

TOWN OF COTTESLOE



2014 – 2015

Budget

TOWN OF COTTESLOE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

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TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Rates	8	8,764,379	8,500,000	8,423,694
Operating Grants, Subsidies and Contributions		165,000	205,304	158,289
Fees and Charges	11	1,815,283	1,917,981	1,432,180
Service Charges	10	0	0	0
Interest Earnings	2(a)	463,900	243,572	219,500
Other Revenue		224,273	244,957	279,977
		<u>11,432,835</u>	<u>11,111,814</u>	<u>10,513,640</u>
Expenses				
Employee Costs		(3,671,070)	(3,370,720)	(3,649,000)
Materials and Contracts		(4,437,043)	(4,071,681)	(4,000,000)
Utility Charges		(313,086)	(307,366)	(335,000)
Depreciation on Non-Current Assets	2(a)	(2,046,524)	(2,080,737)	(2,080,737)
Interest Expenses	2(a)	(340,818)	(365,792)	(366,792)
Insurance Expenses		(179,345)	(176,234)	(150,000)
Other Expenditure		(901,626)	(835,813)	(890,422)
		<u>(11,889,511)</u>	<u>(11,208,343)</u>	<u>(11,471,951)</u>
		(456,676)	(96,529)	(958,311)
Non-Operating Grants, Subsidies and Contributions				
		0	549,000	599,000
Profit on Asset Disposals	4	7,900,000	0	0
Loss on Asset Disposals	4	0	0	0
		<u>7,443,324</u>	<u>452,471</u>	<u>(359,311)</u>
NET RESULT				
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><u>7,443,324</u></u>	<u><u>452,471</u></u>	<u><u>(359,311)</u></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 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		76,213	67,891	53,750
General Purpose Funding		9,400,729	8,921,312	8,818,633
Law, Order, Public Safety		18,980	26,944	15,100
Health		80,310	81,400	78,710
Education and Welfare		33,036	34,193	30,500
Community Amenities		542,035	534,144	469,005
Recreation and Culture		275,936	331,742	352,842
Transport		831,237	898,004	550,900
Economic Services		173,759	194,461	122,700
Other Property and Services		600	21,723	21,500
		<u>11,432,835</u>	<u>11,111,814</u>	<u>10,513,640</u>
Expenses Excluding				
Finance Costs (Refer Notes 1,2 & 14)				
Governance		(801,035)	(600,775)	(680,641)
General Purpose Funding		(252,697)	(240,477)	(242,477)
Law, Order, Public Safety		(296,826)	(271,951)	(276,161)
Health		(243,946)	(208,928)	(245,751)
Education and Welfare		(219,900)	(222,806)	(227,957)
Community Amenities		(3,375,922)	(3,183,901)	(3,105,326)
Recreation & Culture		(2,964,734)	(2,851,658)	(3,040,209)
Transport		(3,027,531)	(2,942,415)	(2,878,044)
Economic Services		(392,585)	(325,687)	(392,524)
Other Property and Services		26,481	6,047	(16,068)
		<u>(11,548,693)</u>	<u>(10,842,551)</u>	<u>(11,105,158)</u>
Finance Costs (Refer Notes 2 & 5)				
General Purpose Funding		(300)	0	(1,000)
Recreation & Culture		(340,518)	(365,792)	(365,792)
		<u>(340,818)</u>	<u>(365,792)</u>	<u>(366,792)</u>
Non-operating Grants, Subsidies and Contributions				
Transport		0	549,000	599,000
		<u>0</u>	<u>549,000</u>	<u>599,000</u>
Profit/(Loss) On				
Disposal Of Assets (Refer Note 4)				
Other Property and Services		7,900,000	0	0
		<u>7,900,000</u>	<u>0</u>	<u>0</u>
NET RESULT		7,443,324	452,471	(359,311)
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><u>7,443,324</u></u>	<u><u>452,471</u></u>	<u><u>(359,311)</u></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 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		8,764,379	8,420,000	8,300,000
Operating Grants, Subsidies and Contributions		165,000	205,304	158,000
Fees and Charges		1,815,283	1,880,000	1,450,000
Service Charges		0	0	0
Interest Earnings		463,900	240,000	200,000
Goods and Services Tax		940,000	540,000	540,000
Other Revenue		224,273	240,000	220,000
		<u>12,372,835</u>	<u>11,525,304</u>	<u>10,868,000</u>
Payments				
Employee Costs		(3,671,070)	(3,350,000)	(3,600,000)
Materials and Contracts		(4,437,043)	(4,020,000)	(3,850,000)
Utility Charges		(313,086)	(305,000)	(325,000)
Interest Expenses		(340,818)	(365,000)	(330,000)
Insurance Expenses		(179,345)	(176,234)	(150,000)
Goods and Services Tax		(930,000)	(500,000)	(520,000)
Other Expenditure		(903,351)	(820,000)	(800,000)
		<u>(10,774,712)</u>	<u>(9,536,234)</u>	<u>(9,575,000)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,598,123</u>	<u>1,989,070</u>	<u>1,293,000</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	(130,000)	0
Payments for Purchase of Property, Plant & Equipment	3	(656,854)	(803,643)	(819,877)
Payments for Construction of Infrastructure	3	(1,225,850)	(1,909,182)	(1,700,891)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		0	549,000	543,549
Proceeds from Sale of Property Plant & Equipment	4	8,214,930	178,596	179,750
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>6,332,226</u>	<u>(2,115,229)</u>	<u>(1,797,469)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(365,759)	(357,643)	(357,642)
Proceeds from Self Supporting Loans		12,000	45,755	45,755
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>(353,759)</u>	<u>(311,888)</u>	<u>(311,887)</u>
Net Increase (Decrease) in Cash Held		7,576,590	(438,047)	(816,356)
Cash at Beginning of Year		2,522,550	2,960,597	2,952,923
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>10,099,140</u></u>	<u><u>2,522,550</u></u>	<u><u>2,136,567</u></u>

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

**TOWN OF COTTESLOE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue	1,2			
Governance		76,213	67,891	53,750
General Purpose Funding		636,350	421,312	394,939
Law, Order, Public Safety		18,980	26,944	15,100
Health		80,310	81,400	78,710
Education and Welfare		33,036	34,193	30,500
Community Amenities		542,035	534,144	469,005
Recreation and Culture		275,936	331,742	352,842
Transport		831,237	1,447,004	1,149,900
Economic Services		173,759	194,461	122,700
Other Property and Services		7,900,600	21,723	21,500
		<u>10,568,456</u>	<u>3,160,814</u>	<u>2,688,946</u>
Expenses	1,2			
Governance		(801,035)	(600,775)	(680,641)
General Purpose Funding		(252,997)	(240,477)	(243,477)
Law, Order, Public Safety		(296,826)	(271,951)	(276,161)
Health		(243,946)	(208,928)	(245,751)
Education and Welfare		(219,900)	(222,806)	(227,957)
Community Amenities		(3,375,922)	(3,183,901)	(3,105,326)
Recreation & Culture		(3,305,252)	(3,217,450)	(3,406,001)
Transport		(3,027,531)	(2,942,415)	(2,878,044)
Economic Services		(392,585)	(325,687)	(392,524)
Other Property and Services		26,481	6,047	(16,068)
		<u>(11,889,511)</u>	<u>(11,208,343)</u>	<u>(11,471,950)</u>
Net Operating Result Excluding Rates		(1,321,055)	(8,047,529)	(8,783,005)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(7,900,000)	0	0
Depreciation on Assets	2(a)	2,046,524	2,082,335	2,080,737
Capital Expenditure and Revenue				
Additions - Furniture and Equipment	3	(36,654)	(142,487)	(146,014)
Land Held for Resale	3	0	(130,000)	0
Additions - Land and Buildings	3	(280,500)	(305,000)	(331,500)
Additions - Plant and Equipment	3	(339,700)	(356,156)	(357,500)
Additions - Roads	3	(300,600)	(553,533)	(641,800)
Additions - Carparks	3	0	(198,296)	(204,000)
Additions - Footpaths	3	(225,250)	(614,126)	(514,155)
Additions - Drainage	3	(20,150)	(10,000)	(10,000)
Additions - Parks and Reserves	3	(46,350)	(45,000)	(45,000)
Additions - Miscellaneous	3	(70,000)	(252,184)	(202,000)
Additions - Street Furniture	3	(460,000)	(139,843)	0
Additions - Rights of Way	3	(72,700)	(81,200)	(81,200)
Additions - Irrigation	3	(30,800)	(15,000)	(20,000)
<i>Proceeds from Disposal of Assets</i>	4	8,214,930	178,596	179,750
Repayment of Debentures	5	(365,759)	(357,643)	(357,642)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		35,237	45,755	45,755
Transfers to Reserves (Restricted Assets)	6	(8,360,648)	(60,781)	(58,782)
Transfers from Reserves (Restricted Assets)	6	5,000	260,673	379,323
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	764,096	1,005,515	643,339
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	764,096	0
Amount Required to be Raised from General Rate	8	<u>(8,764,379)</u>	<u>(8,500,000)</u>	<u>(8,423,694)</u>

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

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) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 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 2015

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 2015

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 2015**

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 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	40 years
Furniture and Equipment	10 years
Plant and Equipment	5 years
Computer and Ancillary Equipment	5 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 2015

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 2015

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 2015

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 2015

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 2015

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 2015.

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 2015

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 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	20,000	18,000	18,000
Other Services	13,714	13,620	13,620
 Depreciation			
<u>By Program</u>			
Governance	0	142,308	142,308
General Purpose Funding	144,374	852	852
Law, Order, Public Safety	4,946	4,946	4,946
Health	4,740	4,740	4,740
Education and Welfare	23,371	23,371	23,371
Housing	0	0	0
Community Amenities	49,924	51,564	51,564
Recreation and Culture	522,672	576,996	576,996
Transport	1,258,388	1,236,372	1,236,372
Economic Services	4,898	6,372	6,372
Other Property and Services	33,211	33,216	33,216
	<u>2,046,524</u>	<u>2,080,737</u>	<u>2,080,737</u>
 <u>By Class</u>			
Land and Buildings	385,943	367,371	367,371
Furniture and Equipment	139,282	146,484	146,484
Plant and Equipment	220,730	214,393	214,393
Infrastructure	1,298,971	1,352,489	1,352,489
	<u>2,044,926</u>	<u>2,080,737</u>	<u>2,080,737</u>
 Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	340,818	365,792	366,792
	<u>340,818</u>	<u>365,792</u>	<u>366,792</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	250,000	38,000	39,000
- Other Funds	146,000	136,000	111,000
Other Interest Revenue (<i>refer note 13</i>)	67,900	69,572	69,500
	<u>463,900</u>	<u>243,572</u>	<u>219,500</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

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 2015**

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 2015**

3. ACQUISITION OF ASSETS	2014/15 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture and Office Equipment	36,654
Plant and Equipment	36,000
Health	
Plant and Equipment	36,000
Community Amenities	
Plant and Equipment	90,000
Infrastructure	410,000
Recreation and Culture	
Plant and Equipment	21,700
Land and Buildings	280,500
Infrastructure	197,150
Transport	
Plant and Equipment	120,000
Infrastructure	618,700
Economic Services	
Plant and Equipment	36,000
	1,882,704
<u>By Class</u>	
Additions - Furniture and Equipment	36,654
Land Held for Resale	0
Additions - Land and Buildings	280,500
Additions - Plant and Equipment	339,700
Additions - Roads	300,600
Additions - Carparks	0
Additions - Footpaths	225,250
Additions - Drainage	20,150
Additions - Parks and Reserves	46,350
Additions - Miscellaneous	70,000
Additions - Street Furniture	460,000
Additions - Rights of Way	72,700
Additions - Irrigation	30,800
	1,882,704

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 2015**

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)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
Governance Plant and Equipment	18,000	18,000	0
Health Plant and Equipment	18,000	18,000	0
Community Amenities Plant and Equipment	20,000	20,000	0
Recreation and Culture Plant and Equipment	2,930	2,930	0
Transport Plant and Equipment	38,000	38,000	0
Economic Services Plant and Equipment	18,000	18,000	0
Other Property and Services Land and Buildings	200,000	8,100,000	7,900,000
	314,930	8,214,930	7,900,000

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
Land and Buildings	200,000	8,100,000	7,900,000
Plant and Equipment	114,930	114,930	0
	314,930	8,214,930	7,900,000

<u>Summary</u>	2014/15 BUDGET
	\$
Profit on Asset Disposals	7,900,000
Loss on Asset Disposals	0
	<u><u>7,900,000</u></u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

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-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
Recreation and Culture								
Loan 104 - Cottesloe Tennis Club	12,917	0	12,917	24,761	0	12,917	429	1,815
Loan 105 - Seaview Golf Club	278,939	0	22,320	20,994	256,619	278,939	17,233	18,559
Loan 106 - Civic Centre Extension	903,069	0	162,395	154,194	740,674	903,069	46,216	53,509
Loan 107 - Joint Library Project	4,318,204	0	168,127	157,694	4,150,077	4,318,204	449,603	291,909
	5,513,129	0	365,759	357,643	5,147,370	5,513,129	513,481	365,792

Loan number 104 and 105 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 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Council has no new debentures budgeted for 2014/15.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

(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 2014/15.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	174,514	168,125	168,125
Amount Set Aside / Transfer to Reserve	6,108	6,389	5,044
Amount Used / Transfer from Reserve	0	0	0
	<u>180,622</u>	<u>174,514</u>	<u>173,169</u>
(b) Area Improvement Reserve			
Opening Balance	0	891	891
Amount Set Aside / Transfer to Reserve	0	27	27
Amount Used / Transfer from Reserve	0	(918)	(918)
	<u>0</u>	<u>0</u>	<u>0</u>
(c) Civic Centre Improvements Reserve			
Opening Balance	0	1,410	1,410
Amount Set Aside / Transfer to Reserve	0	42	42
Amount Used / Transfer from Reserve	0	(1,452)	(1,452)
	<u>0</u>	<u>0</u>	<u>0</u>
(d) Waste Management Reserve			
Opening Balance	10,053	72,867	72,867
Amount Set Aside / Transfer to Reserve	2,627	2,186	2,186
Amount Used / Transfer from Reserve	0	(65,000)	0
	<u>12,680</u>	<u>10,053</u>	<u>75,053</u>
(e) Parking Reserve			
Opening Balance	14,845	14,302	14,300
Amount Set Aside / Transfer to Reserve	520	543	429
Amount Used / Transfer from Reserve	0	0	0
	<u>15,365</u>	<u>14,845</u>	<u>14,729</u>
(f) Property Reserve			
Opening Balance	310,441	364,364	364,364
Amount Set Aside / Transfer to Reserve	13,410	11,077	11,077
Amount Used / Transfer from Reserve	0	(65,000)	0
	<u>323,851</u>	<u>310,441</u>	<u>375,441</u>
(g) Infrastructure Reserve			
Opening Balance	349,114	377,781	377,781
Amount Set Aside / Transfer to Reserve	12,219	11,333	11,333
Amount Used / Transfer from Reserve	0	(40,000)	(162,000)
	<u>361,333</u>	<u>349,114</u>	<u>227,114</u>
(h) Legal Reserve			
Opening Balance	65,211	62,824	62,824
Amount Set Aside / Transfer to Reserve	2,282	2,387	1,885
Amount Used / Transfer from Reserve	0	0	0
	<u>67,493</u>	<u>65,211</u>	<u>64,709</u>
Total Reserves C/Fwd	<u>961,344</u>	<u>924,178</u>	<u>930,215</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>961,344</u>	<u>924,178</u>	<u>930,215</u>
(i) Unspent grants / funds reserve			
Opening Balance	0	920	920
Amount Set Aside / Transfer to Reserve	0	33	32
Amount Used / Transfer from Reserve	<u>0</u>	<u>(953)</u>	<u>(953)</u>
	<u>0</u>	<u>0</u>	<u>(1)</u>
(j) Parking Facilities Reserve			
Opening Balance	151,132	231,500	231,500
Amount Set Aside / Transfer to Reserve	5,290	6,982	6,945
Amount Used / Transfer from Reserve	<u>0</u>	<u>(87,350)</u>	<u>(204,000)</u>
	<u>156,422</u>	<u>151,132</u>	<u>34,445</u>
(k) Sustainability Reserve			
Opening Balance	19,782	0	0
Amount Set Aside / Transfer to Reserve	8,192	19,782	19,782
Amount Used / Transfer from Reserve	<u>(5,000)</u>	<u>0</u>	<u>(10,000)</u>
	<u>22,974</u>	<u>19,782</u>	<u>9,782</u>
(l) Depot Funds Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	8,310,000	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>8,310,000</u>	<u>0</u>	<u>0</u>
Total Reserves	<u><u>9,450,740</u></u>	<u><u>1,095,092</u></u>	<u><u>974,441</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 2015

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	6,108	6,389	5,044
Area Improvement Reserve	0	27	27
Civic Centre Improvements Reserve	0	42	42
Waste Management Reserve	2,627	2,186	2,186
Parking Reserve	520	543	429
Property Reserve	13,410	11,077	11,077
Infrastructure Reserve	12,219	11,333	11,333
Legal Reserve	2,282	2,387	1,885
Unspent grants / funds reserve	0	33	32
Parking Facilities Reserve	5,290	6,982	6,945
Sustainability Reserve	8,192	19,782	19,782
Depot Funds Reserve	8,310,000	0	0
	<u>8,360,648</u>	<u>60,781</u>	<u>58,782</u>
Transfers from Reserves			
Area Improvement Reserve	0	(918)	(918)
Civic Centre Improvements Reserve	0	(1,452)	(1,452)
Waste Management Reserve	0	(65,000)	0
Property Reserve	0	(65,000)	0
Infrastructure Reserve	0	(40,000)	(162,000)
Legal Reserve	0	0	0
Unspent grants / funds reserve	0	(953)	(953)
Parking Facilities Reserve	0	(87,350)	(204,000)
Sustainability Reserve	(5,000)	0	(10,000)
	<u>(5,000)</u>	<u>(260,673)</u>	<u>(379,323)</u>
Total Transfer to/(from) Reserves	<u>8,355,648</u>	<u>(199,892)</u>	<u>(320,541)</u>

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

Area Improvement Reserve

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

Civic Centre Improvements Reserve

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

Waste Management Reserve

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

Leave Reserve

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

Parking Reserve

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES (Continued)

Property Reserve

- to contribute towards future property construction/renewal.

Infrastructure Reserve

- to contribute towards future infrastructure construction/renewal.

Legal Reserve

- to contribute towards unanticipated legal expenses incurred by Council.

Unspent Grants/Funds Reserve

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

Parking Facilities Reserve

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

Sustainability Reserve

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

Depot Funds Reserve

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2014/15 Budget \$	2013/14 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	648,400	1,427,458
Cash - Restricted Reserves	15(a)	9,450,740	1,095,092
Receivables		298,424	298,424
Inventories		45,000	45,000
		<u>10,442,564</u>	<u>2,865,974</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(991,824)</u>	<u>(1,006,786)</u>
NET CURRENT ASSET POSITION		9,450,740	1,859,188
Less: Cash - Restricted Reserves	15(a)	(9,450,740)	(1,095,092)
Less: Cash - Restricted Municipal		<u>0</u>	<u>0</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>764,096</u></u>

The estimated surplus/(deficiency) c/fwd in the 2013/14 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
Differential General Rate/General Rate								
GRV - Residential Improved (RI)	0.0526	3,070	132,545,930	6,975,892	0	0	7,041,704	6,774,952
GRV - Residential Vacant (RV)	0.0526	83	3,980,420	209,534	0	0	209,534	246,254
GRV - Commercial Improved (CI)	0.0526	70	8,912,069	469,042	0	0	469,042	466,204
GRV - Commercial Town (CT)	0.0609	118	11,667,240	614,047	0	0	614,047	624,298
GRV - Industrial	0.0526	1	34,500	1,816	0	0	1,816	2,219
Sub-Totals		3,342	157,140,159	8,270,331	0	0	8,336,143	8,113,927
Minimum Payment	Minimum \$							
GRV - Residential Improved	1008	399	6,168,970	402,192	0	0	402,192	366,872
GRV - Commercial Improved	1008	9	135,050	9,072	0	0	9,072	9,680
GRV - Commercial Town	1008	21	349,250	21,168	0	0	21,168	13,552
Sub-Totals		429	6,653,270	432,432	0	0	432,432	390,104
Discounts (Note 12)							(4,196)	(4,031)
Total Amount Raised from General Rate							8,764,379	8,500,000
Specified Area Rates (Note 9)							0	0
Total Rates							8,764,379	8,500,000

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

The general rates detailed above for the 2014/15 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 2015**

**8(a). RATING INFORMATION - 2014/15 FINANCIAL YEAR
(continued)**

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

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

GRV - Residential

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

GRV Residential Vacant

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

GRV Commercial

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

GRV Commercial

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

Minimum Rates

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

Advertised Differential Rate

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

There are no specified area rates included in the 2014/2015 budget.

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

There are no service charges included in the 2014/2015 budget.

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2014/15 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 2015**

13. INTEREST CHARGES AND INSTALMENTS - 2014/15 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 rate

That a penalty interest rate of 11% per annum be applied to rates levied in the 2014/2015 financial year which remain unpaid after they become due and payable and where no election has been made.

The interest charge is estimated to raise revenue of \$25,000

Charge for Late Payment other than Rate

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.

Instalment Option Due Dates and Charges

Instalment Due Dates : Instalments are due on the following dates

Instalment	Due Date
1st	01-September-2014
2nd	03-November-2014
3rd	12-January-2015
4th	16-March-2015

Instalment Administration Charge

An administration charge of \$18.00 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 \$33,000.

14. ELECTED MEMBERS REMUNERATION

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

	2014/15 Budget \$	2013/14 Actual \$
Meeting Fees	148,000	110,252
Mayor's Allowance	27,500	22,027
Deputy Mayor's Allowance	6,875	5,507
Telecommunications Allowance	18,000	18,000
	200,375	155,786

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

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:

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	648,400	1,427,458	1,130,123
Cash - Restricted	9,450,740	1,095,092	1,006,444
	<u>10,099,140</u>	<u>2,522,550</u>	<u>2,136,567</u>

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

Leave Reserve	180,622	174,514	173,169
Waste Management Reserve	12,680	10,053	75,053
Parking Reserve	15,365	14,845	14,731
Property Reserve	323,851	310,441	375,441
Infrastructure Reserve	361,333	349,114	259,114
Legal Reserve	67,493	65,211	64,709
Parking Facilities Reserve	156,422	151,132	34,445
Sustainability Reserve	22,974	19,782	9,782
Depot Funds Reserve	8,310,000	0	0
	<u>9,450,740</u>	<u>1,095,092</u>	<u>1,006,444</u>

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

Net Result	7,443,324	452,471	(359,311)
Depreciation	2,046,524	2,080,737	2,080,737
(Profit)/Loss on Sale of Asset	(7,900,000)	0	0
Increase/(Decrease) in Payables	8,275	4,862	115,123
Grants/Contributions for the Development of Assets	0	(549,000)	(543,549)
Net Cash from Operating Activities	<u>1,598,123</u>	<u>1,989,070</u>	<u>1,293,000</u>

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

Bank Overdraft limit	250,000	250,000	250,000
Bank Overdraft at Balance Date			
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	(2,000)	(2,000)	(2,000)
Total Amount of Credit Unused	<u>253,000</u>	<u>253,000</u>	<u>253,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>5,147,370</u>	<u>5,513,129</u>	<u>5,513,129</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 2015**

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-14 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-15 \$
BCITF Levy	0	95,000	(95,000)	0
Building Services Levy	5,679	48,000	(48,000)	5,679
Infrastructure Deposits	504,474	305,000	(300,000)	509,474
Right of Way	47,566	0	0	47,566
Miscellaneous	46,406	13,000	(12,000)	47,406
	<u>604,125</u>	<u>461,000</u>	<u>(455,000)</u>	<u>610,125</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

17. MAJOR LAND TRANSACTIONS

Sale of the former depot site - Nailsworth Street, Cottesloe

(a) Details

Council has accepted a tender in November 2013 for the sale of the depot site, located at 2B Nailsworth Street, Cottesloe. It is anticipated that settlement for the sale will occur in the first quarter of the 2014/2015 financial year. There are no major expenses projected for this project.

	2014/15 Budget \$	2013/14 Actual \$
(b) Current year transactions		
Operating Revenue		
- Profit on sale	7,900,000	0
Capital Revenue		
- Sale Proceeds	8,100,000	0
Capital Expenditure		
- Purchase of Land	0	0
- Development Costs	0	140,000
	0	140,000

The difference between the sale proceeds and profit is the book value of the asset, which comprises the depreciated cost of acquisition, plus incidental costs incurred in 2013/2014.

(c) Expected Future Cash Flows

	2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	2018/19 \$	Total \$
Cash Outflows						
- Development Costs	0	0	0	0	0	0
- Loan Repayments	0	0	0	0	0	0
	0	0	0	0	0	0
Cash Inflows						
- Loan Proceeds	0	0	0	0	0	0
- Sale Proceeds	0	0	0	0	0	0
	0	0	0	0	0	0
Net Cash Flows	0	0	0	0	0	0

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2015

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Other	Total
10.9000.2	DRAINAGE CONSTRUCTION Cottesloe various				20,150		20,150
15.1116.2	FOOTPATH CONSTRUCTION Lyons Street				42,350		42,350
15.1030.2	Broome Street				22,550		22,550
15.1126.2	Marine Parade				33,050		33,050
15.1128.2	Marmion Street				7,250		7,250
15.1062.2	Barsden Street				2,250		2,250
15.1058.2	Elizabeth Street				12,250		12,250
15.1204.2	Windsor Street				7,750		7,750
15.1166.2	Salisbury Street				17,250		17,250
15.9000.5	DSAC Capital Works				30,200		30,200
15.9000.2	Bike Plan Works				50,350		50,350
20.9000.2	IRRIGATION CONSTRUCTION Cottesloe, various				30,800		30,800

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2015

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Other	Total
	PARKS AND RESERVES CONSTRUCTION						
30.9000.5	Cottesloe Natural Area Upgrade				16,000		16,000
30.9000.2	Playgrounds various				30,350		30,350
	PROPERTY CONSTRUCTION						
35.6030.2	Civic Centre Grounds Restoration	200,350					200,350
NEW	Civic Centre Lesser Hall Stage 1	80,150					80,150
	LANEWAY CONSTRUCTION				72,700		72,700
	ROAD CONSTRUCTION/ REHABILITATION						
40.1148.2	Pearse Street				22,250		22,250
40.1032.2	Bryan Way				10,350		10,350
NEW	Beach Access Road				20,100		20,100
40.1112.2	Little Marine Parade				36,850		36,850
40.1092.2	Hawkstone Street				12,050		12,050
40.1068.2	Forrest Street				48,000		48,000
40.1046.2	Congdon Street				98,250		98,250
40.1128.2	Marmion Street				52,750		52,750

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2015

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Other	Total
43.9000.2.57	MISCELLANEOUS INFRASTRUCTURE Sculpture				70,000		70,000
NEW	STREETSCAPE INFRASTRUCTURE Town Centre Streetscape Improvements				360,000		360,000
NEW	Station Street				20,000		20,000
NEW	Foreshore				30,000		30,000
NEW	Greening Cottesloe Project				50,000		50,000
	PLANT & VEHICLES						
47.9000.2.57	Passenger Vehicle - EHO			36,000			36,000
47.9000.2.57	Passenger Vehicle - BS			36,000			36,000
47.9000.2.57	Passenger Vehicle - FM			36,000			36,000
47.9000.2.57	Passenger Vehicle - Ranger			35,000			35,000
47.9000.2.57	Isuzu Tip Truck			60,000			60,000
47.9000.2.57	Tennant Litter Vacuum			90,000			90,000
47.9000.2.57	Club Car Caryall			25,000			25,000
47.9000.2.57	Mower Tilt Trailer			8,500			8,500

**TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM**

FOR THE YEAR ENDED 30TH JUNE 2015

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Other	Total
47.9000.2.57	Honda Mowers (2)			2,400			2,400
47.9000.2.57	Stihl Hedge Trimmers (2)			1,600			1,600
47.9000.2.57	Stihl Chain Saws (3)			3,200			3,200
47.9000.2.57	Stihl Brushcutters (3)			3,600			3,600
47.9000.2.57	Stihl Pole Pruners (2)			2,400			2,400
	IT, OFFICE EQUIPMENT & FURNITURE						
49.9000.2.57	Desktop Device Replacement		3,818				3,818
49.9000.2.57	Mobile Device Replacement		2,836				2,836
49.9000.2.57	Server Upgrades		30,000				30,000
	Totals	280,500	36,654	339,700	1,225,850	0	1,882,704

TOWN OF COTTESLOE

DONATIONS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2015

Application	Organisation	Funding Requested	Summary	Recommendation
1	West Coast Community Centre	\$ 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	\$ 1,700
2	Cottesloe Amateur Football Club Inc.	\$ 5,000.00	Contribution to the start up costs of the club including purchase of player uniform and equipment, sun shelters, portable benches, and first aid equipment.	\$ 2,000
3	Shenton Christian Council	\$ 2,000.00	Contribution to annual Chaplaincy program at Shenton College, Mt Claremont Primary School, Swanbourne Primary School, Mosman Park Primary School.	\$ 2,000
4	Whalebone Classic	\$ 5,000.00	The contribution will be used to cover some of the costs of the annual Whalebone Classic event which will be held over three days in 2014 at Isolators Reef, Cottesloe.	\$ 3,500
5	Cottesloe Child Care Centre	\$ 500.00	The Cottesloe Child Care Centre has a picnic in May each year. The contribution would be used to offset some of the costs of this event.	\$ 500
6	Seaview Community Kindergarten	\$ 5,000.00	Contribution to be used for the design, materials purchase and construction of a 'nature play space' playground at the Kindergarten.	\$ 5,000
7	Cottesloe Playgroup	\$ 5,000.00	To assist with relocation expenses including furnishing of new premises, purchase of new toys, costs of a community welcome event, and the design of a 'nature playscape' garden.	\$ 5,000
8	ICEA Foundation	\$ 5,000.00	Funds would be used to cover some of the costs of the marquee erected at the annual ICEA Classic surfing competition held at Cove Reef, Cottesloe.	\$ 1,000
9	Cottesloe Primary School P&C	\$ 5,000.00	To assist in the cost of the construction of a 50m concrete bike track at the school's Kindergarten.	\$ 5,000
10	North Cottesloe Surf Lifesaving Club	\$ 5,000.00	Contribution to be used to purchase and install a spotlight for the Club's balcony at mornings and evenings to increase safety of patrons at the beach.	\$ 2,500
11	Cottesloe Toy Library	\$ 4,500.00	Contribution to be used to purchase new toys as part of a drive to increase membership of the Toy Library and fully take advantage of the new premises at Marmion Street.	\$ 2,500
12	Park Run	\$ 2,000.00	Parkrun is a weekly timed 5km run event which takes place on the beach path from Swanbourne to North Cottesloe, with an aim to increase community participation in running. Contribution would be to assist in the set up costs of the weekly Parkrun event, including purchase of equipment and for website upgrade costs.	\$ 2,000
13	Cottesloe RSL	\$ 5,000.00	To assist with a third of the printing and production costs of the RSL WA - Cottesloe Sub-Branch's ANZAC Day Centenary Book Project: 'Not Just a Name in Gold: WW1 Honour Boards of Cottesloe, Mosman Park and Peppermint Grove'.	\$ 5,000
14	Cottesloe Junior Football Club	\$ 9,793.45	The Cottesloe Junior Football Club is purchasing new jumpers for its teams this season as well as new football equipment. The grant would be used to offset the costs of these items.	\$ 2,000
TOTAL		\$ 76,993.45		\$ 39,700

TOWN OF COTTESLOE

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2014 - 2015
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

TOTAL AMOUNT FROM RATES	8,764,379	8,500,000	8,423,694
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Grant Revenue - Operating

	General Purpose Grant Revenue	82,304	82,304	87,934
10007.89.14	Local Road Grant Revenue	46,996	46,996	50,854
10008.89.14				
	Total Operating Grant Revenue	129,300	129,300	138,789

Interest Received

	Interest On Investments - General	135,000	125,000	100,000
10009.65.15	Interest On Investments - Reserves	250,000	38,000	39,000
10009.66.15	Interest On Bank Accounts	11,000	11,000	11,000
10009.67.15	Pensioner Deferred Rates Interest	6,000	5,824	8,000
10005.98.15	Instalment Interest (5.5%)	33,000	32,448	33,000
10004.63.15	Interest Outstanding Rates (11%)	25,000	27,000	25,000
10004.95.15	Penalty Interest Written Off	(100)	(100)	(500)
10004.96.15	ESL Penalty Interest	4,000	4,400	4,000
10011.95.15				
	Total Interest Received	463,900	243,572	219,500

Fees and Charges

	Rates Search	24,000	26,000	20,000
10006.111.22	Sale of Roll	150	0	150
10006.135.22	Administration Charge	16,000	15,940	16,000
10004.62.22				
	Total Fees and Charges	40,150	41,940	36,150

Other Revenue

	Reimbursement - Legal fees	3,000	6,500	500
10004.69.20				
	Total Other Revenue	3,000	6,500	500

TOTAL OTHER GENERAL FINANCING	636,350	421,312	394,939
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TOTAL REVENUE	9,400,729	8,921,312	8,818,633
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TOWN OF COTTESLOE

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2014 - 2015
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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EXPENDITURE

	Office Expenses			
20005.103.50	Contractors & Consultants	21,000	20,000	20,000
	Total Office Expenses	21,000	20,000	20,000
	Other Expenses			
20009.110.50	Rate Recovery Costs	3,000	2,500	3,000
20009.156.61	Valuation Expenses	4,000	3,500	4,000
20009.148.58	Title Searches	2,000	500	2,500
	Total Other Expenses	9,000	6,500	9,500
	Allocated Expenses			
20017.68.90	Allocated Administrative Costs	222,997	213,977	213,977
	Total Allocated Expenses	222,997	213,977	213,977
	TOTAL - EXPENDITURE	252,997	240,477	243,477

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

GOVERNANCE
BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

	Other Revenue			
10014.145.20	Reimbursements	35,960	36,197	35,000
10186.86.11	Contributions	0	0	0
	Total Other Revenue	35,960	36,197	35,000
	TOTAL REVENUE	35,960	36,197	35,000

EXPENDITURE

	Office Expenses			
20028.103.50	Printing, Stationery & Postage	2,500	3,000	3,350
20029.201.58	Other Office Expenses	250	420	420
	Total Office Expenses	2,750	3,420	3,770
	Member Costs			
20026.42.58	Sitting Fees	148,000	110,252	74,000
20026.81.58	Allowances - Mayor	27,500	22,027	7,500
20026.37.58	Allowances - Deputy Mayor	6,875	5,507	1,250
20026.84.58	Members Travelling	3,000	1,250	1,250
20026.31.58	Communications Allowances	18,000	18,000	14,400
20026.29.58	Conference & Training	7,100	6,750	6,750
20026.31.63	Other Member Costs	1,200	2,000	8,200
	Total Member Costs	211,675	165,786	113,350
	Civic Functions & Receptions			
Via PC	Wages	3,800	5,450	5,450
Via PC	Materials	8,200	6,760	6,760
Via PC	Contractors	89,075	76,000	70,408
	Total Functions & Receptions	101,075	88,210	82,618

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

GOVERNANCE
BUDGET ALLOCATION 2014 - 2015

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
	Other Expenses			
20029.71.50	Legal Expenses	2,100	1,000	2,000
20029.203.50	Subscriptions & Publications	18,200	18,000	18,200
20029.30.50	Contractors	12,100	20,000	11,980
20025.202.50	Election Expenses	0	13,966	25,546
20028.3.50	Advertising	46,000	47,000	41,800
20029.205.50	Contributions - Wesroc	84,460	65,000	82,000
	Total Other Expenses	162,860	164,966	181,526
	Donations/Contributions			
20029.201.58	Presentations/Prizes/Gifts	3,108	2,200	2,200
20029.204.58	Donations	40,000	54,694	44,694
	Total Donations/Contributions	43,108	56,894	46,894
	Non Cash Expenses			
20284.34.51	Depreciation - Furniture & Equipment	458	852	852
	Total Non Cash Expenses	458	852	852
	Allocated Expenses			
20288.68.90	Allocated Administrative Overheads	250,871	240,904	240,724
	Total Allocated Expenses	250,871	240,904	240,724
	TOTAL - EXPENDITURE	772,797	721,032	669,734

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

**ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2014 - 2015**

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

10015.106.18	Profit on Disposal of Assets	0	0	0
	Other Revenue			
10016.145.20	Reimbursements	40,053	29,094	18,500
10018.200.17	Other Income	200	2,600	250
	Total Other Revenue	40,253	31,694	18,750
	TOTAL REVENUE	40,253	31,694	18,750

EXPENDITURE

	Employee Costs			
20031.130.62	Salary & Wages	990,341	940,000	907,134
20031.141.52	Superannuation	105,161	100,000	110,875
20031.205.52	Contributions	10,000	11,000	10,000
20031.206.52	Other Employee Costs	72,568	70,000	79,656
20031.29.52	Training & Conferences	80,000	45,000	90,000
Via Plant Postings	Motor Vehicles Costs	18,501	18,459	18,459
20031.138.52	Recruitment	41,400	15,000	41,600
	Total Employee Costs	1,317,971	1,199,459	1,257,724
	Finance Costs			
20276.7.58	Bank Fees	35,650	31,000	34,611
20276.92.54	Overdraft Interest	300	0	1,000
	Total Finance Costs	35,950	31,000	35,611

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2014 - 2015
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		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
	Office Expenses			
20032.103.50	Printing, Postage & Stationery	35,000	34,000	40,000
20032.208.57	Office Equipment Maintenance - Materials	5,150	5,000	5,000
20032.208.50	Contractors - Software Licence Fees	167,832	120,000	159,096
20032.3.58	Advertising	4,120	2,000	4,000
20033.85.57	Minor Furniture & Equipment	18,615	18,614	18,614
	Total Office Expenses	230,717	179,614	226,710
	Utility Expenses			
20032.144.63	Telephone/Internet	36,836	26,000	25,480
	Total Utility Expenses	36,836	26,000	25,480
	Other Expenses			
20033.71.50	Legal Expenses	26,695	12,500	6,500
20033.30.50	Contractors & Consultants	259,256	210,000	260,303
20033.64.53	Insurance	160,000	157,193	150,000
20033.237.50	Audit & Associated Fees	34,714	31,620	31,620
20033.203.50	Subscriptions & Publications	2,575	2,000	2,500
20033.156.50	Valuation Expenses	12,360	28,000	12,000
20033.201.58	Other Expenses	7,932	6,000	7,701
	Total Other Expenses	503,532	447,313	470,624
	Non Cash Expenses			
20035.186.51	Depreciation - Mobile Plant & Vehicles	21,060	21,060	21,060
20035.34.51	Depreciation - Furniture & Equipment	122,856	122,846	122,846
20035.78.56	Loss on Disposal of Assets	0	0	0
20031.207.52	Provision for Leave	0	0	0
	Total Non Cash Expenses	143,916	143,906	142,308
	Allocated Expenses			
20034.68.90	Less Allocated Administrative Oh	(2,240,684)	(2,147,549)	(2,147,549)
	Total Allocated Expenses	(2,240,684)	(2,147,549)	(2,147,549)
	TOTAL - EXPENDITURE	28,238	(120,257)	10,908

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

ANIMAL CONTROL BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

Fees & Charges		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
10047.41.12	Dog Registration Fees	6,000	8,000	5,000
10047.269.12	Cat Registration Fees	3,000	7,139	0
10047.49.12	Fines & Penalties	100	120	100
10047.101.12	Impounding Charges	800	2,705	800
	Total Fees & Charges	9,900	17,964	5,900

Other Revenue		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
10045.145.20	Reimbursements	100	0	100
	Total Other Revenue	100	0	100

TOTAL REVENUE	10,000	17,964	6,000
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EXPENDITURE

Employee Costs		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
20078.29.52	Training	0	500	900
	Total Employee Costs	0	500	900

Other Expenses		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
20080.209.57	Materials	21,691	11,000	7,795
20080.71.50	Legal Fees	4,000	3,000	5,000
	Total Other Expenses	25,691	14,000	12,795

Donations/Contributions		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
20080.205.50	Contributions	7,820	7,592	7,592
	Total Donations/Contributions	7,820	7,592	7,592

Allocated Expenses		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
20081.58.90	Ranger Resource Allocation	39,600	38,000	38,000
20081.68.90	Allocated Administrative Overhead	89,198	85,590	85,590
	Total Allocated Expenses	128,798	123,590	123,590

TOTAL EXPENDITURE	162,309	145,682	144,877
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

FIRE PREVENTION
BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

	Other Revenue				
10041.145.20	Reimbursements	8,480	8,480	8,600	
	Total Other Revenue	8,480	8,480	8,600	
	TOTAL REVENUE	8,480	8,480	8,600	

EXPENDITURE

	Other Expenses				
20074.30.50	Emergency Services Levies	8,130	8,130	8,400	
20073.3.50	Advertising	800	500	1,000	
	Total Other Expenses	8,930	8,630	9,400	
	Allocated Expenses				
20075.68.90	Administration Overheads	22,300	21,398	21,398	
20075.58.90	Ranger Resource Allocation	8,800	9,000	9,000	
	Total Allocated Expenses	31,100	30,398	30,398	
	TOTAL EXPENDITURE	40,030	39,028	39,798	

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

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

TOTAL REVENUE

500	500	500
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EXPENDITURE

	Other Expenses		
20086.30.50	Contractors	3,342	1,000
20086.71.50	Legal Expenses	2,000	500
	Total Other Expenses	5,342	1,500

	Non Cash Expenses		
20088.34.51	Depreciation - Furniture & Office Equipment	4,946	4,946
	Total Non Cash Expenses	4,946	4,946

	Allocated Expenses		
20087.58.90	Ranger Resource Allocation	39,600	38,000
20087.68.90	Administration Allocation	44,599	42,795
	Total Allocated Expenses	84,199	80,795

TOTAL EXPENDITURE

94,487	87,241	91,486
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

HEALTH
BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

	Fees & Charges			
10069.4.12	Food Assessment Fees	21,500	22,060	21,000
10069.72.12	Outdoor Eating Fees	46,500	46,177	45,000
10069.253.12	Food Notification Fees	100	200	100
10069.254.12	Lodging House Fees	360	370	360
10069.255.12	Other Fees	1,750	3,643	1,750
10069.256.12	Temporary Stalholder Fees	0	50	0
10069.49.12	Fines and Penalties	100	900	500
	Total Fees & Charges	70,310	73,400	68,710
	Other Revenue			
10067.145.20	Reimbursements	10,000	8,000	10,000
	Other Revenue	10,000	8,000	10,000
Via Asset Register	Profit on Disposal of Assets	0	0	0
	TOTAL REVENUE	80,310	81,400	78,710

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

HEALTH
BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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EXPENDITURE

	Employee Costs			
20111.130.62	Salary & Wages	112,897	95,000	105,891
20111.141.52	Superannuation	5,125	4,000	13,083
20111.29.52	Conferences, Memberships & Training	0	2,000	4,750
20111.206.52	Other Employee Costs	7,536	8,578	8,578
20111.207.52	Accrued Leave	0		0
20111.138.52	Recruitment	0		0
	Total Employee Costs	125,558	109,578	132,301
	Office Expenses			
20112.103.50	Printing, Postage & Stationery	1,500	600	1,500
20112.144.63	Telephone	200	120	220
20113.201.58	Office Equipment Maintenance			
	Total Office Expenses	1,700	720	1,720
	Other Expenses			
20113.71.50	Legal Expenses	6,000	2,500	9,000
20113.30.50	Contractors & Consultants	11,600	4,500	7,600
20111.206.52	Subscriptions			
20113.201.58	Other Expenses	2,000	600	2,000
20113.201.57	Materials	2,150	400	1,800
20112.3.58	Advertising - Other	500	100	500
20113.85.57	Minor Furniture & Equipment	500	200	500
	Total Other Expenses	22,750	8,300	21,400
	Non Cash expenses			
20125.34.51	Depreciation - Furniture & Office Equipment	4,740	4,740	4,740
	Total Allocated Expenses	4,740	4,740	4,740
	Allocated Expenses			
20114.68.90	Allocated Administrative Overheads	89,198	85,590	85,590
	Total Allocated Expenses	89,198	85,590	85,590
	TOTAL EXPENDITURE	243,946	208,928	245,751

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

EDUCATION
BUDGET ALLOCATION 2014 - 2015

BUDGET	ACTUAL	BUDGET
2014-2015	2013-2014	2013-2014
\$	\$	\$

REVENUE

	Fees & Charges		
10184.46.12	Leases - Pre School	0	0
	Total Fees & Charges	0	0
	Other Revenue		
10077.145.20	Reimbursements	2,000	591
	Total Other Revenue	2,000	591
	TOTAL REVENUE	2,000	591

EXPENDITURE

	Buildings Maintenance		
Via PC	Wages & Overheads	0	1,600
Via PC	Plant Charges	0	300
Via PC	Materials	0	100
Via PC	Contractors	0	9,500
Via PC	Utilities	2,000	1,000
	Total Buildings Maintenance	2,000	12,500
	Non Cash Expenses		
20130.35.51	Depreciation - Buildings	1,596	1,596
	Total Non Cash Expenses	1,596	1,596
	Festivals, Events & Community Programs		
Via PC	Contractors	0	0
	Total Festivals, Events & Community Programs	0	0
	Other Expenses		
20128.201.58	Other Expenses	0	100
20128.71.50	Legal Fees	1,000	0
	Total Other	1,000	100
	Allocated Expenses		
20129.68.90	Administration Overhead Allocation	44,599	42,795
	Total Festivals, Events & Community Programs	44,599	42,795
	TOTAL EXPENDITURE	49,195	56,991

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

	Fees & Charges		
10188.46.12	Leases - Welfare	21,888	21,602
		21,250	
	Total Fees & Charges	21,888	21,602
		21,250	
	Contributions & Reimbursements		
10089.145.20	Reimbursements	9,148	12,000
		9,250	
	Total Contributions & Reimbursements	9,148	12,000
		9,250	
	TOTAL REVENUE	31,036	33,602
		30,500	

EXPENDITURE

	Property Maintenance		
Via PC	Wages & Overheads	4,307	5,593
Via PC	Plant Charges	200	200
Via PC	Materials	4,000	2,000
Via PC	Contractors	8,500	11,000
	Total Property Maintenance	17,007	18,793
	Non Cash Expenses		
20152.35.51	Depreciation - Buildings	19,479	19,479
20152.256.51	Depreciation - Misc Infrastructure	2,296	2,296
	Total Non Cash Expenses	21,775	21,775
	Festivals, Events & Community Programs		
Via PC	Contractors	3,000	200
	Total Festivals, Events & Community Programs	3,000	3,120

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2014 - 2015

	BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
	Other Expenses		
Via Plant Postings			
20150.205.50	7,500	8,000	7,650
	54,524	52,854	52,936
	62,024	60,854	60,586
	Allocated Expenses		
20151.68.90	66,899	64,193	64,193
	66,899	64,193	64,193
TOTAL EXPENDITURE	170,705	165,815	180,467

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

WASTE MANAGEMENT BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

Fees & Charges

10094.119.12	Domestic Refuse Removal Charges - Additional Collections	88,000	80,100	80,000
10175.119.12	Commercial Charges	220,000	215,000	200,000
10175.49.12	Litter fines	0	0	0
10094.120.12	Replacement Bins	660	1,112	600
10098.147.12	Tip Passes	4,400	3,000	4,000
10094.245.12	Other Fees	0	1,100	0
	Total Fees & Charges	313,060	300,312	284,600

Other Revenue

10097.86.22	Contributions	0		0
10098.200.17	Other Revenue	4,500	6,800	7,500
	Total Other Revenue	4,500	6,800	7,500

TOTAL REVENUE

317,560	307,112	292,100
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

WASTE MANAGEMENT BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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EXPENDITURE

	Employee Costs			
20166.130.62	Salary & Wages	64,207	58,000	60,047
20166.141.52	Superannuation	15,018	13,000	8,277
20166.206.52	Other Employee Costs	6,027	5,500	7,326
20166.29.52	Conferences & Training	0	200	2,200
Via Plant Postings	Motor Vehicles Costs	6,247	5,000	6,370
20166.138.52	Recruitment	0	0	0
	Total Employee Costs	91,499	81,700	84,220
	Office Expenses			
20167.103.50	Printing, Postage & Stationery	5,000	6,000	5,000
20167.144.63	Telephone	400	200	400
20167.208.50	Other Office Expenses	300	100	300
	Total Office Expenses	5,700	6,300	5,700
	Waste Collection/Disposal			
Via PC	Wages & Overheads	280,615	256,791	256,791
Via PC	Plant Charges	30,500	25,000	25,000
Via PC	Contractors	1,571,187	1,467,000	1,427,300
Via PC	Materials	13,000	7,000	7,000
	Total Waste Collection/Disposal	1,895,302	1,755,791	1,716,091
	Other Expenses			
20168.71.50	Legal Expenses	5,000	6,000	5,000
20168.30.50	Contractors	43,000	23,500	23,500
20168.209.57	Materials	47,000	46,000	46,000
20168.212.58	Bad Debts Written Off	1,000	2,500	1,000
20168.201.58	Other Expenses	1,500	2,500	1,500
20168.85.57	Minor Furniture & Equipment	500	100	500
	Total Other Expenses	98,000	80,600	77,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

WASTE MANAGEMENT BUDGET ALLOCATION 2014 - 2015

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
	Non Cash Expenses			
20170.186.51	Depreciation - Mobile Plant & Vehicles	14,616	20,940	20,940
20170.34.51	Depreciation - Furniture and Office Equipment	420	420	420
20170.191.51	Depreciation - Infrastructure	13,693	13,693	13,693
20158.191.51	Depreciation - Infrastructure	0	192	192
	Total Non Cash Expenses	28,729	35,245	35,245
	Allocated Expenses			
20169.68.90	Allocated Administrative Overheads	156,098	149,722	149,722
	Total Allocated Expenses	156,098	149,722	149,722
	TOTAL EXPENDITURE	2,275,328	2,109,358	2,068,478

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

SUSTAINABILITY BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

	Contributions & Reimbursements			
10193.145.20	Reimbursements	0	10,309	0
10194.86.11	Contributions	40,000	15,754	19,155
	Total Contributions & Reimbursements	40,000	26,063	19,155
	Grants - Operating			
10196.89.14	Grants - Operating	15,000	0	0
	Total Grants Operating Revenue	15,000	0	0
	TOTAL REVENUE	55,000	26,063	19,155

EXPENDITURE

	Employee Costs			
20176.130.62	Salary & Wages	74,402	70,000	65,384
20176.141.52	Superannuation	10,788	5,500	9,317
20176.29.52	Conferences & Training	0		0
20176.206.52	Other Employee Costs	2,009	2,000	1,962
20176.138.52	Recruitment	0		0
	Total Employee Costs	87,199	77,500	76,663
	Office Expenses			
20177.103.57	Printing, Stationery & Postage	500	100	0
	Total Office Expenses	500	100	0
	Projects			
Via PC	Contractors	141,000	62,000	99,000
	Total Office Expenses	141,000	62,000	99,000
	Allocated Expenses			
20179.68.90	Allocated Administrative Oh	22,300	21,398	21,398
	Total Allocated Expenses	22,300	21,398	21,398
	TOTAL EXPENDITURE	250,999	160,998	197,061

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

Fees & Charges				
10105.38.12	Town Planning Charges	161,725	192,000	150,000
10105.200.12	Other Fees & Charges	5,750	5,750	5,750
10105.139.12	Subdivision Clearance Fees	0	219	0
	Total Fees & Charges	167,475	197,969	155,750
Other Revenue				
10105.200.17	Other Income	2,000	3,000	2,000
	Total Other Revenue	2,000	3,000	2,000
	TOTAL REVENUE	169,475	200,969	157,750

EXPENDITURE

Employee Costs				
20171.130.62	Salary & Wages	365,336	355,000	346,388
20171.141.52	Superannuation	56,416	50,000	52,914
20171.206.52	Other Employee Costs	26,450	29,160	29,160
Plant Postings	Motor Vehicles Costs	9,194	8,500	8,740
	Total Employee Costs	457,396	442,660	437,202

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2014 - 2015

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
	Office Expenses			
20172.103.58	Printing & Stationery	1,000	2,000	1,000
20172.144.63	Telephone	500	600	500
20172.201.58	Other Office Expenses	500	200	500
	Total Office Expenses	2,000	2,800	2,000
	Other Expenses			
20173.71.50	Legal Expenses	60,000	46,000	40,000
20173.30.50	Contractors & Consultants	21,000	120,000	50,000
20173.201.58	Other Expenses	500	0	500
20173.211.58	Scheme Review	20,000	42,000	50,000
	Total Other Expenses	101,500	208,000	140,500
	Non Cash Expenses			
20175.34.51	Depreciation-Furniture & Equipment	415	1,246	1,246
20175.36.51	Depreciation - Mobile Plant & Vehicles	18,956	13,861	13,861
	Total Non Cash Expenses	19,371	15,107	15,107
	Allocated Expenses			
20174.68.90	Allocated Administrative Overheads	200,697	189,897	189,897
	Total Allocated Expenses	200,697	189,897	189,897
	TOTAL - EXPENDITURE	780,964	858,464	784,706

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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EXPENDITURE

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
Street Furniture Maintenance				
Via PC	Wages & Overheads	34,457	23,971	23,971
Via PC	Plant Charges	4,000	3,500	3,500
Via PC	Suppliers	1,000	2,000	2,000
Via PC	Contractors	5,000	3,000	3,000
Via PC	Utilities	50		0
	Total Street Furniture Maintenance	44,507	32,471	32,471
Non Cash Expenses				
20186.191.51	Depreciation - Infrastructure	1,824	1,212	1,212
	Total Non Cash Expenses	1,824	1,212	1,212
Allocated Expenses				
20185.68.90	Administration Overhead Allocation	22,300	21,398	21,398
	Total Allocated Expenses	22,300	21,398	21,398
	TOTAL - EXPENDITURE	68,631	55,081	55,081

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

Fees & Charges

10109.46.12	Facilities Hire	42,000	45,000	40,000
10204.46.12	Other Fees - Rent	21,000	0	0
	Total Fees & Charges	63,000	45,000	40,000

Contributions & Reimbursements

10107.145.20	Reimbursements	2,000	9,200	0
	Total Contributions & Reimbursements	2,000	9,200	0

TOTAL REVENUE

65,000	54,200	40,000
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

**CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2014 - 2015**

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
EXPENDITURE				
Employee Costs				
20188.141.52	Superannuation	6,028	6,000	10,570
20188.206.52	Other Employee Costs	1,527	2,500	2,743
Total Employee Costs		7,555	8,500	13,313
Other Expenses				
20190.85.57	Minor Furniture & Equipment	3,000	600	3,000
Total Office Expenses		3,000	600	3,000
Buildings Maintenance				
Via PC	Wages & Overheads	60,584	58,026	58,026
Via PC	Plant Charges	50	132	132
Via PC	Materials	2,500	2,100	2,100
Via PC	Contractors	97,000	65,500	85,500
Via PC	Utilities	39,400	45,000	45,000
Via PC	Other	4,000		0
Total Buildings Maintenance		203,534	170,758	190,758
Grounds Maintenance				
Via PC	Wages & Overheads	180,897	147,792	167,792
Via PC	Plant Charges	15,000	13,500	13,500
Via PC	Materials	6,000	10,000	10,000
Via PC	Contractors	12,000	20,000	20,000
Via PC	Utilities	2,000	800	800
Total Grounds Maintenance		215,897	192,092	212,092
Non Cash Expenses				
20192.35.51	Depreciation - Buildings	176,556	146,556	146,556
20192.36.51	Depreciation - Plant & Machinery	87	372	372
20192.34.51	Depreciation - Furniture & Equipment	1,332	1,332	1,332
20192.188.51	Depreciation - Parks & Gardens	8,208	8,208	8,208
20300.186.51	Depreciation - Mobile Plant & Vehicles	3,902	8,868	8,868
Total Non Cash Expenses		190,085	165,336	165,336
Financing Expenses				
20298.240.54	Loan Interest	44,749	53,509	53,509
Total Financing Expenses		44,749	53,509	53,509
Allocated Expenses				
20191.68.90	Allocated Administrative Overheads	178,398	171,182	171,182
Total Allocated Expenses		178,398	171,182	171,182
TOTAL - EXPENDITURE		843,218	761,977	809,190

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

	Fees & Charges		
10179.46.12	Facility Hire	185,000	183,533 175,120
	Total Fees & Charges	185,000	183,533 175,120

	Contributions & Reimbursements		
10116.86.11	Contributions	0	0 0
10115.145.20	Reimbursements	3,500	14,335 111,848
	Total Contributions & Reimbursements	3,500	14,335 111,848

TOTAL REVENUE	188,500	197,868	286,968
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EXPENDITURE

	Employee Costs Regional Coast Care		
20200.130.62	Salary & Wages	0	3,533 79,727
20200.141.52	Superannuation	0	326 7,175
20200.29.52	Conferences & Training	0	0 0
Via Plant Postings	Motor Vehicles Costs	0	2,500 14,504
20200.206.52	Other Employee Costs	0	6,219 9,013
	Total Employee Costs	0	12,578 110,419

	Office Expenses		
20201.144.63	Telephone	0	16 1,200
	Total Office Expenses	0	16 1,200

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2014 - 2015

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
	Beach Parks			
Via PC	Wages & Overheads	99,063	117,891	87,891
Via PC	Plant Charges	14,000	12,500	12,500
Via PC	Materials	4,000	600	600
Via PC	Contractors	20,000	25,000	23,000
Via PC	Utilities	12,000	12,000	12,000
	Total Beach Parks	149,063	167,991	135,991
	Beach Buildings			
Via PC	Wages & Overheads	1,723	1,598	1,598
Via PC	Plant Charges	50	50	50
Via PC	Materials	6,000	8,000	8,000
Via PC	Contractors	3,000	3,500	3,500
Via PC	Utilities	26,000	25,000	25,000
	Total Beach Buildings	36,773	38,148	38,148
	Other Expenses			
20202.71.50	Legal Expenses	2,000	200	1,000
20202.30.50	Contractors & Consultants	193,100	185,700	166,333
20202.195.57	Coast Care	5,500	5,150	5,150
	Total Other Expenses	200,600	191,050	172,483
	Non Cash Expenses			
20204.35.51	Depreciation - Land & Buildings	13,488	13,488	13,488
20204.34.51	Depreciation - Furniture & Equipment	1,144	1,152	1,152
20204.188.51	Depreciation - Parks & Reserves Infrastructure	22,925	25,380	25,380
20204.191.51	Depreciation - Streetscape Infrastructure	1,967	1,968	1,968
	Total Non Cash Expenses	39,524	41,988	41,988
	Allocated Expenses			
20203.68.90	Allocated Administrative Overheads	111,499	106,988	106,988
	Total Allocated Expenses	111,499	106,988	106,988
	TOTAL - EXPENDITURE	537,459	558,759	607,217

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

OTHER SPORT & RECREATION BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

	Fees & Charges			
10120.46.12	Facilities Hire	2,500	2,300	2,500
	Total Fees & Charges	2,500	2,300	2,500
	Contributions & Reimbursements			
10183.243.20	Reimbursements SVGC	16,253	18,559	18,559
10183.161.20	Reimbursements CTC	433	1,815	1,815
10118.145.20	Reimbursements	3,150	7,000	3,000
	Total Contributions & Reimbursements	19,836	27,374	23,374
	TOTAL REVENUE	22,336	29,674	25,874

EXPENDITURE

	Parks Maintenance			
Via PC	Wages & Overheads	292,701	248,649	283,649
Via PC	Plant Charges	27,638	24,396	24,396
Via PC	Materials	50,000	45,000	45,000
Via PC	Contractors	70,500	63,000	93,000
Via PC	Utilities	13,000	12,000	12,000
	Total Parks Maintenance	453,839	393,045	458,045
	Buildings Maintenance			
Via PC	Wages & Overheads	17,228	12,000	16,779
Via PC	Plant Charges	1,600	1,300	1,300
Via PC	Materials	2,400	1,200	1,200
Via PC	Contractors	3,800	500	9,400
Via PC	Utilities	9,000	11,000	11,000
	Total Buildings Maintenance	34,028	26,000	39,679

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

OTHER SPORT & RECREATION BUDGET ALLOCATION 2014 - 2015

	BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
Non Cash Expenses			
20210.35.51 Depreciation - Buildings	6,485	5,712	5,712
20210.36.51 Depreciation - Plant & Equipment	5,856	8,820	8,820
20210.186.51 Depreciation - Mobile Plant & Vehicles	40,496	21,924	21,924
20210.188.51 Depreciation - Infrastructure	56,764	130,116	130,116
Total Non Cash Expenses	109,601	166,572	166,572
Financing Expenses			
20289.161.54 Interest Paid - Loans CTC	433	1,815	1,815
20289.243.54 Interest Paid - Loans SVGC	16,253	18,559	18,559
Total Financing Expenses	16,686	20,374	20,374
Other Expenses			
20208.71.50 Legal Expenses	1,000	0	0
Total Other Expenses	1,000	0	0
Allocated Expenses			
20209.68.90 Allocated Administrative Overheads	66,899	64,193	64,193
Total Allocated Expenses	66,899	64,193	64,193
TOTAL EXPENDITURE	682,053	670,184	748,863

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

LIBRARIES
BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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EXPENDITURE

	Other Expenses			
20215.205.58	Contributions	618,661	575,000	589,201
	Total Other Expenses	618,661	575,000	589,201
	Non Cash Expenses			
20217.35.51	Depreciation - Buildings	165,939	165,264	165,264
	Total Non Cash Expenses	165,939	165,264	165,264
	Financing Expenses			
20299.241.54	Loan Interest	279,083	291,909	291,909
	Total Financing Expenses	279,083	291,909	291,909
	Allocated Expenses			
20216.68.90	Allocated Administration Overhead	44,599	42,795	42,795
	Total Allocated Expenses	44,599	42,795	42,795
	TOTAL EXPENDITURE	1,108,282	1,074,968	1,089,169

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

OTHER CULTURE BUDGET ALLOCATION 2014 - 2015
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BUDGET 2014-2015 \$	FORECAST 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

	Non Operating Contributions			
10205.244.72	Non Operating Contributions	0	50,000	0
	Total Non Operating Contributions	0	50,000	0

	Other Revenue			
10182.200.17	Other Revenue	100	0	0
	Total Other Revenue	100	0	0

TOTAL REVENUE

100	50,000	0
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EXPENDITURE

	Festivals & Events			
Via PC	Wages	12,296	9,600	9,600
Via PC	Plant Costs	700	624	624
Via PC	Materials	3,000	520	520
Via PC	Contractors	33,500	36,400	36,400
Via PC	Other	0	2,080	2,080
	Total Festival & Events	49,496	49,224	49,224

	Non Cash Expenses			
20223.191.51	Depreciation - Streetscape Infrastructure	17,523	37,836	37,836
	Total Non Cash Expenses	17,523	37,836	37,836

	Allocated Expenses			
20222.68.90	Administration Overhead Allocation	67,221	64,502	64,502
	Total Allocated Expenses	67,221	64,502	64,502

TOTAL EXPENDITURE

134,240	151,562	151,562
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

STREETS, BRIDGES & FOOTPATH MAINTENANCE BUDGET ALLOCATION 2014 - 2015
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		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
REVENUE				
Grant Revenue - Non Operating				
10131.8.13	Grant Revenue - Non Operating	0	549,000	599,000
	Total Non Operating Grant Revenue	0	549,000	599,000
Grant Revenue - Operating				
10190.89.14	Grant Revenue	19,000	19,292	19,000
	Total Operating Grant Revenue	19,000	19,292	19,000
Other Revenue				
10134.86.11	Contributions	1,000	6,112	1,000
10133.145.20	Reimbursements	2,000	5,500	2,500
10176.200.17	Other Revenue	500	600	500
	Total Other Revenue	3,500	12,212	4,000
TOTAL REVENUE		22,500	580,504	622,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

**STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2014 - 2015**

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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EXPENDITURE

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
Roads, Footpath, Drains, Street Trees				
Via PC	Wages & Overheads	559,490	507,372	507,372
Via PC	Plant Charges	64,000	58,818	58,818
Via PC	Materials	37,000	35,000	35,000
Via PC	Minor Plant & Tools			
Via PC	Contractors	198,000	189,500	189,500
Via PC	Utilities	156,000	156,000	156,000
Total Road, Footpath, Drains, Street Trees		1,014,490	946,690	946,690
Other Expenses				
20285.30.50	Contractors & Consultants	5,000	5,000	5,000
Total Other Expenses		5,000	5,000	5,000
Non Cash Expenses				
20224.35.51	Depreciation - Buildings	0	12,876	12,876
20224.36.51	Depreciation - Plant & Equipment	1,834	3,936	3,936
20224.186.51	Depreciation - Mobile Plant & Equipment	53,210	63,264	63,264
20224.189.51	Depreciation - Infrastructure Roads	719,049	699,528	699,528
20224.190.51	Depreciation - Infrastructure Footpaths	182,722	180,756	180,756
20224.191.51	Depreciation - Infrastructure Streetscapes	5,302	5,304	5,304
20224.192.51	Depreciation - Infrastructure Drainage	103,975	103,980	103,980
Total Non Cash Expenses		1,066,092	1,069,644	1,069,644
Allocated Expenses				
20286.68.90	Allocated Administration Overheads	63,496	64,502	64,502
Total Allocated Expenses		63,496	64,502	64,502
TOTAL - EXPENDITURE		2,149,078	2,085,836	2,085,836

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

PARKING FACILITIES BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

	Fees & Charges				
10054.49.12	Fines and Penalties	780,000	840,000	500,000	
	Total Fees & Charges	780,000	840,000	500,000	
	Other Revenue				
10053.145.20	Reimbursements	25,750	22,000	25,000	
10054.200.17	Other Revenue	2,987	4,500	2,900	
	Total Other Revenue	28,737	26,500	27,900	
	TOTAL REVENUE	808,737	866,500	527,900	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

PARKING FACILITIES
BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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EXPENDITURE

Employee Costs

20089.130.62	Salary & Wages	265,750	273,991	243,991
20089.141.52	Superannuation	32,251	28,970	28,970
Plant Postings	Motor Vehicles Costs	17,540	19,990	19,990
20089.206.52	Other Employee Costs	25,080	23,696	23,696
Total Employee Costs		340,621	346,647	316,647

Office Expenses

20090.103.50	Printing, Stationary & Postage	15,431	14,981	14,981
20090.144.63	Telephone	4,000	5,000	5,000
20090.208.50	Office Equipment Maintenance	3,109	1,000	3,018
20091.85.57	Minor Furniture & Equipment	849	824	824
Total Office Expenses		23,388	21,805	23,824

Car parks - Works

Via PC	Wages & Overheads	12,921	9,588	9,588
Via PC	Plant Charges	1,700	1,500	1,500
Via PC	Materials	1,000	2,500	1,200
Via PC	Contractors	18,500	20,000	10,000
Via PC	Utilities	600	600	600
Total Car parks - Works		34,721	34,188	22,888

Other Expenses

20091.71.50	Legal Expenses	8,240	14,000	8,000
20091.209.57	Signs	5,000	3,000	7,000
20091.30.50	Contractors & Consultants	69,952	80,000	51,410
20091.205.50	Contributions - Railway Leases	26,265	20,000	25,500
Total Other Expenses		109,457	117,000	91,910

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

PARKING FACILITIES
BUDGET ALLOCATION 2014 - 2015

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
Non Cash Expenses				
20093.189.51	Depreciation - Infrastructure	0	2,928	2,928
20093.265.51	Depreciation - Car Parks	23,626	0	0
20226.34.51	Depreciation - Furniture & Equipment	5,308	11,280	11,280
20226.186.51	Depreciation - Mobile Plant & Equipment	24,275	13,428	13,428
20226.191.51	Depreciation - Streetscape Infrastructure	139,087	139,092	139,092
	Total Non Cash Expenses	192,296	166,728	166,728
Allocated Expenses				
20092.68.90	Administration Overhead Allocation	265,969	255,211	255,211
20092.58.90	Less Allocated to Other Law, Order & PS, Animal Control and Fire Prevention	(88,000)	(85,000)	(85,000)
	Total Allocated Expenses	177,969	170,211	170,211
	TOTAL - EXPENDITURE	878,453	856,579	792,208

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

AREA PROMOTION
BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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EXPENDITURE

	Other Expenses		
20230.30.50	Consultants	95,442	93,352 92,662
	Total Other Expenses	95,442	93,352 92,662

TOTAL - EXPENDITURE	95,442	93,352	92,662
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

BUILDING CONTROL BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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REVENUE

Fees & Charges				
10155.9.12	Building Licence Fees	140,000	160,000	109,200
10155.200.12	Other Fees & Charges	14,300	26,000	4,000
10155.143.12	Swimming Pool Inspections	7,700	7,961	9,000
	Total Fees & Charges	162,000	193,961	122,200
Contributions & Reimbursements				
10153.145.20	Reimbursements	11,159	0	0
	Total Contributions & Reimbursements	11,159	0	0
Other Revenue				
10155.200.17	Other Revenue	600	500	500
	Total Other Revenue	600	500	500
TOTAL REVENUE		173,759	194,461	122,700

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

BUILDING CONTROL BUDGET ALLOCATION 2014 - 2015

BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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EXPENDITURE

	Employee Costs			
20245.130.62	Salary & Wages	114,635	110,000	118,402
20245.141.52	Superannuation	19,245	16,000	19,566
20245.29.52	Conferences & Training	0	382	0
Plant Postings	Motor Vehicles Costs	4,847	5,140	5,140
20245.206.52	Other Employee Costs	11,210	12,500	11,826
	Total Employee Costs	149,937	144,022	154,934
	Office Expenses			
20246.103.50	Printing, Stationery & Postage	1,000	800	1,000
20246.144.63	Telephone	300	150	300
	Total Office Expenses	1,300	950	1,300
	Other Expenses			
20247.85.57	Minor Furniture & Equipment	60	100	215
20247.71.50	Legal Expenses	1,000	500	2,000
20247.30.50	Contractors & Consultants	60,000	5,000	59,200
20247.203.58	Subscriptions & Publications	1,900	500	950
	Total Other Expenses	62,960	6,100	62,365
	Non Cash Expenses			
20249.186.51	Depreciation - Plant & Equipment	4,898	6,372	6,372
	Total Non Cash Expenses	4,898	6,372	6,372
	Allocated Expenses			
20248.68.90	Allocated Administrative Overheads	78,048	74,891	74,891
	Total Allocated Expenses	78,048	74,891	74,891
	TOTAL EXPENDITURE	297,143	232,335	299,862

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2014 - 2015
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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PUBLIC WORKS OVERHEADS REVENUE

	Reimbursements & Contributions			
10161.145.20	Reimbursements	400	21,623	21,000
10168.86.11	Contributions	200	100	500
	Total Reimbursements & Contributions	600	21,723	21,500
	Non Cash Revenue			
Via Asset Register	Profit on Disposal of Assets	7,900,000	0	0
	Total Non Cash Revenue	7,900,000	0	0
	TOTAL REVENUE	7,900,600	21,723	21,500

PUBLIC WORKS OVERHEADS EXPENDITURE

	Employee Costs			
20260.130.62	Ordinary Salary & Wages incl.RDO's	477,208	380,000	373,177
20260.141.52	Superannuation	129,725	108,000	115,257
20260.138.52	Recruitment	2,500	500	2,000
20260.29.52	Training, Memberships & Conferences	26,000	22,500	24,500
Via Plant Postings	Motor Vehicles Costs	13,781	6,000	13,990
20260.206.52	Other Employee Costs	62,717	62,000	55,591
	Total Employee Costs	711,931	579,000	584,515
	Office Expenses			
20261.103.50	Printing & Stationery	1,200	1,500	1,000
20261.144.63	Telephone	7,000	6,000	8,500
20261.208.50	Office Equipment Maintenance	300	100	300
20261.201.58	Other Office Expenses	200	100	300
	Total Office Expenses	8,700	7,700	10,100
	Other Expenses			
20262.30.50	Contractors & Consultants	19,000	55,000	70,000
20262.203.58	Subscriptions	100	100	100
20262.85.57	Minor Furniture & Equipment	4,000	9,000	4,000
	Total Other Expenses	23,100	64,100	74,100

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2014 - 2015**

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
Non Cash Expenses				
Via AR	Depreciation - Furniture & Equipment	415	420	420
Via AR	Depreciation - Buildings and Fixed Equipment	2,400	2,400	2,400
Via AR	Depreciation - Plant & Equipment	0	0	0
Via AR	Depreciation - Mobile Plant & Vehicles	30,396	30,396	30,396
	Total Non Cash Expenses	33,211	33,216	33,216
Depot Building & Grounds				
Via PC	Wages & Overheads	1,090	6,593	6,593
Via PC	Plant Charges	200	400	400
Via PC	Materials	4,500	4,000	4,000
Via PC	Contractors	5,000	4,000	8,200
Via PC	Utilities	4,000	6,000	6,000
Via PC	Depot Lease	180,000	161,000	161,000
	Total Depot Building & Grounds	194,790	181,993	186,193
Allocated Expenses				
20263.68.90	Allocated Administrative Overheads	132,499	123,628	123,628
20277.160.90	Less Allocated to Works & Services	(1,130,712)	(995,684)	(995,684)
	Total Allocated Expenses	(998,213)	(872,056)	(872,056)
	TOTAL - EXPENDITURE	(26,481)	(6,047)	16,068
PLANT OPERATIONS				
Via Plant Postings	Wages & Overheads	62,453	32,335	52,335
Via Plant Postings	Fuel & Oils	42,800	41,000	37,500
Via Plant Postings	Materials	6,350	7,000	5,300
Via Plant Postings	Insurance	19,345	19,041	16,560
Via Plant Postings	Licences	3,340	2,791	3,305
Via Plant Postings	Contractors	30,700	37,000	31,600
Via Plant Postings	Other	800	7,433	0
Via Timesheets	Less Allocated to Works & Services	(165,788)	(146,600)	(146,600)
	Total Unallocated Plant Operating Costs	0	0	0

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES				
Freedom Of Information Application Fee Under Section 12(1)(e) Of The Act	\$30.00	per application	FOI Act 1992	No
Time Taken By Staff Dealing With The Application	\$30.00	per hour (pro rata)	FOI Act 1992	No
Access To Information - Supervised By Staff	\$30.00	per hour (pro rata)	FOI Act 1992	No
Use Of Additional Resources (e.g. hire of equipment)	Actual Cost		LG Act 1995	Yes
Photocopying (Staff Time)	\$30.00	per hour (pro rata)	LG Act 1995	Yes
Transcribing Information From A Device (Staff Time)	\$30.00	per hour (pro rata)	LG Act 1995	Yes
Duplicating A Tape, Film Or Computer Information	Actual Cost		LG Act 1995	Yes
Delivery, Packaging & Postage	Actual Cost		LG Act 1995	No
Advance Deposit May Be Required Under Section 18(1) Of The Act, Expressed As A Percentage Of Estimated Charges Which Will Be Payable In Excess Of The Application Fee	\$0.25	per application	FOI Act 1992	No
Further Advance Deposit May Be Required Under Section 18(4) Of The Act, Expressed As A Percentage Of Estimated Charges Which Will Be Payable In Excess Of The Application Fee	\$0.75	per application	FOI Act 1992	No
Administration				
Rate Instalment Administration Fee	\$18.60	per assessment		No
Owner Rate Roll	\$200.00	per roll		No
Rate Certificate	\$45.00	each		No
Orders & Requisitions	\$85.00	each		No
Search Of Council Records (Staff Time)	\$30.00	per hour (pro rata)	LG Act 1995	Yes
Dishonoured Cheque Fee	\$15.00	each		No
Reprint Of Rate Notice	\$5.00	each		No
A4 Photocopying (Black & White)	\$0.05	each		Yes
A3 Photocopying (Black & White)	\$0.15	each		Yes
A4 Photocopying (Coloured)	\$0.15	each	LG Act 1995	Yes
A3 Photocopying (Coloured)	\$0.50	each	LG Act 1995	Yes
Ranger Services				
Ranger Services	\$60.00	per hour (pro rata)	LG Act 1995	Yes
Ranger or Emergency Callout	\$160.00	per callout	LG Act 1995	Yes

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

CORPORATE SERVICES continued...	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Abandoned Vehicles				
Towing Fees	\$100.00	per towed vehicle		No
Impound Fee	\$120.00	per impounded vehicle	LG Act 1995	No
Daily Impound Fee	\$15.00	per day		No
Parking				
Parking Bay Hire ½ day	\$26.00	per bay / half day	LG Act 1995	Yes
Parking Bay Hire Full Day	\$52.00	per bay / full day	LG Act 1995	Yes
Replacement Residential/Visitors Permit	\$20.00	each	LG Act 1995	No
Erection Of Zones & Maintenance (Commercial Sites)	\$550.00	per zone	LG Act 1995	Yes
Zone Fee	\$5.20	per business day	LG Act 1995	Yes
Possum Trap (Refundable Bond)	\$100.00	each	LG Act 1995	No
Animal Control				
Dog Boarding	\$0.00			No
Dog Impound Fee	\$15.00	per dog per day		No
Surrender Fee	\$90.00	per dog		No
Dog Registration - 1 Year Unsterilised	\$75.00	per dog		No
Dog Registration - 1 Year Sterilised	\$30.00	per registration	Dog Act 1976	No
Dog Registration - 3 Year Unsterilised	\$10.00	per registration		No
Dog Registration - 3 Year Sterilised	\$75.00	per registration		No
Dog Registration - 3 Year Sterilised	\$18.00	per registration	Dog Act 1976	No
Dog Tag Fee (for replacement of lost tags)	\$5.00	per tag	LG Act 1995	No
Dog Tag Fee (for the issue of a new tag to a dog transferring from another Council)	\$5.00	per tag	LG Act 1995	No
Group Fitness Classes in Approved Areas	\$20.00	per application	LG Act 1995	Yes
Impounded Goods				
Surf Boards/Signs etc	\$60.00	per item	LG Act 1995	No
Public Hire				
War Memorial Town Hall				
Hall Only	\$530.00	per day / office hours		Yes
Lounge Only (Up to 75 People)	\$255.00	per day / office hours	LG Act 1995	Yes
Hall & Lounge	\$650.00	per day / office hours		Yes
3 hour event (Hall Only)	\$150.00	per day / office hours		Yes
Bond	\$200.00	3 hour hire per booking		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

CORPORATE SERVICES continued...	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Lesser Hall				
Hall Only	\$250.00	per day / office hours		Yes
Commercial Group	\$25.00	per hour / minimum 2 hours	LG Act 1995	Yes
Non-commercial Groups	\$20.00	per hour / minimum 2 hours		Yes
Bond	\$100.00	per booking		No
Key Deposit	\$40.00	per booking		No
Miscellaneous Equipment Hire				
Chairs	\$2.00	per chair / per event		Yes
Projector Screen	\$60.00	per day / office hours		Yes
Audio/Visual/Data Projector Hire	\$238.00	per day / office hours		Yes
Direct Point Projector Hire	\$36.00	per day / office hours		Yes
Piano	\$254.00	per day / office hours		Yes
Bond (Piano)	\$200.00	per booking		No
Parking - Civic Centre Lower Lawn (approved events only)				
Function Parking	\$6.20	per car per day		Yes
Lawns and Grounds - Weddings			LG Act 1995	
Civic Centre Grounds - Up to 60 guests (no equipment)	\$475.00	per hour (max one hour)		Yes
Wedding Photos	\$95.00	per hour or part thereof		Yes
Beach - Weddings				
Cottesloe Arch Monument - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)		Yes
Cottesloe Sundial - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)		Yes
North Cottesloe Beach - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)		Yes
Grant Marine Park - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)		Yes
Arch Monument or Sundial Wedding Photos	\$95.00	per hour or part thereof		Yes

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

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

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

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

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

DEVELOPMENT SERVICES	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Building Permits (based on estimated cost of construction, including GST)				
Class 1 & 10 - Residential - Certified Applications (s .16(1))	0.19%	per certified application/minimum \$90.00	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Class 1 & 10 - Residential - Uncertified Applications (s .16(1))	0.32%	per uncertified application/minimum \$90.00		No
Classes 2 to 9 - Commercial - Certified Applications (s .16(1))	0.09%	per certified application/minimum \$90.00		No
Certificate of Design Compliance	0.10%	per certificate/minimum \$90.00	LG Act 1995	No
Certificate of Construction Compliance	\$120.00	per hour/minimum \$250.00		No
Certificate of Building Compliance	\$120.00	per application		No
Built Strata Inspection - Residential class 1 dwellings	\$200.00	per unit		No
Building & Construction Industry Training Fund (BCITF)	0.20%	construction value over \$20,000.00	Building and Construction Industry Training Fund and Levy Collection Act 1990	No
Occupancy Permits				
Application fee for an occupancy permit for a completed building (s. 46)	\$92.00	per application	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application fee for a temporary occupancy permit for an incomplete building (s. 47)	\$92.00	per application		No
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$92.00	per application		No
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$92.00	per application		No
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	\$10.25	for each strata unit covered by the application, but not less than \$102.00		No
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18%	of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$92.00	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application to replace an occupancy permit for an existing building (s. 52(1))	\$92.00	per application		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

DEVELOPMENT SERVICES continued...	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Other Fees:-				
Application Fee for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	\$92.00	per application	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$92.00	per application		No
Building Services Levy - Application Types:-				
- Building Permit over \$45,000.00 work value	0.09%	of work value		No
- Building Permit for \$45,000.00 work value or less	\$40.50	per permit		No
- Demolition Permit over \$45,000.00 work value	0.09%	of work value		No
- Demolition Permit for \$45,000.00 work value or less	\$40.50	per permit		No
- Occupancy Permit for approved building work	\$40.50	per permit		No
- Building Approval Certificate for approved building work	\$40.50	per certificate		No
- Occupancy Permit for unauthorised building work over \$45,000.00	0.18%	of work value		No
- Occupancy Permit for unauthorised building work for \$45,000.00 or less	\$91.00	per permit		No
- Building Approval Certificate for unauthorised building work over \$45,000.00	0.18%	of work value		No
- Building Approval Certificate for unauthorised building work for \$45,000.00 or less	\$91.00	per certificate		No
Unauthorised Building Work:- (based on value of unauthorised work, including GST)				
Application Fee for a Building Approval Certificate (S .51(3))	0.38%	of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$92.00	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application Fee for an Occupancy Permit (s .51(2))	0.18%	of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$92.00		No
Certificate of Design Compliance				
Class 2 - 9 where the value of works is less than \$150,000	\$270.00	per certificate		No
Class 2 - 9 where the value of works is between \$150,000 and \$500,000	\$270 + 0.15% for every \$1 in excess of \$150,000	per certificate		No
Class 2 - 9 where the value of works is between \$500,001 and \$1,000,000	\$795 + 0.12% for every \$1 in excess of \$500,000	per certificate	LG Act 1995	No
Class 2 - 9 where the value of works is greater than \$1,000,000	\$1,395 + 0.1% for every \$1 in excess of \$1,000,000	per certificate		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

DEVELOPMENT SERVICES continued...	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Demolition Permits				
Planning Approval Required, Refer To Individual Section For Appropriate Charges.				
Demolition Permit - Class 1 & 10	\$92.00	per permit	Building Act 2011 S16(1), S149(2), Building Regulations 2012, r.11	No
Demolition Permit - Class 2 - 9	\$92.00	per storey		No
Other Fees				
Amended Building Plans	\$92.00	per amendment		No
Rodent bait inspection (pre-demolition)	\$70.00	per inspection	LG Act 1995	No
Replacement Permit for an existing building	\$90.00	per application		No
Transfer Building Licence To Another Builder	\$90.00	per transfer		No
Application to Deposit Materials on verge	\$90.00	per application	LG Act 1995	No
Deposit Materials On Verge	\$1.00	per m ² / per month		No
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	\$92.00	per extension	Building Act 2011, Building Regulations 2012	No
Signs & Hoardings				
Sign License	\$90.00	per license		No
Unauthorised Signs - Upon Conviction - Not To Exceed	\$200.00	per sign		No
Daily Penalty For Breach - Not To Exceed	\$50.00	per day	LG Act 1995	No
Impounded Signs	\$100.00	per item		No
Swimming Pools				
Building & Planning Approval Required. Refer To Individual Sections For Appropriate Charges.				
Inspection Fee	\$13.75	per annum	Building Regulations 2012, r.	No
Non Scheduled Inspection (i.e. pre purchase)	\$55.00	per inspection	LG Act 1995	No
Planning Approval				
(based on estimated construction work, excluding GST)				
Not More Than \$50,000	\$147.00	per application		No
More Than \$50,000 But Not More Than \$500,000	0.32%	of the estimated cost of development		No
More Than \$500,000 But Not More Than \$2.5 Million	\$1,700.00 + 0.257% for every \$1 in excess of \$500,000	per application	Planning and Development Act 2005	No
More Than \$2.5 Million But Not More Than \$5 Million	\$7,161.00 + 0.206% for every \$1 in excess of \$2.5 million	per application		No
More Than \$5 Million But Not More Than \$21.5 Million	\$12,633.00 + 0.123% for every \$1 in excess of \$5 million	per application		No
More Than \$21.5 Million	\$34,196.00	per application		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

DEVELOPMENT SERVICES continued...	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Penalty (determining an approval for planning where the development has commenced or is completed)	three times the prescribed fee	per application	Planning and Development Act 2005	No
Re-Submission Of An Expired Or Amended Planning Approval	up to full fee	per application		No
Change Of Use (or of non-conforming use)				
Application Fee	\$295.00	per application		No
Penalty (determining an application for change of use or of non-conforming use where the change has commenced)	three times the prescribed fee	per application	Planning and Development Act 2005	No
Home Occupation				
Application Fee	\$222.00	per application		No
Renewal Fee	\$73.00	annually		No
Penalty (determining an application for renewal where home occupation has expired)	three times the prescribed fee	per application	Planning and Development Act 2005	No
Scheme Amendments				
Scheme Text – Consolidated	\$20.00	per scheme text		No
Scheme Map	\$10.00	per scheme map		No
Scheme Amendment Application	\$500.00	per amendment		No
Scheme Amendment Documentation	\$1,000.00	per amendment		No
Scheme Amendment Administration	\$500.00	per amendment		No
Scheme Amendment Signs	\$150.00	per amendment		No
			LG Act 1995	No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

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

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
HEALTH / WASTE SERVICES				
Food Business				
Notification Fee	\$50.00	per notification		No
Exempted Food Premises	nil			
Registration Fee	\$50.00	per registration	Food Act 2008	No
Temporary Food Business	\$50.00	per day		No
Annual Risk Assessment / Inspection Fee				
Risk Level				
High Risk - Primary Classification	\$515.00	per classification		No
High Risk - Additional Classification	\$225.00	per classification		
Medium Risk - Primary Classification	\$450.00	per classification		No
Medium Risk - Additional Classification	\$225.00	per classification		
Low Risk - Primary Classification	\$225.00	per classification		No
Low Risk - Additional Classification	\$225.00	per classification		
Very Low Risk - Primary Classification	nil	per classification		
Very Low Risk - Additional Classification	nil	per classification		
n.b. additional classification means other food businesses in addition to the primary classification with the same business				
Transfer of Licence	\$50.00	per transfer	Food Act 2008	No
Construction & Establishment Of Food Premises (including one off notification fee)				
Risk Level				
High / Medium Risk	\$150.00	per application		No
Low Risk	\$150.00	per application		No
Very Low Risk	\$0.00	per application		No
To Amend Of Refurbish A Food Premises	\$150.00	per application		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
HEALTH /WASTE SERVICES continued...				
Trader Permit				
Application Fee	\$60.00	per application		No
Weekly Fee	\$220.00	per week or part thereof	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Monthly Fee	\$440.00	per month or part thereof		No
Annual Fee - All Areas (an area less than or equal to 10m ²)	\$880.00	per annum or part thereof		No
Annual Fee - All Areas (per m ² for an area above 10m ²)	\$144.00	per annum or part thereof		No
Transfer of Licence	\$60.00	per transfer		No
Stall Holder				
Issuing Fee	\$60.00	per stall		No
Daily Fee	\$60.00	per day	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Weekly Fee	\$240.00	per week or part thereof		No
By or in Association with a Local Club	\$60.00	per week or part thereof		No
By or in Association with a Charity Organisation				
Inspections / Reports / Certificates				
Re-issue of certificates, permits or registrations	\$45.00	each		No
Settlement report without inspection	\$70.00	per report	LG Act 1995	No
Settlement report with inspection	\$140.00	per report		No
Food premises re-inspection fee	\$110.00	per re-inspection		No
Public building application fee (S.176 or R.9)	\$832.00	per application	Health Act 1911	No
Liquor Act Section 39 Certificate (ETP)	\$65.00	each	Liquor Control Act 1988	No
Liquor Act Section 55 Certificate (Producers)	\$65.00	each	Liquor Control Act 1988	No
Miscellaneous Reports	\$70.00	per report	LG Act 1995	No
Miscellaneous Inspections	\$110.00	per inspection		No
Lodging Houses	\$200.00	minimum fee / \$6.00 per bed	Health Act 1911	No
Eating Areas in Streets				
Application Fee	\$144.00	per application	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Renewal Fee	\$72.00	per renewal		No
Transfer Fee	\$72.00	per transfer		No
Additional Trading Fee	\$72.00	per day		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
HEALTH / WASTE SERVICES continued...				
Charges Are In Addition To The Application Fee For Eating Area In Streets:				
Annual Fee - All Areas (per m ²)	\$145.00	per annum or part thereof	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Miscellaneous				
Lodging House Registration	\$200.00	per registration		No
Marque Registration	\$200.00	per registration		No
Offensive Trade Registration	\$200.00	per registration	Health Act 1911	No
Grey Water System – Application to Construct	\$115.00	per application		No
Grey Water System – Grant of Permit	\$115.00	include inspections		No
Waste Collection				
Domestic Collection				
Additional Bin / Collection - 1 x 120L General Waste	\$295.00	annually / pro-rata		No
Additional Bin / Collection - 1 x 240L Recycling (New)	\$40.00	per bin / fortnightly collection	Waste Avoidance and Resource Recovery Act 2007	No
Additional Bin / Collection - 1 x 240L Greens (New)	\$40.00	per bin / fortnightly collection		No
1100 Bulk Bin	\$32.00	per service		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

HEALTH / WASTE SERVICES continued...	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Commercial Collection				
240L General Waste	\$335.00	per bin / weekly collection		No
240L Recycling Waste	\$140.00	per bin / fortnightly collection		No
240L Recycling Waste	\$280.00	per bin / weekly collection	Waste Avoidance and Resource Recovery Act 2007	No
1100L Bulk Bin	\$32.00	per service		No
Additional Bin / Collection - 1 x 120L General Waste	\$10.00	service charge only / once off		Yes
Additional Bin / Collection - 1 x 240L Recycling	\$10.00	service charge only / once off		Yes
Delivery & Pick Up Of Additional Bins	\$10.00	per bin		Yes
Charge to empty contaminated recycling or greens bin (New)	\$22.00	per bin		Yes
Miscellaneous				
Compost Bins	\$70.00	per bin		Yes
Replacement Of Lost Or Stolen Bin - 120L and 240L	\$30.00	per bin / domestic & commercial		Yes
Replacement of lost, stolen or damaged 1,100L bin (New)	\$220.00	per bin / domestic & commercial		Yes
Bin Repair	\$22.00	per bin / domestic & commercial	LG Act 1995	Yes
Tip Pass - Green Waste	\$30.00	small trailer		Yes
Tip Pass - Mixed Waste	\$49.50	small trailer		Yes
Green Waste Bags	\$3.50	per bag		Yes
Bokashi Kit	\$85.00	per kit		Yes
Bokashi 3kg Mix	\$17.00	per 3kg bag		Yes

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2015**

ENGINEERING SERVICES	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Reinstatements				
Kerbing – Full Kerb	\$75.00 + 20%	labour only / per hour or part thereof		Yes
Kerbing – Extruded	\$75.00 + 20%	labour only / per hour or part thereof / minimum charge \$155	LG Act 1995	Yes
Asphalt	Cost + 20%	per m ² / minimum charge \$250		Yes
Road Base	Cost + 20%	per tonne		Yes
Concrete - 100mm	\$75.00 + 20%	labour only / per hour or part thereof		Yes
Concrete Crossover Apron	Cost + 20%	minimum charge \$400		Yes
Plant Hire Fees				
5 Tonne Truck & Greater (conditions apply)	\$60.00	per hour or part thereof / labour charges are in addition		Yes
Less Than 5 Tonne Truck (conditions apply)	\$50.00	per hour or part thereof / labour charges are in addition	LG Act 1995	Yes
Bobcat (conditions apply)	\$70.00	per hour or part thereof / labour charges are in addition		Yes
Street Verges / Trees				
Remove Street Tree	Cost + 20%	per tree / minimum \$300		Yes
Replace Street Tree	Cost + 20%	per tree	LG Act 1995	Yes
Stump Grind	Cost + 20%	per tree		Yes
Miscellaneous				
Concrete	\$62.00	per m ²		Yes
Bitumen	\$67.00	per m ²		Yes
Closure Of Right Of Way – Initial Application	\$200.00	per application	LG Act 1995	Yes
Closure Of Right Of Way – Administration Fees	\$200.00	per application		Yes
Footpath, Verge & Kerbing				
Infrastructure Bond - Class 10 Building	\$1,000.00	per application	LG Act 1995	No
Infrastructure Bond - Class 2 - 9 Building	\$1,500.00	per application		No
Infrastructure Bond - Class 1 Building (Residential Dwelling)	\$1,500.00	per application		No
Infrastructure Bond - Swimming Pool	\$1,500.00	per application		No