



Town of Cottesloe

Town of Cottesloe

Budget 2022 - 2023



Image courtesy of Tourism WA

TOWN OF COTTESLOE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

Local Government Act 1995

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TOWN'S VISION

An iconic coastal community with a relaxed lifestyle.

TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	11,943,944	11,340,000	11,277,445
Operating grants, subsidies and contributions	11	321,479	474,050	303,458
Fees and charges	17	3,082,971	3,062,385	2,204,350
Interest earnings	12(a)	119,710	113,663	137,995
Other revenue	12(b)	244,671	242,062	125,980
		15,712,775	15,232,160	14,049,228
Expenses				
Employee costs		(6,876,701)	(5,954,151)	(5,572,747)
Materials and contracts		(7,866,977)	(5,982,807)	(6,399,748)
Utility charges		(378,779)	(358,920)	(357,220)
Depreciation on non-current assets	6	(2,889,761)	(2,885,687)	(2,442,097)
Interest expenses	12(d)	(209,683)	(232,046)	(232,046)
Insurance expenses		(223,945)	(195,772)	(195,772)
Other expenditure		(464,697)	(466,351)	(418,060)
		(18,910,543)	(16,075,734)	(15,617,690)
		(3,197,768)	(843,574)	(1,568,462)
Non-operating grants, subsidies and contributions	11	1,838,717	879,257	1,754,321
Profit on asset disposals	5(b)	90,450	18,000	0
		1,929,167	897,257	1,754,321
Net result for the period		(1,268,601)	53,683	185,859
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		(1,268,601)	53,683	185,859

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 2023

		2022/23	2021/22	2021/22
	NOTE	Budget	Actual	Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		11,943,944	11,435,139	11,277,445
Operating grants, subsidies and contributions		271,479	585,934	303,458
Fees and charges		3,082,971	3,062,385	2,204,350
Interest received		119,710	113,663	137,995
Goods and services tax received		750,000	696,782	800,000
Other revenue		244,671	242,062	125,980
		16,412,775	16,135,965	14,849,228
Payments				
Employee costs		(6,876,701)	(5,897,707)	(5,572,747)
Materials and contracts		(7,816,977)	(5,222,965)	(6,325,907)
Utility charges		(378,779)	(358,920)	(357,220)
Interest expenses		(211,183)	(233,486)	(232,046)
Insurance paid		(223,945)	(195,772)	(195,772)
Goods and services tax paid		(800,000)	(727,000)	(800,000)
Other expenditure		(464,697)	(466,351)	(418,060)
		(16,772,282)	(13,102,201)	(13,901,752)
Net cash provided by (used in) operating activities	4	(359,507)	3,033,764	947,476
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,920,998)	(733,345)	(1,705,162)
Payments for construction of infrastructure	5(a)	(2,669,227)	(2,029,170)	(2,887,557)
Non-operating grants, subsidies and contributions		1,838,717	879,257	1,754,321
Proceeds from sale of property, plant and equipment	5(b)	198,000	140,000	140,000
Proceeds on financial assets at amortised cost - self supporting loans		64,906	62,141	66,618
Net cash provided by (used in) investing activities		(2,488,602)	(1,681,117)	(2,631,780)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(350,347)	(329,881)	(329,882)
Principal elements of lease payments	8	(56,672)	(60,951)	(58,211)
Net cash provided by (used in) financing activities		(407,019)	(390,832)	(388,093)
Net increase (decrease) in cash held		(3,255,128)	961,815	(2,072,397)
Cash at beginning of year		12,447,114	11,485,299	11,300,626
Cash and cash equivalents at the end of the year	4	9,191,986	12,447,114	9,228,229

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

TOWN OF COTTESLOE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	1,784,767	1,483,578	556,930
		1,784,767	1,483,578	556,930
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	11	321,479	474,050	303,458
Fees and charges	17	3,082,971	3,062,385	2,204,350
Interest earnings	12(a)	119,710	113,663	137,995
Other revenue	12(b)	244,671	242,062	125,980
Profit on asset disposals	5(b)	90,450	18,000	0
		3,859,281	3,910,160	2,771,783
Expenditure from operating activities				
Employee costs		(6,876,701)	(5,954,151)	(5,572,747)
Materials and contracts		(8,561,977)	(5,982,807)	(6,399,748)
Utility charges		(378,779)	(358,920)	(357,220)
Depreciation on non-current assets	6	(2,889,761)	(2,885,687)	(2,442,097)
Interest expenses	12(d)	(209,683)	(232,046)	(232,046)
Insurance expenses		(223,945)	(195,772)	(195,772)
Other expenditure		(464,697)	(466,351)	(418,060)
		(19,605,543)	(16,075,734)	(15,617,690)
Non-cash amounts excluded from operating activities	3(b)	2,799,311	2,852,658	2,427,068
Amount attributable to operating activities		(11,162,184)	(7,829,338)	(9,861,909)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	1,838,717	879,257	1,754,321
Payments for property, plant and equipment	5(a)	(1,920,998)	(733,345)	(1,705,162)
Payments for construction of infrastructure	5(a)	(2,669,227)	(2,029,170)	(2,887,557)
Proceeds from disposal of assets	5(b)	198,000	140,000	140,000
Proceeds from financial assets at amortised cost - self supporting loans		64,906	73,841	73,841
Amount attributable to investing activities		(2,488,602)	(1,669,417)	(2,624,557)
Amount attributable to investing activities		(2,488,602)	(1,669,417)	(2,624,557)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(350,347)	(329,881)	(329,882)
Principal elements of finance lease payments	8	(56,672)	(58,211)	(58,211)
Transfers to cash backed reserves (restricted assets)	9(a)	(100,799)	(490,221)	(240,221)
Transfers from cash backed reserves (restricted assets)	9(a)	2,214,660	821,836	1,837,334
Amount attributable to financing activities		1,706,842	(56,477)	1,209,020
Budgeted deficiency before general rates		(11,943,944)	(9,555,232)	(11,277,445)
Estimated amount to be raised from general rates	2(a)	11,943,944	11,340,000	11,277,445
Net current assets at end of financial year - surplus/(deficit)	3	0	1,784,767	(0)

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

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TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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 2021/22 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 2023

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 2023

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
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>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.</p>
<p>General purpose funding To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>Law, order, public safety To provide services to help a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>Health To provide an operational framework of environmental and community health.</p>	<p>Inspection of food outlets and their control, noise control and waste disposal compliance.</p>
<p>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of senior citizen centre and community care programs.</p>
<p>Community amenities To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of the town planning scheme.</p>
<p>Recreation and culture To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.</p>	<p>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.</p>
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, footpaths, cycle ways, parking facilities and traffic control. Maintenance of street trees, street lighting etc.</p>
<p>Economic services To help promote the Town and its economic wellbeing.</p>	<p>Tourism and area promotion, Building control.</p>
<p>Other property and services To monitor and control the Town's overheads and operating accounts.</p>	<p>Engineering operating costs, plant repair and operation costs.</p>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
GRV - Residential Improved (RI)		0.07455105	3,523	130,664,043	9,741,142	5,000	0	9,746,142	9,242,144	9,179,714
GRV - Residential Vacant (RV)		0.07455105	87	3,608,770	269,038	0	0	269,038	254,831	254,831
GRV - Commercial Improved (CI)		0.07455105	73	7,959,186	593,366	0	0	593,366	566,678	566,678
GRV - Commercial Vacant (CV)		0.07455105	2	120,500	8,983	0	0	8,983	8,556	8,556
GRV - Commercial Town (CT)		0.08639715	138	10,638,957	919,176	0	0	919,176	876,473	876,473
GRV - Industrial		0.07455105	1	28,020	2,089	0	0	2,089	1,989	1,989
Sub-Total			3,824	153,019,476	11,533,794	5,000	0	11,538,794	10,950,671	10,888,241
Minimum										
Minimum payment										
		\$								
GRV - Residential Improved (RI)		1,262	291	4,300,400	367,242	0	0	367,242	353,388	353,388
GRV - Residential Vacant (RV)		1,262	4	1,170	5,048	0	0	5,048	4,808	4,808
GRV - Commercial Improved (CI)		1,262	11	132,224	13,882	0	0	13,882	13,222	13,222
GRV - Commercial Vacant (CV)		1,262	0	0	0	0	0	0	0	0
GRV - Commercial Town (CT)		1,262	19	253,171	23,978	0	0	23,978	22,838	22,838
GRV - Industrial		1,262	0	0	0	0	0	0	0	0
Sub-Total			325	4,686,965	410,150	0	0	410,150	394,256	394,256
			4,149	157,706,441	11,943,944	5,000	0	11,948,944	11,344,927	11,282,497
Discounts on general rates (Refer note 2(e))								(5,000)	(4,927)	(5,052)
Total amount raised from general rates								11,943,944	11,340,000	11,277,445
(ii) Specified area and ex gratia rates										
Total specified area and ex gratia rates								0	0	0
Total rates								11,943,944	11,340,000	11,277,445

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 2022/23 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 2023

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	23/09/2022			7.0%
Option two				
First instalment	23/09/2022	8.20	5.5%	7.0%
Second instalment	25/11/2022	8.20	5.5%	7.0%
Third instalment	27/01/2023	8.20	5.5%	7.0%
Fourth instalment	28/03/2023	8.20	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	21,500	21,500	21,500
Instalment plan interest earned	36,000	35,000	35,000
Unpaid rates and service charge interest earned	20,000	20,000	25,000
	77,500	76,500	81,500

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Town did not raise specified area rates for the year ended 30th June 2023.

(d) Service Charges

The Town did not raise service charges for the year ended 30th June 2023.

(e) Rates discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
General rates		80.0%		\$ 5,000	\$ 4,927	\$ 5,052	Discount to community club as per agreement
				5,000	4,927	5,052	

(f) Waivers or concessions

The Town does not anticipate any waivers or concessions for the year ended 30th June 2023.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
Note		\$	\$	\$	
(a) Composition of estimated net current assets					
Current assets					
	Cash and cash equivalents - unrestricted	4	3,038,854	4,180,121	2,069,148
	Cash and cash equivalents - restricted	4	6,153,132	8,266,993	7,159,081
	Financial assets - unrestricted		67,813	64,906	69,665
	Receivables		564,029	514,029	699,079
	Inventories		8,988	8,988	9,790
			9,832,816	13,035,037	10,006,763
Less: current liabilities					
	Trade and other payables		(2,881,443)	(2,882,943)	(1,300,142)
	Contract liabilities		0	(37,147)	0
	Lease liabilities	8	(57,919)	(55,463)	(58,210)
	Long term borrowings	7	(352,459)	(350,347)	(196,646)
	Employee provisions		(1,102,904)	(1,102,904)	(966,691)
			(4,394,725)	(4,428,804)	(2,521,689)
	Net current assets		5,438,091	8,606,233	7,485,074
	Less: Total adjustments to net current assets	3.(c)	(5,438,091)	(6,821,466)	(7,485,074)
	Net current assets used in the Rate Setting Statement		0	1,784,767	0

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*.

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
Note		\$	\$	\$	
Adjustments to operating activities					
	Less: Profit on asset disposals	5(b)	(90,450)	(18,000)	0
	Add: Depreciation on assets	6	2,889,761	2,885,687	2,442,097
	Movement in non-current pensioner deferred rates		0	70,516	0
	Movement in non-current employee provisions		0	(85,545)	0
	Movement in current employee provisions associated with restricted cash		0	0	(15,029)
	Non cash amounts excluded from operating activities		2,799,311	2,852,658	2,427,068

(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	9	(6,153,132)	(8,266,993)	(7,159,081)
	Less: Current assets not expected to be received at end of year				
	- Current portion of self supporting loans receivable		(67,813)	(64,906)	(64,906)
	- Other liabilities		372,476	1,104,623	(515,943)
	Add: Current liabilities not expected to be cleared at end of year				
	- Current portion of borrowings		352,459	350,347	196,646
	- Current portion of lease liabilities		57,919	55,463	58,210
	Total adjustments to net current assets		(5,438,091)	(6,821,466)	(7,485,074)

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Town are recognised as a liability until such time as the Town satisfies its obligations under the agreement.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	2,419,319	4,174,447	2,049,160
Term deposits	6,772,667	8,272,667	7,179,069
Total cash and cash equivalents	9,191,986	12,447,114	9,228,229
Held as			
- Unrestricted cash and cash equivalents	3(a) 3,038,854	4,180,121	2,069,148
- Restricted cash and cash equivalents	3(a) 6,153,132	8,266,993	7,159,081
	9,191,986	12,447,114	9,228,229
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	6,153,132	8,266,993	7,159,081
	6,153,132	8,266,993	7,159,081
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 6,153,132	8,266,993	7,159,081
	6,153,132	8,266,993	7,159,081
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,268,601)	53,683	185,859
Depreciation	6 2,889,761	2,885,687	2,442,097
(Profit)/loss on sale of asset	5(b) (90,450)	(18,000)	0
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	(50,000)	176,805	0
(Increase)/decrease in inventories	0	572	0
Increase/(decrease) in payables	(1,500)	859,425	73,841
Increase/(decrease) in employee provisions	0	(45,151)	0
Non-operating grants, subsidies and contributions	(1,838,717)	(879,257)	(1,754,321)
Net cash from operating activities	(359,507)	3,033,764	947,476

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 contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	Education and welfare	Community amenities	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Property, Plant and Equipment</u>									
Buildings - specialised	0	34,000	0	1,439,198	0	0	1,473,198	339,580	1,428,200
Furniture and equipment	56,500	0	0	0	56,500	0	113,000	150,803	36,500
Plant and equipment	32,070	0	32,070	0	0	270,660	334,800	242,962	240,462
	88,570	34,000	32,070	1,439,198	56,500	270,660	1,920,998	733,345	1,705,162
<u>Infrastructure</u>									
Infrastructure - roads	0	0	0	0	585,277	0	585,277	382,779	326,950
Infrastructure - footpaths	0	0	0	0	720,000	0	720,000	91,916	90,000
Infrastructure - drainage	0	0	0	0	50,000	0	50,000	766,880	750,000
Infrastructure - parks and ovals + irrigation	0	0	0	740,582	0	0	740,582	367,827	1,163,409
Infrastructure - miscellaneous	0	0	0	0	150,000	0	150,000	0	190,000
Infrastructure - ROW	0	0	0	0	96,000	0	96,000	112,570	20,000
Infrastructure - streetscapes	0	0	0	0	317,368	0	317,368	267,198	307,198
Infrastructure - car parks	0	0	0	0	10,000	0	10,000	40,000	40,000
	0	0	0	740,582	1,928,645	0	2,669,227	2,029,170	2,887,557
Total acquisitions	88,570	34,000	32,070	2,179,780	1,985,145	270,660	4,590,225	2,762,515	4,592,719

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 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	16,200	16,200	0	0	0	0	0	0	0	0	0	0
Community amenities	15,300	15,300	0	0	0	0	0	0	31,000	31,000	0	0
Recreation and culture	0	0	0	0	0	0	0	0	36,000	36,000	0	0
Transport	0	0	0	0	0	0	0	0	24,000	24,000	0	0
Economic services	0	0	0	0	0	0	0	0	19,000	19,000	0	0
Other property and services	76,050	166,500	90,450	0	122,000	140,000	18,000	0	30,000	30,000	0	0
	107,550	198,000	90,450	0	122,000	140,000	18,000	0	140,000	140,000	0	0
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	107,550	198,000	90,450	0	122,000	140,000	18,000	0	140,000	140,000	0	0
	107,550	198,000	90,450	0	122,000	140,000	18,000	0	140,000	140,000	0	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing program
- Plant replacement program

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 2023

6. ASSET DEPRECIATION

By Program

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

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals + irrigation
Infrastructure - miscellaneous
Infrastructure - ROW
Infrastructure - streetscapes
Infrastructure - car parks
Right of use - plant and equipment
Right of use - furniture and fittings

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
224,460	224,660	218,900
21,496	21,496	21,890
1,000	1,000	0
89,350	89,276	54,144
33,916	33,916	32,740
1,168,916	1,169,716	718,948
1,254,630	1,254,630	1,273,820
2,460	2,460	2,460
93,533	88,533	119,195
2,889,761	2,885,687	2,442,097
781,882	782,825	559,065
75,188	75,188	68,716
117,954	112,937	101,745
832,000	832,000	801,784
192,240	192,240	192,240
81,588	81,588	81,588
239,500	239,500	101,942
287,908	287,908	287,908
54,944	54,944	54,944
70,996	70,996	36,604
82,752	82,752	82,752
64,533	64,533	64,533
8,276	8,276	8,276
2,889,761	2,885,687	2,442,097

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 - specialised	33 to 159 years
Furniture and equipment	2 to 15 years
Plant and equipment	2 to 10 years
Infrastructure - roads	25 to 50 years
Infrastructure - footpaths	25 to 50 years
Infrastructure - drainage	20 to 50 years
Infrastructure - parks and ovals + irrigation	5 to 237 Years
Infrastructure - miscellaneous	10 to 60 years
Infrastructure - ROW	34 years
Infrastructure - streetscapes	15 to 25 years
Infrastructure - car parks	34 years
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease

AMORTISATION

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

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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	2022/23	2022/23	Budget	2022/23	Actual Principal 1 July 2021	2021/22	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	
				Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2022	Actual Interest Repayments	Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																		
Loan - Library	107	WATC	6.5%	2,616,936	0	(280,682)	2,336,254	(165,868)	2,880,200	0	(263,264)	2,616,936	(183,285)	2,880,199	0	(263,264)	2,616,935	(183,285)
				2,616,936	0	(280,682)	2,336,254	(165,868)	2,880,200	0	(263,264)	2,616,936	(183,285)	2,880,199	0	(263,264)	2,616,935	(183,285)
Self Supporting Loans																		
Recreation and culture																		
Loan - Community Organisation	105	WATC	0.0622	55,504	0	(36,434)	19,070	(2,895)	89,773	0	(34,269)	55,504	(5,059)	89,774	0	(34,269)	55,505	(5,059)
Loan - Community Organisation	108	WATC	0.0271	138,465	0	(33,231)	105,234	(3,529)	170,813	0	(32,348)	138,465	(4,411)	170,813	0	(32,349)	138,464	(4,411)
				193,969	0	(69,665)	124,304	(6,424)	260,586	0	(66,617)	193,969	(9,470)	260,587	0	(66,618)	193,969	(9,470)
				2,810,905	0	(350,347)	2,460,558	(172,292)	3,140,786	0	(329,881)	2,810,905	(192,755)	3,140,786	0	(329,882)	2,810,904	(192,755)

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

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Town does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Town had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

Loan facilities

Loan facilities in use at balance date

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
2,460,558	2,810,905	2,810,904

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 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022/23 Budget	Budget Lease	2022/23 Budget	Actual Principal	2021/22 Actual	Actual Lease	2021/22 Actual	Budget Principal	2021/22 Budget	Budget Lease	Budget Lease	2021/22 Budget		
					Principal 1 July 2022	New Leases	Principal outstanding 30 June 2023	Lease Interest Repayments		Principal New Leases	Principal repayments	Principal outstanding 30 June 2022		Lease Interest repayments	Principal New Leases	Principal outstanding 30 June 2022	Lease Interest repayments		
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Governance																			
Folding machine	2	Neopost finance	1.9%	3	1,118	0	(1,118)	0	(4)	5,540	0	(4,422)	1,118	(66)	5,540	0	(4,422)	1,118	(66)
Telephone system	3	Telstra	2.0%	5	7,902	0	(3,742)	4,160	(123)	11,571	0	(3,669)	7,902	(196)	11,571	0	(3,669)	7,902	(196)
Other property and services																			
Depot Lease	1	Town of Mosman Park	3.2%	21	1,235,045	0	(51,812)	1,183,233	(37,164)	1,287,905	0	(52,860)	1,235,045	(38,785)	1,287,906	0	(50,120)	1,237,786	(38,856)
					1,244,065	0	(56,672)	1,187,392	(37,291)	1,305,016	0	(60,951)	1,244,065	(39,047)	1,305,017	0	(58,211)	1,246,806	(39,118)

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 2023

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23	2022/23	2022/23	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	
	Budget	2022/23	Budget	Actual	2021/22	Actual	Actual	Budget	2021/22	Budget	2021/22	
	Opening	Budget	Transfer	Opening	Actual	Transfer	Closing	Opening	Budget	Transfer	Opening	
	Balance	Transfer to	(from)	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
(a) Cash-in-lieu of public open space reserve	11,790	59	0	11,849	11,752	29	0	11,790	11,751	29	0	11,780
(b) Civic centre reserve	272,045	1,359	0	273,404	271,174	661	0	272,045	249,340	623	0	249,963
(c) Waste management reserve	199,588	997	0	200,585	198,948	485	0	199,588	198,873	496	0	199,369
(d) Property reserve	1,317,550	23,691	(1,173,198)	168,043	1,434,965	3,496	(121,932)	1,317,550	1,425,517	3,314	(1,000,000)	428,831
(e) Infrastructure reserve	449,219	2,244	(50,000)	401,463	388,334	170,946	(110,409)	449,219	358,454	170,788	(160,409)	368,833
(f) Legal reserve	150,220	751	0	150,971	149,740	365	0	150,220	149,694	374	0	150,068
(g) Library reserve	191,516	43,957	0	235,473	190,902	465	0	191,516	190,845	477	0	191,322
(h) Foreshore redevelopment reserve	2,868,672	13,950	0	2,882,622	3,389,686	7,545	(531,499)	2,868,672	3,721,030	7,993	(598,929)	3,130,094
(i) Right of way reserve	246,035	998	(96,000)	151,033	195,368	50,476	0	246,035	125,309	50,313	(20,000)	155,622
(j) Sculpture and artworks reserve	118,605	593	0	119,198	118,225	288	0	118,605	118,189	296	0	118,485
(k) Leave reserve	242,462	1,211	(57,996)	185,677	299,541	730	(57,996)	242,462	299,447	749	(57,996)	242,200
(l) Green infrastructure and sustainabilities reserve	190,463	952	0	191,415	189,853	463	0	190,463	189,798	474	0	190,272
(m) Active transport reserve	516,516	2,581	(142,466)	376,631	514,861	1,255	0	516,516	514,711	1,287	0	515,998
(n) Information technology reserve	695,200	3,473	(695,000)	3,673	692,972	1,689	0	695,200	667,776	1,669	0	669,445
(o) Recreation precinct reserve	9,588	48	0	9,636	9,556	23	0	9,588	0	0	0	0
(p) Shark barrier reserve reserve	135,936	679	0	136,615	135,500	330	0	135,936	135,460	339	0	135,799
(q) Public open space reserve	651,588	3,256	0	654,844	400,107	250,975	0	651,588	400,000	1,000	0	401,000
	8,266,993	100,799	(2,214,660)	6,153,132	8,591,484	490,221	(821,836)	8,266,993	8,756,194	240,221	(1,837,334)	7,159,081

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
9. RESERVE ACCOUNTS

(b) Financially Backed Reserves - Purposes

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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
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
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled with conditions	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	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	History Books	Single point in time	Payment in full in advance	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
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. PROGRAM INFORMATION

Income and expenses

Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	3,400	18,750	4,300
General purpose funding	12,098,574	11,489,600	11,440,945
Law, order, public safety	51,550	44,135	40,050
Health	127,500	127,015	92,900
Education and welfare	35,100	36,500	32,900
Community amenities	665,520	705,600	544,100
Recreation and culture	463,927	449,175	393,675
Transport	1,681,875	1,704,435	1,008,000
Economic services	187,850	176,800	187,800
Other property and services	166,450	24,100	1,100

Operating grants, subsidies and contributions

Governance	200	200	200
General purpose funding	125,366	355,979	125,366
Law, order, public safety	30,000	0	30,000
Community amenities	20,000	36,579	20,000
Recreation and culture	111,313	32,892	82,892
Transport	34,600	48,400	45,000

Non-operating grants, subsidies and contributions

Recreation and culture	520,182	370,889	1,046,071
Transport	1,318,535	508,368	708,250

Total Income

Expenses

Governance	(988,277)	(814,258)	(941,159)
General purpose funding	(501,463)	(366,771)	(345,970)
Law, order, public safety	(554,204)	(448,752)	(476,487)
Health	(407,328)	(340,520)	(282,269)
Education and welfare	(404,379)	(365,297)	(311,577)
Community amenities	(4,991,025)	(3,834,151)	(4,005,297)
Recreation and culture	(5,817,684)	(5,135,944)	(4,891,048)
Transport	(4,604,191)	(4,224,532)	(3,849,082)
Economic services	(641,992)	(545,509)	(507,737)
Other property and services	0	0	(7,064)

Total expenses

Net result for the period

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	25,000	22,000	30,000
- Other funds	26,130	21,000	31,000
Late payment of fees and charges *	950	1,268	2,600
Self Supporting Loans	11,630	14,395	14,395
Other interest revenue (refer to Note 2(b))	56,000	55,000	60,000
	119,710	113,663	137,995
* The Town has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
(b) Other revenue			
Reimbursements and recoveries	244,671	242,062	125,980
	244,671	242,062	125,980
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	81,119	65,454	61,289
Other services	7,000	3,665	7,000
	88,119	69,119	68,289
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	172,292	192,755	192,755
Interest expense on lease liabilities	37,291	39,047	39,118
Other	100	244	173
	209,683	232,046	232,046
(e) Elected members remuneration			
Meeting fees	150,400	144,841	148,000
Mayor's allowance	28,000	27,500	27,500
Deputy Mayor's allowance	7,000	5,436	6,875
Travelling expenses	4,500	444	5,000
Telecommunications allowance	14,400	14,074	14,400
	204,300	192,295	201,775

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

13. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2022/23

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2022/23.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

15. INVESTMENT IN ASSOCIATES AND JOINT ARRANGEMENTS

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.

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Interest income			
Other revenue	17,462	19,100	19,100
Total revenue	17,462	19,100	19,100
Depreciation	35,348	35,348	105,348
Interest expense	165,868	183,285	183,285
Other expenses	669,032	649,476	641,639
Total operating expenses	870,248	868,109	930,272
Net result for the period	887,710	887,209	949,372
Other comprehensive income			
Changes in asset revaluation surplus	0	0	0
Total comprehensive income for the period	887,710	887,209	949,372

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.

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 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Cash in lieu of public open space	669,362	6,000	(440,182)	235,180
	669,362	6,000	(440,182)	235,180

17. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	46,500	51,500	41,500
Law, order, public safety	22,400	24,620	27,950
Health	118,000	117,265	81,600
Education and welfare	24,500	24,500	23,600
Community amenities	605,905	644,100	503,300
Recreation and culture	438,666	414,300	364,300
Transport	1,570,000	1,610,000	975,000
Economic services	187,100	176,100	187,100
Other property and services	69,900	0	0
	3,082,971	3,062,385	2,204,350

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

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2023

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	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	Reserve	Grant Info
	Carpark Construction													
5.9000.2	ACROD Bays Installation and Upgrade				10,000	10,000			10,000			10,000		
	Drainage Construction													
11.9000.2	Various				50,000	50,000			50,000			50,000		
	Footpath Construction													
15.1051.2	Eric Street Shared Path (Marine Parade to Curtin Avenue)				700,000	700,000		557,534	142,466		142,466	-	Active Transport	DoT \$350,000; LRCI Phase 3-\$207,534
15.9000.2	Various (Missing Links), Pram Ramp Upgrades and Kerb Replacement				20,000	20,000			20,000			20,000		
	Irrigation Construction													
20.1136.2	Replacement of Reticulation Pump at Cottesloe Oval (C/fwd)				10,000	10,000			10,000			10,000		
20.6090.2	Replacement of Reticulation Pump located at Pearse Street (C/fwd)				10,000	10,000			10,000			10,000		
	Right of Way Construction													
24.2074.2	Reconstruction of ROW 14B (C/fwd)				46,000	46,000			46,000		46,000	-	Right of Way	
24.2290.2	Reconstruction of ROW 58				25,000	25,000			25,000		25,000	-	Right of Way	
24.2055.2	Reconstruction of ROW 11				18,000	18,000			18,000		18,000	-	Right of Way	
24.2021.2	Reconstruction of ROW 4A				7,000	7,000			7,000		7,000	-	Right of Way	
	Parks & Reserves Construction													
30.7031.2	Dutch Inn Playground Upgrade (C/Fwd)				55,400	55,400			55,400		50,000	5,400	Infrastructure	
30.7035.2	East Cottesloe Playground Upgrade (cash in lieu) (C/Fwd)				440,182	440,182			440,182	440,182		-		
30.4085.2	Shade Sails (C/fwd)				15,000	15,000			15,000			15,000		
30.7045.2	Skatepark Preliminaries - landscaping design (C/fwd)				20,000	20,000			20,000			20,000		
30.6100.2	Harvey Field Preliminaries				30,000	30,000			30,000			30,000		
30.6180.2	Replace Grant Marine Park Softfall				20,000	20,000			20,000			20,000		
30.6110.2	Turf Refurbishment for Jasper Green				20,000	20,000			20,000			20,000		
30.6180.2	Turf Refurbishment for Grant Marine Park				40,000	40,000			40,000			40,000		
30.6120.2	John Black Dune park landscaping - \$250,000 over 3 years				80,000	80,000		80,000	-			-		State NRM \$250k over 3 yrs

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2023

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	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	Reserve	Grant Info
Property Construction														
35.4050.2	Civic Centre Grounds Balustrade Repairs and Repointing	10,000				10,000			10,000		10,000	-	Property	
35.4050.2	Civic Centre internal re-painting works	20,000				20,000			20,000		20,000	-	Property	
35.4052.2	Lessor Hall Solar Panel Installation	18,000				18,000			18,000		18,000	-	Property	
		1,343,198				1,343,198		300,000	1,043,198		1,043,198	-	Property	CSRFF - \$400k total - \$100k in 21/22
35.4010.2	Anderson Pavillion Development (C/Fwd)													
35.4180.2	Seaview Kindergarten - Kitchen upgrades (C/fwd)	20,000				20,000			20,000		20,000	-	Property	
35.4180.2	Seaview Kindergarten - cladding, window replacement	14,000				14,000			14,000		14,000	-	Property	
35.4170.2	Rugby Clubhouse - Access	48,000				48,000			48,000		48,000	-	Property	
Road Construction														
40.1126.2	Marine Parade (Forrest Street to Eric Street) Upgrade Project				585,277	585,277		412,501	172,776			172,776		MRRG \$172,776; R2R \$66,950
Streetscape Infrastructure														
42.9000.2	Street Furniture				10,000	10,000			10,000			10,000		
42.9000.5	Street Tree Planting on Verges				258,868	258,868			258,868			258,868		
42.6125.2	Street Tree Planting - Urban Canopy Program - Perth to Fremantle Stage 3 (C/Fwd)				48,500	48,500		48,500	-			-		MRWA
Miscellaneous Infrastructure														
45.4131.2	Beach Access Path Upgrades & Modifications - S10, S12, N6 & N7				150,000	150,000			150,000			150,000		
47.9000.2	Plant, Machinery & Equipment (Incl C/Fwd of \$22,550)			334,800		334,800	198,000		136,800			136,800		
Furniture & Equipment														
49.9000.16	Photocopier		25,000			25,000			25,000			25,000		
49.9000.27	Public Consultation Software (C/fwd)		11,500			11,500			11,500			11,500		
49.9000.20	Parking Sensors		56,500			56,500			56,500			56,500		
49.9000.28	Live streaming of meetings - hardware/software		20,000			20,000			20,000			20,000		
		1,473,198	113,000	334,800	2,669,227	4,590,225	198,000	1,398,535	2,993,690	440,182	1,461,664	1,091,844		

TOTAL CAPITAL WORKS PROGRAM	4,590,225
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TOWN OF COTTESLOE

Donation Applications 2022/23

Organisation	Funding Requested \$	Summary	Recommendation	Final Recommendation \$	Previous Donations received within two previous years
Cottesloe Coastcare Association	\$ 2,798.40	Employ a contractor to dig 4000 holes in preparation for planting seedlings by CCA volunteers at Cottesloe Coastcare's project sites.		\$ 2,798.40	Received \$3,900 in 2022/2021; \$3,824.70 in 2020/21.
Cottesloe Kindergarten and Childcare	\$ 40,000.00	Upgrade the old bathroom/laundry area in the Kindergarten room to increase the toilets from 2 to 3, replace the stalls, basins, remove tiles and repaint. Remove the internal wall to the laundry to create more space.		\$ -	
Cottesloe Primary P & C	\$ 10,000.00	Cottesloe Primary fair to celebrate its 125 years and its profound impact on the area and its peoples from a wide variety of backgrounds and cultures and Traditional Custodians the Whadjak Noongar peoples.		\$ 3,500.00	
Cottesloe Scout Group	\$ 3,800.00	Purchase a covered lockable camping trailer for \$7,600 (50% paid through Scouts fundraising/50% requested through this community donation). For use by all Cottesloe Scouts aged 5 - 25 Years to carry equipment.		\$ 3,800.00	
Curate Arts Incorporated	\$ 1,648.00	Mindful Making Project to be held Cottesloe Lesser Hall in the July school holidays. Includes an art session and live classical guitar playing by Noongar artist Daniel Chandler. Glockenspiel upcycling, LP decorating, folk painting.		\$ 1,648.00	
Future Living Trust Inc	\$ 5,000.00	Deliver an educational forum in Cottesloe for people with developmental or intellectual disability and their family and carers. The focus will be on future planning.	Waive of Hire Fees	\$ -	
Melanoma Institute	\$ 5,000.00	Deliver free skin screening checks and information in Cottesloe as part of National Skin Cancer Action Week. Costs include paying clinical staff, merchandise and promotion.		\$ 5,000.00	Received \$5,000 in 2021/2022 and 2020/21.
North Cottesloe Primary School	\$ 5,000.00	Turfing of the top oval at the school.		\$ -	Received \$5,000 in 2021/22 for shade sails; 2020/21 for Splash n Dash.
Seaview Kindergarten	\$ 9,530.00	1) Maintenance of leaking windows and skylights (particularly as winter approaches). 2) Shed repair, mud kitchen repair which is infested with termites.	To be funded in full via the Town's Capital Works program		Received \$16,206 in 2021/22; \$8,800 in 2020/21.
Solaris Cancer Care	\$ 3,200.00	Upgrade 3 areas of Solaris Cancer Centre: 1) Linen for the two therapy rooms inc. 3 massage tables. 2) Chairs for counselling and small group room. 3) Signage inside and out providing information and direction to clients.			Received \$2,500 in 2021/22 and 2020/21.
Western Suburbs View Club (WSVC)	\$ 1,547.00	Purchase a BenQ DLP Short Throw Smart Projector with Android OS EW800ST for \$1399. Purchase a Standard Portable Tripod Projection Screen 96" for \$148. The equipment will assist speakers to provide a better quality presentation.		\$ -	
Whalebone Longboard Classic 2022	\$ 5,000.00	The Whalebone Longboard Classic has grown in the past 20 years to one of the most loved and iconic longboarding events in WA. The event attracts the world's best long boarders as well as great community support.		\$ 5,000.00	
TOTAL	\$ 92,523.40			\$ 21,746.40	

TOWN OF COTTESLOE

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2022 - 2023
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		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
	TOTAL AMOUNT FROM RATES	11,943,944	11,340,000	11,277,445
	Grant Revenue - Operating			
10007.89.14	General Purpose Grant Revenue	78,201	247,872	78,201
10008.89.14	Local Road Grant Revenue	47,165	108,107	47,165
	Total Operating Grant Revenue	125,366	355,979	125,366
	Interest Received			
10009.65.15	Interest On Investments - General	15,130	11,000	18,000
10009.66.15	Interest On Investments - Reserves	25,000	22,000	30,000
10009.67.15	Interest On Bank Accounts	6,000	5,000	8,000
10005.98.15	Pensioner Deferred Rates Interest	2,000	2,000	2,000
10004.63.15	Instalment Interest	36,000	35,000	35,000
10004.95.15	Interest Outstanding Rates	20,000	20,000	25,000
10004.96.15	Penalty Interest Written Off	0	0	0
10011.95.15	ESL Penalty Interest	3,000	3,000	3,000
	Total Interest Received	107,130	98,000	121,000
	Fees and Charges			
10006.111.22	Rates Search	25,000	30,000	20,000
10006.135.22	Sale of Roll	0	0	0
10004.62.22	Administration Charge	21,500	21,500	21,500
	Total Fees and Charges	46,500	51,500	41,500
	Other Revenue			
10004.69.20	Reimbursement - Legal fees	1,000	100	1,000
	Total Other Revenue	1,000	100	1,000
	TOTAL OTHER GENERAL FINANCING	279,996	505,579	288,866
	TOTAL REVENUE	12,223,940	11,845,579	11,566,311

TOWN OF COTTESLOE

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2022 - 2023
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		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE				
Office Expenses				
20005.103.50	Contractors & Consultants	29,586	22,000	28,586
	Total Office Expenses	29,586	22,000	28,586
Other Expenses				
20009.110.50	Rate Recovery Costs	3,000	500	12,000
20009.156.61	Valuation Expenses	70,000	5,000	5,000
20009.148.58	Title Searches	300	250	550
	Total Other Expenses	73,300	5,750	17,550
Allocated Expenses				
20017.68.90	Administration Overhead Allocation	398,577	339,021	299,834
	Total Allocated Expenses	398,577	339,021	299,834
	TOTAL - EXPENDITURE	501,463	366,771	345,970

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

GOVERNANCE BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Other Revenue				
10014.145.20	Reimbursements	300	750	300
10186.86.11	Contributions	200	200	200
	Total Other Revenue	500	950	500
TOTAL REVENUE		500	950	500
EXPENDITURE				
Office Expenses				
20028.103.50	Printing, Stationery & Postage	600	600	600
20029.201.58	Other Office Expenses	2,400	2,400	2,400
	Total Office Expenses	3,000	3,000	3,000
Member Costs				
20026.42.58	Sitting Fees	150,400	148,000	148,000
20026.81.58	Allowances - Mayor	28,000	27,500	27,500
20026.37.58	Allowances - Deputy Mayor	7,000	6,875	6,875
20026.84.58	Members Travelling	4,500	2,500	5,000
20026.31.58	Communications Allowances	14,400	14,400	14,400
20026.29.58	Conference & Training	13,500	13,500	9,359
20026.31.63	Other Member Costs	500	510	510
	Total Member Costs	218,300	213,285	211,644

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

GOVERNANCE BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
	Other Projects/Events			
Via PC	Youth Event	10,000	0	10,000
Via PC	Anzac Day	9,500	6,000	9,500
Via PC	Volunteers Recognition Event	10,000	0	11,000
Via PC	Australia Day	6,500	5,000	7,000
Via PC	Community Music Event	500	0	10,000
Via PC	Citizenship Ceremonies	2,000	2,000	2,000
Via PC	Elected Members Function	5,100	5,100	5,100
Via PC	End of Year Staff Function	6,000	4,500	4,500
Via PC	Ad Hoc Meetings	7,500	2,000	10,000
Via PC	Regular Council Meetings	20,000	10,000	25,000
Via PC	Community History Project	8,000	8,000	8,000
Via PC	Record Keeping Plan	3,000	500	3,000
Via PC	Scanning Project	12,500	8,000	12,500
Via PC	Review of Local Laws	10,000	0	0
Via PC	Strategic Plan	50,000	4,000	25,000
Via PC	Regulation 17 Review	10,000	3,000	15,000
Via PC	Website	10,000	0	0
Via PC	Frederick Bell Lecture	3,300	2,700	2,300
Via PC	Workplace Health and Safety	35,000	10,000	39,000
Via PC	Emergency Management Planning/Review	0	0	0
Via PC	Enterprise Bargaining Agreement	0	15,000	8,000
	Total Projects/Events	218,900	85,800	206,900
	Other Expenses			
20029.71.50	Legal Expenses	0	1,020	1,020
20029.203.50	Subscriptions & Publications	26,357	25,610	25,610
20029.30.50	Contractors	2,100	1,000	1,000
20025.202.50	Election Expenses	0	35,877	35,360
20028.3.50	Advertising	33,000	25,000	33,000
20029.205.50	Contributions - Wesroc	45,762	35,878	45,878
	Total Other Expenses	107,219	124,385	141,868

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

GOVERNANCE BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
	Other Expenses			
20029.201.58	Other Expenses	0	0	0
20029.204.58	Donations	21,746	31,300	19,300
	Total Donations/Contributions	21,746	31,300	19,300
	Non Cash Expenses			
20284.34.51	Depreciation - Furniture & Equipment	0	0	0
	Total Non Cash Expenses	0	0	0
	Allocated Expenses			
20288.68.90	Administration Overhead Allocation	419,111	356,488	315,282
	Total Allocated Expenses	419,111	356,488	315,282
	TOTAL - EXPENDITURE	988,276	814,258	897,994

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2022 - 2023
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		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Interest Income				
10208.193.15	Penalty Interest - Sundry Debtors	500	218	1,500
	Total Interest Income	500	218	1,500
Other Revenue				
10016.145.20	Reimbursements	2,500	3,637	2,500
10018.200.17	Other Income	100	14,145	0
40090.309.21	IT reserve transfer	695,000	0	0
	Total Other Revenue	697,600	17,782	2,500
	TOTAL REVENUE	698,100	18,000	4,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE				
Employee Costs				
20031.130.62	Salary & Wages	1,662,680	1,539,000	1,496,599
20031.325.52	Agency/Labour Hire	51,342	43,148	20,416
20031.141.52	Superannuation	235,509	211,580	211,580
20031.205.52	Contributions	15,000	13,828	13,828
20031.206.52	Other Employee Costs	86,080	74,136	69,136
20031.29.52	Training & Conferences	35,000	27,000	50,000
Via Plant Postings	Motor Vehicles Costs	61,800	41,512	41,512
20031.138.52	Recruitment & Human Resources	24,000	10,000	34,000
	Total Employee Costs	2,171,411	1,960,204	1,937,071
Finance Costs				
20276.7.58	Bank Fees	45,000	45,000	38,000
20276.92.54	Overdraft Interest	100	100	100
20276.326.54	Interest Expense - Telephone Lease	123	268	268
20276.324.54	Interest Expense - Folding Machine Lease	4	66	66
	Total Finance Costs	45,227	45,434	38,434
Office Expenses				
20032.103.50	Printing, Postage etc	25,000	21,000	21,000
20032.103.57	Stationary	20,000	23,500	15,300
20032.208.57	Office Equipment Maintenance - Materials	1,100	1,000	1,000
20032.208.50	Contractors - Software Licence Fees	319,000	295,770	169,763
20032.3.58	Advertising	10,000	10,000	10,000
20033.85.57	Minor Furniture & Equipment	48,000	35,000	18,000
20032.144.50	Telephone/Internet	13,331	40,167	12,859
	Total Office Expenses	436,431	426,437	247,922
Other Projects				
Via PC	ERP system implementation	1,175,000	120,000	0
	Total Other Projects	1,175,000	120,000	0

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

**ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2022 - 2023**

	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
Other Expenses			
20033.71.50 Legal Expenses	22,000	15,000	20,000
20033.30.50 Contractors & Consultants	288,270	373,499	300,988
20033.64.53 Insurance	186,038	161,772	161,772
20033.237.50 Audit & Associated Fees	88,119	68,289	68,289
20033.203.50 Subscriptions & Publications	520	510	510
20033.156.50 Asset Valuation Expenses	52,000	1,000	52,000
20033.201.58 Other Expenses	11,822	11,062	11,062
Total Other Expenses	648,769	631,132	614,621
Non Cash Expenses			
20035.186.51 Depreciation - Mobile Plant & Vehicles	16,000	16,000	10,440
20035.34.51 Depreciation - Furniture & Equipment	27,750	27,750	57,750
20035.35.51 Depreciation - Buildings	172,434	172,434	142,434
20035.78.56 Loss on Disposal of Assets	0	0	0
20035.326.51 Amortisation - Telephone Lease	3,677	3,677	3,677
20035.324.51 Amortisation - Folding Machine Lease	4,599	4,599	4,599
Total Non Cash Expenses	224,460	224,460	218,900
Allocated Expenses			
20034.68.90 Less Administration Overhead Allocations	(4,006,298)	(3,407,667)	(3,013,784)
Total Allocated Expenses	(4,006,298)	(3,407,667)	(3,013,784)
TOTAL - EXPENDITURE	695,000	0	43,164

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

FIRE PREVENTION BUDGET ALLOCATION 2022 - 2023
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	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE			
Other Revenue			
10041.145.20 Reimbursements	19,000	18,905	12,000
Total Other Revenue	19,000	18,905	12,000
TOTAL REVENUE			
	19,000	18,905	12,000
EXPENDITURE			
Other Expenses			
20074.30.50 Emergency Services Levies	18,200	18,150	12,300
20073.3.50 Advertising	3,500	3,500	3,500
Total Other Expenses	21,700	21,650	15,800
Allocated Expenses			
20075.58.90 Ranger Resource Allocation	9,174	9,640	9,640
20075.68.90 Administration Overhead Allocation	39,857	33,902	29,983
Total Allocated Expenses	49,031	43,542	39,623
TOTAL EXPENDITURE			
	70,731	65,192	55,423

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

ANIMAL CONTROL BUDGET ALLOCATION 2022 - 2023

		BUDGET	LATEST FORECAST	BUDGET
		2022-2023	2021-2022	2021-2022
		\$	\$	\$
REVENUE				
Fees & Charges				
10047.41.12	Dog Registration Fees	15,200	17,600	12,000
10047.269.12	Cat Registration Fees	1,300	1,500	1,200
10047.49.12	Fines & Penalties	2,000	2,000	8,000
10047.101.12	Impounding Charges	500	500	1,100
10047.289.12	Fee Withdrawals	(100)	(230)	(100)
	Total Fees & Charges	18,900	21,370	22,200
Other Revenue				
10045.145.20	Reimbursements	10,050	50	50
10215.200.17	Other Revenue	100	560	50
	Total Other Revenue	10,150	610	100
	TOTAL REVENUE	29,050	21,980	22,300
EXPENDITURE				
Other Expenses				
20080.209.57	Materials	36,196	32,893	37,893
20080.71.50	Legal Fees	15,000	15,000	10,000
20080.201.58	Other Expenses	1,000	1,000	350
	Total Other Expenses	52,196	48,893	48,243
Donations/Contributions				
20080.205.50	Contributions	10,600	10,000	10,000
	Total Donations/Contributions	10,600	10,000	10,000
Allocated Expenses				
20081.58.90	Ranger Resource Allocation	41,281	43,380	43,380
20081.68.90	Administration Overhead Allocation	159,430	135,608	119,933
	Total Allocated Expenses	200,711	178,988	163,313
	TOTAL EXPENDITURE	263,507	237,881	221,556

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

**OTHER LAW, ORDER & PUBLIC SAFETY
BUDGET ALLOCATION 2022 - 2023**

	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE			
Grant Revenue - Operating			
10055.89.14 Grant Revenue	30,000	0	30,000
Total Operating Grant Revenue	30,000	0	30,000
Fees and Charges			
10051.49.12 Fines and Penalties	4,000	4,000	6,500
10051.289.12 Fines and Penalties - Withdrawals	(500)	(750)	(750)
Total Fees and Charges	3,500	3,250	5,750
TOTAL REVENUE	33,500	3,250	35,750
EXPENDITURE			
Other Expenses			
20086.30.50 Contractors	26,974	12,000	23,271
20086.71.50 Legal Expenses	500	1,000	1,000
Total Other Expenses	27,474	13,000	24,271
Projects			
Via PC CCTV Strategy and Policy	50,000	0	50,000
Total Other Expenses	50,000	0	50,000
Non Cash Expenses			
20088.34.51 Depreciation - Furniture & Office Equipment	5,704	5,704	5,704
20088.186.51 Depreciation - Mobile Plant and Equipment	500	500	894
20088.256.51 Depreciation - Miscellaneous Infrastructure	15,292	15,292	15,292
Total Non Cash Expenses	21,496	21,496	21,890
Allocated Expenses			
20087.58.90 Ranger Resource Allocation	41,281	43,380	43,380
20087.68.90 Administration Overhead Allocation	79,716	67,804	59,967
Total Allocated Expenses	120,997	111,184	103,347
TOTAL EXPENDITURE	219,967	145,680	199,508

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

HEALTH BUDGET ALLOCATION 2022 - 2023

		BUDGET	LATEST FORECAST	BUDGET
		2022-2023	2021-2022	2021-2022
		\$	\$	\$
REVENUE				
Fees & Charges				
10069.4.12	Food Assessment Fees	25,000	25,000	22,000
10069.72.12	Outdoor Eating Fees	65,000	64,650	50,000
10069.253.12	Food Notification Fees	600	990	400
10069.303.12	Skin Penetration Assessment Fee	1,200	1,400	700
10069.254.12	Lodging House Fees	0	0	0
10069.304.12	Health (Public Buildings) Regulations	3,000	3,000	2,000
10069.305.12	Health (Public Buildings) Regulations (Temporary/Event)	2,500	1,725	1,500
10069.306.12	Noise Regulation 18 Application Fee	1,500	2,000	1,300
10069.255.12	Other Fees	1,000	1,300	500
10069.256.12	Temporary Stalholder Fees	15,000	15,000	1,000
10069.312.12	Aquatic Facilities	1,200	1,200	1,200
10221.49.12	Food Act Prosecutions	2,000	1,000	1,000
	Total Fees & Charges	118,000	117,265	81,600
Interest Income				
10218.193.15	Interest Income	300	750	300
	Total Interest Income	300	750	300
Other Revenue				
10067.145.20	Reimbursements	9,200	9,000	11,000
	Total Other Revenue	9,200	9,000	11,000
Via Asset Register	Profit on Disposal of Assets	0	0	0
TOTAL REVENUE		127,500	127,015	92,900

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

HEALTH BUDGET ALLOCATION 2022 - 2023

		BUDGET	LATEST FORECAST	BUDGET
		2022-2023	2021-2022	2021-2022
		\$	\$	\$
EXPENDITURE				
Employee Costs				
20111.130.62	Salary & Wages	109,524	96,578	96,578
Via PC	Salary & Wages - SOPG	1,000	1,000	1,000
20111.325.52	Agency Staff	500	500	500
20111.141.52	Superannuation	17,272	14,686	10,686
20111.206.52	Other Employee Costs	2,405	3,071	3,071
	Total Employee Costs	130,701	115,835	111,835
Office Expenses				
20112.103.50	Printing, Postage & Stationery	1,000	500	1,500
20112.144.50	Telephone	500	500	500
	Total Office Expenses	1,500	1,000	2,000
Other Expenses				
20113.71.50	Legal Expenses	5,000	2,500	5,000
20113.30.50	Contractors & Consultants	8,500	5,000	5,500
20113.201.58	Other Expenses	3,500	2,500	2,000
20113.201.57	Materials	1,500	1,200	1,500
20113.212.58	Bad Debts Written Off	2,000	2,000	10,000
20112.3.58	Advertising - Other	500	500	500
20113.85.57	Minor Furniture & Equipment	500	1,000	1,000
	Total Other Expenses	21,500	14,700	25,500
Projects				
Via PC	Public Health Planning	20,000	0	20,000
Via PC	Emergency Management	3,000	3,000	3,000
Via PC	Community Noise Survey	5,000	0	0
	Total Other Projects	28,000	3,000	23,000
Non Cash expenses				
20125.34.51	Depreciation - Furniture & Office Equipment	1,000	1,000	0
	Total Non cash expenses	1,000	1,000	0

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

HEALTH BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
	Allocated Expenses			
20114.68.90	Administration Overhead Allocation	119,368	135,609	119,934
20114.15.90	Compliance Allocation	105,260	69,376	0
	Total Allocated Expenses	224,628	204,985	119,934
	TOTAL EXPENDITURE	407,329	340,520	282,269

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

EDUCATION
BUDGET ALLOCATION 2022 - 2023

	BUDGET	LATEST FORECAST	BUDGET
	2022-2023	2021-2022	2021-2022
	\$	\$	\$
REVENUE			
Other Revenue			
10077.145.20 Reimbursements	5,000	5,000	5,000
Total Other Revenue	5,000	5,000	5,000
TOTAL REVENUE	5,000	5,000	5,000
EXPENDITURE			
Buildings Maintenance			
Via PC Cottesloe Toy Library	2,500	2,500	2,500
Via PC North Cottesloe Pre-Primary	4,350	4,350	4,350
Via PC Seaview Kindergarten	4,000	4,550	2,350
Total Buildings Maintenance	10,850	11,400	9,200
Non Cash Expenses			
20130.35.51 Depreciation - Buildings	34,100	34,100	24,360
Total Non Cash Expenses	34,100	34,100	24,360
Other Expenses			
20128.201.58 Other Expenses	100	102	102
20128.71.50 Legal Fees	0	1,224	1,224
Total Other	100	1,326	1,326
Allocated Expenses			
20129.68.90 Administration Overhead Allocation	79,716	67,804	59,967
Total Allocated Expenses	79,716	67,804	59,967
TOTAL EXPENDITURE	124,766	114,630	94,853

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

**WELFARE, AGED & DISABLED
BUDGET ALLOCATION 2022 - 2023**

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Fees & Charges				
10188.46.12	Leases - Welfare	24,500	24,500	23,600
	Total Fees & Charges	24,500	24,500	23,600
Contributions & Reimbursements				
10089.145.20	Reimbursements	5,600	7,000	4,300
	Total Contributions & Reimbursements	5,600	7,000	4,300
	TOTAL REVENUE	30,100	31,500	27,900
EXPENDITURE				
Property Maintenance				
Via PC	Shine Community Service	8,000	7,000	7,000
	Total Property Maintenance	8,000	7,000	7,000
Non Cash Expenses				
20152.35.51	Depreciation - Buildings	55,000	54,943	29,784
20152.36.51	Depreciation - Plant and Equipment	250	233	0
	Total Non Cash Expenses	55,250	55,176	29,784
Festivals, Events & Community Programs				
Via PC	Seniors Week	3,300	3,240	3,000
	Total Festivals, Events & Community Programs	3,300	3,240	3,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2022 - 2023

	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
Other Expenses			
20148.29.52 Training	3,000	0	0
20150.30.50 Contractors & Consultants	6,500	2,000	2,000
20150.205.50 Contributions	83,991	81,545	84,990
Total Other Expenses	93,491	83,545	86,990
Allocated Expenses			
20151.68.90 Administration Overhead Allocation	119,573	101,706	89,950
Total Allocated Expenses	119,573	101,706	89,950
TOTAL EXPENDITURE	279,614	250,667	216,724

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

WASTE MANAGEMENT BUDGET ALLOCATION 2022 - 2023

	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE			
Fees & Charges			
10094.119.12 Domestic Refuse Removal Charges - Additional Collections	41,000	74,000	70,000
10094.327.12 Recycling	28,000	23,800	0
10094.328.12 Green Waste	0	8,600	0
10094.330.12 FOGO	10,000	0	0
10175.119.12 Commercial Charges	165,000	170,000	170,000
10175.49.12 Litter fines	0	0	0
10094.120.12 Replacement Bins	2,000	2,000	1,500
10094.245.12 Bin Repairs and Other Fees	1,100	1,100	1,100
10094.246.12 Caddies & Liners	5,005	0	0
10094.313.12 Event Bins	300	1,100	200
Total Fees & Charges	252,405	280,600	242,800
Grant Revenue			
10177.89.14 Grants	20,000	22,651	20,000
Total Grant Revenue	20,000	22,651	20,000
Other Revenue			
10098.200.17 Other Revenue	1,100	1,200	0
10094.386.17 Container Deposit Scheme	15,000	20,000	0
10096.145.20 Reimbursements	0	0	0
Total Other Revenue	16,100	21,200	0
Interest Income			
10209.193.15 Interest Income	150	300	800
Total Other Revenue	150	300	800
TOTAL REVENUE	288,655	324,751	263,600

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

WASTE MANAGEMENT BUDGET ALLOCATION 2022 - 2023

EXPENDITURE

	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
Office Expenses			
20167.103.50 Printing, Postage & Stationery	10,500	6,000	6,000
20167.144.50 Telephone	300	300	300
20167.208.50 Other Office Expenses	100	150	150
Total Office Expenses	10,900	6,450	6,450
Waste Collection/Disposal			
Via PC Waste Services - General Collection Foreshore	251,199	209,208	209,208
Via PC Waste Services - Commercial Bulk	68,000	60,000	60,000
Via PC Waste Services - Commercial Collection	20,000	18,000	18,000
Via PC Waste Services - Commercial Recycling	23,000	12,000	12,000
Via PC Waste Services - Domestic Bulk Collection	38,000	38,000	38,000
Via PC Waste Services - Domestic Collection	135,000	205,000	205,000
Via PC Waste Services - Domestic Recycling	303,000	233,000	233,000
Via PC Waste Services - Greens Collection	0	107,000	107,000
Via PC Waste Services - FOGO Collection	249,000	0	0
Via PC Waste Services - General Collection	153,854	135,942	135,942
Via PC Waste Services - Transfer Station General	280,000	270,000	270,000
Via PC Waste Services - Transfer Station Green	12,000	41,000	41,000
Via PC Waste Services - Transfer Station FOGO	208,000	0	0
Via PC Waste Services - General Public	240,000	214,000	214,000
Via PC Waste Services- Verge Pickup	0	0	0
Via PC Waste Removal - Depot	0	0	0
Via PC Waste Removal - General - Mosman Park	35,000	35,000	35,000
Via PC Waste Removal - Green - Mosman Park	4,000	4,000	4,000
Via PC Commercial Green Waste	500	400	400
Via PC Transfer Station - WMRC - Fixed Fee	334,180	330,000	330,000
Via PC Food Organics Garden Organics	22,800	70,806	70,806
Via PC Tip Passes - General	400	10,000	10,000
Via PC Tip Passes - Green	100	5,000	5,000
Via PC Valet Service	130,000	95,000	95,000
Via PC Waste rates Separation - bin audit	15,000	15,000	15,000
Total Waste Collection/Disposal	2,523,033	2,108,356	2,108,356

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

WASTE MANAGEMENT BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
	Other Expenses			
20168.71.50	Legal Expenses	0	5,000	5,000
20168.30.50	Contractors	22,000	22,000	22,000
20168.209.57	Materials	29,100	19,100	29,100
20168.212.58	Bad Debts Written Off	3,000	3,000	3,000
20168.201.58	Other Expenses	1,550	1,550	1,550
20168.85.57	Minor Furniture & Equipment	500	500	500
	Total Other Expenses	56,150	51,150	61,150
	Non Cash Expenses			
20170.186.51	Depreciation - Mobile Plant & Vehicles	11,112	11,112	11,112
20170.191.51	Depreciation - Infrastructure	18,996	18,996	18,996
	Total Non Cash Expenses	30,108	30,108	30,108
	Allocated Expenses			
20169.68.90	Administration Overhead Allocation	238,941	237,315	209,884
20169.15.90	Compliance Allocation	119,295	78,626	0
	Total Allocated Expenses	358,236	315,941	209,884
	TOTAL EXPENDITURE	2,978,427	2,512,005	2,415,948

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Fees & Charges				
10105.38.12	Town Planning Charges	265,000	260,000	200,000
10105.200.12	Other Fees & Charges	500	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	268,500	263,500	203,500
Via Asset Register	Profit on Disposal of Assets	0	0	0
Other Revenue				
10103.145.20	Reimbursements	43,365	40,000	40,000
10105.200.17	Other Income	0	0	0
10225.89.14	Grant -Heritage Consultant (DPLH)	0	13,928	
	Total Other Revenue	43,365	53,928	40,000
TOTAL REVENUE		311,865	317,428	243,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE				
Employee Costs				
20171.130.62	Salary & Wages	408,214	339,000	273,570
20171.325.52	Agency Staff	15,317	10,072	24,072
20171.141.52	Superannuation	74,546	70,307	77,307
20171.206.52	Other Employee Costs	16,287	14,307	14,307
Plant Postings	Motor Vehicles Costs	12,050	10,500	10,500
	Total Employee Costs	526,414	444,186	399,756
Office Expenses				
20172.103.58	Printing & Stationery	500	3,000	3,000
20172.144.50	Telephone	100	300	300
20172.201.58	Other Office Expenses	300	300	300
	Total Office Expenses	900	3,600	3,600
Other Expenses				
20173.71.50	Legal Expenses	90,000	90,000	100,000
20173.30.50	Contractors & Consultants	5,000	5,000	30,000
20173.201.58	Other Expenses	400	400	400
20172.3.50	Advertising	4,233	1,000	6,000
	Total Other Expenses	99,633	96,400	136,400
Other Projects				
Via PC	Local Planning Strategy Review	365,914	57,579	60,000
Via PC	Cottesloe Village Centre Precinct Plan	321,052	142,227	215,000
Via PC	Local Planning Scheme Review	0	0	20,000
Via PC	Conservation Management Plan	20,000	0	0
	Total Other Projects	706,966	199,806	295,000
Non Cash Expenses				
20175.36.51	Depreciation - Mobile Plant & Vehicles	2,632	2,632	2,632
	Total Non Cash Expenses	2,632	2,632	2,632
Allocated Expenses				
20174.68.90	Administration Overhead Allocation	318,655	305,118	269,850
20174.15.90	Compliance Allocation	70,173	46,251	0
	Total Allocated Expenses	388,828	351,369	269,850
	TOTAL - EXPENDITURE	1,725,374	1,097,993	1,107,238

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

COMPLIANCE BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Fees & Charges				
10216.200.12	Materials on Verge	35,000	37,000	35,000
10217.200.12	Work Zone Permits	50,000	63,000	22,000
	Total Fees and Charges	85,000	100,000	57,000
Grants - Operating				
10196.89.14	Grants - Operating	0	0	0
	Total Grants Operating Revenue	0	0	0
TOTAL REVENUE		85,000	100,000	57,000
EXPENDITURE				
Employee Costs				
20176.130.62	Salary & Wages	437,734	375,000	331,824
20176.141.52	Superannuation	76,701	60,000	31,796
20176.206.52	Other Employee Costs	14,847	18,508	18,508
Plant Postings	Motor Vehicles Costs	12,200	9,000	0
	Total Employee Costs	541,482	462,508	382,128
Allocated Expenses				
20179.68.90	Administration Overhead Allocation	160,252	0	0
20179.15.90	Less Allocated to Waste, Planning, Building, Health & Parking	(519,283)	(342,256)	0
	Total Allocated Expenses	(359,031)	(342,256)	0
TOTAL EXPENDITURE		182,451	120,252	382,128

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE				
Other Project Maintenance				
Via PC	Streetscape Maintenance	64,916	50,000	50,000
Via PC	Consultant - Public Toilets at Town Centre	0	20,000	20,000
	Total Other Project Maintenance	64,916	70,000	70,000
Non Cash Expenses				
20186.191.51	Depreciation - Infrastructure	0	0	0
	Total Non Cash Expenses	0	0	0
Allocated Expenses				
20185.68.90	Administration Overhead Allocation	39,857	33,902	29,983
	Total Allocated Expenses	39,857	33,902	29,983
	TOTAL - EXPENDITURE	104,773	103,902	99,983

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2023

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2022 - 2023

		BUDGET	LATEST FORECAST	BUDGET
		2022-2023	2021-2022	2021-2022
		\$	\$	\$
REVENUE				
Fees & Charges				
10109.46.12	Facilities Hire	80,000	90,000	45,000
10204.46.12	Other Fees - Rent	22,950	21,000	17,500
	Total Fees & Charges	102,950	111,000	62,500
Contributions & Reimbursements				
10107.145.20	Reimbursements	500	800	800
10108.86.11	Contributions	100	4,000	0
	Total Contributions & Reimbursements	600	4,800	800
Non Cash Revenue				
10106.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
TOTAL REVENUE		103,550	115,800	63,300

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2023

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2022 - 2023

		BUDGET	LATEST FORECAST	BUDGET
		2022-2023	2021-2022	2021-2022
		\$	\$	\$
EXPENDITURE				
Employee Costs				
20188.141.52	Superannuation	9,045	7,904	7,904
20188.206.52	Other Employee Costs	952	1,120	1,120
Total Employee Costs		9,997	9,024	9,024
Other Expenses				
20190.85.57	Minor Furniture & Equipment	2,000	5,000	5,000
20190.212.58	Bad Debts Written Off	0	500	500
20190.217.50	Commission withheld on Income - Spacetoco	3,600	600	0
Total Office Expenses		5,600	6,100	5,500
Buildings Maintenance				
Via PC	Civic Centre Building	266,657	220,202	220,202
Via PC	Caretakers Cottage	6,000	4,000	4,000
Total Buildings Maintenance		272,657	224,202	224,202
Grounds Maintenance				
Via PC	Civic Centre Grounds	289,828	254,974	254,974
Total Grounds Maintenance		289,828	254,974	254,974
Non Cash Expenses				
20192.35.51	Depreciation - Buildings	212,000	212,000	142,434
20192.34.51	Depreciation - Furniture & Equipment	1,176	1,176	1,176
20192.188.51	Depreciation - Parks & Gardens	2,500	2,500	2,500
20300.186.51	Depreciation - Mobile Plant & Vehicles	7,800	7,800	4,765
Total Non Cash Expenses		223,476	223,476	150,875
Allocated Expenses				
20191.68.90	Administration Overhead Allocation	318,861	271,216	239,867
Total Allocated Expenses		318,861	271,216	239,867
TOTAL - EXPENDITURE		1,120,419	988,992	884,442

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Grant Revenue - Operating				
10180.89.14	Grants - Operating	100,000	31,074	81,074
	Total Grant Revenue - Operating	100,000	31,074	81,074
Grant Revenue - Non Operating				
10202.8.13	Grants - Non Operating	80,000	316,071	316,071
10210.244.72	Contributions - Non Operating	0	50,000	50,000
	Total Grant Revenue - Non Operating	80,000	366,071	366,071
Fees & Charges				
10179.46.12	Facility Hire	316,676	286,900	286,900
	Total Fees & Charges	316,676	286,900	286,900
Contributions & Reimbursements				
10115.145.20	Reimbursements	2,500	2,500	2,500
10116.86.11	Contributions	0	0	0
	Total Contributions & Reimbursements	2,500	2,500	2,500
Non Cash Revenue				
Via Asset Register	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
TOTAL REVENUE		499,176	686,545	736,545

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

**SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2022 - 2023**

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE				
Beach Parks				
Via PC	Natural Areas Management	247,274	234,000	200,000
Via PC	Irrigation - Foreshore Parks and Reserves	81,474	75,199	75,199
Via PC	Foreshore Parks and Reserves	458,796	373,569	373,569
Via PC	Coastwest - Grant Street Dune Restoration	0	0	14,000
	Total Beach Parks	787,544	682,768	662,768
Beach Buildings Maintenance				
Via PC	Indiana Tea Rooms	110,000	95,000	95,000
Via PC	Beach Buildings General	53,000	47,500	47,500
	Total Beach Buildings	163,000	142,500	142,500
Other Projects				
Via PC	Marine Barrier	90,600	90,600	90,600
Via PC	Coastal Monitoring	13,240	12,760	21,000
Via PC	Foreshore Development - Marketing	50,000	45,000	50,000
Via PC	Design of Ocean Access Ramp	0	15,000	15,000
Via PC	Conservation Management Plan	30,000	0	30,000
Via PC	Dept planning coastal monitoring - visual Monitoring (C/fwd)	5,900	5,900	11,800
Via PC	DPLH CMPAP Grant - CHRMAP Development Stage 1(C/fwd) & Stage 2	185,328	0	87,000
Via PC	BEN (Beach emergency number) signage	0	13,536	13,536
Via PC	Dune restoration - planting tube stocks	60,000	6,738	6,738
Via PC	Perth NRM Contribution	20,000	20,000	20,000
Via PC	Barchetta Lease Works	0	10,000	0
Via PC	Natural Areas Management Plan updated	10,000	0	0
	Total Other Projects	465,068	219,534	345,674
Other Expenses				
20202.71.50	Legal Expenses	0	5,000	25,000
20202.217.50	Commission withheld on Income - SpacetoCo	450	1,000	
20202.30.50	Contractors & Consultants	248,075	226,907	233,907
	Total Other Expenses	248,525	232,907	258,907
Non Cash Expenses				
20204.35.51	Depreciation - Buildings	160,000	161,000	0
20204.36.51	Depreciation - Plant & Equipment	3,900	3,900	3,900
20204.188.51	Depreciation - Parks & Reserves Infrastructure	2,000	2,000	0
20204.256.51	Depreciation - Miscellaneous Infrastructure	230,844	230,844	230,844
	Total Non Cash Expenses	396,744	397,744	234,744
Allocated Expenses				
20203.68.90	Administration Overhead Allocation	199,288	169,510	149,917
	Total Allocated Expenses	199,288	169,510	149,917
TOTAL - EXPENDITURE		2,260,169	1,844,963	1,794,510

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2023

**OTHER SPORT & RECREATION
BUDGET ALLOCATION 2022 - 2023**

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Fees & Charges				
10120.46.12	Facilities Hire	2,000	2,000	500
	Total Fees & Charges	2,000	2,000	500
Contributions & Reimbursements				
10183.243.20	Reimbursements SVGC	725	730	730
10183.296.20	Reimbursements CTC	1,200	1,250	1,250
10118.145.20	Reimbursements	8,084	6,000	5,000
	Total Contributions & Reimbursements	10,009	7,980	6,980
Interest Received				
10183.243.15	Reimbursements SVGC	8,101	9,983	9,983
10183.296.15	Reimbursements CTC	3,529	4,412	4,412
	Total Contributions & Reimbursements	11,630	14,395	14,395
Non Operating Revenue				
10207.244.72	Non Operating Grants/Contributions	440,182	4,818	680,000
	Total Non Operating Revenue	440,182	4,818	680,000
Non Cash Revenue				
10117.106.18	Profit on Sale of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
	TOTAL REVENUE	463,820	29,193	701,875
EXPENDITURE				
Parks Maintenance				
Via PC	Irrigation Maintenance	82,454	114,317	114,317
Via PC	Parks Maintenance	632,545	516,179	516,179
	Total Parks Maintenance	714,999	630,496	630,496

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2023

OTHER SPORT & RECREATION BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
	Buildings Maintenance			
Via PC	Anderson Pavillion	16,000	28,948	28,948
Via PC	Other Buildings	56,482	26,000	35,248
	Total Buildings Maintenance	72,482	54,948	64,196
	Other Projects			
Via PC	Recreation Centre Masterplan	0	15,000	20,000
	Other Projects	0	15,000	20,000
	Non Cash Expenses			
20210.35.51	Depreciation - Buildings	99,000	99,000	81,372
20210.36.51	Depreciation - Plant & Equipment	0	0	0
20210.186.51	Depreciation - Mobile Plant & Vehicles	11,000	11,000	5,395
20210.188.51	Depreciation - Infrastructure	225,815	225,815	99,442
20210.188.51	Depreciation - Irrigation Infrastructure	9,185	9,185	
Via Asset Register	Loss on Disposal of Assets	0	0	0
	Total Non Cash Expenses	345,000	345,000	186,209
	Financing Expenses			
20289.296.54	Interest Paid - Loans CTC, Loan 108	3,529	4,412	4,412
20289.296.58	Other Loan Fees - GGL, Loan 108	1,200	0	0
20289.243.54	Loan Interest - SVGC, Loan 105	2,895	5,059	5,059
20289.243.58	Other Loan Fees - GGL, Loan 105	725	0	0
	Total Financing Expenses	8,349	9,471	9,471
	Other Expenses			
20208.71.50	Legal Expenses	0	100	5,100
20208.30.50	Contractors	3,100	3,100	3,100
20208.390.58	Loan Guarantee Fees	0	1,980	1,980
	Total Other Expenses	3,100	5,180	10,180
	Allocated Expenses			
20209.68.90	Administration Overhead Allocation	119,573	101,706	89,950
	Total Allocated Expenses	119,573	101,706	89,950
	TOTAL EXPENDITURE	1,263,503	1,161,801	1,010,502

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

LIBRARIES
BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
	Fees & Charges			
10220.200.12	Fees and charges	17,040	14,400	14,400
	Total Fees & Charges	17,040	14,400	14,400
	Other Revenue			
10122.145.20	Reimbursements	422	4,700	4,700
	Total Other Revenue	422	4,700	4,700
	TOTAL REVENUE	17,462	19,100	19,100
EXPENDITURE				
	Library Maintenance			
Via PC	Wages	325,315	325,000	325,000
Via PC	Contractors	177,613	165,000	165,000
Via PC	Utilities	16,729	32,000	32,000
Via PC	Insurance	20,807	13,000	13,000
20215.201.58	Other Expenses	28,810	28,000	28,000
	Total Library Maintenance	569,273	563,000	563,000
	Non Cash Expenses			
20217.35.51	Depreciation - Buildings	35,348	35,348	105,348
	Total Non Cash Expenses	35,348	35,348	105,348
	Financing Expenses			
20299.241.54	Loan Interest	165,868	183,285	183,285
20215.390.58	Other Loan Fees	20,043	18,672	18,672
	Total Financing Expenses	185,911	201,957	201,957
	Allocated Expenses			
20216.68.90	Administration Overhead Allocation	79,716	67,804	59,967
	Total Allocated Expenses	79,716	67,804	59,967
	TOTAL EXPENDITURE	870,248	868,109	930,272

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2023

OTHER CULTURE BUDGET ALLOCATION 2022 - 2023
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	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE			
Grants & Operating Contributions			
10181.89.14 Operating Contributions	11,313	1,818	1,818
Total Non Operating Contributions	11,313	1,818	1,818
Grants & Non Operating Contributions			
10205.244.72 Non Operating Contributions	0	0	0
Total Non Operating Contributions	0	0	0
Other Revenue			
10182.200.17 Other Revenue	100	500	0
10126.145.20 Reimbursements	0	0	0
Total Other Revenue	100	500	0
TOTAL REVENUE	11,413	2,318	1,818

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2023

**OTHER CULTURE
BUDGET ALLOCATION 2022 - 2023**

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE				
Festivals & Events				
Via PC	Youth Citizen of the Year Prize	2,000	2,000	2,000
Via PC	Sculpture by the Sea	74,000	73,000	70,000
Via PC	New Years Eve	0	0	5,000
Via PC	Carols by Candlelight	24,000	22,000	22,000
Via PC	Youth Workshops	0	2,000	2,000
Via PC	Miscellaneous Events	5,000	5,000	5,000
Via PC	Sustainability Initiatives	15,000	3,000	18,000
Via PC	Graffiti/Mural project	0	6,000	0
Via PC	Reconciliation Action Plan	20,000	10,000	10,000
	Total Festival & Events	140,000	123,000	134,000
Sculpture and Artworks Maintenance				
Via PC	Sculpture and Artworks Maintenance	2,000	5,600	5,600
	Total Other Expenses	2,000	5,600	5,600
Non Cash Expenses				
20223.191.51	Depreciation - Streetscape Infrastructure	0	0	0
20223.256.51	Depreciation - Miscellaneous Infrastructure	41,772	41,772	41,772
	Total Non Cash Expenses	41,772	41,772	41,772
Allocated Expenses				
20222.68.90	Administration Overhead Allocation	119,573	101,706	89,950
	Total Allocated Expenses	119,573	101,706	89,950
TOTAL EXPENDITURE		303,345	272,078	271,322

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

**STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2022 - 2023**

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Grant Revenue - Non Operating				
10131.8.13	Grant Revenue - Non Operating	1,318,535	508,368	708,250
10200.244.72	Contributions - Non Operating (Incl ROW Contributions)	0	0	0
	Total Non Operating Grant Revenue	1,318,535	508,368	708,250
Grant Revenue - Operating				
10190.89.14	Grant Revenue	25,000	45,000	45,000
	Total Operating Grant Revenue	25,000	45,000	45,000
Other Revenue				
10134.86.11	Contributions	9,600	3,400	0
10133.145.20	Reimbursements	4,000	4,000	4,000
10176.200.17	Other Revenue	1,000	1,700	1,000
	Total Other Revenue	14,600	9,100	5,000
Non Cash Revenue				
10132.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
TOTAL REVENUE		1,358,135	562,468	758,250

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

STREETS, BRIDGES & FOOTPATH MAINTENANCE BUDGET ALLOCATION 2022 - 2023
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		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE				
Roads, Footpath, Drains, Street Trees				
Via PC	Drainage Maintenance	166,437	151,816	151,816
Via PC	Footpath Maintenance	121,550	112,730	112,730
Via PC	Road Maintenance	432,213	348,285	352,422
Via PC	Street Tree Maintenance	380,907	324,894	211,894
Via PC	Right of Way Maintenance	205,988	154,623	184,623
	Total Road, Footpath, Drains, Street Trees	1,307,095	1,092,348	1,013,485
Other Projects				
Via PC	Green Infrastructure Management Plan	23,000	0	18,300
Via PC	Road Safety Audit/Investigations	29,000	20,000	20,000
Via PC	Ride to School Day	500	250	500
Via PC	Bike Plan Concepts and Designs	20,000	0	0
Via PC	Design and Construction Specifications	0	10,000	10,000
Via PC	Intergrated Transport Strategy	0	10,000	20,000
Via PC	Cottesloe Cat	30,000	30,000	30,000
Via PC	Asset Management Strategy	20,000	15,000	50,000
	Total Other Projects	122,500	85,250	148,800
Other Expenses				
20285.30.50	Contractors & Consultants	10,000	10,000	30,000
20285.71.50	Legal Fees	1,000	5,000	15,000
20285.85.57	Minor Furniture & Equipment	20,000	10,000	10,000
	Total Other Expenses	31,000	25,000	55,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

STREETS, BRIDGES & FOOTPATH MAINTENANCE BUDGET ALLOCATION 2022 - 2023
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		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
	Non Cash Expenses			
20224.36.51	Depreciation - Plant & Equipment	3,300	3,300	4,332
20224.34.51	Depreciation - Furniture & Equipment	558	558	558
20224.186.51	Depreciation - Mobile Plant & Equipment	38,000	38,000	29,552
20224.189.51	Depreciation - Infrastructure Roads	830,000	830,000	801,784
20224.190.51	Depreciation - Infrastructure Footpaths	192,240	192,240	192,240
20224.191.51	Depreciation - Infrastructure Streetscapes	52,000	52,000	17,608
20224.192.51	Depreciation - Infrastructure Drainage	81,588	81,588	81,588
20224.315.51	Depreciation - Infrastructure Right of Ways	54,944	54,944	54,944
20224.256.51	Depreciation - Miscellaneous	2,000	2,000	0
Via Asset Register	Loss on Disposal of Assets	0	0	0
	Total Non Cash Expenses	1,254,630	1,254,630	1,182,606
	Allocated Expenses			
20286.68.90	Administration Overhead Allocation	159,431	135,609	119,934
	Total Allocated Expenses	159,431	135,609	119,934
	TOTAL - EXPENDITURE	2,874,656	2,592,837	2,519,825

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

PARKING FACILITIES BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Fees & Charges				
10054.287.12	Fines and Penalties	1,650,000	1,670,000	1,050,000
10054.289.12	Withdrawals (98)	(80,000)	(60,000)	(80,000)
10054.385.12	Parking Permit Fees	0	0	5,000
			0	
	Total Fees & Charges	1,570,000	1,610,000	975,000
Other Revenue				
10053.145.20	Reimbursements	28,875	27,335	27,500
10054.200.17	Other Revenue	10,500	1,400	500
10140.86.11	Contributions	67,500	60,000	0
	Total Other Revenue	106,875	88,735	28,000
Non Cash Revenue				
10138.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
Contributions - Non Operating				
10189.244.72	Non Operating Contributions	0	0	0
	Total Contributions - Non Operating	0	0	0
TOTAL REVENUE		1,676,875	1,698,735	1,003,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

PARKING FACILITIES BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE				
Employee Costs				
20089.130.62	Salary & Wages	469,740	477,586	432,586
Via PC	Salary & Wages (SOPG)	10,000	10,000	10,000
20089.325.52	Agency/Labour Hire	500	500	500
20089.141.52	Superannuation	58,473	53,398	46,398
Plant Postings	Motor Vehicles Costs	10,250	10,500	10,500
20089.206.52	Other Employee Costs	19,084	18,300	18,300
	Total Employee Costs	568,047	570,284	518,284
Office Expenses				
20090.103.50	Printing, Stationary & Postage	31,800	28,300	25,800
20090.144.50	Telephone	4,300	4,300	4,300
20090.208.50	Office Equipment Maintenance	2,450	2,450	2,450
20090.3.58	Advertising	1,000	2,500	2,500
20091.85.57	Minor Furniture & Equipment	2,000	2,100	2,100
	Total Office Expenses	41,550	39,650	37,150
Car parks - Works				
Via PC	Car Park Maintenance	71,848	64,067	109,067
Via PC	Car Park Lines and Signs	43,264	43,140	43,140
	Total Car parks - Works	115,112	107,207	152,207
Other Expenses				
20091.71.50	Legal Expenses	40,000	40,000	15,000
20091.209.57	Signs	5,000	10,000	10,000
20091.30.50	Contractors & Consultants	254,181	250,000	207,000
20091.212.58	Bad Debts Written Off (97)	70,000	70,000	35,000
	Total Other Expenses	369,181	370,000	267,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

PARKING FACILITIES BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
	Non Cash Expenses			
Via Asset Register	Loss on Sale of Assets	0	0	0
20226.34.51	Depreciation - Furniture & Equipment	39,000	39,000	3,528
20226.186.51	Depreciation - Mobile Plant & Equipment	6,000	6,000	4,934
20226.265.51	Depreciation - Car Parks	82,752	82,752	82,752
20091.291.58	Provision for Doubtful Debts	0	0	0
	Total Non Cash Expenses	127,752	127,752	91,214
	Allocated Expenses			
20092.68.90	Administration Overhead Allocation	438,230	406,825	359,801
20092.15.90	Compliance Allocation	161,399	106,377	0
20092.58.90	Less Allocated to Other Law, Order & PS, Animal Control and Fire Prevention	(91,736)	(96,400)	(96,400)
	Total Allocated Expenses	507,893	416,802	263,401
	TOTAL - EXPENDITURE	1,729,535	1,631,695	1,329,256

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

AREA PROMOTION
BUDGET ALLOCATION 2022 - 2023

	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE			
Other Expenses			
20230.30.50 Consultants	126,184	120,175	113,555
Total Other Expenses	126,184	120,175	113,555
TOTAL - EXPENDITURE	126,184	120,175	113,555

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

BUILDING CONTROL BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE				
Fees & Charges				
10155.9.12	Building Licence Fees	150,000	140,000	150,000
10155.143.12	Swimming Pool Inspections	23,000	22,000	23,000
10222.49.12	Building Act Fines	5,000	5,000	5,000
10155.200.12	Other Fees & Charges	9,100	9,100	9,100
	Total Fees & Charges	187,100	176,100	187,100
Contributions & Reimbursements				
10154.86.11	Contributions	0	0	0
10153.145.20	Reimbursements	0	0	0
	Total Contributions & Reimbursements	0	0	0
Other Revenue				
10155.200.17	Other Revenue	750	700	700
	Total Other Revenue	750	700	700
TOTAL REVENUE		187,850	176,800	187,800

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2023

BUILDING CONTROL BUDGET ALLOCATION 2022 - 2023

		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE				
Employee Costs				
20245.130.62	Salary & Wages	186,336	166,433	176,433
20245.325.52	Agency Staff	8,864	6,000	8,448
20245.141.52	Superannuation	27,163	20,113	20,113
Plant Postings	Motor Vehicles Costs	12,500	10,500	10,500
20245.206.52	Other Employee Costs	14,497	14,094	14,094
	Total Employee Costs	249,360	217,140	229,588
Office Expenses				
20246.103.50	Printing, Stationery & Postage	1,000	500	2,200
20246.144.63	Telephone	750	300	300
20246.201.58	Other Office Expenses	100	200	200
	Total Office Expenses	1,850	1,000	2,700
Other Expenses				
20247.85.57	Minor Furniture & Equipment	350	300	300
20247.71.50	Legal Expenses	15,000	21,000	15,000
20247.30.50	Contractors & Consultants	24,000	6,000	24,000
20247.203.58	Subscriptions & Publications	200	200	200
	Total Other Expenses	39,550	27,500	39,500
Non Cash Expenses				
20249.186.51	Depreciation - Mobile Plant & Equipment	2,460	2,460	2,460
	Total Non Cash Expenses	2,460	2,460	2,460
Allocated Expenses				
20248.68.90	Administration Overhead Allocation	159,431	135,609	119,934
20248.15.90	Compliance Allocation	63,156	41,626	0
	Total Allocated Expenses	222,587	177,235	119,934
	TOTAL EXPENDITURE	515,807	425,335	394,182

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2023

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2022 - 2023
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	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
REVENUE			
Fees And Charges			
10211.200.12 Verge Equipment Fee	69,900	0	0
Total Fees and Charges	69,900	0	0
Reimbursements & Contributions			
10161.145.20 Reimbursements	800	800	800
10168.86.11 Contributions	0	0	0
10211.200.17 Other	5,300	5,300	300
Total Reimbursements & Contributions	6,100	6,100	1,100
Non Cash Revenue			
Via Asset Register Profit on Disposal of Assets	90,450	18,000	0
Total Non Cash Revenue	90,450	18,000	0
TOTAL REVENUE	166,450	24,100	1,100

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2023

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2022 - 2023
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	BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
EXPENDITURE			
Employee Costs			
20260.130.62 Ordinary Salary & Wages incl.RDO's	982,595	785,035	785,035
20260.325.52 Agency Staff	2,500	2,000	500
20260.141.52 Superannuation	242,687	208,494	208,494
20260.138.52 Recruitment	6,000	6,120	6,120
20260.29.52 Training, Memberships & Conferences	20,000	6,000	28,560
Via Plant Postings Motor Vehicles Costs	37,000	33,500	33,500
20260.206.52 Other Employee Costs	55,987	53,113	53,112
Total Employee Costs	1,346,768	1,094,262	1,115,321
Office Expenses			
20261.103.50 Printing & Stationery	1,600	1,632	1,632
20261.144.63 Telephone	6,000	6,120	6,120
20261.208.50 Office Equipment Maintenance	500	612	612
20261.201.58 Other Office Expenses	200	226	226
Total Office Expenses	8,300	8,590	8,590
Other Expenses			
20262.30.50 Contractors & Consultants	1,000	1,000	14,000
20262.203.58 Subscriptions	510	510	510
20262.85.57 Minor Furniture & Equipment	12,500	12,240	12,240
20268.71.50 Legal Expenses	2,000	5,000	5,000
Total Other Expenses	16,010	18,750	31,750
Non Cash Expenses			
Via Asset Register Depreciation - Buildings and Fixed Equipment	14,000	14,000	33,333
Via Asset Register Depreciation - Mobile Plant & Vehicles	15,000	10,000	21,329
Via LR Amortisation - Right of Use - Depot	64,533	64,533	64,533
Via Asset Register Loss on Sale of Assets	0	0	0
Total Non Cash Expenses	93,533	88,533	119,195

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2023

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2022 - 2023
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		BUDGET 2022-2023 \$	LATEST FORECAST 2021-2022 \$	BUDGET 2021-2022 \$
	Depot Building & Grounds			
Via PC	Depot Facility - Mosman Park	69,583	52,000	60,000
	Total Depot Building & Grounds	69,583	52,000	60,000
	Financial Expenses			
Via LR	Interest Expense - Right of Use Asset - Depot Facility - Mosman Park	37,164	38,856	38,856
	Total Depot Building & Grounds	37,164	38,856	38,856
	Allocated Expenses			
20263.68.90	Administration Overhead Allocation	239,142	203,408	179,897
20277.160.90	Less Allocated to Works & Services	(1,810,500)	(1,504,400)	(1,546,545)
	Total Allocated Expenses	(1,571,358)	(1,300,992)	(1,366,648)
	TOTAL - EXPENDITURE	0	(0)	7,064
	PLANT OPERATIONS			
Via Plant Postings	Repairs - Wages	0	0	0
Via Plant Postings	Fuel & Oils	72,000	42,000	42,000
Via Plant Postings	Materials	14,000	14,000	14,000
Via Plant Postings	Insurance	17,100	21,000	21,000
Via Plant Postings	Licences	21,000	21,000	21,000
Via Plant Postings	Contractors	14,000	32,010	32,010
Via Plant Postings	Other	7,000	7,000	7,000
Via Timesheets	Less Allocated to Works & Services	(145,100)	(137,010)	(137,010)
	Total Unallocated Plant Operating Costs	0	0	0

OPERATING BUDGET

PROJECT COSTING - OPERATIONS 2022-2023

<u>Project Code</u>	<u>Project Type</u>	<u>Location</u>	<u>Name</u>	<u>Program</u>	<u>GL LINK</u>	<u>Total</u>
56.8000.3	Service Provision	Peppermint Grove	Shire of Peppermint Grove - Rangers	Transport/Parking	20094.52	\$ 10,000
56.8020.3	Service Provision	Peppermint Grove	Shire of Peppermint Grove - Health	Health	20100.52	\$ 1,000
57.9000.909	Other Operational Projects	Cottesloe	Strategic Plan (C/fwd 21k from 21/22)	Governance	20036.10	\$ 50,000
57.9000.1004	Other Operational Projects	Cottesloe	Regulation 17 Review (C/fwd)	Governance	20036.10	\$ 10,000
57.9000.951	Other Operational Projects	Cottesloe	Anzac Day	Governance	20036.10	\$ 9,500
57.9000.973	Other Operational Projects	Cottesloe	Youth Event (previously pioneers day)	Governance	20036.10	\$ 10,000
57.9000.952	Other Operational Projects	Cottesloe	Volunteer Recognition Event	Governance	20036.10	\$ 10,000
57.9000.953	Other Operational Projects	Cottesloe	Community History Project	Governance	20036.10	\$ 8,000
57.9000.955	Other Operational Projects	Cottesloe	Australia Day	Governance	20036.10	\$ 6,500
57.9000.962	Other Operational Projects	Cottesloe	Community Music Event	Governance	20036.10	\$ 500
57.9000.964	Other Operational Projects	Cottesloe	Citizenship Ceremonies	Governance	20036.10	\$ 2,000
57.9000.966	Other Operational Projects	Cottesloe	Frederick Bell Lecture	Governance	20036.10	\$ 3,300
57.9000.968	Other Operational Projects	Cottesloe	Elected Members Function	Governance	20036.10	\$ 5,100
57.9000.970	Other Operational Projects	Cottesloe	End of Year Staff Function	Governance	20036.10	\$ 6,000
57.9000.980	Other Operational Projects	Cottesloe	Ad Hoc Meetings	Governance	20036.10	\$ 7,500
57.9000.990	Other Operational Projects	Cottesloe	Regular Council Meetings	Governance	20036.10	\$ 20,000
57.9000.987	Other Operational Projects	Cottesloe	Scanning Project	Governance	20036.10	\$ 12,500
57.9000.926	Other Operational Projects	Cottesloe	Occupational Health and Safety	Governance	20036.10	\$ 35,000
57.9000.924	Other Operational Projects	Cottesloe	Review of Local Laws	Governance	20036.10	\$ 10,000
57.9000.1132	Other Operational Projects	Cottesloe	Website	Governance	20036.10	\$ 10,000
57.9000.981	Other Operational Projects	Cottesloe	Record Keeping Plan	Governance	20036.10	\$ 3,000
57.9000.1130	Other Operational Projects	Cottesloe	ERP system implementation (c/fwd 480k from 21/22)	Other Governance	20318.10	\$ 1,175,000
57.9000.1006	Other Operational Projects	Cottesloe	CCTV Strategy and Policy (C/fwd)	Other Law and Order	20316.10	\$ 50,000
57.9000.925	Other Operational Projects	Cottesloe	Public Health Planning (C/fwd)	Health	20312.10	\$ 20,000
57.9000.1133	Other Operational Projects	Cottesloe	Community Noise Survey	Health	20312.10	\$ 5,000
57.9000.1007	Other Operational Projects	Cottesloe	Emergency Management Planning/Review (C/fwd)	Health	20312.10	\$ 3,000
50.9000.3	Carpark Maintenance	Cottesloe	Operating	Transport/Parking	20227.47	\$ 71,848
50.9000.5	Carpark Signage and Line Marking	Cottesloe	Operating	Transport/Parking	20227.47	\$ 43,264
57.9000.957	Other Operational Projects	Cottesloe	Youth Citizen of the Year Prize	Other Culture	20238.10	\$ 2,000
57.9000.930	Other Operational Projects	Cottesloe	Sculpture by the Sea	Other Culture	20238.10	\$ 74,000
57.9000.961	Other Operational Projects	Cottesloe	Carols by Candlelight	Other Culture	20238.10	\$ 24,000
57.9000.1000	Other Operational Projects	Cottesloe	Miscellaneous Events	Other Culture	20238.10	\$ 5,000
57.9000.995	Other Operational Projects	Cottesloe	Sustainability Initiatives	Other Culture	20238.10	\$ 15,000
57.9000.1003	Other Operational Projects	Cottesloe	Reconciliation Action Plan	Other Culture	20238.10	\$ 20,000
57.9000.959	Other Operational Projects	Cottesloe	Seniors Week	Welfare	20147.10	\$ 3,300
57.9000.927	Other Operational Projects	Cottesloe	Local Planning Strategy Review (C/fwd \$195k from 21/22)	Town Planning	20313.10	\$ 365,914
57.9000.1134	Other Operational Projects	Cottesloe	Conservation Management Plan	Town Planning	20313.10	\$ 20,000
57.9000.928	Other Operational Projects	Cottesloe	Cottesloe Village Precinct (C/fwd \$135k from 21/22)	Town Planning	20313.10	\$ 321,052
57.6080.929	Other Operational Projects	Foreshore	Shark Barrier	Foreshore and Beaches	20306.10	\$ 90,600
57.6080.996	Other Operational Projects	Foreshore	Coastal Monitoring (C/fwd \$8,240 from 21/22)	Foreshore and Beaches	20306.10	\$ 13,240

OPERATING BUDGET

PROJECT COSTING - OPERATIONS 2022-2023

<u>Project Code</u>	<u>Project Type</u>	<u>Location</u>	<u>Name</u>	<u>Program</u>	<u>GL LINK</u>	<u>Total</u>
57.6080.1113	Other Operational Projects	Foreshore	Coastal Monitoring - visual (C/fwd from 21/22)	Foreshore and Beaches	20306.10	\$ 5,900
57.6080.1115	Other Operational Projects	Foreshore	New Foreshore Marketing Strategy (C/fwd)	Foreshore and Beaches	20306.10	\$ 50,000
57.6080.1116	Other Operational Projects	Foreshore	Conservation Management Plan (C/fwd)	Foreshore and Beaches	20306.10	\$ 30,000
57.6080.1117	Other Operational Projects	Foreshore	DPLH CMPAP Grant - CHRMAP Development Stage 1(C/fwd \$87k from 21/22) & Stage 2	Foreshore and Beaches	20306.10	\$ 185,328
57.6080.1119	Other Operational Projects	Foreshore	Dune restoration - planting tube stocks	Foreshore and Beaches	20306.10	\$ 60,000
57.6080.1120	Other Operational Projects	Foreshore	Perth NRM Contribution	Foreshore and Beaches	20306.10	\$ 20,000
57.6080.1138	Other Operational Projects	Foreshore	Natural Areas Management Plan Update	Foreshore and Beaches	20306.10	\$ 10,000
57.9000.912	Other Operational Projects	Cottesloe	Road Safety Audit/Investigations	Transport	20307.10	\$ 29,000
57.9000.914	Other Operational Projects	Cottesloe	Ride to School Day	Transport	20307.10	\$ 500
57.9000.915	Other Operational Projects	Cottesloe	Bike Plan Concepts and Designs	Transport	20307.10	\$ 20,000
57.9000.993	Other Operational Projects	Cottesloe	Cottesloe Cat Summer Service (Portion not relating to scu	Transport	20307.10	\$ 30,000
57.9000.910	Other Operational Projects	Cottesloe	Green Infrastructure Management Plan	Transport	20307.10	\$ 23,000
57.9000.1112	Other Operational Projects	Cottesloe	Asset Management Plan	Transport	20307.10	\$ 20,000
55.9000.3	Drainage Maintenance	Cottesloe	Operating	Transport	20225.13	\$ 166,437
60.9000.3	Footpath Maintenance	Cottesloe	Operating	Transport	20225.13	\$ 121,550
85.9000.3	Road Maintenance	Cottesloe	Operating	Transport	20225.13	\$ 432,213
95.9000.3	Street Tree Maintenance	Cottesloe	Operating	Transport	20225.16	\$ 380,907
70.9000.3	Laneway Maintenance	Cottesloe	Operating	Transport	20225.13	\$ 205,988
65.9000.3	Irrigation Maintenance	Cottesloe	Operating	Parks	20212.47	\$ 82,454
75.9000.3	Parks & Reserves Maintenance	Cottesloe	Operating	Parks	20212.47	\$ 632,545
65.6080.3	Irrigation Maintenance	Foreshore	Operating	Swimming Areas & Beaches	20205.52	\$ 81,474
75.6080.3	Parks & Reserves Maintenance	Foreshore	Operating	Swimming Areas & Beaches	20205.52	\$ 458,796
75.7122.3	Parks & Reserves Maintenance	Foreshore - NAMP	Operating	Swimming Areas & Beaches	20205.52	\$ 247,274
75.6030.3	Parks & Reserves Maintenance	Civic Centre Grounds	Operating	Civic Centre	20193.52	\$ 289,829
80.4010.3	Property Maintenance	Anderson Pavillion	Operating	Other Sport and Recreation	20211.10	\$ 16,000
80.9000.3	Property Maintenance	Cottesloe	Operating	Other Sport and Recreation	20211.10	\$ 56,482
80.1097.3	Property Maintenance	Indiana Tea Rooms	Operating	Swimming Areas	20205.10	\$ 110,000
80.4025.3	Property Maintenance	Beach Buildings General	Operating	Swimming Areas	20205.10	\$ 53,000
80.4041.3	Property Maintenance	Caretakers Cottage	Operating	Civic Centre	20193.10	\$ 6,000
80.4050.3	Property Maintenance	Civic Centre Building	Operating	Civic Centre	20193.10	\$ 266,657
80.4122.3	Property Maintenance	(Mosman Park)	Operating	PWO	20265.10	\$ 69,583
80.4110.3	Property Maintenance	Cottesloe Toy Library	Operating	Education	20131.10	\$ 2,500
80.4140.3	Property Maintenance	Primary	Operating	Education	20131.10	\$ 4,350
80.4180.3	Property Maintenance	Seaview Kindergarten	Operating	Education	20131.10	\$ 4,000
80.4190.3	Property Maintenance	SHINE	Operating	Aged & Disabled	20153.10	\$ 8,000
80.4135.3	Property Maintenance	Grove Library	Operating	Libraries	20218.11	\$ 540,463
90.9000.3	Streetscape Maintenance	Cottesloe	Operating	Other Community Amenities	20187.10	\$ 64,916

OPERATING BUDGET

PROJECT COSTING - OPERATIONS 2022-2023

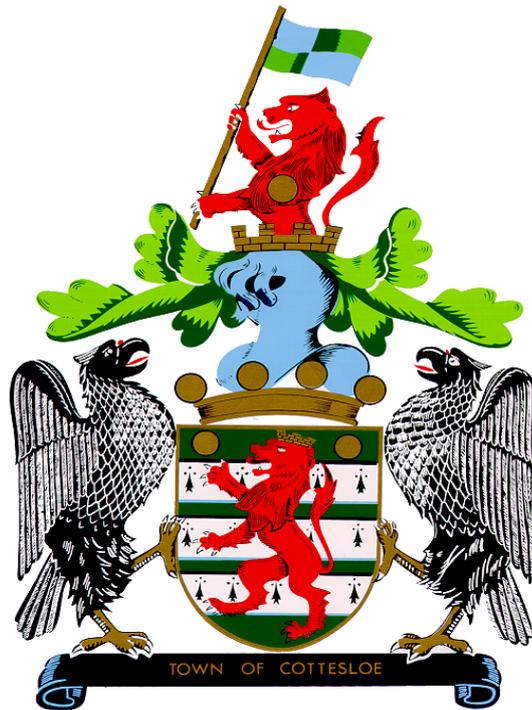
<u>Project Code</u>	<u>Project Type</u>	<u>Location</u>	<u>Name</u>	<u>Program</u>	<u>GL LINK</u>	<u>Total</u>
91.9000.3	Sculpture and Artworks Maintenance	Cottesloe	Operating	Other Culture	20301.10	\$ 2,000
98.6080.740	Waste Management	Foreshore	Waste - General Collection	Sanitation	20165.52	\$ 251,199
98.9000.620	Waste Management	Cottesloe	Waste - Commercial Bulk	Sanitation	20165.52	\$ 68,000
98.9000.640	Waste Management	Cottesloe	Waste - Commercial Collection	Sanitation	20165.52	\$ 20,000
98.9000.660	Waste Management	Cottesloe	Waste - Commercial Recycling	Sanitation	20165.52	\$ 23,000
98.9000.680	Waste Management	Cottesloe	Waste - Domestic Bulk Collection	Sanitation	20165.52	\$ 38,000
98.9000.700	Waste Management	Cottesloe	Waste - Domestic Collection	Sanitation	20165.52	\$ 135,000
98.9000.720	Waste Management	Cottesloe	Waste - Domestic Recycling	Sanitation	20165.52	\$ 303,000
98.9000.1135	Waste Management	Cottesloe	Waste - FOGO Collection	Sanitation	20165.52	\$ 249,000
98.9000.740	Waste Management	Cottesloe	Waste - General Collection	Sanitation	20165.52	\$ 153,854
98.9000.780	Waste Management	Cottesloe	Waste - Transfer Station General	Sanitation	20165.52	\$ 280,000
98.9000.800	Waste Management	Cottesloe	Waste - Transfer Station Green	Sanitation	20165.52	\$ 12,000
98.9000.1136	Waste Management	Cottesloe	Waste - Transfer Station FOGO	Sanitation	20165.52	\$ 208,000
98.9000.810	Waste Management	Cottesloe	Waste - General Public	Sanitation	20165.52	\$ 240,000
98.9000.831	Waste Management	Cottesloe	Waste Removal General - Depot	Sanitation	20165.52	\$ 35,000
98.9000.832	Waste Management	Cottesloe	Waste Removal Green - Mosman Park	Sanitation	20165.52	\$ 4,000
98.9000.833	Waste Management	Cottesloe	Commercial Green Waste	Sanitation	20165.52	\$ 500
98.9000.835	Waste Management	Cottesloe	Transfer Station WMRC Fixed Fee	Sanitation	20165.52	\$ 334,180
98.9000.836	Waste Management	Cottesloe	Food Organics Garden Organics	Sanitation	20165.52	\$ 22,800
98.9000.837	Waste Management	Cottesloe	Tip Passes - General	Sanitation	20165.52	\$ 400
98.9000.838	Waste Management	Cottesloe	Tip Passes - Green	Sanitation	20165.52	\$ 100
98.9000.839	Waste Management	Cottesloe	Valet Service	Sanitation	20165.52	\$ 130,000
98.9000.1137	Waste Management	Cottesloe	Waste Rates Separation	Sanitation	20165.52	\$ 15,000

\$ 9,862,295

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

- 50 Contractors
- 57 Materials
- 63 Utilities

TOWN OF COTTESLOE



2022 - 2023

SCHEDULE OF FEES AND CHARGES

TOWN OF COTTESLOE

FOR THE YEAR ENDED 30 JUNE 2023

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TOWN OF COTTESLOE

FOR THE YEAR ENDED 30 JUNE 2023

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TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023		Statutory	Excl. GST	GST	Total Fee	Last Year
		*	2022-2023	2022-2023	2022-2023	2021-2022
			\$	\$	\$	\$
GOVERNANCE - MEMBERS OF COUNCIL						
LOCAL GOVERNMENT ELECTIONS						
Electoral Rolls (per copy; email or paper; not to be used for commercial purposes)			45.45	4.55	50.00	50.00
Owners and Occupiers Roll (per Ward, per copy; email or paper; not to be used for commercial purposes)			13.64	1.36	15.00	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%
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.						
Adopted Annual Budget (per copy printed)		(a pdf copy can be found on the Town's website at no charge)	20.00	2.00	22.00	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)	20.00	2.00	22.00	22.00
Strategic Community Plan (per copy printed)		(a pdf copy can be found on the Town's website at no charge)	27.27	2.73	30.00	30.00
Council Meeting Papers		(a pdf copy can be found on the Town's website at no charge)				
Full Agenda (per copy printed)			22.73	2.27	25.00	25.00
Single Agenda Item (per copy printed)			9.09	0.91	10.00	10.00
Full Minutes (per copy printed)			27.27	2.73	30.00	30.00
Single Minuted Item (per copy printed)			9.09	0.91	10.00	10.00
Audio Recordings - Officer time as per schedule listed under (Governance - General 'Officer time')						

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023		Statutory	Excl. GST	GST	Total Fee	Last Year
		*	2022-2023	2022-2023	2022-2023	2021-2022
			\$	\$	\$	\$
GOVERNANCE - GENERAL - CONTINUED						
Local Laws (per copy, per law)	(a pdf copy can be found on the Town's website at no charge)		4.55	0.45	5.00	5.00
Policy Manual (per copy)	(a pdf copy can be found on the Town's website at no charge)		20.00	2.00	22.00	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				No Charge	0.00
SUNDRY OFFICE COSTS						
Books for Sale						
	Cottesloe Town of Distinction - Hard Cover		109.09	10.91	120.00	120.00
	Cottesloe Town of Distinction - Soft Cover		50.00	5.00	55.00	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		181.82	18.18	200.00	n/a
	Officers		159.09	15.91	175.00	n/a
	Outside Staff		136.36	13.64	150.00	105.00
ELECTION SIGNAGE						
	Election Sign License per sign (signs in verge for Local, State and Federal Elections)		4.55	0.45	5.00	0.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$
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		24.60	Exempt	24.60	24.00
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
Rate Debt Collection Fees					
Legal Fees & Debt Recovery Charges (GST status dependent upon fee incurred)			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 transfer).					
All other properties - Financials only		50.00	Exempt	50.00	50.00
All other properties - Orders and Requisitions		150.00	Exempt	150.00	110.00
All other properties - Financials, Orders and Requisitions		190.00	Exempt	190.00	150.00
Rate Book and Ownership Enquiries					
Ownership Enquiries (per assessment, charged for written responses only, per enquiry)					
Adjoining Property Owner Enquiry		22.73	2.27	25.00	25.00
Confirmation of Ownership (provided to Owner only)		47.27	4.73	52.00	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		181.82	18.18	200.00	200.00
Email		45.45	4.55	50.00	11.00
Modifications to Standard Rate Book (including, but not limited to, the preparation of labels and spreadsheets)					
Hourly Rate		45.45	4.55	50.00	50.00
Mailing Labels (per page)		1.82	0.18	2.00	1.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

Statutory * Excl. GST GST Total Fee Last Year

2022-2023 2022-2023 2022-2023 2021-2022

\$ \$ \$ \$

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	1.82	0.18	2.00	2.00
Posted	4.09	0.41	4.50	3.00
Emailed	1.82	0.18	2.00	2.00
Transaction Listing (per assessment, per enquiry)				
Over Counter	1.82	0.18	2.00	2.00
Posted	4.09	0.41	4.50	3.00
Emailed	1.82	0.18	2.00	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; charged in accordance with Section 6.13 of the *Local Government Act 1995*)

7% Exempt 7% 7%

LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL

DOG REGISTRATION

Sterilised Dog

Fees as per *Dog Act 1976*. All dogs over 3 months of age are required to be microchipped as of 1 November 2015 under Section 21 of the *Dog Act 1976*. 50% eligible pensioner discount ['pensioner' defined per Section 6.46 of the *Local Government Act 1995*]. 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

Unsterilised Dog

Fees as per *Dog Act 1976*. All dogs over 3 months of age are required to be microchipped as of 1 November 2015 under Section 21 of the *Dog Act 1976*. 50% eligible pensioner discount ['pensioner' defined per Section 6.46 of the *Local Government Act 1995*]. Only 50% of a fee is charged after 31 May in any year, for that registration year.

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		5.00	Exempt	5.00	2.00
Transfer from another Council		5.00	Exempt	5.00	2.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023					
	Statutory *	Excl. GST	GST	Total Fee	Last Year
		2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$
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		5.00	Exempt	5.00	2.00
Transfer from another Council		5.00	Exempt	5.00	2.00
OTHER ANIMAL FEES					
Dog, Cat or Other Animal Impoundment					
Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)		70.00	Exempt	70.00	70.00
Impound Fee		100.00	Exempt	100.00	100.00
Surrender Fee		200.00	Exempt	200.00	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		120.00	Exempt	120.00	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		100.00	Exempt	100.00	100.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$
LAW, ORDER & PUBLIC SAFETY - OTHER					
IMPOUNDING					
Abandoned Vehicles					
		Actual Cost; GST Inclusive			
Towing Fee (per towed vehicle)					
Impound Fee (per impounded vehicle)		110.00	11.00	121.00	121.00
Daily Impound Fee		14.00	1.40	15.40	15.40
Other Goods					
Collection of Impounded Items - Per Item (including but not limited to surf boards, signs, fishing paraphernalia etc)		60.00	Exempt	60.00	60.00
Advertising signs (to be decided at the discretion of the officer)		20.00	Exempt	20.00	20.00
Daily Impound Fee		14.00	1.40	15.40	15.40
PARKING					
Parking Bay Hire - Half Day Hire (per bay; including 1 off hire)		50.00	5.00	55.00	47.50
Parking Bay Hire - Full Day Hire (per bay; including 1 off hire)		90.91	9.09	100.00	95.00
Parking Bay Hire - One week		318.18	31.82	350.00	140.00
Parking Bay Hire - Not-for-profit		0.00	0.00	0.00	0.00
Residential Parking Permit		0.00	0.00	0.00	0.00
Visitor Permit		0.00	0.00	0.00	0.00
Replacement Residential/Visitors Permit (when requested in writing)		27.27	2.73	30.00	27.00
Fines and Penalties					
Fees as per Prescribed Offences listed in <i>Town of Cottesloe Parking and Parking Facilities Local Law 2009</i> . GST Exempt.					
Fines Enforcement Registry Fees					
Fees in accordance with <i>Fines Penalties and Infringements Notice Enforcements Regulations 1994</i>					
Issuing final demand	*	25.30	Exempt	25.30	24.80
Preparing enforcement certificate	*	21.50	Exempt	21.50	21.10
Registration of Infringement notice	*	81.00	Exempt	81.00	79.50
RANGER SERVICES					
Ranger or Emergency Callout (per callout)		200.00	Exempt	200.00	165.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$
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	100.00
Temporary Food Business					
Notification Fee	*	60.00	Exempt	60.00	60.00
Follow Inspection Fee		55.00	Exempt	55.00	50.00
Exempted Food Premises		0.00	Exempt	0.00	0.00
Annual Permit Fee		250.00	Exempt	250.00	210.00
Temporary Food Business (per day)		70.00	Exempt	70.00	65.00
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		550.00	Exempt	550.00	550.00
High Risk - Additional Classification		250.00	Exempt	250.00	250.00
Medium Risk - Primary Classification		490.00	Exempt	490.00	490.00
Medium Risk - Additional Classification		250.00	Exempt	250.00	250.00
Low Risk - Primary Classification		250.00	Exempt	250.00	250.00
Low Risk - Additional Classification		250.00	Exempt	250.00	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		97.00	Exempt	97.00	97.00
Weekly Fee (or part thereof)		200.00	Exempt	200.00	200.00
Monthly Fee (or part thereof)		400.00	Exempt	400.00	400.00
Annual Fee - all areas (an area less than or equal to 10m ²)		900.00	Exempt	900.00	900.00
Transfer of Licence		60.00	Exempt	60.00	60.00
Stall Holder (Excluding Food Stall)					
Issuing Fee		95.00	Exempt	95.00	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)		30.00	Exempt	30.00	30.00
By or in association with a charity organisation		0.00	Exempt	0.00	0.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$
HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION - CONTINUED					
Outdoor Dining					
Application Fee		100.00	Exempt	100.00	165.00
Renewal Fee		90.00	Exempt	90.00	90.00
Transfer Fee		90.00	Exempt	90.00	90.00
Annual Fee (all areas per m ² ; per annum or part thereof)		100.00	Exempt	100.00	165.00
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					
High Risk		300.00	Exempt	300.00	300.00
Medium Risk		200.00	Exempt	200.00	200.00
Low Risk		100.00	Exempt	100.00	100.00
Temporary Health (Public Buildings) Regulations 1992 - Events					
Statutory fee, includes assessment of management plans					
<500 people		200.00	Exempt	200.00	175.00
>500 to <1000 people		300.00	Exempt	300.00	285.00
>1000 to <3000 people		600.00	Exempt	600.00	575.00
>3000 people		1,250.00	Exempt	1,250.00	1,150.00
Liquor Licensing					
Liquor Control Act 1988, Section 39 Certificate (ETP)		97.00	Exempt	97.00	97.00
Liquor Control Act 1988, Section 55 Certificate (ETP)		97.00	Exempt	97.00	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 event		90.91	9.09	100.00/hour	100.00/hour
Out of Hours application fee Regulation 13 - Environmental Protection (Noise Regulations)1997 - per application		97.00	Exempt	97.00	97.00
Assessment Fee		90.91	9.09	100.00/hour	100.00/hour
Skin Penetration Premises					
Application Fee		100.00	Exempt	100.00	95.00
Annual Assessment Fee		150.00	Exempt	150.00	140.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023		Statutory *	Excl. GST	GST	Total Fee	Last Year
		2022-2023	2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$	\$
HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION - CONTINUED						
Food/Water Sampling Requests (GST Inclusive)						
Collection of Samples (per hour or part thereof)		159.09	15.91	175.00		170.00
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		630.00	Exempt	630.00		600.00
Re-sampling for non-compliant results		55.00	Exempt	55.00		50.00
Inspections/Reports/Certificates						
Re-issue of certificates, permits or registrations		45.00	Exempt	45.00		45.00
Settlement report without inspection		75.00	Exempt	75.00		75.00
Settlement report with inspection		175.00	Exempt	175.00		150.00
Miscellaneous Reports		75.00	Exempt	75.00		75.00
Miscellaneous Inspections		175.00	Exempt	175.00		110.00
Other						
Food Safety Pack		120.00	12.00	132.00		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						
Rat Bait (1 bait free to residents per financial year on completion of indemnity form)		0.00	0.00	0.00		0.00
Rodent Bait Inspection (Demolition)		75.00	Exempt	75.00		75.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

Statutory * Excl. GST GST Total Fee Last Year

2022-2023 2022-2023 2022-2023 2021-2022
\$ \$ \$ \$

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	400.00
Additional Bin/Collection - 1x 660L general waste bin (annually; pro-rata; weekly collection)	2,000.00	Exempt	2,000.00	1,050.00
Additional Bin/Collection - 1x 240L recycling bin (annually; pro rata; fortnightly collection)	110.00	Exempt	110.00	100.00
Additional Bin/Collection - 1 x 240L FOGO (food organics garden organics)/green waste bin (annually; pro rata; weekly collection)	300.00	Exempt	300.00	80.00
Supply of Additional Bin - 120L general waste bin	70.00	Exempt	70.00	70.00
Supply of Additional Bin - 240L recycling bin	60.00	Exempt	60.00	60.00
Supply of Additional Bin - 240L FOGO (food organics garden organics)/waste bin	60.00	Exempt	60.00	60.00
One off additional general waste collection 120L - per bin	50.00	Exempt	50.00	0.00
One off additional recycling collection 240L - per bin	30.00	Exempt	30.00	0.00
One off additional FOGO/green waste collection - per bin	30.00	Exempt	30.00	0.00
Standard 3-bin service (non-rated properties) annual fee (120L general plus 240L recycle fortnightly, and 240L FOGO weekly)	572.00	Exempt	572.00	0.00
Contaminated bin return fee	40.00	Exempt	40.00	0.00

Commercial/Industrial Premises

240L general waste bin (annually; per bin; weekly collection)	500.00	Exempt	500.00	420.00
660L general waste bin (annually; per bin; weekly collection)	2,000.00	Exempt	2,000.00	1,050.00
240L recycling bin (annually; per bin; fortnightly collection)	141.00	Exempt	141.00	141.00
240L recycling bin (annually; per bin; weekly collection)	282.00	Exempt	282.00	282.00
240L green waste bin (annually; per bin; fortnightly collection)	165.00	Exempt	165.00	78.00
Additional Bin/Collection - 1x 240L general waste bin (once off; service charge only)	50.00	Exempt	50.00	15.00
Additional Bin/Collection - 1x 240L recycling bin (once off; service charge only)	50.00	Exempt	50.00	12.50
Additional Bin/Collection - 1x 660L general waste/recycling bin (once off; service charge only)	70.00	Exempt	70.00	60.00
Delivery and Pick Up of Additional Bins (per bin)	25.00	Exempt	25.00	15.00
Charge to Empty Contaminated Bin (per bin)	80.00	Exempt	80.00	50.00

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)	54.55	5.45	60.00	60.00
Replacement of Lost, Stolen or Damaged 660L Bin (per bin; domestic and commercial)	400.00	40.00	440.00	370.00
Bin Repair (per bin; domestic and commercial)	22.73	2.27	25.00	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	0.00
Kitchen Caddy	18.18	1.82	20.00	0.00
Additional mattress collection (through Verge Valet)	54.55	5.45	60.00	0.00
Subsidised residential 120L general waste collection (medical waste etc.) collected same day as 1st bin (annual fee, fortnightly collection)	170.00	Exempt	170.00	0.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$
Event Bins					
240L general and 240L recycling bin (PAIR), including bin delivery and servicing once		72.73	7.27	80.00	0.00
240L general bin - additional servicing		36.36	3.64	40.00	0.00
240L recycling bin - additional servicing		27.27	2.73	30.00	0.00
240L FOGO Bin - one off servicing		36.36	3.64	40.00	0.00
Additional Bins (Short Term Use)					
Cost of delivery		22.73	2.27	25.00	18.50
Cost of pick up		22.73	2.27	25.00	18.50
COMMUNITY AMENITIES - SANITATION - CONTINUED					
Bulk Waste and Green Waste					
Fees are paid at West Metro Recycling Centre (WMRC) gate. Fees as listed by WMRC. Enquiries to WMRC.					
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

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$
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
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	*	73.00	Exempt	73.00	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

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023		Statutory	Excl. GST	GST	Total Fee	Last Year
		*	2022-2023	2022-2023	2022-2023	2021-2022
			\$	\$	\$	\$
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)		45.00	Exempt	45.00	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		50.00	Exempt	50.00	50.00
* see also Health - Preventive Services - Administration and Inspection 'Liquor Licensing'						
Plan Search (please refer to Economic Services - Building Control 'Plan Search')						
GIS Plan Creation (printing and photocopying costs listed under 'Sundry Office Costs'; plus Officer time listed under Governance - General 'Officer time')						
Other (for other costs please refer to the appropriate section of the Planning and Development Act 2005)						
RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE						
Please refer to Event/Facility Classification Policy regarding how events held at Town of Cottesloe facilities are classified and the appropriate fees charged.						
CANCELLATION FEES (for all bookings; at Officer discretion)						
	Cancellation Fee - within 30 days prior to date of hire				Forfeit 50% of hire charge; GST Inc.	
	Cancellation Fee - within 7 days prior to date of hire				Forfeit 75% of hire charge; GST Inc.	
	Cancellation Fee - within 48 hours prior to time of hire				Forfeit hire charge	
	Covid/medical related forfeit with evidence				No forfeiture	
KEY BOND						
	Key Bond (payable when a key is issued for access to booking spaces)		200.00	Exempt	200.00	0.00
PUBLIC HIRE - WAR MEMORIAL TOWN HALL/LOUNGE						
Bonds (payable on all room hire, at time of application; as per Council Policy; key bond additional)						
	Charity Bond		200.00	Exempt	200.00	100.00
	Education Bond		500.00	Exempt	500.00	500.00
	Community Bond		500.00	Exempt	500.00	500.00
	Commercial/ Tourism Bond		1,000.00	Exempt	1,000.00	500.00
	Piano Bond		200.00	Exempt	200.00	200.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

Statutory
*

Excl. GST GST Total Fee Last Year

2022-2023 2022-2023 2022-2023 2021-2022

\$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE- CONTINUED

War Memorial Hall Only (Up to 120 people; basic kitchen use, bathrooms, 70 plastic chairs and miscellaneous equipment included in hire cost; no external catering or use of bar)

Charity Hire	0.00	Exempt	0.00	0.00
Education Hire				
Full Day (8 hour period)	0.00	Exempt	0.00	0.00
Hourly	0.00	Exempt	0.00	0.00
Community Room Hire				
Full Day (8 hour period)	343.63	34.36	378.00	360.00
Hourly	57.27	5.73	63.00	60.00
Commercial/ Tourism Room Hire				
Full Day (8 hour period)	458.18	45.82	504.00	480.00
Hourly	76.36	7.64	84.00	80.00
Cancellation Fee	See 'Cancellation Fees'			

Lounge Only (Up to 75 people; basic kitchen use, bathrooms 70 plastic chairs and miscellaneous equipment included in hire cost; no external catering or use of bar)

Charity Hire	0.00	Exempt	0.00	0.00
Education Hire				
Full Day (8 hour period)	0.00	Exempt	0.00	0.00
Hourly	0.00	Exempt	0.00	0.00
Community Room Hire				
Full Day (8 hour period)	286.37	28.64	315.00	300.00
Hourly	47.73	4.77	52.50	50.00
Commercial/ Tourism Room Hire				
Full Day (8 hour period)	345.45	34.55	380.00	360.00
Hourly	57.27	5.73	63.00	60.00
Cancellation Fee	See 'Cancellation Fees'			

PUBLIC HIRE - LESSER HALL

Bonds - (payable on all room hire, at time of application; as per Council Policy; key bond is additional where applicable)

Charity Bond	200.00	Exempt	200.00	50.00
Education Bond	500.00	Exempt	500.00	500.00
Community Bond	500.00	Exempt	500.00	500.00
Commercial/ Tourism Bond	1,000.00	Exempt	1,000.00	500.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

Statutory
*

Excl. GST

GST

Total Fee

Last Year

2022-2023

2022-2023

2022-2023

2021-2022

\$

\$

\$

\$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

Lesser Hall Only (inclusive of kitchen/bathrooms and miscellaneous equipment; no external catering)

Charity Hire	0.00	Exempt	0.00	0.00
Education Hire				
Full Day (8 hour period)	0.00	Exempt	0.00	0.00
Hourly	0.00	Exempt	0.00	0.00
Community Room Hire				
Full Day (8 hour period)	172.73	17.27	190.00	180.00
Hourly	29.09	2.91	32.00	30.00
Commercial/ Tourism Room Hire				
Full Day (8 hour period)	231.82	23.18	255.00	240.00
Hourly	38.18	3.82	42.00	40.00
Cancellation Fee			See 'Cancellation Fees'	

PUBLIC HIRE - CIVIC CENTRE

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. For wedding fees please see 'Wedding Hire - Civic Centre'.

Bonds (payable on event applications, at time of application; as per Council Policy; key bond is additional where applicable)

Charity Bond	200.00	Exempt	200.00	100.00
Education Bond	300.00	Exempt	300.00	100.00
Community Bond	300.00	Exempt	300.00	200.00
Commercial/ Tourism Bond	500.00	Exempt	500.00	300.00

Civic Centre - Main Lawn

Charity Hire	0.00	Exempt	0.00	0.00
Education Hire (as per Council Policy)				
Full Day (8 hour period)	0.00	Exempt	0.00	0.00
Hourly	0.00	Exempt	0.00	0.00
Community Hire				
Full Day (8 hour period)	345.45	34.55	380.00	360.00
Hourly	57.27	5.73	63.00	60.00
Commercial/ Tourism Hire				
Full Day (8 hour period)	659.09	65.91	725.00	690.00
Hourly	110.00	11.00	121.00	115.00
Cancellation Fee			See 'Cancellation Fees'	

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

Statutory
*

Excl. GST GST Total Fee Last Year

2022-2023 2022-2023 2022-2023 2021-2022

\$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

Civic Centre - Other (Sunken Lawn, Lower Lawn, Playground 2, etc)

Charity Hire (as per Council Policy)	0.00	Exempt	0.00	0.00
Education Hire (as per Council Policy)				
Full Day (8 hour period)	0.00	Exempt	0.00	0.00
Hourly	0.00	Exempt	0.00	0.00
Community Hire (as per Council Policy)				
Full Day (8 hour period)	227.27	22.73	250.00	240.00
Hourly	38.18	3.82	42.00	40.00
Commercial/ Tourism Hire (as per Council Policy)				
Full Day (8 hour period)	431.82	43.18	475.00	450.00
Hourly	70.91	7.09	78.00	75.00
Cancellation Fee			See 'Cancellation Fees'	
False Fire Alarm Fee	836.36	83.64	920.00	920.00

SPECIAL EVENT HIRE (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. 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 a rate as per these fees and charges (under Town Officer Time) per hour or part thereof, including travelling time.

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 <500 people			See 'Public Hire - Civic Centre'	
Education Bond >500 to <1000 people	500.00	Exempt	500.00	500.00
Education Bond >1000 to <3000 people	500.00	Exempt	500.00	500.00
Community Bond <500 people			See 'Public Hire - Civic Centre'	
Community Bond >500 to <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 <500 people			See 'Public Hire - Civic Centre'	
Commercial/ Tourism Bond >500 to <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

Charity Hire (as per Council Policy)

Event Application Fee	0.00	Exempt	0.00	0.00
Full Day Hire (8 hour period)	0.00	Exempt	0.00	0.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

Statutory
*

Excl. GST GST Total Fee Last Year

2022-2023 2022-2023 2022-2023 2021-2022

\$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

Education Hire (as per Council Policy)

Event Application Fee (to be deducted from hire fee on approval)	0.00	Exempt	0.00	0.00
<500 people	See 'Public Hire - Civic Centre'			
>500 to <1000 people - Full Day (8 hour period)	0.00	Exempt	0.00	0.00
>1000 to <3000 people - Full Day (8 hour period)	0.00	Exempt	0.00	0.00
>3000 people - Full Day (8 hour period)	0.00	Exempt	0.00	0.00

Cancellation Fee See 'Cancellation Fees'

Community Hire (as per Council Policy)

Event Application Fee (to be deducted from hire fee on approval)	45.45	4.55	50.00	50.00
<500 people	See 'Public Hire - Civic Centre'			
>500 to <1000 people - Full Day (8 hour period)	527.27	52.73	580.00	550.00
>1000 to <3000 people - Full Day (8 hour period)	1,054.55	105.45	1,160.00	1,100.00
>3000 people - Full Day (8 hour period)	2,386.36	238.64	2,625.00	2,500.00

Cancellation Fee See 'Cancellation Fees'

Commercial/ Tourism Hire (as per Council Policy)

Event Application Fee (to be deducted from hire fee on approval)	136.36	13.64	150.00	150.00
<500 people	See 'Public Hire - Civic Centre'			
>500 to <1000 people - Hourly rate	377.27	37.73	415.00	3,000 day rate
>1000 to <2000 people - Hourly Rate	750.00	75.00	825.00	6,000 day rate
>2000 to <3000 people - Hourly Rate	1,250.00	125.00	1,375.00	10,000 day rate
>3000 to <5000 people - Hourly Rate	1,877.27	187.73	2,065.00	15,000 day rate
>5000 people - Hourly Rate	2,500.00	250.00	2,750.00	20,000 day rate

Hourly fee

Cancellation Fee See 'Cancellation Fees'

WEDDING HIRE - CIVIC CENTRE (See conditions of use for details of a Town approved wedding or for external contracted company wedding)

Bond (wedding reception (includes ceremony, if applicable), payable at the time of application)	1,000.00	Exempt	1,000.00	500.00
Bond (wedding ceremony, payable at the time of application)	500.00	Exempt	500.00	200.00
Wedding - Each Space - Hourly (Main Lawn, Playground 2, Sunken Lawn, others)	277.27	27.73	305.00	275.00

Cancellation Fee See 'Cancellation Fees'

WEDDING PHOTO HIRE - CIVIC CENTRE (hire fee includes selected location for first half hour, after that period other available areas of the grounds may be used)

Bond (payable on all wedding photo hire at time of application)	200.00	Exempt	200.00	200.00
Wedding - Each Space - Hourly (Main Lawn, Playground 2, Sunken Lawn, others)	95.00	9.50	104.50	95.00

Cancellation Fee See 'Cancellation Fees'

FILM AND PHOTO SHOOT HIRE - CIVIC CENTRE

Bond (payable on all film/photo shoots, at time of all film and photo shoot applications)	200.00	Exempt	200.00	200.00
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Personal/Portrait Hire (any photos for personal use done by a professional photographer excluding wedding photos)	95.00	9.50	104.50	95.00
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TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023		Statutory	Excl. GST	GST	Total Fee	Last Year
		*	2022-2023	2022-2023	2022-2023	2021-2022
			\$	\$	\$	\$
RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED						
PROFESSIONAL FILM AND PHOTO SHOOTS - CIVIC CENTRE (subject to approval; at officer discretion; fees as per Council Policy)						
Bond (payable on all professional film/photo shoots, at time of all film and photo shoot applications)			500.00	Exempt	500.00	200.00
Charity Hire						
Application Fee			0.00	Exempt	0.00	0.00
Hourly Rate			0.00	Exempt	0.00	0.00
Education Hire						
Application Fee			0.00	Exempt	0.00	0.00
Hourly Rate			0.00	Exempt	0.00	0.00
Community Hire						
Application Fee			22.73	2.27	25.00	25.00
Hourly Rate			27.27	2.86	31.50	250 full day
Commercial/ Tourism Hire						
Application Fee			136.36	13.64	150.00	150.00
Hourly Rate			119.55	11.95	131.50	1,000 full day
Cancellation Fee					See 'Cancellation Fees'	
RECREATION AND CULTURE - BEACHES AND OTHER RESERVES						
CANCELLATION FEES (for all bookings; at officer discretion)						
Cancellation Fee - within 30 days prior to date of hire						Forfeit 50% of hire charge; GST Inc.
Cancellation Fee - within 7 days prior to date of hire						Forfeit 75% of hire charge; GST Inc.
Cancellation Fee - within 48 hours prior to time of hire						Forfeit hire charge
PUBLIC HIRE - BEACHES AND OTHER RESERVES						
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. For wedding fees please see 'Wedding Hire - Beaches and Other Reserves'.						
Bonds (payable on event applications, at time of application; as per Council Policy; key deposit included in bond where applicable)						
Charity Bond			200.00	Exempt	200.00	200.00
Education Bond			300.00	Exempt	300.00	300.00
Community Bond			300.00	Exempt	300.00	300.00
Commercial/ Tourism Bond			500.00	Exempt	500.00	400.00
Beach (Cottesloe Main Beach, North Cottesloe Beach, South Cottesloe Beach (Isolators/ The Cove), etc)						
Charity Hire			0.00	Exempt	0.00	0.00
Education Hire						
Hourly			0.00	Exempt	0.00	0.00
Community Hire						
Hourly			76.73	7.27	84.00	80.00
Commercial/ Tourism Hire						
Hourly			119.55	11.95	131.50	125.00
Cancellation Fee					See 'Cancellation Fees'	

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

Statutory
*

Excl. GST GST Total Fee Last Year
2022-2023 2022-2023 2022-2023 2021-2022
\$ \$ \$ \$

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED

Other Reserves (Cottesloe Oval [includes access to toilets], Grant Marine Park, Jasper Green Reserve, Andrews Place etc)

Charity Hire	0.00	Exempt	0.00	0.00
Education Hire				
Hourly	0.00	Exempt	0.00	0.00
Community Hire				
Hourly	19.09	1.91	21.00	20.00
Commercial/ Tourism Hire				
Hourly	38.18	3.82	42.00	40.00
Cancellation Fee	See 'Cancellation Fees'			

SPECIAL EVENT HIRE (Large events as defined by Outdoor Concerts and Large Events Policy) BEACHES AND OTHER RESERVES

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. 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, a rate as per these fees and charges (under Town Officer Time) per hour or part thereof, including travelling time.

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 <500 people	See 'Public Hire - Beaches and Other Reserves'			
Education Bond >500 to <1000 people	500.00	Exempt	500.00	500.00
Education Bond >1000 to <3000 people	500.00	Exempt	500.00	500.00
Community Bond <500 people	See 'Public Hire - Beaches and Other Reserves'			
Community Bond >500 to <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 <500 people	See 'Public Hire - Beaches and Other Reserves'			
Commercial/ Tourism Bond >500 to <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 >6000 people	10,000.00	Exempt	10,000.00	10,000.00

Charity Hire (as per Council Policy)

Event Application Fee	0.00	Exempt	0.00	0.00
Full Day Hire (8 hour period)	0.00	Exempt	0.00	0.00

Education Hire (as per Council Policy)

Event Application Fee (to be deducted from hire fee on approval)	0.00	Exempt	0.00	0.00
<500 people	See 'Public Hire - Beaches and Other Reserves'			
>500 to <1000 people - Full Day (8 hour period)	0.00	Exempt	0.00	0.00
>1000 to <3000 people - Full Day (8 hour period)	0.00	Exempt	0.00	0.00

Cancellation Fee **See 'Cancellation Fees'**

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023		Statutory	Excl. GST	GST	Total Fee	Last Year
		*				
		2022-2023	2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$	\$
RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED						
Community Hire (as per Council Policy)						
Event Application Fee (to be deducted from hire fee on approval)		45.45	4.55	50.00		50.00
<500 people		See 'Public Hire - Beaches and Other Reserves'				
>500 to <1000 people - Full Day (8 hour period)		525.00	52.50	577.50		550.00
>1000 to <3000 people - Full Day (8 hour period)		1,050.00	105.00	1,155.00		1,100.00
Cancellation Fee		See 'Cancellation Fees'				
Tourism Hire (as per Council Policy)						
Event Application Fee (to be deducted from hire fee on approval)		45.45	4.55	50.00		50.00
<500 people		See 'Public Hire - Beaches and Other Reserves'				
>500 to <1000 people - Full Day (8 hour period)		525.00	52.50	577.50		550.00
>1000 to <3000 people - Full Day (8 hour period)		1,050.00	105.00	1,155.00		1,100.00
Cancellation Fee		See 'Cancellation Fees'				
Commercial Hire (as per Council Policy)						
Event Application Fee (to be deducted from hire fee on approval)		227.27	22.73	250.00		250.00
<500 people		See 'Public Hire - Beaches and Other Reserves'				
>500 to <1000 people - Full Day (8 hour period)		5,000.00	500.00	5,500.00		5,000.00
>1000 to <2000 people - Full Day (8 hour period)		10,000.00	1,000.00	11,000.00		10,000.00
>2000 to <3000 people - Full Day (8 hour period)		15,000.00	1,500.00	16,500.00		15,000.00
>3000 to <5000 people - Full Day (8 hour period)		20,000.00	2,000.00	22,000.00		20,000.00
>5000 people - Full Day (8 hour period)		25,000.00	2,500.00	27,500.00		25,000.00
Cancellation Fee		See 'Cancellation Fees'				
WEDDING HIRE - BEACHES AND OTHER RESERVES (Only Town approved weddings. Permission cannot be granted for weddings on Cottesloe Main Beach)						
Bond (wedding ceremony bond, payable at the time of application)		500.00	Exempt	500.00		200.00
Wedding Ceremony (North Cottesloe Beach, Sun Dial, Cottesloe Oval, Jasper Green Reserve, Grant Marine Park)		160.00	16.00	176.00		160.00
Cancellation Fee		See 'Cancellation Fees'				
WEDDING PHOTO HIRE - BEACHES AND OTHER RESERVES (hire fee includes selected location for first half hour, after that period other available areas may be used. Permission cannot be granted for wedding photos on Cottesloe Main Beach)						
Bond (payable on all wedding photo hire at time of application)		200.00	Exempt	200.00		200.00
Wedding Photos - Each Wedding Space - Hourly (North Cottesloe Beach, Sun Dial, Jasper Green Reserve, Grant Marine Park)		90.91	9.09	100.00		95.00
Cancellation Fee		See 'Cancellation Fees'				
FILM AND PHOTO SHOOT HIRE - BEACHES AND OTHER RESERVES						
Bond (payable on all film/photo shoots, at time of all film and photo shoot applications)		200.00	Exempt	200.00		200.00
Personal/Portrait Hire (any photos for personal use done by a professional photographer excluding wedding photos)		90.91	9.09	100.00		95.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023		Statutory	Excl. GST	GST	Total Fee	Last Year
		*	2022-2023	2022-2023	2022-2023	2021-2022
			\$	\$	\$	\$
RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED						
PROFESSIONAL FILM AND PHOTO SHOOTS - BEACHES AND OTHER RESERVES (subject to approval; at officer discretion; fees as per Council Policy)						
Charity Hire						
Application Fee			0.00	Exempt	0.00	0.00
Hourly Rate			0.00	Exempt	0.00	0.00
Education Hire						
Application Fee			0.00	Exempt	0.00	0.00
Hourly Rate			0.00	Exempt	0.00	0.00
Community Hire						
Application Fee			27.27	2.73	30.00	25.00
Hourly Rate			28.64	2.86	31.50	0.00
Commercial/ Tourism Hire						
Application Fee			136.36	13.64	150.00	150.00
Hourly Rate			143.18	14.32	157.50	0.00
Cancellation Fee			See 'Cancellation Fees'			
RECREATION AND CULTURE - OTHER RECREATION AND SPORT						
GROUP FITNESS AND PERSONAL TRAINING PERMIT						
Bond (payable on all Group Fitness and Personal Training, at time of application)			200.00	Exempt	200.00	0.00
Permits are subject to approval. Personal Training and Group fitness Training Classes as defined in 'Group Fitness and Personal Training Policy' refer to Policy for information. The following Council fees include venue hire, excluding Cottesloe Civic Centre permits. An additional Key Bond may be applicable.						
Per Group Fitness/ Personal Training class - must be same day/time with a maximum of 10 consecutive weeks per application			20.00	2.00	22.00	20.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

Statutory * Excl. GST GST Total Fee Last Year

2022-2023 2022-2023 2022-2023 2021-2022

\$ \$ \$ \$

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		
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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	*	0.18% value of works - minimum fee \$110.00 GST Exempt		
Occupancy permit - extend effective time	*	110.00 Exempt	110.00	110.00

Retrospective Approvals

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	*	110.00 Exempt	110.00	110.00
Class 2 to Class 9 building – per storey	*	110.00 Exempt	110.00	110.00
Demolition approval - extend effective time	*	110.00 Exempt	110.00	110.00

BCITF Levy Fees

For works valued at more than \$20,000	*	0.2% of work value		
For works valued at \$20,000 or under	*	Exempt		

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		2022-2023	2022-2023	2022-2023	2021-2022
		\$	\$	\$	\$
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 than \$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)	*	97.70	Exempt	97.70	97.70
Replacement Building Permit for an existing building	*	97.70	Exempt	97.70	97.70
Transfer of Building Licence to another builder	*	97.70	Exempt	97.70	97.70
Deposit materials on verge application fee		100.00	Exempt	100.00	97.00
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)		100.00	Exempt	100.00	97.00
Work Zone Permit - Half Day		55.00	Exempt	55.00	42.50
Work Zone Permit Extension Fee (maximum additional 14 days)		66.00	Exempt	66.00	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	97.00
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		100.00	Exempt	100.00	100.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2022 - 2023					Statutory *	Excl. GST	GST	Total Fee	Last Year
						2022-2023	2022-2023	2022-2023	2021-2022
						\$	\$	\$	\$
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)									
						30.00	Exempt	30.00	30.00
						150.00	Exempt	150.00	150.00
						100.00	Exempt	100.00	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)									
						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)									
						1,000.00	Exempt	1,000.00	1,000.00
						1,500.00	Exempt	1,500.00	1,500.00
						1,500.00	Exempt	1,500.00	1,500.00
						1,500.00	Exempt	1,500.00	1,500.00
						1,500.00	Exempt	1,500.00	1,500.00
						280.00	Exempt	280.00	280.00
OTHER PROPERTY & SERVICES - PRIVATE WORKS									
ENGINEERING SERVICES									
Engineering Services may incur fees for Officer time (listed under Governance - General 'Officer time')									
Assessment of Management Plans									
						636.36	63.64	700.00	673.20
						159.09	15.91	175.00	143.00
Private Works									
									Actual Cost; GST Inclusive
Memorial Plaques									
									Actual Cost; GST Inclusive
Street Trees									
									Actual Cost; GST Inclusive
						600.00	Exempt	600.00	561.00
									Actual Cost; GST Inclusive
Play Equipment on Verges									
						300.00	30.00	330.00	0.00
						0.00	0.00	0.00	0.00
						100.00	10.00	110.00	0.00