

TOWN OF COTTESLOE



2015 – 2016

Budget

TOWN OF COTTESLOE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue					
Rates	8	8	9,164,072	8,898,704	8,764,379
Operating Grants, Subsidies and Contributions			312,230	366,807	165,000
Fees and Charges	11	11	1,707,488	1,693,778	1,815,283
Interest Earnings	2(a)	2(a)	412,108	295,500	463,900
Other Revenue			214,432	200,144	224,273
			<u>11,810,330</u>	<u>11,454,933</u>	<u>11,432,835</u>
Expenses					
Employee Costs			(3,421,531)	(3,760,615)	(3,671,070)
Materials and Contracts			(4,739,275)	(4,427,073)	(4,437,043)
Utility Charges			(330,822)	(323,550)	(313,086)
Depreciation on Non-Current Assets	2(a)	2(a)	(2,459,706)	(2,046,524)	(2,046,524)
Interest Expenses	2(a)	2(a)	(323,854)	(340,518)	(340,818)
Insurance Expenses			(183,210)	(186,345)	(179,345)
Other Expenditure			(920,725)	(892,195)	(901,625)
			<u>(12,379,123)</u>	<u>(11,976,821)</u>	<u>(11,889,511)</u>
			(568,793)	(521,887)	(456,676)
Non-Operating Grants, Subsidies and Contributions			10,000	124,982	0
Profit on Asset Disposals	4	4	0	8,255,307	7,900,000
Loss on Asset Disposals	4	4	0	(278,230)	0
NET RESULT			(558,793)	7,580,172	7,443,324
Other Comprehensive Income					
Changes on Revaluation of non-current assets			0	0	0
Total Other Comprehensive Income			<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME			<u>(558,793)</u>	<u>7,580,172</u>	<u>7,443,324</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue (Refer Notes 1,2,8 to 13)					
Governance		04	76,253	71,765	76,213
General Purpose Funding		03	9,899,790	9,514,349	9,400,729
Law, Order, Public Safety		05	19,000	30,432	18,980
Health		07	84,560	83,067	80,310
Education and Welfare		08	36,945	38,316	33,036
Community Amenities		10	545,420	595,899	542,035
Recreation and Culture		11	279,883	322,302	275,936
Transport		12	705,370	943,044	831,237
Economic Services		13	160,759	129,289	173,759
Other Property and Services		14	2,350	4,700	600
			<u>11,810,330</u>	<u>11,733,163</u>	<u>11,432,835</u>
Expenses Excluding					
Finance Costs (Refer Notes 1,2 & 14)					
Governance		04	(842,802)	(749,124)	(801,032)
General Purpose Funding		03	(268,267)	(262,497)	(252,697)
Law, Order, Public Safety		05	(309,760)	(291,474)	(296,826)
Health		07	(246,873)	(215,924)	(243,946)
Education and Welfare		08	(387,177)	(228,276)	(219,900)
Housing		09	0	0	0
Community Amenities		10	(3,443,955)	(3,409,370)	(3,375,922)
Recreation & Culture		11	(3,159,696)	(3,058,798)	(2,964,734)
Transport		12	(3,011,266)	(3,304,786)	(3,027,533)
Economic Services		13	(390,269)	(377,738)	(392,585)
Other Property and Services		14	4,797	(16,547)	26,481
			<u>(12,055,269)</u>	<u>(11,914,533)</u>	<u>(11,548,692)</u>
Finance Costs (Refer Notes 2 & 5)					
General Purpose Funding		04	(100)	0	(300)
Recreation & Culture		11	(323,754)	(340,518)	(340,518)
			<u>(323,854)</u>	<u>(340,518)</u>	<u>(340,818)</u>
Non-operating Grants, Subsidies and Contributions					
Recreation & Culture		11	0	49,800	0
Transport		12	10,000	75,182	0
			<u>10,000</u>	<u>124,982</u>	<u>0</u>
Profit/(Loss) On					
Disposal Of Assets (Refer Note 4)					
Other Property and Services		14	0	8,241,938	7,900,000
			<u>0</u>	<u>7,977,077</u>	<u>7,900,000</u>
NET RESULT			(558,793)	7,580,172	7,443,324
Other Comprehensive Income					
Changes on Revaluation of non-current assets			0	0	0
Total Other Comprehensive Income			<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME			<u>(558,793)</u>	<u>7,580,172</u>	<u>7,443,324</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**TOWN OF COTTESLOE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		9,164,072	8,900,000	8,764,379
Operating Grants, Subsidies and Contributions		312,230	165,000	165,000
Fees and Charges		1,707,488	1,600,000	1,815,283
Service Charges		0	0	0
Interest Earnings		412,108	200,000	463,900
Goods and Services Tax		0	940,000	940,000
Other Revenue		214,432	225,000	224,273
		<u>11,810,330</u>	<u>12,030,000</u>	<u>12,372,835</u>
Payments				
Employee Costs		(3,421,531)	(3,650,000)	(3,671,070)
Materials and Contracts		(4,739,275)	(4,400,000)	(4,437,043)
Utility Charges		(330,822)	(305,000)	(313,086)
Interest Expenses		(323,854)	(340,818)	(340,818)
Insurance Expenses		(183,210)	(183,500)	(179,345)
Goods and Services Tax		0	(930,000)	(930,000)
Other Expenditure		(922,450)	(900,000)	(903,350)
		<u>(9,921,142)</u>	<u>(10,709,318)</u>	<u>(10,774,712)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,889,188</u>	<u>1,320,682</u>	<u>1,598,123</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(2,277,100)	(874,533)	(656,854)
Payments for Construction of Infrastructure	3	(2,653,900)	(1,547,004)	(1,225,850)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		10,000	124,982	0
Proceeds from Sale of Property Plant & Equipment	4	103,150	8,746,930	8,214,930
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(4,817,850)</u>	<u>6,450,375</u>	<u>6,332,226</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(374,013)	(365,759)	(365,759)
Proceeds from Self Supporting Loans		22,730	35,237	12,000
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>(351,283)</u>	<u>(330,522)</u>	<u>(353,759)</u>
Net Increase (Decrease) in Cash Held		<u>(3,279,945)</u>	<u>7,440,535</u>	<u>7,576,590</u>
Cash at Beginning of Year		10,382,950	2,960,597	2,522,550
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>7,103,005</u></u>	<u><u>10,401,132</u></u>	<u><u>10,099,140</u></u>

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

TOWN OF COTTESLOE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue	1,2			
Governance		76,253	71,765	76,213
General Purpose Funding		735,718	615,660	636,350
Law, Order, Public Safety		19,000	30,432	18,980
Health		84,560	83,067	80,310
Education and Welfare		36,945	38,316	33,036
Community Amenities		545,420	565,125	542,035
Recreation and Culture		279,883	355,735	275,936
Transport		715,370	805,521	831,237
Economic Services		160,759	124,259	173,759
Other Property and Services		2,350	8,246,638	7,900,600
		<u>2,656,258</u>	<u>10,936,518</u>	<u>10,568,456</u>
Expenses	1,2			
Governance		(842,802)	(749,124)	(801,032)
General Purpose Funding		(268,367)	(262,497)	(252,997)
Law, Order, Public Safety		(309,760)	(291,474)	(296,826)
Health		(246,873)	(215,924)	(243,946)
Education and Welfare		(387,177)	(228,276)	(219,900)
Community Amenities		(3,443,955)	(3,409,370)	(3,375,922)
Recreation & Culture		(3,483,451)	(3,399,316)	(3,305,252)
Transport		(3,011,266)	(3,304,786)	(3,027,533)
Economic Services		(390,269)	(377,738)	(392,585)
Other Property and Services		4,797	(16,547)	26,481
		<u>(12,379,123)</u>	<u>(12,255,051)</u>	<u>(11,889,510)</u>
Net Operating Result Excluding Rates		(9,722,865)	(1,318,532)	(1,321,055)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	0	(7,977,077)	(7,900,000)
Depreciation on Assets	2(a)	2,459,706	2,046,524	2,046,524
Capital Expenditure and Revenue				
Additions - Furniture and Equipment	3	(115,900)	(14,654)	(36,654)
Land Held for Resale	3	0	0	0
Additions - Land and Buildings	3	(1,839,450)	(556,179)	(280,500)
Additions - Plant and Equipment	3	(321,750)	(303,700)	(339,700)
Additions - Roads	3	(346,500)	(305,078)	(300,600)
Additions - Carparks	3	(198,850)	(70,686)	0
Additions - Footpaths	3	(170,750)	(224,648)	(225,250)
Additions - Drainage	3	(22,800)	(46,000)	(20,150)
Additions - Parks and Reserves	3	(580,500)	(55,610)	(46,350)
Additions - Miscellaneous	3	(683,450)	(157,903)	(70,000)
Additions - Street Furniture	3	(514,850)	(600,000)	(460,000)
Additions - Rights of Way	3	(107,700)	(77,079)	(72,700)
Additions - Irrigation	3	(28,500)	(10,000)	(30,800)
Proceeds from Disposal of Assets	4	103,150	8,746,930	8,214,930
Repayment of Debentures	5	(374,013)	(365,759)	(365,759)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		23,730	35,237	35,237
Transfers to Reserves (Restricted Assets)	6	(238,231)	(8,871,208)	(8,360,648)
Transfers from Reserves (Restricted Assets)	6	3,229,264	320,002	5,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	286,187	1,192,903	764,096
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	286,187	0
Amount Required to be Raised from General Rate	8	<u>(9,164,072)</u>	<u>(8,898,704)</u>	<u>(8,764,379)</u>

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this 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 this budget document.

(b) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) 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.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 the statement of financial position.

(h) 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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) 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.

Land Held for Resale

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

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

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

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

- (i) that are plant and equipment; and

- (ii) that are -

- (I) land and buildings; or

- (II) infrastructure;

and

- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the **Initial Recognition** section as detailed above.

Those assets carried at fair value will be carried in accordance with the **Revaluation Methodology** section as detailed above.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

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.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	50 years
Furniture and Equipment	2 - 15 years
Plant and Equipment	2 - 10 years
Computer and Ancillary Equipment	2 - 10 years
Roads - asphalt	25 years
- concrete	50 years
- brick blocks	33 years
Footpaths - slab	25 years
- asphalt	25 years
- concrete	50 years
- brick	33 years
Drainage - pipe	50 years
- soak wells	50 years
- manholes	20 years
Reticulation - bores	20 years
- pumps	14 years
- PVC Pipe	25 years
- sprinklers	8 years
- electrical	14 years
Parks furniture	5 years
Street Furniture - S/F Shelter	10 years
- Timber shelter	10 years
- concrete shelter	20 years
- slab	50 years
- bins	10 years

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.

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.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on buildings construction, purchase of plant, furniture and equipment under \$1,000 is not capitalised. This threshold is \$5,000 for infrastructure construction.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

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

Cost approach

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

(m) Impairment of Assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council'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 Council'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 Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

Provisions are recognised when the Council has a 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.

(r) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	22,000	20,000	20,000
Other Services	31,350	13,714	13,714
 Depreciation			
<u>By Program</u>			
General Purpose Funding	0	0	0
Governance	160,059	144,374	144,374
Law, Order, Public Safety	10,291	4,946	4,946
Health	2,372	4,740	4,740
Education and Welfare	116,644	23,371	23,371
Community Amenities	100,162	49,924	49,924
Recreation and Culture	786,387	522,672	522,672
Transport	1,251,086	1,258,388	1,258,388
Economic Services	7,083	4,898	4,898
Other Property and Services	25,622	33,211	33,211
	<u>2,459,706</u>	<u>2,046,524</u>	<u>2,046,524</u>
 <u>By Class</u>			
Land and Buildings	744,938	385,943	385,943
Furniture and Equipment	142,082	139,282	139,282
Plant and Equipment	390,618	220,730	220,730
Infrastructure	1,182,068	1,300,569	1,300,569
	<u>2,459,706</u>	<u>2,046,524</u>	<u>2,046,524</u>
 Interest Expenses (Finance Costs)			
- Debentures (refer note 5(a))	323,854	340,518	340,818
	<u>323,854</u>	<u>340,518</u>	<u>340,818</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	224,218	114,000	250,000
- Other Funds	115,000	103,000	146,000
Other Interest Revenue (refer note 13)	72,890	78,500	67,900
	<u>412,108</u>	<u>295,500</u>	<u>463,900</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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.

COMMUNITY VISION

To preserve and improve Cottesloe's natural and built environment and beach lifestyle by using sustainable strategies. Members of the community will continue to be engaged to shape the future for Cottesloe and strengthen Council's leadership role

GOVERNANCE

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

Activities: Administration and operation of facilities and services to members of council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help ensure a safer community.

Activities: Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Objective: To provide an operational framework for good community health.

Activities: Food quality and pest control.

EDUCATION AND WELFARE

Objective: To meet the needs of the community in these areas.

Activities: Operation of senior citizens' centre, day care centres and pre-school facilities; assistance to playgroups and other voluntary services.

COMMUNITY AMENITIES

Objective: Provide services required by the community.

Activities: Rubbish collection services, operation of tips, noise control, administration of the town planning scheme.

RECREATION AND CULTURE

Objective: To establish and manage efficiently infrastructure and resources which will help the social and well being of the community.

Activities: Maintenance of halls and reserves; operation of the library.

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights; depot maintenance.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Objective; To help promote the Town and improve its economic wellbeing.

Activities; The regulation and provision of tourism, area promotion and building control.

OTHER PROPERTY & SERVICES

Activities; Private works operations, plant repairs and operation costs.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

3. ACQUISITION OF ASSETS	2015/16 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture and Office Equipment	115,900
Plant and Equipment	123,000
Welfare	
Land and Buildings	17,100
Community Amenities	
Plant and Equipment	
Infrastructure	514,850
Recreation and Culture	
Plant and Equipment	55,000
Land and Buildings	1,822,350
Infrastructure	1,142,450
Transport	
Plant and Equipment	131,000
Infrastructure	846,600
Other Property and Services	
Infrastructure	150,000
	<u><u>4,918,250</u></u>
<u>By Class</u>	
Additions - Furniture and Equipment	115,900
Land Held for Resale	0
Additions - Land and Buildings	1,839,450
Additions - Plant and Equipment	321,750
Additions - Roads	346,500
Additions - Carparks	198,850
Additions - Footpaths	170,750
Additions - Drainage	22,800
Additions - Parks and Reserves	580,500
Additions - Miscellaneous	683,450
Additions - Street Furniture	514,850
Additions - Rights of Way	107,700
Additions - Irrigation	28,500
	<u><u>4,931,000</u></u>

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

- capital works program

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Governance Plant and Equipment	50,500	50,500	0
Recreation and Culture Plant and Equipment	52,650	52,650	0
	103,150	103,150	0

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Plant and Equipment	103,150	103,150	0
	103,150	103,150	0

<u>Summary</u>	2015/16 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	<u>0</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$
Recreation and Culture								
Loan 104 - Cottesloe Tennis Club	0	0	0	12,917	0	0	0	428
Loan 105 - Seaview Golf Club	256,619	0	23,730	22,320	232,889	256,619	15,823	17,233
Loan 106 - Civic Centre Extension	740,674	0	171,033	162,395	569,641	740,674	37,578	46,216
Loan 107 - Joint Library Project	4,150,077	0	179,250	168,127	3,970,827	4,150,077	270,353	281,477
	5,147,370	0	374,013	365,759	4,773,357	5,147,370	323,754	345,354

Loan numbers 105 and 106 are financed from a third parties. All other debenture repayments are to be financed by general purpose revenue.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

Council has no new debentures budgeted for 2015/16.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2015 nor is it expected to have unspent debenture funds as at 30th June 2016.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$250,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2015/16.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	179,014	174,514	174,514
Amount Set Aside / Transfer to Reserve	4,923	4,500	6,108
Amount Used / Transfer from Reserve	0	0	0
	<u>183,937</u>	<u>179,014</u>	<u>180,622</u>
(b) Area Improvement Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(c) Civic Centre Improvements Reserve			
Opening Balance	80,550	0	0
Amount Set Aside / Transfer to Reserve	2,215	80,550	0
Amount Used / Transfer from Reserve	0	0	0
	<u>82,765</u>	<u>80,550</u>	<u>0</u>
(d) Waste Management Reserve			
Opening Balance	0	0	10,053
Amount Set Aside / Transfer to Reserve	0	0	2,627
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>12,680</u>
(e) Parking Reserve			
Opening Balance	15,105	14,845	14,845
Amount Set Aside / Transfer to Reserve	415	260	520
Amount Used / Transfer from Reserve	0	0	0
	<u>15,520</u>	<u>15,105</u>	<u>15,365</u>
(f) Property Reserve			
Opening Balance	384,641	375,441	310,441
Amount Set Aside / Transfer to Reserve	10,578	9,200	13,410
Amount Used / Transfer from Reserve	0	0	0
	<u>395,219</u>	<u>384,641</u>	<u>323,851</u>
(g) Infrastructure Reserve			
Opening Balance	380,671	349,114	349,114
Amount Set Aside / Transfer to Reserve	10,468	73,000	12,219
Amount Used / Transfer from Reserve	(100,000)	(41,443)	0
	<u>291,139</u>	<u>380,671</u>	<u>361,333</u>
(h) Legal Reserve			
Opening Balance	66,911	65,211	65,211
Amount Set Aside / Transfer to Reserve	1,840	1,700	2,282
Amount Used / Transfer from Reserve	0	0	0
	<u>68,751</u>	<u>66,911</u>	<u>67,493</u>
Total Reserves C/Fwd	<u>1,037,331</u>	<u>1,106,892</u>	<u>961,344</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>1,037,331</u>	<u>1,106,892</u>	<u>961,344</u>
(i) Unspent grants / funds reserve			
Opening Balance	6	0	0
Amount Set Aside / Transfer to Reserve	0	6	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6</u>	<u>6</u>	<u>0</u>
(j) Parking Facilities Reserve			
Opening Balance	154,932	151,132	151,132
Amount Set Aside / Transfer to Reserve	4,261	3,800	5,290
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>159,193</u>	<u>154,932</u>	<u>156,422</u>
(k) Sustainability Reserve			
Opening Balance	27,974	19,782	19,782
Amount Set Aside / Transfer to Reserve	769	8,192	8,192
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>(5,000)</u>
	<u>28,743</u>	<u>27,974</u>	<u>22,974</u>
(l) Depot Funds Reserve			
Opening Balance	8,411,441	0	0
Amount Set Aside / Transfer to Reserve	192,762	8,690,000	8,310,000
Amount Used / Transfer from Reserve	<u>(3,129,264)</u>	<u>(278,559)</u>	<u>0</u>
	<u>5,474,939</u>	<u>8,411,441</u>	<u>8,310,000</u>
(m) Right of Way Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	10,000	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>10,000</u>	<u>0</u>	<u>0</u>
Total Reserves	<u><u>6,710,212</u></u>	<u><u>9,701,245</u></u>	<u><u>9,450,740</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	4,923	4,500	6,108
Area Improvement Reserve	0	0	0
Civic Centre Improvements Reserve	2,215	80,550	0
Waste Management Reserve	0	0	2,627
Parking Reserve	415	260	520
Property Reserve	10,578	9,200	13,410
Infrastructure Reserve	10,468	73,000	12,219
Legal Reserve	1,840	1,700	2,282
Unspent grants / funds reserve	0	6	0
Parking Facilities Reserve	4,261	3,800	5,290
Sustainability Reserve	769	8,192	8,192
Depot Funds Reserve	192,762	8,690,000	8,310,000
Right of Way Reserve	10,000	0	0
	<u>238,231</u>	<u>8,871,208</u>	<u>8,360,648</u>
Transfers from Reserves			
Area Improvement Reserve	0	0	0
Civic Centre Improvements Reserve	0	0	0
Waste Management Reserve	0	0	0
Property Reserve	0	0	0
Infrastructure Reserve	(100,000)	(41,443)	0
Legal Reserve	0	0	0
Unspent grants / funds reserve	0	0	0
Parking Facilities Reserve	0	0	0
Sustainability Reserve	0	0	(5,000)
Depot Funds Reserve	(3,129,264)	(278,559)	0
Right of Way Reserve	0	0	0
	<u>(3,229,264)</u>	<u>(320,002)</u>	<u>(5,000)</u>
Total Transfer to/(from) Reserves	<u>(2,991,033)</u>	<u>8,551,206</u>	<u>8,355,648</u>

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

Area Improvement Reserve

- to fund the cost of improving facilities within the municipality.

Civic Centre Improvements Reserve

- to fund the cost of improvements, renovations, extensions to the buildings that makes up the Civic Centre.

Waste Management Reserve

- to fund the improvement, replacement and expansion of waste management plant, equipment facilities and services.

Leave Reserve

- to partially cash back the accumulated employee leave liability and to fund the payment of accumulated leave entitlements.

Parking Reserve

- the purpose of this reserve is, in accordance with Council's Town Planning Scheme, to set aside funds from developers for the development of parking facilities.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)

Property Reserve

- to contribute towards future property construction/renewal.

Infrastructure Reserve

- to contribute towards future infrastructure construction/renewal.

Legal Reserve

- to contribute towards unanticipated legal expenses incurred by Council.

Unspent Grants/Funds Reserve

- to carry forward available funding for uncompleted projects and grants that will be utilised in ensuing financial years.

Parking Facilities Reserve

- to fund improvements to Parking Facilities within the Town of Cottesloe

Sustainability Reserve

- to fund new or enhance existing Sustainability initiatives within the Town of Cottesloe

Depot Funds Reserve

- to be used to fund the improvement of infrastructure within the suburb of Cottesloe.

Right of Way Reserve

- to be used to fund the improvement of Right of Ways within the suburb of Cottesloe.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

	Note	2015/16 Budget \$	2014/15 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	1,800,000	1,700,000
Cash - Restricted Reserves	15(a)	2,613,430	2,613,430
Receivables		97,230	200,000
Inventories		41,000	41,000
		<u>4,551,660</u>	<u>4,554,430</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(1,938,230)</u>	<u>(1,654,813)</u>
NET CURRENT ASSET POSITION		2,613,430	2,899,617
Less: Cash - Restricted Reserves	15(a)	(2,613,430)	(2,613,430)
Less: Cash - Restricted Municipal		<u>0</u>	<u>0</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>0</u>	<u>286,187</u>

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
Differential General Rate/General Rate								
GRV - Residential Improved (RI)	0.053946	3,463	134,338,030	7,246,999	-	-	7,246,999	7,056,094
GRV - Residential Vacant (RV)	0.053946	97	4,797,270	258,794	-	-	258,794	240,628
GRV - Commercial Improved (CI)	0.053946	78	8,853,769	477,625	-	-	477,625	467,147
GRV - Industrial	0.053946	1	34,500	1,861	-	-	1,861	1,816
GRV - Commercial Town (CT)	0.062382	139	11,821,120	737,419	-	-	737,419	704,313
Sub-Totals		3,778	159,844,689	8,722,699	-	-	8,722,699	8,469,998
Minimum Payment	Minimum \$							
GRV - Residential Improved	414	1,033	6,416,230	427,662	-	-	427,662	402,192
GRV - Residential Vacant	2	1,033	18,770	2,066	-	-	2,066	-
GRV - Commercial Improved	9	1,033	135,050	9,297	-	-	9,297	9,072
GRV - Commercial Town	6	1,033	87,020	6,198	-	-	6,198	21,168
Sub-Totals		4,132	6,657,070	445,223	-	-	445,223	432,432
Sub Total							9,167,922	8,902,430
Discounts (Note 12)							(3,850)	(3,726)
Total Amount Raised from General Rate							9,164,072	8,898,704
Specified Area Rates (Note 9)							-	-
Total Rates							9,164,072	8,898,704

All land except exempt land in the Town of Cottesloe is rated according to its Gross Rental Value (GRV) in the remainder of the Shire.

The general rates detailed above for the 2015/16 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 the Local Government services/facilities.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

**8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR
(continued)**

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of Differential Rating.

GRV - Residential

Properties within the townsite boundaries with a predominant residential use. This is considered to be the base rate by which all other GRV rated properties are assessed.

GRV Residential Vacant

Vacant properties located within the townsite boundaries excepting land zoned as Commercial and Industrial. The rate for this category is imposed at the same rate in the dollar as GRV - Residential (the base rate).

GRV Commercial

Properties used for commercial and industrial purposed and non - residential land. The rate of this category is imposed at the same rate in the dollar as GRV - Residential (the base rate)

GRV Commercial

Properties used for commercial and industrial purposed and non - residential land. The higher rate reflects the additional costs associated with area promotion and improvement. The Town works with the organisation known as ProCott to achieve these objectives.

Minimum Rates

The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount.

Advertised Differential Rate

At the time this document was prepared, there is no change from the rate in the dollar and minimum rates as advertised previously.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

There are no specified area rates included in the 2015/2016 budget.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

There are no service charges included in the 2015/2016 budget.

11. FEES AND CHARGES

	2015/16 Budget \$	2014/15 Actual \$
General Purpose Funding	40,150	39,000
Law, Order, Public Safety	9,400	20,780
Health	73,560	74,567
Education and Welfare	22,248	22,316
Community Amenities	501,420	529,015
Recreation & Culture	257,310	219,600
Transport	655,000	665,000
Economic Services	148,400	123,500
	<u>1,707,488</u>	<u>1,693,778</u>

12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2015/16 FINANCIAL YEAR

Incentive

A discount is offered to residents and affiliated groups hiring the Civic Centre facilities and for multiple bookings.

Incentive Arrangements

10% discount for two or more consecutive Civic Centre facility bookings (excl War Memorial Town Hall).
 20% discount for residents and affiliated groups on Civic Centre facility bookings.

Amount of Discount

It is estimated that the above discounts will reduce revenue by around \$4,000

Waiving of Fees

Fees for the hire of the War Memorial Town Hall are waived for hirers listed in Council's Policy on Civic Centre Hall Hire.

Value of Fees Waived

It is estimated that the waiving of hall hire fees reduces revenue by approximately \$2,200

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

In accordance with regulations 27 of the Local Government (Financial Management) Regulations 1996, the information on interest and additional charges is provided:

Charge for late payment of rates

That a penalty interest rate of 11% per annum be applied to rates levied in the 2015/2016 financial year which remain unpaid after they become due and payable and where no election has been made.

The interest charge for the late payments of rates is estimated to raise revenue of \$33,500.

Charge for Late Payment other than Rates

A penalty interest rate of 11% will apply to any late payment other than a payment for rates.

The interest rate will be applied to any amount owing for 35 days or more, from the date of issue of the invoice.

The interest charge for the late payments charges other than rates is estimated to raise revenue of \$4,000.

Instalment Option Due Dates and Charges

Instalment Due Dates : Instalments are due on the following dates

Instalment	Due Date
1st	01-September-2015
2nd	03-November-2015
3rd	12-January-2016
4th	16-March-2016

Instalment Administration Charge

An administration charge of \$18.60 will apply if payment of a rate or service charge is made by instalments.

The administration charge is estimated to raise revenue of \$16,000

Instalment Interest

Instalment interest will apply at the rate of 5.5%.

Instalment interest is estimated to raise revenue of \$33,990.

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the Mayor.

	2015/16 Budget \$	2014/15 Actual \$
Meeting Fees	148,000	148,000
Mayor's Allowance	27,500	27,500
Deputy Mayor's Allowance	6,875	6,875
Telecommunications Allowance	18,000	18,000
	<u>200,375</u>	<u>200,375</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	378,363	681,705	648,400
Cash - Restricted	6,776,476	9,701,245	9,450,740
	<u>7,154,839</u>	<u>10,382,950</u>	<u>10,099,140</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Leave Reserve	183,937	179,014	180,622
Area Improvement Reserve			
Civic Centre Improvements Reserve	82,765	80,550	0
Waste Management Reserve	0	0	12,680
Parking Reserve	15,520	15,105	15,365
Property Reserve	395,219	384,641	323,851
Infrastructure Reserve	291,139	380,671	361,333
Legal Reserve	68,751	66,911	67,493
Unspent grants / funds reserve	6	6	0
Parking Facilities Reserve	159,193	154,932	156,422
Sustainability Reserve	28,743	27,974	22,974
Depot Funds Reserve	5,474,939	8,411,441	8,310,000
	<u>6,700,212</u>	<u>9,701,245</u>	<u>9,450,740</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	(558,793)	7,580,172	7,443,324
Depreciation	2,459,706	2,046,524	2,046,524
(Profit)/Loss on Sale of Asset	0	(7,977,077)	(7,900,000)
Increase/(Decrease) in Payables	(1,726)	(228,942)	8,275
Grants/Contributions for the Development of Assets	10,000	(124,982)	0
Net Cash from Operating Activities	<u>1,909,187</u>	<u>1,295,695</u>	<u>1,598,123</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements			
Bank Overdraft limit	250,000	250,000	25,000
Bank Overdraft at Balance Date			
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	(2,000)	(2,000)	(2,000)
Total Amount of Credit Unused	<u>253,000</u>	<u>253,000</u>	<u>28,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>4,773,357</u>	<u>5,147,370</u>	<u>5,147,370</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

16. TRUST FUNDS

Funds held at balance date over which the municipality has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
BCITF Levy	0	150,000	(150,000)	0
Building Services Levy	12,776	120,000	(132,776)	0
Infrastructure Deposits	550,348	450,000	(200,000)	800,348
Right of Way	42,866	5,000	(5,000)	42,866
Miscellaneous	66,260	50,000	(40,000)	76,260
	<u>672,250</u>	<u>775,000</u>	<u>(527,776)</u>	<u>919,474</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2015/16.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2016

PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
Carpark Construction - Renewal											
Carpark No 1				188,050	188,050				188,050	188,050	-
Seaview Kindergarten Carpark				10,800	10,800				10,800		10,800
Drainage Construction - Renewal											
Various				22,800	22,800				22,800		22,800
Footpath Construction - New/Upgrade											
Broome Street				11,400	11,400				11,400	11,400	-
Broome Street				8,550	8,550				8,550	8,550	-
Broome Street				7,950	7,950				7,950	7,950	-
Chamberlain Street				5,100	5,100				5,100	5,100	-
Elizabeth Street				10,250	10,250				10,250	10,250	-
Elizabeth Street				5,100	5,100				5,100	5,100	-
Eric Street				5,100	5,100				5,100	5,100	-
Federal Street				21,650	21,650				21,650	21,650	-
Napier Street				13,100	13,100				13,100	13,100	-
Hammersley Street				3,400	3,400				3,400	1,550	1,850
Kathleen Street				20,500	20,500				20,500		20,500
Marmion Street				9,700	9,700				9,700		9,700
Marmion Street				11,400	11,400				11,400		11,400
Princess Street				5,100	5,100				5,100		5,100
Sydney Street				10,250	10,250				10,250	10,250	-
Vlamingh Memorial				10,800	10,800				10,800		10,800
Various Location				11,400	11,400				11,400		11,400

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2016

PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
Irrigation Construction - Renewal				28,500	28,500				28,500		28,500
Various											
Right of Way Construction - New/Upgrade				29,450	29,450				29,450		29,450
Right of Way 12				61,350	61,350				61,350		61,350
Right of Way 3											
Right of Way Construction - Renewal				16,900	16,900				16,900		16,900
Right of Way 54											
Parks & Reserves Construction - New/Upgrade				505,000	505,000				505,000	505,000	-
John Black Dune Park				28,000	28,000				28,000	28,000	-
Foreshore Plan											
Parks & Reserves Construction - Renewal				30,400	30,400				30,400		30,400
Playgrounds				17,100	17,100				17,100		17,100
Civic Centre Main Lawn											

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2016

PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
Property Construction - New/Upgrade											
Restrooms - Cottesloe Beach	1,122,500				1,122,500				1,122,500	1,122,500	-
Property Construction - Renewal											
Shine Community Services	17,100				17,100				17,100		17,100
Cottesloe Civic Centre Restoration - Building	90,600				90,600				90,600		90,600
Cottesloe Civic Centre Restoration - Grounds	258,750				258,750				258,750		258,750
Cottesloe Civic Centre Restoration - Lessor Hall	350,500				350,500				350,500	350,500	-

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2016

PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant/Income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
Road Construction - New Upgrade											
Grant Street at Congdon Street Intesection				33,050	33,050				33,050		33,050
Road Construction - Renewal											
Clive Road				17,100	17,100				17,100		17,100
George Street				46,350	46,350				46,350		46,350
Hammersley Street				78,650	78,650				78,650		78,650
Napoleon Street				31,150	31,150				31,150		31,150
Ozone Parade				37,050	37,050				37,050		37,050
Princess Street				30,200	30,200				30,200		30,200
Reginald Street				72,950	72,950				72,950		72,950
Streetscape Infrastructure - New/Upgrade											
Dune Restoration Works				53,200	53,200				53,200	19,464	33,736
Streetscape Infrastructure - Renewal											
Town Centre Improvements				461,650	461,650				461,650	461,650	-
Miscellaneous Infrastructure - New/Upgrade											
Sculpture Depot Upgrades				79,350 150,000	79,350 150,000				79,350 150,000		79,350 150,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2016

PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
Miscellaneous Infrastructure - Renewal											
Beach Access Paths				132,650	132,650				132,650	132,650	-
Retaining Walls at Foreshore				175,550	175,550				175,550	175,550	-
Pylon Restoration				145,900	145,900				145,900	145,900	-
Plant, Machinery & Equipment - Renewal											
Passenger Vehicles (4)			123,000		123,000	50,500			72,500		72,500
Trucks (2)			131,000		131,000	41,000			90,000		90,000
Ride on Mowers (2)			50,000		50,000	9,000			41,000		41,000
Deutsche Mower			4,000		4,000	400			4,500		4,500
High Pressure Cleaner			5,000		5,000	500			7,000		7,000
Minor Plant			8,750		8,750	1,750					
Furniture & Equipment - New/Upgrade											
Software Upgrades		10,800			10,800				10,800		10,800
CRM Software		90,000			90,000				90,000		90,000
Furniture & Equipment - Renewal											
Mobile Device Replacement		9,600			9,600				9,600		9,600
Offsite Backup Replication		5,500			5,500				5,500		5,500
Totals	1,839,450	115,900	321,750	2,653,900	4,931,000	103,150	0	0	4,824,250	3,229,264	1,594,986

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2016

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

TOTAL AMOUNT FROM RATES	9,287,551	8,904,379	8,764,379
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Grant Revenue - Operating

10007.89.14	General Purpose Grant Revenue	178,197	178,197	82,304
10008.89.14	Local Road Grant Revenue	102,263	102,263	46,996
	Total Operating Grant Revenue	280,460	280,460	129,300

Interest Received

10009.65.15	Interest On Investments - General	100,000	93,000	135,000
10009.66.15	Interest On Investments - Reserves	224,218	114,000	250,000
10009.67.15	Other Interest	15,000	10,000	11,000
10005.98.15	Pensioner Deferred Rates Interest	5,500	7,200	6,000
10004.63.15	Instalment Interest (5.5%)	33,990	34,900	33,000
10004.95.15	Interest Outstanding Rates (11%)	30,000	31,000	25,000
10004.96.15	Penalty Interest Written Off	(100)	(100)	(100)
10011.95.15	ESL Penalty Interest	3,500	5,500	4,000
	Total Interest Received	412,108	295,500	463,900

Fees and Charges

10006.111.22	Rates Search	24,000	23,000	24,000
10006.135.22	Sale of Roll	150	0	150
10004.62.22	Administration Charge	16,000	16,000	16,000
	Total Fees and Charges	40,150	39,000	40,150

Other Revenue

10004.69.20	Reimbursement - Legal fees	3,000	700	3,000
	Total Other Revenue	3,000	700	3,000

TOTAL OTHER GENERAL FINANCING

735,718	615,660	636,350
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TOTAL REVENUE

10,023,269	9,520,039	9,400,729
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

GENERAL PURPOSE FUNDING
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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EXPENDITURE

Office Expenses				
20005.103.50	Contractors & Consultants	22,000	21,000	21,000
	Total Office Expenses	22,000	21,000	21,000
Other Expenses				
20009.110.50	Rate Recovery Costs	4,000	13,000	3,000
20009.156.61	Valuation Expenses	4,120	5,000	4,000
20009.148.58	Title Searches	2,060	500	2,000
	Total Other Expenses	10,180	18,500	9,000
Allocated Expenses				
20017.68.90	Allocated Administrative Costs	236,187	222,997	222,997
	Total Allocated Expenses	236,187	222,997	222,997
TOTAL - EXPENDITURE		268,367	262,497	252,997

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

GOVERNANCE BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

	Other Revenue			
10014.145.20	Reimbursements	36,000	32,000	35,960
10186.86.11	Contributions	0	0	0
	Total Other Revenue	36,000	32,000	35,960
	TOTAL REVENUE	36,000	32,000	35,960

EXPENDITURE

	Office Expenses			
20028.103.50	Printing, Stationery & Postage	1,648	3,000	2,500
20029.201.58	Other Office Expenses	1,250	250	250
	Total Office Expenses	2,898	3,250	2,750
	Member Costs			
20026.42.58	Sitting Fees	148,000	148,000	148,000
20026.81.58	Allowances - Mayor	27,500	28,226	28,226
20026.37.58	Allowances - Deputy Mayor	6,875	7,057	7,057
20026.84.58	Members Travelling	3,090	500	3,000
20026.31.58	Communications Allowances	18,000	18,000	18,000
20026.29.58	Conference & Training	7,313	7,100	7,100
20026.31.63	Other Member Costs	1,236	1,200	1,200
	Total Member Costs	212,014	210,083	212,583
	Civic Functions & Receptions			
Via PC	Wages	4,300	3,800	3,800
Via PC	Materials	10,100	8,200	8,200
Via PC	Contractors	121,135	89,075	89,075
	Total Functions & Receptions	135,535	101,075	101,075

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

GOVERNANCE			
BUDGET ALLOCATION 2015 - 2016			
	BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
Other Expenses			
20029.71.50 Legal Expenses	2,163	2,100	2,100
20029.203.50 Subscriptions & Publications	18,746	18,200	18,200
20029.30.50 Contractors	12,700	15,000	12,100
20025.202.50 Election Expenses	31,000	0	0
20028.3.50 Advertising	45,280	40,000	46,000
20029.205.50 Contributions - Wesroc	86,994	84,460	84,460
Total Other Expenses	196,883	159,760	162,860
Donations/Contributions			
20029.201.58 Presentations/Prizes/Gifts	2,266	1,800	2,200
20029.204.58 Donations	41,200	50,000	40,000
Total Donations/Contributions	43,466	51,800	42,200
Non Cash Expenses			
20284.34.51 Depreciation - Furniture & Equipment	458	458	458
Total Non Cash Expenses	458	458	458
Allocated Expenses			
20288.68.90 Allocated Administrative Overheads	259,805	250,871	250,871
Total Allocated Expenses	259,805	250,871	250,871
TOTAL - EXPENDITURE	851,059	777,297	772,797

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

10015.106.18	Profit on Disposal of Assets	0	0	0
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Other Revenue

10016.145.20	Reimbursements	40,053	38,000	40,053
10018.200.17	Other Income	200	1,750	200
	Total Other Revenue	40,253	39,750	40,253

Non Cash Revenue

10015.106.18	Profit on Disposal of Assets	0	15	0
	Total Non Cash Revenue	0	15	0

TOTAL REVENUE

40,253	39,765	40,253
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EXPENDITURE

Employee Costs

20031.130.62	Salary & Wages	1,009,778	1,025,000	990,341
20031.141.52	Superannuation	131,264	109,000	105,161
20031.205.52	Contributions	10,000	7,000	10,000
20031.206.52	Other Employee Costs	75,785	66,000	72,568
20031.29.52	Training & Conferences	60,000	35,000	80,000
Via Plant Postings	Motor Vehicles Costs	19,441	17,000	18,501
20031.138.52	Recruitment	41,400	41,400	41,400
	Total Employee Costs	1,347,668	1,300,400	1,317,971

Finance Costs

20276.7.58	Bank Fees	36,719	35,650	35,650
20276.92.54	Overdraft Interest	100	0	300
	Total Finance Costs	36,819	35,650	35,950

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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Office Expenses		
20032.103.50	Printing, Postage & Stationery	40,600 33,000 35,000
20032.208.57	Office Equipment Maintenance - Materials	5,305 5,150 5,150
20032.208.50	Contractors - Software Licence Fees	168,302 167,832 167,832
20032.3.58	Advertising	4,244 4,120 4,120
20033.85.57	Minor Furniture & Equipment	17,280 12,000 18,615
Total Office Expenses		235,730 222,102 230,717
Utility Expenses		
20032.144.63	Telephone/Internet	41,352 34,000 36,836
Total Utility Expenses		41,352 34,000 36,836
Other Expenses		
20033.71.50	Legal Expenses	27,496 15,000 26,695
20033.30.50	Contractors & Consultants	253,761 230,000 259,256
20033.64.53	Insurance	172,010 167,000 160,000
20033.237.50	Audit & Associated Fees	53,350 34,714 34,714
20033.203.50	Subscriptions & Publications	2,652 1,800 2,575
20033.156.50	Valuation Expenses	15,000 20,000 12,360
20033.201.58	Other Expenses	8,170 7,932 7,932
Total Other Expenses		532,439 476,446 503,532
Non Cash Expenses		
20035.186.51	Depreciation - Mobile Plant & Vehicles	23,963 21,060 21,060
20035.34.51	Depreciation - Furniture & Equipment	135,638 122,856 122,856
20035.78.56	Loss on Disposal of Assets	0 0 0
20031.207.52	Provision for Leave	0 0 0
Total Non Cash Expenses		159,601 143,916 143,916
Allocated Expenses		
20034.68.90	Less Allocated Administrative Oh	(2,361,866) (2,240,686) (2,240,686)
Total Allocated Expenses		(2,361,866) (2,240,686) (2,240,686)
TOTAL - EXPENDITURE		(8,256) (28,173) 28,236

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

ANIMAL CONTROL BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

	Fees & Charges			
10047.41.12	Dog Registration Fees	6,500	16,330	6,000
10047.269.12	Cat Registration Fees	1,500	2,000	3,000
10047.49.12	Fines & Penalties	200	300	100
10047.101.12	Impounding Charges	1,200	2,150	800
	Total Fees & Charges	9,400	20,780	9,900

	Other Revenue			
10045.145.20	Reimbursements	100	0	100
	Total Other Revenue	100	0	100

TOTAL REVENUE

9,500	20,780	10,000
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EXPENDITURE

	Employee Costs			
20078.29.52	Training	100	0	0
	Total Employee Costs	100	0	0

	Other Expenses			
20080.209.57	Materials	16,742	22,000	21,691
20080.71.50	Legal Fees	4,000	2,000	4,000
	Total Other Expenses	20,742	24,000	25,691

	Donations/Contributions			
20080.205.50	Contributions	8,054	7,820	7,820
	Total Donations/Contributions	8,054	7,820	7,820

	Allocated Expenses			
20081.58.90	Ranger Resource Allocation	40,800	39,600	39,600
20081.68.90	Allocated Administrative Overhead	94,475	89,198	89,198
	Total Allocated Expenses	135,275	128,798	128,798

TOTAL EXPENDITURE

164,171	160,618	162,309
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

FIRE PREVENTION
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

Other Revenue				
10041.145.20	Reimbursements	9,000	9,152	8,480
Total Other Revenue		9,000	9,152	8,480
TOTAL REVENUE		9,000	9,152	8,480

EXPENDITURE

Other Expenses				
20074.30.50	Emergency Services Levies	8,500	8,361	8,130
20073.3.50	Advertising	400	250	800
Total Other Expenses		8,900	8,611	8,930
Allocated Expenses				
20075.68.90	Administration Overhead Allocation	23,619	22,300	22,300
20075.58.90	Ranger Resource Allocation	9,300	8,800	8,800
Total Allocated Expenses		32,919	31,100	31,100
TOTAL EXPENDITURE		41,819	39,711	40,030

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

	Grant Revenue - Operating			
10055.89.14	Grant Revenue	500	500	500
	Total Operating Grant Revenue	500	500	500

TOTAL REVENUE

500	500	500
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EXPENDITURE

	Other Expenses			
20086.30.50	Contractors	3,442	1,200	3,342
20086.71.50	Legal Expenses	2,000	800	2,000
	Total Other Expenses	5,442	2,000	5,342

	Non Cash Expenses			
20088.34.51	Depreciation - Furniture & Office Equipment	5,885	4,946	4,946
20088.191.51	Depreciation - Streetscapes Infrastructure	4,406	0	0
	Total Non Cash Expenses	10,291	4,946	4,946

	Allocated Expenses			
20087.58.90	Ranger Resource Allocation	40,800	39,600	39,600
20087.68.90	Administration Allocation	47,237	44,599	44,599
	Total Allocated Expenses	88,037	84,199	84,199

TOTAL EXPENDITURE

103,770	91,145	94,487
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

HEALTH BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

	Fees & Charges			
10069.4.12	Food Assessment Fees	21,000	20,500	21,500
10069.72.12	Outdoor Eating Fees	50,000	50,500	46,500
10069.253.12	Food Notification Fees	150	650	100
10069.254.12	Lodging House Fees	360	400	360
10069.255.12	Other Fees	2,000	2,517	1,750
10069.256.12	Temporary Stallholder Fees	0	0	0
10069.49.12	Fines and Penalties	50	0	100
	Total Fees & Charges	73,560	74,567	70,310
	Other Revenue			
10067.145.20	Reimbursements	11,000	8,500	10,000
	Other Revenue	11,000	8,500	10,000
Via Asset Register	Profit on Disposal of Assets	0	0	0
	TOTAL REVENUE	84,560	83,067	80,310

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

HEALTH BUDGET ALLOCATION 2015 - 2016

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
EXPENDITURE				
	Employee Costs			
20111.130.62	Salary & Wages	116,619	102,000	112,897
20111.141.52	Superannuation	5,304	3,800	5,125
20111.206.52	Other Employee Costs	7,803	7,536	7,536
	Total Employee Costs	129,726	113,336	125,558
	Office Expenses			
20112.103.50	Printing, Postage & Stationery	1,500	400	1,500
20112.144.63	Telephone	200	200	200
	Total Office Expenses	1,700	600	1,700
	Other Expenses			
20113.71.50	Legal Expenses	6,000	2,000	6,000
20113.30.50	Contractors & Consultants	7,600	5,000	11,600
20111.206.52	Subscriptions	0	0	0
20113.201.58	Other Expenses	2,000	300	2,000
20113.201.57	Materials	2,000	300	2,150
20112.3.58	Advertising - Other	500	200	500
20113.85.57	Minor Furniture & Equipment	500	250	500
	Total Other Expenses	18,600	8,050	22,750
	Non Cash expenses			
20125.34.51	Depreciation - Furniture & Office Equipment	2,372	4,740	4,740
	Total Allocated Expenses	2,372	4,740	4,740
	Allocated Expenses			
20114.68.90	Allocated Administrative Overheads	94,475	89,198	89,198
	Total Allocated Expenses	94,475	89,198	89,198
	TOTAL EXPENDITURE	246,873	215,924	243,946

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

EDUCATION
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

	Other Revenue			
10077.145.20	Reimbursements	2,000	2,000	2,000
	Total Other Revenue	2,000	2,000	2,000

TOTAL REVENUE

2,000	2,000	2,000
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EXPENDITURE

	Buildings Maintenance			
Via PC	Utilities	10,000	11,000	2,000
Via PC	Overheads	1,398	0	0
	Total Buildings Maintenance	11,398	11,000	2,000
	Non Cash Expenses			
20130.35.51	Depreciation - Buildings	26,156	1,596	1,596
	Total Non Cash Expenses	26,156	1,596	1,596
	Other Expenses			
20128.201.58	Other Expenses	100	0	0
20128.71.50	Legal Fees	1,000	300	1,000
	Total Other	1,100	300	1,000
	Allocated Expenses			
20129.68.90	Administration Overhead Allocation	47,237	44,599	44,599
	Total Festivals, Events & Community Programs	47,237	44,599	44,599
	TOTAL EXPENDITURE	85,891	57,495	49,195

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

WELFARE, AGED & DISABLED
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

Fees & Charges				
10188.46.12	Leases - Welfare	22,248	22,316	21,888
	Total Fees & Charges	22,248	22,316	21,888
Contributions & Reimbursements				
10089.145.20	Reimbursements	12,697	14,000	9,148
	Total Contributions & Reimbursements	12,697	14,000	9,148
	TOTAL REVENUE	34,945	36,316	31,036

EXPENDITURE

Property Maintenance				
Via PC	Wages	136	4,307	4,307
Via PC	Overheads	1,946	0	0
Via PC	Plant Charges	200	200	200
Via PC	Materials	4,000	4,000	4,000
Via PC	Contractors	8,500	8,500	8,500
	Total Property Maintenance	14,782	17,007	17,007
Non Cash Expenses				
20152.35.51	Depreciation - Buildings	86,952	19,479	19,479
20152.36.51	Depreciation - Plant and Equipment	1,240	0	0
20152.256.51	Depreciation - Misc Infrastructure	2,296	2,296	2,296
	Total Non Cash Expenses	90,488	21,775	21,775
Festivals, Events & Community Programs				
Via PC	Contractors	3,000	1,100	3,000
	Total Festivals, Events & Community Programs	3,000	1,100	3,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2015 - 2016

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
	Other Expenses			
Via Plant Postings	Motor Vehicle Costs	11,000	9,000	7,500
20150.30.50	Contractors & Consultants	35,000	0	0
20150.205.50	Contributions	76,160	55,000	54,524
	Total Other Expenses	122,160	64,000	62,024
	Allocated Expenses			
20151.68.90	Administration Overhead Allocation	70,856	66,899	66,899
	Total Allocated Expenses	70,856	66,899	66,899
	TOTAL EXPENDITURE	301,286	170,781	170,705

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

**WASTE MANAGEMENT
BUDGET ALLOCATION 2015 - 2016**

BUDGET 2015-2016	ACTUAL 2014-2015	BUDGET 2014-2015
\$	\$	\$

REVENUE

Fees & Charges				
10094.119.12	Domestic Refuse Removal Charges - Additional Collections	90,000	84,000	88,000
10175.119.12	Commercial Charges	240,000	250,000	220,000
10175.49.12	Litter fines	0	0	0
10094.120.12	Replacement Bins	670	660	660
10098.147.12	Tip Passes	4,500	2,800	4,400
10094.245.12	Other Fees	0	1,555	0
	Total Fees & Charges	335,170	339,015	313,060
Other Revenue				
10097.86.22	Contributions	0	310	0
10098.200.17	Other Revenue	4,500	2,800	4,500
	Total Other Revenue	4,500	3,110	4,500
TOTAL REVENUE		339,670	342,125	317,560

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

WASTE MANAGEMENT BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016	ACTUAL 2014-2015	BUDGET 2014-2015
\$	\$	\$

EXPENDITURE

Employee Costs				
20166.130.62	Salary & Wages	66,165	64,207	64,207
20166.141.52	Superannuation	15,544	16,000	15,018
20166.206.52	Other Employee Costs	7,396	7,000	6,027
Via Plant Postings	Motor Vehicles Costs	6,147	6,247	6,247
	Total Employee Costs	95,252	93,454	91,499
Office Expenses				
20167.103.50	Printing, Postage & Stationery	5,000	5,000	5,000
20167.144.63	Telephone	400	800	400
20167.208.50	Other Office Expenses	300	150	300
	Total Office Expenses	5,700	5,950	5,700
Waste Collection/Disposal				
Via PC	Wages & Overheads	81,963	280,615	280,615
Via PC	Overheads	124,406	0	0
Via PC	Plant Charges	19,000	30,500	30,500
Via PC	Contractors	1,560,000	1,571,187	1,571,187
Via PC	Materials	12,000	13,000	13,000
	Total Waste Collection/Disposal	1,797,369	1,895,302	1,895,302
Other Expenses				
20168.71.50	Legal Expenses	5,000	2,500	5,000
20168.30.50	Contractors	44,500	43,000	43,000
20168.209.57	Materials	45,000	30,000	47,000
20168.212.58	Bad Debts Written Off	1,000	3,500	1,000
20168.201.58	Other Expenses	1,500	1,500	1,500
20168.85.57	Minor Furniture & Equipment	500	200	500
	Total Other Expenses	97,500	80,700	98,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

WASTE MANAGEMENT
BUDGET ALLOCATION 2015 - 2016

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
	Non Cash Expenses			
20170.186.51	Depreciation - Mobile Plant & Vehicles	31,628	14,616	14,616
20170.34.51	Depreciation - Furniture and Office Equipment	0	420	420
20170.191.51	Depreciation - Infrastructure	13,092	13,693	13,693
20158.191.51	Depreciation - Infrastructure	13,984	0	0
20170.78.56	Loss on Sale of Assets	0	12,816	0
	Total Non Cash Expenses	58,704	41,545	28,729
	Allocated Expenses			
20169.68.90	Administration Overhead Allocation	165,331	156,098	156,098
	Total Allocated Expenses	165,331	156,098	156,098
	TOTAL EXPENDITURE	2,219,856	2,273,049	2,275,328

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

**SUSTAINABILITY
BUDGET ALLOCATION 2015 - 2016**

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

	Contributions & Reimbursements			
10193.145.20	Reimbursements	0	0	0
10194.86.11	Contributions	25,000	16,000	40,000
	Total Contributions & Reimbursements	25,000	16,000	40,000

	Grants - Operating			
10196.89.14	Grants - Operating	10,500	15,000	15,000
	Total Grants Operating Revenue	10,500	15,000	15,000

TOTAL REVENUE

35,500	31,000	55,000
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EXPENDITURE

	Employee Costs			
20176.130.62	Salary & Wages	68,610	68,000	74,402
20176.141.52	Superannuation	9,948	6,500	10,788
20176.206.52	Other Employee Costs	1,888	2,009	2,009
	Total Employee Costs	80,446	76,509	87,199

	Office Expenses			
20177.103.57	Printing, Stationery & Postage	500	250	500
	Total Office Expenses	500	250	500

	Projects			
Via PC	Contractors	139,300	101,152	141,000
	Total Office Expenses	139,300	101,152	141,000

	Allocated Expenses			
20179.68.90	Administration Overhead Allocation	23,619	22,300	22,300
	Total Allocated Expenses	23,619	22,300	22,300

TOTAL EXPENDITURE

243,865	200,211	250,999
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

Fees & Charges				
10105.38.12	Town Planning Charges	160,000	180,000	161,725
10105.200.12	Other Fees & Charges	5,750	10,000	5,750
10105.139.12	Subdivision Clearance Fees	500	0	0
	Total Fees & Charges	166,250	190,000	167,475
Other Revenue				
10105.200.17	Other Income	4,000	2,000	2,000
	Total Other Revenue	4,000	2,000	2,000
	TOTAL REVENUE	170,250	192,000	169,475

EXPENDITURE

Employee Costs				
20171.130.62	Salary & Wages	371,239	385,000	365,336
20171.141.52	Superannuation	57,636	56,416	56,416
20171.206.52	Other Employee Costs	31,260	30,000	26,450
Plant Postings	Motor Vehicles Costs	8,494	9,194	9,194
	Total Employee Costs	468,629	480,610	457,396

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2015 - 2016

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
	Office Expenses			
20172.103.58	Printing & Stationery	1,000	3,200	1,000
20172.144.63	Telephone	500	700	500
20172.201.58	Other Office Expenses	500	200	500
	Total Office Expenses	2,000	4,100	2,000
	Other Expenses			
20173.71.50	Legal Expenses	100,000	75,000	60,000
20173.30.50	Contractors & Consultants	65,000	67,000	21,000
20173.201.58	Other Expenses	0	200	500
20173.211.58	Scheme Review	40,000	10,000	20,000
	Total Other Expenses	205,000	152,200	101,500
	Non Cash Expenses			
20175.34.51	Depreciation-Furniture & Equipment	0	415	415
20175.36.51	Depreciation - Mobile Plant & Vehicles	16,458	18,956	18,956
20175.78.56	Loss on Sale of Assets	0	3,426	0
	Total Non Cash Expenses	16,458	22,797	19,371
	Allocated Expenses			
20174.68.90	Administration Overhead Allocation	212,568	200,697	200,697
	Total Allocated Expenses	212,568	200,697	200,697
	TOTAL - EXPENDITURE	904,655	860,404	780,964

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016	ACTUAL 2014-2015	BUDGET 2014-2015
\$	\$	\$

EXPENDITURE

	Street Furniture Maintenance			
Via PC	Wages	7,871	25,000	34,457
Via PC	Overheads	11,039	0	0
Via PC	Plant Charges	3,000	2,000	4,000
Via PC	Suppliers	2,000	4,000	1,000
Via PC	Contractors	3,000	6,000	5,000
Via PC	Utilities	50	50	50
	Total Street Furniture Maintenance	26,960	37,050	44,507
	Non Cash Expenses			
20186.191.51	Depreciation - Infrastructure	25,000	1,824	1,824
20186.78.56	Loss on Sale of Assets	0	14,532	0
	Total Non Cash Expenses	25,000	16,356	1,824
	Allocated Expenses			
20185.68.90	Administration Overhead Allocation	23,619	22,300	22,300
	Total Allocated Expenses	23,619	22,300	22,300
	TOTAL - EXPENDITURE	75,579	75,706	68,631

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

Fees & Charges				
10109.46.12	Facilities Hire	43,260	4,400	42,000
10204.46.12	Other Fees - Rent	21,000	23,000	21,000
	Total Fees & Charges	64,260	27,400	63,000
Contributions & Reimbursements				
10107.145.20	Reimbursements	0	2,000	2,000
	Total Contributions & Reimbursements	0	2,000	2,000
Grants & Non Operating Contributions				
10207.244.72	Non Operating Contributions	0	49,800	0
	Total Contributions & Reimbursements	0	49,800	0
Non Cash Revenue				
10106.106.18	Profit on Disposal of Assets	0	5,128	0
	Total Non Cash Revenue	0	5,128	0
TOTAL REVENUE		64,260	84,328	65,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

**CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2015 - 2016**

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
EXPENDITURE				
	Employee Costs			
20188.141.52	Superannuation	0	6,028	6,028
20188.206.52	Other Employee Costs	0	3,000	1,527
	Total Employee Costs	0	9,028	7,555
	Other Expenses			
20190.85.57	Minor Furniture & Equipment	3,090	500	3,000
20190.212.58	Bad Debts Written Off	200	0	0
	Total Office Expenses	3,290	500	3,000
	Buildings Maintenance			
Via PC	Wages	13,999	63,000	60,584
Via PC	Overheads	16,426	0	0
Via PC	Plant Charges	500	50	50
Via PC	Materials	2,500	3,000	2,500
Via PC	Contractors	53,750	137,000	97,000
Via PC	Utilities	42,400	39,400	39,400
Via PC	Other	0	4,000	4,000
	Total Buildings Maintenance	129,575	246,450	203,534
	Grounds Maintenance			
Via PC	Wages	51,566	176,000	180,897
Via PC	Overheads	67,677	0	0
Via PC	Plant Charges	7,500	13,000	15,000
Via PC	Materials	4,000	5,000	6,000
Via PC	Contractors	6,000	8,000	12,000
Via PC	Utilities	2,000	1,000	2,000
	Total Grounds Maintenance	138,743	203,000	215,897
	Non Cash Expenses			
20192.35.51	Depreciation - Buildings	408,192	176,556	176,556
20192.36.51	Depreciation - Plant & Machinery	1,508	87	87
20192.34.51	Depreciation - Furniture & Equipment	3,614	1,332	1,332
20192.188.51	Depreciation - Parks & Gardens	8,716	8,208	8,208
20300.186.51	Depreciation - Mobile Plant & Vehicles	672	3,902	3,902
	Total Non Cash Expenses	422,702	190,085	190,085
	Financing Expenses			
20298.240.54	Loan Interest	37,578	44,749	44,749
	Total Financing Expenses	37,578	44,749	44,749

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2015 - 2016

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
	Allocated Expenses			
20191.68.90	Administration Overhead Allocation	188,949	178,398	178,398
	Total Allocated Expenses	188,949	178,398	178,398
	TOTAL - EXPENDITURE	920,837	872,210	843,218

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<p>SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2015 - 2016</p>

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014- 2015 \$
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REVENUE

10179.46.12	Fees & Charges			
	Facility Hire	190,550	190,200	185,000
	Total Fees & Charges	190,550	190,200	185,000
10115.145.20	Contributions & Reimbursements			
	Reimbursements	3,500	3,750	3,500
	Total Contributions & Reimbursements	3,500	3,750	3,500

TOTAL REVENUE	194,050	193,950	188,500
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014- 2015 \$
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EXPENDITURE

Beach Parks				
Via PC	Wages	41,226	130,000	99,063
Via PC	Overheads	63,821	0	0
Via PC	Plant Charges	7,500	14,000	14,000
Via PC	Materials	22,000	10,000	4,000
Via PC	Contractors	48,000	25,000	20,000
Via PC	Utilities	20,000	15,000	12,000
	Total Beach Parks	202,547	194,000	149,063
Beach Buildings				
Via PC	Wages	543	500	1,723
Via PC	Overheads	5,437	0	0
Via PC	Plant Charges	500	50	50
Via PC	Materials	4,000	4,200	6,000
Via PC	Contractors	4,500	5,200	3,000
Via PC	Utilities	25,000	27,500	26,000
	Total Beach Buildings	39,980	37,450	36,773
Other Expenses				
20202.71.50	Legal Expenses	2,000	500	2,000
20202.30.50	Contractors & Consultants	198,893	211,100	193,100
20202.195.57	Coast Care	5,665	5,500	5,500
	Total Other Expenses	206,558	217,100	200,600
Non Cash Expenses				
20204.35.51	Depreciation - Land & Buildings	93,246	13,488	13,488
20204.34.51	Depreciation - Furniture & Equipment	0	1,144	1,144
20204.188.51	Depreciation - Parks & Reserves Infrastructure	19,242	22,925	22,925
20204.191.51	Depreciation - Streetscape Infrastructure	1,968	1,967	1,967
20204.78.56	Loss on Sale	0	10,152	0
	Total Non Cash Expenses	114,456	49,676	39,524
Allocated Expenses				
20203.68.90	Administration Overhead Allocation	118,093	111,499	111,499
	Total Allocated Expenses	118,093	111,499	111,499
TOTAL - EXPENDITURE		681,634	609,725	537,459

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

OTHER SPORT & RECREATION BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

	Fees & Charges			
10120.46.12	Facilities Hire	2,500	2,000	2,500
	Total Fees & Charges	2,500	2,000	2,500
	Contributions & Reimbursements			
10183.243.20	Reimbursements SVGC	15,823	16,253	16,253
10183.161.20	Reimbursements CTC	0	433	433
10118.145.20	Reimbursements	3,150	8,000	3,150
	Total Contributions & Reimbursements	18,973	24,686	19,836
	Non Operating Contributions			
10207.244.72	Non Operating Contributions	0	49,797	0
	Total Non Operating Contributions	0	49,797	0
	Non Cash Revenue			
10117.106.18	Profit on Disposal of Assets	0	124	0
	Total Non Cash Revenue	0	124	0
	TOTAL REVENUE	21,473	76,607	22,336

EXPENDITURE

	Parks Maintenance			
Via PC	Wages	97,161	292,701	292,701
Via PC	Overheads	149,363	0	0
Via PC	Plant Charges	15,000	27,638	27,638
Via PC	Materials	73,000	50,000	50,000
Via PC	Contractors	95,000	70,500	70,500
Via PC	Utilities	10,000	13,000	13,000
	Total Parks Maintenance	439,524	453,839	453,839
	Buildings Maintenance			
Via PC	Wages	3,393	17,228	17,228
Via PC	Overheads	6,650	0	0
Via PC	Plant Charges	1,600	1,600	1,600
Via PC	Materials	3,400	2,400	2,400
Via PC	Contractors	4,000	3,800	3,800
Via PC	Utilities	8,000	9,000	9,000
	Total Buildings Maintenance	27,043	34,028	34,028

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

OTHER SPORT & RECREATION
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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Non Cash Expenses				
20210.35.51	Depreciation - Buildings	63,156	6,485	6,485
20210.36.51	Depreciation - Plant & Equipment	8,204	5,856	5,856
20210.186.51	Depreciation - Mobile Plant & Vehicles	29,038	40,496	40,496
20210.188.51	Depreciation - Infrastructure	60,962	56,764	56,764
20210.78.56	Loss on Sale	0	11,467	0
	Total Non Cash Expenses	161,360	121,068	109,601
Financing Expenses				
20289.161.54	Interest Paid - Loans CTC	0	433	433
20289.243.54	Interest Paid - Loans SVGC	15,823	16,253	16,253
	Total Financing Expenses	15,823	16,686	16,686
Other Expenses				
20208.71.50	Legal Expenses	1,100	1,000	1,000
	Total Other Expenses	1,100	1,000	1,000
Allocated Expenses				
20209.68.90	Administration Overhead Allocation	70,856	66,899	66,899
	Total Allocated Expenses	70,856	66,899	66,899
	TOTAL EXPENDITURE	715,706	693,520	682,053

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

LIBRARIES BUDGET ALLOCATION 2015 - 2016
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BUDGET 2015-2016	ACTUAL 2014-2015	BUDGET 2014-2015
\$	\$	\$

EXPENDITURE

Other Expenses				
20215.205.58	Contributions	637,220	600,000	618,661
	Total Other Expenses	637,220	600,000	618,661
Non Cash Expenses				
20217.35.51	Depreciation - Buildings	67,236	165,939	165,939
	Total Non Cash Expenses	67,236	165,939	165,939
Financing Expenses				
20299.241.54	Loan Interest	270,353	279,083	279,083
	Total Financing Expenses	270,353	279,083	279,083
Allocated Expenses				
20216.68.90	Allocated Administration Overhead	47,237	44,599	44,599
	Total Allocated Expenses	47,237	44,599	44,599
TOTAL EXPENDITURE		1,022,047	1,089,621	1,108,282

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

OTHER CULTURE BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

10205.244.72	Non Operating Contributions			
	Non Operating Contributions	0	0	0
	Total Non Operating Contributions	0	0	0
10182.200.17	Other Revenue			
	Other Revenue	100	850	100
	Total Other Revenue	100	850	100

TOTAL REVENUE

100	850	100
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EXPENDITURE

Festivals & Events				
Via PC	Wages	3,240	12,296	12,296
Via PC	Overheads	2,684	0	0
Via PC	Plant Costs	1,300	700	700
Via PC	Materials	3,000	3,000	3,000
Via PC	Contractors	35,815	33,500	33,500
Via PC	Other	0	0	0
	Total Festival & Events	46,039	49,496	49,496
Sculpture and Artworks Maintenance				
Via PC	Materials	2,500	0	0
Via PC	Contractors	2,500	0	0
Via PC	Overheads	699	0	0
	Total Other Expenses	5,699	0	0
Non Cash Expenses				
20223.191.51	Depreciation - Streetscape Infrastructure	20,633	17,523	17,523
	Total Non Cash Expenses	20,633	17,523	17,523

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

OTHER CULTURE BUDGET ALLOCATION 2015 - 2016
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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20222.68.90

Allocated Expenses
Administration Overhead Allocation

70,856	67,221	67,221
70,856	67,221	67,221

Total Allocated Expenses

TOTAL EXPENDITURE

143,227	134,240	134,240
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

Grant Revenue/Contributions - Non Operating

10131.8.13	Grant Revenue - Non Operating	0	57,000	0
10200.244.72	Contributions - Non Operating	10,000	0	0
	Total Non Operating Grant Revenue	10,000	57,000	0

Grant Revenue - Operating

10190.89.14	Grant Revenue	19,570	19,600	19,000
	Total Operating Grant Revenue	19,570	19,600	19,000

Other Revenue

10134.86.11	Contributions	1,000	1,450	1,000
10133.145.20	Reimbursements	2,000	5,200	2,000
10176.200.17	Other Revenue	300	5,000	500
	Total Other Revenue	3,300	11,650	3,500

Non Cash Revenue

10132.106.18	Profit on Disposal of Assets	0	8,102	0
	Total Non Cash Revenue	0	8,102	0

TOTAL REVENUE

32,870	96,352	22,500
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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EXPENDITURE

	Roads, Footpath, Drains, Street Trees			
Via PC	Wages	191,608	590,000	559,490
Via PC	Overheads	306,503	0	0
Via PC	Plant Charges	44,241	64,000	64,000
Via PC	Materials	45,500	37,000	37,000
Via PC	Contractors	197,000	198,000	198,000
Via PC	Utilities	156,000	156,000	156,000
	Total Road, Footpath, Drains, Street Trees	940,852	1,045,000	1,014,490
	Other Expenses			
20285.30.50	Contractors & Consultants	15,000	2,000	5,000
	Total Other Expenses	15,000	2,000	5,000
	Non Cash Expenses			
20224.36.51	Depreciation - Plant & Equipment	2,370	1,834	1,834
20224.186.51	Depreciation - Mobile Plant & Equipment	85,644	53,210	53,210
20224.189.51	Depreciation - Infrastructure Roads	745,818	719,049	719,049
20224.190.51	Depreciation - Infrastructure Footpaths	199,756	182,722	182,722
20224.191.51	Depreciation - Infrastructure Streetscapes	5,302	5,302	5,302
20224.192.51	Depreciation - Infrastructure Drainage	108,274	103,975	103,975
20224.78.56	Loss on Sale	0	220,807	0
	Total Non Cash Expenses	1,147,164	1,286,899	1,066,092
	Allocated Expenses			
20286.68.90	Administration Overhead Allocation	70,024	63,496	63,496
	Total Allocated Expenses	70,024	63,496	63,496
	TOTAL - EXPENDITURE	2,173,040	2,397,395	2,149,078

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

PARKING FACILITIES
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

	Fees & Charges			
10054.49.12	Fines and Penalties	655,000	665,000	780,000
	Total Fees & Charges	655,000	665,000	780,000
	Other Revenue			
10053.145.20	Reimbursements	25,000	23,000	25,750
10054.200.17	Other Revenue	2,500	2,987	2,987
	Total Other Revenue	27,500	25,987	28,737
	Non Operating Contributions			
10189.244.72	Non Operating Contributions	0	18,182	0
	Total Non Operating Contributions	0	18,182	0
	TOTAL REVENUE	682,500	709,169	808,737

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

PARKING FACILITIES BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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EXPENDITURE

Employee Costs

20089.130.62	Salary & Wages	272,118	290,000	265,750
20089.141.52	Superannuation	33,001	30,000	32,251
Plant Postings	Motor Vehicles Costs	16,581	17,540	17,540
20089.206.52	Other Employee Costs	26,440	25,080	25,080
	Total Employee Costs	348,140	362,620	340,621

Office Expenses

20090.103.50	Printing, Stationary & Postage	15,894	12,000	15,431
20090.144.63	Telephone	4,120	4,000	4,000
20090.208.50	Office Equipment Maintenance	3,202	700	3,109
20091.85.57	Minor Furniture & Equipment	874	1,500	849
	Total Office Expenses	24,090	18,200	23,388

Car parks - Works

Via PC	Wages & Overheads	6,579	19,000	12,921
Via PC	Overheads	12,322	0	0
Via PC	Plant Charges	2,400	1,700	1,700
Via PC	Materials	1,000	3,000	1,000
Via PC	Contractors	25,000	18,500	18,500
Via PC	Utilities	600	600	600
	Total Car parks - Works	47,901	42,800	34,721

Other Expenses

20091.71.50	Legal Expenses	8,487	18,240	8,240
20091.209.57	Signs	5,150	5,000	5,000
20091.30.50	Contractors & Consultants	80,958	64,000	69,952
20091.205.50	Contributions - Railway Leases	27,053	26,265	26,265
	Total Other Expenses	121,648	113,506	109,459

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

PARKING FACILITIES BUDGET ALLOCATION 2015 - 2016

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
	Non Cash Expenses			
20093.265.51	Depreciation - Car Parks	32,372	23,626	23,626
20226.34.51	Depreciation - Furniture & Equipment	0	5,308	5,308
20226.186.51	Depreciation - Mobile Plant & Equipment	21,550	24,275	24,275
20226.191.51	Depreciation - Streetscape Infrastructure	50,000	139,087	139,087
	Total Non Cash Expenses	103,922	192,296	192,296
	Allocated Expenses			
20092.68.90	Administration Overhead Allocation	283,424	265,969	265,969
20092.58.90	Less Allocated to Other Law, Order & PS, Animal Control and Fire Prevention	(90,900)	(88,000)	(88,000)
	Total Allocated Expenses	192,524	177,969	177,969
	TOTAL - EXPENDITURE	838,226	907,391	878,455

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<p align="center">AREA PROMOTION BUDGET ALLOCATION 2015 - 2016</p>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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EXPENDITURE

	Other Expenses			
20230.30.50	Consultants	98,305	98,180	95,442
	Total Other Expenses	98,305	98,180	95,442

TOTAL - EXPENDITURE

98,305	98,180	95,442
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

BUILDING CONTROL
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

Fees & Charges				
10155.9.12	Building Licence Fees	130,000	100,000	140,000
10155.200.12	Other Fees & Charges	10,400	15,000	14,300
10155.143.12	Swimming Pool Inspections	8,000	8,500	7,700
	Total Fees & Charges	148,400	123,500	162,000
Contributions & Reimbursements				
10153.145.20	Reimbursements	11,159	159	11,159
	Total Contributions & Reimbursements	11,159	159	11,159
Other Revenue				
10155.200.17	Other Revenue	1,200	600	600
	Total Other Revenue	1,200	600	600
TOTAL REVENUE		160,759	124,259	173,759

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

BUILDING CONTROL
BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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EXPENDITURE

Employee Costs

20245.130.62	Salary & Wages	125,573	114,635	114,635
20245.141.52	Superannuation	21,232	17,000	19,245
Plant Postings	Motor Vehicles Costs	4,747	4,847	4,847
20245.206.52	Other Employee Costs	13,372	10,000	11,210
Total Employee Costs		164,925	146,482	149,937

Office Expenses

20246.103.50	Printing, Stationery & Postage	2,500	3,000	1,000
20246.144.63	Telephone	400	500	300
Total Office Expenses		2,900	3,500	1,300

Other Expenses

20247.85.57	Minor Furniture & Equipment	100	500	60
20247.71.50	Legal Expenses	1,000	500	1,000
20247.30.50	Contractors & Consultants	43,000	40,000	60,000
20247.203.58	Subscriptions & Publications	2,100	600	1,900
Total Other Expenses		46,200	41,600	62,960

Non Cash Expenses

20249.186.51	Depreciation - Plant & Equipment	7,083	4,898	4,898
20249.78.56	Loss on Sale of Assets	0	5,030	0
Total Non Cash Expenses		7,083	9,928	4,898

Allocated Expenses

20248.68.90	Administration Overhead Allocation	70,856	78,048	78,048
Total Allocated Expenses		70,856	78,048	78,048

TOTAL EXPENDITURE

291,964	279,558	297,143
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2015 - 2016

BUDGET 2015-2016	ACTUAL 2014-2015	BUDGET 2014-2015
\$	\$	\$

PUBLIC WORKS OVERHEADS REVENUE

Reimbursements & Contributions				
10161.145.20	Reimbursements	400	4,700	400
10168.86.11	Contributions	200	0	200
NEW	Other	1,750	0	0
Total Reimbursements & Contributions		2,350	4,700	600
Non Cash Revenue				
10160.106.18	Profit on Disposal of Assets	0	8,241,938	7,900,000
Total Non Cash Revenue		0	8,241,938	7,900,000
TOTAL REVENUE		2,350	8,246,638	7,900,600

PUBLIC WORKS OVERHEADS EXPENDITURE

Employee Costs				
20260.130.62	Ordinary Salary & Wages incl.RDO's	491,548	527,000	477,208
20260.141.52	Superannuation	132,479	120,000	129,725
20260.138.52	Recruitment	3,000	500	2,500
20260.29.52	Training, Memberships & Conferences	27,000	14,000	26,000
Via Plant Postings	Motor Vehicles Costs	15,191	13,781	13,781
20260.206.52	Other Employee Costs	58,327	62,717	62,717
Total Employee Costs		727,545	737,998	711,931
Office Expenses				
20261.103.50	Printing & Stationery	1,200	1,500	1,200
20261.144.63	Telephone	7,000	7,000	7,000
20261.208.50	Office Equipment Maintenance	300	150	300
20261.201.58	Other Office Expenses	200	100	200
Total Office Expenses		8,700	8,750	8,700
Other Expenses				
20262.30.50	Contractors & Consultants	9,270	28,000	19,000
20262.203.58	Subscriptions	200	100	100
20262.85.57	Minor Furniture & Equipment	6,060	4,000	4,000
Total Other Expenses		15,530	32,100	23,100

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2015 - 2016

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
	Non Cash Expenses			
Via AR	Depreciation - Furniture & Equipment	0	415	415
Via AR	Depreciation - Buildings and Fixed Equipment	0	2,400	2,400
Via AR	Depreciation - Plant & Equipment	25,622	30,396	30,396
Via AR	Depreciation - Mobile Plant & Vehicles	0	0	0
	Total Non Cash Expenses	25,622	33,211	33,211
	Depot Building & Grounds			
Via PC	Wages & Overheads	1,097	4,000	1,090
Via PC	Plant Charges	0	200	200
Via PC	Materials	4,500	4,500	4,500
Via PC	Contractors	5,000	5,000	5,000
Via PC	Utilities	3,000	4,000	4,000
Via PC	Depot Lease	183,710	185,000	180,000
	Total Depot Building & Grounds	197,307	202,700	194,790
	Allocated Expenses			
20263.68.90	Administration Overhead Allocation	142,543	132,499	132,499
20277.160.90	Less Allocated to Works & Services	(1,122,044)	(1,130,712)	(1,130,712)
	Total Allocated Expenses	(979,501)	(998,213)	(998,213)
	TOTAL - EXPENDITURE	(4,797)	16,546	(26,481)

PLANT OPERATIONS

Via Plant Postings	Wages & Overheads	18,091	62,453	62,453
Via Plant Postings	Fuel & Oils	44,400	42,800	42,800
Via Plant Postings	Materials	6,440	6,350	6,350
Via Plant Postings	Insurance	11,200	19,345	19,345
Via Plant Postings	Licences	3,410	3,340	3,340
Via Plant Postings	Contractors	30,200	30,700	30,700
Via Plant Postings	Other	0	800	800
Via Timesheets	Less Allocated to Works & Services	(113,741)	(165,788)	(165,788)
	Total Unallocated Plant Operating Costs	0	0	0

TOWN OF COTTESLOE

DONATIONS SUMMARY

FOR THE YEAR ENDED 30 JUNE 2016

Application	Organisation	Summary	Recommendation
1	Shenton Christian YouthCare Council	Contribution to annual Chaplaincy program at Shenton College, and its feeder primary schools: Mt Claremont Primary School, Swanbourne Primary School, Mosman Park Primary School, including allowance for the new Year 7 students at Shenton College.	\$ 2,500
2	Westcoast Community Centre Inc.	To assist with the costs of printing the WCC Newsletter - which helps to advise the residents of the Town of the Community Centres events and activities.	\$ 2,000
3	Lions Clubs District 201W1	To provide a day out for special needs, ill, vulnerable and underprivileged children in Cottesloe and Perth areas to attend the Lions Club's annual Razzamatazz Show event. Some children attending draw from Lady Lawley Cottage in Cottesloe.	\$ 1,500
4	Cottesloe Playgroup	To assist with the costs of Cottesloe Playgroups two educational and two community engagement events held during the next 12 months.	\$ 1,500
5	Cottesloe Rugby Union Football Club	To assist with the costs to purchase a portable Defibrillator for the Cottesloe Rugby Union Football Club's players and social members, which also has the potential to be available for use by other tenants/Clubs at Harvey Field and Cottesloe Oval.	\$ 1,000
6	North Cottesloe Surf Life Saving Club	The contribution will be used to assist with some of the costs to purchase a new door for North Cottesloe Surf Life Saving Club's patrol room.	\$ 3,000
7	Cottesloe Child Care Centre	The Cottesloe Child Care Centre has a picnic in May each year. The contribution would be used to offset some of the costs of this event.	\$ 500
8	Sea View Golf Club	The contribution will be used to assist with some of the costs to construct a Disability Ramp at the entrance to the Seaview Golf Club Clubhouse. While the club have requested \$18,000 the guidelines provide for a limit of \$5,000.	\$ 4,000
9	ICEA Foundation	Funds would be used to cover some of the costs of the cultural events and the marquee erected at the annual ICEA Classic surfing competition held at Cove Reef, Cottesloe.	\$ 5,000
10	Cottesloe Surf Life Saving Club	The contribution will used to cover some of the costs to ship and to replace the 'Gallipoli 100' surfboat that the Cottesloe Surf Life Saving Club is sending to the Gallipoli Peninsula, where the Gallipoli 100 Masters surfboat crew will compete in a 60km surfboat marathon around Gallipoli Peninsula in April 2015.	\$ 5,000
11	Cancer Support WA	To assist with budget for the "Christmas at Wanslea Event". This event features a Christmas Twilight Market and Anime Family Movie Night, and seeks to raise funds for Cancer Support WA's cancer and wellness support services and programs, as well as providing an event for the Cottesloe community, particularly families, to enjoy.	\$ 3,000
12	Seaview Community Kindergarten	Contribution will be used to cover some of the costs in preparing for a event to celebrate 70 years of Seaview Community Kindergarten in the Cottesloe community, including employing a researcher to collate historical documents about the Kindergarten for the event , in addition to advertising and catering expenses.	\$ 1,500
13	Whalebone Classic	The contribution will be used to cover some of the costs of the annual Whalebone Classic event which will be held over three days in 2015 at Isolators Reef, Cottesloe.	\$ 5,000
14	1st Cottesloe Scout Group	The contribution will be used to purchase equipment to assist in the effective operation of the weekly scouts program. For example a trailer, poles and ropes, and canoes.	\$ 3,000
		TOTAL	\$ 38,500

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES				
Freedom Of Information				
Application Fee Under Section 12(1)(e) Of The Act	\$30.00	per application	FOI Act 1992	No
Time Taken By Staff Dealing With The Application	\$30.00	per hour (pro rata)	FOI Act 1992	No
Access To Information - Supervised By Staff	\$30.00	per hour (pro rata)	FOI Act 1992	No
Use Of Additional Resources (e.g. hire of equipment)	Actual Cost		LG Act 1995	Yes
Photocopying (Staff Time)	\$30.00	per hour (pro rata)	LG Act 1995	No
Transcribing Information From A Device (Staff Time)	\$30.00	per hour (pro rata)	LG Act 1995	No
Duplicating A Tape, Film Or Computer Information	Actual Cost		LG Act 1995	No
Delivery, Packaging & Postage	Actual Cost		LG Act 1995	No
Advance Deposit May Be Required Under Section 18(1) Of The Act, Expressed As A Percentage Of Estimated Charges Which Will Be Payable In Excess Of The Application Fee	\$0.25	per application	FOI Act 1992	No
Further Advance Deposit May Be Required Under Section 18(4) Of The Act, Expressed As A Percentage Of Estimated Charges Which Will Be Payable In Excess Of The Application Fee	\$0.75	per application	FOI Act 1992	No
Administration				
Rate Instalment Administration Fee	\$18.60	per assessment		No
Owner Rate Roll	\$200.00	per roll		No
Rate Certificate	\$45.00	each		No
Orders & Requisitions	\$85.00	each		No
Search Of Council Records (Staff Time)	\$30.00	per hour (pro rata)	LG Act 1995	No
Dishonoured Cheque Fee	\$15.00	each		No
Reprint Of Rate Notice	\$5.00	each		No
A4 Photocopying (Black & White) - Council Records	\$0.05	each		No
A3 Photocopying (Black & White) - Council Records	\$0.15	each		No
A4 Photocopying (Coloured) - Council Records	\$0.15	each	LG Act 1995	No
A3 Photocopying (Coloured) - Council Records	\$0.50	each	LG Act 1995	No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

CORPORATE SERVICES continued...	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Ranger Services				
Ranger Services	\$60.00	per hour (pro rata)	LG Act 1995	No
Ranger or Emergency Callout	\$160.00	per callout	LG Act 1995	No
Abandoned Vehicles				
Towing Fees	\$100.00	per towed vehicle		No
Impound Fee	\$120.00	per impounded vehicle		No
Daily Impound Fee	\$15.00	per day		No
Parking				
Parking Bay Hire ½ day	\$26.00	per bay / half day	LG Act 1995	Yes
Parking Bay Hire Full Day	\$52.00	per bay / full day	LG Act 1995	Yes
Replacement Residential/Visitors Permit	\$20.00	each	LG Act 1995	No
Erection Of Zones & Maintenance (Commercial Sites)	\$550.00	per zone	LG Act 1995	Yes
Zone Fee	\$5.20	per business day	LG Act 1995	Yes
Possum Trap (Refundable Bond)	\$100.00	each	LG Act 1995	No
Animal Control				
Dog Boarding	\$15.00	per dog per day	LG Act 1995	No
Dog Impound Fee	\$90.00	per dog	LG Act 1995	No
Surrender Fee	\$75.00	per dog	LG Act 1995	No
Dog Registration - 1 Year - Sterilised	\$20.00	per registration	Dog Regulations 2013	No
Dog Registration - 1 Year - Unsterilised	\$10.00	per registration		No
Dog Registration - 3 Year - Sterilised	\$42.50	per registration		No
Dog Registration - 3 Year - Unsterilised	\$21.25	per registration		No
Dog Registration - Lifetime - Sterilised	\$100.00	per registration		No
Dog Registration - Lifetime - Unsterilised	\$50.00	per registration		No
Dog Registration - 1 Year - Unsterilised	\$50.00	per registration	Dog Regulations 2013	No
Dog Registration - 1 Year - Sterilised	\$25.00	per registration		No
Dog Registration - 3 Year - Unsterilised	\$120.00	per registration		No
Dog Registration - 3 Year - Sterilised	\$60.00	per registration		No
Dog Registration - Lifetime - Unsterilised	\$250.00	per registration		No
Dog Registration - Lifetime - Sterilised	\$125.00	per registration		No
Dog Tag Fee (for replacement of lost tags)	\$2.00	per tag	LG Act 1995	No
Dog Tag Fee (for the issue of a new tag to a dog transferring from another Council)	\$2.00	per tag	LG Act 1995	No
Cat Registration - 1 Year				
Cat Registration - 1 Year - Unsterilised	\$20.00	per registration	Cat Regulations 2012	No
Cat Registration - 1 Year - Sterilised	\$10.00	per registration		No
Cat Registration - 3 Year	\$42.50	per registration		No
Cat Registration - 3 Year - Unsterilised	\$21.25	per registration		No
Cat Registration - 3 Year - Sterilised	\$100.00	per registration		No
Cat Registration - Lifetime	\$50.00	per registration		No
Cat Registration - Lifetime - Unsterilised	\$2.00	per tag	LG Act 1995	No
Cat Registration - Lifetime - Sterilised	\$2.00	per tag	LG Act 1995	No
Cat Tag Fee (for replacement of lost tags)				
Cat Tag Fee (for the issue of a new tag to a cat transferring from another Council)	\$2.00	per tag	LG Act 1995	No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES continued...				
Group Fitness Classes in Approved Areas	\$20.00	per application	LG Act 1995	Yes
Impounded Goods				
Surf Boards/Signs etc	\$60.00	per item	LG Act 1995	No
Public Hire				
War Memorial Town Hall				
Hall Only	\$530.00	per day / office hours		Yes
Lounge Only (Up to 75 People)	\$255.00	per day / office hours	LG Act 1995	Yes
Hall & Lounge	\$650.00	per day / office hours		Yes
3 hour event (Hall Only)	\$150.00	3 hour hire		Yes
Bond	\$200.00	per booking		No
Lesser Hall				
Hall Only	\$250.00	per day / office hours		Yes
Commercial Group	\$25.00	per hour / minimum 2 hours		Yes
Non-commercial Groups	\$20.00	per hour / minimum 2 hours	LG Act 1995	Yes
Bond	\$100.00	per booking		No
Key Deposit	\$40.00	per booking		No
Miscellaneous Equipment Hire				
Chairs	\$2.00	per chair / per event		Yes
Projector Screen	\$60.00	per day / office hours		Yes
Audio/Visual/Data Projector Hire	\$238.00	per day / office hours		Yes
Direct Point Projector Hire	\$36.00	per day / office hours		Yes
Piano	\$254.00	per day / office hours		Yes
Bond (Piano)	\$200.00	per booking		No
Parking - Civic Centre Lower Lawn (approved events only)			LG Act 1995	
Function Parking	\$6.20	per car per day		Yes
Lawns and Grounds - Weddings				
Civic Centre Grounds - Up to 60 guests (no equipment)	\$475.00	per hour (max one hour)		Yes
Wedding Photos	\$95.00	per hour or part thereof		Yes

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

CORPORATE SERVICES continued....	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Beach - Weddings				
Cottesloe Arch Monument - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)	LG Act 1995	Yes
Cottesloe Sundial - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)		Yes
North Cottesloe Beach - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)		Yes
Grant Marine Park - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)		Yes
Arch Monument or Sundial Wedding Photos	\$95.00	per hour or part thereof		Yes
Events in Other Locations at Civic Centre				
Main Lawn				
Daily Rate	\$445.00	per day	LG Act 1995	Yes
Hourly Rate	\$115.00	per hour		Yes
Set Up & Set Down	\$100.00	per half day		Yes
Sunken Lawn				
Daily Rate	\$370.00	per day		Yes
Hourly Rate	\$115.00	per hour	LG Act 1995	Yes
Set Up & Set Down	\$100.00	per half day		Yes
Other Grounds				
Hourly Rate	\$115.00	per hour		Yes
War Memorial Hall/Wet Weather Option	\$100.00	per hour		Yes
Film & Photo Shoots (approved events)				
Application Fee	\$50.00	per application		Yes
Civic Centre Grounds & Hall - Full day	\$500.00	per day		Yes
Civic Centre Grounds & Hall - Half day	\$250.00	per half day		Yes
Along Beachfront - Full day	\$300.00	per day		Yes
Along Beachfront - Half day	\$150.00	per half day		Yes
Outside Officer Hour Fee	\$60.00	per hour or part thereof		Yes
Bond	\$200.00	per application		No
Special Events (e.g. outdoor events, beach and or other council owned property)				
The following Council fees and bonds are in addition to any fees prescribed by regulation that may be applicable to the staging of an event. Where noise monitoring and associated reports are specifically requested, they are to be provided at the applicant's cost. Where there is to be amplified music, either from live bands or DJ's, Council will require 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 Council staff is required to attend an event for the purpose of monitoring or inspection, the officer's time will be charged at a consulting rate of \$90.00 per hour or part thereof, including travelling time.				
Public Events / Multiple Area Events / >500 People				
Commercial Event Application Fee	\$150.00	per event	LG Act 1995	Yes
Charity	nil			Yes
Community (<1000 people)	\$550.00	per day		Yes
Community (>1000 - <3000 people)	\$1,100.00	per day		Yes
Commercial (<1000 people)	\$3,000.00	per day		Yes
Commercial (>1000 - <2000 people)	\$6,000.00	per day		Yes
Commercial (<2000 - <3000 people)	\$10,000.00	per day		Yes

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES continued...				
Bond				
Charity	nil	per event		
Community (<1000 people)	\$1,000.00	per event		No
Community (>1000 ~ <3000 people)	\$1,000.00	per event		No
Commercial (<1000 people)	\$1,000.00	per event		No
Commercial (>1000 ~ <2000 people)	\$2,000.00	per event		No
Commercial (<2000 ~ <3000 people)	\$3,000.00	per event		No
Set Up & Break Down (Before & After Functions)	\$385.00	per day	LG Act 1995	Yes

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES				
Building Permits				
(based on estimated cost of construction, including GST)				
Class 1 & 10 - Residential - Certified Applications (s .16(1))	0.19%	per certified application/minimum \$95.00	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11, Building Amendment Regulations(No4) 20015	No
Class 1 & 10 - Residential - Uncertified Applications (s .16(1))	0.32%	per uncertified application/minimum \$95.00		No
Classes 2 to 9 - Commercial - Certified Applications (s .16(1))	0.09%	per certified application/minimum \$95.00		No
Certificate of Design Compliance	\$140.00	per hour/minimum \$250.00		No
Certificate of Construction Compliance	\$140.00	per hour/minimum \$250.00		No
Certificate of Building Compliance	\$140.00	per hour/minimum \$250.00		No
Built Strata Inspection - Residential class 1 dwellings	\$200.00	per unit		No
Building & Construction Industry Training Fund (BCITF)	0.20%	construction value over \$20,000.00	Building and Construction Industry Training Fund and Levy Collection Act 1990	No
Occupancy Permits				
Application fee for an occupancy permit for a completed building (s. 46)	\$95.00	per application		No
Application fee for a temporary occupancy permit for an incomplete building (s. 47)	\$95.00	per application		No
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$95.00	per application	Building Act 2011- S 16(1), S149(2) Building Regulations 2012 - Reg 11, Sch 2, Div 2	No
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$95.00	per application		No
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	\$10.50 for each strata unit	for each strata unit covered by the application, but not less than \$104.65		No
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s .51(2))	0.18%	of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$95.00		No
Application to replace an occupancy permit for an existing building (s. 52(1))	\$95.00	per application		No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES continued...				
Other Fees:-				
Application Fee for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$95.00	per application	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$95.00	per application		No
Application as defined in r.31 (for each building standard in respect of which a declaration is sought)	\$2,100.00	Per application	Building Act 2011, Building Regulations 2012	No
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$95.00	per application		No
Local Government approval of battery powered smoke alarm	\$174.00	per application		No
CTF Levy				
- Building Permit over \$45,000.00 work value	0.14%	of work value		No
- Building Permit for \$45,000.00 work value or less	\$61.65	per permit		No
- Demolition Permit over \$45,000.00 work value	0.14%	of work value		No
- Demolition Permit for \$45,000.00 work value or less	\$61.65	per permit		No
- Occupancy Permit for approved building work	\$61.65	per certificate	Building Services(Compliant Resolution and Administration)Regulations 2011	No
- Building Approval Certificate for approved building work	\$61.65	per certificate		No
- Occupancy Permit for unauthorised building work over \$45,000.00	0.27%	of work value		No
- Occupancy Permit for unauthorised building work for \$45,000.00 or less	\$123.30	per permit		No
- Building Approval Certificate for unauthorised building work over \$45,000.00	0.27%	of work value		No
- Building Approval Certificate for unauthorised building work for \$45,000.00 or less	\$123.30	per certificate		No
Unauthorised Building Work				
(based on value of unauthorised work, including GST)				
Application Fee for a Building Approval Certificate (S. 51(3))	0.38%	of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$95.00	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application Fee for an Occupancy Permit (s. 51(2))	0.18%	of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$95.00		No
Certificate of Design Compliance				
Class 2 - 9 where the value of works is less than \$150,000	\$270.00	per certificate		No
Class 2 - 9 where the value of works is between \$150,000 and \$500,000	\$270 + 0.15% for every \$1 in excess of \$150,000	per certificate		No
Class 2 - 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	per certificate	LG Act 1995	No
Class 2 - 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	per certificate		No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES continued...				
Demolition Permits				
Planning Approval Required. Refer To Individual Section For Appropriate Charges.				
Demolition Permit - Class 1 & 10	\$95.00	per permit	Building Act 2011 S16(1), S149(2), Building Regulations 2012 r. 11	No
Demolition Permit - Class 2 - 9	\$95.00	per storey		No
Other Fees				
Amended Building Plans	\$95.00	per amendment		No
Rodent bait inspection (pre-demolition)	\$70.00	per inspection	LG Act 1995	No
Replacement Permit for an existing building	\$95.00	per application		No
Transfer Building Licence To Another Builder	\$95.00	per transfer		No
Application to Deposit Materials on verge	\$90.00	per application		No
Deposit Materials On Verge	\$1.00	per m ² / per month	LG Act 1995	No
Signs & Hoardings				
Sign License	\$95.00	per license		No
Unauthorised Signs - Upon Conviction - Not To Exceed	\$200.00	per sign	LG Act 1995	No
Daily Penalty For Breach – Not To Exceed	\$50.00	per day		No
Impounded Signs	\$100.00	per item		No
Swimming Pools				
Building & Planning Approval Required. Refer To Individual Sections For Appropriate Charges.				
Inspection Fee	\$14.25	per annum	Building Regulations 2012, r. 53(2)	No
Non Scheduled Inspection (i.e. pre purchase)	\$57.00	per inspection	LG Act 1995	No
Planning Approval				
(based on estimated construction work, excluding GST)				
Not More Than \$50,000	\$147.00	per application		No
More Than \$50,000 But Not More Than \$500,000	\$0.00	of the estimated cost of development		No
More Than \$500,000 But Not More Than \$2.5 Million	\$1,700.00 + 0.257% for every \$1 in excess of \$500,000	per application		No
More Than \$2.5 Million But Not More Than \$5 Million	\$7,161.00 + 0.206% for every \$1 in excess of \$2.5 million	per application	Planning and Development Act 2005	No
More Than \$5 Million But Not More Than \$21.5 Million	\$12,633.00 + 0.123% for every \$1 in excess of \$5 million	per application		No
More Than \$21.5 Million	\$34,196.00	per application		No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES continued...				
Penalty (determining an approval for planning where the development has commenced or is completed)	three times the prescribed fee	per application	Planning and Development Act 2005	No
Re-Submission Of An Expired Or Amended Planning Approval	up to full fee	per application		No
Change Of Use (or of non-conforming use)				
Application Fee	\$295.00	per application		No
Penalty (determining an application for change of use or of non-conforming use where the change has commenced)	three times the prescribed fee	per application	Planning and Development Act 2005	No
Home Occupation				
Application Fee	\$0.00			
Renewal Fee	\$222.00	per application annually		No
Penalty (determining an application for renewal where home occupation has expired)	three times the prescribed fee	per application	Planning and Development Act 2005	No
Scheme Amendments				
Scheme Text – Consolidated	\$0.00			No
Scheme Map	\$20.00	per scheme text		No
Scheme Amendment Application	\$10.00	per scheme map		No
Scheme Amendment Documentation	\$500.00	per amendment	LG Act 1995	No
Scheme Amendment Administration	\$1,000.00	per amendment		No
Scheme Amendment Signs	\$500.00	per amendment		No
	\$150.00	per amendment		No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES continued...				
Scheme Amendments				
Scheme Text – Consolidated	\$20.00	per scheme text	LG Act 1995	No
Scheme Map	\$10.00	per scheme map		No
Scheme Amendment Application	\$500.00	per amendment		No
Scheme Amendment Documentation	\$1,000.00	per amendment		No
Scheme Amendment Administration	\$500.00	per amendment		No
Scheme Amendment Signs	\$150.00	per amendment		No
Miscellaneous				
Orders & Requisitions	\$85.00	per request	LG Act 1995	No
Section 40 Certificate	\$50.00	per certificate		No
Written Planning Advice	\$73.00	per item		No
Building Plan Search - 5 Days	\$69.00	per property		No
Building Plan Search - Express - 24 Hours	\$100.00	per property		No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

HEALTH / WASTE SERVICES	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Food Business				
Notification Fee	\$50.00	per notification		No
Exempted Food Premises Registration Fee	nil	per registration	Food Act 2008	No
Temporary Food Business	\$50.00	per day		No
Annual Risk Assessment / Inspection Fee				
Risk Level				
High Risk - Primary Classification	\$525.00	per classification		No
High Risk - Additional Classification	\$230.00	per classification		No
Medium Risk - Primary Classification	\$460.00	per classification		No
Medium Risk - Additional Classification	\$230.00	per classification		No
Low Risk - Primary Classification	\$230.00	per classification		No
Low Risk - Additional Classification	\$230.00	per classification		No
Very Low Risk - Primary Classification	nil	per classification		
Very Low Risk - Additional Classification	nil	per classification		
n.b. additional classification means other food businesses in addition to the primary classification with the same business			Food Act 2008	
Transfer of Licence	\$50.00	per transfer		No
Construction & Establishment Of Food Premises (including one off notification fee)				
Risk Level				
High / Medium Risk	\$200.00	per application		No
Low Risk	\$200.00	per application		No
Very Low Risk	\$0.00	per application		No
To Amend Or Refurbish A Food Premises	\$200.00	per application		No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

HEALTH / WASTE SERVICES continued...	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Trader Permit				
Application Fee	\$60.00	per application		No
Weekly Fee	\$225.00	per week or part thereof		No
Monthly Fee	\$450.00	per month or part thereof		No
Annual Fee - All Areas (an area less than or equal to 10m ²)	\$900.00	per annum or part thereof	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Annual Fee - All Areas (per m ² for an area above 10m ²)	\$150.00	per annum or part thereof		No
Transfer of Licence	\$60.00	per transfer		No
Stall Holder				
Issuing Fee	\$60.00	per stall		No
Daily Fee	\$60.00	per day		No
Weekly Fee	\$240.00	per week or part thereof	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
By or in Association with a Local Club	\$30.00	per week or part thereof		No
By or in Association with a Charity Organisation	Nil			
Inspections / Reports / Certificates				
Re-issue of certificates, permits or registrations	\$45.00	each		No
Settlement report without inspection	\$72.00	per report	LG Act 1995	No
Settlement report with inspection	\$144.00	per report		No
Food premises re-inspection fee	\$110.00	per re-inspection		No
Public building application fee (S.176 or R.9)	\$832.00	per application	Health Act 1911	No
Liquor Act Section 39 Certificate (ETP)	\$66.50	each	Liquor Control Act 1988	No
Liquor Act Section 55 Certificate (Producers)	\$66.50	each	Liquor Control Act 1988	No
Miscellaneous Reports	\$72.00	per report	LG Act 1995	No
Miscellaneous Inspections	\$110.00	per inspection		No
Lodging Houses	\$200.00	minimum fee / \$6.00 per bed	Health Act 1911	No
Eating Areas in Streets				
Application Fee	\$150.00	per application		No
Renewal Fee	\$75.00	per renewal	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Transfer Fee	\$75.00	per transfer		No
Additional Trading Fee	\$75.00	per day		No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

HEALTH /WASTE SERVICES continued...	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Charges Are In Addition To The Application Fee For Eating Area In Streets:				
Annual Fee - All Areas (per m ²)	\$150.00	per annum or part thereof	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Miscellaneous				
Lodging House Registration	\$200.00	per registration		No
Morque Registration	\$200.00	per registration		No
Offensive Trade Registration	\$200.00	per registration	Health Act 1911	No
Grey Water System – Application to Construct	\$115.00	per application		No
Grey Water System – Grant of Permit	\$115.00	include inspections		No
Non-complying event application fee (R. 18(6))	\$1,000.00	per application		No
Late event application fee (R. 18(7B))	\$1,250.00	per application	Environmental (Noise) Regulations 1997	No
Noise monitoring fee (R. 18(8))	\$1,000.00	per event		No

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Waste Collection				
Domestic Collection				
Additional Bin / Collection - 1 x 120L General Waste	\$330.00	annually / pro-rata		No
Additional Bin / Collection - 1 x 240L Recycling (New)	\$0.00	per bin / fortnightly collection	Waste Avoidance and Resource Recovery Act 2007	No
Additional Bin / Collection - 1 x 240L Greens (New)	\$0.00	per bin / fortnightly collection		No
1,100L Bulk Bin	\$35.00	per service		No
660L Bulk Bin	\$17.50	per service		No
Commercial Collection				
240L General Waste	\$360.00	per bin / weekly collection		No
240L Recycling Waste	\$120.00	per bin / fortnightly collection		No
240L Recycling Waste	\$240.00	per bin / weekly collection		No
1,100L Bulk Rubbish Bin	\$35.00	per service	Waste Avoidance and Resource Recovery Act 2007	No
660L Small Bulk Rubbish Bin	\$17.50	per service		No
660L Small Bulk Recycle Bin	\$16.70	per service		No
Additional Bin / Collection - 1 x 120L General Waste	\$10.00	service charge only / once off		No
Additional Bin / Collection - 1 x 240L Recycling	\$10.00	service charge only / once off		No
Additional Bin / Collection - 1 x 660L General Waste	\$50.00	service charge only / once off		No
Delivery & Pick Up Of Additional Bins	\$10.00	per bin		No
Charge to empty contaminated recycling or greens bin	\$25.00	per bin		No
Miscellaneous				
Replacement Of Lost Or Stolen Bin - 120L and 240L	\$25.00	per bin / domestic & commercial		No
Replacement of lost, stolen or damaged 1,100L Bin	\$240.00	per bin / domestic & commercial		No
Replacement of lost, stolen or damaged 600L Bin	\$120.00	per bin / domestic & commercial		No
Bin Repair	\$22.50	per bin / domestic & commercial	LG Act 1995	No
Tip Pass - Green Waste	\$35.00	small trailer		Yes
Tip Pass - Mixed Waste	\$53.00	small trailer		Yes
Green Waste Bags	\$3.00	per bag		Yes
Bokashi Kit	\$90.00	per kit		Yes
Bokashi 3kg Mix	\$18.00	per 3kg bag		Yes

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2016

ENGINEERING SERVICES		2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Reinstatements					
Kerbing – Full Kerb		\$90.00	labour only / per hour or part thereof		No
Kerbing – Extruded		\$90.00	labour only / per hour or part thereof / minimum charge \$155	LG Act 1995	No
Asphalt		Cost + 20%	per m ² / minimum charge \$250		No
Private Works					
All Private Works (Including Reinstatements)		Cost + 20%	Minimum \$110	LG Act 1995	Yes
Street Verges / Trees					
Remove Street Tree		Cost + 20%	per tree / minimum \$350		No
Replace Street Tree		Cost + 20%	per tree / minimum \$550		No
New Street Tree (Planning Approvals)		\$550.00	per tree	LG Act 1995	No
Stump Grind		Cost + 20%	per tree		No
Footpath, Verge & Kerbing					
Infrastructure Bond - Class 10 Building		\$1,000.00	per application		No
Infrastructure Bond - Class 2 - 9 Building		\$1,500.00	per application		No
Infrastructure Bond - Class 1 Building (Residential Dwelling)		\$1,500.00	per application	LG Act 1995	No
Infrastructure Bond - Swimming Pool		\$1,500.00	per application		No
Infrastructure Bond - Demolitions		\$1,500.00	per application		No