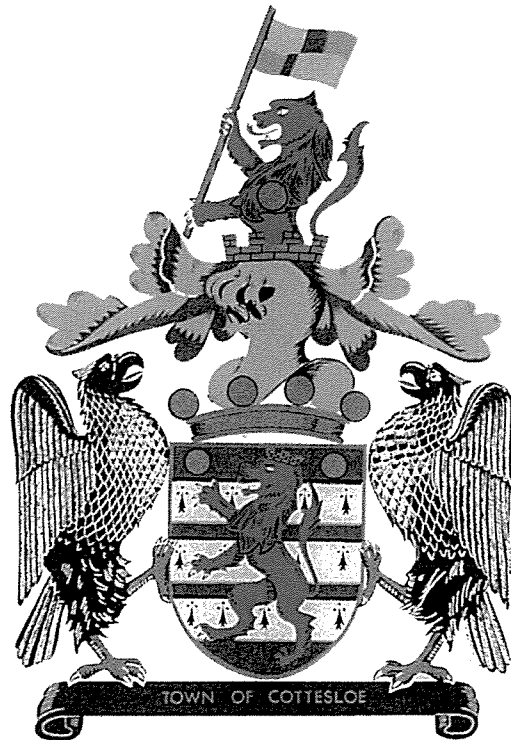


# TOWN OF COTTESLOE



2015 – 2016

**Budget**

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

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 35
Supplementary Information	36
- Capital Works Program	36 to 40
- Revenue and Expenditure by Program	41 to 81
- Donations	82
- Fees and Charges	83 to 97

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

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

**Notes:**

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

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

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

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

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

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

**Notes:**

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

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

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

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

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

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

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

**(b) 2014/15 Actual Balances**

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

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

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

**(e) Goods and Services Tax (GST)**

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

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

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

**(f) Superannuation**

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

**(h) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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

**(i) Inventories**

***General***

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

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

***Mandatory Requirement to Revalue Non-Current Assets***

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



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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

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

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

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

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

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

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

***Land Under Control***

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

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

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

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***Revaluation***

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

***Transitional Arrangement***

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

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

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

***Land Under Roads***

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

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

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

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

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

***Depreciation***

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

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

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

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

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

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

***Capitalisation Threshold***

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Income approach**

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

**Cost approach**

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

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

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(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 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

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

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

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations 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 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**(q) Provisions**

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(r) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

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

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

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

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Town's Community Vision, and for each of its broad activities/programs.

**COMMUNITY VISION**

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

**GOVERNANCE**

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

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

**GENERAL PURPOSE FUNDING**

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

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

**LAW, ORDER, PUBLIC SAFETY**

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

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

**HEALTH**

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

Activities; Food quality and pest control.

**EDUCATION AND WELFARE**

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

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

**COMMUNITY AMENITIES**

Objective; Provide services required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

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

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

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**ECONOMIC SERVICES**

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

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

**OTHER PROPERTY & SERVICES**

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

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

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

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

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

**4. DISPOSALS OF ASSETS**

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

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

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

Summary

	2015/16 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	0
	0

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

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

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

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

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2016**

**5. INFORMATION ON BORROWINGS (Continued)**

**(b) New Debentures - 2015/16**

Council has no new debentures budgeted for 2015/16.

**(c) Unspent Debentures**

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

**(d) Overdraft**

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



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

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

Area Improvement Reserve

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

Civic Centre Improvements Reserve

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

Waste Management Reserve

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

Leave Reserve

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

Parking Reserve

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

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2016**

**6. RESERVES (Continued)**

Property Reserve

- to contribute towards future property construction/renewal.

Infrastructure Reserve

- to contribute towards future infrastructure construction/renewal.

Legal Reserve

- to contribute towards unanticipated legal expenses incurred by Council.

Unspent Grants/Funds Reserve

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

Parking Facilities Reserve

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

Sustainability Reserve

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

Depot Funds Reserve

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

Right of Way Reserve

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

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

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

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

**8. RATING INFORMATION - 2015/16 FINANCIAL YEAR**

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

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

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

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

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

**OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING**

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

**GRV - Residential**

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

**GRV Residential Vacant**

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

**GRV Commercial**

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

**GRV Commercial**

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

**Minimum Rates**

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

**Advertised Differential Rate**

There has been a change from the rate in the dollar and minimum rates as advertised previously as follows;-

<u>Differential Rate Category</u>	<u>As Advertised</u>		<u>Adopted Budget</u>	
	<u>Rate in the \$</u>	<u>Minimum Rate</u>	<u>Rate in the \$</u>	<u>Minimum Rate</u>
Differential General Rate (GRV)	0.054472	\$ 1,043.00	0.053946	\$ 1,033.00
Differential Rate - Town Centre Commercial (GRV)	0.062990	\$ 1,043.00	0.053946	\$ 1,033.00

This was due to a better than anticipated carry forward surplus position.

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

**9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR**

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

**10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR**

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

**11. FEES AND CHARGES**

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

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

**Incentive**

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

**Incentive Arrangements**

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

**Amount of Discount**

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

**Waiving of Fees**

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

**Value of Fees Waived**

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



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

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

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

**Charge for late payment of rates**

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

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

**Charge for Late Payment other than Rates**

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

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

**Instalment Option Due Dates and Charges**

Instalment Due Dates : Instalments are due on the following dates

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

**Instalment Administration Charge**

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

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

**Instalment Interest**

Instalment interest will apply at the rate of 5.5%.

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

**14. ELECTED MEMBERS REMUNERATION**

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

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

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

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

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

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

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

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

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

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

Bank Overdraft limit	250,000	250,000	25,000
Bank Overdraft at Balance Date			
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	(2,000)	(2,000)	(2,000)
<b>Total Amount of Credit Unused</b>	<u>253,000</u>	<u>253,000</u>	<u>28,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>4,773,357</u>	<u>5,147,370</u>	<u>5,147,370</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

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

**16. TRUST FUNDS**

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

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

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

**17. MAJOR LAND TRANSACTIONS**

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

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

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

**TOWN OF COTTESLOE  
CAPITAL WORKS PROGRAM**

**FOR THE YEAR ENDED 30TH JUNE 2016**

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

**TOWN OF COTTESLOE  
CAPITAL WORKS PROGRAM**

**FOR THE YEAR ENDED 30TH JUNE 2016**

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

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2016

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

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2016

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



**TOWN OF COTTESLOE  
CAPITAL WORKS PROGRAM**

**FOR THE YEAR ENDED 30TH JUNE 2016**

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

**TOWN OF COTTESLOE**

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

<b>GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**REVENUE**

	<b>TOTAL AMOUNT FROM RATES</b>	<b>9,287,551</b>	<b>8,904,379</b>	<b>8,764,379</b>
	<b>Grant Revenue - Operating</b>			
10007.89.14	General Purpose Grant Revenue	178,197	178,197	82,304
10008.89.14	Local Road Grant Revenue	102,263	102,263	46,996
	<b>Total Operating Grant Revenue</b>	<b>280,460</b>	<b>280,460</b>	<b>129,300</b>
	<b>Interest Received</b>			
10009.65.15	Interest On Investments - General	100,000	93,000	135,000
10009.66.15	Interest On Investments - Reserves	224,218	114,000	250,000
10009.67.15	Other Interest	15,000	10,000	11,000
10005.98.15	Pensioner Deferred Rates Interest	5,500	7,200	6,000
10004.63.15	Instalment Interest (5.5%)	33,990	34,900	33,000
10004.95.15	Interest Outstanding Rates (11%)	30,000	31,000	25,000
10004.96.15	Penalty Interest Written Off	(100)	(100)	(100)
10011.95.15	ESL Penalty Interest	3,500	5,500	4,000
	<b>Total Interest Received</b>	<b>412,108</b>	<b>295,500</b>	<b>463,900</b>
	<b>Fees and Charges</b>			
10006.111.22	Rates Search	24,000	23,000	24,000
10006.135.22	Sale of Roll	150	0	150
10004.62.22	Administration Charge	16,000	16,000	16,000
	<b>Total Fees and Charges</b>	<b>40,150</b>	<b>39,000</b>	<b>40,150</b>
	<b>Other Revenue</b>			
10004.69.20	Reimbursement - Legal fees	3,000	700	3,000
	<b>Total Other Revenue</b>	<b>3,000</b>	<b>700</b>	<b>3,000</b>
	<b>TOTAL OTHER GENERAL FINANCING</b>	<b>735,718</b>	<b>615,660</b>	<b>636,350</b>
	<b>TOTAL REVENUE</b>	<b>10,023,269</b>	<b>9,520,039</b>	<b>9,400,729</b>

TOWN OF COTTESLOE

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

<b>GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2015 - 2016</b>
--

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

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>GOVERNANCE BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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REVENUE

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

EXPENDITURE

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

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

10015.106.18	Profit on Disposal of Assets	0	0	0
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**Other Revenue**

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

**Non Cash Revenue**

10015.106.18	Profit on Disposal of Assets	0	15	0
	<b>Total Non Cash Revenue</b>	<b>0</b>	<b>15</b>	<b>0</b>

**TOTAL REVENUE**

<b>40,253</b>	<b>39,765</b>	<b>40,253</b>
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**EXPENDITURE**

**Employee Costs**

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

**Finance Costs**

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

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2016**

<b>ADMINISTRATION - OTHER GOVERNANCE</b>
<b>BUDGET ALLOCATION 2015 - 2016</b>

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>ANIMAL CONTROL BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**REVENUE**

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

<b>Other Revenue</b>				
10045.145.20	Reimbursements	100	0	100
	<b>Total Other Revenue</b>	<b>100</b>	<b>0</b>	<b>100</b>

**TOTAL REVENUE**

9,500	20,780	10,000
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**EXPENDITURE**

<b>Employee Costs</b>				
20078.29.52	Training	100	0	0
	<b>Total Employee Costs</b>	<b>100</b>	<b>0</b>	<b>0</b>

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

<b>Donations/Contributions</b>				
20080.205.50	Contributions	8,054	7,820	7,820
	<b>Total Donations/Contributions</b>	<b>8,054</b>	<b>7,820</b>	<b>7,820</b>

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

**TOTAL EXPENDITURE**

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

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>FIRE PREVENTION</b>
<b>BUDGET ALLOCATION 2015 - 2016</b>

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

	<b>Other Revenue</b>		
10041.145.20	Reimbursements	9,000	9,152
			8,480
	<b>Total Other Revenue</b>	<b>9,000</b>	<b>9,152</b>
			<b>8,480</b>
	<b>TOTAL REVENUE</b>	<b>9,000</b>	<b>9,152</b>
			<b>8,480</b>

**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**REVENUE**

	<b>Grant Revenue - Operating</b>			
10055.89.14	Grant Revenue	500	500	500
	<b>Total Operating Grant Revenue</b>	<b>500</b>	<b>500</b>	<b>500</b>

**TOTAL REVENUE**

500	500	500
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**EXPENDITURE**

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

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

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

**TOTAL EXPENDITURE**

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

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>HEALTH</b>
<b>BUDGET ALLOCATION 2015 - 2016</b>

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

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>EDUCATION</b>
<b>BUDGET ALLOCATION 2015 - 2016</b>

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

**REVENUE**

	<b>Other Revenue</b>		
10077.145.20	Reimbursements	2,000	2,000
	<b>Total Other Revenue</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL REVENUE</b>		<b>2,000</b>	<b>2,000</b>

**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>WELFARE, AGED &amp; DISABLED BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**REVENUE**

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

**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>WASTE MANAGEMENT BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**REVENUE**

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



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>WASTE MANAGEMENT BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>SUSTAINABILITY BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**REVENUE**

	BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
<b>Contributions &amp; Reimbursements</b>			
10193.145.20 Reimbursements	0	0	0
10194.86.11 Contributions	25,000	16,000	40,000
<b>Total Contributions &amp; Reimbursements</b>	<b>25,000</b>	<b>16,000</b>	<b>40,000</b>
<b>Grants - Operating</b>			
10196.89.14 Grants - Operating	10,500	15,000	15,000
<b>Total Grants Operating Revenue</b>	<b>10,500</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL REVENUE</b>	<b>35,500</b>	<b>31,000</b>	<b>55,000</b>

**EXPENDITURE**

<b>Employee Costs</b>			
20176.130.62 Salary & Wages	68,610	68,000	74,402
20176.141.52 Superannuation	9,948	6,500	10,788
20176.206.52 Other Employee Costs	1,888	2,009	2,009
<b>Total Employee Costs</b>	<b>80,446</b>	<b>76,509</b>	<b>87,199</b>
<b>Office Expenses</b>			
20177.103.57 Printing, Stationery & Postage	500	250	500
<b>Total Office Expenses</b>	<b>500</b>	<b>250</b>	<b>500</b>
<b>Projects</b>			
Via PC Contractors	139,300	101,152	141,000
<b>Total Office Expenses</b>	<b>139,300</b>	<b>101,152</b>	<b>141,000</b>
<b>Allocated Expenses</b>			
20179.68.90 Administration Overhead Allocation	23,619	22,300	22,300
<b>Total Allocated Expenses</b>	<b>23,619</b>	<b>22,300</b>	<b>22,300</b>
<b>TOTAL EXPENDITURE</b>	<b>243,865</b>	<b>200,211</b>	<b>250,999</b>

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2016**

<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**REVENUE**

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

**EXPENDITURE**

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

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2016**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**EXPENDITURE**

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
	<b>Street Furniture Maintenance</b>			
Via PC	Wages	7,871	25,000	34,457
Via PC	Overheads	11,039	0	0
Via PC	Plant Charges	3,000	2,000	4,000
Via PC	Suppliers	2,000	4,000	1,000
Via PC	Contractors	3,000	6,000	5,000
Via PC	Utilities	50	50	50
	<b>Total Street Furniture Maintenance</b>	<b>26,960</b>	<b>37,050</b>	<b>44,507</b>
	<b>Non Cash Expenses</b>			
20186.191.51	Depreciation - Infrastructure	25,000	1,824	1,824
20186.78.56	Loss on Sale of Assets	0	14,532	0
	<b>Total Non Cash Expenses</b>	<b>25,000</b>	<b>16,356</b>	<b>1,824</b>
	<b>Allocated Expenses</b>			
20185.68.90	Administration Overhead Allocation	23,619	22,300	22,300
	<b>Total Allocated Expenses</b>	<b>23,619</b>	<b>22,300</b>	<b>22,300</b>
	<b>TOTAL - EXPENDITURE</b>	<b>75,579</b>	<b>75,706</b>	<b>68,631</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>CIVIC &amp; COMMUNITY CENTRE BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**REVENUE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>CIVIC &amp; COMMUNITY CENTRE BUDGET ALLOCATION 2015 - 2016</b>
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	BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
<b>Allocated Expenses</b>			
20191.68.90 Administration Overhead Allocation	188,949	178,398	178,398
<b>Total Allocated Expenses</b>	<b>188,949</b>	<b>178,398</b>	<b>178,398</b>
<b>TOTAL - EXPENDITURE</b>	<b>920,837</b>	<b>872,210</b>	<b>843,218</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>SWIMMING AREAS &amp; BEACHES</b> <b>BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014- 2015 \$
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REVENUE

	BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014- 2015 \$
<b>Fees &amp; Charges</b>			
10179.46.12 Facility Hire	190,550	190,200	185,000
<b>Total Fees &amp; Charges</b>	<b>190,550</b>	<b>190,200</b>	<b>185,000</b>
<b>Contributions &amp; Reimbursements</b>			
10115.145.20 Reimbursements	3,500	3,750	3,500
<b>Total Contributions &amp; Reimbursements</b>	<b>3,500</b>	<b>3,750</b>	<b>3,500</b>
<b>TOTAL REVENUE</b>	<b>194,050</b>	<b>193,950</b>	<b>188,500</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>SWIMMING AREAS &amp; BEACHES</b>
<b>BUDGET ALLOCATION 2015 - 2016</b>

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

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

**OTHER SPORT & RECREATION  
BUDGET ALLOCATION 2015 - 2016**

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

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

**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>LIBRARIES</b> <b>BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>OTHER CULTURE</b>
<b>BUDGET ALLOCATION 2015 - 2016</b>

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

	<b>Non Operating Contributions</b>			
10205.244.72	Non Operating Contributions	0	0	0
	<b>Total Non Operating Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Other Revenue</b>			
10182.200.17	Other Revenue	100	850	100
	<b>Total Other Revenue</b>	<b>100</b>	<b>850</b>	<b>100</b>

**TOTAL REVENUE**

	<b>100</b>	<b>850</b>	<b>100</b>	

**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>OTHER CULTURE</b> <b>BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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<p><b>Allocated Expenses</b></p> <p>20222.68.90 Administration Overhead Allocation</p> <p>Total Allocated Expenses</p>	<table border="1"> <tr> <td style="text-align: center;">70,856</td> <td style="text-align: center;">67,221</td> <td style="text-align: center;">67,221</td> </tr> <tr> <td style="text-align: center;">70,856</td> <td style="text-align: center;">67,221</td> <td style="text-align: center;">67,221</td> </tr> </table>	70,856	67,221	67,221	70,856	67,221	67,221
70,856	67,221	67,221					
70,856	67,221	67,221					

<b>TOTAL EXPENDITURE</b>	<table border="1"> <tr> <td style="text-align: center;">143,227</td> <td style="text-align: center;">134,240</td> <td style="text-align: center;">134,240</td> </tr> </table>	143,227	134,240	134,240
143,227	134,240	134,240		



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>STREETS, BRIDGES &amp; FOOTPATH MAINTENANCE BUDGET ALLOCATION 2015 - 2016</b>
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		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
<b>REVENUE</b>				
<b>Grant Revenue/Contributions - Non Operating</b>				
10131.8.13	Grant Revenue - Non Operating	0	57,000	0
10200.244.72	Contributions - Non Operating	10,000	0	0
	<b>Total Non Operating Grant Revenue</b>	<b>10,000</b>	<b>57,000</b>	<b>0</b>
 <b>Grant Revenue - Operating</b>				
10190.89.14	Grant Revenue	19,570	19,600	19,000
	<b>Total Operating Grant Revenue</b>	<b>19,570</b>	<b>19,600</b>	<b>19,000</b>
 <b>Other Revenue</b>				
10134.86.11	Contributions	1,000	1,450	1,000
10133.145.20	Reimbursements	2,000	5,200	2,000
10176.200.17	Other Revenue	300	5,000	500
	<b>Total Other Revenue</b>	<b>3,300</b>	<b>11,650</b>	<b>3,500</b>
 <b>Non Cash Revenue</b>				
10132.106.18	Profit on Disposal of Assets	0	8,102	0
	<b>Total Non Cash Revenue</b>	<b>0</b>	<b>8,102</b>	<b>0</b>
 <b>TOTAL REVENUE</b>		<b>32,870</b>	<b>96,352</b>	<b>22,500</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

**STREETS, BRIDGES & FOOTPATH MAINTENANCE  
BUDGET ALLOCATION 2015 - 2016**

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
<b>EXPENDITURE</b>				
<b>Roads, Footpath, Drains, Street Trees</b>				
Via PC	Wages	191,608	590,000	559,490
Via PC	Overheads	306,503	0	0
Via PC	Plant Charges	44,241	64,000	64,000
Via PC	Materials	45,500	37,000	37,000
Via PC	Contractors	197,000	198,000	198,000
Via PC	Utilities	156,000	156,000	156,000
<b>Total Road, Footpath, Drains, Street Trees</b>		<b>940,852</b>	<b>1,045,000</b>	<b>1,014,490</b>
<b>Other Expenses</b>				
20285.30.50	Contractors & Consultants	15,000	2,000	5,000
<b>Total Other Expenses</b>		<b>15,000</b>	<b>2,000</b>	<b>5,000</b>
<b>Non Cash Expenses</b>				
20224.36.51	Depreciation - Plant & Equipment	2,370	1,834	1,834
20224.186.51	Depreciation - Mobile Plant & Equipment	85,644	53,210	53,210
20224.189.51	Depreciation - Infrastructure Roads	745,818	719,049	719,049
20224.190.51	Depreciation - Infrastructure Footpaths	199,756	182,722	182,722
20224.191.51	Depreciation - Infrastructure Streetscapes	5,302	5,302	5,302
20224.192.51	Depreciation - Infrastructure Drainage	108,274	103,975	103,975
20224.78.56	Loss on Sale	0	220,807	0
<b>Total Non Cash Expenses</b>		<b>1,147,164</b>	<b>1,286,899</b>	<b>1,066,092</b>
<b>Allocated Expenses</b>				
20286.68.90	Administration Overhead Allocation	70,024	63,496	63,496
<b>Total Allocated Expenses</b>		<b>70,024</b>	<b>63,496</b>	<b>63,496</b>
<b>TOTAL - EXPENDITURE</b>		<b>2,173,040</b>	<b>2,397,395</b>	<b>2,149,078</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>PARKING FACILITIES</b>
<b>BUDGET ALLOCATION 2015 - 2016</b>

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

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>PARKING FACILITIES</b>
<b>BUDGET ALLOCATION 2015 - 2016</b>

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

**Employee Costs**

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

**Office Expenses**

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

**Car parks - Works**

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

**Other Expenses**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>PARKING FACILITIES</b>
<b>BUDGET ALLOCATION 2015 - 2016</b>

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<p><b>AREA PROMOTION BUDGET ALLOCATION 2015 - 2016</b></p>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**EXPENDITURE**

	<b>Other Expenses</b>			
20230.30.50	Consultants	98,305	98,180	95,442
	<b>Total Other Expenses</b>	<b>98,305</b>	<b>98,180</b>	<b>95,442</b>

<b>TOTAL - EXPENDITURE</b>	<b>98,305</b>	<b>98,180</b>	<b>95,442</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>BUILDING CONTROL BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**REVENUE**

**Fees & Charges**

10155.9.12	Building Licence Fees	130,000	100,000	140,000
10155.200.12	Other Fees & Charges	10,400	15,000	14,300
10155.143.12	Swimming Pool Inspections	8,000	8,500	7,700
	<b>Total Fees &amp; Charges</b>	<b>148,400</b>	<b>123,500</b>	<b>162,000</b>

**Contributions & Reimbursements**

10153.145.20	Reimbursements	11,159	159	11,159
	<b>Total Contributions &amp; Reimbursements</b>	<b>11,159</b>	<b>159</b>	<b>11,159</b>

**Other Revenue**

10155.200.17	Other Revenue	1,200	600	600
	<b>Total Other Revenue</b>	<b>1,200</b>	<b>600</b>	<b>600</b>

**TOTAL REVENUE**

<b>160,759</b>	<b>124,259</b>	<b>173,759</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

<b>BUILDING CONTROL BUDGET ALLOCATION 2015 - 2016</b>
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BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**EXPENDITURE**

		BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
<b>Employee Costs</b>				
20245.130.62	Salary & Wages	125,573	114,635	114,635
20245.141.52	Superannuation	21,232	17,000	19,245
Plant Postings	Motor Vehicles Costs	4,747	4,847	4,847
20245.206.52	Other Employee Costs	13,372	10,000	11,210
	<b>Total Employee Costs</b>	<b>164,925</b>	<b>146,482</b>	<b>149,937</b>
<b>Office Expenses</b>				
20246.103.50	Printing, Stationery & Postage	2,500	3,000	1,000
20246.144.63	Telephone	400	500	300
	<b>Total Office Expenses</b>	<b>2,900</b>	<b>3,500</b>	<b>1,300</b>
<b>Other Expenses</b>				
20247.85.57	Minor Furniture & Equipment	100	500	60
20247.71.50	Legal Expenses	1,000	500	1,000
20247.30.50	Contractors & Consultants	43,000	40,000	60,000
20247.203.58	Subscriptions & Publications	2,100	600	1,900
	<b>Total Other Expenses</b>	<b>46,200</b>	<b>41,600</b>	<b>62,960</b>
<b>Non Cash Expenses</b>				
20249.186.51	Depreciation - Plant & Equipment	7,083	4,898	4,898
20249.78.56	Loss on Sale of Assets	0	5,030	0
	<b>Total Non Cash Expenses</b>	<b>7,083</b>	<b>9,928</b>	<b>4,898</b>
<b>Allocated Expenses</b>				
20248.68.90	Administration Overhead Allocation	70,856	78,048	78,048
	<b>Total Allocated Expenses</b>	<b>70,856</b>	<b>78,048</b>	<b>78,048</b>
<b>TOTAL EXPENDITURE</b>		<b>291,964</b>	<b>279,558</b>	<b>297,143</b>



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

**OTHER PROPERTY AND SERVICES  
BUDGET ALLOCATION 2015 - 2016**

BUDGET 2015-2016 \$	ACTUAL 2014-2015 \$	BUDGET 2014-2015 \$
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**PUBLIC WORKS OVERHEADS REVENUE**

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

**PUBLIC WORKS OVERHEADS EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

**OTHER PROPERTY AND SERVICES  
BUDGET ALLOCATION 2015 - 2016**

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

**PLANT OPERATIONS**

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

TOWN OF COTTESLOE

DONATIONS SUMMARY

FOR THE YEAR ENDED 30 JUNE 2016

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

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

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

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

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>CORPORATE SERVICES continued...</b>				
<b>Ranger Services</b>				
Ranger Services	\$60.00	per hour (pro rata)	LG Act 1995	No
Ranger or Emergency Callout	\$160.00	per callout	LG Act 1995	No
<b>Abandoned Vehicles</b>				
Towing Fees	\$100.00	per towed vehicle	LG Act 1995	No
Impound Fee	\$120.00	per impounded vehicle		No
Daily Impound Fee	\$15.00	per day		No
<b>Parking</b>				
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)	\$560.00	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
<b>Animal Control</b>				
Dog Boarding	\$15.00	per dog per day	LG Act 1995	No
Dog Impound Fee	\$90.00	per dog	LG Act 1995	No
Surrender Fee	\$75.00	per dog	LG Act 1995	No
<b>Dog Registration - 1 Year - Sterilised</b>	\$20.00	per registration		No
Dog Registration - 1 Year - Sterilised - Owned By Pensioner	\$10.00	per registration	Dog Regulations 2013	No
Dog Registration - 3 Year - Sterilised	\$42.50	per registration		No
Dog Registration - 3 Year - Sterilised - Owned By Pensioner	\$21.25	per registration		No
Dog Registration - Lifetime - Sterilised	\$100.00	per registration		No
Dog Registration - Lifetime - Sterilised - Owned By Pensioner	\$50.00	per registration		No
<b>Dog Registration - 1 Year - Unsterilised</b>	\$50.00	per registration		No
Dog Registration - 1 Year - Unsterilised - Owned By Pensioner	\$25.00	per registration		No
Dog Registration - 3 Year Unsterilised	\$120.00	per registration		No
Dog Registration - 3 Year Unsterilised - Owned By Pensioner	\$60.00	per registration	Dog Regulations 2013	No
Dog Registration - Lifetime - Unsterilised	\$250.00	per registration		No
Dog Registration - Lifetime - Unsterilised - Owned By Pensioner	\$125.00	per registration		No
Dog Tag Fee (for replacement of lost tags)	\$2.00	per tag	LG Act 1995	No
Dog Tag Fee (for the issue of a new tag to a dog transferring from another Council)	\$2.00	per tag	LG Act 1995	No
<b>Cat Registration - 1 Year</b>	\$20.00	per registration		No
Cat Registration - 1 Year - Owned By Pensioner	\$10.00	per registration		No
Cat Registration - 3 Year	\$42.50	per registration		No
Cat Registration - 3 Year - Owned By Pensioner	\$21.25	per registration	Cat Regulations 2012	No
Cat Registration - Lifetime	\$100.00	per registration		No
Cat Registration - Lifetime - Owned By Pensioner	\$50.00	per registration		No
Cat Tag Fee (for replacement of lost tags)	\$2.00	per tag	LG Act 1995	No
Cat Tag Fee (for the issue of a new tag to a cat transferring from another Council)	\$2.00	per tag	LG Act 1995	No

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

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

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

	2015-2016 Fee Charge Including GST (Where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>CORPORATE SERVICES continued...</b>				
<b>Beach - Weddings</b>				
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)	LG Act 1995	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
<b>Events in Other Locations at Civic Centre</b>				
<b>Main Lawn</b>				
Daily Rate	\$445.00	per day		Yes
Hourly Rate	\$115.00	per hour		Yes
Set Up & Set Down	\$100.00	per half day		Yes
<b>Sunken Lawn</b>				
Daily Rate	\$370.00	per day		Yes
Hourly Rate	\$115.00	per hour		Yes
Set Up & Set Down	\$100.00	per half day		Yes
<b>Other Grounds</b>				
Hourly Rate	\$115.00	per hour	LG Act 1995	Yes
War Memorial Hall/Wet Weather Option	\$100.00	per hour		Yes
<b>Film &amp; Photo Shoots (approved events)</b>				
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
<b>Special Events (e.g. outdoor events, beach and or other council owned property)</b>				
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.				
<b>Public Events / Multiple Area Events / &gt;500 People</b>				
Commercial Event Application Fee	\$150.00	per event		Yes
Charity	nil			Yes
Community (<1000 people)	\$550.00	per day	LG Act 1995	Yes
Community (>1000 - <3000 people)	\$1,100.00	per day		Yes
Commercial (<1000 people)	\$3,000.00	per day		Yes
Commercial (>1000 - <2000 people)	\$6,000.00	per day		Yes
Commercial (>2000 - <3000 people)	\$10,000.00	per day		Yes

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

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



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

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

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

	2015-2016 Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>DEVELOPMENT SERVICES continued...</b>				
<b>Other Fees:-</b>				
Application Fee for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$95.00	per application	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$95.00	per application		No
Application as defined in r.31 (for each building standard in respect of which a declaration is sought).	\$2,100.00	Per application	Building Act 2011, Building Regulations 2012	No
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$95.00	per application		No
Local Government approval of battery powered smoke alarm	\$174.00	per application		No
<b>CTF Levy</b>				
- Building Permit over \$45,000.00 work value	0.14%	of work value		No
- Building Permit for \$45,000.00 work value or less	\$61.65	per permit		No
- Demolition Permit over \$45,000.00 work value	0.14%	of work value		No
- Demolition Permit for \$45,000.00 work value or less	\$61.65	per permit		No
- Occupancy Permit for approved building work	\$61.65	per permit	Building Services (Compliant Resolution and Administration) Regulations 2011	No
- Building Approval Certificate for approved building work	\$61.65	per certificate		No
- Occupancy Permit for unauthorised building work over \$45,000.00	0.27%	of work value		No
- Occupancy Permit for unauthorised building work for \$45,000.00 or less	\$123.30	per permit		No
- Building Approval Certificate for unauthorised building work over \$45,000.00	0.27%	of work value		No
- Building Approval Certificate for unauthorised building work for \$45,000.00 or less	\$123.30	per certificate		No
<b>Unauthorised Building Work (based on value of unauthorised work, including GST)</b>				
Application Fee for a Building Approval Certificate (S .51(3))	0.38%	of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$95.00	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application Fee for an Occupancy Permit (s. 51(2))	0.18%	of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$95.00		No
<b>Certificate of Design Compliance</b>				
Class 2 - 9 where the value of works is less than \$150,000	\$270.00	per certificate		No
Class 2 - 9 where the value of works is between \$150,000 and \$500,000	\$270 + 0.15% for every \$1 in excess of \$150,000	per certificate		No
Class 2 - 9 where the value of works is between \$500,001 and \$1,000,000	\$795 + 0.12% for every \$1 in excess of \$500,000	per certificate	LG Act 1995	No
Class 2 - 9 where the value of works is greater than \$1,000,000	\$1,395 + 0.1% for every \$1 in excess of \$1,000,000	per certificate		No

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

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

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

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>DEVELOPMENT SERVICES (continued)</b>				
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
<b>Change Of Use (or of non-conforming use)</b>				
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
<b>Home Occupation</b>				
Application Fee	\$0.00			No
Renewal Fee	\$222.00	per application annually		No
Renewal Fee	\$73.00			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
<b>Scheme Amendments</b>				
Scheme Text – Consolidated	\$0.00			No
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

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

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>DEVELOPMENT SERVICES continued...</b>				
<b>Scheme Amendments</b>				
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
<b>Miscellaneous</b>				
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 2016**

	2015-2016 Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>HEALTH / WASTE SERVICES</b>				
<b>Food Business</b>				
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
<b>Annual Risk Assessment / Inspection Fee</b>				
<b>Risk Level</b>				
High Risk - Primary Classification	\$525.00	per classification		No
High Risk - Additional Classification	\$230.00	per classification		
Medium Risk - Primary Classification	\$460.00	per classification		No
Medium Risk - Additional Classification	\$230.00	per classification		
Low Risk - Primary Classification	\$230.00	per classification		No
Low Risk - Additional Classification	\$230.00	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				
<b>Transfer of Licence</b>				
	\$50.00	per transfer	Food Act 2008	No
<b>Construction &amp; Establishment Of Food Premises (including one off notification fee)</b>				
<b>Risk Level</b>				
High / Medium Risk	\$200.00	per application		No
Low Risk	\$200.00	per application		No
Very Low Risk	\$0.00	per application		No
To Amend Of Refurbish A Food Premises	\$200.00	per application		No

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

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

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

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



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

	2015-2016 Fee Charge Including GST (Where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>Waste Collection</b>				
<b>Domestic Collection</b>				
Additional Bin / Collection - 1 x 120L General Waste	\$330.00	annually / pro-rata		No
Additional Bin / Collection - 1 x 240L Recycling (New)	\$0.00	per bin / fortnightly collection	Waste Avoidance and Resource Recovery Act 2007	No
Additional Bin / Collection - 1 x 240L Greens (New)	\$0.00	per bin / fortnightly collection		No
1,100L Bulk Bin	\$35.00	per service		No
660L Bulk Bin	\$17.50	per service		No
<b>Commercial Collection</b>				
240L General Waste	\$360.00	per bin / weekly collection		No
240L Recycling Waste	\$120.00	per bin / fortnightly collection		No
240L Recycling Waste	\$240.00	per bin / weekly collection		No
1,100L Bulk Rubbish Bin	\$35.00	per service		No
660L Small Bulk Rubbish Bin	\$17.50	per service		No
660L Small Bulk Recycle Bin	\$16.70	per service	Waste Avoidance and Resource Recovery Act 2007	No
Additional Bin / Collection - 1 x 120L General Waste	\$10.00	service charge only / once off		No
Additional Bin / Collection - 1 x 240L Recycling	\$10.00	service charge only / once off		No
Additional Bin / Collection - 1 x 660L General Waste	\$50.00	service charge only / once off		No
Delivery & Pick Up Of Additional Bins	\$10.00	per bin		No
Charge to empty contaminated recycling or greens bin	\$25.00	per bin		No
<b>Miscellaneous</b>				
Replacement Of Lost Or Stolen Bin - 120L and 240L	\$25.00	per bin / domestic & commercial		No
Replacement of lost, stolen or damaged 1,100L Bin	\$240.00	per bin / domestic & commercial		No
Replacement of lost, stolen or damaged 600L Bin	\$120.00	per bin / domestic & commercial		No
Bin Repair	\$22.50	per bin / domestic & commercial		No
Tip Pass - Green Waste	\$35.00	small trailer		Yes
Tip Pass - Mixed Waste	\$53.00	small trailer		Yes
Green Waste Bags	\$3.00	per bag		Yes
Bokashi Kit	\$80.00	per kit		Yes
Bokashi 3kg Mix	\$18.00	per 3kg bag	LG Act 1995	Yes

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

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