

UNIFORMS – OFFICE STAFF

References: Town of Cottesloe Enterprise Bargaining Agreement

Related Policy: Rangers' Uniforms/Depot staff uniform policy

(1) BACKGROUND

The Town of Cottesloe EBA contains provision for payment of a uniform allowance to office staff.

(2) AIM OF THIS POLICY

To stipulate the method of administering the EBA provision in relation to the uniforms allowance for office staff.

(3) POLICY STATEMENT

Each year the Town will contribute the amount, agreed in the Town of Cottesloe EBA of 2010 and as adjusted annually in accordance with this policy, to each eligible staff member.

The following conditions apply:

- (a). The amount credited to each officer's account at the start of each financial year is to increase annually by the prevailing CPI for the previous 12 months as at 30 June each year. This will be paid via the payroll system with half on the first pay day in July and half on the first pay day December each year.
- (b). Officers will not be paid the uniform allowance during their probation period.
- (c). New officers will receive the uniform allowance pro-rata calculated from their start date to the end of the financial year, upon the successful completion of their probation period.

ADOPTION: February, 2014

REVIEW: February, 2019

Replaces policy of November 2010

TOWN OF COTTESLOE POLICY

SALE OF COUNCIL PROPERTY

That as a matter of Policy, when Council is considering the sale of any Council property, such sale shall be based on a market valuation and not a valuation provided by the Valuer General.

RESOLUTION NO.: 161
ADOPTION: June, 1993
REVIEW: June, 2001

ANNUAL FINANCIAL PLANNING AND REPORTING

(1) REFERENCES

The Local Government Act (1995) Sections 5.52-5.58; 6.2-6.4. This policy replaces 'Budget Timetable' policy dated 27 September, 1995.

(2) PRINCIPLES

The references and associated regulations contain the statutory framework for local government financial planning and reporting. The principles implied in the legislation require the Council to prepare a Principal Activities Plan (PAP) which forms the basis of the annual budget. Council's performance, in relation to both the PAP and budget, is to be reported to the community via the Annual Report.

(3) AIM

This policy stipulates the annual timeframe for the Town of Cottesloe financial planning process.

(4) POLICY

- (a) Council staff and Councillors prepare a draft PAP for public comment during the period October-February each year.
- (b) Once the draft PAP has been endorsed by Council, a draft budget is to be prepared which reflects the context of the PAP. Staff and Councillors should be involved in this process to permit elected members open access to the preparatory phase and budget methodology. The first draft is to be completed by the end of April to coincide with the adoption of the PAP following the associated public comment period.
- (c) The draft budget is to be considered by Council in May, and, subject to any changes, the document is to be completed in June and formally adopted no later than the ordinary Council meeting in July.
- (d) A budget summary is to be included with the first rates notice issued each financial year. A press release and report in the Cottesloe Council News is to be produced as soon as practicable after budget finalisation.
- (e) The Works & Corporate Services Committee will consider all reports on financial matters prior to them being referred to Council.

RESOLUTION NO: C108
ADOPTION: September, 1999
REVIEW: September, 2001

(Replaces P48, 21/12/94 & P22, 27 September, 1995)

DISPOSAL OF ABANDONED VEHICLES

References: Local Government Act (1995) section 3.40.

(1) BACKGROUND

Council regularly impounds vehicles which are abandoned in the district or which are placed in positions which cause obstructions. After all statutory processes have been followed the Council may then dispose of the vehicles in order to defray the costs of this operation.

(2) AIM OF THIS POLICY

To provide guidance to officers responsible for the disposal of abandoned vehicles in the custody of Council.

(3) POLICY STATEMENT

Following compliance with all statutory provisions relating to the impounding of abandoned vehicles and their custody, Council will dispose of such vehicles in the most efficient and economic manner.

The vehicles are to be advertised for sale to the highest bidder in a suitable newspaper. Bids for the purchase of vehicles are to be treated as though they were tenders for the purposes of reception, storage, opening and recording of offers.

The highest bid for any vehicle shall be accepted.

Bidders are to arrange removal of the vehicle from Council premises at a mutually agreed time at the bidder's expense.

Any vehicles that have not been disposed of after advertising as above may be disposed of by any appropriate means.

Authority to administer this policy and accept bids for abandoned vehicles and arrange for their disposal is delegated to the Chief Executive Officer.

RESOLUTION NO: C132
ADOPTION: October, 1999
REVIEW: October, 2001

(Replaces P42, 21/12/94)

DONATIONS - REFUSE SERVICES

(1) OBJECTIVE

Support and encourage the provision of services to the local community.

(2) PRINCIPLES

Council recognises the value of services provided by self funding organisations within the community. It is also recognised that these organisations have limited access to funding sources. Council is committed to a positive approach as a corporate citizen and will endeavour to support organisations which provide valuable services to the community. Council will support those services within budgetary constraints.

(3) ISSUES

A range of organisations and individuals seek financial assistance from Council annually. Council is not in a position to respond to all requests. Council may receive requests from organisations which provide only limited service, or assistance, to members of the Cottesloe Community. Council has to balance its community responsibilities with its fiscal restraints.

(4) POLICY

Council will donate to the organisations listed below an amount equivalent to the number of rubbish service charges specified on the attached Schedule each year.

(5) SCHEDULE OF DONATIONS OF RUBBISH CHARGES

North Cottesloe Kindergarten - two rubbish service charges.

RESOLUTION NO: P25
ADOPTION: September, 1995
REVIEW: September, 2003

RANGERS' UNIFORMS

(1) OBJECTIVE

To establish guidelines for the purchase of uniforms for Rangers.

(2) PRINCIPLES

Council requires Rangers to wear an appropriate uniform while on duty.

Council recognises that, because it requires Rangers to wear a uniform, the cost of the uniform is to be borne by Council.

The cost of cleaning and maintaining a uniform is the responsibility of the employee.

(3) ISSUES

As long as the uniform is clearly identifiable with the Town of Cottesloe Council Fringe Benefits Tax is not applicable.

(4) POLICY

UNIFORMS FOR RANGERS:

Senior Ranger:

To be supplied no more than once each year

- 5 shirts
- 2 trousers
- 1 pr suitable footwear
- 1 pr sunglasses (Australian Std)

To be supplied no more than once every 2 years

- 1 jumper
- 1 weather jacket
- 1 belt
- 1 tie
- 1 hat

Beach Ranger:

To be supplied no more than once each year:

- 5 tee shirts (with collar, long sleeves)
- 2 windcheaters
- 2 shorts)
- 1 tracksuit
- 1 pr suitable footwear
- 1 pr sunglasses (Australian Standard)
- 1 hat

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- (a) The wearing of a uniform is compulsory while undertaking Ranger Duties.
- (b) Sunglasses are to comply with Australian Standards and are to be worn at all times when working outdoors.
- (c) Each Ranger is responsible for cleaning and maintaining the uniform. All items of clothing must be kept clean and in a good state of repair at all times.
- (d) Any items of clothing lost, or deliberately damaged, are to be replaced at the cost of the employee.
- (e) All items of clothing supplied by Council remain the property of Council and may be required to be returned prior to leaving Councils' employ.
- (f) All items of clothing are to be marked so that they can be identified as being a part of the Town of Cottesloe uniform.

RESOLUTION NO: **P24**
ADOPTION: **September, 1995**
REVIEW: **September, 2003**

MARMION STREET COMMUNITY CENTRE - USER POLICY

(1) AIM

To provide clear guidelines to community groups and not for profit organisations interested in accessing the Marmion Street Community Centre located at No. 328 Marmion Street, Cottesloe.

(2) OBJECTIVES

- (a) Encourage local groups to utilise the premises.
- (b) Provide for infant health services so long as they are required in the immediate area.
- (c) Set out the obligations of Council and the centre's users.

(3) PRINCIPLE

The Marmion Street Community Centre building is a Council owned and maintained building which should be accessible to as many local groups as possible while ensuring that uses are compatible with each other and a residential area. It is equally important that all users advise the Council of their intending use and of any damage or maintenance requirements.

(4) ISSUES

The building is a small one with a single room which is accessible for groups to utilise. It is within a residential area and must therefore be used for purposes compatible with a residential area. The building is Council owned and hence funded by the community. Seeking rent or fees from users is not considered to be appropriate at this time, both because of the administrative requirements of doing such and the imposition this would pose on small community groups who do not have the resources to pay for a meeting room. Its use must therefore be limited to not for profit organisations.

While Council has responsibility for maintenance and regular cleaning of the building, Council is not the prime user and is therefore not in a position to be able to observe on a regular basis the maintenance and repairs required.

It is also important to ensure that all users respect the rights of other users, in terms of cleanliness, order and privacy so that the building can be used at its optimal level without creating unnecessary friction between the various user groups and Council.

A range of users has implications for security and conflict of interest within the centre. This policy intends to address these matters.

(5) POLICY

(a) Security

- (i) All users must be registered with Council prior to being issued a key.
- (ii) A \$10.00 deposit will apply to each key issued.
- (iii) One member of each group is required to sign for the key.
- (iv) Any lost key must be reported immediately.
- (v) An organisation which loses a key will be responsible for the cost of replacing the lock/s and re-issuing of keys.

(b) Booking

- (i) The centre must be booked in advance through the Council's Customer Service Officer. A booking will be entered into the Marmion Street Community Centre Diary held at the Town of Cottesloe.
- (ii) The booking diary may be inspected by any member of the community at any time.
- (iii) The Child Health centre has first rights of day time selection with the North Cottesloe Pre-School having second preference. This is in order to accommodate time tables which rely on external factors.

(c) Repairs and Maintenance

- (i) Council will retain responsibility for all repairs and maintenance, except in the case of malicious or wilful damage caused by a member of a community group using the centre, or any person invited onto the premises by a user group.
- (ii) Repair and maintenance requirements are to be reported to Council's Customer Service Officer as soon as practicable after they are noticed.
- (iii) Council will endeavour to undertake repairs and maintenance requirements as soon as practicable and within its budget constraints.

(d) Storage

- (i) User groups wishing to store material in the centre may utilise a portion of the cupboard provided by Council.
- (ii) No liability whatsoever will be accepted by Council for loss or damage to any materials stored on the premises, nor will it be necessarily covered by Council's insurers.
- (iii) No additional storage facilities are to be installed without prior permission of Council.
- (iv) No flammable or illegal materials are to be stored on the premises

(e) Furniture, Equipment & Display Areas

- (i) The following equipment will be provided by Council:
 -) one dozen mugs
 -) one dozen glasses
 -) one large storage cupboard
 -) one built in bench and cupboard
 -) one trestle table
 -) six additional stackable chairs.
 -) One automatic kettle.
- (ii) One section of the notice board on the eastern wall of the meeting room is available for users. It is the responsibility of users to ensure this is kept up to date.

(f) Utilities

- (i) Council will carry the cost of water and electricity supply.
- (ii) Access to the telephone is limited to Child Health Centre only.
- (iii) Each user group is responsible for ensuring that all lights are switched off at the conclusion of each session.

(g) Fees & Charges

- (i) No charge for using the centre will apply subject to the review of this policy.

(h) Disputes

- (i) If any dispute regarding usage arises, in the first instance, the disputing parties are to try and resolve it between themselves.
- (ii) If this does not resolve the matter, the issue should be brought to the attention of the Customer Services Officer of the Town of Cottesloe, who will in the first instance take a mediation role.
- (iii) If the dispute remains in place, the matter will be referred to the Chief Executive Officer of the Town of Cottesloe, who, after speaking with a representative from both or all parties, will make a decision which shall be final.

(i) Insurance

- (i) Council's insurance will protect the building and Council owned equipment only.
- (ii) Any equipment or material stored or left on the premises by a user group will not be insured by Council.

(j) Cleaning

- (i) Each group is responsible for reinstating the meeting room and ancillary facilities at the conclusion of each session.
- (ii) Any rubbish or debris caused by a user group must be cleaned and disposed of by each group at the conclusion of its session.

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- (iii) All cups and glasses must be washed and put away by each user group at the conclusion of each session.

(k) Smoking

- (i) Smoking is expressly forbidden in the Community Centre.

(l) Review

- (i) This policy may be reviewed and altered by Council at any time without reference to users.

RESOLUTION NO.: P44
ADOPTION: February, 1997
REVIEW: February, 2005

DISPOSAL OF SURPLUS GOODS & EQUIPMENT

(1) OBJECTIVE

To ensure that surplus goods, plant and equipment are disposed of in an appropriate manner.

(2) PRINCIPLE

Every effort should be made to dispose of surplus items at the best possible price.

Surplus items with an estimated market value above \$500 should be offered for sale to the general public.

Surplus items with an estimated market value of \$500 or less should be offered for sale to Council staff.

The sale of surplus items by private treaty should be a last resort.

(3) ISSUES

The cost of selling surplus items should not exceed the market value of those items.

(4) POLICY

All goods, plant and equipment with an estimated market value above \$500 should be:

-) Advertised for sale in a local newspaper; or
-) Sold by public auction; or
-) Offered for sale by public tender.

All goods, plant and equipment with an estimated market value of \$500 or less shall be:

-) Advertised for sale in an email or notice sent to all staff; or
-) Offered for sale by seeking bids from staff with a one week closing date for bids to be lodged with the CEO.

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Subject to the CEO providing Elected Members with two weeks written notice with any intention to do so:

- (a) The CEO may either proceed with such a sale or if appropriate instead donate the property available for sale to suitable not for profit community groups or Schools;

- (b) In the absence of any sale being made, it shall be at the absolute discretion of the CEO to dispose of any surplus goods, plant and equipment in any manner thought fit by the CEO.

RESOLUTION NO: **12.1.4**
ADOPTION: **August, 2006**
REVIEW: **August, 2012**

EXPENDITURE VARIATIONS

(1) OBJECTIVE

To provide Managers with some flexibility in allocating expenditure budgets so that outcomes provided for in the budget can be achieved.

(2) PRINCIPLES

Managers are empowered to make decisions on expenditure priorities within their areas of responsibility.

(3) ISSUES

Managers need to have some flexibility in managing budgets within their areas of responsibility. Variations to budget, in many instances, are minor in terms of the total budget. Over expenditure variances can often be accommodated within a sub-programme, or programme and consequently have no impact on the total budget and the end of year financial position.

(4) POLICY

- (a) No expenditure can be committed unless it is provided for in the budget.
- (b) Over expenditure that can be accommodated within a sub-programme, may be authorised by the relevant Manager.
- (c) Over expenditure that can be accommodated within a programme, may be authorised by the Chief Executive Officer.
- (d) Reallocations within a programme are to be reported to the next meeting of the Corporate Services Committee
- (e) Where over expenditure cannot be accommodated within a programme, the expenditure must be referred to the Corporate Services Committee, seeking approval for a reallocation of funds.

RESOLUTION NO: P72
ADOPTION: September, 2009
REVIEW: September, 2012

RESERVE ACCOUNTS

(1) OBJECTIVE

To provide guidelines for the establishment and maintenance of reserve accounts.

(2) PRINCIPLES

Alternative methods of funding projects that require a large sum of money be considered before establishing a reserve account.

That reserve accounts only be established where Council wishes to set aside money for use in a future year for a specific purpose.

That the special purpose to be funded by the reserve account is identified in the four year Principal Activities Plan.

That the name of the reserve account clearly reflects the purpose for which the funds placed in the reserve account will be used.

Public notice of changes to the use and/or purpose of a reserve account be undertaken by disclosure in the annual budget or by other means approved in the Local Government Act 1995 or the Local Government (Financial Management) Regulations 1996.

(3) ISSUES

Funding Options

Establishment of a reserve account is one of many ways of funding a major project. Alternative funding options include:

-) loan
-) overdraft
-) commence the project in one financial year and complete the following year
-) spread the cost of the project over two or more years
-) spread the cost of the project over a replacement cycle.

All possible funding options should be considered before establishing a reserve account.

Purpose

There is an opportunity cost when funds are placed in reserve accounts as this money could be used for some other purpose. Therefore the establishment of a reserve account should be based in sound management principles. The project to be undertaken should be clearly identified in the planning process and be part of an overall strategy.

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Name of Reserve Account

Reserves should be allocated a title which reflects the use and purpose of the funds. A meaningful title lets stakeholders know why funds are being accumulated.

Public Notice

The LGA provides for the public to be advised of any changes to the use or purpose of a reserve account by either:

-) publishing the change in a local newspaper, exhibiting the change on a public notice board at the Council's offices and the local library.
-) disclosure in the annual budget.

The preferred option is to advertise any changes in the annual budget, as this form of notice is more likely to be seen and commented on by stakeholders.

(4) POLICY

That when major projects are being proposed, all funding options be considered prior to the establishment of a reserve account.

That a pre-requisite for the establishment of a reserve account be that the planning process identifies the need for the project to be undertaken in a future year.

That the name of the reserve account clearly reflects the purpose to which the funds in that account will be applied.

That the establishment of a reserve account and the change of use or purpose of an existing reserve account is brought to the attention of stakeholders by inclusion in the annual budget.

RESOLUTION NO.:

ADOPTION: November, 2010

REVIEW: November, 2015

ACCOUNTING

(1) OBJECTIVE

To ensure Council complies with its financial reporting obligations under the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and all applicable Australian Accounting Standards.

(2) PRINCIPLES

Council recognises the principle of accrual accounting.

Council supports the accounting principles embodied in the Australian Accounting Standards.

Council will comply with the requirements of Australian Accounting Standards except when the Local Government Accounting Directions prescribe otherwise.

(3) ISSUES

Compliance or non-compliance with Australian Accounting Standards.

(4) POLICY

Financial Reporting

Each month the principal accounting officer shall present to Council the following financial reports showing actual revenue and expenditure figures:

- (a) Operating Statement (compiled and prepared in accordance with the Australian Accounting Standards);
- (b) Schedules 1 and 2;
- (c) A statement of assets and liabilities.
- (d) A statement of revenue and expenditure in a management responsibility format;
- (e) Any other information as may be considered necessary by the Chief Executive Officer or Council.

Reporting Revenue and Expenditure By Nature and Type

That for the purpose of reporting all revenue and expenses on "nature and type" as required by the Australian Accounting Standards, and the Local Government (Financial Management) Regulations 1996, the following categories have been adopted as the reporting policy of this Council:

Revenue

- (a) Rates
- (b) Grants and Subsidies
- (c) Contributions, reimbursements and donations

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- (d) Profit on Asset Disposals
- (e) Service Charges
- (f) Fees and Charges
- (g) Interest Earnings
- (h) Other Revenue/Income.

Expenses:

- (a) Employee Costs
- (b) Materials and Contracts
- (c) Utilities (Gas, Electricity, Water etc.)
- (d) Insurance
- (e) Depreciation on Non-Current Assets
- (f) Loss on Asset Disposal
- (g) Interest Expenses
- (h) Other Expenditure.

Assets

Capitalisation of Assets

That expenditure of a capital nature be recognised as an asset if the threshold value exceeds:

-) \$1,000 for Buildings, Plant & Equipment, Furniture and Equipment
- \$5,000 for Infrastructure.

Categories of Assets

That depreciable assets be classified as follows:

- (a) Land & Buildings
- (b) Plant and Equipment
- (c) Furniture and Fittings
- (d) Infrastructure.

Infrastructure assets are those amenities, structures or facilities which assist Local Government in providing services to the community and may have the following characteristics:

-) a long life
-) require substantial capital outlays
-) does not necessarily have a realisable value
-) usually a fixture - sometimes not readily/noticeable
-) consists of a number of components of an overall system
-) provide public facilities.

Depreciation of Assets

Depreciation of assets be charged to the appropriate programmes and sub programmes of the general ledger.

The straight line method for the depreciation of assets be used.

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Depreciation Rates

Buildings	40 years	2.5%
Plant and Equipment	5 years	20%
Furniture & Equipment (except computers)	10 years	10%
Computer and Ancillary Equipment	5 years	20%
Roads - Asphalt	25 years	4%
Roads - Concrete	50 years	2%
Roads - Brick Blocks	33 years	3%
Footpaths - Slabs	25 years	4%
Footpaths - Asphalt	25 years	4%
Footpaths - Concrete	50 years	2%
Footpaths - Brick	33 years	3%
Drainage - Pipe	50 years	2%
Drainage - Soak Wells	50 years	2%
Drainage - Manholes	20 years	5%
Reticulation - Bores	20 years	5%
Reticulation - Pumps	14 years	7%
Reticulation - PVC Pipe	25 years	4%
Reticulation - Sprinklers	8 years	12.5%
Reticulation - Electrical	14 years	7%
Parks Furniture	5 years	20%
Street Furniture - S/F Shelter	10 years	10%
Street Furniture - Timber Shelter	10 years	10%
Street Furniture - Concrete Shelter	20 years	5%
Street Furniture - Slabs	50 years	2%
Street Furniture - Bins	10 years	10%
Street Furniture - Seat (concrete)	10 years	10%
ROW - Asphalt	25 years	4%
ROW - Brick	33 years	3%
ROW - Concrete	50 years	2%

Interest Earned on Reserve Investments

Interest earned from investing monies held in reserves is to be classified as operating revenue.

Provision for Leave

- Council's liability for annual leave and long service leave be brought to account each year.
- Council's leave liability be calculated in accordance with the formula specified in the Western Australian Local Government Accounting Manual until such time as another method is prescribed by the Australian Accounting Standards.
- Council's Long Service Leave Reserve be used to pay Long Service Leave and that no more funds be transferred to that Reserve.

Provision for Doubtful Debts

When collection of any debt seems questionable, an estimate of the amount that is unlikely to be recovered be added to the doubtful debts provision. The debts which make up the provision be monitored on a regular basis to ensure that the provision is not overstated.

Single Fund Accounting

Income and expenditure be accounted for in a single fund provided that a separate Capital Accumulation Account is maintained in respect to the Municipal, Loan, Reserve Funds and a Trust Fund when money is required to be held in a Trust Fund.

RESOLUTION NO.:

ADOPTION: April, 2010

REVIEW: April, 2015

WINDFALL GAINS

(1) OBJECTIVE

From time to time Council receives funds for which no budget allocation has been made. The purpose of this policy statement is to provide guidelines to Council for handling such funds.

(2) PRINCIPLE

The allocation for expenditure of windfall gains is a matter for consideration by Full Council, in line with the general Accounting Directions and Council's financial management policies. Any windfall gains expenditure should be allocated only after the income source has being taken into consideration.

(3) ISSUES

- (a) Windfall gains, by their nature, may not be budgeted for in the annual budget process.
- (b) Windfall gains may vary from a relatively small amount relating to such items as reduced cost of a specific purchase than the original estimate to a significant amount such as an unanticipated developer contribution.
- (c) There is no compulsion on Council to expend windfall gains during the financial year in which they become available.

(4) POLICY

- (a) Windfall gains of over \$5,000 will be referred for Council consideration through the Corporate Services Committee.
- (b) Windfall gains of less than \$5,000 will be referred for Council consideration through the committee deemed to be most appropriate relevant to the source of funds.
- (c) Budget variation recommendations for windfall gains of less than \$5,000 may be forwarded to Council through Corporate Services Committee simultaneously to a proposal for expenditure going to Council through another committee.

RESOLUTION NO.:

ADOPTION: **July, 2009**

REVIEW: **July, 2013**