

TOWN OF COTTESLOE



2016 – 2017

Budget

TOWN OF COTTESLOE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 35
Supplementary Information	36
- Capital Works Program	36 to 40
- Donations	42
- Revenue and Expenditure by Program	43 to 83
- Fees and Charges	84 to 105

TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	9,484,562	9,250,000	9,164,072
Operating Grants, Subsidies and Contributions		316,560	167,277	312,230
Fees and Charges	11	1,668,010	2,171,691	1,707,488
Interest Earnings	2(a)	386,859	450,650	412,108
Other Revenue		189,279	338,458	214,432
		<u>12,045,270</u>	<u>12,378,076</u>	<u>11,810,330</u>
Expenses				
Employee Costs		(3,806,868)	(3,467,631)	(3,421,531)
Materials and Contracts		(4,843,306)	(4,378,035)	(4,739,275)
Utility Charges		(311,686)	(314,370)	(330,822)
Depreciation on Non-Current Assets	2(a)	(2,552,942)	(2,538,339)	(2,459,706)
Interest Expenses	2(a)	(305,815)	(320,800)	(323,854)
Insurance Expenses		(176,200)	(170,200)	(183,210)
Other Expenditure		(977,210)	(1,139,512)	(920,725)
		<u>(12,974,027)</u>	<u>(12,328,887)</u>	<u>(12,379,123)</u>
		(928,757)	49,189	(568,793)
Non-Operating Grants, Subsidies and Contributions				
		0	600,000	10,000
Profit on Asset Disposals	4	0	28,803	0
Loss on Asset Disposals	4	0	(479)	0
		<u>0</u>	<u>(479)</u>	<u>0</u>
NET RESULT		(928,757)	677,513	(558,793)
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>(928,757)</u>	<u>677,513</u>	<u>(558,793)</u>

Notes:

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

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

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

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

TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		59,845	71,450	76,253
General Purpose Funding		10,192,631	9,873,727	9,899,790
Law, Order, Public Safety		20,200	35,000	19,000
Health		85,400	83,250	84,560
Education and Welfare		27,996	35,248	36,945
Community Amenities		549,550	709,800	545,420
Recreation and Culture		286,589	299,292	279,883
Transport		710,800	1,157,895	705,370
Economic Services		111,359	111,993	160,759
Other Property and Services		900	900	2,350
		<u>12,045,270</u>	<u>12,378,555</u>	<u>11,810,330</u>
Expenses Excluding				
Finance Costs (Refer Notes 1,2 & 14)				
Governance		(874,051)	(734,485)	(842,702)
General Purpose Funding		(259,948)	(256,036)	(268,367)
Law, Order, Public Safety		(309,219)	(302,388)	(309,760)
Health		(230,627)	(216,229)	(246,873)
Education and Welfare		(367,290)	(325,506)	(387,177)
Housing		0	0	0
Community Amenities		(3,477,883)	(3,193,413)	(3,443,955)
Recreation & Culture		(3,604,042)	(3,345,941)	(3,159,696)
Transport		(3,160,535)	(3,307,683)	(3,011,266)
Economic Services		(384,617)	(349,829)	(390,269)
Other Property and Services		0	22,944	4,797
		<u>(12,668,212)</u>	<u>(12,008,566)</u>	<u>(12,055,269)</u>
Finance Costs (Refer Notes 2 & 5)				
Governance		(100)	(100)	(100)
Recreation & Culture		(305,715)	(320,700)	(323,754)
		<u>(305,815)</u>	<u>(320,800)</u>	<u>(323,854)</u>
Non-operating Grants, Subsidies and Contributions				
Recreation & Culture		0	600,000	0
Transport		0	0	10,000
		<u>0</u>	<u>600,000</u>	<u>10,000</u>
Profit/(Loss) On				
Disposal Of Assets (Refer Note 4)				
Governance		0	7,211	0
Recreation & Culture		0	10,007	0
Transport		0	11,106	0
		<u>0</u>	<u>28,324</u>	<u>0</u>
NET RESULT		(928,757)	677,513	(558,793)
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>(928,757)</u>	<u>677,513</u>	<u>(558,793)</u>

Notes:

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

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

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

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

TOWN OF COTTESLOE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		9,484,562	9,250,000	9,164,072
Operating Grants, Subsidies and Contributions		316,560	206,277	312,230
Fees and Charges		1,668,010	2,171,691	1,707,488
Service Charges		0	0	0
Interest Earnings		386,859	450,650	412,108
Goods and Services Tax		670,000	650,000	0
Other Revenue		189,279	299,243	214,432
		<u>12,715,270</u>	<u>13,027,861</u>	<u>11,810,330</u>
Payments				
Employee Costs		(3,806,868)	(3,467,631)	(3,421,531)
Materials and Contracts		(4,919,689)	(4,494,843)	(4,719,275)
Utility Charges		(311,686)	(314,370)	(330,822)
Interest Expenses		(305,815)	(320,800)	(323,854)
Insurance Expenses		(176,200)	(170,200)	(183,210)
Goods and Services Tax		(670,000)	(670,000)	0
Other Expenditure		(977,210)	(1,139,297)	(922,450)
		<u>(11,167,468)</u>	<u>(10,577,141)</u>	<u>(9,901,142)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,547,802</u>	<u>2,450,720</u>	<u>1,909,188</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	(1,633,490)	(862,460)	(2,277,100)
Payments for Construction of Infrastructure	3	(2,755,326)	(1,187,314)	(2,653,900)
Advances to Community Groups		0	(320,000)	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		0	600,000	10,000
Proceeds from Sale of Property Plant & Equipment	4	164,450	133,446	103,150
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(4,224,366)</u>	<u>(1,636,328)</u>	<u>(4,817,850)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(424,626)	(374,013)	(374,013)
Proceeds from Self Supporting Loans		53,387	23,730	22,730
Proceeds from New Debentures	5	0	320,000	0
Net Cash Provided By (Used In) Financing Activities		<u>(371,239)</u>	<u>(30,283)</u>	<u>(351,283)</u>
Net Increase (Decrease) in Cash Held		(3,047,803)	784,109	(3,259,945)
Cash at Beginning of Year		12,104,667	11,320,558	10,382,950
Cash and Cash Equivalents at the End of the Year	15(a)	<u>9,056,864</u>	<u>12,104,667</u>	<u>7,123,005</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 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue	1,2			
Governance		59,845	78,661	76,253
General Purpose Funding		708,069	623,727	735,718
Law, Order, Public Safety		20,200	35,000	19,000
Health		85,400	83,250	84,560
Education and Welfare		27,996	35,248	36,945
Community Amenities		549,550	709,800	545,420
Recreation and Culture		286,589	909,299	279,883
Transport		710,800	1,169,001	715,370
Economic Services		111,359	111,993	160,759
Other Property and Services		900	900	2,350
		<u>2,560,708</u>	<u>3,756,879</u>	<u>2,656,258</u>
Expenses	1,2			
Governance		(874,151)	(734,585)	(842,802)
General Purpose Funding		(259,948)	(256,036)	(268,367)
Law, Order, Public Safety		(309,219)	(302,388)	(309,760)
Health		(230,627)	(216,229)	(246,873)
Education and Welfare		(367,290)	(325,506)	(387,177)
Community Amenities		(3,477,883)	(3,193,413)	(3,443,955)
Recreation & Culture		(3,909,757)	(3,666,641)	(3,483,451)
Transport		(3,160,535)	(3,307,683)	(3,011,266)
Economic Services		(384,617)	(349,829)	(390,269)
Other Property and Services		0	22,944	4,797
		<u>(12,974,027)</u>	<u>(12,329,366)</u>	<u>(12,379,123)</u>
Net Operating Result Excluding Rates		(10,413,319)	(8,572,487)	(9,722,865)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	0	(28,324)	0
Depreciation on Assets	2(a)	2,552,942	2,538,339	2,459,706
Capital Expenditure and Revenue				
Additions - Furniture and Equipment	3	(453,500)	(110,900)	(115,900)
Land Held for Resale	3	0	0	0
Additions - Land and Buildings	3	(768,590)	(428,560)	(1,839,450)
Additions - Plant and Equipment	3	(411,400)	(323,000)	(321,750)
Additions - Roads	3	(337,676)	(239,246)	(346,500)
Additions - Carparks	3	(106,500)	(32,759)	(198,850)
Additions - Footpaths	3	(246,520)	(168,817)	(170,750)
Additions - Drainage	3	(28,400)	(20,000)	(22,800)
Additions - Parks and Reserves	3	(478,860)	(207,468)	(580,500)
Additions - Miscellaneous	3	(984,270)	(95,416)	(683,450)
Additions - Street Furniture	3	(399,600)	(204,107)	(514,850)
Additions - Rights of Way	3	(137,800)	(162,357)	(107,700)
Additions - Irrigation	3	(35,700)	(28,500)	(28,500)
Proceeds from Disposal of Assets	4	164,450	133,446	103,150
Repayment of Debentures	5	(424,626)	(374,013)	(374,013)
Proceeds from New Debentures	5	0	320,000	0
Advances to Community Groups	5	0	(320,000)	0
Self-Supporting Loan Principal Income		53,387	23,730	23,730
Transfers to Reserves (Restricted Assets)	6	(310,326)	(1,543,807)	(238,231)
Transfers from Reserves (Restricted Assets)	6	2,361,656	551,190	3,229,264
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	920,090	963,146	286,187
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	920,090	0
Amount Required to be Raised from General Rate	8	<u>(9,484,562)</u>	<u>(9,250,000)</u>	<u>(9,164,072)</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017

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) 2015/16 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017

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 2017

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 2017

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 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

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

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

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

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

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

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 2017

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 2017

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 2017

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 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

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

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

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations 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 2017

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 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	19,000	19,000	22,000
Other Services	11,790	24,000	31,350
Depreciation			
By Program			
General Purpose Funding	0	0	0
Governance	119,458	119,458	160,059
Law, Order, Public Safety	4,406	4,406	10,291
Health	2,372	2,372	2,372
Education and Welfare	114,352	114,348	116,644
Community Amenities	42,756	43,450	100,162
Recreation and Culture	898,292	862,874	786,387
Transport	1,337,556	1,357,126	1,251,086
Economic Services	6,528	7,083	7,083
Other Property and Services	27,222	27,222	25,622
	<u>2,552,942</u>	<u>2,538,339</u>	<u>2,459,706</u>
By Class			
Land and Buildings	787,376	752,782	744,938
Furniture and Equipment	104,726	104,830	142,082
Plant and Equipment	197,566	191,215	390,618
Infrastructure	1,463,274	1,489,512	1,182,068
	<u>2,552,942</u>	<u>2,538,339</u>	<u>2,459,706</u>
Interest Expenses (Finance Costs)			
- Overdraft Interest	100	0	300
- Debentures (<i>refer note 5(a)</i>)	305,715	320,800	323,854
	<u>305,815</u>	<u>320,800</u>	<u>324,154</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	200,959	290,000	224,218
- Other Funds	111,500	84,950	115,000
Other Interest Revenue (<i>refer note 13</i>)	74,400	75,700	72,890
	<u>386,859</u>	<u>450,650</u>	<u>412,108</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

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 2017**

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 2017

3. ACQUISITION OF ASSETS	2016/17 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture and Office Equipment	453,500
Plant and Equipment	105,500
Welfare	
Plant and Equipment	10,600
Land and Buildings	186,960
Community Amenities	
Infrastructure	349,600
Recreation and Culture	
Plant and Equipment	113,300
Land and Buildings	581,630
Infrastructure	1,121,930
Transport	
Plant and Equipment	182,000
Infrastructure	906,896
Other Property and Services	
Infrastructure	376,900
	4,388,816
<u>By Class</u>	
Additions - Furniture and Equipment	453,500
Land Held for Resale	0
Additions - Land and Buildings	768,590
Additions - Plant and Equipment	411,400
Additions - Roads	337,676
Additions - Carparks	106,500
Additions - Footpaths	246,520
Additions - Drainage	28,400
Additions - Parks and Reserves	478,860
Additions - Miscellaneous	984,270
Additions - Street Furniture	399,600
Additions - Rights of Way	137,800
Additions - Irrigation	35,700
	4,388,816

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 2017

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)
	2016/17 BUDGET	2016/17 BUDGET	2016/17 BUDGET
	\$	\$	\$
Governance			
Plant and Equipment	18,000	18,000	0
Community Amenities			
Plant and Equipment	36,000	36,000	0
Recreation and Culture			
Plant and Equipment	27,000	27,000	0
Transport			
Plant and Equipment	22,000	22,000	0
Other Property and Services			
Plant and Equipment	61,450	61,450	0
	164,450	164,450	0

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2016/17 BUDGET	2016/17 BUDGET	2016/17 BUDGET
	\$	\$	\$
Plant and Equipment	164,450	164,450	0
	164,450	164,450	0

<u>Summary</u>	2016/17 BUDGET
	\$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	<u>0</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017

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-16	New Loans	Principal Repayments		Principal Outstanding		Interest & Fee Repayments	
			2016/17 Budget	2015/16 Actual	2016/17 Budget	2015/16 Actual	2016/17 Budget	2015/16 Actual
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 105 - Community Organisation*	256,619	0	25,228	23,014	231,391	256,619	14,100	16,314
Loan 106 - Civic Centre Extension	740,674	0	180,130	171,033	560,544	740,674	27,573	36,670
Loan 107 - Joint Library Project	4,150,077	0	191,109	179,250	3,958,968	4,150,077	255,440	267,816
Loan 108 - Community Organisation*	320,000	0	28,159	0	291,841	320,000	8,602	215
	5,467,370	0	424,626	373,297	5,042,744	5,467,370	305,715	321,015

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 2017

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

Council is not budgeting to take out any new loans in 2016/17.

(c) Unspent Debentures

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

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$250,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2016/17.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	184,944	180,021	179,014
Amount Set Aside / Transfer to Reserve	5,086	4,923	4,923
Amount Used / Transfer from Reserve	0	0	0
	<u>190,030</u>	<u>184,944</u>	<u>183,937</u>
(b) Area Improvement Reserve			
Opening Balance	34	34	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	(34)	0	0
	<u>0</u>	<u>34</u>	<u>0</u>
(c) Civic Centre Improvements Reserve			
Opening Balance	279,448	81,034	80,550
Amount Set Aside / Transfer to Reserve	57,254	198,414	2,215
Amount Used / Transfer from Reserve	0	0	0
	<u>336,702</u>	<u>279,448</u>	<u>82,765</u>
(d) Waste Management Reserve			
Opening Balance	278,608	0	10,053
Amount Set Aside / Transfer to Reserve	62,064	278,608	2,627
Amount Used / Transfer from Reserve	0	0	0
	<u>340,672</u>	<u>278,608</u>	<u>12,680</u>
(e) Parking Reserve			
Opening Balance	10,713	10,298	15,105
Amount Set Aside / Transfer to Reserve	295	415	415
Amount Used / Transfer from Reserve	0	0	0
	<u>11,008</u>	<u>10,713</u>	<u>15,520</u>
(f) Property Reserve			
Opening Balance	399,891	389,313	384,641
Amount Set Aside / Transfer to Reserve	10,997	10,578	10,578
Amount Used / Transfer from Reserve	0	0	0
	<u>410,888</u>	<u>399,891</u>	<u>395,219</u>
(g) Infrastructure Reserve			
Opening Balance	282,398	371,930	380,671
Amount Set Aside / Transfer to Reserve	7,766	10,468	10,468
Amount Used / Transfer from Reserve	0	(100,000)	(100,000)
	<u>290,164</u>	<u>282,398</u>	<u>291,139</u>
(h) Legal Reserve			
Opening Balance	154,104	67,264	66,911
Amount Set Aside / Transfer to Reserve	4,238	86,840	1,840
Amount Used / Transfer from Reserve	0	0	0
	<u>158,342</u>	<u>154,104</u>	<u>68,751</u>
Total Reserves C/Fwd	<u>1,737,806</u>	<u>1,590,140</u>	<u>1,050,011</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>1,737,806</u>	<u>1,590,140</u>	<u>1,050,011</u>
(i) Unspent grants / funds reserve			
Opening Balance	265	265	0
Amount Set Aside / Transfer to Reserve	7	0	0
Amount Used / Transfer from Reserve	<u>(272)</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>265</u>	<u>0</u>
(j) Parking Facilities Reserve			
Opening Balance	158,657	154,396	154,932
Amount Set Aside / Transfer to Reserve	4,363	4,261	4,261
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>163,020</u>	<u>158,657</u>	<u>159,193</u>
(k) Sustainability Reserve			
Opening Balance	113,248	28,479	27,974
Amount Set Aside / Transfer to Reserve	804	84,769	769
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>114,052</u>	<u>113,248</u>	<u>28,743</u>
(l) Depot Funds Reserve			
Opening Balance	8,181,637	8,378,296	8,411,441
Amount Set Aside / Transfer to Reserve	140,677	254,531	192,762
Amount Used / Transfer from Reserve	<u>(2,361,350)</u>	<u>(451,190)</u>	<u>(3,129,264)</u>
	<u>5,960,964</u>	<u>8,181,637</u>	<u>5,474,939</u>
(m) Right of Way Reserve			
Opening Balance	10,000	0	0
Amount Set Aside / Transfer to Reserve	275	10,000	10,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>10,275</u>	<u>10,000</u>	<u>10,000</u>
(n) Public Open Space Reserve			
Opening Balance	600,000	0	0
Amount Set Aside / Transfer to Reserve	16,500	600,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>616,500</u>	<u>600,000</u>	<u>0</u>
Total Reserves	<u><u>8,602,617</u></u>	<u><u>10,653,947</u></u>	<u><u>6,722,886</u></u>

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
6. RESERVES (Continued)			
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	5,086	4,923	4,923
Area Improvement Reserve	0	0	0
Civic Centre Improvements Reserve	57,254	198,414	2,215
Waste Management Reserve	62,064	278,608	2,627
Parking Reserve	295	415	415
Property Reserve	10,997	10,578	10,578
Infrastructure Reserve	7,766	10,468	10,468
Legal Reserve	4,238	86,840	1,840
Unspent grants / funds reserve	7	0	0
Parking Facilities Reserve	4,363	4,261	4,261
Sustainability Reserve	804	84,769	769
Depot Funds Reserve	140,677	254,531	192,762
Right of Way Reserve	275	10,000	10,000
Public Open Space Reserve	16,500	600,000	0
	310,326	1,543,807	240,858
Transfers from Reserves			
Area Improvement Reserve	(34)	0	0
Civic Centre Improvements Reserve	0	0	0
Waste Management Reserve	0	0	0
Property Reserve	0	0	0
Infrastructure Reserve	0	(100,000)	(100,000)
Legal Reserve	0	0	0
Unspent grants / funds reserve	(272)	0	0
Parking Facilities Reserve	0	0	0
Sustainability Reserve	0	0	0
Depot Funds Reserve	(2,361,350)	(451,190)	(3,129,264)
Right of Way Reserve	0	0	0
Public Open Space Reserve	0	0	0
	(2,361,656)	(551,190)	(3,229,264)
Total Transfer to/(from) Reserves	(2,051,330)	992,617	(2,988,406)

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

6. RESERVES (Continued)

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.

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 Cotterloe

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

	Note	2016/17 Budget \$	2015/16 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position		<u>0</u>	<u>920,090</u>
<u>Comprises:</u>			
Cash - Unrestricted		454,247	1,450,720
Cash - Restricted		8,602,617	10,653,947
Rates - Current		55,000	50,000
Account Receivable		460,000	450,000
Less Provision for Doubtful Debts		(200,000)	(194,000)
Accrued Income		50,000	48,000
Prepayments		0	0
GST Receivable		0	0
Loans - Clubs		21,933	23,730
Other Tax Debtors		0	0
Inventories			
- History Books		41,000	41,000
Less:			
Sundry Creditors		(288,741)	(341,313)
Accrued Expenses		(571,506)	(584,317)
Current Employee Benefits Provision		(730,000)	(740,000)
Loans		(393,312)	(374,013)
Net Current Assets		<u>7,501,238</u>	<u>10,483,754</u>
Less:			
Reserves - Restricted Cash		(8,602,617)	(10,653,947)
Land Held for Resale		0	0
Loans - Clubs		(21,933)	(23,730)
Add:			
Loans		393,312	374,013
Current Employee Benefits Provision		730,000	740,000
Surplus/(Deficit)		<u>0</u>	<u>920,090</u>

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential General Rate/General Rate								
GRV - Residential Improved (RI)	0.055100	3,052	136,569,510	7,524,744	-	-	7,524,744	7,344,034
GRV - Residential Vacant (RV)	0.055100	85	4,480,470	246,874	-	-	246,874	256,847
GRV - Commercial Improved (CI)	0.055100	67	8,754,470	482,371	-	-	482,371	471,711
GRV - Industrial	0.055100	1	34,500	1,901	-	-	1,901	1,861
GRV - Commercial Town (CT)	0.063900	133	11,794,360	753,660	-	-	753,660	734,127
Sub-Totals		3,338	161,633,310	9,009,550	-	-	9,009,550	8,808,580
Minimum Payment	Minimum \$							
GRV - Residential Improved	1069	428	6,687,410	457,532	-	-	457,532	427,662
GRV - Residential Vacant	1069	5	52,690	5,345	-	-	5,345	2,413
GRV - Commercial Improved	1069	9	135,050	9,621	-	-	9,621	9,297
GRV - Commercial Town	1069	6	87,020	6,414	-	-	6,414	6,198
Sub-Totals		448	6,962,170	478,912	-	-	478,912	445,570
Sub Total							9,488,462	9,254,150
Discounts (Note 12)							(3,900)	(4,150)
Total Amount Raised from General Rate							9,484,562	9,250,000
Specified Area Rates (Note 9)							-	-
Total Rates							9,484,562	9,250,000

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 2016/17 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 2017**

**8(a). RATING INFORMATION - 2016/17 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)	0.0551	\$ 1,069.00	0.0551	\$ 1,069.00
Differential Rate - Town Centre Commercial (GRV)	0.0639	\$ 1,069.00	0.0639	\$ 1,069.00

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

9. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

There are no specified area rates included in the 2016/2017 budget.

10. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

There are no service charges included in the 2016/2017 budget.

11. FEES AND CHARGES

	2016/17 Budget \$	2015/16 Actual \$
General Purpose Funding	40,750	40,850
Law, Order, Public Safety	10,300	23,600
Health	73,900	75,250
Education and Welfare	22,248	22,248
Community Amenities	507,350	560,000
Recreation & Culture	254,462	247,050
Transport	660,000	1,092,000
Economic Services	99,000	110,693
	<u>1,668,010</u>	<u>2,171,691</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2016/17 FINANCIAL YEAR**

Incentive

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

Incentive Arrangements

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

Amount of Discount

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

Waiving of Fees

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

Value of Fees Waived

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

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

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

Charge for late payment of rates

That a penalty interest rate of 11% per annum be applied to rates levied in the 2016/2017 financial year which remain unpaid after they become due and payable and where no election has been made.

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

Charge for Late Payment other than Rates

A penalty interest rate of 11% will apply to any late payment other than a payment for rates. The interest rate will be applied to any amount owing for 35 days or more, from the date of issue of the invoice.

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

Instalment Option Due Dates and Charges

Instalment Due Dates : Instalments are due on the following dates

Instalment	Due Date
1st	31-August-2016
2nd	02-November-2016
3rd	11-January-2017
4th	15-March-2017

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 \$16,000

Instalment Interest

Instalment interest will apply at the rate of 5.5%

Instalment interest is estimated to raise revenue of \$36,000

14. ELECTED MEMBERS REMUNERATION

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

	2016/17 Budget \$	2015/16 Actual \$
Meeting Fees	148,000	148,000
Mayor's Allowance	27,500	27,500
Deputy Mayor's Allowance	6,875	6,875
Telecommunications Allowance	18,000	18,000
	200,375	200,375

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017

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:

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - Unrestricted	454,247	1,450,720	412,799
Cash - Restricted	8,602,617	10,653,947	6,710,206
	<u>9,056,864</u>	<u>12,104,667</u>	<u>7,123,005</u>

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

Leave Reserve	190,030	184,944	183,937
Area Improvement Reserve	0	34	0
Civic Centre Improvements Reserve	336,702	279,448	82,765
Waste Management Reserve	340,672	278,608	0
Parking Reserve	11,008	10,713	15,520
Property Reserve	410,888	399,891	395,219
Infrastructure Reserve	290,164	282,398	291,139
Legal Reserve	158,342	154,104	68,751
Unspent grants / funds reserve	0	265	0
Parking Facilities Reserve	163,020	158,657	159,193
Sustainability Reserve	114,052	113,248	28,743
Depot Funds Reserve	5,960,964	8,181,637	5,474,939
Right of Way Reserve	10,275	10,000	10,000
Public Open Space Reserve	616,500	600,000	0
	<u>8,602,617</u>	<u>10,653,947</u>	<u>6,710,206</u>

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

Net Result	(928,757)	677,513	(558,793)
Depreciation	2,552,942	2,538,339	2,459,706
(Profit)/Loss on Sale of Asset	0	(28,324)	0
Increase/(Decrease) in Payables	(76,383)	(136,808)	8,275
Grants/Contributions for the Development of Assets	0	(600,000)	0
Net Cash from Operating Activities	<u>1,547,802</u>	<u>2,450,720</u>	<u>1,909,188</u>

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

Bank Overdraft limit	250,000	250,000	25,000
Bank Overdraft at Balance Date			
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	0	0	(2,000)
Total Amount of Credit Unused	<u>255,000</u>	<u>255,000</u>	<u>28,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>5,042,744</u>	<u>5,467,370</u>	<u>5,147,370</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

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-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
BCITF Levy	0	90,000	(90,000)	0
Building Services Levy	2,541	50,000	(50,000)	2,541
Infrastructure Deposits	659,729	430,000	(380,000)	709,729
Right of Way	62,942	5,000	(5,000)	62,942
Miscellaneous	96,511	40,000	(30,000)	106,511
	<u>821,723</u>	<u>615,000</u>	<u>(555,000)</u>	<u>881,723</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2016/17.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2017

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
5.5060.2	Carpark Construction - New/Upgrade Wind and Kite Surfing Car Park Facility				70,000	70,000				70,000		70,000
	Carpark Construction - Renewal											
6.1060.2	Side Road Carpark - Eric Street IGA				25,000	25,000				25,000		25,000
6.1060.2	Side Road Carpark - Eric Street Opposite Ocean Beach Hotel				11,500	11,500				11,500		11,500
	Drainage Construction - Renewal											
11.9000.2	Various				28,400	28,400				28,400		28,400
	Footpath Construction - New/Upgrade											
6.1012.2	Avonmore Terrace (Between Beach St and Gibney St)				8,950	8,950				8,950	8,950	-
6.9000.5	Bike Plan Works				110,100	110,100				110,100	110,100	-
6.1034.2	Burt Street (Between Railway St and Dalgety St)				9,500	9,500				9,500	9,500	-
6.1046.2	Congdon Street (Between Grant St and Alexandra Ave)				8,000	8,000				8,000	8,000	-
6.1046.2	Congdon Street (Between Grant St and Stirling Hwy)				8,950	8,950				8,950	8,950	-
6.1048.2	Curtin Avenue (Between Police Stn and Jarrad St)				5,000	5,000				5,000	5,000	-
6.1050.2	Dalgety Street (Between Albion St and Burt St)				7,500	7,500				7,500	7,500	-
6.1092.2	Hawkstone St (Between Broome St and Chamberlain St)				4,550	4,550				4,550	4,550	-
6.1126.2	Marine Parade (Between Deane St and Pearse St)				10,960	10,960				10,960	10,960	-
6.1126.2	Marine Parade (Between Jarrad St and Forrest St)				32,500	32,500				32,500	32,500	-
6.1128.2	Marmion Street (Between Eric St and Grant St)				9,050	9,050				9,050	9,050	-

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2017

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Footpath Construction - New/Upgrade (Continued)											
6.1140.2	North Street (From Griver St to Elizabeth St)				10,960	10,960				10,960	10,960	-
6.9000.2	Various				10,500	10,500				10,500	10,500	-
6.4121.2	Cottesloe Train Station to Curtin Ave (South Path)				10,000	10,000				10,000	10,000	-
	Irrigation Construction - Renewal											
20.9000.2	Various				35,700	35,700				35,700		35,700
	Right of Way Construction - New/Upgrade											
24.2060.2	ROW 12 (From Birbeck Ave to Existing Seal)				29,850	29,850				29,850		29,850
24.2090.2	ROW 18 (Complete Between Existing Sealed Sections - Near Hawkstone St)				22,350	22,350				22,350		22,350
24.2156.2	ROW 31A (Construct Gaps From John St)				32,900	32,900				32,900		32,900
	Right of Way Construction - Renewal											
25.2090.2	ROW 18 (From Eric St to End of Seal -North St)				20,900	20,900				20,900		20,900
25.2310.2	ROW 62 (From Marine Pde to Avonmore Tce)				18,900	18,900				18,900		18,900
25.2300.2	ROW 60 - Fig Tree Lane (From Broome St to Avonmore Tce - Part Length)				12,900	12,900				12,900		12,900

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2017

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Parks & Reserves Construction - New/Upgrade											
29.6080.2	Foreshore Plan				358,650	358,650				358,650	358,650	-
29.9000.2	Disability Playground Equipment				15,000	15,000				15,000		15,000
	Parks & Reserves Construction - Renewal											
30.9000.2	Replace Older Equipment - Civic Centre Playground				32,250	32,250				32,250		32,250
30.9000.5	Natural Area Management - Various (Combined Budget)				72,960	72,960				72,960		72,960
	Property Construction - New/Upgrade											
33.4052.2	Lesser Hall	498,100				498,100				498,100	498,100	-
	Property Construction - Renewal											
35.6030.2	Civic Centre - Grounds	186,960				186,960				186,960		186,960
35.4065.2	Civic Centre - RSL Memorial Hall	83,530				83,530				83,530		83,530
	Road Construction - New Upgrade											
39.1082.2	Grant/Congdon Intersection				28,644	28,644				28,644		28,644
	Road Construction - Renewal											
40.1010.2	Athelstan Street (From Marmion to Cul-De-Sac)				38,460	38,460				38,460		38,460
40.1012.2	Avonmore Terrace (From Salvado St to Pearse St)				50,000	50,000				50,000		50,000
40.1037.2	Charles Street service road (From Charles St o Marmion St)				20,975	20,975				20,975		20,975
40.1038.2	Charles Street (From Eric St to Athelstan St)				33,470	33,470				33,470		33,470
40.1088.2	Haining Avenue (From Athelstan St to Charles St)				55,000	55,000				55,000		55,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2017

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Road Construction - Renewal (Continued)											
40.1094.2	Henry Street (From Napier St to Athelstan St)				42,300	42,300				42,300		42,300
40.9000.2	Replace Kerb				24,430	24,430				24,430		24,430
40.1068.2	Asphalt Works - Depot Facility				27,000	27,000				27,000		27,000
40.1180.2	Safety Related Road Modification (Sydney Street Island)				17,397	17,397				17,397	306	17,091
	Streetscape Infrastructure - Renewal											
42.8999.2	Town Centre Improvements				349,600	349,600				349,600	349,600	-
42.1138.2	Street Trees Planting - Napoleon Street				50,000	50,000				50,000	50,000	-
	Miscellaneous Infrastructure - New											
43.9000.2	Sculpture				142,790	142,790				142,790		142,790
	Miscellaneous Infrastructure - Upgrade											
44.4125.2	Depot Upgrades				146,900	146,900				146,900	146,900	-
44.4131.2	Upgrade Beach Access Paths - Various				230,000	230,000				230,000	230,000	-
	Miscellaneous Infrastructure - Renewal											
45.4132.2	Retaining Walls at Foreshore				327,580	327,580				327,580	327,580	-
45.6140.2	Pylon Restoration				127,000	127,000				127,000	127,000	-
45.1138.2	Communications Infrastructure (Smart Parking)				10,000	10,000				10,000		10,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2017

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Plant, Machinery & Equipment - New/Upgrade									-		
47.9000.2.57	Disability Equipment			10,600		10,600				10,600		10,600
47.9000.2.57	Upgrade Speed Advisory Trailer			5,000		5,000				5,000		5,000
	Plant, Machinery & Equipment - Renewal											
47.9000.2.57	Passenger Vehicles			105,500		105,500	54,000			51,500		51,500
47.9000.2.57	Utility Vehicles			177,000		177,000	78,000			99,000		99,000
47.9000.2.57	Minor Plant			113,300		113,300	32,450			80,850		80,850
	Furniture & Equipment - New/Upgrade											
48.9000.2.50	Software Upgrades - Website		100,000			100,000				100,000		100,000
48.9000.2.50	Software Upgrades - Microsoft Office		6,000			6,000				6,000		6,000
48.9000.2.50	CRM Software		230,000			230,000				230,000		230,000
48.9000.2.50	CCTV		95,000			95,000				95,000		95,000
	Furniture & Equipment - Renewal											
49.9000.2.57	Mobile Device Replacement		9,500			9,500				9,500		9,500
49.9000.2.50	Hardware Replacement		13,000			13,000				13,000		13,000
	Totals	768,590	453,500	411,400	2,755,326	4,388,816	164,450	0	0	4,224,366	2,334,656	1,889,710

TOWN OF COTTESLOE

DONATIONS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2016

Application	Organisation	Funding Requested	Summary	Recommendation
1	Shenton Christian YouthCare Cour	\$ 2,500.00	Contribution to assist annual Chaplaincy program at Shenton College, and some of its feeder primary schools: Mt Claremont Primary School and Mosman Park Primary School, including allowance for the Year 7 students at Shenton College.	\$ 2,000.00
2	Lions Clubs District 201W1	\$ 3,000.00	To provide a day out for special needs, ill, vulnerable and underprivileged children in Cottesloe and Perth areas to attend the Lions Club's annual Razzamatazz Show event. Some children attending draw from Lady Lawley Cottage in Cottesloe.	\$ 1,500.00
3	Cottesloe Childcare Centre	\$ 6,500.00	The contribution would be used for works to extend the permanent parking facilities at Cottesloe Child & Family Centre which houses the Cottesloe Child Care Centre, Cottesloe Toy Library and the Multipurpose Room. While Cottesloe Child Care Centre have requested \$6,500, the guidelines provide for a limit of \$5,000.	\$ 3,000.00
4	Melanoma WA	\$ 4,993.00	To assist with the costs associated with running the annual Melanoma WA Free Community Skin Screening Unit to be set up at Cottesloe Beach from 14 to 18 November 2016.	\$ 2,500.00
5	Perth Studio Potters (Inc.)	\$ 5,000.00	The contribution would be used to purchase and install solar panels on the roof of the Perth Studio Potters building in Cottesloe.	\$ -
6	La Casa Dei Bambini Montessori Playgroup	\$ 4,000.00	The contribution would be used to purchase new materials and replace damaged and older items used by the playgroup, for example, books, a library storage cabinet, early learning resources, and maintenance work on broken or older toys and equipment.	\$ 3,000.00
7	Surfing W.A.	\$ 5,000.00	The contribution would be used to cover some of the costs of the annual Whalebone Classic event which will be held over three days in 2016 at Isolators Reef, Cottesloe.	\$ 4,000.00
8	Lady Lawley Cottage	\$ 5,000.00	Contribution would be used to purchase replacement toys and play equipment used by clients at Lady Lawley Cottage. Lady Lawley Cottage in Cottesloe is a respite and high needs centre for children with disabilities.	\$ 4,000.00
9	Cottesloe Tennis Club	\$ 5,000.00	Contribution would be used to provide professional restoration and/or digitalisation of historically significant photographs in the Cottesloe Tennis Club collection. Once restored a photographic exhibition will be held for the wider Cottesloe community to attend.	\$ -
10	North Cottesloe Surf Life Saving Club	\$ 5,000.00	Contribution would be used to assist with some of the costs of works to level the pavement along the front of the ocean side of the club, and also to install a safety hand rail at the beach ramp.	\$ 2,500.00
11	Cottesloe Playgroup	\$ 5,000.00	Contribution would be used to assist with the costs to improve the facilities at Cottesloe Playgroup, in the form of: purchasing Indoor play equipment and storage items, carrying out maintenance work on the external play areas, and installing outdoor seating furniture.	\$ 3,000.00
12	North Cottesloe Primary School	\$ 10,000.00	Contribution would be used to assist with some of the costs to renovate and upgrade older playground equipment at the Wanslea Early Childhood Facility at North Cottesloe Primary School. While North Cottesloe Primary School have requested \$10,000 the guidelines provide for a limit of \$5,000.	\$ 3,000.00

TOWN OF COTTESLOE

DONATIONS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2016

Application	Organisation	Funding Requested	Summary	Recommendation
13	Seaview Community Kindergarten	\$ 4,746.51	Contribution would be used to assist with some of the costs to upgrade Seaview Kindergarten's older facilities, for example building a concrete path for the children to ride bicycles on, replace a broken data projector, painting inside the Kindergarten, and replacing the Centre's front door.	\$ 3,000.00
14	North Cottesloe Primary School P&C	\$ 5,000.00	Contribution would be used to purchase and install a UV Monitor at North Cottesloe Primary School to provide a visual indication of UV levels to students, and also send data to the Cancer Council.	\$ -
15	St Philips Anglican Church	\$ 5,000.00	Contribution would be used to cover some of the costs of purchasing modern Audio Visual equipment for the Church Hall, which is part of a larger plan for the facility to be more usable for internal learning sessions, community events, and workshops for the wider community.	\$ 3,000.00
16	Westcoast Community Centre Inc.	\$ 1,700.00	To assist with the costs of printing the WCC Newsletter - which helps to advise the residents of the Town of the Community Centres events and activities.	\$ 2,000.00
17	Mosman Park Community Men's Shed	\$ 25,000.00	Expansion of the Men's Shed facility based in Mosman Park (Carried forward from 2015/16)	\$ 16,000.00
18	Cottesloe Junior and Senior Football Clubs	\$ 21,500.00	Contribution towards the construction of two dugouts on Cottesloe Oval (Carried forward from 2015/16)	\$ 21,500.00
TOTAL		\$ 77,439.51		\$ 74,000.00

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2016 - 2017
--

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

TOTAL AMOUNT FROM RATES	9,484,562	9,250,000	9,164,072
--------------------------------	------------------	------------------	------------------

Grant Revenue - Operating

	10007.89.14 General Purpose Grant Revenue	178,197	86,062	178,197
	10008.89.14 Local Road Grant Revenue	102,263	46,615	102,263
	Total Operating Grant Revenue	280,460	132,677	280,460

Interest Received

	10009.65.15 Interest On Investments - General	100,000	72,000	100,000
	10009.66.15 Interest On Investments - Reserves	200,959	290,000	224,218
	10009.67.15 Other Interest	11,000	12,000	15,000
	10005.98.15 Pensioner Deferred Rates Interest	4,500	5,500	5,500
	10004.63.15 Instalment Interest (5.5%)	36,000	36,800	33,990
	10004.95.15 Interest Outstanding Rates (11%)	30,000	28,000	30,000
	10004.96.15 Penalty Interest Written Off	(100)	(100)	(100)
	10011.95.15 ESL Penalty Interest	4,000	5,500	3,500
	Total Interest Received	386,359	449,700	412,108

Fees and Charges

	10006.111.22 Rates Search	24,000	24,000	24,000
	10006.135.22 Sale of Roll	150	250	150
	10004.62.22 Administration Charge	16,600	16,600	16,000
	Total Fees and Charges	40,750	40,850	40,150

Other Revenue

	10004.69.20 Reimbursement - Legal fees	500	500	3,000
	Total Other Revenue	500	500	3,000

TOTAL OTHER GENERAL FINANCING	708,069	623,727	735,718
--------------------------------------	----------------	----------------	----------------

TOTAL REVENUE	10,192,631	9,873,727	9,899,790
----------------------	-------------------	------------------	------------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2016 - 2017
--

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

EXPENDITURE

	BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Office Expenses			
20005.103.50 Contractors & Consultants	22,000	21,000	22,000
Total Office Expenses	22,000	21,000	22,000
Other Expenses			
20009.110.50 Rate Recovery Costs	4,000	6,000	4,000
20009.156.61 Valuation Expenses	5,000	6,000	4,120
20009.148.58 Title Searches	1,800	200	2,060
Total Other Expenses	10,800	12,200	10,180
Allocated Expenses			
20017.68.90 Allocated Administrative Costs	227,148	222,836	236,187
Total Allocated Expenses	227,148	222,836	236,187
TOTAL - EXPENDITURE	259,948	256,036	268,367

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

GOVERNANCE BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

	Other Revenue			
10014.145.20	Reimbursements	34,000	34,000	36,000
10186.86.11	Contributions		0	0
	Total Other Revenue	34,000	34,000	36,000
TOTAL REVENUE		34,000	34,000	36,000

EXPENDITURE

	Office Expenses			
20028.103.50	Printing, Stationery & Postage	5,000	4,000	1,648
20029.201.58	Other Office Expenses	1,500	2,000	0
	Total Office Expenses	6,500	6,000	1,648
	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	3,183	1,000	3,090
20026.31.58	Communications Allowances	18,000	18,000	18,000
20026.29.58	Conference & Training	7,532	7,313	7,313
20026.31.63	Other Member Costs	1,273	1,800	1,236
	Total Member Costs	212,363	210,488	212,014
	Civic Functions & Receptions			
Via PC	Wages	4,300	4,300	4,300
Via PC	Materials	12,200	10,000	10,100
Via PC	Contractors	125,200	81,000	121,135
	Total Functions & Receptions	141,700	95,300	135,535

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

GOVERNANCE BUDGET ALLOCATION 2016 - 2017

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
	Other Expenses			
20029.71.50	Legal Expenses	2,228	2,163	2,163
20029.203.50	Subscriptions & Publications	19,308	16,746	18,746
20029.30.50	Contractors	13,081	12,700	12,700
20025.202.50	Election Expenses	5,000	20,000	31,000
20028.3.50	Advertising	46,638	42,280	45,280
20029.205.50	Contributions - Wesroc	76,500	74,272	86,994
	Total Other Expenses	162,755	168,161	196,883
	Donations/Contributions			
20029.201.58	Other Expenses	2,334	5,516	3,516
20029.204.58	Donations	77,500	71,500	41,200
	Total Donations/Contributions	79,834	77,016	44,716
	Non Cash Expenses			
20284.34.51	Depreciation - Furniture & Equipment	458	458	458
	Total Non Cash Expenses	458	458	458
	Allocated Expenses			
20288.68.90	Allocated Administrative Overheads	255,541	245,112	259,805
	Total Allocated Expenses	255,541	245,112	259,805
	TOTAL - EXPENDITURE	859,151	802,535	851,059

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

**ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2015 - 2016**

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

	BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Interest Income			
10208.193.15 Penalty Interest - Sundry Debtors	300	750	0
	300	750	0
Other Revenue			
10016.145.20 Reimbursements	25,295	34,000	40,053
10018.200.17 Other Income	250	2,700	200
Total Other Revenue	25,545	36,700	40,253
Non Cash Revenue			
10015.106.18 Profit on Disposal of Assets	0	7,211	0
Total Non Cash Revenue	0	7,211	0
TOTAL REVENUE	25,845	44,661	40,253

EXPENDITURE

	BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Employee Costs			
20031.130.62 Salary & Wages	1,050,853	1,050,000	1,009,778
20031.141.52 Superannuation	145,648	120,000	131,264
20031.205.52 Contributions	17,765	7,000	10,000
20031.206.52 Other Employee Costs	77,297	70,000	75,785
20031.29.52 Training & Conferences	61,200	50,000	60,000
Via Plant Postings Motor Vehicles Costs	26,025	19,000	19,441
20031.138.52 Recruitment	41,400	10,000	41,400
Total Employee Costs	1,420,188	1,326,000	1,347,668
Finance Costs			
20276.7.58 Bank Fees	36,000	32,900	36,719
20276.92.54 Overdraft Interest	100	100	100
Total Finance Costs	36,100	33,000	36,819

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2015 - 2016
--

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

	Office Expenses			
20032.103.50	Printing, Postage & Stationery	33,000	30,000	40,600
20032.208.57	Office Equipment Maintenance - Materials	5,411	3,000	5,305
20032.208.50	Contractors - Software Licence Fees	155,527	135,302	168,302
20032.3.58	Advertising	4,328	6,244	4,244
20033.85.57	Minor Furniture & Equipment	17,280	12,280	17,280
	Total Office Expenses	215,546	186,826	235,730
	Utility Expenses			
20032.144.63	Telephone/Internet	32,792	27,000	41,352
	Total Utility Expenses	32,792	27,000	41,352
	Other Expenses			
20033.71.50	Legal Expenses	15,000	30,496	27,496
20033.30.50	Contractors & Consultants	207,611	228,761	253,761
20033.64.53	Insurance	165,000	159,000	172,010
20033.237.50	Audit & Associated Fees	30,790	42,150	53,350
20033.203.50	Subscriptions & Publications	2,705	2,000	2,652
20033.156.50	Valuation Expenses	14,000	0	15,000
20033.201.58	Other Expenses	8,333	6,170	8,170
	Total Other Expenses	443,439	468,577	532,439
	Non Cash Expenses			
20035.186.51	Depreciation - Mobile Plant & Vehicles	19,000	19,000	23,963
20035.34.51	Depreciation - Furniture & Equipment	100,000	100,000	135,638
20035.78.56	Loss on Disposal of Assets		0	0
20031.207.52	Provision for Leave		0	0
	Total Non Cash Expenses	119,000	119,000	159,601
	Allocated Expenses			
20034.68.90	Less Allocated Administrative Oh	(2,252,065)	(2,228,353)	(2,361,866)
	Total Allocated Expenses	(2,252,065)	(2,228,353)	(2,361,866)
	TOTAL - EXPENDITURE	15,000	(67,950)	(8,256)

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

ANIMAL CONTROL
BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017	ACTUAL 2015-2016	BUDGET 2015-2016
\$	\$	\$

REVENUE

Fees & Charges				
10047.41.12	Dog Registration Fees	8,000	20,400	6,500
10047.269.12	Cat Registration Fees	1,000	900	1,500
10047.49.12	Fines & Penalties	100	100	200
10047.101.12	Impounding Charges	1,200	2,200	1,200
Total Fees & Charges		10,300	23,600	9,400

Other Revenue				
10045.145.20	Reimbursements	0	50	100
Total Other Revenue		0	50	100

TOTAL REVENUE	10,300	23,650	9,500
----------------------	---------------	---------------	--------------

EXPENDITURE

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

Other Expenses				
20080.209.57	Materials	21,794	30,000	16,742
20080.71.50	Legal Fees	4,400	1,000	4,000
Total Other Expenses		26,194	31,000	20,742

Donations/Contributions				
20080.205.50	Contributions	8,296	8,054	8,054
Total Donations/Contributions		8,296	8,054	8,054

Allocated Expenses				
20081.58.90	Ranger Resource Allocation	42,000	40,800	40,800
20081.68.90	Allocated Administrative Overhead	90,859	89,135	94,475
Total Allocated Expenses		132,859	129,935	135,275

TOTAL EXPENDITURE	167,349	168,989	164,171
--------------------------	----------------	----------------	----------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

FIRE PREVENTION BUDGET ALLOCATION 2016 - 2017
--

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

	Other Revenue				
10041.145.20	Reimbursements	9,400	10,850	9,000	
	Total Other Revenue	9,400	10,850	9,000	
	TOTAL REVENUE	9,400	10,850	9,000	

EXPENDITURE

	Other Expenses				
20074.30.50	Emergency Services Levies	9,300	9,200	8,500	
20073.3.50	Advertising	420	400	400	
	Total Other Expenses	9,720	9,600	8,900	
	Allocated Expenses				
20075.68.90	Administration Overhead Allocation	22,715	22,284	23,619	
20075.58.90	Ranger Resource Allocation	9,600	9,300	9,300	
	Total Allocated Expenses	32,315	31,584	32,919	
	TOTAL EXPENDITURE	42,035	41,184	41,819	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

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

TOTAL REVENUE

500	500	500
-----	-----	-----

EXPENDITURE

	Other Expenses		
20086.30.50	Contractors	6,000	1,442
20086.71.50	Legal Expenses	2,000	1,000
	Total Other Expenses	8,000	2,442

	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	42,000	40,800
20087.68.90	Administration Allocation	45,429	44,567
	Total Allocated Expenses	87,429	85,367

TOTAL EXPENDITURE

99,835	92,215	103,770
--------	--------	---------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

HEALTH
BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Fees & Charges				
10069.4.12	Food Assessment Fees	17,000	16,000	21,000
10069.72.12	Outdoor Eating Fees	56,000	56,000	50,000
10069.253.12	Food Notification Fees	0	100	150
10069.254.12	Lodging House Fees	400	450	360
10069.255.12	Other Fees	500	1,000	2,000
10069.256.12	Temporary Stallholder Fees	0	1,700	0
10069.49.12	Fines and Penalties	0	0	50
	Total Fees & Charges	73,900	75,250	73,560
Other Revenue				
10067.145.20	Reimbursements	11,500	8,000	11,000
	Other Revenue	11,500	8,000	11,000
Via Asset Register	Profit on Disposal of Assets	0	0	0
	TOTAL REVENUE	85,400	83,250	84,560

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

HEALTH BUDGET ALLOCATION 2016 - 2017

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
EXPENDITURE				
Employee Costs				
20111.130.62	Salary & Wages	107,581	106,619	116,619
20111.141.52	Superannuation	3,876	3,500	5,304
20111.206.52	Other Employee Costs	8,039	7,803	7,803
	Total Employee Costs	119,496	117,922	129,726
Office Expenses				
20112.103.50	Printing, Postage & Stationery	500	0	1,500
20112.144.63	Telephone	200	200	200
	Total Office Expenses	700	200	1,700
Other Expenses				
20113.71.50	Legal Expenses	6,000	1,000	6,000
20113.30.50	Contractors & Consultants	7,600	4,000	7,600
20113.201.58	Other Expenses	2,000	500	2,000
20113.201.57	Materials	600	500	2,000
20112.3.58	Advertising - Other	500	300	500
20113.85.57	Minor Furniture & Equipment	500	300	500
	Total Other Expenses	17,200	6,600	18,600
Non Cash expenses				
20125.34.51	Depreciation - Furniture & Office Equipment	2,372	2,372	2,372
	Total Allocated Expenses	2,372	2,372	2,372
Allocated Expenses				
20114.68.90	Allocated Administrative Overheads	90,859	89,135	94,475
	Total Allocated Expenses	90,859	89,135	94,475
	TOTAL EXPENDITURE	230,627	216,229	246,873

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

EDUCATION BUDGET ALLOCATION 2016 - 2017
--

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

REVENUE

	Other Revenue		
10077.145.20	Reimbursements	4,000	6,000
		2,000	
	Total Other Revenue	4,000	6,000
		2,000	
	TOTAL REVENUE	4,000	6,000
		2,000	

EXPENDITURE

	Buildings Maintenance		
Via PC	Overheads	0	1,398
Via PC	Contractors	2,000	0
Via PC	Utilities	2,000	8,000
	Total Buildings Maintenance	4,000	9,398
	Non Cash Expenses		
20130.35.51	Depreciation - Buildings	26,160	26,156
	Total Non Cash Expenses	26,160	26,156
	Other Expenses		
20128.201.58	Other Expenses	100	100
20128.71.50	Legal Fees	1,100	500
	Total Other	1,200	600
	Allocated Expenses		
20129.68.90	Administration Overhead Allocation	45,429	44,567
	Total Festivals, Events & Community Programs	45,429	44,567
	TOTAL EXPENDITURE	76,789	80,721
		85,891	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

	Fees & Charges		
10188.46.12	Leases - Welfare	22,248	22,248
	Total Fees & Charges	22,248	22,248
	Contributions & Reimbursements		
10089.145.20	Reimbursements	1,748	7,000
	Total Contributions & Reimbursements	1,748	12,697
	TOTAL REVENUE	23,996	34,945

EXPENDITURE

	Property Maintenance		
Via PC	Wages	1,160	136
Via PC	Overheads	2,598	1,946
Via PC	Plant Charges	0	200
Via PC	Materials	2,000	2,500
Via PC	Contractors	11,961	7,000
	Total Property Maintenance	17,719	14,782
	Non Cash Expenses		
20152.35.51	Depreciation - Buildings	86,952	86,952
20152.36.51	Depreciation - Plant and Equipment	1,240	1,240
20152.256.51	Depreciation - Misc Infrastructure	0	2,296
	Total Non Cash Expenses	88,192	90,488
	Festivals, Events & Community Programs		
Via PC	Contractors	3,000	3,000
	Total Festivals, Events & Community Programs	3,000	3,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2016 - 2017

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
	Other Expenses			
Via Plant Postings	Motor Vehicle Costs	0	800	11,000
20150.30.50	Contractors & Consultants	35,000	0	35,000
20150.205.50	Contributions	78,445	74,160	76,160
	Total Other Expenses	113,445	74,960	122,160
	Allocated Expenses			
20151.68.90	Administration Overhead Allocation	68,145	66,851	70,856
	Total Allocated Expenses	68,145	66,851	70,856
	TOTAL EXPENDITURE	290,501	244,785	301,286

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

WASTE MANAGEMENT
BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Fees & Charges				
10094.119.12	Domestic Refuse Removal Charges - Additional Collections	92,000	92,000	90,000
10175.119.12	Commercial Charges	247,200	230,000	240,000
10175.49.12	Litter fines	0	0	0
10094.120.12	Replacement Bins	400	500	670
10098.147.12	Tip Passes	3,000	4,000	4,500
10094.245.12	Other Fees	0	500	0
	Total Fees & Charges	342,600	327,000	335,170
Interest Income				
10209.193.15	Penalty Interest	200	200	0
		200	200	0
Other Revenue				
10097.86.22	Contributions	0	100	0
10098.200.17	Other Revenue	2,000	88,000	4,500
	Total Other Revenue	2,000	88,100	4,500
TOTAL REVENUE		344,800	415,300	339,670

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

WASTE MANAGEMENT
BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017	ACTUAL 2015-2016	BUDGET 2015-2016
\$	\$	\$

EXPENDITURE

Employee Costs

	Employee Costs		
20166.130.62	Salary & Wages	66,784	82,165
20166.141.52	Superannuation	9,129	15,544
20166.206.52	Other Employee Costs	7,493	7,396
Via Plant Postings	Motor Vehicles Costs	5,810	6,147
	Total Employee Costs	89,216	110,208

Office Expenses

	Office Expenses		
20167.103.50	Printing, Postage & Stationery	3,700	3,000
20167.144.63	Telephone	400	400
20167.208.50	Other Office Expenses	300	200
	Total Office Expenses	4,400	5,700

Waste Collection/Disposal

	Waste Collection/Disposal		
Via PC	Wages	110,780	81,963
Via PC	Overheads	197,209	124,406
Via PC	Plant Charges	19,000	19,000
Via PC	Contractors	1,588,252	1,500,000
Via PC	Materials	10,000	12,000
	Total Waste Collection/Disposal	1,925,241	1,737,369

Other Expenses

	Other Expenses		
20168.71.50	Legal Expenses	5,000	2,000
20168.30.50	Contractors	42,500	34,500
20168.209.57	Materials	32,000	35,000
20168.212.58	Bad Debts Written Off	1,000	500
20168.201.58	Other Expenses	1,500	1,500
20168.85.57	Minor Furniture & Equipment	500	500
	Total Other Expenses	82,500	74,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

WASTE MANAGEMENT
BUDGET ALLOCATION 2016 - 2017

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
	Non Cash Expenses			
20170.186.51	Depreciation - Mobile Plant & Vehicles	21,216	22,000	31,628
20170.34.51	Depreciation - Furniture and Office Equipment	0	0	0
20170.191.51	Depreciation - Infrastructure	10,740	10,700	13,092
20158.191.51	Depreciation - Infrastructure	0	0	13,984
20170.78.56	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	31,956	32,700	58,704
	Allocated Expenses			
20169.68.90	Administration Overhead Allocation	159,003	155,986	165,331
	Total Allocated Expenses	159,003	155,986	165,331
	TOTAL EXPENDITURE	2,292,316	2,113,863	2,219,856

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

SUSTAINABILITY BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

Contributions & Reimbursements				
10193.145.20	Reimbursements	0	0	0
10194.86.11	Contributions	20,000	16,500	25,000
	Total Contributions & Reimbursements	20,000	16,500	25,000
 Grants - Operating				
10196.89.14	Grants - Operating	15,000	15,000	10,500
	Total Grants Operating Revenue	15,000	15,000	10,500
TOTAL REVENUE		35,000	31,500	35,500

EXPENDITURE

Employee Costs				
20176.130.62	Salary & Wages	73,136	74,500	68,610
20176.141.52	Superannuation	6,948	7,000	9,948
20176.206.52	Other Employee Costs	1,945	1,888	1,888
	Total Employee Costs	82,029	83,388	80,446
 Office Expenses				
20177.103.57	Printing, Stationery & Postage	500	500	500
	Total Office Expenses	500	500	500
 Projects				
Via PC	Contractors	153,100	84,243	139,300
	Total Office Expenses	153,100	84,243	139,300
 Allocated Expenses				
20179.68.90	Administration Overhead Allocation	22,715	22,284	23,619
	Total Allocated Expenses	22,715	22,284	23,619
TOTAL EXPENDITURE		258,344	190,415	243,865

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

Fees & Charges				
10105.38.12	Town Planning Charges	160,000	225,000	160,000
10105.200.12	Other Fees & Charges	4,750	6,500	5,750
10105.139.12	Subdivision Clearance Fees	0	1,500	500
	Total Fees & Charges	164,750	233,000	166,250
Other Revenue				
10105.200.17	Other Income	5,000	30,000	4,000
	Total Other Revenue	5,000	30,000	4,000
TOTAL REVENUE		169,750	263,000	170,250

EXPENDITURE

Employee Costs				
20171.130.62	Salary & Wages	387,961	385,000	371,239
20171.141.52	Superannuation	60,134	57,636	57,636
20171.206.52	Other Employee Costs	28,935	31,260	31,260
Plant Postings	Motor Vehicles Costs	8,220	8,494	8,494
	Total Employee Costs	485,250	482,390	468,629

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

**TOWN PLANNING & REGIONAL DEVELOPMENT
BUDGET ALLOCATION 2016 - 2017**

	BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Office Expenses			
20172.103.58	1,000	3,000	1,000
20172.144.63	500	500	500
20172.201.58	500	500	500
Total Office Expenses	2,000	4,000	2,000
Other Expenses			
20173.71.50	80,000	80,000	100,000
20173.30.50	61,000	53,000	65,000
20173.201.58	0	50	0
20173.211.58	30,000	3,649	40,000
Total Other Expenses	171,000	136,699	205,000
Non Cash Expenses			
20175.34.51	0	0	0
20175.36.51	10,428	10,400	16,458
20175.78.56	0	0	0
Total Non Cash Expenses	10,428	10,400	16,458
Allocated Expenses			
20174.68.90	204,433	200,552	212,568
Total Allocated Expenses	204,433	200,552	212,568
TOTAL - EXPENDITURE	873,111	834,041	904,655

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

OTHER COMMUNITY SERVICES GENERAL PURPOSE FUNDING

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

EXPENDITURE

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Street Furniture Maintenance				
Via PC	Wages	8,410	7,871	7,871
Via PC	Overheads	14,536	11,039	11,039
Via PC	Plant Charges	3,000	3,000	3,000
Via PC	Suppliers	2,000	6,000	2,000
Via PC	Contractors	3,029	4,500	3,000
Via PC	Utilities	50	50	50
Total Street Furniture Maintenance		31,025	32,460	26,960
Non Cash Expenses				
20186.191.51	Depreciation - Infrastructure	372	350	25,000
20186.78.56	Loss on Sale of Assets	0		0
Total Non Cash Expenses		372	350	25,000
Allocated Expenses				
20185.68.90	Administration Overhead Allocation	22,715	22,284	23,619
Total Allocated Expenses		22,715	22,284	23,619
TOTAL - EXPENDITURE		54,112	55,094	75,579

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Fees & Charges				
10109.46.12	Facilities Hire	35,000	36,000	43,260
10204.46.12	Other Fees - Rent	21,000	21,000	21,000
	Total Fees & Charges	56,000	57,000	64,260
Contributions & Reimbursements				
10107.145.20	Reimbursements	2,000	6,075	0
	Total Contributions & Reimbursements	2,000	6,075	0
	TOTAL REVENUE	58,000	63,075	64,260

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2016 - 2017

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
EXPENDITURE				
Employee Costs				
20188.141.52	Superannuation	6,520	6,000	0
20188.206.52	Other Employee Costs	1,825	2,776	0
	Total Employee Costs	8,345	8,776	0
Other Expenses				
20190.85.57	Minor Furniture & Equipment	3,183	1,500	3,090
20190.212.58	Bad Debts Written Off	200	200	200
	Total Office Expenses	3,383	1,700	3,290
Buildings Maintenance				
Via PC	Wages	70,580	53,999	13,999
Via PC	Overheads	10,399	16,426	16,426
Via PC	Plant Charges	500	500	500
Via PC	Materials	3,500	2,500	2,500
Via PC	Contractors	93,934	90,000	53,750
Via PC	Utilities	42,400	42,400	42,400
Via PC	Other	0	0	0
	Total Buildings Maintenance	221,313	205,825	129,575
Grounds Maintenance				
Via PC	Wages	58,276	43,666	51,566
Via PC	Overheads	97,828	59,677	67,677
Via PC	Plant Charges	5,000	7,500	7,500
Via PC	Materials	10,000	11,000	4,000
Via PC	Contractors	9,945	8,000	6,000
Via PC	Utilities	1,000	1,500	2,000
	Total Grounds Maintenance	182,049	131,343	138,743
Non Cash Expenses				
20192.35.51	Depreciation - Buildings	394,764	408,192	408,192
20192.36.51	Depreciation - Plant & Machinery	0	0	1,508
20192.34.51	Depreciation - Furniture & Equipment	1,896	2,000	3,614
20192.188.51	Depreciation - Parks & Gardens	708	700	8,716
20300.186.51	Depreciation - Mobile Plant & Vehicles	4,884	4,000	672
	Total Non Cash Expenses	402,252	414,892	422,702

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2016 - 2017

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Financing Expenses				
20298.240.54	Loan Interest	27,573	37,578	37,578
20298.240.58	Other Loan Fees	3,798	4,869	0
	Total Financing Expenses	31,371	42,447	37,578
Allocated Expenses				
20191.68.90	Administration Overhead Allocation	181,719	178,268	188,949
	Total Allocated Expenses	181,719	178,268	188,949
	TOTAL - EXPENDITURE	1,030,432	983,251	920,837

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

	Fees & Charges			
10179.46.12	Facility Hire	195,962	188,550	190,550
	Total Fees & Charges	195,962	188,550	190,550
	Contributions & Reimbursements			
10115.145.20	Reimbursements	3,500	19,500	3,500
	Total Contributions & Reimbursements	3,500	19,500	3,500
	TOTAL REVENUE	199,462	208,050	194,050

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017	ACTUAL 2015-2016	BUDGET 2015-2016
\$	\$	\$

EXPENDITURE

	Beach Parks				
Via PC	Wages	68,150	41,226	41,226	
Via PC	Overheads	118,133	63,821	63,821	
Via PC	Plant Charges	7,500	7,500	7,500	
Via PC	Materials	40,000	18,000	22,000	
Via PC	Contractors	49,968	35,000	48,000	
Via PC	Utilities	20,000	20,000	20,000	
	Total Beach Parks	303,751	185,547	202,547	
	Beach Buildings				
Via PC	Wages	580	543	543	
Via PC	Overheads	2,499	5,437	5,437	
Via PC	Plant Charges	500	500	500	
Via PC	Materials	4,000	12,000	4,000	
Via PC	Contractors	4,447	53,000	4,500	
Via PC	Utilities	25,000	25,000	25,000	
	Total Beach Buildings	37,026	96,480	39,980	
	Other Expenses				
20202.71.50	Legal Expenses	40,000	60,000	2,000	
20202.30.50	Contractors & Consultants	207,360	202,893	198,893	
20202.195.57	Coast Care	5,835	5,665	5,665	
	Total Other Expenses	253,195	268,558	206,558	
	Non Cash Expenses				
20204.35.51	Depreciation - Land & Buildings	140,696	93,246	93,246	
20204.34.51	Depreciation - Furniture & Equipment	0	0	0	
20204.188.51	Depreciation - Parks & Reserves Infrastructure	0	0	19,242	
20204.191.51	Depreciation - Streetscape Infrastructure	0	0	1,968	
20204.78.56	Loss on Sale	0	0	0	
	Total Non Cash Expenses	140,696	93,246	114,456	
	Allocated Expenses				
20203.68.90	Administration Overhead Allocation	113,574	111,418	118,093	
	Total Allocated Expenses	113,574	111,418	118,093	
	TOTAL - EXPENDITURE	848,242	755,249	681,634	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

**OTHER SPORT & RECREATION
BUDGET ALLOCATION 2016 - 2017**

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

Fees & Charges				
10120.46.12	Facilities Hire	2,500	1,500	2,500
Total Fees & Charges		2,500	1,500	2,500
Contributions & Reimbursements				
10183.243.20	Reimbursements SVGC	15,650	15,823	15,823
10183.161.20	Reimbursements CTC	10,777	215	0
10118.145.20	Reimbursements	0	9,500	3,150
Total Contributions & Reimbursements		26,427	25,538	18,973
Non Operating Contributions				
10207.244.72	Non Operating Contributions	0	600,000	0
Total Non Operating Contributions		0	600,000	0
Non Cash Revenue				
10117.106.18	Profit on Disposal of Assets	0	10,486	0
Total Non Cash Revenue		0	10,486	0
TOTAL REVENUE		28,927	637,524	21,473

EXPENDITURE

Parks Maintenance				
Via PC	Wages	91,350	97,161	97,161
Via PC	Overheads	160,893	149,363	149,363
Via PC	Plant Charges	22,000	15,000	15,000
Via PC	Materials	75,000	70,000	73,000
Via PC	Contractors	99,955	85,000	95,000
Via PC	Utilities	10,000	10,000	10,000
Total Parks Maintenance		459,198	426,524	439,524
Buildings Maintenance				
Via PC	Wages	4,495	3,393	3,393
Via PC	Overheads	8,267	6,650	6,650
Via PC	Plant Charges	1,600	1,600	1,600
Via PC	Materials	1,900	2,500	3,400
Via PC	Contractors	2,530	3,000	4,000
Via PC	Utilities	11,000	8,000	8,000
Total Buildings Maintenance		29,792	25,143	27,043

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

**OTHER SPORT & RECREATION
BUDGET ALLOCATION 2016 - 2017**

	BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Non Cash Expenses			
20210.35.51 Depreciation - Buildings	71,568	71,000	63,156
20210.36.51 Depreciation - Plant & Equipment	20,760	18,500	8,204
20210.186.51 Depreciation - Mobile Plant & Vehicles	18,180	21,000	29,038
20210.188.51 Depreciation - Infrastructure	159,852	160,000	60,962
20210.78.56 Loss on Sale	0	479	0
Total Non Cash Expenses	270,360	270,979	161,360
Financing Expenses			
20289.296.54 Interest Paid - Loans CTC	8,602	0	0
20289.296.58 Other Loan Fees	2,175	215	0
20289.243.54 Interest Paid - Loans SVGC	14,100	15,823	15,823
20289.243.58 Other Loan Fees	1,550	1,701	0
Total Financing Expenses	26,427	17,739	15,823
Other Expenses			
20208.71.50 Legal Expenses	1,100	1,100	1,100
20208.30.50 Contractors	40,000	0	0
Total Other Expenses	41,100	1,100	1,100
Allocated Expenses			
20209.68.90 Administration Overhead Allocation	68,145	66,851	70,856
Total Allocated Expenses	68,145	66,851	70,856
TOTAL EXPENDITURE	895,022	808,336	715,706

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

LIBRARIES
BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

EXPENDITURE

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Other Expenses				
20215.205.58	Contributions	610,000	581,500	637,220
	Total Other Expenses	610,000	581,500	637,220
Non Cash Expenses				
20217.35.51	Depreciation - Buildings	67,236	67,236	67,236
	Total Non Cash Expenses	67,236	67,236	67,236
Financing Expenses				
20299.241.54	Loan Interest	255,440	267,299	270,353
20299.241.58	Other Loan Fees	26,260	27,449	0
	Total Financing Expenses	281,700	294,748	270,353
Allocated Expenses				
20216.68.90	Allocated Administration Overhead	45,429	44,567	47,237
	Total Allocated Expenses	45,429	44,567	47,237
TOTAL EXPENDITURE		1,004,365	988,051	1,022,047

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

OTHER CULTURE BUDGET ALLOCATION 2016 - 2017
--

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

	BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Other Revenue			
10182.200.17 Other Revenue	200	650	100
Total Other Revenue	200	650	100
TOTAL REVENUE	200	650	100

EXPENDITURE

	BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Festivals & Events			
Via PC Wages	2,385	3,000	3,240
Via PC Overheads	2,564	5,000	2,684
Via PC Plant Costs	1,500	350	1,300
Via PC Materials	7,300	7,000	3,000
Via PC Contractors	23,000	31,554	35,815
Total Festival & Events	36,749	46,904	46,039
Sculpture and Artworks Maintenance			
Via PC Wages	870	0	0
Via PC Overheads	1,849	699	699
Via PC Plant Costs	2,000	0	0
Via PC Materials	1,000	0	2,500
Via PC Contractors	3,008	300	2,500
Total Other Expenses	8,727	999	5,699
Non Cash Expenses			
20223.191.51 Depreciation - Streetscape Infrastructure	17,748	17,000	20,633
Total Non Cash Expenses	17,748	17,000	20,633
Allocated Expenses			
20222.68.90 Administration Overhead Allocation	68,472	66,851	70,856
Total Allocated Expenses	68,472	66,851	70,856
TOTAL EXPENDITURE	131,696	131,754	143,227

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

**STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2016 - 2017**

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
REVENUE				
Grant Revenue/Contributions - Non Operating				
10131.8.13	Grant Revenue - Non Operating	0	0	0
10200.244.72	Contributions - Non Operating	0	0	10,000
	Total Non Operating Grant Revenue	0	0	10,000
Grant Revenue - Operating				
10190.89.14	Grant Revenue	20,000	18,500	19,570
	Total Operating Grant Revenue	20,000	18,500	19,570
Other Revenue				
10134.86.11	Contributions	500	500	1,000
10133.145.20	Reimbursements	2,500	2,500	2,000
10176.200.17	Other Revenue	300	16,395	300
	Total Other Revenue	3,300	19,395	3,300
Non Cash Revenue				
10132.106.18	Profit on Disposal of Assets	0	2,906	0
	Total Non Cash Revenue	0	2,906	0
	TOTAL REVENUE	23,300	40,801	32,870

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

**STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2016 - 2017**

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
EXPENDITURE				
Roads, Footpath, Drains, Street Trees				
Via PC	Wages	170,520	191,608	191,608
Via PC	Overheads	332,745	306,503	306,503
Via PC	Plant Charges	49,285	44,241	44,241
Via PC	Materials	28,500	45,500	45,500
Via PC	Contractors	203,000	235,000	197,000
Via PC	Utilities	150,000	156,000	156,000
Total Road, Footpath, Drains, Street Trees		934,050	978,852	940,852
Other Expenses				
20285.30.50	Contractors & Consultants	115,000	8,000	15,000
Total Other Expenses		115,000	8,000	15,000
Non Cash Expenses				
20224.36.51	Depreciation - Plant & Equipment	2,232	2,370	2,370
20224.186.51	Depreciation - Mobile Plant & Equipment	55,236	47,000	85,644
20224.189.51	Depreciation - Infrastructure Roads	822,108	825,000	745,818
20224.190.51	Depreciation - Infrastructure Footpaths	186,396	199,756	199,756
20224.191.51	Depreciation - Infrastructure Streetscapes	12,516	13,000	5,302
20224.192.51	Depreciation - Infrastructure Drainage	89,952	100,000	108,274
20224.78.56	Loss on Sale	0	0	0
Total Non Cash Expenses		1,168,440	1,187,126	1,147,164
Allocated Expenses				
20286.68.90	Administration Overhead Allocation	68,472	66,851	70,024
Total Allocated Expenses		68,472	66,851	70,024
TOTAL - EXPENDITURE		2,285,962	2,240,829	2,173,040

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

PARKING FACILITIES BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

Fees & Charges

10054.49.12	Fines and Penalties	0	482,000	655,000
10054.287.12	Fines and Penalties	690,000	640,000	0
10054.289.12	Fines and Penalties - Withdrawals	(30,000)	(30,000)	0
10054.200.12	Other Fees and Charges	0	0	0
	Total Fees & Charges	660,000	1,092,000	655,000

Other Revenue

10053.145.20	Reimbursements	25,000	25,000	25,000
10054.200.11	Contributions	2,500	0	0
10054.200.17	Other Revenue		3,000	2,500
	Total Other Revenue	27,500	28,000	27,500

Non Cash Revenue

10138.106.18	Profit on Disposal of Assets	0	8,200	0
	Total Non Cash Revenue	0	8,200	0

Non Operating Contributions

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

TOTAL REVENUE

687,500	1,128,200	682,500
----------------	------------------	----------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

PARKING FACILITIES BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
------------------------------------	------------------------------------	------------------------------------

EXPENDITURE

Employee Costs

20089.130.62	Salary & Wages	280,447	272,000	272,118
20089.141.52	Superannuation	26,642	30,000	33,001
Plant Postings	Motor Vehicles Costs	12,210	15,000	16,581
20089.206.52	Other Employee Costs	26,944	26,000	26,440
Total Employee Costs		346,243	343,000	348,140

Office Expenses

20090.103.50	Printing, Stationary & Postage	16,371	15,894	15,894
20090.144.63	Telephone	4,244	4,120	4,120
20090.208.50	Office Equipment Maintenance	3,298	202	3,202
20091.85.57	Minor Furniture & Equipment	900	874	874
Total Office Expenses		24,813	21,090	24,090

Car parks - Works

Via PC	Wages	8,700	3,579	6,579
Via PC	Overheads	14,985	8,322	12,322
Via PC	Plant Charges	2,400	2,400	2,400
Via PC	Materials	1,000	1,000	1,000
Via PC	Contractors	9,968	5,000	25,000
Via PC	Utilities	1,800	800	600
Total Car parks - Works		38,853	21,101	47,901

Other Expenses

20091.71.50	Legal Expenses	10,000	12,000	8,487
20091.209.57	Signs	5,305	5,150	5,150
20091.30.50	Contractors & Consultants	83,387	80,958	80,958
20091.205.50	Contributions - Railway Leases	27,865	27,053	27,053
20091.212.58	Bad Debts Written Off	12,000	10,000	0
Total Other Expenses		138,557	135,161	121,648

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

PARKING FACILITIES
BUDGET ALLOCATION 2016 - 2017

	BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Non Cash Expenses			
20093.265.51 Depreciation - Car Parks	0	0	32,372
20226.34.51 Depreciation - Furniture & Equipment	0	0	0
20226.186.51 Depreciation - Mobile Plant & Equipment	12,240	13,000	21,550
20226.191.51 Depreciation - Streetscape Infrastructure	0	0	50,000
20226.265.51 Depreciation - Streetscape Infrastructure	156,876	157,000	0
20091.291.58 Provision for Doubtful Debts	0	200,000	0
Total Non Cash Expenses	169,116	370,000	103,922
Allocated Expenses			
20092.68.90 Administration Overhead Allocation	250,591	267,402	283,424
20092.58.90 Less Allocated to Other Law, Order & PS, Animal Control and Fire Prevention	(93,600)	(90,900)	(90,900)
Total Allocated Expenses	156,991	176,502	192,524
TOTAL - EXPENDITURE	874,573	1,066,854	838,226

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

AREA PROMOTION BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

EXPENDITURE

20230.30.50	Other Expenses			
	Consultants	101,254	99,723	98,305
	Total Other Expenses	101,254	99,723	98,305

TOTAL - EXPENDITURE	101,254	99,723	98,305
----------------------------	----------------	---------------	---------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

BUILDING CONTROL BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

REVENUE

Fees & Charges

10155.9.12	Building Licence Fees	80,000	90,000	130,000
10155.200.12	Other Fees & Charges	10,300	12,000	10,400
10155.143.12	Swimming Pool Inspections	8,700	8,693	8,000
	Total Fees & Charges	99,000	110,693	148,400

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	1,200	1,300	1,200
	Total Other Revenue	1,200	1,300	1,200

TOTAL REVENUE

111,359	111,993	160,759
----------------	----------------	----------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

BUILDING CONTROL
BUDGET ALLOCATION 2016 - 2017

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

EXPENDITURE

Employee Costs

	Employee Costs		
20245.130.62	Salary & Wages	120,469	120,000
20245.141.52	Superannuation	18,116	17,000
Plant Postings	Motor Vehicles Costs	5,305	5,000
20245.206.52	Other Employee Costs	11,345	13,372
	Total Employee Costs	155,235	155,372

Office Expenses

	Office Expenses		
20246.103.50	Printing, Stationery & Postage	2,000	2,000
20246.144.63	Telephone	500	600
	Total Office Expenses	2,500	2,600

Other Expenses

	Other Expenses		
20247.85.57	Minor Furniture & Equipment	100	100
20247.71.50	Legal Expenses	1,000	1,000
20247.30.50	Contractors & Consultants	38,000	15,000
20247.203.58	Subscriptions & Publications	500	2,100
	Total Other Expenses	39,600	18,200

Non Cash Expenses

	Non Cash Expenses		
20249.186.51	Depreciation - Plant & Equipment	6,528	7,083
20249.78.56	Loss on Sale of Assets		0
	Total Non Cash Expenses	6,528	7,083

Allocated Expenses

	Allocated Expenses		
20248.68.90	Administration Overhead Allocation	79,500	66,851
	Total Allocated Expenses	79,500	70,856

TOTAL EXPENDITURE

283,363	250,106	291,964
----------------	----------------	----------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2016 - 2017
--

BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
---------------------------	---------------------------	---------------------------

PUBLIC WORKS OVERHEADS REVENUE

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Reimbursements & Contributions				
10161.145.20	Reimbursements	400	400	400
10168.86.11	Contributions	100	100	200
NEW	Other	400	400	1,750
Total Reimbursements & Contributions		900	900	2,350
Non Cash Revenue				
10160.106.18	Profit on Disposal of Assets	0	0	0
Total Non Cash Revenue		0	0	0
TOTAL REVENUE		900	900	2,350

PUBLIC WORKS OVERHEADS EXPENDITURE

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Employee Costs				
20260.130.62	Ordinary Salary & Wages incl.RDO's	526,816	515,000	491,548
20260.141.52	Superannuation	122,540	120,000	132,479
20260.138.52	Recruitment	3,090	1,500	3,000
20260.29.52	Training, Memberships & Conferences	27,810	10,000	27,000
Via Plant Postings	Motor Vehicles Costs	13,230	14,000	15,191
20260.206.52	Other Employee Costs	59,993	60,000	58,327
Total Employee Costs		753,479	720,500	727,545
Office Expenses				
20261.103.50	Printing & Stationery	1,200	1,200	1,200
20261.144.63	Telephone	7,000	7,000	7,000
20261.208.50	Office Equipment Maintenance	500	500	300
20261.201.58	Other Office Expenses	200	200	200
Total Office Expenses		8,900	8,900	8,700
Other Expenses				
20262.30.50	Contractors & Consultants	10,000	4,270	9,270
20262.203.58	Subscriptions	500	200	200
20262.85.57	Minor Furniture & Equipment	7,000	7,000	6,060
Total Other Expenses		17,500	11,470	15,530

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

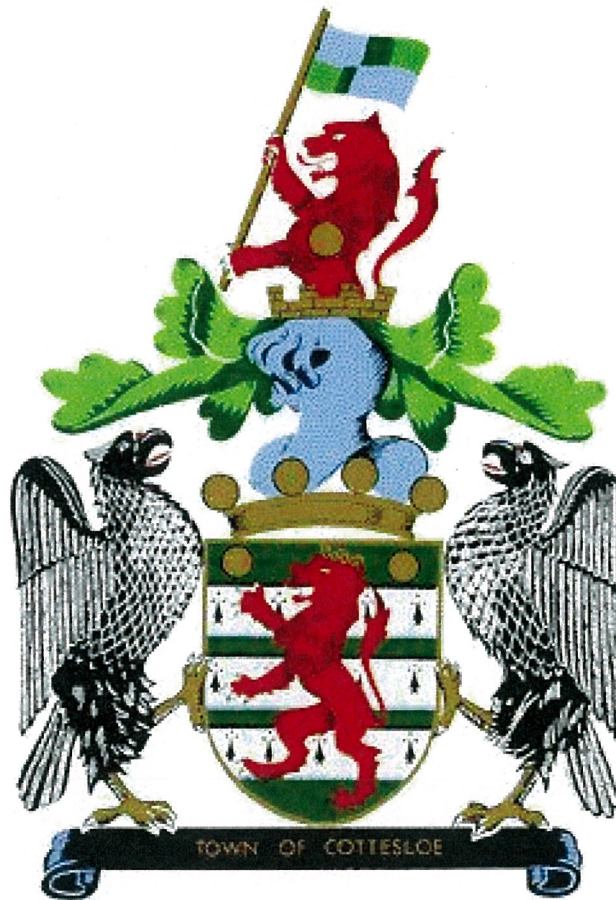
OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2016 - 2017
--

		BUDGET 2016-2017 \$	ACTUAL 2015-2016 \$	BUDGET 2015-2016 \$
Non Cash Expenses				
Via AR	Depreciation - Furniture & Equipment	0	0	0
Via AR	Depreciation - Buildings and Fixed Equipment	0	0	0
Via AR	Depreciation - Plant & Equipment	25,622	25,622	25,622
Via AR	Depreciation - Misc Infrastructure	1,600	1,600	0
Total Non Cash Expenses		27,222	27,222	25,622
Depot Building & Grounds				
Via PC	Wages	1,160	1,097	1,097
Via PC	Plant Charges	1,000	0	0
Via PC	Materials	3,000	4,500	4,500
Via PC	Contractors	5,000	5,000	5,000
Via PC	Utilities	3,000	3,000	3,000
Via PC	Depot Lease	185,000	183,710	183,710
Total Depot Building & Grounds		198,160	197,307	197,307
Allocated Expenses				
20263.68.90	Administration Overhead Allocation	121,173	133,701	142,543
20277.160.90	Less Allocated to Works & Services	(1,126,434)	(1,122,044)	(1,122,044)
Total Allocated Expenses		(1,005,261)	(988,343)	(979,501)
TOTAL - EXPENDITURE		0	(22,944)	(4,797)

PLANT OPERATIONS

Via Plant Postings	Wages	19,800	24,531	18,091
Via Plant Postings	Fuel & Oils	44,400	37,960	44,400
Via Plant Postings	Materials	6,440	6,440	6,440
Via Plant Postings	Insurance	11,200	11,200	11,200
Via Plant Postings	Licences	3,245	3,410	3,410
Via Plant Postings	Contractors	30,200	30,200	30,200
Via Plant Postings	Other	0	0	0
Via Timesheets	Less Allocated to Works & Services	(115,285)	(113,741)	(113,741)
Total Unallocated Plant Operating Costs		0	0	0

Town of Cottesloe
Fees and Charges Schedule
For the year ending 30 June 2017



SCHEDULE OF FEES AND CHARGES
2016 - 2017

Schedule of Fees and Charges 2016-2017

CONTENTS

GOVERNANCE - MEMBERS OF COUNCIL	
Local Government Elections	83
GOVERNANVE - GENERAL	
Freedom of Information	83
Official Documents	83-84
Sundry Debtors	84
Sundry Office Costs	84-85
GENERAL PURPOSE FUNDING - RATES	
Rates	85-87
LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL	
Dog Registration	88
Cat Registration	88
Other Animal Fees	89
LAW, ORDER & PUBLIC SAFETY - OTHER	
Impounding	89
Parking	89-90
Ranger Services	90
HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION	
Food Business	90-92
HEALTH - PREVENTIVE SERVICES - PEST CONTROL	
Baiting	92
COMMUNITY AMMENITIES - SANITATION	
Household Refuse	92-93
COMMUNITY AMMENITIES - SEWERAGE	
Waste Water Disposal Systems	93
COMMUNITY AMMENITIES - TOWN PLANNING AND REGIONAL DEVELOPMENT	
Planning	94-95
RECREATION AND CULTURE - PUBLIC HALL, CIVIC CENTRE	
Cancellation Fees	96
Public Hire - War Memorial Town Hall/Lounge	96-97
Public Hire - Lesser Hall	97
Public Hire - Other Location in Cottesloe	98-99
Wedding Hire - Location in Cottesloe	99
Wedding Photo Hire - Location in Cottesloe	100
Other Film and Photo Shoot Hire	100-101
Special Event Hire	101-102
Group Fitness and Personal Training Permit	102
ECONOMIC SERVICES - BUILDING CONTROL	
Building Services	102-105
OTHER PROPERTY AND SERVICES	
Engineering Services	105

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
* Excl. GST GST Total Fee Last Year

16-17 16-17 16-17 15-16
\$ \$ \$ \$

GOVERNANCE - MEMBERS OF COUNCIL

LOCAL GOVERNMENT ELECTIONS

Election Candidate's

Nomination Deposit (per Local Government [Elections] Regulations 1997 Regulation 26[1])	*	80.00		80.00	
Labels (per page)		5.45	0.55	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**

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**

GOVERNANCE - GENERAL

FREEDOM OF INFORMATION

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)		Actual Cost; GST Exempt			Actual Cost
Photocopying - Officer Time - Hourly (Pro Rata)		30.00	Exempt	30.00	30.00
Transcribing Information - Officer Time - Hourly (Pro Rata)		30.00	Exempt	30.00	30.00
Media Duplication (non-paper media)		Actual Cost; GST Exempt			Actual Cost
Delivery, Packaging and Postage		Actual Cost; GST Exempt			Actual Cost
Advance deposit may be required under section 18(1) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee.		0.25	Exempt	0.25	0.25
Further advance deposit may be required under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee.		0.75	Exempt	0.75	0.75

OFFICIAL DOCUMENTS

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

Adopted Annual Budget (per copy) 20.00 2.00 **22.00**

Annual Financial Statements (incl. Annual Report; per copy) 20.00 2.00 **22.00**

Strategic Community Plan (per copy) 27.27 2.73 **30.00**

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		16-17	16-17	16-17	15-16
		\$	\$	\$	\$
GOVERNANCE - GENERAL CONT.					
Council Meeting Papers					
Full Agenda (per copy)		22.73	2.27	25.00	
Single Agenda Item (per copy)		9.09	0.91	10.00	
Full Minutes (per copy)		27.27	2.73	30.00	
Single Minuted Item (per copy)		9.09	0.91	10.00	
Local Laws (per copy, per law)		5.45	0.55	6.00	
Policy Manual (per copy)		20.00	2.00	22.00	
SUNDRY DEBTORS					
Sundry Debtors Charges Interest Rate (>35 days)					
All overdue charges on a sundry debtors invoice, except where listed elsewhere under Sundry Debtors (per annum; charged in accordance with Section 6.13 of the Local Government Act 1995)		11.00%	Exempt	11.00%	11.00%
SUNDRY OFFICE COSTS					
Photocopying (per copy - each side)					
Black and White - A4		0.27	0.03	0.30	0.05
Black and White - A3		0.55	0.05	0.60	0.15
Colour - A4		0.55	0.05	0.60	0.15
Colour - A3		1.09	0.11	1.20	0.50
Printing (per page - each side)					
Black and White - A4		0.27	0.03	0.30	0.05
Black and White - A3		0.55	0.05	0.60	0.15
Colour - A4		0.55	0.05	0.60	0.15
Colour - A3		1.09	0.11	1.20	0.50
Books for Sale					
Cottesloe Town of Distinction - Hard Cover		109.09	10.91	120.00	120.00
Cottesloe Town of Distinction - Soft Cover		55.00	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
Sculptures by the Sea		54.50	59.95	59.95	59.95

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17
\$

16-17
\$

16-17
\$

15-16
\$

GOVERNANCE - GENERAL CONT.

Town's Officer Time (per hour)

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

GENERAL PURPOSE FUNDING - RATES

RATES

Rates for each Differential General Rating Category (cents per each \$ of the valuation of the land)

GRV - Residential Developed (RI)	0.0551	Exempt	0.0551	0.0539
GRV - Residential Vacant (RV)	0.0551	Exempt	0.0551	0.0539
GRV - Commercial Improved (CI)	0.0551	Exempt	0.0551	0.0539
GRV - Improved (I)	0.0551	Exempt	0.0551	0.0539
GRV - Commercial Town (CT)	0.6390	Exempt	0.6390	0.0624

Minimum Payment (for each Differential General Rating Category)

GRV - Residential Developed (RI)	1,069.00	Exempt	1,069.00	1,033.00
GRV - Residential Vacant (RV)	1,069.00	Exempt	1,069.00	1,033.00
GRV - Commercial Improved (CI)	1,069.00	Exempt	1,069.00	1,033.00
GRV - Commercial Town (CT)	1,069.00	Exempt	1,069.00	1,033.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory *	Excl. GST	GST	Total Fee	Last Year
	16-17	16-17	16-17	15-16
	\$	\$	\$	\$

GENERAL PURPOSE FUNDING - RATES CONT.

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 (dollars per \$ of the valuation of the land, unless otherwise mentioned).

Category 1	*	0.0123	Exempt	0.0123	0.0123
Minimum ESL Charge					
Category 1	*	68.00	Exempt	68.00	68.00
Maximum ESL Charge					
Residential, Farming and Vacant Land					
Category 1	*	360.00	Exempt	360.00	360.00
Commercial, Industrial and Miscellaneous					
Category 1	*	204,000.00	Exempt	204,000.00	204,000.00

Overdue Interest Rate (>35 days)

Rate Charges		11.00%	Exempt	11.00%	11.00%
ESL		11.00%	Exempt	11.00%	11.00%

Instalment Options

Rate Charges (chargeable to all assessments on an Instalment Option)		5.50%	Exempt	5.50%	5.50%
ESL		0.00%	Exempt	0.00%	0.00%
Administration Fee					
Four Instalments		24.00	Exempt	24.00	24.00

Custom Instalment Agreements Interest Rates

Rate Charges		11.00%	Exempt	11.00%	11.00%
ESL		11.00%	Exempt	11.00%	11.00%
Administration Fee (per agreement, as shown below; per signed agreement)					
Up to 6 months		60.00	Exempt	60.00	60.00
Over six and up to twelve months		90.00	Exempt	90.00	90.00
Over 12 months		120.00	Exempt	120.00	120.00

Rate Debt Collection Fees

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

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17
\$

16-17
\$

16-17
\$

15-16
\$

GENERAL PURPOSE FUNDING - RATES CONT.

Property Transfers

Notification of property information, Orders and Requisitions (fee shown is a minimum fee only; further charges may apply; per transfer).

All other properties - Financials only	70.00	Exempt	70.00	85.00
All other properties - Financials, Orders and Requisitions	195.00	Exempt	195.00	85.00

Rate Book and Ownership Enquiries

Ownership Enquiries (per assessment, charged for written responses only, per enquiry)

Adjoining Property Owner Enquiry	22.73	2.27	25.00	
Confirmation of Ownership (provided to Owner only)	47.27	4.73	52.00	

Rate Book (not to be used for commercial purposes, statutory declaration required)

Standard Rate Book (per copy; for all requests for information from the rate book)

Paper	181.82	18.18	200.00	
CD	19.09	1.91	21.00	
Email	10.00	1.00	11.00	

Modifications to Standard Rate Book (including, but not limited to, the preparation of labels and spreadsheets)

Hourly Rate	45.45	4.55	50.00	
Mailing Labels (per page)	0.91	0.09	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	7.27	0.73	8.00	5.00
Posted	9.09	0.91	10.00	5.00
Emailed	9.09	0.91	10.00	5.00

Transaction Listing (per assessment, per enquiry)

Over Counter	7.27	0.73	8.00	
Posted	9.09	0.91	10.00	
Emailed	9.09	0.91	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 Section 6.13 of the Local Government Act 1995)

11.00%	Exempt	11.00%	11.00%
--------	--------	--------	--------

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17

16-17

16-17

15-16

\$

\$

\$

\$

LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL

DOG REGISTRATION

Sterilised Dog

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

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

Unsterilised Dog

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

1 Year	*	50.00	Exempt	50.00	50.00
1 Year - Owned by Pensioner	*	25.00	Exempt	25.00	25.00
3 Year	*	120.00	Exempt	120.00	120.00
3 Year - Owned by Pensioner	*	21.25	Exempt	60.00	60.00
Lifetime	*	250.00	Exempt	250.00	250.00
Lifetime - Owned by Pensioner	*	50.00	Exempt	125.00	125.00
Replacement of Lost Tag		2.00	Exempt	2.00	2.00
Transfer from another Council		2.00	Exempt	2.00	2.00

Guide Dogs (registered for such purpose)

*

nil

nil

Application to keep more than two (2) dogs

*

250.00

Exempt

250.00

300.00

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 of the Local Government Act 1995]. Only 50% of a fee is charged after 31 May in any year, for that registration year.

1 Year	*	20.00	Exempt	20.00	20.00
1 Year - Owned by Pensioner	*	10.00	Exempt	10.00	10.00
3 Year	*	42.50	Exempt	42.50	42.50
3 Year - Owned by Pensioner	*	21.25	Exempt	21.25	21.25
Lifetime	*	100.00	Exempt	100.00	100.00
Lifetime - Owned by Pensioner	*	50.00	Exempt	50.00	50.00
Replacement of Lost Tag				2.00	2.00
Transfer from another Council				2.00	2.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		16-17	16-17	16-17	15-16
		\$	\$	\$	\$
LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL CONT.					
OTHER ANIMAL FEES					
Dog or Cat Impoundment					
Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)		66.00	Exempt	66.00	
Dog Impound Fee		90.00	Exempt	90.00	90.00
Surrender Fee		75.00	Exempt	75.00	75.00
Sustenance Fee (per day or part thereof) charged by Shenton Park Dogs Refuge Home		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	100.00
Snake Removal (per live snake; charged when snake is located in private property and successfully relocated to a suitable habitat)					
From within any residence		23.64	2.36	26.00	
Call out fee when snake is unsuccessfully removed or not found within any residence		10.00	1.00	11.00	
From within any trap		23.64	2.36	26.00	
From within any building (non-residence), or on any land, zoned residential or special residential		47.27	4.73	52.00	
Call out fee when snake is unsuccessfully removed or not found within any building (non-residence), or on any land zoned residential or special residential		19.09	1.91	21.00	
From within any other building or on any other land		95.45	9.55	105.00	
Call out fee when snake is unsuccessfully removed or not found within any other building or on any other land		28.18	2.82	31.00	
LAW, ORDER & PUBLIC SAFETY - OTHER					
IMPOUNDING					
Abandoned Vehicles					
Towing Fee (per towed vehicle)		100.00	Exempt	100.00	100.00
Impound Fee (per impounded vehicle)		120.00	Exempt	120.00	120.00
Daily Impound Fee		15.00	Exempt	15.00	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	60.00
Advertising signs (to be decided at the discretion of the officer)		20.00	Exempt	20.00	60.00
PARKING					
Designated/Non-designated Parking Bay Hire - Half Day Hire (per bay; including 1 off hire)		23.64	2.36	26.00	26.00
Designated/Non-designated Parking Bay Hire - Full Day Hire (per bay; including 1 off hire)		47.27	4.73	52.00	52.00
Replacement Residential/Visitors Permit (when requested in writing)		20.00	2.00	22.00	20.00
Erection of Zones and Maintenance (commercial sites)		500.00	50.00	550.00	550.00
Zone Fee (per business day)		4.73	0.47	5.20	5.20

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory	Excl. GST	GST	Total Fee	Last Year
*	16-17	16-17	16-17	15-16
	\$	\$	\$	\$

LAW, ORDER & PUBLIC SAFETY - OTHER CONT.

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. Subject to change by Fines Enforcement Registry.

Issuing final demand	18.20	Exempt	18.20	16.40
Preparing enforcement certificate	15.50	Exempt	15.50	13.95
Registration of Infringement notice	58.00	Exempt	58.00	52.00

RANGER SERVICES

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

HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION

FOOD BUSINESS

Notification Fee	*	50.00	Exempt	50.00	50.00
Exempted Food Premises		0.00	Exempt	0.00	0.00
Registration Fee	*	50.00	Exempt	50.00	50.00
Temporary Food Business (per day)		50.00	Exempt	50.00	50.00
Re-inspection Fee		100.00	10.00	110.00	110.00

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

High Risk - Primary Classification		477.27	47.73	525.00	525.00
High Risk - Additional Classification		209.09	20.91	230.00	230.00
Medium Risk - Primary Classification		418.18	41.82	460.00	460.00
Medium Risk - Additional Classification		209.09	20.91	230.00	230.00
Low Risk - Primary Classification		209.09	20.91	230.00	230.00
Low Risk - Additional Classification		209.09	20.91	230.00	230.00
Very Low Risk - Primary Classification		0.00	0.00	0.00	0.00
Very Low Risk - Additional Classification		0.00	0.00	0.00	0.00

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

High/Medium Risk		525.00	Exempt	200.00	200.00
Low Risk		230.00	Exempt	200.00	200.00
Very Low Risk		0.00	Exempt	0.00	0.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		16-17	16-17	16-17	15-16
		\$	\$	\$	\$
HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION CONT.					
Trader Permit					
Application Fee		60.00	Exempt	60.00	60.00
Weekly Fee (or part thereof)		225.00	Exempt	225.00	225.00
Monthly Fee (or part thereof)		450.00	Exempt	450.00	450.00
Annual Fee - all areas (an area less that or equal to 10m ²)		900.00	Exempt	900.00	900.00
Annual Fee - all areas (per m ² for an area above 10m ²)		150.00	Exempt	150.00	150.00
Transfer of Licence		60.00	Exempt	60.00	60.00
Stall Holder					
Issuing Fee		60.00	Exempt	60.00	60.00
Daily Fee (or part thereof)		60.00	Exempt	60.00	60.00
Weekly Fee (or part thereof)		240.00	Exempt	240.00	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
Eating Areas in Streets					
Application Fee		150.00	Exempt	150.00	150.00
Renewal Fee		75.00	Exempt	75.00	75.00
Transfer Fee		75.00	Exempt	75.00	75.00
Additional Trading Fee (per day)		75.00	Exempt	75.00	75.00
Annual Fee (in addition to application fee; all areas per m ² ; per annum or part thereof)		150.00	Exempt	150.00	150.00
Health (Public Buildings) S 176 or R9 Regulations 1992 (per Regulation 9)					
Construction/Alteration of a Public Building - Fee equal to the actual cost of considering an application (maximum fee shown)	*	832.00	Exempt	832.00	832.00
Liquor Licensing					
Liquor Control Act, Section 39 Certificate (ETP)		66.50	Exempt	66.50	66.50
Liquor Control Act, Section 55 Certificate (ETP)		66.50	Exempt	66.50	66.50
Noise Monitoring Requests					
Non-complying event application fee [Regulation 18(6) - EPA Noise Regulations] per application		1,000.00	Exempt	1,000.00	1,000.00
Late event application fee [Regulation 18(7B) - EPA Noise Regulations] per application		1,250.00	Exempt	1,250.00	1,250.00
Noise monitoring fee [Regulation 18(8) - EPA Noise Regulations] per event		909.09	90.91	1,000.00	1,000.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17

16-17

16-17

15-16

\$

\$

\$

\$

HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION CONT.

Food/Water Sampling Requests (GST Inclusive)

Collection of Samples (per hour or part thereof)	154.55	15.45	170.00	170.00
Standard Chemical Analysis	Actual Cost GST Inclusive + 10% Administration Fee			
Brief Chemical Analysis	Actual Cost GST Inclusive + 10% Administration Fee			
Bacteriological Sampling Results	Actual Cost GST Inclusive + 10% Administration Fee			

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

Other

Lodging House Registration	200.00	Exempt	200.00	72.00
Lodging Houses (\$6 per bed, minimum fee shown)	200.00	Exempt	200.00	110.00
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)			nil	nil
--	--	--	------------	-----

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)	342.00	Exempt	342.00	330.00
Additional Bin/Collection - 1x 240L recycling bin (per bin; fortnightly collection)			nil	nil
Additional Bin/Collection - 1x 240L green waste bin (per bin; fortnightly collection)			nil	nil

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17

16-17

16-17

15-16

\$

\$

\$

\$

COMMUNITY AMMENITIES - SANITATION CONT.

Commercial/Industrial Premises

240L general waste bin (per bin; weekly collection)	373.00	Exempt	373.00	360.00
240L recycling bin (per bin; fortnightly collection)	125.00	Exempt	125.00	120.00
240L recycling bin (per bin; weekly collection)	249.00	Exempt	249.00	240.00
Additional Bin/Collection - 1x 120L general waste bin (once off; service charge only)	10.50	Exempt	10.50	10.00
Additional Bin/Collection - 1x 240L recycling bin (once off; service charge only)	10.50	Exempt	10.50	10.00
Additional Bin/Collection - 1x 660L general waste bin (once off; service charge only)	52.00	Exempt	52.00	50.00
Delivery and Pick Up of Additional Bins (per bin)	10.50	Exempt	10.50	10.00
Charge to Empty Contaminated Bin (per bin)	26.00	Exempt	26.00	25.00

Other

Replacement of Lost, Stolen or Damaged 120L Bin (per bin; domestic and commercial) Actual cost from invoice	42.00	4.20	46.20	25.00
Replacement of Lost, Stolen or Damaged 240L Bin (per bin; domestic and commercial) Actual cost from invoice	45.00	4.50	49.50	25.00
Replacement of Lost, Stolen or Damaged 660L Bin (per bin; domestic and commercial) Actual cost from invoice	300.00	30.00	330.00	120.00
Replacement of Lost, Stolen or Damaged 1100L Bin (per bin; domestic and commercial) Actual cost from invoice	400.00	40.00	440.00	240.00
Bin Repair (per bin; domestic and commercial)	21.36	2.14	23.50	22.50
Green Waste Bags (per bag)	2.73	0.27	3.00	3.00
Bokashi Kit (per kit)	81.82	8.18	90.00	90.00

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)	33.64	3.36	37.00	35.00
Tip Pass - General Waste (for residents; 6x4 trailer pass only)	50.91	5.09	56.00	53.00

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	*	115.00	Exempt	115.00	115.00
Permit to use Grey Water System (including inspection)	*	115.00	Exempt	115.00	115.00
Application to construct Septic Tank System/ATU System	*	115.00	Exempt	115.00	115.00
Permit to use Septic Tank System/ATU System	*	115.00	Exempt	115.00	115.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17

16-17

16-17

15-16

\$

\$

\$

\$

COMMUNITY AMMENITIES - TOWN PLANNING AND REGIONAL DEVELOPMENT

PLANNING

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

\$0 to \$50,000	*	147.00	Exempt	147.00	147.00
\$50,001 to \$500,000	*	0.32% of the estimated cost			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	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			3 x App'n Fee
Determining an application to amend or cancel development approval (per Planning and Development Act 2005)		295.00	Exempt	295.00	

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

Application Fee		295.00	Exempt	295.00	295.00
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).		Three times the current applicable Planning Services application fee			3 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			3 x App'n Fee

Subdivision Clearances

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

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	20.00
Copy of Scheme Map - Colour (as per invoice)			Exempt	Actual Cost	

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		16-17	16-17	16-17	15-16
		\$	\$	\$	\$
COMMUNITY AMMENITIES - TOWN PLANNING AND REGIONAL DEVELOPMENT CONT.					
Town of Cottesloe Local Planning Strategy (per full copy document)		10.91	1.09	12.00	
Municipal Heritage Inventory					
Black and white document		23.64	2.36	26.00	
Colour document		40.91	4.09	45.00	
Liquor Licensing					
Liquor Control Act, Section 40 Certificate		50.00	Exempt	50.00	50.00
* see also Health - Preventive Services - Administration and Inspection "Liquor Licensing"					
Plan Search					
Building Plan Search - 5 Days		69.00	Exempt	69.00	69.00
Building Plan Search - 24 hours Express		100.00	Exempt	100.00	100.00
Black and White Photocopying - A4		0.27	0.03	0.30	0.05
Black and White Photocopying - A3		0.55	0.05	0.60	0.15
Colour Photocopying - A4		0.55	0.05	0.60	0.15
Colour Photocopying - A3		1.09	0.11	1.20	0.50
* photocopying costs of plans larger than A3 are set by external printing firm					
GIS Plan Creation					
* plus Officer time listed under Governance - General "Officer time"					
GIS Plan Black and White - A4		0.27	0.03	0.30	0.05
GIS Plan Black and White - A3		0.55	0.05	0.60	0.15
GIS Plan Colour - A4		0.55	0.05	0.60	0.15
GIS Plan Colour - A3		1.09	0.11	1.20	0.50
Other					
Planning Orders and Requisitions	*	73.00	Exempt	73.00	85.00
Written Planning Advice	*	73.00	Exempt	73.00	73.00
Replying to a Property Settlement Questionnaire (per Planning and Development Regulations 2009 Part 7)		77.00	Exempt	77.00	

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17

16-17

16-17

15-16

\$

\$

\$

\$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE

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

CANCELLATION FEES (for all bookings; at officer discretion)

Cancellation Fee - within 30 days prior to date of hire	Forfeit 50% of hire charge; GST Inc.
Cancellation Fee - within 7 days prior to date of hire	Forfeit 75% of hire charge; GST Inc.
Cancellation Fee - within 48 hours prior to time of hire	Forfeit hire charge

PUBLIC HIRE - WAR MEMORIAL TOWN HALL/LOUNGE

Bonds (payable on all room hire, at time of application)

Charity Bond (as per Council Policy)	0.00	Exempt	0.00	0.00
Community Bond (key deposit included in bond)	200.00	Exempt	200.00	200.00
Commercial Bond (key deposit included in bond)	300.00	Exempt	300.00	
Piano Bond	200.00	Exempt	200.00	200.00

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

Charity Room Hire (as per Council Policy)	0.00	Exempt	0.00	0.00
Commercial Room Hire				
Full Day (8 hour period)	381.82	38.18	640.00	530.00
Hourly	63.64	6.36	80.00	
Community Room Hire				
Full Day (8 hour period)	327.27	32.73	360.00	530.00
Hourly	54.55	5.45	60.00	
Wet Weather Back Up - Hourly	90.91	9.09	100.00	100.00
After hours call out (eg. alarm)	54.55	5.45	60.00	60.00
Cancellation Fee			See above	

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

Charity Room Hire (as per Council Policy)	0.00	Exempt	0.00	0.00
Commercial Room Hire				
Full Day (8 hour period)	327.27	32.73	360.00	255.00
Hourly	54.55	5.45	60.00	
Community Room Hire				
Full Day (8 hour period)	272.73	27.27	300.00	255.00
Hourly	45.45	4.55	50.00	
After hours call out (eg. alarm)	54.55	5.45	60.00	
Cancellation Fee			See above	

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

	Statutory	Excl. GST	GST	Total Fee	Last Year
		16-17	16-17	16-17	15-16
		\$	\$	\$	\$
RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE CONT.					
War Memorial Hall/Lounge Miscellaneous Equipment Hire (must be requested on application)					
Projector Screen		54.55	5.45	60.00	60.00
Audio/Visual/Data Projector Hire		216.36	21.64	238.00	238.00
Direct Point Projector Hire		32.73	3.27	36.00	36.00
Piano (see above for bond)		227.27	22.73	250.00	254.00
PUBLIC HIRE - LESSER HALL					
Bonds - (payable on all room hire, at time of application)					
Charity Bond (as per Council Policy)		0.00	Exempt	0.00	0.00
Community Bond		100.00	Exempt	100.00	100.00
Commercial Bond		200.00	Exempt	200.00	
Key Deposit		50.00	Exempt	50.00	40.00
Lesser Hall Only (inclusive of kitchen/bathrooms; no external catering)					
Charity Room Hire (as per Council Policy)		0.00	Exempt	0.00	0.00
Commercial Room Hire					
Full Day (8 hour period)		218.18	21.82	240.00	250.00
Hourly		36.36	3.64	40.00	25.00
Community Room Hire					
Full Day (8 hour period)		163.64	16.36	180.00	250.00
Hourly		27.27	2.73	30.00	20.00
After hours call out (eg. alarm)		54.55	5.45	60.00	
Cancellation Fee				See above	
Lesser Hall Miscellaneous Equipment Hire (must be requested on application)					
Projector Screen		54.55	5.45	60.00	
Audio/Visual/Data Projector Hire		216.36	21.64	238.00	
Direct Point Projector Hire		32.73	3.27	36.00	

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17
\$

16-17
\$

16-17
\$

15-16
\$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE CONT.

PUBLIC HIRE - OTHER LOCATIONS IN COTTESLOE

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.

Bonds (payable on event applications, at time of application)

Charity Bond (as per Council Policy)	0.00	Exempt	0.00	0.00
Community Bond	200.00	Exempt	200.00	200.00
Commercial Bond	300.00	Exempt	300.00	

Civic Centre Grounds - Main Lawn

Charity Hire (as per Council Policy)	0.00	Exempt	0.00	0.00
Community Hire				
Full Day (8 hour period)	436.36	43.64	480.00	445.00
Hourly	72.73	7.27	80.00	115.00
Set Up and Set Down	45.45	4.55	50.00	100.00
Commercial Hire				
Full Day (8 hour period)	627.27	62.73	690.00	445.00
Hourly	104.55	10.45	115.00	115.00
Set Up and Set Down	90.91	9.09	100.00	100.00
After hours call out fee	54.55	5.45	60.00	
Cancellation Fee			See above	

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

Charity Hire (as per Council Policy)	0.00	Exempt	0.00	0.00
Community Hire				
Full Day (8 hour period)	272.73	27.27	300.00	445.00
Hourly	45.45	4.55	50.00	115.00
Set Up and Set Down	45.45	4.55	50.00	100.00
Commercial Hire				
Full Day (8 hour period)	409.09	40.91	450.00	370.00
Hourly	98.18	6.72	75.00	115.00
Set Up and Set Down	90.91	9.09	100.00	100.00
After hours call out fee	54.55	5.45	60.00	
Cancellation Fee			See above	

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		16-17	16-17	16-17	15-16
		\$	\$	\$	\$
RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE CONT.					
Other Cottesloe Locations (Cottesloe Oval, Grant Marine Park, Jasper Green Reserve, etc) Based on 1/2 of Main Lawn cost					
Charity Hire (as per Council Policy)		0.00	Exempt	0.00	0.00
Community Hire					
Full Day (8 hour period)		218.18	21.82	240.00	
Hourly		36.36	3.64	40.00	
Set Up and Set Down		45.45	4.55	50.00	
Commercial Hire					
Full Day (8 hour period)		313.64	31.36	345.00	
Hourly		54.55	5.45	60.00	
Set Up and Set Down		90.91	9.09	100.00	
After hours call out fee		54.55	5.45	60.00	
Cancellation Fee				See above	
WEDDING HIRE - LOCATIONS IN COTTESLOE					
Simple Ceremony - Civic Centre Grounds (up to 60 guests, no hire equipment - see conditions of use)					
Lower Lawn - Hourly		431.82	43.18	475.00	475.00
Main Lawn (and Main Lawn Stage) - Hourly		431.82	43.18	475.00	475.00
Playground 2 - Hourly (not currently available for hire)		431.82	43.18	475.00	475.00
Sunken Lawn - Hourly		431.82	43.18	475.00	475.00
Others (eg. Old Tank Stand, Two Palms, Rotunda) - Hourly		431.82	43.18	475.00	475.00
After hours call out (eg. alarm)		54.55	5.45	60.00	
Cancellation Fee				See above	
Simple Ceremony - Beach Locations (up to 60 guests, no hire equipment - see conditions of use)					
NOTE: Permission cannot be granted for weddings on Cottesloe Main Beach in front of Indiana's					
Arch Monument - Hourly		145.45	14.55	160.00	160.00
North Cottesloe Beach - Hourly		145.45	14.55	160.00	160.00
Sun Dial - Hourly		145.45	14.55	160.00	160.00
After hours call out (eg. alarm)		54.55	5.45	60.00	
Cancellation Fee				See above	
Simple Ceremony - Others (up to 60 guests, no hire equipment - see conditions of use)					
Jasper Green Reserve - Hourly		145.45	14.55	160.00	160.00
Grant Marine Park - Hourly		145.45	14.55	160.00	160.00
After hours call out (eg. alarm)		54.55	5.45	60.00	
Cancellation Fee				See above	

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		16-17	16-17	16-17	15-16
		\$	\$	\$	\$
RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE CONT.					
WEDDING PHOTO HIRE - LOCATIONS IN COTTESLOE					
Wedding Photos - Civic Centre Grounds (hire fee includes selected location for first half hour, after that period other available areas of the grounds may be used)					
Lower Lawn - Hourly		86.36	8.64	95.00	95.00
Main Lawn (and Main Lawn Stage) - Hourly		86.36	8.64	95.00	95.00
Playground 2 - Hourly		86.36	8.64	95.00	95.00
Sunken Lawn - Hourly		86.36	8.64	95.00	95.00
Others (eg. Old Tank Stand, Two Palms, Rotunda) - Hourly		86.36	8.64	95.00	95.00
After hours call out (eg. alarm)		54.55	5.45	60.00	
Cancellation Fee				See above	
Wedding Photos - Beach Locations (hire fee includes selected location for first half hour, after that period other available beach locations may be used)					
NOTE: Permission cannot be granted for wedding photos on Cottesloe Main Beach in front of Indiana's					
Arch Monument - Hourly		86.36	8.64	95.00	95.00
North Cottesloe Beach - Hourly		86.36	8.64	95.00	95.00
Sun Dial - Hourly		86.36	8.64	95.00	95.00
After hours call out (eg. alarm)		54.55	5.45	60.00	
Cancellation Fee				See above	
Wedding Photos - Others					
Jasper Green Reserve - Hourly (not currently available for hire)		86.36	8.64	95.00	95.00
Grant Marine Park - Hourly		86.36	8.64	95.00	95.00
After hours call out (eg. alarm)		54.55	5.45	60.00	
Cancellation Fee				See above	
OTHER FILM AND PHOTO SHOOT HIRE - LOCATIONS IN COTTESLOE					
Bond (payable on all film/photo shoots, at time of application excluding wedding and personal/portrait photos)		200.00	Exempt	200.00	200.00
Personal/Portrait Hire (any photos done by a professional photographer excluding wedding photos)		86.36	8.64	95.00	95.00
Community/Education Hire (subject to approval; at officer discretion)					
Application Fee (to be deducted from hire fee on approval)		45.45	4.55	25.00	50.00
Civic Centre Full Day (8 hour period)		454.55	45.45	250.00	500.00
Civic Centre Half Day (4 hour period)		227.27	22.73	125.00	250.00
Along Beachfront Full Day (8 hour period)		454.55	45.45	150.00	300.00
Along Beachfront Full Day (4 hour period)		227.27	22.73	75.00	150.00
After hours call out (eg. alarm)		54.55	5.45	60.00	
Cancellation Fee				See above	

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17

16-17

16-17

15-16

\$

\$

\$

\$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE CONT.

Commercial Hire (eg. TV/print commercials, movies and TV shows; subject to approval)

Application Fee (to be deducted from hire fee on approval)	45.45	4.55	150.00	50.00
Civic Centre Full Day (8 hour period)	909.09	90.91	1,000.00	500.00
Civic Centre Half Day (4 hour period)	454.55	45.45	500.00	250.00
Along Beachfront Full Day (8 hour period)	909.09	90.91	1,000.00	300.00
Along Beachfront Full Day (4 hour period)	454.55	45.45	500.00	150.00
After hours call out (eg. alarm)	54.55	5.45	60.00	
Cancellation Fee			See above	

SPECIAL EVENT HIRE (Public events, Multiple Area Events, Outdoor/Beach Events) - LOCATIONS IN COTTESLOE AND/OR OTHER COUNCIL PROPERTY

The following Council fees and bonds are in addition to any fees prescribed by regulation that may be applicable to the staging of an event. Where noise monitoring and associated reports are specifically requested they are to be provided at the 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)

Charity Bond (as per Council Policy)	0.00	Exempt	0.00	0.00
Community Bond >500 to <1000 People	1,000.00	Exempt	1,000.00	1,000.00
Community Bond >1000 to <3000 People	1,000.00	Exempt	1,000.00	1,000.00
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	5,000.00	Exempt	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
Set Up and Set Down Fee (before and after function)	0.00	Exempt	0.00	0.00

Community Hire

Event Application Fee (to be deducted from hire fee on approval)	45.45	4.55	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
Set Up and Set Down Fee (before and after function)	90.91	9.09	100.00	385.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory
*

Excl. GST

GST

Total Fee

Last Year

16-17

16-17

16-17

15-16

\$

\$

\$

\$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE CONT.

Commercial Hire

Event Application Fee (to be deducted from hire fee on approval)	2.00	13.64	150.00	150.00
>500 to <1000 People - Full Day (8 hour period)	2,727.27	272.73	3,000.00	3,000.00
>1000 to <2000 People - Full Day (8 hour period)	5,454.55	545.45	6,000.00	6,000.00
>2000 to <3000 People - Full Day (8 hour period)	9090.91	909.09	10,000.00	10,000.00
>3000 People - Full Day (8 hour period)	13636.36	1363.64	15,000.00	
Set Up and Set Down Fee (before and after function)	350.00	35.00	385.00	385.00
After hours call out fee	181.82	18.18	200.00	
Cancellation Fee			See above	

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	20.00
Per Personal Training class - must be same day/time with a maximum of 10 consecutive weeks per application	20.00

ECONOMIC SERVICES - BUILDING CONTROL

BUILDING SERVICES

Building Permits

New buildings, alterations and additions to existing buildings; per Local Government [Miscellaneous Provisions] Act 1960 Sections 374 and 399 and Building Regulations 2012 Schedule 2 Division 1; GST Exempt). Based on estimated cost of construction, including GST.

Class 1 or Class 10 - Residential - Certified Applications (s. 16(1))	*	0.19% of the estimated value of - minimum fee \$96	0.19% - min. \$95
Class 1 or Class 10 - Residential - Uncertified Applications (s. 16(1))	*	0.32% of the estimated value - minimum fee \$96	0.32% - min. \$95
Class 2 to Class 9 - Commercial - Certified Applications (s. 16(1))	*	0.09% of the estimated value - minimum fee \$96	0.09% - min. \$95
Certificate of Building Compliance (per hour; minimum \$250)		140.00 Exempt	140.00
Built Strata Inspection - Residential Class 1 dwellings (per unit)		200.00 Exempt	200.00
Demolition Permits (Planning Approval Required; refer to individual section for appropriate charges)			
Class 1 or Class 10 building or incidental structure (s. 16(1))	*	96.00 Exempt	96.00
Class 2 to Class 9 - for each storey (s. 16(1))	*	96.00 Exempt	96.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

	Statutory *	Excl. GST 16-17 \$	GST 16-17 \$	Total Fee 16-17 \$	Last Year 15-16 \$
ECONOMIC SERVICES - BUILDING CONTROL CONT.					
Occupancy Permits					
Application for an occupancy permit for a completed building (s. 46)	*	96.00	Exempt	96.00	95.00
Application for an temporary occupancy permit for an incomplete building (s. 47)	*	96.00	Exempt	96.00	95.00
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	*	96.00	Exempt	96.00	95.00
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	*	96.00	Exempt	96.00	95.00
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50 (1) and (2))	*	\$10.60 for each strata unit - minimum fee of \$105.80			10.50 - min. \$104.65
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))	*	0.18% of the estimated value - minimum fee \$96			0.18% - min. \$95
Application to replace an occupancy permit for an existing building (s. 52(1))	*	96.00	Exempt	96.00	95.00
Building Approval Certificate (Unauthorised Building Work)					
Application Fee for a Building Approval Certificate (s.51(3)) (based on unauthorised work value inclusive of GST)				0.38% of est. value of unauthorised work (incl. GST) - minimum fee \$96	0.38% - min. \$95
Application Fee for an Occupancy Permit (s.52(2)) (based on unauthorised work value inclusive of GST)				0.18% of est. value of unauthorised work (incl. GST) - minimum fee \$96	0.18% - min. \$95
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	*	96.00	Exempt	96.00	95.00
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	*	96.00	Exempt	96.00	95.00
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51 (3))	*	0.38% of the estimated value - minimum fee \$95			0.38% - min. \$95
Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought)	*	2,100.00	Exempt	2,100.00	2,100.00
BCITF Levy Fees					
For works valued at more than \$20,000	*	0.2% of work value			0.2% of work
For works valued at \$20,000 or under	*	Exempt			Exempt

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

	Statutory *	Excl. GST	GST	Total Fee	Last Year
		16-17	16-17	16-17	15-16
		\$	\$	\$	\$
ECONOMIC SERVICES - BUILDING CONTROL CONT.					
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	51.65
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%
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 is 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 is 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 is excess of \$1,000,000			\$1,395 + 0.1%
Other Fees					
Local Government approval of battery powered smoke alarms		176.30	Exempt	176.30	174.00
Amended Building Plans (per amendment)		96.00	Exempt	96.00	95.00
Rodent bait inspection(pre-demolition)		70.00	Exempt	70.00	70.00
Replacement Building Permit for an existing building		96.00	Exempt	96.00	95.00
Transfer Building Licence to another builder		96.00	Exempt	96.00	95.00
Application to deposit materials on verge (plus m ² cost)		90.00	Exempt	90.00	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	95.00
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		57.00	Exempt	57.00	57.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2016 -2017

Statutory	Excl. GST	GST	Total Fee	Last Year
	16-17	16-17	16-17	15-16
	\$	\$	\$	\$

ECONOMIC SERVICES - BUILDING CONTROL CONT.

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	1,000.00	Exempt	1,000.00	1,000.00
Class 2-9 Building	1,500.00	Exempt	1,500.00	1,500.00
Class 1 Building (Residential Building)	1,500.00	Exempt	1,500.00	1,500.00
Swimming Pool	1,500.00	Exempt	1,500.00	1,500.00
Demolition	1,500.00	Exempt	1,500.00	1,500.00

OTHER PROPERTY & SERVICES - PRIVATE WORKS

ENGINEERING SERVICES

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

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	300.00
When road frontages, streets or footpaths are being rebuilt or asphalt resurfaced, Council will provide a contribution towards old crossovers being resurfaced, per Crossover Construction Policy.	200.00	Exempt	200.00	200.00

Private Works

All Private Works (including reinstatements)		Actual Cost; GST Inclusive		Cost + 20%
--	--	----------------------------	--	------------

Memorial Plaques

	Actual Cost; GST Inclusive	Actual Cost
--	----------------------------	-------------

Street Trees

Remove Street Tree (per tree)		Actual Cost; GST Inclusive		Cost + 20%
New Street Tree (per tree; subject to planning approval)	550.00	Exempt	550.00	550.00
Stump Grind (per tree)		Actual Cost; GST Inclusive		Cost + 20%