage	500	1,000	1,000
20246.144.50	Telephone	750	7,000	7,000
20246.201.58	Other Office Expenses	0	100	100
	Total Office Expenses	1,250	8,100	8,100

Other Expenses

20247.85.57	Minor Furniture & Equipment	250	350	350
20247.71.50	Legal Expenses	15,000	25,000	15,000
20247.30.50	Contractors & Consultants	5,000	7,000	24,000
20247.203.58	Subscriptions & Publications	0	200	200
	Total Other Expenses	20,250	32,550	39,550

Non Cash Expenses

20249.186.51	Depreciation - Plant & Equipment	6,054	6,054	2,460
	Total Non Cash Expenses	6,054	6,054	2,460

Allocated Expenses

20248.68.90	Administration Overhead Allocation	202,895	154,620	159,431
20248.15.90	Compliance Allocation	65,682	63,156	63,156
	Total Allocated Expenses	268,577	217,776	222,587

TOTAL EXPENDITURE

667,269	511,313	519,530
----------------	----------------	----------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2024

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2023 - 2024
--

BUDGET 2023-2024 \$	FORECAST 2022-2023 \$	REVISED BUDGET 2022-2023 \$
---------------------------	-----------------------------	--------------------------------------

PUBLIC WORKS OVERHEADS REVENUE

	Reimbursements & Contributions		
10161.145.20	Reimbursements	2,000	6,500
			6,500
	Total Reimbursements & Contributions	2,000	6,500
	Non Cash Revenue		
10160.106.18	Profit on Disposal of Assets	0	7,555
			90,450
	Total Non Cash Revenue	0	7,555
	Fees and Charges		
Various	Verge Equipment Fee	8,000	12,300
			8,000
	Total Non Operating Revenue	8,000	12,300
	TOTAL REVENUE	10,000	26,355
		104,950	

PUBLIC WORKS OVERHEADS EXPENDITURE

	Employee Costs		
20260.130.62	Ordinary Salary & Wages incl.RDO's	943,604	950,000
20260.325.52	Agency Staff	10,000	17,000
20260.141.52	Superannuation	249,876	185,000
20260.138.52	Recruitment	6,300	6,000
20260.29.52	Training, Memberships & Conferences	20,000	20,000
Via Plant Postings	Motor Vehicles Costs	36,500	20,000
20260.206.52	Other Employee Costs	58,786	55,987
	Total Employee Costs	1,325,066	1,253,987
	Office Expenses		
20261.103.50	Printing & Stationery	1,600	1,600
20261.144.63	Telephone	5,000	5,000
20261.208.50	Office Equipment Maintenance	500	500
20261.201.58	Other Office Expenses	200	200
	Total Office Expenses	7,300	7,300
		16,300	

Other Expenses				
20262.30.50	Contractors & Consultants	1,000	1,000	1,000
20262.203.58	Subscriptions	510	0	510
20262.85.57	Minor Furniture & Equipment	18,000	8,000	12,500
20268.71.50	Legal Expenses	2,000	2,000	2,000
Total Other Expenses		21,510	11,000	16,010

Non Cash Expenses				
20264.35.51	Depreciation - Buildings and Fixed Equipment	13,158	13,158	14,000
20264.186.51	Depreciation - Mobile Plant & Vehicles	46,845	46,845	15,000
20264.316.51	Amortisation - Right of Use Asset - Depot	67,005	58,634	64,533
Total Non Cash Expenses		127,008	118,637	93,533

Depot Building & Grounds				
Via PC	Wages	15,211	11,000	19,582
Via PC	Plant	3,000	2,389	0
Via PC	Materials	15,000	20,000	20,000
Via PC	Contractors	15,000	15,000	15,000
Via PC	Utilities	10,000	5,000	15,000
Total Depot Building & Grounds		58,211	53,389	69,582

Financing Expenses				
20314.316.54	Interest Expense - Right of Use Asset - Depot	35,832	37,164	37,164
Total Allocated Expenses		35,832	37,164	37,164

Allocated Expenses				
20263.68.90	Administration Overhead Allocation	304,337	231,925	239,142
20277.160.90	Less Allocated to Works & Services	(1,879,264)	(1,810,500)	(1,810,500)
Total Allocated Expenses		(1,574,927)	(1,578,575)	(1,571,358)

TOTAL - EXPENDITURE	0	(97,099)	(52,187)
----------------------------	----------	-----------------	-----------------

PLANT OPERATIONS				
Via Plant Postings	Wages	10,000	10,535	0
Via Plant Postings	Fuel & Oils	44,000	35,350	38,000
Via Plant Postings	Materials	42,000	36,169	10,000
Via Plant Postings	Insurance	17,100	13,627	14,000
Via Plant Postings	Other Expenses - Registration	21,000	0	0
Via Plant Postings	Contractors	33,000	33,842	65,000
Via Plant Postings	Other	7,000	477	3,000
Via Timesheets	Less Allocated to Works & Services	(174,100)	(130,000)	(130,000)
Total Unallocated Plant Operating Costs		0	0	0

OPERATING BUDGET
PROJECT COSTING - OPERATIONS 2023-2024

Project Code	Project Type	Location	Name	Program	Total
50.9000.3	Carpark Maintenance	Cottesloe	Operating	Parking Facilities	\$ 58,665
50.9000.5	Carpark Maintenance	Cottesloe	Car Park Signage	Parking Facilities	\$ 17,518
55.9000.3	Drainage Maintenance	Cottesloe	Drainage Maintenance-Cottesloe-Operating	Streets, Bridges & Footpath Maintenance	\$ 158,872
56.8000.3	Service Provision	Shire of Peppermint Grove	Shire of Peppermint Grove - Rangers-Operating	Parking Facilities	\$ 10,000
56.8020.3	Service Provision	Shire of Peppermint Grove	Shire of Peppermint Grove - Health-Operating	Health	\$ 1,000
57.6080.929	Other Operational Projects	Foreshore	Shark Barrier	Swimming Areas & Beaches	\$ 121,000
57.6080.996	Other Operational Projects	Foreshore	Coastal Management (monitoring)	Swimming Areas & Beaches	\$ 38,000
57.6080.1115	Other Operational Projects	Foreshore	New Foreshore Marketing Strategy	Swimming Areas & Beaches	\$ 25,000
57.6080.1117	Other Operational Projects	Foreshore	DPLH CMPAP Grant - CHRMAP Development	Swimming Areas & Beaches	\$ 165,894
57.6080.1119	Other Operational Projects	Foreshore	Foreshore Dune Restoration	Swimming Areas & Beaches	\$ 83,763
57.6080.1120	Other Operational Projects	Foreshore	Perth NRM Contribution	Swimming Areas & Beaches	\$ 20,000
57.9000.404	Other Operational Projects	Cottesloe	Disability access and Inclusion Plan	Welfare, Aged & Disabled	\$ 30,000
57.9000.406	Other Operational Projects	Cottesloe	Citizen of the Year	Governance	\$ 2,000
57.9000.906	Other Operational Projects	Cottesloe	Recreation Precinct Masterplan	Other Sport & Recreation	\$ 20,000
57.9000.909	Other Operational Projects	Cottesloe	Strategic Plan	Governance	\$ 30,750
57.9000.912	Other Operational Projects	Cottesloe	Road Safety Audit/Investigations	Streets, Bridges & Footpath Maintenance	\$ 44,200
57.9000.914	Other Operational Projects	Cottesloe	Ride to School Day	Streets, Bridges & Footpath Maintenance	\$ 525
57.9000.915	Other Operational Projects	Cottesloe	Bike Plan - Concepts and Designs	Streets, Bridges & Footpath Maintenance	\$ 62,266
57.9000.925	Other Operational Projects	Cottesloe	Public Health Planning	Health	\$ 14,625
57.9000.926	Other Operational Projects	Cottesloe	Occupational Health and Safety	Governance	\$ 15,000
57.9000.927	Other Operational Projects	Cottesloe	Local Planning Strategy Review	Town Planning & Regional Development	\$ 274,830
57.9000.928	Other Operational Projects	Cottesloe	Cottesloe Village Centre Precinct Plan	Town Planning & Regional Development	\$ 324,373
57.9000.930	Other Operational Projects	Cottesloe	Sculpture by the Sea	Other Culture	\$ 75,000
57.9000.951	Other Operational Projects	Cottesloe	Anzac Day	Other Culture	\$ 11,000
57.9000.952	Other Operational Projects	Cottesloe	Volunteer Recognition Event	Other Culture	\$ 5,000
57.9000.953	Other Operational Projects	Cottesloe	Community History Project	Governance	\$ 8,000
57.9000.955	Other Operational Projects	Cottesloe	Australia Day	Other Culture	\$ 19,000
57.9000.957	Other Operational Projects	Cottesloe	Youth Citizen of the Year Prize Money	Other Culture	\$ 2,000
57.9000.959	Other Operational Projects	Cottesloe	Seniors Week	Welfare, Aged & Disabled	\$ 4,200
57.9000.961	Other Operational Projects	Cottesloe	Carols by Candlelight	Other Culture	\$ 33,000
57.9000.962	Other Operational Projects	Cottesloe	Music for Pleasure	Other Culture	\$ 1,450
57.9000.966	Other Operational Projects	Cottesloe	Frederick Bell Lecture	Governance	\$ 4,500
57.9000.968	Other Operational Projects	Cottesloe	Elected Member Function	Governance	\$ 5,000
57.9000.970	Other Operational Projects	Cottesloe	End of Year Staff Function	Governance	\$ 6,300
57.9000.980	Other Operational Projects	Cottesloe	Other Meetings	Governance	\$ 3,000
57.9000.981	Other Operational Projects	Cottesloe	Record Keeping Plan	Governance	\$ 3,000
57.9000.987	Other Operational Projects	Cottesloe	Scanning Project	Governance	\$ 10,000
57.9000.990	Other Operational Projects	Cottesloe	Council Meetings	Governance	\$ 20,000

OPERATING BUDGET
PROJECT COSTING - OPERATIONS 2023-2024

Project Code	Project Type	Location	Name	Program	Total
57.9000.993	Other Operational Projects	Cottesloe	Cottesloe Cat Service	Streets, Bridges & Footpath Maintenance	\$ 30,000
57.9000.995	Other Operational Projects	Cottesloe	Sustainability Initiatives	Other Culture	\$ 90,499
57.9000.1000	Other Operational Projects	Cottesloe	Miscellaneous Events	Other Culture	\$ 2,500
57.9000.1003	Other Operational Projects	Cottesloe	Reconciliation Action Plan	Other Culture	\$ 11,500
57.9000.1005	Other Operational Projects	Cottesloe	Enterprise Bargaining Agreement	Governance	\$ 13,000
57.9000.1006	Other Operational Projects	Cottesloe	CCTV Strategy & Policy	Other Law, Order & Public Safety	\$ 20,000
57.9000.1007	Other Operational Projects	Cottesloe	Emergency Management Plan/Review	Health	\$ 3,000
57.9000.1112	Other Operational Projects	Cottesloe	Asset Management Plan	Streets, Bridges & Footpath Maintenance	\$ 193,971
57.9000.1130	Other Operational Projects	Cottesloe	ERP Implementation	Administration - Other Governance	\$ 1,219,524
57.9000.1132	Other Operational Projects	Cottesloe	Website	Governance	\$ 12,000
57.9000.1133	Other Operational Projects	Cottesloe	Community Noise Survey	Health	\$ 10,000
57.9000.1139	Other Operational Projects	Cottesloe	Streetscape Construction - Renewal-Healthy Streets Project (Concept)-Capital	Streets, Bridges & Footpath Maintenance	\$ 10,000
60.9000.3	Footpath Maintenance	Cottesloe	Operating	Streets, Bridges & Footpath Maintenance	\$ 109,174
65.6080.3	Irrigation Maintenance	Foreshore	Operating	Swimming Areas & Beaches	\$ 54,084
65.9000.3	Irrigation Maintenance	Cottesloe	Operating	Other Sport & Recreation	\$ 92,872
70.9000.3	Laneway Maintenance	Cottesloe	Operating	Streets, Bridges & Footpath Maintenance	\$ 71,125
75.6030.3	Parks and Reserves Maintenance	Civic Centre Grounds	Operating	Civic & Community Centre	\$ 402,526
75.6080.3	Parks and Reserves Maintenance	Foreshore	Operating	Swimming Areas & Beaches	\$ 346,404
75.6100.3	Parks and Reserves Maintenance	Cottesloe Oval (Harvey Field)	Turf Replacement	Streets, Bridges & Footpath Maintenance	\$ 15,000
75.6120.3	Parks and Reserves Maintenance	John Black Dune Park Landscaping	Operating	Other Sport & Recreation	\$ 103,763
75.7122.3	Parks and Reserves Maintenance	Natural Areas Management Plan	Operating	Swimming Areas & Beaches	\$ 311,618
75.9000.3	Parks and Reserves Maintenance	Cottesloe	Operating	Other Sport & Recreation	\$ 363,993
80.1097.3	Property Maintenance	Indiana Toilets	Indiana Toilets-Operating	Swimming Areas & Beaches	\$ 145,000
80.4010.3	Property Maintenance	Anderson Pavilion	Anderson Pavilion-Operating	Other Sport & Recreation	\$ 30,000
80.4025.3	Property Maintenance	Beach Buildings General	Beach Buildings General-Operating	Swimming Areas & Beaches	\$ 88,500
80.4041.3	Property Maintenance	Caretakers Cottage (Rental)	Caretaker's Cottage (Rental)-Operating	Civic & Community Centre	\$ 4,000
80.4050.3	Property Maintenance	Civic Centre Building	Civic Centre Building-Operating	Civic & Community Centre	\$ 376,725
80.4110.3	Property Maintenance	Cottesloe Toy Library	Cottesloe Toy Library-Operating	Education	\$ 2,500
80.4122.3	Property Maintenance	Depot Site (Mosman Park)	Depot Site (Mosman Park)-Operating	Other Property And Services	\$ 58,211
80.4135.3	Property Maintenance	The Grove Library	Property Maintenance - The Grove Library - Operating	Libraries	\$ 556,147
80.4140.3	Property Maintenance	North Cottesloe Pre-Primary	North Cottesloe Pre-Primary-Operating	Education	\$ 4,350
80.4180.3	Property Maintenance	Seaview Kindergarten	Seaview Kindergarten-Operating	Education	\$ 6,904
80.4190.3	Property Maintenance	Shine Community Service	Shine Community Service-Operating	Welfare, Aged & Disabled	\$ 8,000
80.9000.3	Property Maintenance	Cottesloe	Operating	Other Sport & Recreation	\$ 42,552
85.9000.3	Road Maintenance	Cottesloe	Operating	Streets, Bridges & Footpath Maintenance	\$ 368,838
90.9000.3	Street Furniture Maintenance	Cottesloe	Operating	Other Community Services	\$ 51,682
91.9000.3	Sculpture and Artwork Maintenance	Cottesloe	Operating	Other Culture	\$ 4,000
95.6125.3	Street Tree Maintenance	Cottesloe	Urban Canopy Program - Perth to Fremantle Stage 3	Streets, Bridges & Footpath Maintenance	\$ 37,500
95.9000.3	Street Tree Maintenance	Cottesloe	Operating	Streets, Bridges & Footpath Maintenance	\$ 656,415

OPERATING BUDGET
PROJECT COSTING - OPERATIONS 2023-2024

Project Code	Project Type	Location	Name	Program	Total
98.6080.740	Waste Management	Foreshore	Waste - General Collection	Waste Management	\$ 285,099
98.9000.620	Waste Management	Cottesloe	Waste - Commercial 660Ltr	Waste Management	\$ 68,000
98.9000.640	Waste Management	Cottesloe	Waste - Commercial Collection	Waste Management	\$ 20,000
98.9000.660	Waste Management	Cottesloe	Waste - Commercial Recycling	Waste Management	\$ 25,000
98.9000.680	Waste Management	Cottesloe	Waste - Domestic 660Ltr Collection	Waste Management	\$ 36,000
98.9000.700	Waste Management	Cottesloe	Waste - Domestic Collection	Waste Management	\$ 141,500
98.9000.720	Waste Management	Cottesloe	Waste - Domestic Recycling	Waste Management	\$ 314,000
98.9000.740	Waste Management	Cottesloe	Waste - General Collection	Waste Management	\$ 177,339
98.9000.780	Waste Management	Cottesloe	Waste - Transfer Station General	Waste Management	\$ 198,000
98.9000.800	Waste Management	Cottesloe	Waste - Transfer Station Green	Waste Management	\$ 8,400
98.9000.810	Waste Management	Cottesloe	Waste - General Public	Waste Management	\$ 210,000
98.9000.831	Waste Management	Cottesloe	Waste Removal Depot	Waste Management	\$ 50,000
98.9000.832	Waste Management	Cottesloe	Waste Removal Green - Mosman Park Depot	Waste Management	\$ 4,000
98.9000.835	Waste Management	Cottesloe	Transfer Station - WMRC - Fixed Fees	Waste Management	\$ 328,435
98.9000.836	Waste Management	Cottesloe	Food Organics Garden Organics (FOGO)	Waste Management	\$ 15,000
98.9000.839	Waste Management	Cottesloe	Valet Service	Waste Management	\$ 150,000
98.9000.1135	Waste Management	Cottesloe	Waste - FOGO Collection	Waste Management	\$ 258,000
98.9000.1136	Waste Management	Cottesloe	Waste - Transfer Station FOGO	Waste Management	\$ 190,000
98.9000.1137	Waste Management	Cottesloe	Waste Rates Separation	Waste Management	\$ 15,000

*Final part of the project code depends upon the nature/type of expenditure, for example:-

- 50 Contractors and consultant services
- 62 Salaries & Wages
- 57 Materials
- 59 Plant
- 63 Utility Costs
- 53 Insurance

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		*	2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
GOVERNANCE - MEMBERS OF COUNCIL						
LOCAL GOVERNMENT ELECTIONS						
Electoral Rolls (per copy; email or paper; not to be used for commercial purposes)			47.27	4.73	52.00	50.00
Owners and Occupiers Roll (per Ward, per copy; email or paper; not to be used for commercial purposes)			14.18	1.42	15.60	15.00
GOVERNANCE - GENERAL						
FREEDOM OF INFORMATION						
Application Fee (in accordance with the <i>Freedom of Information Regulations 1993</i> Section 12(1) (e))		*	30.00	Exempt	30.00	30.00
Non Personal			0.20	Exempt	0.20	0.20
Officer Time - Hourly (Pro Rata)			30.00	Exempt	30.00	30.00
Supervised Access Time - Hourly (Pro Rata)			30.00	Exempt	30.00	30.00
Use of Additional Resources (e.g. hire of equipment)				Actual Cost; GST Exempt		
Photocopying - Officer Time - Hourly (Pro Rata)			30.00	Exempt	30.00	30.00
Transcribing Information - Officer Time - Hourly (Pro Rata)			30.00	Exempt	30.00	30.00
Media Duplication (non-paper media)				Actual Cost; GST Exempt		
Delivery, Packaging and Postage				Actual Cost; GST Exempt		
Advance deposit 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%	Exempt	25%	25%
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%	Exempt	75%	75%

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

84 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$	\$	\$	\$
OFFICIAL DOCUMENTS						
For Planning Documents, see 'Administration Costs' under Planning Services; certain local government information/documents can be inspected or emailed, free of charge, (<i>Local Government Act 1995</i> Sections 5.94 to 5.97) and all public documents are available on the Town's website.						
Official Documents provided on USB or via Email/Dropbox (Officer Time may also be charged)		9.45	0.95	10.40	10.00	
Adopted Annual Budget (per copy printed)		20.73	2.07	22.80	22.00	
Annual Financial Statements (incl. Annual Report; per copy printed)(a pdf copy can be found on the Town's website at no charge)		20.73	2.07	22.80	22.00	
Strategic Community Plan (per copy printed) (a pdf copy can be found on the Town's website at no charge)		28.36	2.84	31.20	30.00	
Council Meeting Papers (a pdf copy can be found on the Town's website at no charge)						
	Full Agenda (per copy printed)	23.64	2.36	26.00	25.00	
	Single Agenda Item (per copy printed)	9.45	0.95	10.40	10.00	
	Full Minutes (per copy printed)	28.36	2.84	31.20	30.00	
	Single Minuted Item (per copy printed)	9.45	0.95	10.40	10.00	
	Audio Recordings - Officer time as per schedule listed under (Governance - General 'Officer time')					

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

85 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
GOVERNANCE - GENERAL - CONTINUED						
Local Laws (per copy, per law)	(a pdf copy can be found on the Town's website at no charge)	4.73	0.47		5.20	5.00
Policy Manual (per copy)	(a pdf copy can be found on the Town's website at no charge)	20.82	2.08		22.90	22.00
SUNDRY DEBTORS						
Sundry Debtors Charges Interest Rate (>35 days)						
All overdue charges on a sundry debtors invoice, except where listed elsewhere under Sundry Debtors (per annum; charged in accordance with Section 6.13 of the <i>Local Government Act 1995</i>)		7%	Exempt		7%	7%
Debt Recovery Charges		Actual Cost; GST Inclusive				
	Payment arrangement fee	0.00	No Charge		0.00	0.00
SUNDRY OFFICE COSTS						
Photocopying/Printing (per copy - each side)						
	Black and White - A4	0.91	0.09		1.00	0.30
	Black and White - A3	1.36	0.14		1.50	0.60
	Colour - A4	1.36	0.14		1.50	0.60
	Colour - A3	1.82	0.18		2.00	1.20
	A2 Plans	3.64	0.36		4.00	3.30
	A1 Plans	7.27	0.73		8.00	4.40
Books for Sale						
	Cottesloe Town of Distinction - Hard Cover	45.45	4.55		50.00	120.00
	Cottesloe Town of Distinction - Soft Cover	22.73	2.27		25.00	55.00
	Heritage of the Pines	18.18	1.82		20.00	20.00
	Beaches, Bush and Riverbanks	18.18	1.82		20.00	20.00
	Not Just A Name	18.18	1.82		20.00	20.00
Town Officer Time (per hour)						
	Managers	186.36	18.64		205.00	200.00
	Officers	162.72	16.27		179.00	175.00
	Outside Staff	140.00	14.00		154.00	150.00
ELECTION SIGNAGE						
	Election Sign License per sign (signs in verge for Local, State and Federal Elections)	4.55	0.45		5.00	5.00

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

86 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		*	2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
GENERAL PURPOSE FUNDING - RATES						
Overdue Interest Rate (>35 days)						
	Rate Charges		7%	Exempt	7%	7%
	ESL		7%	Exempt	7%	7%
Instalment Options						
	Rate Charges (chargeable to all assessments on an Instalment Option)		5.5%	Exempt	5.5%	5.5%
	ESL		5.5%	Exempt	5.5%	5.5%
	Administration Fee - Four Instalments		25.20	Exempt	25.20	24.60
Custom Instalment Agreements						
Interest Rates						
	Rate Charges		7%	Exempt	7%	7%
	ESL		7%	Exempt	7%	7%
	Administration Fee (per agreement, as shown below; per signed agreement)					
		Up to 6 months	0.00	Exempt	0.00	0.00
		Over six and up to twelve months	0.00	Exempt	0.00	0.00
		Over 12 months	0.00	Exempt	0.00	0.00

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

87 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
Rate Debt Collection Fees						
Legal Fees & Debt Recovery Charges (GST status dependent upon fee incurred)		Actual Cost; GST Inclusive			Actual Cost; GST Inclusive	
Debt Paid Confirmation Letter (per Assessment, per enquiry)		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						
All other properties - Financials only		52.00	Exempt		52.00	50.00
All other properties - Orders and Requisitions		156.00	Exempt		156.00	150.00
All other properties - Financials, Orders and Requisitions		198.00	Exempt		198.00	190.00
Rate Book and Ownership Enquiries						
Ownership Enquiries (per assessment, charged for written responses only, per enquiry)						
Adjoining Property Owner Enquiry		23.64	2.36		26.00	25.00
Confirmation of Ownership (provided to Owner only)		49.18	4.92		54.10	52.00
Rate Book (not to be used for commercial purposes, statutory declaration required)						
Standard Rate Book (per copy; for all requests for information from the rate book)						
		Paper	189.09	18.91	208.00	200.00
		Email	47.27	4.73	52.00	50.00
Modifications to Standard Rate Book (including, but not limited to, the preparation of labels and spreadsheets)						
		Hourly Rate	46.55	4.65	51.20	50.00
		Mailing Labels (per page)	1.91	0.19	2.10	2.00

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

88 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
GENERAL PURPOSE FUNDING - RATES - CONTINUED						
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	1.91	0.19		2.10	2.00
	Posted	4.27	0.43		4.70	4.50
	Emailed	1.91	0.19		2.10	2.00
Transaction Listing (per assessment, per enquiry)						
	Over Counter	1.91	0.19		2.10	2.00
	Posted	4.27	0.43		4.70	4.50
	Emailed	1.91	0.19		2.10	2.00
Other Rating Services Charges Interest Rate (>35 days)						
All overdue charges on a rate notice, except where listed elsewhere under Rating Services (per annum;		7%	Exempt		7%	7%
LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL						
DOG REGISTRATION						
Sterilised Dog						
Fees as per <i>Dog Act 1976</i> . 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> . 50% eligible pensioner discount ['pensioner' defined]						
Note: Full discount of license fees applicable for all rescue/shelter dogs after 12 months ownership payable on application to Council (see Council Policy)						
	1 Year	*	20.00	Exempt	20.00	20.00
	1 Year - Owned by Pensioner	*	10.00	Exempt	10.00	10.00
	3 Year	*	42.50	Exempt	42.50	42.50
	3 Year - Owned by Pensioner	*	21.25	Exempt	21.25	21.25
	Lifetime	*	100.00	Exempt	100.00	100.00
	Lifetime - Owned by Pensioner	*	50.00	Exempt	50.00	50.00
Unsterilised Dog						
Fees as per <i>Dog Act 1976</i> . 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> . 50% eligible pensioner discount ['pensioner' defined]						
	1 Year	*	50.00	Exempt	50.00	50.00
	1 Year - Owned by Pensioner	*	25.00	Exempt	25.00	25.00
	3 Year	*	120.00	Exempt	120.00	120.00
	3 Year - Owned by Pensioner	*	60.00	Exempt	60.00	60.00
	Lifetime	*	250.00	Exempt	250.00	250.00
	Lifetime - Owned by Pensioner	*	125.00	Exempt	125.00	125.00
Replacement of Lost Tag			5.20	Exempt	5.20	5.00
Transfer from another Council			5.20	Exempt	5.20	5.00

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

89 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024					
	Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$	\$	\$
LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL - CONTINUED					
Guide Dogs (registered for such purpose)	*	0.00	0.00	0.00	0.00
Application to keep more than two (2) dogs	*	250.00	Exempt	250.00	250.00
CAT REGISTRATION					
Fees as per <i>Cat Act 2011</i> . 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> . 50% eligible pensioner discount [‘pensioner’ defined per Section 6.46 of the <i>Local Government Act 1995</i>]. Only 50% of a fee is charged after 31 May in any year, for that registration year.					
Note: Full discount of license fees applicable for all rescue/shelter dogs after 12 months ownership payable on application to Council (see Council Policy)					
1 Year	*	20.00	Exempt	20.00	20.00
1 Year - Owned by Pensioner	*	10.00	Exempt	10.00	10.00
3 Year	*	42.50	Exempt	42.50	42.50
3 Year - Owned by Pensioner	*	21.25	Exempt	21.25	21.25
Lifetime	*	100.00	Exempt	100.00	100.00
Lifetime - Owned by Pensioner	*	50.00	Exempt	50.00	50.00
Replacement of Lost Tag		5.20	Exempt	5.20	5.00
Transfer from another Council		5.20	Exempt	5.20	5.00
OTHER ANIMAL FEES					
Dog, Cat or Other Animal Impoundment					
Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)		73.00	Exempt	73.00	70.00
Impound Fee		105.00	Exempt	105.00	100.00
Surrender Fee		210.00	Exempt	210.00	200.00
Sustenance Fee (per day or part thereof) charged by Shenton Park Dogs Refuge Home, Cat Haven or Vet		Actual Cost; GST Inclusive			
Inspection of property with declared dangerous dog		125.00	Exempt	125.00	120.00
Small Animal Capture Equipment Hire					
Animal Trap - Bond (per cage; payable on all hire; refundable on return if returned within 2 weeks)		100.00	Exempt	100.00	100.00
Snake Removal					
Removal Fee		94.55	9.45	104.00	100.00

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

90 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
LAW, ORDER & PUBLIC SAFETY - OTHER						
IMPOUNDING						
Abandoned Vehicles						
	Towing Fee (per towed vehicle)			Actual Cost; GST Inclusive		
	Impound Fee (per impounded vehicle)	180.00	18.00	198.00		121.00
	Daily Impound Fee	14.55	1.45	16.00		15.40
Other Goods						
	Collection of Impounded Items - Per Item (including but not limited to surf boards, signs, fishing paraphernalia etc)	63.00	Exempt	63.00		60.00
	Advertising signs (to be decided at the discretion of the officer)	20.00	Exempt	20.00		20.00
	Daily Impound Fee	14.55	1.45	16.00		15.40
PARKING						
	Parking Bay Hire - Half Day Hire (per bay; including 1 off hire)	50.00	5.00	55.00		55.00
	Parking Bay Hire - Full Day Hire (per bay; including 1 off hire)	90.91	9.09	100.00		100.00
	Parking Bay Hire - One week	318.18	31.82	350.00		350.00
	Parking Bay Hire - Not-for-profit	0.00	0.00	0.00		0.00
	Residential Parking Permit	9.09	0.91	10.00		0.00
	Visitor Permit	9.09	0.91	10.00		0.00
	Replacement Residential/Visitors Permit (when requested in writing)	27.27	2.73	30.00		30.00
Fines and Penalties						
	Fees as per Prescribed Offences listed in <i>Town of Cottesloe Parking and Parking Facilities Local Law 2023</i> . GST Exempt.					
Fines Enforcement Registry Fees						
	Fees in accordance with <i>Fines Penalties and Infringements Notice Enforcements Regulations 1994</i>					
	Issuing final demand	*	26.10	Exempt	26.10	25.30
	Preparing enforcement certificate	*	22.20	Exempt	22.20	21.50
	Registration of Infringement notice	*	83.50	Exempt	83.50	81.00
RANGER SERVICES						
	Ranger or Emergency Callout (per callout)		205.00	Exempt	205.00	200.00

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 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
			2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION						
FOOD BUSINESS						
	Notification Fee	*	50.00	Exempt	50.00	50.00
	Exempted Food Premises		0.00	Exempt	0.00	0.00
	Registration Fee	*	50.00	Exempt	50.00	50.00
	Re-inspection Fee		110.00	Exempt	110.00	110.00
Temporary Food Business						
	Notification Fee	*	60.00	Exempt	60.00	60.00
	Exempted Food Premises		0.00	Exempt	0.00	0.00
	Annual Permit Fee		260.00	Exempt	260.00	250.00
	Temporary Food Business (per day)		75.00	Exempt	75.00	70.00
	Not-for-profit		0.00	Exempt	0.00	0.00
Annual Risk Assessment/Inspection Fees (per classification; additional classification means other food businesses in addition to the primary classification)						
	High Risk - Primary Classification		572.00	Exempt	572.00	550.00
	High Risk - Additional Classification		286.00	Exempt	286.00	250.00
	Medium Risk - Primary Classification		510.00	Exempt	510.00	490.00
	Medium Risk - Additional Classification		255.00	Exempt	255.00	250.00
	Low Risk - Primary Classification		260.00	Exempt	260.00	250.00
	Low Risk - Additional Classification		130.00	Exempt	130.00	250.00
	Very Low Risk - Primary Classification		0.00	Exempt	0.00	0.00
	Very Low Risk - Additional Classification		0.00	Exempt	0.00	0.00
Application for Approval to Construct, Establish, Alter or Upgrade of Food Premises (including one off notification fee)						
	High/Medium Risk	*	545.00	Exempt	545.00	545.00
	Low Risk	*	245.00	Exempt	245.00	245.00
	Very Low Risk		0.00	Exempt	0.00	0.00
Street Trader Permit						
	Application Fee		100.00	Exempt	100.00	97.00
	Weekly Fee (or part thereof)		210.00	Exempt	210.00	200.00
	Monthly Fee (or part thereof)		420.00	Exempt	420.00	400.00
	Annual Fee - all areas (an area less than or equal to 10m ²)		945.00	Exempt	945.00	900.00
	Transfer of Licence		62.50	Exempt	62.50	60.00
Stall Holder (Excluding Food Stall)						
	Issuing Fee		100.00	Exempt	100.00	95.00
	Daily Fee (or part thereof)		60.00	Exempt	60.00	60.00
	Weekly Fee (or part thereof)		200.00	Exempt	200.00	200.00
	By or in association with a local club (per week or part thereof)		35.00	Exempt	35.00	30.00
	By or in association with a charity organisation		0.00	Exempt	0.00	0.00

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

92 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		*	2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION - CONTINUED						
Outdoor Dining						
	Application Fee		100.00	Exempt	100.00	100.00
	Renewal Fee		100.00	Exempt	100.00	90.00
	Transfer Fee		100.00	Exempt	100.00	90.00
	Annual Fee (all areas per m ² ; per annum or part thereof)		104.00	Exempt	104.00	100.00
Foreshore area						
	Application Fee		165.00	Exempt	165.00	165.00
	Renewal Fee		100.00	Exempt	100.00	90.00
	Transfer Fee		100.00	Exempt	100.00	90.00
	Annual Fee (all areas per m ² ; per annum or part thereof)		130.00	Exempt	130.00	130.00
NEW						
	Parklets					
	Application Fee		90.91	9.09	100	N/A
	Annual Fee (all areas per m ² ; per annum or part thereof)		118.18	11.82	130	N/A
Health (Public Buildings) Regulations 1992 (per Regulation 9)						
	Construction/Alteration of a Public Building - Fee equal to the actual cost of considering an application (maximum fee shown)	*	871.00	Exempt	871.00	871.00
Annual Risk Assessment - Public Buildings						
	High Risk		310.00	Exempt	310.00	300.00
	Medium Risk		210.00	Exempt	210.00	200.00
	Low Risk		110.00	Exempt	110.00	100.00

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

93 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
Temporary Health (Public Buildings) Regulations 1992 - Events						
	Statutory fee, includes assessment of management plans					
	<500 people	220.00	Exempt		220.00	200.00
	>500 to <1000 people	330.00	Exempt		330.00	300.00
	>1000 to <3000 people	660.00	Exempt		660.00	600.00
	>3000 people	1,375.00	Exempt		1,375.00	1,250.00
Liquor Licensing						
	Liquor Control Act 1988, Section 39 Certificate (ETP)	100.00	Exempt		100.00	97.00
	Liquor Control Act 1988, Section 55 Certificate (ETP)	100.00	Exempt		100.00	97.00
Noise Monitoring Requests						
	Non-complying event application fee [Regulation 18(6) - EPA Noise Regulations] per application	*	1,000.00	Exempt	1,000.00	1,000.00
	Late event application fee [Regulation 18(7B) - EPA Noise Regulations] per application	*	250.00	Exempt	250.00	250.00
	Noise monitoring fee [Regulation 18(8) - EPA Noise Regulations] per hour per event	*	90.91	9.09	100.00	100.00
	Out of Hours application fee Regulation 13 - Environmental Protection (Noise Regulations)1997 - per application		100.00	Exempt	100.00	97.00
	Assessment Fee per hour	0.00	0.00		0.00	0.00
Skin Penetration Premises						
	Application Fee	100.00	Exempt		100.00	100.00
	Annual Assessment Fee	156.00	Exempt		156.00	150.00

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

94 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		*	2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION - CONTINUED						
Food/Water Sampling Requests (GST Inclusive)						
	Collection of Samples (per hour or part thereof)		162.72	16.27	179.00	175.00
	Standard Chemical Analysis		Actual Cost GST Inclusive + 10% Administration Fee			
	Brief Chemical Analysis		Actual Cost GST Inclusive + 10% Administration Fee			
	Bacteriological Sampling Results		Actual Cost GST Inclusive + 10% Administration Fee			
Aquatic Facilities Annual Sampling Fee						
	Annual Sampling Fee		655.20	Exempt	655.20	630.00
	Re-sampling for non-compliant results		57.20	Exempt	57.20	55.00
Inspections/Reports/Certificates						
	Re-issue of certificates, permits or registrations		46.80	Exempt	46.80	45.00
	Settlement report without inspection		78.00	Exempt	78.00	75.00
	Settlement report with inspection		182.00	Exempt	182.00	175.00
	Miscellaneous Reports		78.00	Exempt	78.00	75.00
	Miscellaneous Inspections		182.00	Exempt	182.00	175.00
Other						
	Food Safety Pack		Actual Cost GST Inclusive			132.00
	Lodging House Registration	*	200.00	Exempt	200.00	200.00
	Lodging Houses (\$6 per bed, minimum fee shown)	*	200.00	Exempt	200.00	200.00
	Offensive Trades [per Health (Offensive Trades Fees) Regulations 1976]	*	200.00	Exempt	200.00	200.00
	Morgue Registration	*	200.00	Exempt	200.00	200.00
	Application for Asbestos Removal and Assessment of associated Management Plan		100.00	Exempt	100.00	100.00
HEALTH - PREVENTIVE SERVICES - PEST CONTROL						
BAITING						
	Rodent Bait Inspection (Demolition)		0.00	Exempt	0.00	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

95 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024	Statutory	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
	*				
		2023-2024	2023-2024	2023-2024	2022-2023
	\$	\$	\$	\$	
COMMUNITY AMENITIES - SANITATION					
Levied under the Local Government Act 1995, Waste Avoidance and Resource Recovery Act 2007 and Health Act 1911.					
HOUSEHOLD REFUSE					
Domestic/Residential Premises					
Additional Bin/Collection - 1x 120L general waste bin (annually; pro-rata; fortnightly collection)		200.00	Exempt	200.00	200.00
Additional Bin/Collection - 1x 660L general waste bin (annually; pro-rata; weekly collection)		2,010.00	Exempt	2,010.00	2,000.00
Additional Bin/Collection - 1x 240L recycling bin (annually; pro rata; fortnightly collection)		110.00	Exempt	110.00	110.00
Additional Bin/Collection - 1 x 240L FOGO (food organics garden organics)/green waste bin (annually; pro rata; weekly collection)		250.00	Exempt	250.00	300.00
Supply of Additional Bin - 120L general waste bin		70.00	Exempt	70.00	70.00
Supply of Additional Bin - 240L recycling bin		75.00	Exempt	75.00	60.00
Supply of Additional Bin - 240L FOGO (food organics garden organics)/waste bin		75.00	Exempt	75.00	60.00
One off additional general waste collection 120L - per bin		40.00	Exempt	40.00	50.00
One off additional recycling collection 240L - per bin		30.00	Exempt	30.00	30.00
One off additional FOGO/green waste collection - per bin		35.00	Exempt	35.00	30.00
Standard 3-bin service (non-rated properties) annual fee (120L general plus 240L recycle fortnightly, and 240L FOGO weekly)		560.00	Exempt	560.00	572.00
Contaminated bin return fee		40.00	Exempt	40.00	40.00
Commercial/Industrial Premises					
240L general waste bin (annually; per bin; weekly collection)		500.00	Exempt	500.00	500.00
660L general waste bin (annually; per bin; weekly collection)		2,240.00	Exempt	2,240.00	2,000.00
240L recycling bin (annually; per bin; fortnightly collection)		143.00	Exempt	143.00	141.00
240L recycling bin (annually; per bin; weekly collection)		286.00	Exempt	286.00	282.00
240L green waste bin (annually; per bin; fortnightly collection)		165.00	Exempt	165.00	165.00
Additional Bin/Collection - 1x 240L general waste bin (once off; service charge only)		50.00	Exempt	50.00	50.00
Additional Bin/Collection - 1x 240L recycling bin (once off; service charge only)		50.00	Exempt	50.00	50.00
Additional Bin/Collection - 1x 660L general waste/recycling bin (once off; service charge only)		85.00	Exempt	85.00	70.00
Delivery and Pick Up of Additional Bins (per bin)		25.00	Exempt	25.00	25.00
Charge to Empty Contaminated Bin (per bin)		85.00	Exempt	85.00	80.00

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

96 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
Other						
	Replacement of Lost, Stolen or Damaged 120L Bin (per bin; domestic and commercial)	63.64	6.36		70.00	70.00
	Replacement of Lost, Stolen or Damaged 240L Bin (per bin; domestic and commercial)	68.18	6.82		75.00	60.00
	Replacement of Lost, Stolen or Damaged 660L Bin (per bin; domestic and commercial)	431.82	43.18		475.00	440.00
	Bin Repair (per bin; domestic and commercial)	24.55	2.45		27.00	25.00
	Green Waste Bags (per bag)	3.18	0.32		3.50	3.50
	Roll of 75 compostable liners	4.55	0.45		5.00	5.00
	Kitchen Caddy	13.64	1.36		15.00	20.00
	Additional mattress collection (through Verge Valet)	59.09	5.91		65.00	60.00
	Subsidised residential 120L general waste collection (medical waste etc.) collected same day as 1st bin (annual fee, fortnightly collection)	170.00	Exempt		170.00	170.00
Event Bins	240L general and 240L recycling bin (PAIR), including bin delivery and servicing once	72.73	7.27		80.00	80.00
	240L general bin - additional servicing	36.36	3.64		40.00	40.00
	240L recycling bin - additional servicing	27.27	2.73		30.00	30.00
	240L FOGO Bin - one off servicing	36.36	3.64		40.00	40.00
Additional Bins (Short Term Use)						
	Cost of delivery	22.73	2.27		25.00	25.00
	Cost of pick up	22.73	2.27		25.00	25.00

COMMUNITY AMENITIES - SANITATION - CONTINUED

Tip Passes

Tip passes issued from the Town of Cottesloe Office are available for seniors, pensioners and disabled residents ONLY. Seniors, pensioners and disabled residents are entitled to 2x Green Waste Passes and 2x General Waste Passes per financial year. Passes cannot be exchanged and cannot be re-issued if lost.

Bulk Waste and Green Waste

Fees are paid at West Metro Recycling Centre (WMRC) gate. Fees as listed by WMRC. Enquiries to WMRC.

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 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
			2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
COMMUNITY AMENITIES - SEWERAGE						
WASTE WATER DISPOSAL SYSTEMS						
	Application to Construct Grey Water System	*	120.00	Exempt	120.00	120.00
	Permit to use Grey Water System (including inspection)	*	120.00	Exempt	120.00	120.00
	Application to construct Septic Tank System/ATU System	*	120.00	Exempt	120.00	120.00
	Permit to use Septic Tank System/ATU System	*	120.00	Exempt	120.00	120.00
	With local government report	*	60.00	Exempt	60.00	60.00
COMMUNITY AMENITIES - TOWN PLANNING AND REGIONAL DEVELOPMENT						
PLANNING						
Planning Approval (Based on Estimated Cost, GST exclusive, of Proposed Development)						
	\$0 to \$50,000	*	147.00	Exempt	147.00	147.00
	\$50,001 to \$500,000	*			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	
	\$2,500,001 to \$5,000,000	*			\$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	
	\$21,500,001 and above	*	34,196.00	Exempt	34,196.00	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	
	Determining an application to amend or cancel development approval (per Planning and Development Act 2005)	*	295.00	Exempt	295.00	295.00
	Issue of Written Planning Advice		68.18	6.82	75.00	75.00
	Development Application Exemption	*	295.00	Exempt	295.00	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	
	6 to 100 lots	*			\$981+ \$43.50 per lot in excess of 5 lots	
	In excess of 100 lots (capped at 100 lots)	*	5,113.50	Exempt	5,113.50	5,113.50

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 2023 - 2024	Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$	\$	\$
COMMUNITY AMENITIES - TOWN PLANNING AND REGIONAL DEVELOPMENT - CONTINUED					
Change of use, or alteration or extension or change of non-conforming use (per Planning and Development Regulations 2009 Part 7)					
Application Fee	*	295.00	Exempt	295.00	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	
Home Occupation and Home Business					
Application Fee	*	222.00	Exempt	222.00	222.00
Renewal Fee	*	73.00	Exempt	73.00	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	
Subdivision Clearances					
Not more than 5 lots	*	70.00	Exempt	70.00	73.00
More than 5 lots but not more than 195 lots	*			\$73 for the first 5 lots; \$35 per each additional lot	
More than 195 lots	*	7,393.00	Exempt	7,393.00	7,393.00

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 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
COMMUNITY AMENITIES - TOWN PLANNING AND REGIONAL DEVELOPMENT - CONTINUED						
Scheme Amendments						
Scheme amendments, structure plans, activity centre plans and local development plans in accordance with Planning and Development Regulations 2009 Section 48 and 49.						
	Cost of Amendments					
	Copy of Scheme Text - Consolidated (per scheme text)	50.00		Exempt	50.00	45.00
	Copy of Scheme Map - Colour (as per invoice)		Actual Cost	Exempt	Actual Cost	Actual Cost
Liquor Licensing						
	Liquor Control Act 1988, Section 40 Certificate	100.00		Exempt	100.00	50.00
	* see also Health - Preventive Services - Administration and Inspection 'Liquor Licensing'					
Plan Search (please refer to Economic Services - Building Control 'Plan Search')						
Other (for other costs please refer to the appropriate section of the Planning and Development Act 2005)						

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

100 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
			2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
RECREATION AND CULTURE						
<p>Refer to Event/Facility Classification Policy regarding how events held at Town of Cottesloe facilities are classified and the appropriate fees charged. Refer to conditions of use for details of a Town approved wedding or for external contracted company wedding All application for all venues are subject to approval.</p>						
CANCELLATION FEES						
For all bookings; at Officer discretion						
	No cancellation fees are to be charged for bookings cancelled within 7 days of the original booking date				100% refund	
	Cancellation Fee - for all bookings cancelled after 7 days of the booking day and up until 120 days prior to the event				75% refund	
	Cancellation Fee - within 119 days -90 days prior to the event				50% refund	
	Cancellation Fee-within 89-60 days of the event				25% refund	
	Cancellation Fee - within 60 days of event				No refund	
AMENDMENT FEE						
	Any amendment to any booking after 7 calendar days of booking, will be charged a minimum amendment fee of 1 hour venue				1 hour venue hire fee	
KEY BOND						
	Key Bond (payable when a key is issued for access to booking spaces)		250.00	Exempt	250.00	200.00
FALSE FIRE ALARM FEE						
	Any Council Property		836.36	83.64	920.00	920.00

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

101 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		*	2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
PHOTO/FILM PERMITS						
Subject to approval.						
All locations - min 90 minute bookings						
Civic Centre bookings subject to one-the-day venue availability (no specific location permitted)						
Charity	First 90 minutes		0.00	Exempt	0.00	Exempt
Charity	Per hour thereafter		0.00	Exempt	0.00	Exempt
Education	First 90 minutes		0.00	Exempt	0.00	Exempt
Education	Per hour thereafter		0.00	Exempt	0.00	Exempt
Community	First 90 minutes		44.55	4.45	49.00	47.25
Community	Per hour thereafter		30.00	3.00	33.00	31.50
Weddings	First 90 minutes		186.36	18.64	205.00	197.25
Weddings	Per hour thereafter		124.55	12.45	137.00	131.50
Commercial/ Tourism	First 90 minutes		186.36	18.64	205.00	197.25
Commercial/ Tourism	Per hour thereafter		124.55	12.45	137.00	131.50
Commercial/ Tourism	Daily Rate		909.09	90.91	1,000.00	N/A
PHOTO/FILM PERMITS - Application fee						
Commercial/ Tourism	Application Fee		159.09	15.91	175.00	150.00
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/ Personal Training class - per hour - Indoor/Outdoor		38.18	3.82	42.00	22.00
PUBLIC HIRE						
Subject to terms and conditions and subject to approval. Events including but not limited to children's birthday parties, small events with entertainment hire etc. 0 to <500 people depending on venue limit.						
PUBLIC HIRE - VENUE BONDS - All venues						
Payable on booking. Exclude "Special Events"						
	Charity Bond		200.00	Exempt	200.00	200.00
	Education Bond		500.00	Exempt	500.00	500.00
	Community Bond		500.00	Exempt	500.00	500.00
	Tourism Bond		500.00	Exempt	500.00	500.00
	Commercial/ Tourism Bond		1,000.00	Exempt	1,000.00	1,000.00
	Piano Bond		200.00	Exempt	200.00	200.00
	Wedding Bond		1,000.00	Exempt	1,000.00	1,000.00

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

102 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		*				
		2023-2024	2023-2024	2023-2024	2022-2023	
		\$	\$	\$	\$	
PUBLIC HIRE - CIVIC CENTRE - War Memorial Hall Only						
(Up to 80 people; basic kitchen use, bathrooms, 60 plastic chairs and miscellaneous equipment included in hire cost)						
(See conditions of use for details of a Town approved wedding or for external contracted company wedding)						
Charity Hire	Hourly	0.00	Exempt	0.00	0.00	
Education Hire	Full Day (8 hour period)	0.00	Exempt	0.00	0.00	
Education Hire	Hourly	0.00	Exempt	0.00	0.00	
Community Room Hire	Full Day (8 hour period)	354.55	35.45	390.00	378.00	
Community Room Hire	Hourly	59.09	5.91	65.00	63.00	
Commercial/ Tourism Room Hire	Full Day (8 hour period)	681.82	68.18	750.00	504.00	
Commercial/ Tourism Room Hire	Hourly	81.82	8.18	90.00	84.00	
Wedding	Hourly (minumum 3 hours)	290.91	29.09	320.00	305.00	
Wet Weather Back-Up	Only available if other venues have been booked for a min of 3hrs.	290.91	29.09	320.00	100.00	
PUBLIC HIRE - CIVIC CENTRE - Lounge Only						
(Up to 40 people; basic kitchen use, bathrooms and miscellaneous equipment included in hire cost)						
(See conditions of use for details of a Town approved wedding or for external contracted company wedding)						
Charity Hire	Hourly	0.00	Exempt	0.00	0.00	
Education Hire	Hourly	0.00	Exempt	0.00	0.00	
Education Hire	Full Day (8 hour period)	0.00	Exempt	0.00	0.00	
Community Room Hire	Hourly	50.00	5.00	55.00	315.00	
Community Room Hire	Full Day (8 hour period)	295.45	29.55	325.00	52.50	
Commercial/ Tourism Room Hire	Hourly	59.09	5.91	65.00	380.00	
Commercial/ Tourism Room Hire	Full Day (8 hour period)	363.64	36.36	400.00	63.00	
Wedding	Hourly (minumum 3 hours)	113.64	11.36	125.00	305.00	
Wet Weather Back-Up	Only available if other venues have been booked for a min of 3hrs.	290.91	29.09	320.00	100.00	
PUBLIC HIRE - 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)						
(See conditions of use for details of a Town approved wedding or for external contracted company wedding)						
Charity Hire	Hourly	0.00	Exempt	0.00	0.00	
Education Hire	Full Day (8 hour period)	0.00	Exempt	0.00	0.00	
Education Hire	Hourly	0.00	Exempt	0.00	0.00	
Community Room Hire	Full Day (8 hour period)	454.55	45.45	500.00	0.00	
Community Room Hire	Hourly	77.27	7.73	85.00	0.00	
Commercial/ Tourism Room Hire	Full Day (8 hour period)	909.09	90.91	1,000.00	0.00	
Commercial/ Tourism Room Hire	Hourly	159.09	15.91	175.00	0.00	
Wedding	Hourly (minumum 3 hours)	363.64	36.36	400.00	0.00	
Wet Weather Back-Up	Only available if other venues have been booked for a min of 3hrs.	454.55	45.45	500.00	0.00	

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

103 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2022-2023	
		\$	\$	\$	\$	
PUBLIC HIRE - CIVIC CENTRE - Lesser Hall						
(Up to 120 people inclusive of kitchen/bathrooms and miscellaneous equipment; no external catering)						
(See conditions of use for details of a Town approved wedding or for external contracted company wedding)						
Charity Hire	Hourly	0.00	Exempt	0.00	0.00	
Education Hire	Full Day (8 hour period)	0.00	Exempt	0.00	0.00	
Education Hire	Hourly	0.00	Exempt	0.00	Exempt	
Community Room Hire	Full Day (8 hour period)	181.82	18.18	200.00	190.00	
Community Room Hire	Hourly	30.91	3.09	34.00	32.00	
Commercial/ Tourism Room Hire	Full Day (8 hour period)	242.73	24.27	267.00	255.00	
Commercial/ Tourism Room Hire	Hourly	40.00	4.00	44.00	42.00	
Wedding	Hourly (minumum 3 hours)	290.91	29.09	320.00	305.00	
Wet Weather Back Up	Only available if other venues have been booked for a min of 3hrs.	113.64	11.36	125.00	100.00	
PUBLIC HIRE - Civic Gardens						
(See conditions of use for details of a Town approved wedding or for external contracted company wedding)						
Classifications as per Council Policy						
PUBLIC HIRE - Civic Gardens - Main Lawn						
Charity Hire	Hourly	0.00	Exempt	0.00	0.00	
Education Hire	Full Day (8 hour period)	0.00	Exempt	0.00	0.00	
Education Hire	Hourly	0.00	Exempt	0.00	0.00	
Community Hire	Full Day (8 hour period)	363.64	36.36	400.00	380.00	
Community Hire	Hourly	59.09	5.91	65.00	63.00	
Commercial/ Tourism Hire	Full Day (8 hour period)	909.09	90.91	1,000.00	725.00	
Commercial/ Tourism Hire	Hourly	115.45	11.55	127.00	121.00	
Wedding	Hourly (minumum 3 hours)	318.18	31.82	350.00	305.00	

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

104 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
PUBLIC HIRE - Civic Gardens - Other Lawns						
Includes Sunken Lawn, Lower Lawn, Secret Garden/Playground, Rotunda. Excludes Main Lawn						
Charity Hire	Hourly	0.00	Exempt	0.00	0.00	0.00
Education Hire	Full Day (8 hour period)	0.00	Exempt	0.00	0.00	0.00
Education Hire	Hourly	0.00	Exempt	0.00	0.00	0.00
Community Hire	Full Day (8 hour period)	236.36	23.64	260.00	250.00	250.00
Community Hire	Hourly	40.00	4.00	44.00	42.00	42.00
Commercial/ Tourism Hire	Full Day (8 hour period)	454.55	45.45	500.00	475.00	475.00
Commercial/ Tourism Hire	Hourly	74.55	7.45	82.00	78.00	78.00
Wedding	Hourly (minumum 3 hours)	290.91	29.09	320.00	305.00	305.00
PUBLIC HIRE - BEACHES AND OTHER RESERVES - Beaches						
(Cottesloe Main Beach, North Cottesloe Beach, South Cottesloe Beach (Isolators/ The Cove), etc)						
Charity Hire	Hourly	0.00	Exempt	0.00	0.00	0.00
Education Hire	Full Day (8 hour period)	0.00	Exempt	0.00	0.00	0.00
Education Hire	Hourly	0.00	Exempt	0.00	0.00	0.00
Community Hire	Full Day (8 hour period)	436.36	43.64	480.00	480.00	480.00
Community Hire	Hourly	80.00	8.00	88.00	84.00	84.00
Commercial/ Tourism Hire	Full Day (8 hour period)	704.55	70.45	775.00	750.00	750.00
Commercial/ Tourism Hire	Hourly	125.45	12.55	138.00	131.50	131.50
Wedding	Hourly (minumum 3 hours)	290.91	29.09	320.00	305.00	305.00
PUBLIC HIRE - BEACHES AND OTHER RESERVES - Other Reserves						
(Cottesloe Oval [includes access to toilets], Grant Marine Park, Jasper Green Reserve, Andrews Place etc)						
Charity Hire	Hourly	0.00	Exempt	0.00	0.00	0.00
Education Hire	Full Day (8 hour period)	0.00	Exempt	0.00	0.00	0.00
Education Hire	Hourly	0.00	Exempt	0.00	0.00	0.00
Community Hire	Full Day (8 hour period)	109.09	10.91	120.00	120.00	120.00
Community Hire	Hourly	19.09	1.91	21.00	21.00	21.00
Commercial/ Tourism Hire	Full Day (8 hour period)	218.18	21.82	240.00	240.00	240.00
Commercial/ Tourism Hire	Hourly	40.00	4.00	44.00	42.00	42.00
Wedding	Hourly (minumum 3 hours)	290.91	29.09	320.00	305.00	305.00

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

105 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		*	2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
SPECIAL EVENTS						
(Large events as defined by Outdoor Concerts and Large Events Policy) 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.						
SPECIAL EVENTS - Civic Centre - Bonds						
Payable on all event applications, at time of application; as per Council Policy						
See 'Public Hire - Civic Centre'						
	Charity Bond		500.00	Exempt	500.00	500.00
	Education Bond <1000 people		500.00	Exempt	500.00	500.00
	Education Bond >1000 to <3000 people		500.00	Exempt	500.00	500.00
	Community Bond <1000 people		750.00	Exempt	750.00	750.00
	Community Bond >1000 to <3000 people		1,000.00	Exempt	1,000.00	1,000.00
	Commercial/ Tourism Bond <1000 people		1,000.00	Exempt	1,000.00	1,000.00
	Commercial/ Tourism Bond >1000 to <2000 people		2,000.00	Exempt	2,000.00	2,000.00
	Commercial/ Tourism Bond >2000 to <3000 people		3,000.00	Exempt	3,000.00	3,000.00
	Commercial/ Tourism Bond >3000 to <5000 people		5,000.00	Exempt	5,000.00	5,000.00
	Commercial/ Tourism Bond >5000 people		10,000.00	Exempt	10,000.00	10,000.00
SPECIAL EVENTS - Civic Centre - Hire Fees						
As per Council Policy						
	Charity Hire Full Day Hire (8 hour period)		0.00	Exempt	0.00	0.00
	Education Hire <1000 people - Full Day (8 hour period)		0.00	Exempt	0.00	0.00
	Education Hire >1000 to <3000 people - Full Day (8 hour period)		0.00	Exempt	0.00	0.00
	Education Hire >3000 people - Full Day (8 hour period)		0.00	Exempt	0.00	0.00
	Community Hire <1000 people - Full Day (8 hour period)		527.27	52.73	580.00	580.00
	Community Hire >1000 to <3000 people - Full Day (8 hour period)		1,054.55	105.45	1,160.00	1,160.00
	Community Hire >3000 people - Full Day (8 hour period)		2,386.36	238.64	2,625.00	2,625.00
	Commercial/ Tourism Hire <1000 people - Full Day (8 hour period)		3,018.18	301.82	3,320.00	3,320.00
	Commercial/ Tourism Hire >1000 to <3000 people - Full Day (8 hour period)		10,000.00	1,000.00	11,000.00	11,000.00
	Commercial/ Tourism Hire >3000 to <5000 people - Full Day (8 hour period)		15,018.18	1,501.82	16,520.00	16,520.00
	Commercial/ Tourism Hire >5000 to <7000 people - Full Day (8 hour period)		20,000.00	2,000.00	22,000.00	22,000.00
	Commercial/ Tourism Hire >7000 people - Full Day (8 hour period)		20,000.00	2,000.00	22,000.00	22,000.00

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 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
SPECIAL EVENTS - BEACHES AND OTHER RESERVES						
Large events as defined by Outdoor Concerts and Large Events Policy. 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.						
For <500 see 'Public Hire - Beaches and Other Reserves'						
SPECIAL EVENTS - BEACHES AND OTHER RESERVES - Bonds						
Payable on all event applications, at time of application; as per Council Policy						
Charity Bond		500.00	Exempt		500.00	500.00
Education Bond <1000 people		500.00	Exempt		500.00	500.00
Education Bond >1000 to <3000 people		500.00	Exempt		500.00	500.00
Community Bond <1000 people		750.00	Exempt		750.00	750.00
Community Bond >1000 to <3000 people		1,000.00	Exempt		1,000.00	1,000.00
Commercial/ Tourism Bond <1000 people		1,000.00	Exempt		1,000.00	1,000.00
Commercial/ Tourism Bond >1000 to <3000 people		2,000.00	Exempt		2,000.00	2,000.00
Commercial/ Tourism Bond >3000 to <5000 people		3,000.00	Exempt		3,000.00	3,000.00
Commercial/ Tourism Bond >5000 to <7000 people		20,000.00	Exempt		20,000.00	10,000.00
Commercial/ Tourism Bond >7000 people		20,000.00	Exempt		20,000.00	10,000.00
SPECIAL EVENTS - BEACHES AND OTHER RESERVES - Hire fees						
As per Council Policy						
Charity Hire	Full Day Hire (8 hour period)	0.00	Exempt		0.00	0.00
Education Hire	<1000 people - Full Day (8 hour period)	0.00	Exempt		0.00	0.00
Education Hire	>1000 to <3000 people - Full Day (8 hour period)	0.00	Exempt		0.00	0.00
Community Hire	<500 people - Full Day (8 hour period)	47.27	4.73		52.00	50.00
Community Hire	>500 to <1000 people - Full Day (8 hour period)	545.45	54.55		600.00	577.50
Community Hire	>1000 to <3000 people - Full Day (8 hour period)	1,090.91	109.09		1,200.00	1,155.00
Commercial Hire	<1000	5,181.82	518.18		5,700.00	5,500.00
Commercial Hire	>1000 to 2000	10,400.00	1,040.00		11,440.00	11,000.00
Commercial Hire	>2000 to 3000	15,600.00	1,560.00		17,160.00	16,500.00
Commercial Hire	>3000 to 5000	20,800.00	2,080.00		22,880.00	22,000.00
Commercial Hire	>5000 to 7000	26,000.00	2,600.00		28,600.00	27,500.00
Commercial Hire	>7000	26,000.00	2,600.00		28,600.00	27,500.00
SPECIAL EVENTS - BEACHES AND OTHER RESERVES - Application Fees						
As per Council Policy						
Charity Hire	Event Application Fee	0.00	Exempt		0.00	0.00
Education Hire	Event Application Fee	0.00	Exempt		0.00	0.00
Community Hire	Event Application Fee	45.45	4.55		50.00	50.00
Commercial Hire	Event Application Fee	227.27	22.73		250.00	250.00
SPECIAL EVENTS - Bump-in / Bump-out						
For events with >3000 people						
	Per day	1,090.91	109.09		1,200.00	N/A
	Hourly	136.36	13.64		150.00	N/A

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 2023 - 2024		Statutory	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		*	2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
ECONOMIC SERVICES - BUILDING CONTROL						
BUILDING SERVICES						
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.						
Building Application - Certified						
	Class 1 or Class 10 building	*	0.19% value of works - minimum fee \$110.00 GST Exempt			
	Class 2 - 9 building	*	0.09% value of works - minimum fee \$110.00 GST Exempt			
Building Application - Uncertified						
	Class 1 or Class 10 building	*	0.32% value of works - minimum fee \$110.00 GST Exempt			
Building Approval Certificates						
	Building approval - extend effective time	*	110.00	Exempt	110.00	110.00
	Occupancy permit for completed building	*	110.00	Exempt	110.00	110.00
	Occupancy permit for registration of strata scheme	*	110.00	Exempt	110.00	110.00
	Occupancy permit for Plan of re-subdivision	*	110.00	Exempt	110.00	110.00
	Modify occupancy permit for temporary additional use of building	*	110.00	Exempt	110.00	110.00
	Replacement occupancy permit - existing building	*	110.00	Exempt	110.00	110.00
	Replacement occupancy permit - permanent change of a buildings classification or use	*	110.00	Exempt	110.00	110.00
	Temporary occupancy permit - incomplete building	*	110.00	Exempt	110.00	110.00
	Occupancy permit - building with unauthorised work	*	0.38% value of works - minimum fee \$110.00 GST Exempt			
Retrospective Approvals						
	Occupancy permit - extend effective time	*	110.00	Exempt	110.00	110.00
	Class 1 or Class 10 building - unauthorised work	*	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 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)	110.00
	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)	110.00
BCITF Levy Fees						
	Demolition approval - extend effective time	*	110.00	Exempt	110.00	110.00
	For works valued at more than \$20,000	*	0.2% of work value			
	For works valued at \$20,000 or under	*	Exempt			

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 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
			2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
ECONOMIC SERVICES - BUILDING CONTROL - CONTINUED						
BSL Levy Fees						
	Building permit for \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
	Building Permit over \$45,000 work value	*			0.137% of work value	
	Demolition permit for \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
	Demolition permit over \$45,000 work value	*			0.137% of work value	
	Occupancy permit for \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
	Occupancy permit over \$45,000 work value	*			0.274% of work value	
	Building Approval Certificate for \$45,000 work value or less	*	123.30	Exempt	123.30	123.30
	Building Approval Certificate over \$45,000 work value	*			0.274% of work value	
	Unauthorised building work \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
	Unauthorised building work over \$45,000 work value	*			0.274% of work value	
Certificate of Design Compliance	Class 2 to Class 9 where the value of works is less that \$150,000	*	270.00	Exempt	270.00	270.00
	Class 2 to Class 9 where the value of works is between \$150,000 and \$500,000	*			\$270 + 0.15% for every \$1 in excess of \$150,000	
	Class 2 to Class 9 where the value of works is between \$500,001 and \$1,000,000	*			\$795 + 0.12% for every \$1 in excess of \$500,000	
	Class 2 to Class 9 where the value of works is greater than \$1,000,000	*			\$1,395 + 0.1% for every \$1 in excess of \$1,000,000	
	Class 1 and 10 Buildings	*			0.099% of work value	
Uncertified Application (Assessment)	All Classes of Buildings		270.00	Exempt	270.00	270.00
Other Fees	Local Government approval of battery powered smoke alarms	*	179.40	Exempt	179.40	179.40
	Amended Building Plans (per amendment)	*	110.00	Exempt	110.00	97.70
	Replacement Building Permit for an existing building	*	110.00	Exempt	110.00	97.70
	Transfer of Building Licence to another builder	*	110.00	Exempt	110.00	97.70
	Deposit materials on verge application fee		110.00	Exempt	110.00	100.00
	Deposit materials on verge (per m ² per month)	*	1.00	Exempt	1.00	1.00
	Application for Work Zone Permit (maximum of 14 days)		110.00	Exempt	110.00	100.00
	Work Zone Permit - Half Day		60.00	Exempt	60.00	55.00
	Work Zone Permit Extension Fee (maximum additional 14 days)		70.00	Exempt	70.00	66.00
	Work Zone Permit Re-issue		30.00	Exempt	30.00	30.00
	Work Zone Permit Bond (officer discretion)		1,000.00	Exempt	1,000.00	1,000.00
Parking Bay Hire (listed under Law , Order & Public Safety - Other - Parking)						
Signs and Hoardings (Planning and Building approval required; refer to individual section for appropriate charges)	Sign Licence Application		100.00	Exempt	100.00	100.00
	Unauthorised signs (upon conviction; not to exceed)	*	200.00	Exempt	200.00	200.00
	Daily penalty for breach (not to exceed)	*	50.00	Exempt	50.00	50.00
	Impounded signs		62.50	Exempt	62.50	100.00

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 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
			2023-2024	2023-2024	2023-2024	2022-2023
			\$	\$	\$	\$
ECONOMIC SERVICES - BUILDING CONTROL - CONTINUED						
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)						
			35.00	Exempt	35.00	30.00
	Initial Inspection/Start-up	*	150.00	Exempt	150.00	150.00
	Inspection on Request	*	110.00	Exempt	110.00	100.00
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		100.00	Exempt	100.00	100.00
Infrastructure Bond (cost to be decided at the discretion of the officer; refundable when bond refund request submitted subject to inspection)						
	Class 10 Building	*	1,000.00	Exempt	1,000.00	1,000.00
	Class 2-9 Building	*	1,500.00	Exempt	1,500.00	1,500.00
	Class 1 Building (Residential Building)	*	1,500.00	Exempt	1,500.00	1,500.00
	Swimming Pool	*	1,500.00	Exempt	1,500.00	1,500.00
	Demolition	*	1,500.00	Exempt	1,500.00	1,500.00
	Pre and Post Inspection	*	300.00	Exempt	300.00	280.00

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

110 of 111

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2023 - 2024		Statutory *	Excl. GST	GST	Total Fee (Including GST)	Last Years Fee (Including GST)
		2023-2024	2023-2024	2023-2024	2023-2024	2022-2023
		\$	\$		\$	\$
OTHER PROPERTY & SERVICES - PRIVATE WORKS						
ENGINEERING SERVICES						
	Engineering Services may incur fees for Manager time (listed under Governance - General 'Manager time') per hour	186.36	18.64		205.00	200.00
	Engineering Services may incur fees for Officer time (listed under Governance - General 'Officer time') per hour	162.73	16.27		179.00	175.00
Assessment of Management Plans						
	Traffic Management Plans - Fee per application (Complex Traffic Management Plan)	663.64	66.36		730.00	700.00
	Traffic Management Plans - Fee per hour	162.73	16.27		179.00	175.00
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.	320.00	Exempt		320.00	306.00
	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.	210.00	Exempt		210.00	204.00
	Crossover approvals, as per Crossover Construction Policy - Fee per hour	162.73	16.27		179.00	143.00
Private Works						
	All Private Works (including reinstatements)				Actual Cost; GST Inclusive	Actual Cost; GST Inclusive
Memorial Plaques						
Street Trees						
	Remove Street Tree (per tree)				Actual Cost; GST Inclusive	
	New Street Tree (per tree; subject to planning approval)	624.00	Exempt		624.00	600.00
	Stump Grind (per tree)				Actual Cost; GST Inclusive	
Play Equipment on Verges						
	Permit Application Fee	300.00	30.00		330.00	330.00
	Permit Application Fee (Exempted Play Equipment)	0.00	0.00		0.00	0.00
	Permit Annual Renewal Fee	100.00	10.00		110.00	110.00
Road Verge Landscaping						
	Application Assessment Fee	300.00	30.00		330.00	N/A

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

111 of 111