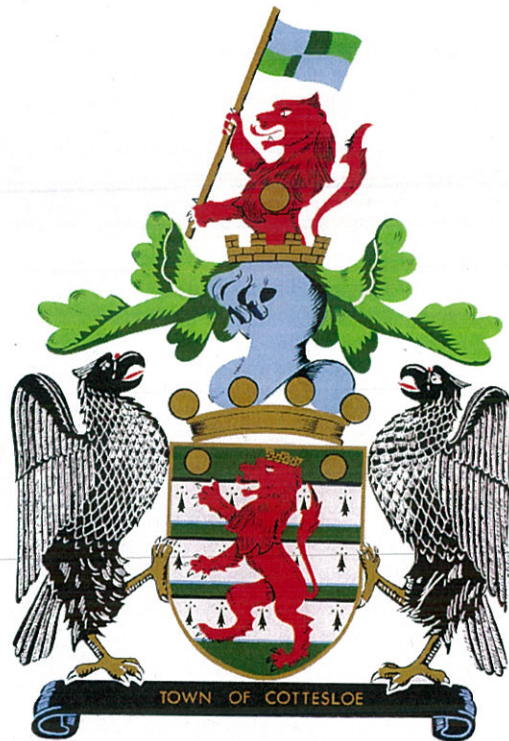


TOWN OF COTTESLOE



2018 – 2019

Budget

TOWN OF COTTESLOE

FOR THE YEAR ENDED 30TH JUNE 2019

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TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2018/19	2017/18	2017/18
		Budget	Forecast	Budget
		\$	\$	\$
Revenue				
Rates	8	10,094,824	9,970,000	9,764,380
Operating Grants, Subsidies and Contributions		172,171	338,195	222,324
Fees and Charges	11	1,857,609	2,049,043	1,832,797
Interest Earnings	2(a)	291,926	397,109	330,129
Other Revenue		139,377	161,867	142,316
		<u>12,555,907</u>	<u>12,916,214</u>	<u>12,291,946</u>
Expenses				
Employee Costs		(4,649,528)	(4,447,746)	(4,291,588)
Materials and Contracts		(5,237,359)	(4,783,983)	(4,921,284)
Utility Charges		(372,660)	(351,471)	(352,945)
Depreciation on Non-Current Assets	2(a)	(2,119,233)	(2,111,677)	(1,903,230)
Interest Expenses	2(a)	(255,050)	(281,108)	(281,108)
Insurance Expenses		(152,098)	(127,000)	(175,098)
Other Expenditure		(1,024,383)	(1,527,360)	(987,752)
		<u>(13,810,311)</u>	<u>(13,630,344)</u>	<u>(12,913,005)</u>
		<u>(1,254,404)</u>	<u>(714,130)</u>	<u>(621,059)</u>
Non-Operating Grants,				
Subsidies and Contributions		0	87,821	0
Profit on Asset Disposals	4	0	0	0
Loss on Asset Disposals	4	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(1,254,404)	(626,309)	(621,059)
Other Comprehensive Income				
Changes on Revaluation of non-current asse		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(1,254,404)</u>	<u>(626,309)</u>	<u>(621,059)</u>

TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2019

NOTE	2018/19	2017/18	2017/18
	Budget	Forecast	Budget
	\$	\$	\$
Revenue (Refer Notes 1,2,8 to 13)			
Governance	5,500	18,800	31,700
General Purpose Funding	10,559,321	10,664,452	10,264,083
Law, Order, Public Safety	34,600	60,715	30,300
Health	102,094	96,443	94,200
Education and Welfare	29,115	32,761	29,115
Community Amenities	471,450	485,610	560,300
Recreation and Culture	399,968	531,188	368,689
Transport	791,100	881,581	768,000
Economic Services	162,259	229,050	145,059
Other Property and Services	500	500	500
	<u>12,555,907</u>	<u>13,001,100</u>	<u>12,291,946</u>
Expenses Excluding			
Finance Costs (Refer Notes 1,2 & 14)			
Governance	(795,296)	(766,509)	(779,898)
General Purpose Funding	(272,353)	(309,215)	(312,465)
Law, Order, Public Safety	(338,001)	(330,590)	(322,880)
Health	(278,102)	(252,699)	(234,028)
Education and Welfare	(286,014)	(777,159)	(280,058)
Community Amenities	(3,458,676)	(3,511,864)	(3,564,837)
Recreation & Culture	(4,016,948)	(3,684,838)	(3,459,976)
Transport	(3,608,836)	(3,310,465)	(3,280,637)
Economic Services	(501,035)	(404,180)	(387,118)
Other Property and Services	0	(1,718)	(10,000)
	<u>(13,555,261)</u>	<u>(13,349,236)</u>	<u>(12,631,897)</u>
Finance Costs (Refer Notes 2 & 5)			
Governance	(100)	(100)	(100)
Recreation & Culture	(254,950)	(281,008)	(281,008)
	<u>(255,050)</u>	<u>(281,108)</u>	<u>(281,108)</u>
Non-operating Grants, Subsidies and Contributions			
Recreation & Culture	0	0	0
Transport	0	2,935	0
	<u>0</u>	<u>2,935</u>	<u>0</u>
Profit/(Loss) On			
Disposal Of Assets (Refer Note 4)	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0
NET RESULT	(1,254,404)	(626,309)	(621,059)
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>(1,254,404)</u>	<u>(626,309)</u>	<u>(621,059)</u>

**TOWN OF COTTESLOE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Forecast \$	2017/18 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		10,094,824	9,970,000	9,764,380
Operating Grants, Subsidies and Contributions		172,171	338,195	222,324
Fees and Charges		1,857,609	2,049,043	1,832,797
Service Charges		0	0	0
Interest Earnings		291,926	397,109	330,129
Goods and Services Tax		690,000	680,000	670,000
Other Revenue		139,377	161,867	142,316
		<u>13,245,907</u>	<u>13,596,214</u>	<u>12,961,946</u>
Payments				
Employee Costs		(4,649,528)	(4,247,746)	(4,291,588)
Materials and Contracts		(5,217,359)	(4,361,866)	(4,776,926)
Utility Charges		(372,660)	(351,471)	(352,945)
Interest Expenses		(255,050)	(281,108)	(281,108)
Insurance Expenses		(152,098)	(127,000)	(175,098)
Goods and Services Tax		(690,000)	(680,000)	(670,000)
Other Expenditure		(1,024,383)	(1,527,360)	(987,752)
		<u>(12,361,078)</u>	<u>(11,576,550)</u>	<u>(11,535,417)</u>
Net Cash Provided By Operating Activities	15(b)	<u>884,829</u>	<u>2,019,664</u>	<u>1,426,529</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	(1,318,700)	(627,724)	(1,790,790)
Payments for Construction of Infrastructure	3	(5,623,061)	(1,080,985)	(2,359,357)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		0	0	0
		0	87,821	500,000
Proceeds from Sale of Property Plant & Equipment	4	67,150	130,750	181,750
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(6,874,611)</u>	<u>(1,490,138)</u>	<u>(3,468,397)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(475,390)	(449,333)	(449,333)
Proceeds from Self Supporting Loans		58,356	55,869	55,869
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>(417,034)</u>	<u>(393,464)</u>	<u>(393,464)</u>
Net Increase (Decrease) in Cash Held		(6,406,816)	136,062	(2,435,332)
Cash at Beginning of Year		12,851,673	12,715,611	12,107,114
Cash and Cash Equivalents at the End of the Year	15(a)	<u>6,444,857</u>	<u>12,851,673</u>	<u>9,671,782</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 2019**

	NOTE	2018/19	2017/18	2017/18
		Budget	Forecast	Budget
		\$	\$	\$
Revenue	1,2			
Governance		5,500	18,800	31,700
General Purpose Funding		464,497	694,452	499,704
Law, Order, Public Safety		34,600	60,715	30,300
Health		102,094	96,443	94,200
Education and Welfare		29,115	32,761	29,115
Community Amenities		471,450	485,610	560,300
Recreation and Culture		399,968	531,188	368,689
Transport		791,100	884,516	768,000
Economic Services		162,259	229,050	145,059
Other Property and Services		500	500	500
		<u>2,461,083</u>	<u>3,034,035</u>	<u>2,527,567</u>
Expenses	1,2			
Governance		(795,396)	(766,609)	(779,998)
General Purpose Funding		(272,353)	(309,215)	(312,465)
Law, Order, Public Safety		(338,001)	(330,590)	(322,880)
Health		(278,102)	(252,699)	(234,028)
Education and Welfare		(286,014)	(777,159)	(280,058)
Community Amenities		(3,458,676)	(3,511,864)	(3,564,837)
Recreation & Culture		(4,271,898)	(3,965,846)	(3,740,984)
Transport		(3,608,836)	(3,310,465)	(3,280,637)
Economic Services		(501,035)	(404,180)	(387,118)
Other Property and Services		0	(1,718)	(10,000)
		<u>(13,810,311)</u>	<u>(13,630,344)</u>	<u>(12,913,005)</u>
Net Operating Result Excluding Rates		(11,349,228)	(10,596,309)	(10,385,438)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	0	0	0
Depreciation on Assets	2(a)	2,119,233	2,111,677	1,903,230
Capital Expenditure and Revenue				
Additions - Furniture and Equipment	3	(271,000)	(321,190)	(381,190)
Additions - Land and Buildings	3	(743,000)	(103,000)	(981,250)
Additions - Plant and Equipment	3	(304,700)	(203,534)	(428,350)
Additions - Roads	3	(403,000)	(20,500)	(223,000)
Additions - Carparks	3	(40,000)	(78,000)	0
Additions - Footpaths	3	(288,500)	(201,658)	(687,857)
Additions - Drainage	3	(25,000)	(38,000)	(20,000)
Additions - Parks and Reserves	3	(2,041,771)	(167,100)	(390,000)
Additions - Miscellaneous	3	(2,077,790)	(307,727)	(713,500)
Additions - Street Furniture	3	(725,000)	(93,000)	(150,000)
Additions - Rights of Way	3	0	(145,000)	(145,000)
Additions - Irrigation	3	(22,000)	(30,000)	(30,000)
Proceeds from Disposal of Assets	4	67,150	120,996	181,750
Repayment of Debentures	5	(475,390)	(449,333)	(449,333)
Self-Supporting Loan Principal Income		58,356	55,869	55,869
Transfers to Reserves (Restricted Assets)	6	(447,726)	(1,321,181)	(216,785)
Transfers from Reserves (Restricted Assets)	6	5,140,487	1,018,000	2,087,257
Transfers from Reserves - Excess Rates 2017/18		181,896	0	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,552,159	2,351,149	1,209,218
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,552,159	0
Amount Required to be Raised from General Rate	8	<u>(10,094,824)</u>	<u>(9,970,000)</u>	<u>(9,764,379)</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

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) 2017/18 Actual Balances

Balances shown in this budget as 2017/18 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 2019

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 2019

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 2019

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 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	33 - 159 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 2019

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 2019

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 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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 2019

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 2019

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 2018.

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 or 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 2019

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 2019

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	41,000	39,000	19,000
Other Services	5,000	2,000	5,500
Depreciation			
<u>By Program</u>			
General Purpose Funding	0	0	0
Governance	55,560	55,562	55,560
Law, Order, Public Safety	4,406	4,406	4,406
Health	1,976	1,976	1,976
Education and Welfare	54,885	55,776	38,344
Community Amenities	21,781	19,724	21,781
Recreation and Culture	700,671	697,257	517,975
Transport	1,251,708	1,251,708	1,236,702
Economic Services	4,978	2,000	1,392
Other Property and Services	23,268	23,268	25,094
	<u>2,119,233</u>	<u>2,111,677</u>	<u>1,903,230</u>
<u>By Class</u>			
Land and Buildings	521,685	522,336	323,192
Furniture and Equipment	48,846	51,164	48,846
Plant and Equipment	89,163	98,657	110,076
Infrastructure	1,459,539	1,439,520	1,421,116
	<u>2,119,233</u>	<u>2,111,677</u>	<u>1,903,230</u>
Interest Expenses (Finance Costs)			
- Overdraft Interest		0	100
- Debentures (refer note 5(a))	255,050	281,108	281,008
	<u>255,050</u>	<u>281,108</u>	<u>281,108</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	135,726	241,849	182,849
- Other Funds	72,500	72,300	72,300
Other Interest Revenue (refer note 13)	83,700	74,980	74,980
	<u>291,926</u>	<u>389,129</u>	<u>330,129</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

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 2019**

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 2019

3. ACQUISITION OF ASSETS	2018/19 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Plant and Equipment	15,000
Furniture and Office Equipment	271,000
Welfare	
Plant and Equipment	0
Community Amenities	
Plant and Equipment	37,000
Infrastructure	725,000
Recreation and Culture	
Plant and Equipment	29,000
Land and Buildings	743,000
Infrastructure	4,141,561
Transport	
Plant and Equipment	186,700
Infrastructure	756,500
Other Property and Services	
Plant and Equipment	37,000
	6,941,761
<u>By Class</u>	
Additions - Furniture and Equipment	271,000
Land Held for Resale	0
Additions - Land and Buildings	743,000
Additions - Plant and Equipment	304,700
Additions - Roads	403,000
Additions - Carparks	40,000
Additions - Footpaths	288,500
Additions - Drainage	25,000
Additions - Parks and Reserves	2,041,771
Additions - Miscellaneous	2,077,790
Additions - Street Furniture	725,000
Additions - Rights of Way	0
Additions - Irrigation	22,000
	6,941,761

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 2019

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)
	2018/19 BUDGET \$	2018/19 BUDGET \$	2018/19 BUDGET \$
Community Amenities Plant and Equipment	0	0	0
Transport Plant and Equipment	42,150	42,150	0
Other Property and Services Plant and Equipment	25,000	25,000	
	67,150	67,150	0

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 BUDGET \$	2018/19 BUDGET \$	2018/19 BUDGET \$
Plant and Equipment	67,150	67,150	0
	67,150	67,150	0

<u>Summary</u>	2018/19 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	0

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

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-18	New Loans	Principal Repayments		Principal Outstanding		Interest & Fee Repayments	
			2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$
Recreation and Culture								
Loan 105 - Community Organisation*	180,840	0	28,517	26,822	152,323	180,840	10,811	12,505
Loan 106 - Civic Centre Extension	199,801	0	199,801	189,711	0	199,801	7,901	17,992
Loan 107 - Joint Library Project	3,575,965	0	217,233	203,753	3,358,732	3,575,965	229,317	242,796
Loan 108 - Community Organisation*	262,795	0	29,839	29,047	232,956	262,795	6,921	7,713
	4,219,401	0	475,390	449,333	3,744,011	4,219,401	254,950	281,006

Loan numbers 105 and 108 are financed from 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 2019

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2018/19

Council is not budgeting to take out any new loans in 2018/19.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2018 nor is it expected to have unspent debenture funds as at 30th June 2019.

(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 2018/19.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget \$	2017/18 Forecast \$	2017/18 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	95,824	190,582	190,618
Amount Set Aside / Transfer to Reserve - Interest	2,635	5,242	5,242
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	0	(100,000)	0
	<u>98,459</u>	<u>95,824</u>	<u>190,030</u>
(b) Civic Centre Improvements Reserve			
Opening Balance	353,262	343,954	338,489
Amount Set Aside / Transfer to Reserve - Interest	9,715	9,308	9,308
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>362,977</u>	<u>353,262</u>	<u>336,702</u>
(c) Waste Management Reserve			
Opening Balance	602,293	440,743	440,594
Amount Set Aside / Transfer to Reserve - Interest	11,550	11,550	11,550
Amount Set Aside / Transfer to Reserve - Other Transfers	0	150,000	0
Amount Used / Transfer from Reserve	0	0	0
	<u>613,843</u>	<u>602,293</u>	<u>340,672</u>
(d) Parking Reserve			
Opening Balance	11,203	10,903	10,905
Amount Set Aside / Transfer to Reserve - Interest	308	300	300
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>11,511</u>	<u>11,203</u>	<u>11,008</u>
(e) Property Reserve			
Opening Balance	375,169	411,841	411,917
Amount Set Aside / Transfer to Reserve - Interest	10,317	11,328	11,328
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	0	(48,000)	(48,000)
	<u>385,486</u>	<u>375,169</u>	<u>410,888</u>
(f) Infrastructure Reserve			
Opening Balance	658,358	611,690	610,494
Amount Set Aside / Transfer to Reserve - Interest	12,732	12,732	12,732
Amount Set Aside / Transfer to Reserve - Other Transfers	0	98,936	33,936
Amount Used / Transfer from Reserve	(592,000)	(65,000)	(260,000)
	<u>79,090</u>	<u>658,358</u>	<u>290,164</u>
Total Reserves C/Fwd	<u>1,551,366</u>	<u>2,096,109</u>	<u>1,579,464</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget \$	2017/18 Forecast \$	2017/18 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>1,551,366</u>	<u>2,096,109</u>	<u>1,579,464</u>
(g) Legal Reserve			
Opening Balance	164,247	159,850	159,880
Amount Set Aside / Transfer to Reserve - Interest	4,517	4,397	4,397
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>168,764</u>	<u>164,247</u>	<u>158,342</u>
(h) Unspent grants / funds reserve			
Opening Balance	181,896	0	0
Amount Set Aside / Transfer to Reserve - Interest	0	0	0
Amount Set Aside / Transfer to Reserve - Other Transfers	0	181,896	0
Amount Used / Transfer from Reserve	<u>(181,896)</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>181,896</u>	<u>0</u>
(i) Parking Facilities Reserve			
Opening Balance	187,950	163,454	163,484
Amount Set Aside / Transfer to Reserve - Interest	4,619	4,496	4,496
Amount Set Aside / Transfer to Reserve - Other Transfers	0	20,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>192,569</u>	<u>187,950</u>	<u>163,020</u>
(j) Sustainability Reserve			
Opening Balance	160,062	155,842	153,438
Amount Set Aside / Transfer to Reserve - Interest	4,402	4,220	4,220
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>164,464</u>	<u>160,062</u>	<u>114,052</u>
(k) Depot Funds Reserve			
Opening Balance	7,457,097	7,601,318	7,553,161
Amount Set Aside / Transfer to Reserve - Interest	51,418	160,779	101,179
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>(4,331,487)</u>	<u>(305,000)</u>	<u>(1,749,257)</u>
	<u>3,177,028</u>	<u>7,457,097</u>	<u>5,960,964</u>
(l) Right of Way Reserve			
Opening Balance	10,715	10,428	10,430
Amount Set Aside / Transfer to Reserve - Interest	295	287	287
Amount Set Aside / Transfer to Reserve - Other Transfers	145,000	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>156,010</u>	<u>10,715</u>	<u>10,275</u>
Total Reserves C/Fwd	<u>5,410,201</u>	<u>10,258,076</u>	<u>7,986,117</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget \$	2017/18 Forecast \$	2017/18 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>5,410,201</u>	<u>10,258,076</u>	<u>7,986,117</u>
(m) Public Open Space Reserve			
Opening Balance	642,908	625,698	625,814
Amount Set Aside / Transfer to Reserve - Interest	17,680	17,210	17,210
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>660,588</u>	<u>642,908</u>	<u>616,500</u>
(n) Sculpture and Artworks Reserve			
Opening Balance	123,600	0	83,000
Amount Set Aside / Transfer to Reserve - Interest	4,224	600	600
Amount Set Aside / Transfer to Reserve - Other Transfers	0	123,000	0
Amount Used / Transfer from Reserve	<u>(50,000)</u>	<u>0</u>	<u>(30,000)</u>
	<u>77,824</u>	<u>123,600</u>	<u>53,600</u>
(o) Library Reserve			
Opening Balance	47,778	47,378	47,378
Amount Set Aside / Transfer to Reserve - Interest	1,314	400	0
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>49,092</u>	<u>47,778</u>	<u>47,378</u>
Car Park Reserve - North Cottesloe			
(p) Primary School			
Opening Balance	4,500	0	500,000
Amount Set Aside / Transfer to Reserve - Interest	0	4,500	0
Amount Set Aside / Transfer to Reserve - Other Transfers	0	500,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>(500,000)</u>	<u>0</u>
	<u>4,500</u>	<u>4,500</u>	<u>500,000</u>
(q) Green Infrastructure Reserve Fund			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve - Interest	0	0	0
Amount Set Aside / Transfer to Reserve - Other Transfers	167,000	0	0
Amount Used / Transfer from Reserve	<u>(167,000)</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
(r) Active Transport Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve - Interest	0	0	0
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
Total Reserves	<u>6,202,205</u>	<u>11,076,862</u>	<u>9,203,595</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 2019

6. RESERVES (Continued)	2018/19 Budget \$	2017/18 Forecast \$	2017/18 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	2,635	5,242	5,242
Civic Centre Improvements Reserve	9,715	9,308	9,308
Waste Management Reserve	11,550	161,550	11,550
Parking Reserve	308	300	300
Property Reserve	10,317	11,328	11,328
Infrastructure Reserve	12,732	111,668	46,668
Legal Reserve	4,517	4,397	4,397
Unspent grants / funds reserve	0	181,896	0
Parking Facilities Reserve	4,619	24,496	4,496
Sustainability Reserve	4,402	4,220	4,220
Depot Funds Reserve	51,418	160,779	101,179
Right of Way Reserve	145,295	287	287
Public Open Space Reserve	17,680	17,210	17,210
Sculpture and Artworks Reserve	4,224	123,600	600
Library Reserve	1,314	400	0
Car Park Reserve - North Cottesloe			
Primary School	0	504,500	0
Green Infrastructure Reserve Fund	167,000	0	0
	<u>447,726</u>	<u>1,321,181</u>	<u>216,785</u>
Transfers from Reserves			
Leave Reserve	0	(100,000)	0
Civic Centre Improvements Reserve	0	0	0
Waste Management Reserve	0	0	0
Property Reserve	0	(48,000)	(48,000)
Infrastructure Reserve	(592,000)	(65,000)	(260,000)
Legal Reserve	0	0	0
Unspent grants / funds reserve	(181,896)	0	0
Parking Facilities Reserve	0	0	0
Sustainability Reserve	0	0	0
Depot Funds Reserve	(4,331,487)	(305,000)	(1,749,257)
Right of Way Reserve	0	0	0
Public Open Space Reserve	0	0	0
Sculpture and Artworks Reserve	(50,000)	0	(30,000)
Car Park Reserve - North Cottesloe			
Primary School	0	(500,000)	0
Green Infrastructure Reserve Fund	(167,000)	0	0
	<u>(5,322,383)</u>	<u>(1,018,000)</u>	<u>(2,087,257)</u>
Total Transfer to/(from) Reserves	<u>(4,874,657)</u>	<u>303,181</u>	<u>(1,870,472)</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 suburb of Cottesloe

Civic Centre Improvements Reserve

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

Waste Management Reserve

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

Leave Reserve

- to partially cash back the accumulated employee leave liability and to fund the payment of accumulated leave entitlements for Town of Cottesloe staff

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

Property Reserve

- to contribute towards future property construction/renewal within the Town of Cottesloe

Infrastructure Reserve

- to contribute towards future infrastructure construction/renewal within the suburb of Cottesloe

Legal Reserve

- to contribute towards unanticipated legal expenses incurred by the Town of Cottesloe

Unspent Grants/Funds Reserve

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

6. RESERVES (Continued)

- Parking Facilities Reserve
 - to fund improvements to Parking Facilities within the suburb of Cottesloe
- Sustainability Reserve
 - to fund new or enhance existing Sustainability initiatives within the suburb 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
- Public Open Space
 - to be used to fund the creation of public open space within the suburb of Cottesloe
- Sculpture and Artworks Reserve
 - to be used for the acquisition of new and restoration of existing sculptures and artworks within the suburb of Cottesloe
- Car Park Reserve - North Cottesloe Primary School
 - to be used to partially fund the construction of a new car park at North Cottesloe Primary School
- Green Infrastructure Reserve Fund
 - for the purpose of developing, commencing and implementing the Green Infrastructure Management Strategy within the suburb of Cottesloe
- Active Transport Reserve
 - for the purpose of developing and maintaining active transport infrastructure within the suburb of Cottesloe.

	2018/19 Budget \$	2017/18 Forecast \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position	<u>0</u>	<u>1,552,159</u>
Comprises:		
Cash - Unrestricted	242,652	1,774,811
Cash - Restricted	6,202,205	11,076,862
Rates - Current	160,000	160,000
Account Receivable	472,009	492,009
Less Provision for Doubtful Debts	(160,000)	(160,000)
Accrued Income	50,000	50,000
GST Receivable	40,000	40,000
Loans - Clubs	56,661	56,661
Other Tax Debtors	0	0
Inventories		
- History Books	41,000	41,000
Less:		
Sundry Creditors	(421,042)	(421,042)
Accrued Expenses	(424,619)	(424,619)
Current Employee Benefits Provision	(850,000)	(650,000)
Loans	(449,333)	(449,333)
Net Current Assets	<u>4,959,533</u>	<u>11,586,349</u>
Less:		
Reserves - Restricted Cash	(6,202,205)	(11,076,862)
Land Held for Resale	0	0
Loans - Clubs	(56,661)	(56,661)
Add:		
Loans	449,333	449,333
Current Employee Benefits Provision	850,000	650,000
Surplus/(Deficit)	<u>0</u>	<u>1,552,159</u>

The estimated surplus/(deficiency) c/fwd in the 2017/18 actual column represents the surplus (deficit) brought forward as at 1 July 2017.

The estimated surplus/(deficiency) c/fwd in the 2018/19 budget column represents the surplus (deficit) carried forward as at 30 June 2019.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

8. RATING INFORMATION - 2018/19 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Budgeted Rate Revenue \$	2018/19 Budgeted Interim Rates \$	2018/19 Budgeted Back Rates \$	2018/19 Budgeted Total Revenue \$	2017/18 Actual \$
Differential General Rate/General Rate								
GRV - Residential Improved (RI)	0.061820	3,183	132,046,115	8,163,091	-	-	8,163,091	8,136,217
GRV - Residential Vacant (RV)	0.061820	94	4,125,180	255,019	-	-	255,019	206,028
GRV - Commercial Improved (CI)	0.061820	65	8,282,404	512,018	-	-	512,018	508,457
GRV - Commercial Vacant (CV)	0.061820	1	86,500	5,347	-	-	5,347	5,310
GRV - Industrial	0.061820	1	31,050	1,920	-	-	1,920	1,906
GRV - Commercial Town (CT)	0.071750	121	10,792,186	774,339	-	-	774,339	783,532
Sub-Totals		3,465	155,363,435	9,711,734	-	-	9,711,734	9,641,450
Minimum Payment	Minimum \$							
GRV - Residential Improved	1122	303	339,966	339,966	-	-	339,966	294,300
GRV - Residential Vacant	1122	14	15,708	15,708	-	-	15,708	17,440
GRV - Commercial Improved	1122	11	12,342	12,342	-	-	12,342	11,990
GRV - Commercial Town	1122	17	19,074	19,074	-	-	19,074	8,720
Sub-Totals		345	387,090	387,090	-	-	387,090	332,450
Sub Total							10,098,824	9,973,900
Discounts							(4,000)	(3,900)
Total Amount Raised from General Rate							10,094,824	9,970,000
Specified Area Rates (Note 9)							-	-
Total Rates							10,094,824	9,970,000

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

The general rates detailed above for the 2017/18 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 2019**

**8(a). RATING INFORMATION - 2018/19 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

There was no change from the rate in the dollar and minimum rates previously advertised:-

<u>Differential Rate Category</u>	<u>As Advertised</u>		<u>Adopted Budget</u>	
	<u>Rate in the \$</u>	<u>Minimum Rate</u>	<u>Rate in the \$</u>	<u>Minimum Rate</u>
Differential General Rate (GRV)	0.06182	\$ 1,222.00	0.06182	\$ 1,222.00
Differential Rate - Town Centre Commercial (GRV)	0.07175	\$ 1,222.00	0.07175	\$ 1,222.00

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

9. SPECIFIED AREA RATE - 2018/19 FINANCIAL YEAR

There are no specified area rates included in the 2018/2019 budget.

10. SERVICE CHARGES - 2018/19 FINANCIAL YEAR

There are no service charges included in the 2018/2019 budget.

11. FEES AND CHARGES

	2018/19 Budget \$	2017/18 Forecast \$
General Purpose Funding	39,600	39,412
Law, Order, Public Safety	25,600	33,085
Health	93,094	87,443
Education and Welfare	22,915	22,861
Community Amenities	445,750	421,560
Recreation & Culture	370,050	396,332
Transport	711,000	820,800
Economic Services	149,600	227,550
	<u>1,857,609</u>	<u>2,049,043</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2018/19 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. By Council resolution, some events have their hire fees for Council facilities waived or reduced in recognition of their importance to the community.

Value of Fees Waived

It is estimated that the waiving of hall hire fees reduces revenue by approximately \$15,000.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

13. INTEREST CHARGES AND INSTALMENTS - 2018/19 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 2018/2019 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 \$42,500.

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 \$2,000.

Instalment Option Due Dates and Charges

Instalment Due Dates : Instalments are due on the following dates

Instalment	Due Date
1st	27-August-2018
2nd	29-October-2018
3rd	07-January-2019
4th	11-March-2019

Instalment Administration Charge

An administration charge of \$24.00 will apply if payment of a rate or service charge is made by instalments.

The administration charge is estimated to raise revenue of \$21,500.

Instalment Interest

Instalment interest will apply at the rate of 5.5%

Instalment interest is estimated to raise revenue of \$37,500

14. ELECTED MEMBERS REMUNERATION

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

	2018/19 Budget \$	2017/18 Forecast \$
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 2019

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:

	2018/19 Budget \$	2017/18 Forecast \$	2017/18 Budget \$
Cash - Unrestricted	242,652	1,774,811	242,652
Cash - Restricted	6,202,205	11,076,862	9,429,130
	<u>6,444,857</u>	<u>12,851,673</u>	<u>9,671,782</u>

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

Leave Reserve	98,459	95,824	190,030
Civic Centre Improvements Reserve	362,977	353,262	336,702
Waste Management Reserve	613,843	602,293	340,672
Parking Reserve	11,511	11,203	11,008
Property Reserve	385,486	375,169	410,888
Infrastructure Reserve	79,090	658,358	290,164
Legal Reserve	168,764	164,247	158,342
Parking Facilities Reserve	192,569	187,950	163,020
Sustainability Reserve	164,464	160,062	114,052
Depot Funds Reserve	3,177,028	7,457,097	5,960,964
Right of Way Reserve	156,010	10,715	10,275
Public Open Space Reserve	660,588	642,908	616,500
Sculpture and Artwork Reserve	77,824	123,600	0
Library Reserve	49,092	47,778	0
Carpark Reserve - North Cottesloe			
Primary School	4,500	4,500	0
	<u>6,202,205</u>	<u>11,076,862</u>	<u>8,602,617</u>

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

Net Result	(1,254,404)	(626,309)	(621,059)
Depreciation	2,119,233	2,111,677	1,903,230
(Profit)/Loss on Sale of Asset	0	0	0
(Increase)/Decrease in Receivables	0	642,117	220,741
Increase/(Decrease) in Payables	20,000	130,000	(76,383)
Increase/(Decrease) in Employee Provisions	0	(150,000)	0
Grants/Contributions for the Development of Assets	0	(87,821)	0
Net Cash from Operating Activities	<u>884,829</u>	<u>2,019,664</u>	<u>1,426,529</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft limit	250,000	250,000	250,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>3,744,011</u>	<u>4,219,401</u>	<u>5,042,744</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 2019**

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-18 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-19 \$
BCITF Levy	0	120,000	(120,000)	0
Building Services Levy	0	95,000	(95,000)	0
Infrastructure Deposits	520,000	380,000	(350,000)	550,000
Right of Way	55,000	5,000	(35,000)	25,000
Miscellaneous	150,000	50,000	(40,000)	160,000
	<u>725,000</u>	<u>650,000</u>	<u>(640,000)</u>	<u>735,000</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2018/19.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2019

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Carpark Construction									
6.9000.2	Ocean Beach Hotel - Acrod bay				5,000	5,000		5,000		5,000
6.5080.2	Station Street (West) - Linemarking				20,000	20,000		20,000		20,000
6.5080.2	Station Street (East) - Footpath				15,000	15,000		15,000		15,000
	Drainage Construction									
11.9000.2	Various				25,000	25,000		25,000		25,000
	Footpath Construction									
15.1030.2	Broome Street (Napier to Loma)				3,500	3,500		3,500		3,500
15.1048.2	Curtin Avenue (Atheistan to Eric)				31,000	31,000		31,000		31,000
15.1060.2	Eric Street (Marine to Hammersley)				18,000	18,000		18,000		18,000
15.1126.2	Marine Parade (Deane to Beach)				27,000	27,000		27,000		27,000
15.1126.2	Marine Parade (Jarrad to Pearse)				14,000	14,000		14,000		14,000
15.1126.2	Marine Parade (Warion to Beach)				19,000	19,000		19,000		19,000
15.1128.2	Marrion Street (North to Grant)				11,000	11,000		11,000		11,000
15.9000.2	Missing links (various)				10,000	10,000		10,000		10,000
15.1060.5	Eric Street pedestrian crossing				15,000	15,000		15,000		15,000
15.1136.2	Napier Street/Curtin Avenue crossing				118,000	118,000		118,000		118,000
15.1168.2	Salvado Street - missing link				7,500	7,500		7,500		7,500
NEW	Mosman Station (drainage/footpath upgrade)				14,500	14,500		14,500		14,500

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2019

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Irrigation Construction									
20.9000.2	Various				10,000	10,000		10,000		10,000
20.1126.2	Curtin Avenue (removal of redundant pump station)				12,000	12,000		12,000		12,000
	Parks & Reserves Construction									
30.1060.2	Eric Street/Curtin Avenue park fencing				17,000	17,000		17,000		17,000
30.9000.2	Playground Construction - Various				410,000	410,000		410,000	295,000	115,000
30.9000.2	Disability Playground Equipment (C/F)				25,000	25,000		25,000		25,000
30.9000.5	Natural Areas Management				100,000	100,000		100,000		100,000
NEW	Fish Habitat Protection Area Signage Upgrade				20,000	20,000		20,000		20,000
30.6100.2	Harvey Field Fencing Replacement				17,000	17,000		17,000		17,000
30.5010.2	New Foreshore Park (Previously Car Park No 1)				955,900	955,900		955,900	955,900	-
NEW	Shaded Seating (C/F)				462,057	462,057		462,057	462,057	-
NEW	Foreshore Signage (C/F)				34,814	34,814		34,814		34,814
	Property Construction									
35.4122.2	Depot Construction (C/F)	500,000				500,000		500,000	500,000	-
35.4050.2	Civic Centre - Building Construction	88,170				88,170		88,170		88,170
35.4010.2	Anderson Pavillion (C/F)	4,830				4,830		4,830		4,830
35.6030.2	Civic Centre - Grounds Construction	150,000				150,000		150,000		150,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2019

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Road Construction									
40.9000.2	Cracksealing (Various)				15,000	15,000		15,000		15,000
NEW	Jarrad Street (Level crossing upgrade)				30,000	30,000		30,000		30,000
NEW	Victoria Street (Level crossing upgrade)				30,000	30,000		30,000		30,000
40.1168.2	Salvado Street (Level crossing upgrade)				30,000	30,000		30,000		30,000
40.1098.2	Jarrad Street/Stirling Highway - Asphalt Repair				70,000	70,000		70,000		70,000
NEW	Graham Court - Upgrade				70,000	70,000		70,000		70,000
40.1126.2	Marine Parade (C/F)				140,000	140,000		140,000	140,000	-
40.1008.2	Andrews Place (C/F)				18,000	18,000		18,000		18,000
	Streetscape Infrastructure									
42.9000.2	Various (Drink fountains, bench seats)				25,000	25,000		25,000		25,000
42.9000.5	Street Tree Planting (Part C/F)				167,000	167,000		167,000	167,000	13,000
NEW	John Street Bike Parking				13,000	13,000		13,000		13,000
NEW	Station Street Streetscape				270,000	270,000		270,000	140,000	130,000
NEW	Street Tree Planting - Napoleon Street (Part C/F)				250,000	250,000		250,000	250,000	-

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2019

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Miscellaneous Infrastructure									
45.9000.2	Sculpture				70,000	70,000		70,000	50,000	20,000
45.9000.2 NEW	Sculpture Renewal (sundial)				45,000	45,000		45,000		45,000
45.4131.2	Dugout Facilities - Cottesloe Oval				21,500	21,500		21,500		21,500
45.6080.2	Beach Access Paths (C/F)				300,000	300,000		300,000	300,000	-
45.6140.2	Foreshore Development (C/F)				170,000	170,000		170,000	170,000	-
45.6065.2	Pylon Restoration (C/F)				143,500	143,500		143,500	143,500	-
45.1047.2	Universal Beach Access (C/F)				655,617	655,617		655,617	655,617	-
	Shade Structures (C/F)				672,173	672,173		672,173	672,173	-
	Plant, Machinery & Equipment									
47.9000.2	Animal Canopy			15,000		15,000		15,000		15,000
47.9000.2	Electric Bike			2,000		2,000		2,000		2,000
47.9000.2	Plant and Equipment			287,700		287,700	67,150	220,550		220,550
	Furniture & Equipment									
49.9000.11	Customer Relationship Management System (C/F)		40,000			40,000		40,000		40,000
NEW	Photocopiers		25,000			25,000		25,000		25,000
NEW	Phone System		30,000			30,000		30,000		30,000
49.9000.8	CCTV		65,000			65,000		65,000		65,000
49.9000.12	Mobile Device Replacement		10,000			10,000		10,000		10,000
49.9000.13	Software Upgrade - Website (C/F)		30,000			30,000		30,000		30,000
49.9000.14	Hardware Replacement - Other		50,000			50,000		50,000		50,000
NEW	Defibrillators		6,000			6,000		6,000		6,000
NEW	Personal Camera's - Rangers		15,000			15,000		15,000		15,000
		743,000	271,000	304,700	5,623,061	6,941,761	67,150	6,874,611	4,901,247	1,858,364
	TOTAL CAPITAL WORKS PROGRAM									

TOWN OF COTTESLOE
DONATIONS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2019

Application	Organisation	Funding Requested	Summary	Recommendation
1	Shenton Christian YouthCare Council	\$ 4,950	Contribution would assist the annual Chaplaincy program at Shenton College and some of its feeder schools including Cottesloe Primary School, North Cottesloe Primary and Mosman Park Primary School.	\$ 2,500
2	Westcoast Community Centre Inc.	\$ 2,000	To assist with the costs of printing the WCC Newsletter which helps to advise the residents of the Town about the Community Centre's events and activities.	\$ 2,000
3	Cottesloe Child Care Centre	\$ 500	To be Agreed	\$ 500
4	Cycling Without Age	\$ 2,395	To assist with the maintenance and promotion of the trishaw at Weame.	\$ 2,000
4	WA Foundation for the Deaf - WA Deaf Education History Group	\$ 2,749	For purchase of equipment and materials to present a visual historical display for the 'Reunion of students and staff' on Sunday 4 November 2018.	\$ 1,376
5	Seaview Kindergarten	\$ 5,000	To assist in the installation of Nature Play equipment, including refurbishing the gardens - reticulation, mulch and plants.	\$ 5,000
6	Cottesloe Scout Group	\$ 4,000	The donation will be used to fund the purchase of new safety equipment required by the newly established Cottesloe Venturer Unit which caters for boys & girls between 15 & 17 years old	\$ 4,000
7	Australian Red Cross, Lady Lawley Cottage	\$ 5,000	To assist in the installation of a Sensory Garden, to make a positive difference to the lives of children with a disability and their families	\$ 5,000
8	Cottesloe Rugby Club	\$ 5,000	The grant would assist with landscaping the clubhouse surrounds and screening off certain areas including the bin area.	\$ 2,500
9	North Cottesloe Primary School P&C	\$ 10,000	Sponsorship will be used toward the operating costs of running the 'Spaish n Dash' event. Securing a third event, will be pivotal in determining any future events.	\$ 5,000
10	Paper Mountain	\$ 5,000	Cottesloe currently doesn't have any contemporary or emerging arts offerings for residents, except for public art. The funding would be used to trial a new 'pop up' gallery across from North Street Store Café, which has become a popular community hub in Cottesloe. (subject to City of Nedlands Contribution)	\$ 1,000
11	North Cottesloe Surf Life Saving Club	\$ 10,000	Contribution to Club Centenary activities as per Council Resolution	\$ 10,000
TOTALS		\$ 56,593		\$ 40,876

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

GENERAL PURPOSE FUNDING
BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	TOTAL AMOUNT FROM RATES	10,094,824	9,970,000	9,764,380
	Grant Revenue - Operating			
10007.89.14	General Purpose Grant Revenue	83,779	161,980	84,776
10008.89.14	Local Road Grant Revenue	51,392	98,451	45,998
	Total Operating Grant Revenue	135,171	260,431	130,774
	Interest Received			
10009.65.15	Interest On Investments - General	65,000	65,000	65,000
10009.66.15	Interest On Investments - Reserves	135,726	247,349	182,849
10009.67.15	Other Interest	5,000	5,000	5,000
10005.98.15	Pensioner Deferred Rates Interest	3,800	3,942	4,500
10004.63.15	Instalment Interest (5.5%)	37,500	38,323	37,080
10004.95.15	Interest Outstanding Rates (11%)	36,000	28,000	28,000
10004.96.15	Penalty Interest Written Off	(100)	(5)	(100)
10011.95.15	ESL Penalty Interest	6,500	7,000	5,500
	Total Interest Received	289,426	394,609	327,829
	Fees and Charges			
10006.111.22	Rates Search	18,000	17,500	19,000
10006.135.22	Sale of Roll	100	0	100
10004.62.22	Administration Charge	21,500	21,912	21,500
	Total Fees and Charges	39,600	39,412	40,600
	Other Revenue			
10004.69.20	Reimbursement - Legal fees	300	0	500
	Total Other Revenue	300	0	500
	TOTAL OTHER GENERAL FINANCING	464,497	694,452	499,703
	TOTAL REVENUE	10,559,321	10,664,452	10,264,083

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2018 - 2019
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BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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EXPENDITURE

	Office Expenses			
20005.103.50	Contractors & Consultants	19,000	17,000	19,000
	Total Office Expenses	19,000	17,000	19,000
	Other Expenses			
20009.110.50	Rate Recovery Costs	4,000	5,000	3,500
20009.156.61	Valuation Expenses	5,000	58,500	60,000
20009.148.58	Title Searches	1,000	250	1,500
	Total Other Expenses	10,000	63,750	65,000
	Allocated Expenses			
20017.68.90	Allocated Administrative Costs	243,353	228,465	228,465
	Total Allocated Expenses	243,353	228,465	228,465
	TOTAL - EXPENDITURE	272,353	309,215	312,465

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

GOVERNANCE BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Other Revenue			
10014.145.20	Reimbursements	500	200	1,000
10186.86.11	Contributions	0	0	0
	Total Other Revenue	500	200	1,000
TOTAL REVENUE		500	200	1,000

EXPENDITURE

Office Expenses				
20028.103.50	Printing, Stationery & Postage	2,000	2,200	2,500
20029.201.58	Other Office Expenses	3,300	1,500	2,500
	Total Office Expenses	5,300	3,700	3,500
Member Costs				
20026.42.58	Sitting Fees	148,000	148,000	148,000
20026.81.58	Allowances - Mayor	27,500	27,500	27,500
20026.37.58	Allowances - Deputy Mayor	6,875	6,875	6,875
20026.84.58	Members Travelling	3,200	1,000	3,200
20026.31.58	Communications Allowances	18,000	18,000	18,000
20026.29.58	Conference & Training	8,500	10,000	7,600
20026.31.63	Other Member Costs	1,300	1,300	1,300
	Total Member Costs	213,375	212,675	212,475
Other Projects				
Via PC	Wages	2,750	2,750	2,750
Via PC	Materials	9,200	9,200	9,200
Via PC	Contractors	150,000	84,855	148,000
	Total Other Projects	161,950	96,805	159,950

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

GOVERNANCE
BUDGET ALLOCATION 2018 - 2019

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
	Other Expenses			
20029.71.50	Legal Expenses	2,000	750	2,000
20029.203.50	Subscriptions & Publications	19,664	20,000	21,188
20029.30.50	Contractors	3,000	750	3,500
20025.202.50	Election Expenses	5,500	30,000	32,000
20028.3.50	Advertising	34,124	30,000	35,000
20029.205.50	Contributions - Wesroc	45,000	33,150	45,000
	Total Other Expenses	109,288	114,650	138,688
	Donations/Contributions			
20029.204.58	Donations	40,876	40,000	40,000
	Total Donations/Contributions	40,876	40,000	41,500
	Non Cash Expenses			
20284.34.51	Depreciation - Furniture & Equipment	374	374	374
	Total Non Cash Expenses	374	374	374
	Allocated Expenses			
20288.68.90	Allocated Administrative Overheads	273,772	257,023	257,023
	Total Allocated Expenses	273,772	257,023	257,023
	TOTAL - EXPENDITURE	804,935	725,227	813,510

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Interest Income			
10208.193.15			
Penalty Interest - Sundry Debtors	1,500	1,200	1,500
	1,500	1,200	1,500
Other Revenue			
10016.145.20			
Reimbursements	3,300	13,000	12,000
10018.200.17			
Other Income	200	400	200
	3,500	13,400	12,200
Grant Revenue			
10187.89.14			
Grant Revenue	0	4,000	17,000
	0	4,000	17,000
TOTAL REVENUE			
	5,000	18,600	30,700

EXPENDITURE

	BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Employee Costs			
20031.130.62			
Salary & Wages	1,246,737	1,202,399	1,122,399
20031.141.52			
Superannuation	160,131	137,000	146,813
20031.205.52			
Contributions	31,573	10,000	17,765
20031.206.52			
Other Employee Costs	92,176	78,000	79,644
20031.29.52			
Training & Conferences	50,000	40,000	60,000
Via Plant Postings			
Motor Vehicles Costs	28,546	28,546	28,546
20031.138.52			
Recruitment	42,000	16,000	42,000
	1,651,163	1,511,945	1,497,167
Finance Costs			
20276.7.58			
Bank Fees	38,000	37,000	34,000
20276.92.54			
Overdraft Interest	100	100	100
	38,100	37,100	34,100

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2018 - 2019

	BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Office Expenses			
20032.103.50 Printing & Postage	26,000	26,000	26,000
20032.103.57 Stationary	6,500	8,000	8,000
20032.208.57 Office Equipment Maintenance - Materials	2,200	2,000	2,600
20032.208.50 Contractors - Software Licence Fees	150,000	138,980	138,980
20032.3.58 Advertising	25,000	50,000	4,415
20033.85.57 Minor Furniture & Equipment	19,000	22,000	20,273
Total Office Expenses	228,700	246,980	200,268
Utility Expenses			
20032.144.63 Telephone/Internet	27,500	28,000	31,464
Total Utility Expenses	27,500	28,000	31,464
Other Expenses			
20033.71.50 Legal Expenses	8,000	8,000	8,000
20033.30.50 Contractors & Consultants	219,039	220,000	218,084
20033.64.53 Insurance	140,000	122,000	163,000
20033.237.50 Audit & Associated Fees	46,000	41,000	24,500
20033.203.50 Subscriptions & Publications	2,000	800	2,000
20033.156.50 Valuation Expenses	5,000	50,000	20,000
20033.201.58 Other Expenses	15,000	16,000	8,350
Total Other Expenses	435,039	457,800	443,934
Non Cash Expenses			
20035.186.51 Depreciation - Mobile Plant & Vehicles	10,440	8,124	10,440
20035.34.51 Depreciation - Furniture & Equipment	44,746	47,064	44,746
20035.78.56 Loss on Disposal of Assets	0	0	0
20031.207.52 Provision for Leave	0	0	0
Total Non Cash Expenses	55,186	55,188	55,186
Allocated Expenses			
20034.68.90 Less Allocated Administrative Oh	(2,445,227)	(2,295,631)	(2,295,631)
Total Allocated Expenses	(2,445,227)	(2,295,631)	(2,295,631)
TOTAL - EXPENDITURE	(9,539)	41,382	(33,512)

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

ANIMAL CONTROL BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Fees & Charges			
10047.41.12	Dog Registration Fees	15,000	16,000	12,000
10047.269.12	Cat Registration Fees	9,000	9,693	6,000
10047.49.12	Fines & Penalties	100	5,158	100
10047.101.12	Impounding Charges	1,500	2,234	1,200
	Total Fees & Charges	25,600	33,085	19,300

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

TOTAL REVENUE

25,600	33,085	19,300
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EXPENDITURE

	Employee Costs			
20078.29.52	Training	0	1,000	800
	Total Employee Costs	0	1,000	800

	Other Expenses			
20080.209.57	Materials	33,848	33,848	33,848
20080.71.50	Legal Fees	10,000	12,000	4,500
	Total Other Expenses	43,848	45,848	38,348

	Donations/Contributions			
20080.205.50	Contributions	6,200	6,200	6,200
	Total Donations/Contributions	6,200	6,200	6,200

	Allocated Expenses			
20081.58.90	Ranger Resource Allocation	43,380	43,380	43,380
20081.68.90	Allocated Administrative Overhead	97,341	91,386	91,386
	Total Allocated Expenses	140,721	134,766	134,766

TOTAL EXPENDITURE

190,769	187,814	180,114
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

FIRE PREVENTION BUDGET ALLOCATION 2018 - 2019
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BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Other Revenue		
10041.145.20	Reimbursements	8,500	12,090
		10,500	
	Total Other Revenue	8,500	12,090
		10,500	
	TOTAL REVENUE	8,500	12,090
		10,500	

EXPENDITURE

	Other Expenses		
20074.30.50	Emergency Services Levies	9,500	9,310
20073.3.50	Advertising	300	500
		9,800	9,810
	Total Other Expenses	9,800	9,810
		9,800	
	Allocated Expenses		
20075.68.90	Administration Overhead Allocation	24,336	22,847
20075.58.90	Ranger Resource Allocation	9,640	9,640
		33,976	32,487
	Total Allocated Expenses	33,976	32,487
		43,776	42,297
	TOTAL EXPENDITURE	43,776	42,287
		42,287	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Grant Revenue - Operating		
10055.89.14	Grant Revenue	500	0
	Total Operating Grant Revenue	500	0
	Other Revenue		
10049.145.20	Reimbursements	0	15,540
	Total Other Revenue	0	15,540

TOTAL REVENUE

500	15,540	500
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EXPENDITURE

	Other Expenses		
20086.30.50	Contractors	5,000	5,000
20086.71.50	Legal Expenses	2,000	2,000
	Total Other Expenses	7,000	7,000
	Non Cash Expenses		
20088.34.51	Depreciation - Furniture & Office Equipment	0	0
20088.191.51	Depreciation - Streetscapes Infrastructure	4,406	4,406
	Total Non Cash Expenses	4,406	4,406
	Allocated Expenses		
20087.58.90	Ranger Resource Allocation	43,380	43,380
20087.68.90	Administration Allocation	48,670	45,693
	Total Allocated Expenses	92,050	89,073

TOTAL EXPENDITURE

103,456	100,479	100,479
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

HEALTH
BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

Fees & Charges				
10069.4.12	Food Assessment Fees	23,680	25,142	23,000
10069.72.12	Outdoor Eating Fees	58,500	56,871	58,000
10069.253.12	Food Notification Fees	300	1,530	300
10069.254.12	Lodging House Fees	480	400	400
NEW	Skin Penetration Assessment Fee	980	0	0
10069.255.12	Other Fees	1,500	2,000	2,000
NEW	Health (Public Buildings) Regulations	832	0	0
NEW	Health (Public Buildings) Regulations (Temporary/Event)	2,322	0	0
NEW	Noise Regulation 18 Application Fee	3,000	0	0
10069.256.12	Temporary Stalholder Fees	1,500	1,500	1,500
10069.49.12	Fines and Penalties	0	0	0
Total Fees & Charges		93,094	87,443	85,200
Other Revenue				
10067.145.20	Reimbursements	9,000	9,000	9,000
10069.200.17	Other Revenue	0	0	0
Other Revenue		9,000	9,000	9,000
Via Asset Register	Profit on Disposal of Assets	0	0	0
TOTAL REVENUE		102,094	96,443	94,200

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

HEALTH
BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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EXPENDITURE

	Employee Costs		
20111.130.62	Salary & Wages	128,584	132,860
20100.52.62	Salary & Wages (SOPG)	2,000	2,000
20111.141.52	Superannuation	12,406	8,500
20111.206.52	Other Employee Costs	4,096	3,977
	Total Employee Costs	147,086	147,337
	Office Expenses		
20112.103.50	Printing, Postage & Stationery	1,000	200
20112.144.63	Telephone	200	200
	Total Office Expenses	1,200	400
	Other Expenses		
20113.71.50	Legal Expenses	5,000	5,000
20113.30.50	Contractors & Consultants	6,500	2,500
20113.201.58	Other Expenses	14,600	1,500
20113.201.57	Materials	3,400	1,600
20112.3.58	Advertising - Other	500	500
20113.85.57	Minor Furniture & Equipment	500	500
	Total Other Expenses	30,500	11,600
	Non Cash expenses		
20125.34.51	Depreciation - Furniture & Office Equipment	1,976	1,976
	Total Allocated Expenses	1,976	1,976
	Allocated Expenses		
20114.68.90	Allocated Administrative Overheads	97,340	91,386
	Total Allocated Expenses	97,340	91,386
	TOTAL EXPENDITURE	278,102	252,699

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

EDUCATION		
BUDGET ALLOCATION 2018 - 2019		

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Other Revenue		
10077.145.20	Reimbursements	4,000	4,900
		4,000	4,000
	Total Other Revenue	4,000	4,900
	Grant Revenue		
10212.8.13	Non-Operating Grant Revenue	0	0
		0	0
	Total Grant Revenue	0	0
	TOTAL REVENUE	4,000	4,900

EXPENDITURE

	Buildings Maintenance		
Via PC	Overheads	0	0
Via PC	Contractors	0	0
Via PC	Utilities	4,700	4,000
		4,700	4,000
	Total Buildings Maintenance	4,700	4,000
	Non Cash Expenses		
20130.35.51	Depreciation - Buildings	23,709	24,360
		23,709	23,709
	Total Non Cash Expenses	23,709	24,360
	Other Expenses		
20128.201.58	Other Expenses	100	500,000
20128.71.50	Legal Fees	1,100	1,100
		1,200	501,100
	Total Other	1,200	501,100
	Allocated Expenses		
20129.68.90	Administration Overhead Allocation	48,670	45,693
		48,670	45,693
	Total Festivals, Events & Community Programs	48,670	45,693
	TOTAL EXPENDITURE	78,279	575,153

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Fees & Charges		
10188.46.12	Leases - Welfare	22,915	22,861
		22,915	22,915
	Total Fees & Charges	22,915	22,861
	Contributions & Reimbursements		
10089.145.20	Reimbursements	2,200	5,000
		2,200	2,200
	Total Contributions & Reimbursements	2,200	5,000
	TOTAL REVENUE	25,115	27,861
		25,115	25,115

EXPENDITURE

	Property Maintenance		
Via PC	Wages	3,127	250
Via PC	Overheads	5,316	500
Via PC	Plant Charges	300	100
Via PC	Materials	2,000	200
Via PC	Contractors	8,000	1,000
	Total Property Maintenance	18,743	2,050
	Non Cash Expenses		
20152.35.51	Depreciation - Buildings	29,784	29,784
20152.36.51	Depreciation - Plant and Equipment	1,392	1,632
20152.256.51	Depreciation - Misc Infrastructure	0	0
	Total Non Cash Expenses	31,176	31,416
	Other Projects		
Via PC	Contractors	3,000	3,000
	Total Other Projects	3,000	3,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2018 - 2019

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
	Other Expenses			
20150.30.50	Contractors & Consultants	2,500	20,000	20,000
20150.205.50	Contributions	79,310	77,000	80,798
	Total Other Expenses	81,810	97,000	100,798
	Allocated Expenses			
20151.68.90	Administration Overhead Allocation	73,006	68,540	68,540
	Total Allocated Expenses	73,006	68,540	68,540
	TOTAL EXPENDITURE	207,735	202,006	205,456

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

WASTE MANAGEMENT BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

Fees & Charges

10094.119.12	Domestic Refuse Removal Charges - Additional Collections	92,000	91,760	94,000
10175.119.12	Commercial Charges	214,000	190,000	214,000
10175.49.12	Litter fines	0	0	0
10094.120.12	Replacement Bins	0	0	0
10098.147.12	Tip Passes	4,500	2,500	4,500
10094.245.12	Other Fees	0	0	0
	Total Fees & Charges	310,500	284,260	312,500

Interest Income

10209.193.15	Penalty Interest	1,000	1,300	800
		1,000	1,300	800

Grant Revenue

10177.89.14	Grants	0	37,250	37,250
	Total Grant Revenue	0	37,250	37,250

Other Revenue

10097.86.22	Contributions	0	0	0
10098.200.17	Other Revenue	2,000	2,000	3,000
	Total Other Revenue	2,000	2,000	3,000

TOTAL REVENUE

313,500	324,810	353,550
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**WASTE MANAGEMENT
BUDGET ALLOCATION 2018 - 2019**

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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EXPENDITURE

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Employee Costs				
20166.130.62	Salary & Wages	77,582	61,923	61,923
20166.141.52	Superannuation	7,370	10,000	9,087
20166.206.52	Other Employee Costs	3,495	3,426	3,426
Via Plant Postings	Motor Vehicles Costs	5,474	0	0
	Total Employee Costs	93,921	75,349	74,436
Office Expenses				
20167.103.50	Printing, Postage & Stationery	3,366	1,300	3,300
20167.144.63	Telephone	408	400	400
20167.208.50	Other Office Expenses	153	150	150
	Total Office Expenses	3,927	1,850	3,850
Waste Collection/Disposal				
Via PC	Wages	139,152	147,537	147,537
Via PC	Overheads	226,817	249,338	249,338
Via PC	Plant Charges	21,500	21,500	21,500
Via PC	Contractors	1,596,920	1,516,920	1,646,920
Via PC	Materials	8,400	11,500	11,500
	Total Waste Collection/Disposal	1,992,789	1,946,795	2,076,795
Other Expenses				
20168.71.50	Legal Expenses	5,100	5,000	5,000
20168.30.50	Contractors	28,560	20,000	28,000
20168.209.57	Materials	39,270	35,000	38,500
20168.212.58	Bad Debts Written Off	3,060	3,000	3,000
20168.201.58	Other Expenses	1,530	1,000	1,500
20168.85.57	Minor Furniture & Equipment	510	500	500
	Total Other Expenses	78,030	64,500	76,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

WASTE MANAGEMENT BUDGET ALLOCATION 2018 - 2019

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
	Non Cash Expenses			
20170.186.51	Depreciation - Mobile Plant & Vehicles	6,605	4,548	6,605
20170.34.51	Depreciation - Furniture and Office Equipment	0	0	0
20170.191.51	Depreciation - Infrastructure	10,736	10,736	10,736
20158.191.51	Depreciation - Infrastructure	0	0	0
20170.78.56	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	17,341	15,284	17,341
	Allocated Expenses			
20169.68.90	Administration Overhead Allocation	170,347	159,925	159,925
	Total Allocated Expenses	170,347	159,925	159,925
	TOTAL EXPENDITURE	2,356,355	2,263,703	2,408,847

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

SUSTAINABILITY BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

Contributions & Reimbursements				
10193.145.20	Reimbursements	0	0	0
10194.86.11	Contributions	10,000	10,000	20,000
	Total Contributions & Reimbursements	10,000	10,000	20,000

Grants - Operating				
10196.89.14	Grants - Operating	12,500	12,500	12,500
	Total Grants Operating Revenue	12,500	12,500	12,500

TOTAL REVENUE	22,500	22,500	32,500
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EXPENDITURE

Employee Costs				
20176.130.62	Salary & Wages	70,905	75,129	75,129
20176.141.52	Superannuation	7,137	7,137	7,137
20176.206.52	Other Employee Costs	1,999	1,999	1,999
	Total Employee Costs	80,041	84,265	84,265

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

Projects				
Via PC	Contractors	99,500	92,200	112,000
	Total Office Expenses	99,500	92,200	112,000

Allocated Expenses				
20179.68.90	Administration Overhead Allocation	24,336	22,847	22,847
	Total Allocated Expenses	24,336	22,847	22,847

TOTAL EXPENDITURE	204,377	199,812	219,612
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Fees & Charges			
10105.38.12	Town Planning Charges	130,000	130,000	168,000
10105.200.12	Other Fees & Charges	4,750	6,000	4,750
10105.139.12	Subdivision Clearance Fees	500	1,300	500
	Total Fees & Charges	135,250	137,300	173,250
	Other Revenue			
10105.200.17	Other Income	200	1,000	1,000
	Total Other Revenue	200	1,000	1,000
	TOTAL REVENUE	135,450	138,300	174,250

EXPENDITURE

	Employee Costs			
20171.130.62	Salary & Wages	369,143	519,039	399,039
20171.141.52	Superannuation	43,543	58,278	58,278
20171.206.52	Other Employee Costs	17,367	25,000	30,031
Plant Postings	Motor Vehicles Costs	5,553	11,027	11,027
	Total Employee Costs	435,606	613,344	498,375

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**TOWN PLANNING & REGIONAL DEVELOPMENT
BUDGET ALLOCATION 2018 - 2019**

	BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Office Expenses			
20172.103.58	800	2,500	1,000
20172.144.63	200	600	500
20172.201.58	200	250	500
Total Office Expenses	1,200	3,350	2,000
Other Expenses			
20173.71.50	75,000	70,000	70,000
20173.30.50	60,000	90,000	60,000
20173.201.58	500	250	500
20173.211.58	10,000	5,000	10,000
Total Other Expenses	145,500	165,250	140,500
Non Cash Expenses			
20175.34.51	0	0	0
20175.36.51	4,068	4,068	4,068
20175.78.56	0	0	0
Total Non Cash Expenses	4,068	4,068	4,068
Allocated Expenses			
20174.68.90	219,018	205,618	205,618
Total Allocated Expenses	219,018	205,618	205,618
TOTAL - EXPENDITURE	805,392	991,630	850,561

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**OTHER COMMUNITY SERVICES
BUDGET ALLOCATION 2018 - 2019**

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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EXPENDITURE

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
	Street Furniture Maintenance			
Via PC	Wages	18,762	8,000	18,252
Via PC	Overheads	30,582	12,000	30,846
Via PC	Plant Charges	3,000	3,000	3,000
Via PC	Materials	12,000	7,000	7,000
Via PC	Contractors	3,500	3,500	3,500
Via PC	Utilities	0	0	0
	Total Street Furniture Maintenance	67,844	33,500	62,598
	Non Cash Expenses			
20186.191.51	Depreciation - Infrastructure	372	372	372
20186.78.56	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	372	372	372
	Allocated Expenses			
20185.68.90	Administration Overhead Allocation	24,336	22,847	22,847
	Total Allocated Expenses	24,336	22,847	22,847
	TOTAL - EXPENDITURE	92,552	56,719	85,817

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Fees & Charges			
10109.46.12	Facilities Hire	55,000	55,000	60,000
10204.46.12	Other Fees - Rent	21,000	21,000	21,000
	Total Fees & Charges	76,000	76,000	81,000
	Contributions & Reimbursements			
10107.145.20	Reimbursements	1,500	2,500	2,500
10108.86.11	Contributions	0	17,263	0
	Total Contributions & Reimbursements	1,500	19,763	2,500
	TOTAL REVENUE	77,500	95,763	83,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2018 - 2019**

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
EXPENDITURE				
Employee Costs				
20188.141.52	Superannuation	6,883	6,699	6,699
20188.206.52	Other Employee Costs	1,927	1,876	1,876
	Total Employee Costs	8,810	8,575	8,575
Other Expenses				
20190.85.57	Minor Furniture & Equipment	10,000	15,000	15,000
20190.212.58	Bad Debts Written Off	200	200	200
	Total Office Expenses	10,200	15,200	15,200
Buildings Maintenance				
Via PC	Wages	74,190	72,035	72,035
Via PC	Overheads	3,567	3,599	3,599
Via PC	Plant Charges	50	0	0
Via PC	Materials	4,100	3,500	3,500
Via PC	Contractors	97,000	95,000	95,000
Via PC	Utilities	48,600	45,000	45,000
	Total Buildings Maintenance	227,507	219,134	219,134
Grounds Maintenance				
Via PC	Wages	65,667	66,924	66,924
Via PC	Overheads	107,037	113,102	113,102
Via PC	Plant Charges	5,000	5,000	5,000
Via PC	Materials	13,000	12,000	12,000
Via PC	Contractors	12,000	12,000	12,000
Via PC	Utilities	2,000	1,500	1,500
	Total Grounds Maintenance	204,704	210,526	210,526
Non Cash Expenses				
20192.35.51	Depreciation - Buildings	281,472	281,472	167,597
20192.34.51	Depreciation - Furniture & Equipment	1,750	1,750	1,750
20192.188.51	Depreciation - Parks & Gardens	701	701	701
20300.186.51	Depreciation - Mobile Plant & Vehicles	2,640	1,956	2,640
	Total Non Cash Expenses	286,563	285,879	172,688

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2018 - 2019

	BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Financing Expenses			
20298.240.54 Loan Interest	7,901	17,992	17,992
20298.240.58 Other Loan Fees	1,299	2,690	2,690
Total Financing Expenses	9,200	20,682	20,682
Allocated Expenses			
20191.68.90 Administration Overhead Allocation	194,683	182,773	182,773
Total Allocated Expenses	194,683	182,773	182,773
TOTAL - EXPENDITURE	941,667	942,769	829,578

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Grant Revenue - Non Operating		
10202.8.13	Grants - Non Operating	0	2,577
		0	0
	Total Grant Revenue - Operating	0	2,577
	Fees & Charges		
10179.46.12	Facility Hire	292,050	318,132
		292,050	253,132
	Total Fees & Charges	292,050	318,132
	Contributions & Reimbursements		
10115.145.20	Reimbursements	3,500	2,500
		3,500	2,000
	Total Contributions & Reimbursements	3,500	2,500

TOTAL REVENUE

295,550	323,209	255,132
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EXPENDITURE

	Beach Parks		
Via PC	Wages	103,191	81,034
Via PC	Overheads	168,201	129,697
Via PC	Plant Charges	11,500	7,500
Via PC	Materials	50,000	42,000
Via PC	Contractors	59,000	52,000
Via PC	Utilities	24,000	22,000
	Total Beach Parks	415,892	334,231
	Beach Buildings		
Via PC	Wages	6,254	2,000
Via PC	Overheads	10,194	3,000
Via PC	Plant Charges	600	600
Via PC	Materials	5,500	5,000
Via PC	Contractors	5,000	5,000
Via PC	Utilities	29,000	27,000
	Total Beach Buildings	56,548	42,600

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2018 - 2019

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
	Other Projects			
Via PC	Wages	7,000	0	0
Via PC	Contractors	123,000	0	0
	Total Other Projects	130,000	0	0
	Other Expenses			
20202.71.50	Legal Expenses	60,000	94,961	59,961
20202.30.50	Contractors & Consultants	292,468	271,229	271,229
20202.195.57	Coast Care	6,130	6,010	6,010
	Total Other Expenses	358,598	372,200	337,200
	Allocated Expenses			
20203.68.90	Administration Overhead Allocation	121,677	114,233	114,233
	Total Allocated Expenses	121,677	114,233	114,233
	TOTAL - EXPENDITURE	1,082,715	863,264	779,630

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**OTHER SPORT & RECREATION
BUDGET ALLOCATION 2018 - 2019**

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
	Fees & Charges			
10120.46.12	Facilities Hire	2,000	2,200	2,500
	Total Fees & Charges	2,000	2,200	2,500
	Contributions & Reimbursements			
10183.243.20	Reimbursements SVGC	16,124	17,769	17,769
10183.161.20	Reimbursements CTC	8,794	9,788	9,788
10118.145.20	Reimbursements	0	0	0
	Total Contributions & Reimbursements	24,918	27,557	27,557
	Non Operating Contributions			
10207.244.72	Non Operating Contributions	0	0	0
	Total Non Operating Contributions	0	0	0
	Non Cash Revenue			
10117.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
	TOTAL REVENUE	26,918	29,757	30,057

EXPENDITURE

	Parks Maintenance			
Via PC	Wages	101,628	114,075	114,075
Via PC	Overheads	165,652	192,787	192,787
Via PC	Plant Charges	21,000	25,000	25,000
Via PC	Materials	81,000	80,000	80,000
Via PC	Contractors	115,000	105,000	105,000
Via PC	Utilities	13,000	12,000	12,000
	Total Parks Maintenance	497,280	528,862	528,862
	Buildings Maintenance			
Via PC	Wages	18,762	8,000	18,252
Via PC	Overheads	30,582	12,000	30,846
Via PC	Plant Charges	1,800	1,800	1,800
Via PC	Materials	2,200	2,200	2,200
Via PC	Contractors	2,700	3,100	3,100
Via PC	Utilities	15,000	13,000	13,000
	Total Buildings Maintenance	71,044	40,100	69,198

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

OTHER SPORT & RECREATION BUDGET ALLOCATION 2018 - 2019			
	BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
	Other Projects		
Via PC	4,000	0	0
Via PC	61,000	0	0
	Total Other Projects	0	0
	Non Cash Expenses		
20210.35.51	81,372	81,372	52,749
20210.36.51	1,140	1,128	3,114
20210.186.51	5,556	22,857	22,857
20210.188.51	202,944	182,925	182,925
20210.78.56	0	0	0
	Total Non Cash Expenses	288,282	261,645
	Financing Expenses		
20289.296.54	6,921	7,713	7,713
20289.296.58	1,874	1,977	1,977
20289.243.54	10,811	12,506	12,506
20289.243.58	1,140	1,394	1,394
	Total Financing Expenses	23,590	23,590
	Other Expenses		
20208.71.50	1,500	1,500	1,500
20208.30.50	10,000	30,000	35,000
	Total Other Expenses	31,500	36,500
	Allocated Expenses		
20209.68.90	73,006	68,540	68,540
	Total Allocated Expenses	68,540	68,540
	TOTAL EXPENDITURE	980,874	988,335

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

LIBRARIES
BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	Grant Revenue - Non Operating		
NEW	Grants - Non Operating	0	34,582
		0	0
	Total Grant Revenue - Operating	0	34,582

TOTAL REVENUE

0	34,582	0
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EXPENDITURE

Other Expenses			
20215.205.58	Contributions	648,169	634,290
		648,169	629,290
	Total Other Expenses	648,169	634,290

Non Cash Expenses			
20217.35.51	Depreciation - Buildings	105,348	105,348
		105,348	65,894
	Total Non Cash Expenses	105,348	105,348

Financing Expenses			
20299.241.54	Loan Interest	229,317	242,797
20299.241.58	Other Loan Fees	23,812	25,076
	Total Financing Expenses	253,129	267,873

Allocated Expenses			
20216.68.90	Allocated Administration Overhead	48,670	45,693
		48,670	45,693
	Total Allocated Expenses	48,670	45,693

TOTAL EXPENDITURE

1,055,316	1,053,204	1,008,750
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**OTHER CULTURE
BUDGET ALLOCATION 2018 - 2019**

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

	BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Non Operating Contributions			
10181.89.14 Grants	0	0	0
10205.244.72 Non Operating Contributions	0	47,727	0
Total Non Operating Contributions	0	47,727	0

Other Revenue			
10182.200.17 Other Revenue	0	150	0
Total Other Revenue	0	150	0

TOTAL REVENUE

0	47,877	0
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EXPENDITURE

	BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Other Projects			
Via PC Wages	626	609	609
Via PC Overheads	1,020	1,028	1,028
Via PC Plant Costs	1,000	1,000	1,000
Via PC Materials	1,800	1,800	1,800
Via PC Contractors	18,000	12,881	18,000
Via PC Other	18,500	18,500	18,500
Total Other Projects	40,946	35,818	40,937

Sculpture and Artworks Maintenance			
Via PC Wages	7,818	300	609
Via PC Overheads	12,743	500	1,028
Via PC Plant Costs	2,000	250	500
Via PC Materials	3,000	750	2,000
Via PC Contractors	5,000	1,500	3,000
Total Other Expenses	30,561	3,300	7,137

Non Cash Expenses			
20223.191.51 Depreciation - Streetscape Infrastructure	17,748	17,748	17,748
Total Non Cash Expenses	17,748	17,748	17,748

Allocated Expenses			
20222.68.90 Administration Overhead Allocation	73,357	68,869	68,869
Total Allocated Expenses	73,357	68,869	68,869

TOTAL EXPENDITURE

162,612	125,735	134,691
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2018 - 2019**

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
REVENUE				
Grant Revenue/Contributions - Non Operating				
10131.8.13	Grant Revenue - Non Operating	0	0	0
10200.244.72	Contributions - Non Operating	0	2,935	0
	Total Non Operating Grant Revenue	0	2,935	0
Grant Revenue - Operating				
10190.89.14	Grant Revenue	14,000	14,014	24,000
	Total Operating Grant Revenue	14,000	14,014	24,000
Other Revenue				
10134.86.11	Contributions	2,000	6,500	200
10214.86.11	Right of Way Contributions	30,000	0	0
10133.145.20	Reimbursements	2,000	3,467	2,000
10176.200.17	Other Revenue	2,100	4,700	300
	Total Other Revenue	36,100	14,667	2,500
Non Cash Revenue				
10132.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
	TOTAL REVENUE	50,100	31,616	26,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2018 - 2019**

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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EXPENDITURE

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Roads, Footpath, Drains, Street Trees				
Via PC	Wages	259,542	222,486	252,486
Via PC	Overheads	438,901	439,446	425,303
Via PC	Plant Charges	52,874	50,556	50,106
Via PC	Materials	56,000	39,600	46,600
Via PC	Contractors	230,000	240,000	187,000
Via PC	Utilities	170,000	160,000	160,000
Total Road, Footpath, Drains, Street Trees		1,207,317	1,152,088	1,121,495
Other Projects				
Via PC	Wages	3,500	0	0
Via PC	Materials	0	0	0
Via PC	Contractors	146,800	0	0
Total Other Projects		150,300	0	0
Other Expenses				
20285.30.50	Contractors & Consultants	20,000	20,000	20,000
Total Other Expenses		20,000	20,000	20,000
Non Cash Expenses				
20224.36.51	Depreciation - Plant & Equipment	5,580	5,580	2,232
20224.186.51	Depreciation - Mobile Plant & Equipment	23,196	23,196	26,513
20224.189.51	Depreciation - Infrastructure Roads	762,360	762,360	752,898
20224.190.51	Depreciation - Infrastructure Footpaths	192,240	192,240	189,590
20224.191.51	Depreciation - Infrastructure Streetscapes	12,516	12,516	12,516
20224.192.51	Depreciation - Infrastructure Drainage	91,536	91,536	90,690
20224.78.56	Loss on Sale	0	0	0
Total Non Cash Expenses		1,087,428	1,087,428	1,074,439
Allocated Expenses				
20286.68.90	Administration Overhead Allocation	73,357	68,869	68,869
Total Allocated Expenses		73,357	68,869	68,869
TOTAL - EXPENDITURE		2,538,402	2,328,385	2,284,803

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

PARKING FACILITIES
BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

Fees & Charges

	Fees & Charges			
10054.49.12	Fines and Penalties	0	800	0
10054.287.12	Fines and Penalties	751,000	900,000	740,000
10054.289.12	Fines and Penalties - Withdrawals	(40,000)	(80,000)	(30,000)
	Total Fees & Charges	711,000	820,800	710,000

Other Revenue

	Other Revenue			
10053.145.20	Reimbursements	29,000	29,000	29,000
10054.200.11	Contributions	0	0	0
10054.200.17	Other Revenue	1,000	3,100	2,500
	Total Other Revenue	30,000	32,100	31,500

Non Cash Revenue

	Non Cash Revenue			
10138.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0

Non Operating Contributions

	Non Operating Contributions			
10189.244.72	Non Operating Contributions	0	0	0
	Total Non Operating Contributions	0	0	0

TOTAL REVENUE

741,000	852,900	741,500
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

PARKING FACILITIES
BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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EXPENDITURE

Employee Costs			
20089.130.62	Salary & Wages	346,521	319,901
Via PC	Salary & Wages (SOPG)	10,000	10,000
20089.141.52	Superannuation	32,445	32,000
Plant Postings	Motor Vehicles Costs	7,320	7,320
20089.206.52	Other Employee Costs	22,828	18,000
	Total Employee Costs	419,114	387,221
Office Expenses			
20090.103.50	Printing, Stationary & Postage	17,767	16,862
20090.144.63	Telephone	4,502	4,371
20090.208.50	Office Equipment Maintenance	2,958	2,000
20090.3.58	Advertising	1,126	0
20091.85.57	Minor Furniture & Equipment	955	927
	Total Office Expenses	27,309	24,160
Car Park Maintenance			
Via PC	Wages	12,508	14,168
Via PC	Overheads	20,388	21,564
Via PC	Plant Charges	2,450	2,450
Via PC	Materials	1,000	1,000
Via PC	Contractors	36,000	10,500
Via PC	Utilities	2,250	2,000
	Total Car Park Maintenance	74,596	48,682
Other Expenses			
20091.71.50	Legal Expenses	13,000	12,000
20091.209.57	Signs	6,000	5,000
20091.30.50	Contractors & Consultants	130,246	115,246
20091.205.50	Contributions - Railway Leases	22,042	21,400
20091.212.58	Bad Debts Written Off	20,000	25,000
	Total Other Expenses	191,288	178,646

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

PARKING FACILITIES
BUDGET ALLOCATION 2018 - 2019

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Non Cash Expenses				
20226.186.51	Depreciation - Mobile Plant & Equipment	1,956	1,956	5,387
20226.265.51	Depreciation - Streetscape Infrastructure	162,324	162,324	156,876
20091.291.58	Provision for Doubtful Debts	0	0	0
	Total Non Cash Expenses	164,280	164,280	162,263
Allocated Expenses				
20092.68.90	Administration Overhead Allocation	290,248	272,491	272,491
20092.58.90	Less Allocated to Other Law, Order & PS, Animal Control and Fire Prevention	(96,400)	(96,400)	(96,400)
	Total Allocated Expenses	193,848	176,091	176,091
	TOTAL - EXPENDITURE	1,070,434	982,080	995,834

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

AREA PROMOTION BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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EXPENDITURE

	Other Expenses		
20230.30.50	Consultants	106,377	112,333 103,279
	Total Other Expenses	106,377	112,333 103,279

TOTAL - EXPENDITURE	106,377	112,333	103,279
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

BUILDING CONTROL BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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REVENUE

Fees & Charges

10155.9.12	Building Licence Fees	120,000	195,000	120,000
10155.200.12	Other Fees & Charges	20,000	23,000	3,200
10155.143.12	Swimming Pool Inspections	9,600	9,550	9,200
	Total Fees & Charges	149,600	227,550	132,400

Contributions & Reimbursements

10153.145.20	Reimbursements	11,159	0	11,159
	Total Contributions & Reimbursements	11,159	0	11,159

Other Revenue

10155.200.17	Other Revenue	1,500	1,500	1,500
	Total Other Revenue	1,500	1,500	1,500

TOTAL REVENUE

162,259	229,050	145,059
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

BUILDING CONTROL
BUDGET ALLOCATION 2018 - 2019

BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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EXPENDITURE

	Employee Costs		
20245.130.62	Salary & Wages	218,691	122,697
20245.141.52	Superannuation	25,811	20,228
Plant Postings	Motor Vehicles Costs	5,433	5,433
20245.206.52	Other Employee Costs	21,072	12,728
	Total Employee Costs	271,007	161,086
	Office Expenses		
20246.103.50	Printing, Stationery & Postage	2,200	2,200
20246.144.63	Telephone	500	500
	Total Office Expenses	2,700	2,700
	Other Expenses		
20247.85.57	Minor Furniture & Equipment	300	200
20247.71.50	Legal Expenses	2,000	2,000
20247.30.50	Contractors & Consultants	28,000	36,000
20247.203.58	Subscriptions & Publications	500	500
	Total Other Expenses	30,800	38,700
	Non Cash Expenses		
20249.186.51	Depreciation - Plant & Equipment	4,978	1,392
20249.78.56	Loss on Sale of Assets	0	0
	Total Non Cash Expenses	4,978	1,392
	Allocated Expenses		
20248.68.90	Administration Overhead Allocation	85,172	79,961
	Total Allocated Expenses	85,172	79,961
	TOTAL EXPENDITURE	394,657	283,839

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2018 - 2019
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BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
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PUBLIC WORKS OVERHEADS REVENUE

Reimbursements & Contributions				
10161.145.20	Reimbursements	200	200	200
10168.86.11	Contributions	100	100	100
10211.200.17	Other	200	200	200
Total Reimbursements & Contributions		500	500	500
Non Cash Revenue				
10160.106.18	Profit on Disposal of Assets	0	0	0
Total Non Cash Revenue		0	0	0
TOTAL REVENUE		500	500	500

PUBLIC WORKS OVERHEADS EXPENDITURE

Employee Costs				
20260.130.62	Ordinary Salary & Wages incl.RDO's	548,063	552,000	542,243
20260.141.52	Superannuation	145,511	142,374	142,374
20260.138.52	Recruitment	6,000	4,000	8,000
20260.29.52	Training, Memberships & Conferences	27,000	18,000	28,644
Via Plant Postings	Motor Vehicles Costs	17,584	17,584	17,584
20260.206.52	Other Employee Costs	64,075	51,000	61,139
Total Employee Costs		808,233	784,958	799,984
Office Expenses				
20261.103.50	Printing & Stationery	1,200	600	1,236
20261.144.63	Telephone	6,000	6,000	7,210
20261.208.50	Office Equipment Maintenance	515	515	515
20261.201.58	Other Office Expenses	200	206	206
Total Office Expenses		7,915	7,321	9,167
Other Expenses				
20262.30.50	Contractors & Consultants	3,000	5,000	3,000
20262.203.58	Subscriptions	500	1,000	500
20262.85.57	Minor Furniture & Equipment	10,000	9,000	7,000
20268.71.50	Legal Expenses	10,000	6,000	10,000
Total Other Expenses		23,500	21,000	20,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2018 - 2019**

		BUDGET 2018-2019 \$	FORECAST 2017-2018 \$	BUDGET 2017-2018 \$
Non Cash Expenses				
20264.36.51	Depreciation - Plant & Equipment	1,596	1,596	3,378
20264.35.51	Depreciation - Buildings and Fixed Equipment	0	0	0
20264.186.51	Depreciation - Mobile Plant & Vehicles	20,016	20,016	20,058
20264.256.12	Depreciation - Misc Infrastructure	1,656	1,656	1,658
Total Non Cash Expenses		23,268	23,268	25,094
Depot Building & Grounds				
Via PC	Wages	6,254	3,000	6,084
Via PC	Plant Charges	300	300	300
Via PC	Materials	4,000	3,500	3,500
Via PC	Contractors	7,000	7,000	7,000
Via PC	Utilities	25,000	25,000	22,000
Via PC	Depot Lease	175,000	173,000	163,000
Total Depot Building & Grounds		217,554	211,800	201,884
Allocated Expenses				
20263.68.90	Administration Overhead Allocation	140,530	131,932	131,932
20277.160.90	Less Allocated to Works & Services	(1,221,000)	(1,178,561)	(1,178,561)
Total Allocated Expenses		(1,080,470)	(1,046,629)	(1,046,629)
TOTAL - EXPENDITURE		0	1,718	10,000

PLANT OPERATIONS

Via Plant Postings	Wages	11,726	11,408	11,408
Via Plant Postings	Fuel & Oils	46,700	40,000	42,700
Via Plant Postings	Materials	9,800	9,800	9,800
Via Plant Postings	Insurance	12,098	5,000	12,098
Via Plant Postings	Licences	14,000	14,000	9,300
Via Plant Postings	Contractors	10,000	9,300	33,750
Via Plant Postings	Other	19,050	29,548	0
Via Timesheets	Less Allocated to Works & Services	(123,374)	(119,056)	(119,056)
Total Unallocated Plant Operating Costs		0	0	0

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	2018-19		2017-18	
	Excl. GST	GST	Total Fee	Last Year
	\$	\$	\$	\$

GOVERNANCE - MEMBERS OF COUNCIL

LOCAL GOVERNMENT ELECTIONS

	2018-19	2018-19	2018-19	2017-18
	\$	\$	\$	\$
Election Candidate's				
Nomination Deposit (per Local Government (Elections) Regulations 1997 Regulation 26(1))	80.00	Exempt	80.00	80.00
Labels (per page)	5.45	0.55	6.00	6.00
* plus Officer time (listed under Governance - General 'Officer time')				
Electoral Rolls (per copy; on CD, email or paper, not to be used for commercial purposes)	45.45	4.55	50.00	50.00
Owners and Occupiers Roll (per Ward, per copy, on CD, email or paper, not to be used for commercial purposes)	13.64	1.36	15.00	15.00

GOVERNANCE - GENERAL

FREEDOM OF INFORMATION

	2018-19	2018-19	2018-19	2017-18
	\$	\$	\$	\$
Application Fee (Under Section 12(1)(e) of the Act - per Freedom of Information Regulations 1993)	30.00	Exempt	30.00	30.00
Non Personal	0.20	Exempt	0.20	0.20
Officer Time - Hourly (Pro Rata)	30.00	Exempt	30.00	30.00
Supervised Access Time - Hourly (Pro Rata)	30.00	Exempt	30.00	30.00
Use of Additional Resources (e.g. hire of equipment)				
Photocopying - Officer Time - Hourly (Pro Rata)	30.00	Exempt	30.00	30.00
Transcribing Information - Officer Time - Hourly (Pro Rata)	30.00	Exempt	30.00	30.00
Media Duplication (non-paper media)				
Delivery, Packaging and Postage				
Advance deposit may be required under section 18(1) of the Act, expressed as a percentage of the estimated charges which will be	25%	Exempt	25%	25%
Further advance deposit may be required under section 18(4) of the Act, expressed as a percentage of the estimated charges which	75%	Exempt	75%	75%

OFFICIAL DOCUMENTS

For Planning Documents, see 'Administration Costs' under Planning Services; certain local government information/documents can be inspected or emailed, free of charge, (Local Government Act 1995 Sections 5.94 to 5.97) and all public documents are available on the Town's website.

	2018-19	2018-19	2018-19	2017-18
	\$	\$	\$	\$
Official Documents provided on USB or via Dropbox (Officer Time may also be charged)	9.09	0.91	10.00	
Adopted Annual Budget (per copy)	20.00	2.00	22.00	22.00
Annual Financial Statements (incl. Annual Report; per copy)	20.00	2.00	22.00	22.00
Strategic Community Plan (per copy)	27.27	2.73	30.00	30.00
Council Meeting Papers				
Full Agenda (per copy)	22.73	2.27	25.00	25.00
Single Agenda Item (per copy)	9.09	0.91	10.00	10.00
Full Minutes (per copy)	27.27	2.73	30.00	30.00
Single Minuted Item (per copy)	9.09	0.91	10.00	10.00
Local Laws (per copy, per law)	4.55	0.45	5.00	6.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	2018-19		2018-19		2018-19		2017-18	
	Excl. GST	GST	Total Fee	2018-19	2018-19	2017-18	2017-18	Last Year
	\$	\$	\$	\$	\$	\$	\$	\$

GOVERNANCE - GENERAL - CONTINUED

Policy Manual (per copy)	20.00	2.00	22.00					
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SUNDRY DEBTORS

Sundry Debtors Charges Interest Rate (>35 days)
 All overdue charges on a sundry debtors invoice, except where listed elsewhere under Sundry Debtors (per annum; charged in accordance with Section 6.13 of the Local Government Act 1995)

Payment arrangement fee	11%	Exempt	11%					
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SUNDRY OFFICE COSTS

Photocopying/Printing (per copy - each side)		No Charge	0.00					20.00
Black and White - A4	0.27	0.03	0.30					0.30
Black and White - A3	0.55	0.05	0.60					0.60
Colour - A4	0.55	0.05	0.60					0.60
Colour - A3	1.09	0.11	1.20					1.20

Books for Sale

Cottesloe Town of Distinction - Hard Cover	109.09	10.91	120.00					120.00
Cottesloe Town of Distinction - Soft Cover	50.00	5.00	55.00					55.00
Heritage of the Pines	18.18	1.82	20.00					20.00
Beaches, Bush and Riverbanks	18.18	1.82	20.00					20.00
Not Just A Name	18.18	1.82	20.00					20.00

Shire Officer Time (per hour)

Administration Officers	95.45	9.55	105.00					105.00
Chief Executive Officer	168.18	16.82	185.00					185.00
Engineering Officer	127.27	12.73	140.00					140.00
Environmental Health Officer	127.27	12.73	140.00					140.00
Finance Officers	127.27	12.73	140.00					140.00
Deputy Chief Executive Officer	159.09	15.91	175.00					175.00
Manager Compliance and Regulatory Services	159.09	15.91	175.00					175.00
Manager Engineering Services	159.09	15.91	175.00					175.00
Outside Staff	95.45	9.55	105.00					105.00
Planning Officer	127.27	12.73	140.00					140.00
Principal Building Surveyor	159.09	15.91	175.00					175.00
Ranger	95.45	9.55	105.00					105.00
Senior Planning Officer	159.09	15.91	175.00					175.00
Sustainability Officer	95.45	9.55	105.00					105.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory Excl. GST GST Total Fee Last Year

2018-19 \$ 2018-19 \$ 2017-18 \$

GENERAL PURPOSE FUNDING - RATES

RATES

Rates for each Differential General Rating Category (cents per \$)

GRV - Residential Improved (RI)	0.06182	Exempt	0.06182	0.06139
GRV - Residential Vacant (RV)	0.06182	Exempt	0.06182	0.06139
GRV - Commercial Improved (CI)	0.06182	Exempt	0.06182	0.06139
GRV - Commercial Vacant (CV)	0.06182	Exempt	0.06182	0.06139
GRV - Commercial Town (CT)	0.07175	Exempt	0.07175	0.07169
GRV - Industrial (II)	0.06182	Exempt	0.06182	0.06139

Minimum Payment (for each Differential General Rating Category)

GRV - Residential Improved (RI)	1,222.00	Exempt	1,222.00	1,090.00
GRV - Residential Vacant (RV)	1,222.00	Exempt	1,222.00	1,090.00
GRV - Commercial Improved (CI)	1,222.00	Exempt	1,222.00	1,090.00
GRV - Commercial Town (CT)	1,222.00	Exempt	1,222.00	1,090.00

Emergency Services Levy 'ESL' (special conditions may apply, per Fire and Emergency Services Act 1998, and Fire and Emergency Services (Determination of Emergency Services Levy) Notice 2014).

ESL Rate (units per \$)				
Category 1	*	0.014486	Exempt	0.013259
Minimum ESL Charge				
Category 1	*	82.00	Exempt	75.00
Maximum ESL Charge				
Residential, Farming and Vacant Land				
Category 1	*	430.00	Exempt	395.00
Commercial, Industrial and Miscellaneous				
Category 1	*	245,000.00	Exempt	225,000.00

Overdue Interest Rate (>35 days)

Rate Charges	11%	Exempt	11%	11%
ESL	11%	Exempt	11%	11%

Instalment Options

Rate Charges (chargeable to all assessments on an Instalment Option)				
ESL	5.5%	Exempt	5.5%	5.50%
Administration Fee - Four Instalments	24.00	Exempt	24.00	24.00

Custom Instalment Agreements Interest Rates

Rate Charges	11%	Exempt	11%	11%
ESL	11%	Exempt	11%	11%
Administration Fee (per agreement, as shown below; per signed agreement)				
Up to 6 months				
Over six and up to twelve months	0.00		0.00	40.00
Over 12 months	0.00		0.00	70.00
	0.00		0.00	100.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	2018-19	2018-19	2018-19	2017-18
Excl. GST	Excl. GST	GST	Total Fee	Last Year
\$	\$	\$	\$	\$

GENERAL PURPOSE FUNDING - RATES - CONTINUED

Rate Debt Collection Fees

Legal Fees (GST status dependent upon fee incurred)					
Interest Rate on Legal Fees	11%	Exempt	11%	11.00%	25.00
Debt Paid Confirmation Letter (per Assessment, per enquiry)	0.00	0.00	0.00	0.00	

Property Transfers

(Notification of property information, Orders and Requisitions; Planning related information only (fee shown is a minimum fee only; further charges may apply, per transfer).
 All other properties - Financials only

All other properties - Orders and Requisitions	45.00	Exempt	45.00	45.00
All other properties - Financials, Orders and Requisitions	73.00	Exempt	73.00	73.00
	118.00	Exempt	118.00	118.00

Rate Book and Ownership Enquiries

Ownership Enquiries (per assessment, charged for written responses only, per enquiry)
 Adjoining Property Owner Enquiry
 Confirmation of Ownership (provided to Owner only)
 Rate Book (not to be used for commercial purposes, statutory declaration required)
 Standard Rate Book (per copy; for all requests for information from the rate book)

Paper	181.92	18.19	200.11	200.00
CD	19.09	1.91	21.00	21.00
Email	10.00	1.00	11.00	11.00
Hourly Rate	45.45	4.55	50.00	50.00
Mailing Labels (per page)	0.91	0.09	1.00	1.00

Financials Requests (does not include requests as part of a property transfer)

Rate Notices (includes instalment reminders and interim notices, reprints and updates; not reprinted for previous financial year, per notice)
 Over Counter
 Posted
 Emailed

Transaction Listing (per assessment, per enquiry)	1.82	0.18	2.00	8.00
Over Counter	2.73	0.27	3.00	10.00
Posted	1.82	0.18	2.00	10.00
Over Counter	1.82	0.18	2.00	8.00
Posted	2.73	0.27	3.00	10.00
Emailed	1.82	0.18	2.00	10.00

Other Rating Services Charges Interest Rate (>35 days)

All overdue charges on a rate notice, except where listed elsewhere under Rating Services (per annum; charged in accordance with

	11%	Exempt	11%	11%
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TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory Excl. GST 2018-19 2018-19 2018-19 2017-18
 \$ \$ \$ \$
 Total Fee Last Year

LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL

DOG REGISTRATION

Sterilised Dog

Fees as per Dog Act 1976. All dogs over 3 months of age are required to be microchipped as of 1 November 2015 under Section 21 of the Dog Act 1976. 50% eligible pensioner discount [pensioner' defined per Note: Full discount of license fees applicable for all rescue/shelter dogs after 12 months ownership payable on application to Council (see Council Policy)]

	2018-19	2018-19	2018-19	2017-18
	\$	\$	\$	\$
1 Year	*			
1 Year - Owned by Pensioner	*	Exempt	20.00	20.00
3 Year	*	Exempt	10.00	10.00
3 Year - Owned by Pensioner	*	Exempt	42.50	42.50
Lifetime	*	Exempt	21.25	21.25
Lifetime - Owned by Pensioner	*	Exempt	100.00	100.00
		Exempt	50.00	50.00

Unsterilised Dog

Fees as per Dog Act 1976. All dogs over 3 months of age are required to be microchipped as of 1 November 2015 under Section 21 of the Dog Act 1976. 50% eligible pensioner discount [pensioner' defined per Note: Full discount of license fees applicable for all rescue/shelter dogs after 12 months ownership payable on application to Council (see Council Policy)]

1 Year	*			
1 Year - Owned by Pensioner	*	50.00	Exempt	50.00
3 Year	*	25.00	Exempt	25.00
3 Year - Owned by Pensioner	*	120.00	Exempt	120.00
Lifetime	*	60.00	Exempt	60.00
Lifetime - Owned by Pensioner	*	250.00	Exempt	250.00
		125.00	Exempt	125.00
		2.00	Exempt	2.00
		2.00	Exempt	2.00

Guide Dogs (registered for such purpose)

	*	0.00	0.00	0.00
	*	250.00	Exempt	250.00

Application to keep more than two (2) dogs

	*	250.00	Exempt	250.00
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CAT REGISTRATION

Fees as per Cat Act 2011. All cats over 6 months of age are required to be microchipped and sterilised as of 1 November 2013 under Cat Act 2011. 50% eligible pensioner discount [pensioner' defined per Section 6.46 Note: Full discount of license fees applicable for all rescue/shelter dogs after 12 months ownership payable on application to Council (see Council Policy)]

1 Year	*			
1 Year - Owned by Pensioner	*	20.00	Exempt	20.00
3 Year	*	10.00	Exempt	10.00
3 Year - Owned by Pensioner	*	42.50	Exempt	42.50
Lifetime	*	21.25	Exempt	21.25
Lifetime - Owned by Pensioner	*	100.00	Exempt	100.00
		50.00	Exempt	50.00
		2.00	Exempt	2.00
		2.00	Exempt	2.00

Replacement of Lost Tag

	*	2.00	Exempt	2.00
	*	2.00	Exempt	2.00

	*	2.00	Exempt	2.00
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TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory Excl. GST GST Total Fee Last Year
 2018-19 2018-19 2018-19 2018-19 2017-18
 \$ \$ \$ \$ \$

LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL - CONTINUED

OTHER ANIMAL FEES

Dog, Cat or Other Animal Impoundment					
Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)					66.00
Impound Fee	66.00	Exempt			66.00
Surrender Fee	90.00	Exempt			90.00
Sustenance Fee (per day or part thereof) charged by Shenton Park Dogs Refuge Home, Cat Haven or Vet	75.00	Exempt			75.00
			Actual Cost: GST Inclusive		Actual Cost
Small Animal Capture Equipment Hire					
Animal Trap - Bond (per cage; payable on all hire; refundable on return)	100.00	Exempt			100.00
Snake Removal (not currently charged)					

LAW, ORDER & PUBLIC SAFETY - OTHER

IMPOUNDING
Abandoned Vehicles

Impound Fee (per impounded vehicle)	100.00	Exempt			100.00
Daily Impound Fee	120.00	Exempt			120.00
	15.00	Exempt			15.00

Other Goods

Collection of Impounded Items - Per Item (including but not limited to surf boards, signs, fishing paraphernalia etc)	60.00	Exempt			60.00
Advertising signs (to be decided at the discretion of the officer)	20.00	Exempt			20.00

PARKING

Designated/Non-designated Parking Bay Hire - Half Day Hire (per bay; including 1 off hire)	23.64		2.36		26.00
Designated/Non-designated Parking Bay Hire - Full Day Hire (per bay; including 1 off hire)	47.27		4.73		52.00
Replacement Residential/Visitors Permit (when requested in writing)	20.00		2.00		22.00
Long term parking bay hire (commercial sites only; at officer discretion)					
0-3 month hire, percentage of daily rate charged for Designated/Non-designated parking bay hire	50%	Exempt			50%
3-9 month hire, percentage of daily rate charged for Designated/Non-designated parking bay hire	75%	Exempt			75%
>9 months hire, percentage of daily rate charged for Designated/Non-designated parking bay hire	By negotiation; subject to Council resolution				

Fines and Penalties

Fees as per Prescribed Offences listed in *Town of Cottesloe Parking and Parking Facilities Local Law 2009*. GST Exempt.

Fines Enforcement Registry Fees

Fees in accordance with *Fines Penalties and Infringements Notice Enforcements Regulations 1994*

Issuing final demand					
Preparing enforcement certificate	19.90	Exempt			19.90
Registration of infringement notice	16.95	Exempt			16.95
	63.50	Exempt			63.50

RANGER SERVICES

Ranger Services (per hour, pro rata)	62.00	Exempt			60.00
Ranger or Emergency Callout (per callout)	162.00	Exempt			160.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory Excl. GST GST Total Fee Last Year

2018-19 \$ 2018-19 \$ 2018-19 \$ 2017-18 \$

HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION

FOOD BUSINESS

Notification Fee	*	50.00	Exempt	50.00	50.00
Exempted Food Premises				0.00	0.00
Registration Fee	*	50.00	Exempt	50.00	50.00
Re-inspection Fee		100.00	10.00	110.00	110.00

Temporary Food Business

Notification Fee	*	60.00	Exempt	60.00	50.00
Inspection Fee		45.45	4.55	50.00	Nil
Exempted Food Premises				0.00	0.00
Annual Permit Fee	*	210.00	Exempt	210.00	50.00
Temporary Food Business (per day)		60.00	Exempt	60.00	50.00

Annual Risk Assessment/Inspection Fees (per classification; additional classification means other food businesses in addition to the primary classification)

High Risk - Primary Classification		535.00	Exempt	535.00	525.00
High Risk - Additional Classification		240.00	Exempt	240.00	230.00
Medium Risk - Primary Classification		470.00	Exempt	470.00	460.00
Medium Risk - Additional Classification		240.00	Exempt	240.00	230.00
Low Risk - Primary Classification		240.00	Exempt	240.00	230.00
Low Risk - Additional Classification		240.00	Exempt	240.00	230.00
Very Low Risk - Primary Classification		0.00	Exempt	0.00	0.00
Very Low Risk - Additional Classification		0.00	Exempt	0.00	0.00

Application for Approval to Construct, Establish, Alter or Upgrade of Food Premises (including one off notification fee)

High/Medium Risk		535.00	Exempt	535.00	525.00
Low Risk		240.00	Exempt	240.00	230.00
Very Low Risk		0.00	Exempt	0.00	0.00

Street Trader Permit

Application Fee		95.00	Exempt	95.00	60.00
Weekly Fee (or part thereof)		200.00	Exempt	200.00	225.00
Monthly Fee (or part thereof)		400.00	Exempt	400.00	450.00
Annual Fee - all areas (an area less than or equal to 10m ²)		900.00	Exempt	900.00	900.00
Transfer of Licence		60.00	Exempt	60.00	60.00

Stall Holder (Excluding Food Stall)

Issuing Fee		95.00	Exempt	95.00	60.00
Daily Fee (or part thereof)		60.00	Exempt	60.00	60.00
Weekly Fee (or part thereof)		200.00	Exempt	200.00	240.00
By or in association with a local club (per week or part thereof)		30.00	Exempt	30.00	30.00
By or in association with a charity organisation		0.00	Exempt	0.00	0.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory Excl. GST GST Total Fee Last Year

2018-19 \$ 2018-19 \$ 2018-19 \$ 2017-18 \$

HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION - CONTINUED

Eating Areas in Streets

Application Fee					
Renewal Fee	160.00	Exempt		160.00	150.00
Transfer Fee	85.00	Exempt		85.00	75.00
Annual Fee (all areas per m ² ; per annum or part thereof)	160.00	Exempt		160.00	150.00

Health (Public Buildings) Regulations 1992 (per Regulation 9)

Construction/Alteration of a Public Building - Fee equal to the actual cost of considering an application (maximum fee shown)	871.00	Exempt		871.00	832.00
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Temporary Health (Public Buildings) Regulations 1992 - Events

Statutory fee, includes assessment of management plans

<500 people	168.00	Exempt		168.00	
>500 to <1000 people	274.00	Exempt		274.00	
>1000 to <3000 people	554.00	Exempt		554.00	
>3000 people	1,102.00	Exempt		1,102.00	

Liquor Licensing

Liquor Control Act 1988, Section 39 Certificate (ETP)	65.00	Exempt		65.00	66.50
Liquor Control Act 1988, Section 55 Certificate (ETP)	65.00	Exempt		65.00	66.50

Noise Monitoring Requests

Non-complying event application fee [Regulation 18(6) - EPA Noise Regulations] per application

Late event application fee [Regulation 18(7B) - EPA Noise Regulations] per application	1,000.00	Exempt		1,000.00	1,000.00
Noise monitoring fee [Regulation 18(8) - EPA Noise Regulations] per event	250.00	Exempt		250.00	1,250.00
	90.91	9.09	\$100.00/hour		1,000.00

Skin Penetration Premises

Application Fee	95.00	Exempt		95.00	
Annual Assessment Fee	140.00	Exempt		140.00	

Food/Water Sampling Requests (GST Inclusive)

Collection of Samples (per hour or part thereof)	154.56	15.45	170.00		170.00
Standard Chemical Analysis	Actual Cost	GST Inclusive + 10%			
Brief Chemical Analysis	Actual Cost	GST Inclusive + 10%			
Bacteriological Sampling Results	Actual Cost	GST Inclusive + 10%			

Aquatic Facilities Annual Sampling Fee

Annual Sampling Fee	600.00	Exempt		600.00	
Re-sampling for non-compliant results	50.00	Exempt		50.00	

Inspections/Reports/Certificates

Re-issue of certificates, permits or registrations	40.00	Exempt		40.00	40.00
Settlement report without inspection	72.00	Exempt		72.00	72.00
Settlement report with inspection	144.00	Exempt		144.00	144.00
Miscellaneous Reports	72.00	Exempt		72.00	72.00
Miscellaneous Inspections	110.00	Exempt		110.00	110.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory
 Excl. GST GST Total Fee Last Year
 2018-19 2018-19 2018-19 2017-18
 \$ \$ \$ \$

HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION - CONTINUED

Other

Food Safety Pack	120.00	12.00		132.00	
Lodging House Registration	200.00	Exempt		200.00	200.00
Lodging Houses (\$6 per bed, minimum fee shown)	200.00	Exempt		200.00	200.00
Offensive Trades (per Health (Offensive Trades Fees) Regulations 1976)	200.00	Exempt		200.00	200.00
Morgue Registration	200.00	Exempt		200.00	200.00

HEALTH - PREVENTIVE SERVICES - PEST CONTROL

BAITING

Rat Bait (1 bait free to residents per financial year on completion of indemnity form)			0.00		0.00
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COMMUNITY AMMENITIES - SANITATION

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

HOUSEHOLD REFUSE

Domestic/Residential Premises

Additional Bin/Collection - 1x 120L general waste bin (annually; pro-rata)	363.00	Exempt		363.00	350.00
Additional Bin/Collection - 1x 240L recycling bin (per bin; fortnightly collection)				0.00	
Additional Bin/Collection - 1x 240L green waste bin (per bin; fortnightly collection)				0.00	

Commercial/Industrial Premises

240L general waste bin (per bin; weekly collection)	396.00	Exempt		396.00	382.00
240L recycling bin (per bin; fortnightly collection)	133.00	Exempt		133.00	128.00
240L recycling bin (per bin; weekly collection)	264.00	Exempt		264.00	255.00
Additional Bin/Collection - 1x 120L general waste bin (once off; service charge only)	12.00	Exempt		12.00	10.75
Additional Bin/Collection - 1x 240L recycling bin (once off; service charge only)	12.00	Exempt		12.00	10.75
Additional Bin/Collection - 1x 660L general waste/recycling bin (once off; service charge only)	55.50	Exempt		55.50	53.50
Delivery and Pick Up of Additional Bins (per bin)	12.00	Exempt		12.00	10.75
Charge to Empty Contaminated Bin (per bin)	28.00	Exempt		28.00	26.65

Other

Replacement of Lost, Stolen or Damaged 120L Bin (per bin; domestic and commercial) Actual cost from invoice	42.73	4.27		47.00	46.20
Replacement of Lost, Stolen or Damaged 240L Bin (per bin; domestic and commercial) Actual cost from invoice	46.36	4.64		51.00	49.50
Replacement of Lost, Stolen or Damaged 660L Bin (per bin; domestic and commercial) Actual cost from invoice	310.91	31.09		342.00	330.00
Bin Repair (per bin; domestic and commercial)	22.27	2.23		24.50	23.50
Green Waste Bins (per bag)	2.73	0.27		3.00	3.00
Bokashi Kit (per kit)	84.55	8.45		93.00	90.00

Event Bins

240L general waste bin (cost of bin)	10.91	1.09		12.00	
240L general waste bin cost of collection (per bin)	15.91	1.59		17.50	
240L Recycling bin (cost of bin)	10.91	1.09		12.00	
240 L recycling cost of collection (per bin)	15.91	1.59		17.50	

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	2018-19	2018-19	2018-19	2017-18
Excl. GST	GST	Total Fee	Last Year	
	\$	\$	\$	\$

COMMUNITY AMMENITIES - SANITATION - CONTINUED

Tip Passes

Residents may purchase passes to the JFR (Jim) McGeough Resource Recovery Centre. Tip passes issued from the Town of Cottesloe Office are available at the subsidised rate for *Green Waste Pass (6x4 trailer load) *General Waste Pass (6x4 trailer load) ONLY. Elderly pensioners and disabled residents are entitled to 2x Green Waste Passes (6x4 trailer load) and 2x General Waste Passes (6x4 trailer load) per financial year. Passes cannot be exchanged and cannot be re-issued if lost.

Tip Pass - Green Waste (for residents: 6x4 trailer load only)	32.73	3.27	36.00	35.00
Tip Pass - Mixed Waste (for residents: 6x4 trailer pass only)	49.09	4.91	54.00	52.00

JFR (Jim) McGeough Resource Recover Station Refuse Disposal Fees
 Fees as listed by JFR (Jim) McGeough Resource Recovery Station. GST Exempt. Enquiries to JFR (Jim) McGeough Resource Recovery Centre.

COMMUNITY AMMENITIES - SEWERAGE

WASTE WATER DISPOSAL SYSTEMS

Application to Construct Grey Water System	*	118.00	Exempt	118.00	115.00
Permit to use Grey Water System (including inspection)	*	118.00	Exempt	118.00	115.00
Application to construct Septic Tank System/ATU System	*	118.00	Exempt	118.00	115.00
Permit to use Septic Tank System/ATU System	*	118.00	Exempt	118.00	115.00
With local government report	*	56.00	Exempt	56.00	

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	Excl. GST	GST	Total Fee	Last Year
2018-19	2018-19	2018-19	2018-19	2017-18
\$	\$	\$	\$	\$

COMMUNITY AMENITIES - TOWN PLANNING AND REGIONAL DEVELOPMENT

PLANNING

Planning Approval (Based on Estimated Cost, GST exclusive, of Proposed Development)

\$0 to \$50,000				147.00	
\$50,001 to \$500,000	*	147.00	Exempt	147.00	0.32%
\$500,001 to \$2,500,000	*	\$1,700+0.257% for every \$1 in excess of \$500,000, of the estimated cost			1,700.00 + 0.257%
\$2,500,001 to \$5,000,000	*	\$7,161+0.206% for every \$1 in excess of \$2,500,000, of the estimated cost			7,161.00 + 0.206%
\$5,000,001 to \$21,500,000	*	\$12,633+0.123% for every \$1 in excess of \$5,000,000, of the estimated cost			12,633 + 0.123%
\$21,500,001 and above	*	34,196.00	Exempt	34,196.00	
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).		Three times the current applicable Planning Services application fee			x App'n Fee
Determining an application to amend or cancel development approval (per Planning and Development Act 2005)		295.00	Exempt	295.00	295.00

Change of use, or alteration or change of non-conforming use (per Planning and Development Regulations 2009 Part 7)

Application Fee		295.00	Exempt	295.00	295.00
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).		Three times the current applicable Planning Services application fee			x App'n Fee

Home Occupation

Application Fee		222.00	Exempt	222.00	222.00
Renewal Fee		73.00	Exempt	73.00	73.00
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).		Three times the current applicable Planning Services application fee			x App'n Fee

Subdivision Clearances

Not more than 5 lots		73.00	Exempt	73.00	73.00
More than 5 lots but not more than 195 lots		\$73 for the first 5 lots; \$35 per each additional lot			\$73 for 5; \$35 ea
More than 195 lots		7,393.00	Exempt	7,393.00	7,393.00

Scheme Amendments

Scheme amendments, structure plans, activity centre plans and local development plans in accordance with Planning and Development Regulations 2009 Section 48 and 49.

Copy of Scheme Text - Consolidated (per scheme text)		45.00	Exempt	45.00	45.00
Copy of Scheme Map - Colour (as per invoice)			Exempt		Actual Cost

Town of Cottesloe Local Planning Strategy (per full copy document)

		10.91	1.09	12.00	12.00
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Municipal Heritage Inventory

Black and white document		23.64	2.36	26.00	26.00
Colour document		40.91	4.09	45.00	45.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

COMMUNITY AMMENITIES - TOWN PLANNING AND REGIONAL DEVELOPMENT - CONTINUED

Statutory	2018-19	2018-19	2018-19	2017-18
	Excl. GST	GST	Total Fee	Last Year
	\$	\$	\$	\$
Liquor Licensing				
Liquor Control Act 1988, Section 40 Certificate				
* see also Health - Preventive Services - Administration and Inspection 'Liquor Licensing'	50.00	Exempt	50.00	50.00
Plan Search (printing and photocopying costs listed under 'Sundry Office Costs'; photocopying costs of plans larger than A3 are set by external printing firm)				
Building Plan Search - within 5 Days	100.00	Exempt	100.00	69.00
GIS Plan Creation (printing and photocopying costs listed under 'Sundry Office Costs'; plus Officer time listed under Governance - General 'Officer time')				
Other (for other costs please refer to the appropriate section of the Planning and Development Act 2005)				

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	Excl. GST	GST	Total Fee	Last Year
2018-19	2018-19	2018-19	2018-19	2017-18
\$	\$	\$	\$	\$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE

Please refer to Event/Facility Classification Policy regarding how events held at Town of Cottesloe facilities are classified and the appropriate fees charged.

CANCELLATION FEES (for all bookings; at officer discretion)

Cancellation Fee - within 30 days prior to date of hire	
Cancellation Fee - within 7 days prior to date of hire	
Cancellation Fee - within 48 hours prior to time of hire	

PUBLIC HIRE - WAR MEMORIAL TOWN HALL/LOUNGE

Bonds (payable on all room hire, at time of application; as per Council Policy; key deposit included in bond)

Charity Bond		
Education Bond	100.00	Exempt 100.00
Community Bond	100.00	Exempt 100.00
Tourism Bond	200.00	Exempt 200.00
Commercial Bond	300.00	Exempt 300.00
Piano Bond	300.00	Exempt 300.00
	200.00	Exempt 200.00

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

Charity Hire		
Education Hire	0.00	Exempt 0.00
	0.00	Exempt 0.00
	0.00	Exempt 0.00
	327.27	32.73 360.00
	54.55	5.45 60.00
	436.36	43.64 480.00
	72.73	7.27 80.00
	436.36	43.64 480.00
	72.73	7.27 80.00
	90.91	9.09 100.00
		See Cancellation Fees

TOWN OF GOTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory Excl. GST GST Total Fee Last Year

2018-19 \$ 2018-19 \$ 2018-19 \$ 2017-18 \$

RECREATION AND CULTURE - PUBLIC HALLS/CIVIC CENTRE-CONTINUED

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

	2018-19 \$	2018-19 Exempt	2018-19 \$	2017-18 \$
Charity Hire				
Education Hire				
Community Room Hire				
Full Day (8 hour period)	0.00	0.00	0.00	0.00
Hourly	0.00	0.00	0.00	0.00
Tourism Hire				
Full Day (8 hour period)	272.73	27.27	300.00	300.00
Hourly	45.45	4.55	50.00	50.00
Commercial Room Hire				
Full Day (8 hour period)	327.27	32.73	360.00	360.00
Hourly	54.55	5.45	60.00	60.00
Cancellation Fee				
Full Day (8 hour period)	327.27	32.73	360.00	360.00
Hourly	54.55	5.45	60.00	60.00
			See 'Cancellation Fees'	

War Memorial Hall/Lounge Miscellaneous Equipment Hire (must be requested on application)

Projector Screen (included in hire fee)	0.00	0.00	0.00	0.00
Audio/Visual/Data Projector Hire (included in hire fee)	0.00	0.00	0.00	0.00
Piano (included in hire fee; see above for bond; hirer is responsible for cost of tuning if desired and must use tuner of the Town's choosing)	0.00	0.00	0.00	0.00

PUBLIC HIRE - LESSER HALL

Bonds - (payable on all room hire, at time of application; as per Council Policy; key deposit included in bond)

Charity Bond				
Education Bond	50.00	Exempt	50.00	50.00
Community Bond	100.00	Exempt	100.00	100.00
Tourism Bond	100.00	Exempt	100.00	100.00
Commercial Bond	200.00	Exempt	200.00	200.00
	200.00	Exempt	200.00	200.00

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

	2018-19 \$	2018-19 Exempt	2018-19 \$	2017-18 \$
Charity Hire				
Education Hire				
Community Room Hire				
Full Day (8 hour period)	0.00	0.00	0.00	0.00
Hourly	0.00	0.00	0.00	0.00
Tourism Hire				
Full Day (8 hour period)	163.64	16.36	180.00	180.00
Hourly	27.27	2.73	30.00	30.00
Commercial Room Hire				
Full Day (8 hour period)	218.18	21.82	240.00	240.00
Hourly	36.36	3.64	40.00	40.00
Cancellation Fee				
Full Day (8 hour period)	218.18	21.82	240.00	240.00
Hourly	36.36	3.64	40.00	40.00
			See 'Cancellation Fees'	

TOWN OF GOTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	2018-19	2018-19	2018-19	2017-18
	Excl. GST	GST	Total Fee	Last Year
	\$	\$	\$	\$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

Lesser Hall Miscellaneous Equipment Hire (must be requested on application)
 Projector Screen (included in hire fee)
 Audio/Visual/Data Projector Hire (included in hire fee)

	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

PUBLIC HIRE - CIVIC CENTRE

Subject to terms and conditions and subject to approval. Events including but not limited to children's birthday parties, small events with entertainment hire etc. 0 to <500 people depending on venue limit. For wedding fees please see 'Wedding Hire - Civic Centre'.
 Bonds (payable on event applications, at time of application; as per Council Policy; key deposit included in bond where applicable)

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

Civic Centre - Main Lawn

Charity Hire

Education Hire (as per Council Policy)	0.00	Exempt	0.00	0.00
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Full Day (8 hour period)

Hourly	0.00	Exempt	0.00	0.00
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Community Hire

Hourly	0.00	Exempt	0.00	0.00
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Full Day (8 hour period)

Hourly	327.27	32.73	360.00	360.00
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Hourly

	54.55	5.45	60.00	60.00
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Full Day (8 hour period)

Hourly	627.27	62.73	690.00	690.00
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Hourly

	104.55	10.45	115.00	115.00
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Cancellation Fee

	627.27	62.73	690.00	690.00
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	104.55	10.45	115.00	115.00
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See 'Cancellation Fees'

Civic Centre - Other (Sunken Lawn, Lower Lawn, Playground 2, etc) Based on 2/3 of Main Lawn cost

Charity Hire (as per Council Policy)

Education Hire (as per Council Policy)	0.00	Exempt	0.00	0.00
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Full Day (8 hour period)

Hourly	0.00	Exempt	0.00	0.00
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Community Hire (as per Council Policy)

Hourly	0.00	Exempt	0.00	0.00
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Full Day (8 hour period)

Hourly	218.18	21.82	240.00	240.00
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Hourly

	36.36	3.64	40.00	40.00
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Full Day (8 hour period)

Hourly	409.09	40.91	450.00	450.00
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Hourly

	68.18	6.82	75.00	75.00
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Full Day (8 hour period)

Hourly	409.09	40.91	450.00	450.00
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	68.18	6.82	75.00	75.00
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See 'Cancellation Fees'

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory
 2018-19 Excl. GST GST Total Fee Last Year
 \$ \$ \$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

SPECIAL EVENT HIRE (Large events as defined by Outdoor Concerts and Large Events Policy) CIVIC CENTRE

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 applicants 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.

Bonds (payable on all event applications, at time of application; as per Council Policy)

	2018-19	2018-19	2018-19	2017-18
	Exempt	Exempt	Total Fee	Last Year
	\$	\$	\$	\$
Charity Bond				
Education Bond <500 people	0.00	Exempt	0.00	0.00
Education Bond >500 to <1000 people	See 'Public Hire - Civic Centre'			
Education Bond >1000 to <3000 people	500.00	Exempt	500.00	500.00
Community Bond <500 people	500.00	Exempt	500.00	500.00
Community Bond >500 to <1000 people	See 'Public Hire - Civic Centre'			
Community Bond >1000 to <3000 people	750.00	Exempt	750.00	750.00
Tourism Bond <500 people	1,000.00	Exempt	1,000.00	1,000.00
Tourism Bond >500 to <1000 people	See 'Public Hire - Civic Centre'			
Tourism Bond >1000 to <3000 people	1,000.00	Exempt	1,000.00	1,000.00
Commercial Bond <500 people	See 'Public Hire - Civic Centre'			
Commercial Bond >500 to <1000 people	1,000.00	Exempt	1,000.00	1,000.00
Commercial Bond >1000 to <2000 people	2,000.00	Exempt	2,000.00	2,000.00
Commercial Bond >2000 to <3000 people	See 'Public Hire - Civic Centre'			
Commercial Bond >3000 people to <5000	1,000.00	Exempt	1,000.00	1,000.00
Commercial Bond >5000 people	10,000.00	Exempt	10,000.00	5,000.00
Charity Hire (as per Council Policy)				
Event Application Fee	0.00	Exempt	0.00	0.00
Full Day Hire (8 hour period)	0.00	Exempt	0.00	0.00
Education Hire (as per Council Policy)				
Event Application Fee (to be deducted from hire fee on approval)	0.00	Exempt	0.00	0.00
<500 people	See 'Public Hire - Civic Centre'			
>500 to <1000 people - Full Day (8 hour period)	0.00	Exempt	0.00	0.00
>1000 to <3000 people - Full Day (8 hour period)	0.00	Exempt	0.00	0.00
Cancellation Fee	See 'Cancellation Fees'			
Community Hire (as per Council Policy)				
Event Application Fee (to be deducted from hire fee on approval)	45.45	4.55	50.00	50.00
<500 people	See 'Public Hire - Civic Centre'			
>500 to <1000 people - Full Day (8 hour period)	500.00	50.00	550.00	550.00
>1000 to <3000 people - Full Day (8 hour period)	1,000.00	100.00	1,100.00	1,100.00
Cancellation Fee	See 'Cancellation Fees'			

TOWN OF GOTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory Excl. GST GST Total Fee Last Year
 2018-19 2018-19 2018-19 2018-19 2017-18
 \$ \$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

Tourism Hire (as per Council Policy)

Event Application Fee (to be deducted from hire fee on approval)

<500 people	136.36	13.64	150.00	150.00
>500 to <1000 people - Full Day (8 hour period)	See 'Public Hire - Civic Centre'			
>1000 to <3000 people - Full Day (8 hour period)	2,727.27	272.73	3,000.00	3,000.00
Cancellation Fee	5,454.55	545.45	6,000.00	6,000.00
	See 'Cancellation Fees'			

Commercial Hire (as per Council Policy)

Event Application Fee (to be deducted from hire fee on approval)

<500 people	136.36	13.64	150.00	150.00
>500 to <1000 people - Full Day (8 hour period)	See 'Public Hire - Civic Centre'			
>1000 to <2000 people - Full Day (8 hour period)	2,727.27	272.73	3,000.00	3,000.00
>2000 to <3000 people - Full Day (8 hour period)	5,454.55	545.45	6,000.00	6,000.00
>3000 to <5000 people - Full Day (8 hour period)	9,090.91	909.09	10,000.00	10,000.00
>5000 people - Full Day (8 hour period)	13,636.36	1,363.64	15,000.00	15,000.00
Cancellation Fee	18,181.82	1,818.18	20,000.00	0.00
	See 'Cancellation Fees'			

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

Bond (payable on all wedding ceremonies at time of application)

Wedding - Lower Lawn - Hourly	200.00	Exempt	200.00	200.00
Wedding - Main Lawn (and Main Lawn Stage) - Hourly	250.00	25.00	275.00	275.00
Wedding - Playground 2 - Hourly	250.00	25.00	275.00	275.00
Wedding - Sunken Lawn - Hourly	250.00	25.00	275.00	275.00
Wedding - Others (eg. Old Tank Stand, Two Palms, Rotunda) - Hourly	250.00	25.00	275.00	275.00
Cancellation Fee	250.00	25.00	275.00	275.00
	See 'Cancellation Fees'			

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

Bond (payable on all wedding photo hire at time of application)

Wedding Photos - Lower Lawn - Hourly	200.00	Exempt	200.00	200.00
Wedding Photos - Main Lawn (and Main Lawn Stage) - Hourly	86.36	8.64	95.00	95.00
Wedding Photos - Playground 2 - Hourly	86.36	8.64	95.00	95.00
Wedding Photos - Sunken Lawn - Hourly	86.36	8.64	95.00	95.00
Wedding Photos - Others (eg. Old Tank Stand, Two Palms, Rotunda) - Hourly	86.36	8.64	95.00	95.00
Cancellation Fee	86.36	8.64	95.00	95.00
	See 'Cancellation Fees'			

FILM AND PHOTO SHOOT HIRE - CIVIC CENTRE

Bond (payable on all film/photo shoots, at time of all film and photo shoot applications)

Personal/Portrait Hire (any photos for personal use done by a professional photographer excluding wedding photos)	200.00	Exempt	200.00	200.00
	86.36	8.64	95.00	95.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	2018-19	2018-19	2018-19	2018-19	2017-18
	Excl. GST	GST	Total Fee	Last Year	
	\$	\$	\$	\$	\$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

PROFESSIONAL FILM AND PHOTO SHOOTS - CIVIC CENTRE (subject to approval; at officer discretion; fees as per Council Policy)

Charity Hire	Application Fee				
	Full Day (8 hour period)	0.00	Exempt	0.00	0.00
	Half Day (4 hour period)	0.00	Exempt	0.00	0.00
Education Hire	Application Fee				
	Full Day (8 hour period)	0.00	Exempt	0.00	0.00
	Half Day (4 hour period)	0.00	Exempt	0.00	0.00
Community Hire	Application Fee				
	Full Day (8 hour period)	22.73	2.27	25.00	25.00
	Half Day (4 hour period)	227.27	22.73	250.00	250.00
Tourism Hire	Application Fee				
	Full Day (8 hour period)	113.64	11.36	125.00	125.00
	Half Day (4 hour period)				
Commercial Hire	Application Fee				
	Full Day (8 hour period)	136.36	13.64	150.00	150.00
	Half Day (4 hour period)	909.09	90.91	1,000.00	1,000.00
	Application Fee	454.55	45.45	500.00	500.00
Cancellation Fee	Application Fee				
	Full Day (8 hour period)	136.36	13.64	150.00	150.00
	Half Day (4 hour period)	909.09	90.91	1,000.00	1,000.00
	Application Fee	454.55	45.45	500.00	500.00
	See 'Cancellation Fees'				

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory Excl. GST GST Total Fee Last Year

2018-19 \$ 2018-19 \$ 2018-19 \$ 2017-18 \$

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES

CANCELLATION FEES (for all bookings; at officer discretion)

Cancellation Fee - within 30 days prior to date of hire
 Cancellation Fee - within 7 days prior to date of hire
 Cancellation Fee - within 48 hours prior to time of hire

Forfeit 50% of hire charge; GST Inc.
 Forfeit 75% of hire charge; GST Inc.
 Forfeit hire charge

PUBLIC HIRE - BEACHES AND OTHER RESERVES

Subject to terms and conditions and subject to approval. Events including but not limited to children's birthday parties, small events with entertainment hire etc. 0 to <500 people depending on venue limit. For wedding fees please see 'Wedding Hire - Beaches and Other Reserves'.
 Bonds (payable on event applications, at time of application; as per Council Policy; key deposit included in bond where applicable)

Education Bond	200.00	Exempt	200.00	200.00
Community Bond	300.00	Exempt	300.00	300.00
Tourism Bond	300.00	Exempt	300.00	300.00
Commercial Bond	400.00	Exempt	400.00	400.00
	400.00	Exempt	400.00	400.00

Beach (Cottesloe Main Beach, North Cottesloe Beach, South Cottesloe Beach, etc)

Charity Hire	0.00	Exempt	0.00	0.00
Education Hire	0.00	Exempt	0.00	0.00
Community Hire	0.00	Exempt	0.00	0.00
Tourism Hire	436.36	43.64	480.00	480.00
	72.73	7.27	80.00	80.00

Commercial Hire	687.27	62.73	750.00	750.00
	114.55	10.45	125.00	125.00
Cancellation Fee	687.27	62.73	750.00	750.00
	114.55	10.45	125.00	125.00

Other Reserves (Cottesloe Oval [includes access to toilets], Grant Marine Park, Jasper Green Reserve, Andrews Place etc)	0.00	Exempt	0.00	0.00
Charity Hire	0.00	Exempt	0.00	0.00
Education Hire	0.00	Exempt	0.00	0.00
Community Hire	109.55	10.45	120.00	120.00
	9.55	10.45	20.00	20.00

Tourism Hire	229.55	10.45	240.00	240.00
	29.55	10.45	40.00	40.00
Commercial Hire	229.55	10.45	240.00	240.00
	29.55	10.45	40.00	40.00

Cancellation Fee	229.55	10.45	240.00	240.00
	29.55	10.45	40.00	40.00

See 'Cancellation Fees'

See 'Cancellation Fees'

See 'Cancellation Fees'

See 'Cancellation Fees'

See 'Cancellation Fees'

See 'Cancellation Fees'

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	Excl. GST	GST	Total Fee	Last Year
2018-19	\$	\$	\$	2017-18
				\$

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED

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

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 applicants cost. Where there is to be amplified music, either from live bands or DJs, 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.

Bonds (payable on all event applications, at time of application; as per Council Policy)

Charity Bond	0.00	Exempt	0.00	0.00
Education Bond <500 people	See 'Public Hire - Beaches and Other Reserves'			
Education Bond >500 to <1000 people	500.00	Exempt	500.00	500.00
Education Bond >1000 to <3000 people	500.00	Exempt	500.00	500.00
Community Bond <500 people	See 'Public Hire - Beaches and Other Reserves'			
Community Bond >500 to <1000 people	750.00	Exempt	750.00	750.00
Community Bond >1000 to <3000 people	1,000.00	Exempt	1,000.00	1,000.00
Tourism Bond <500 people	See 'Public Hire - Beaches and Other Reserves'			
Tourism Bond >500 to <1000 people	1,000.00	Exempt	1,000.00	1,000.00
Tourism Bond >1000 to <3000 people	2,000.00	Exempt	2,000.00	2,000.00
Commercial Bond <500 people	See 'Public Hire - Beaches and Other Reserves'			
Commercial Bond >500 to <1000 people	1,000.00	Exempt	1,000.00	1,000.00
Commercial Bond >1000 to <2000 people	2,000.00	Exempt	2,000.00	2,000.00
Commercial Bond >2000 to <3000 people	3,000.00	Exempt	3,000.00	3,000.00
Commercial Bond >3000 to <5000 people	5,000.00	Exempt	5,000.00	5,000.00
Commercial Bond >6000 people	10,000.00	Exempt	10,000.00	

Charity Hire (as per Council Policy)

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

Education Hire (as per Council Policy)

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

Cancellation Fee

Community Hire (as per Council Policy)

Event Application Fee (to be deducted from hire fee on approval)	45.45	4.55	50.00	50.00
<500 people				
>500 to <1000 people - Full Day (8 hour period)	500.00	50.00	550.00	550.00
>1000 to <3000 people - Full Day (8 hour period)	1,000.00	100.00	1,100.00	1,100.00
	See 'Cancellation Fees'			

Cancellation Fee

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	2018-19	2018-19	2018-19	2017-18
Excl. GST	GST	Total Fee	2018-19	2017-18
\$	\$	\$	\$	\$

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED

Statutory	2018-19	2018-19	2018-19	2017-18
Excl. GST	GST	Total Fee	2018-19	2017-18
\$	\$	\$	\$	\$
Tourism Hire (as per Council Policy)				
Event Application Fee (to be deducted from hire fee on approval)				
<500 people	45.45	4.55	50.00	50.00
>500 to <1000 people - Full Day (8 hour period)	500.00	50.00	550.00	550.00
>1000 to <3000 people - Full Day (8 hour period)	1,000.00	100.00	1,100.00	1,100.00
Cancellation Fee				
		See 'Cancellation Fees'		
Commercial Hire (as per Council Policy)				
Event Application Fee (to be deducted from hire fee on approval)				
<500 people	227.27	22.73	250.00	150.00
>500 to <1000 people - Full Day (8 hour period)	4,545.45	454.55	5,000.00	3,000.00
>1000 to <2000 people - Full Day (8 hour period)	9,090.91	909.09	10,000.00	6,000.00
>2000 to <3000 people - Full Day (8 hour period)	13,636.36	1,363.64	15,000.00	10,000.00
>3000 to <5000 people - Full Day (8 hour period)	18,181.82	1,818.18	20,000.00	15,000.00
>5000 people - Full Day (8 hour period)	22,727.27	2,272.73	25,000.00	
Cancellation Fee				
		See 'Cancellation Fees'		

Statutory	2018-19	2018-19	2018-19	2017-18
Excl. GST	GST	Total Fee	2018-19	2017-18
\$	\$	\$	\$	\$
WEDDING HIRE - BEACHES AND OTHER RESERVES (Only Town approved weddings. Permission cannot be granted for weddings on Cottesloe Main Beach)				
Bond (payable on all wedding ceremonies at time of application)				
Wedding - Arch Monument - Hourly	200.00	Exempt	200.00	200.00
Wedding - North Cottesloe Beach - Hourly	145.45	14.55	160.00	160.00
Wedding - Sun Dial - Hourly	145.45	14.55	160.00	160.00
Wedding - Cottesloe Oval - Hourly	145.45	14.55	160.00	160.00
Wedding - Jasper Green Reserve - Hourly	145.45	14.55	160.00	160.00
Wedding - Grant Marine Park - Hourly	145.45	14.55	160.00	160.00
Cancellation Fee				
		See 'Cancellation Fees'		

Statutory	2018-19	2018-19	2018-19	2017-18
Excl. GST	GST	Total Fee	2018-19	2017-18
\$	\$	\$	\$	\$
WEDDING PHOTO HIRE - BEACHES AND OTHER RESERVES (hire fee includes selected location for first half hour, after that period other available areas may be used. Permission cannot be granted for wedding photos on Cottesloe Main Beach)				
Bond (payable on all wedding photo hire at time of application)				
Wedding Photos - Arch Monument - Hourly	200.00	Exempt	200.00	200.00
Wedding Photos - North Cottesloe Beach - Hourly	86.36	8.64	95.00	95.00
Wedding Photos - Sun Dial - Hourly	86.36	8.64	95.00	95.00
Wedding Photos - Jasper Green Reserve - Hourly (not currently available for hire)	86.36	8.64	95.00	95.00
Wedding Photos - Grant Marine Park - Hourly	86.36	8.64	95.00	95.00
Cancellation Fee				
		See 'Cancellation Fees'		

Statutory	2018-19	2018-19	2018-19	2017-18
Excl. GST	GST	Total Fee	2018-19	2017-18
\$	\$	\$	\$	\$
FILM AND PHOTO SHOOT HIRE - BEACHES AND OTHER RESERVES				
Bond (payable on all film/photo shoots, at time of all film and photo shoot applications)				
Personal/Portrait Hire (any photos for personal use done by a professional photographer excluding wedding photos)	200.00	Exempt	200.00	200.00
	86.36	8.64	95.00	95.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	Excl. GST	GST	Total Fee	Last Year
2018-19	2018-19	2018-19	2018-19	2017-18
\$	\$	\$	\$	\$

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED

PROFESSIONAL FILM AND PHOTO SHOOTS - BEACHES AND OTHER RESERVES (subject to approval, at officer discretion, fees as per Council Policy)

Charity Hire	Application Fee	Full Day (8 hour period)	Half Day (4 hour period)	Exempt	Exempt	2018-19	2018-19	2018-19	2017-18
						\$	\$	\$	\$
	0.00	0.00	0.00	Exempt	Exempt				
	0.00	0.00	0.00	Exempt	Exempt				
	0.00	0.00	0.00	Exempt	Exempt				
Education Hire	0.00	0.00	0.00	Exempt	Exempt				
	0.00	0.00	0.00	Exempt	Exempt				
	0.00	0.00	0.00	Exempt	Exempt				
Community Hire	22.73	227.27	113.64	2.27	22.73	25.00	250.00	125.00	
Tourism Hire	136.36	909.09	454.55	13.64	90.91	150.00	1,000.00	500.00	
Commercial Hire	136.36	909.09	454.55	13.64	90.91	150.00	1,000.00	500.00	
Cancellation Fee									

See 'Cancellation Fees'

RECREATION AND CULTURE - OTHER RECREATION AND SPORT

GROUP FITNESS AND PERSONAL TRAINING PERMIT
Permits are subject to approval. The following Council fees include venue hire. Personal Training and Group fitness Training Classes as defined in 'Group Fitness and Personal Training Policy' refer to Policy for information.

Per Group Fitness Training class - must be same day/time with a maximum of 10 consecutive weeks per application	18.18	1.82	20.00
Per Personal Training class - must be same day/time with a maximum of 10 consecutive weeks per application	18.18	1.82	20.00
Group Fitness Training class - annual permit (capped at \$2,000 per financial year, to be paid in advance quarterly, bi-annually or annually)	1,818.18	181.82	2,000.00
Personal Training class - annual permit (capped at \$2,000 per financial year, to be paid in advance quarterly, bi-annually or annually)	1,818.18	181.82	2,000.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	2018-19	2018-19	2018-19	2017-18
	Excl. GST	GST	Total Fee	Last Year
	\$	\$	\$	\$

ECONOMIC SERVICES - BUILDING CONTROL

BUILDING SERVICES

Fees prescribed by the Building Commission; Department of Commerce in accordance with Building Regulations 2012; GST Exempt. Based on estimated cost of construction including GST.

Building Application - Certified

Class 1 or Class 10 building	*	0.19% value of works - minimum fee \$97.70 GST Exempt	0.19% - min. \$97.70
Class 2 - 9 building	*	0.09% value of works - minimum fee \$97.70 GST Exempt	0.09% - min. \$97.70

Building Application - Uncertified

Class 1 or Class 10 building	*	0.32% value of works - minimum fee \$97.70 GST Exempt	0.32% - min. \$97.70
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Building Approval Certificates

Building approval - extend effective time	*	97.70 Exempt	97.70
Occupancy permit for completed building	*	97.70 Exempt	97.70
Occupancy permit for registration of strata scheme	*	97.70 Exempt	97.70
Occupancy permit for Plan of re-subdivision	*	97.70 Exempt	97.70
Modify occupancy permit for temporary additional use of building	*	97.70 Exempt	97.70
Replacement occupancy permit - existing building	*	97.70 Exempt	97.70
Replacement occupancy permit - permanent change of a buildings classification or use	*	97.70 Exempt	97.70
Temporary occupancy permit - incomplete building	*	97.70 Exempt	97.70
Occupancy permit - building with unauthorised work	*	0.18% value of works - minimum fee \$97.70 GST Exempt	0.18% - min. \$97.70
Occupancy permit - extend effective time	*	97.70 Exempt	97.70

Retrospective Approvals

Class 1 or Class 10 building - unauthorised work	*	0.38% value of works - minimum fee \$97.70 GST Exempt	0.38% - min. \$97.70
Strata Unit (per unit with 10 unit minimum)	*	\$10.80 for each strata unit - minimum fee of \$107.70 GST Exempt	\$10.80 min. \$107.70

Demolition Approval (Planning approval required; refer to 'Town Planning and Regional Development' section for appropriate charges)

Class 1 or Class 10 building	*	97.70 Exempt	97.70
Class 2 to Class 9 building - per storey	*	97.70 Exempt	97.70
Demolition approval - extend effective time	*	97.70 Exempt	97.70

BCITF Levy Fees

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

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	2018-19	2018-19	2018-19	2017-18
	Excl. GST	GST	Total Fee	Last Year
	\$	\$	\$	\$

ECONOMIC SERVICES - BUILDING CONTROL - CONTINUED

BSL Levy Fees

Building permit for \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
Building Permit over \$45,000 work value	*		0.137% of work value		0.137%
Demolition permit for \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
Demolition permit over \$45,000 work value	*		0.137% of work value		0.137%
Occupancy permit for \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
Occupancy permit over \$45,000 work value	*		0.274% of work value		0.274%
Building Approval Certificate for \$45,000 work value or less	*	123.30	Exempt	123.30	123.30
Building Approval Certificate over \$45,000 work value	*		0.274% of work value		0.274%
Unauthorised building work \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
Unauthorised building work over \$45,000 work value	*		0.274% of work value		0.274%

Certificate of Design Compliance

Class 2 or Class 9 where the value of works is less than \$150,000	*	270.00	Exempt	270.00	270.00
Class 2 or Class 9 where the value of works is between \$150,000 and \$500,000	*		\$270 + 0.15% for every \$1 in excess of \$150,000		\$270 + 0.15%
Class 2 or Class 9 where the value of works is between \$500,001 and \$1,000,000	*		\$795 + 0.12% for every \$1 in excess of \$500,000		\$795 + 0.12%
Class 2 or Class 9 where the value of works is greater than \$1,000,000	*		\$1,395 + 0.1% for every \$1 in excess of \$1,000,000		\$1,395 + 0.1%

Other Fees

Local Government approval of battery powered smoke alarms	*	179.40	Exempt	179.40	179.40
Amended Building Plans (per amendment)		97.70	Exempt	97.70	97.70
Rodent bait inspection (pre-demolition)		70.00	Exempt	70.00	70.00
Replacement Building Permit for an existing building		97.70	Exempt	97.70	97.70
Transfer of Building Licence to another builder		97.70	Exempt	97.70	97.70
Application to deposit materials on verge (plus m ² cost)		95.00	Exempt	95.00	90.00
Deposit materials on verge (per m ² per month)		1.00	Exempt	1.00	1.00

Signs and Hoardings (Planning and Building approval required; refer to individual section for appropriate charges)

Sign Licence Application		96.00	Exempt	96.00	96.00
Unauthorised signs (upon conviction; not to exceed)		200.00	Exempt	200.00	200.00
Daily penalty for breach (not to exceed)		50.00	Exempt	50.00	50.00
Impounded signs		100.00	Exempt	100.00	100.00

Private Swimming Pool (Planning and Building approval required; refer to individual section for appropriate charges)

Per inspection, carried out at least every 4 years, as per Building Regulations 2012 Part 8 Division 2 Regulation 53 (2)		14.25	Exempt	14.25	14.25
Non-scheduled compliance inspection		57.00	Exempt	57.00	57.00
Initial Inspection/Start-up		60.00	Exempt	60.00	60.00
Follow up Inspection		60.00	Exempt	60.00	60.00

TOWN OF COTTESLOE - SCHEDULE OF FEES AND CHARGES 2018 - 2019

Statutory	Excl. GST	GST	Total Fee	Last Year
2018-19	2018-19	2018-19	2018-19	2017-18
\$	\$	\$	\$	\$

ECONOMIC SERVICES - BUILDING CONTROL - CONTINUED

Plan Search

* Refer to Community Amenities - Town Planning and Regional Development 'Plan Search'

Infrastructure Bond (cost to be decided at the discretion of the officer; refundable when bond refund request submitted subject to inspection)

Class 10 Building				
Class 2-9 Building	1,000.00	Exempt	1,000.00	1,000.00
Class 1 Building (Residential Building)	1,500.00	Exempt	1,500.00	1,500.00
Swimming Pool	1,500.00	Exempt	1,500.00	1,500.00
Demolition	1,500.00	Exempt	1,500.00	1,500.00
Pre and Post Inspection (\$140 each)	1,500.00	Exempt	1,500.00	1,500.00
	280.00	Exempt	280.00	

OTHER PROPERTY & SERVICES - PRIVATE WORKS

ENGINEERING SERVICES

Engineering Services may incur fees for Officer time (listed under Governance - General 'Officer time')

Assessment of Management Plans

Traffic Management Plans - Fee per hour

	127.27	12.73	140.00
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Driveway Entrances (Crossovers)

Council does not install driveway crossovers, but will provide a contribution to the landowner for the first crossover to a property, once a driveway crossover has been constructed to Council standards, per Crossover Construction Policy.

	300.00	Exempt	300.00
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When road frontages, streets or footpaths are being rebuilt or asphalt resurfaced, Council will provide a contribution towards old crossovers being resurfaced, per Crossover Construction Policy.

	200.00	Exempt	200.00
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Private Works

All Private Works (including reinstatements)

		Actual Cost: GST Inclusive	Actual Cost
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Memorial Plaques

		Actual Cost: GST Inclusive	Actual Cost
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Street Trees

Remove Street Tree (per tree)

New Street Tree (per tree; subject to planning approval)

Stump Grind (per tree)

	550.00	Exempt	550.00
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		Actual Cost: GST Inclusive	Actual Cost
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		Actual Cost: GST Inclusive	Actual Cost
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