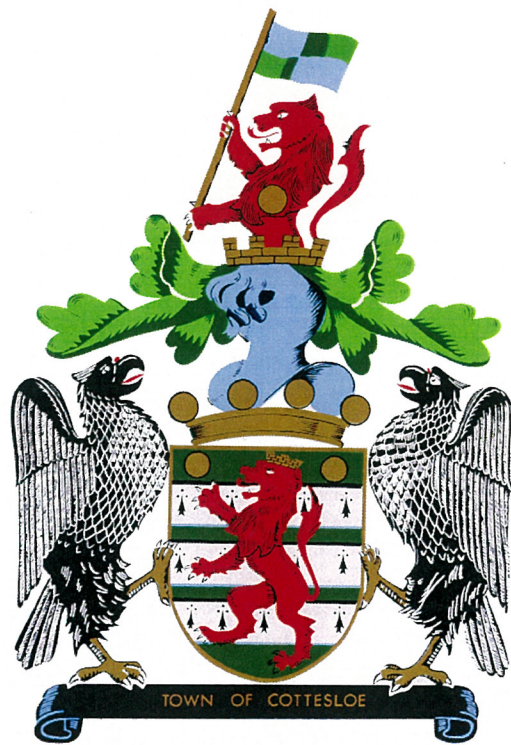


TOWN OF COTTESLOE



2017 – 2018

Budget

TOWN OF COTTESLOE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

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TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	9,764,380	9,543,301	9,484,562
Operating Grants, Subsidies and Contributions		222,324	521,335	316,560
Fees and Charges	11	1,832,797	1,872,801	1,668,010
Interest Earnings	2(a)	330,129	398,317	386,859
Other Revenue		142,316	190,633	189,279
		<u>12,291,946</u>	<u>12,526,387</u>	<u>12,045,270</u>
Expenses				
Employee Costs		(4,291,588)	(3,831,168)	(3,806,868)
Materials and Contracts		(4,921,284)	(4,360,478)	(4,843,306)
Utility Charges		(352,945)	(301,200)	(311,686)
Depreciation on Non-Current Assets	2(a)	(1,903,230)	(2,552,938)	(2,552,942)
Interest Expenses	2(a)	(281,108)	(305,765)	(305,815)
Insurance Expenses		(175,098)	(171,200)	(176,200)
Other Expenditure		(987,752)	(969,878)	(977,210)
		<u>(12,913,005)</u>	<u>(12,492,627)</u>	<u>(12,974,027)</u>
		(621,059)	33,760	(928,757)
Non-Operating Grants, Subsidies and Contributions				
		0	524,590	0
Profit on Asset Disposals	4	0	0	0
Loss on Asset Disposals	4	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(621,059)	558,350	(928,757)
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(621,059)</u>	<u>558,350</u>	<u>(928,757)</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 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		31,700	30,800	59,845
General Purpose Funding		10,264,083	10,395,913	10,192,631
Law, Order, Public Safety		30,300	52,001	20,200
Health		94,200	111,986	85,400
Education and Welfare		29,115	28,548	27,996
Community Amenities		560,300	592,102	549,550
Recreation and Culture		368,689	358,512	286,589
Transport		768,000	805,621	710,800
Economic Services		145,059	150,704	111,358
Other Property and Services		500	200	900
		<u>12,291,946</u>	<u>12,526,387</u>	<u>12,045,269</u>
Expenses Excluding				
Finance Costs (Refer Notes 1,2 & 14)				
Governance		(779,898)	(651,070)	(874,051)
General Purpose Funding		(312,465)	(252,948)	(259,948)
Law, Order, Public Safety		(322,880)	(314,129)	(309,219)
Health		(234,028)	(230,070)	(230,627)
Education and Welfare		(280,058)	(335,925)	(367,290)
Housing		0	0	0
Community Amenities		(3,564,837)	(3,198,314)	(3,477,883)
Recreation & Culture		(3,459,976)	(3,684,180)	(3,604,042)
Transport		(3,280,637)	(3,150,681)	(3,160,534)
Economic Services		(387,118)	(357,564)	(384,617)
Other Property and Services		(10,000)	(11,981)	0
		<u>(12,631,897)</u>	<u>(12,186,862)</u>	<u>(12,668,211)</u>
Finance Costs (Refer Notes 2 & 5)				
Governance		(100)	(50)	(100)
Recreation & Culture		(281,008)	(305,715)	(305,715)
		<u>(281,108)</u>	<u>(305,765)</u>	<u>(305,815)</u>
Non-operating Grants, Subsidies and Contributions				
Education and Welfare		0	500,000	0
Transport		0	24,590	0
		<u>0</u>	<u>524,590</u>	<u>0</u>
Profit/(Loss) On				
Disposal Of Assets (Refer Note 4)				
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(621,059)	558,350	(928,757)
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(621,059)</u>	<u>558,350</u>	<u>(928,757)</u>

Notes:

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

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

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

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

**TOWN OF COTTESLOE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		9,764,380	9,543,301	9,484,562
Operating Grants, Subsidies and Contributions		222,324	521,335	316,560
Fees and Charges		1,832,797	1,872,801	1,668,010
Service Charges		0	0	0
Interest Earnings		330,129	398,317	386,859
Goods and Services Tax		670,000	690,000	670,000
Other Revenue		142,316	190,633	189,279
		<u>12,961,946</u>	<u>13,216,387</u>	<u>12,715,270</u>
Payments				
Employee Costs		(4,291,588)	(3,831,168)	(3,806,868)
Materials and Contracts		(4,776,926)	(4,534,976)	(4,919,689)
Utility Charges		(352,945)	(301,200)	(311,686)
Interest Expenses		(281,108)	(305,765)	(305,815)
Insurance Expenses		(175,098)	(171,200)	(176,200)
Goods and Services Tax		(670,000)	(670,000)	(670,000)
Other Expenditure		(987,752)	(969,878)	(977,210)
		<u>(11,535,417)</u>	<u>(10,784,187)</u>	<u>(11,167,468)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,426,529</u>	<u>2,432,200</u>	<u>1,547,802</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(1,790,790)	(1,402,005)	(1,633,490)
Payments for Construction of Infrastructure	3	(2,359,357)	(889,568)	(2,755,326)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		500,000	24,590	0
Proceeds from Sale of Property Plant & Equipment	4	181,750	153,550	164,450
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(3,468,397)</u>	<u>(2,113,433)</u>	<u>(4,224,366)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(449,333)	(424,626)	(424,626)
Proceeds from Self Supporting Loans		55,869	53,387	53,387
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>(393,464)</u>	<u>(371,239)</u>	<u>(371,239)</u>
Net Increase (Decrease) in Cash Held Cash at Beginning of Year		<u>(2,435,332)</u>	<u>(52,472)</u>	<u>(3,047,803)</u>
Cash and Cash Equivalents at the End of the Year	15(a)	<u>9,671,782</u>	<u>12,107,114</u>	<u>9,056,864</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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue	1,2			
Governance		31,700	30,800	59,845
General Purpose Funding		499,703	852,612	708,069
Law, Order, Public Safety		30,300	52,001	20,200
Health		94,200	111,986	85,400
Education and Welfare		29,115	528,548	27,996
Community Amenities		560,300	592,102	549,550
Recreation and Culture		368,689	358,512	286,589
Transport		768,000	830,211	710,800
Economic Services		145,059	150,704	111,358
Other Property and Services		500	200	900
		<u>2,527,566</u>	<u>3,507,676</u>	<u>2,560,707</u>
Expenses	1,2			
Governance		(779,998)	(651,120)	(874,151)
General Purpose Funding		(312,465)	(252,948)	(259,948)
Law, Order, Public Safety		(322,880)	(314,129)	(309,219)
Health		(234,028)	(230,070)	(230,627)
Education and Welfare		(280,058)	(335,925)	(367,290)
Community Amenities		(3,564,837)	(3,198,314)	(3,477,883)
Recreation & Culture		(3,740,984)	(3,989,895)	(3,909,757)
Transport		(3,280,637)	(3,150,681)	(3,160,534)
Economic Services		(387,118)	(357,564)	(384,617)
Other Property and Services		(10,000)	(11,981)	0
		<u>(12,913,005)</u>	<u>(12,492,627)</u>	<u>(12,974,026)</u>
Net Operating Result Excluding Rates		(10,385,439)	(8,984,951)	(10,413,319)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	0	0	0
Depreciation on Assets	2(a)	1,903,230	2,552,938	2,552,942
Capital Expenditure and Revenue				
Additions - Furniture and Equipment	3	(381,190)	(113,005)	(453,500)
Land Held for Resale	3	0	0	0
Additions - Land and Buildings	3	(981,250)	(932,500)	(768,590)
Additions - Plant and Equipment	3	(428,350)	(357,100)	(411,400)
Additions - Roads	3	(223,000)	(112,468)	(337,676)
Additions - Carparks	3	0	(75,750)	(106,500)
Additions - Footpaths	3	(687,857)	(137,740)	(246,520)
Additions - Drainage	3	(20,000)	(20,000)	(28,400)
Additions - Parks and Reserves	3	(390,000)	(209,306)	(478,860)
Additions - Miscellaneous	3	(713,500)	(116,500)	(984,270)
Additions - Street Furniture	3	(150,000)	(75,000)	(399,600)
Additions - Rights of Way	3	(145,000)	(122,650)	(137,800)
Additions - Irrigation	3	(30,000)	(20,000)	(35,700)
<i>Proceeds from Disposal of Assets</i>	4	181,750	153,550	164,450
Repayment of Debentures	5	(449,333)	(424,626)	(424,626)
Proceeds from New Debentures	5	0	0	0
Advances to Community Groups	5	0	0	0
Self-Supporting Loan Principal Income		55,869	53,387	53,387
Transfers to Reserves (Restricted Assets)	6	(216,785)	(1,584,863)	(310,326)
Transfers from Reserves (Restricted Assets)	6	2,087,257	1,005,237	2,361,656
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,209,218	1,187,264	920,090
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,209,218	0
Amount Required to be Raised from General Rate	8	<u>(9,764,380)</u>	<u>(9,543,301)</u>	<u>(9,484,562)</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

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) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 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 2018

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 2018

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 2018

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 2018

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 2018**

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 2018

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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) 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 2018

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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

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 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	19,000	19,000	19,000
Other Services	5,500	6,000	11,790
Depreciation			
<u>By Program</u>			
General Purpose Funding	0	0	0
Governance	55,560	119,458	119,458
Law, Order, Public Safety	4,406	4,406	4,406
Health	1,976	2,372	2,372
Education and Welfare	38,344	114,348	114,352
Community Amenities	21,781	42,756	42,756
Recreation and Culture	517,975	898,292	898,292
Transport	1,236,702	1,337,556	1,337,556
Economic Services	1,392	6,528	6,528
Other Property and Services	25,094	27,222	27,222
	<u>1,903,230</u>	<u>2,552,938</u>	<u>2,552,942</u>
<u>By Class</u>			
Land and Buildings	323,192	787,376	787,376
Furniture and Equipment	48,846	104,726	104,726
Plant and Equipment	110,076	197,566	197,566
Infrastructure	1,421,116	1,463,270	1,463,274
	<u>1,903,230</u>	<u>2,552,938</u>	<u>2,552,942</u>
Interest Expenses (Finance Costs)			
- Overdraft Interest	100	0	100
- Debentures (<i>refer note 5(a)</i>)	281,008	305,765	305,715
	<u>281,108</u>	<u>305,765</u>	<u>305,815</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	182,849	265,000	200,959
- Other Funds	72,300	57,500	111,500
Other Interest Revenue (<i>refer note 13</i>)	74,980	75,817	74,400
	<u>330,129</u>	<u>398,317</u>	<u>386,859</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

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 2018**

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 2018**

3. ACQUISITION OF ASSETS	2017/18 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture and Office Equipment	381,190
Plant and Equipment	74,000
Welfare	
Plant and Equipment	20,600
Land and Buildings	10,000
Community Amenities	
Plant and Equipment	65,000
Infrastructure	150,000
Recreation and Culture	
Plant and Equipment	0
Land and Buildings	971,250
Infrastructure	1,133,500
Transport	
Plant and Equipment	240,750
Infrastructure	1,075,857
Economic Services	
Plant and Equipment	28,000
	4,150,147
<u>By Class</u>	
Additions - Furniture and Equipment	381,190
Land Held for Resale	0
Additions - Land and Buildings	981,250
Additions - Plant and Equipment	428,350
Additions - Roads	223,000
Additions - Carparks	0
Additions - Footpaths	687,857
Additions - Drainage	20,000
Additions - Parks and Reserves	390,000
Additions - Miscellaneous	713,500
Additions - Street Furniture	150,000
Additions - Rights of Way	145,000
Additions - Irrigation	30,000
	4,150,147

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 2018

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)
	2017/18 BUDGET \$	2017/18 BUDGET \$	2017/18 BUDGET \$
Governance Plant and Equipment	33,000	33,000	0
Community Amenities Plant and Equipment	54,000	54,000	0
Recreation and Culture Plant and Equipment	2,750	2,750	0
Transport Plant and Equipment	74,000	74,000	0
Economic Services Plant and Equipment	18,000	18,000	0
	181,750	181,750	0

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2017/18 BUDGET \$	2017/18 BUDGET \$	2017/18 BUDGET \$
Plant and Equipment	181,750	181,750	0
	181,750	181,750	0

<u>Summary</u>	2017/18 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 2018

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-17	New Loans	Principal Repayments		Principal Outstanding		Interest & Fee Repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Recreation and Culture								
Loan 105 - Community Organisation*	207,662	0	26,822	25,228	180,840	207,662	12,506	14,100
Loan 106 - Civic Centre Extension	389,512	0	189,711	180,130	199,801	389,512	17,992	27,573
Loan 107 - Joint Library Project	3,779,718	0	203,753	191,109	3,575,965	3,779,718	242,797	255,440
Loan 108 - Community Organisation*	291,842	0	29,047	28,159	262,795	291,842	7,713	8,602
	4,668,734	0	449,333	424,626	4,219,401	4,668,734	281,008	305,715

Loan numbers 105 and 108 are financed from third parties. All other debenture repayments are to be financed by general purpose revenue.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2017/18

Council is not budgeting to take out any new loans in 2017/18.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2017 nor is it expected to have unspent debenture funds as at 30th June 2018.

(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 2017/18.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	190,618	185,516	184,944
Amount Set Aside / Transfer to Reserve - Interest	5,242	5,102	5,086
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>195,860</u>	<u>190,618</u>	<u>190,030</u>
(b) Area Improvement Reserve			
Opening Balance	0	1	34
Amount Set Aside / Transfer to Reserve - Interest	0	0	0
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	0	(1)	(34)
	<u>0</u>	<u>0</u>	<u>0</u>
(c) Civic Centre Improvements Reserve			
Opening Balance	338,489	281,235	279,448
Amount Set Aside / Transfer to Reserve - Interest	9,308	2,289	2,289
Amount Set Aside / Transfer to Reserve - Other Transfers	0	54,965	54,965
Amount Used / Transfer from Reserve	0	0	0
	<u>347,797</u>	<u>338,489</u>	<u>336,702</u>
(d) Waste Management Reserve			
Opening Balance	440,594	282,817	278,608
Amount Set Aside / Transfer to Reserve - Interest	11,550	7,777	7,777
Amount Set Aside / Transfer to Reserve - Other Transfers	0	150,000	54,287
Amount Used / Transfer from Reserve	0	0	0
	<u>452,144</u>	<u>440,594</u>	<u>340,672</u>
(e) Parking Reserve			
Opening Balance	10,905	10,613	10,713
Amount Set Aside / Transfer to Reserve - Interest	300	292	295
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>11,205</u>	<u>10,905</u>	<u>11,008</u>
(f) Property Reserve			
Opening Balance	411,917	400,892	399,891
Amount Set Aside / Transfer to Reserve - Interest	11,328	11,025	10,997
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	(48,000)	0	0
	<u>375,245</u>	<u>411,917</u>	<u>410,888</u>
(g) Infrastructure Reserve			
Opening Balance	610,494	282,719	282,398
Amount Set Aside / Transfer to Reserve - Interest	12,732	7,775	7,766
Amount Set Aside / Transfer to Reserve - Other Transfers	33,936	320,000	0
Amount Used / Transfer from Reserve	(260,000)	0	0
	<u>397,162</u>	<u>610,494</u>	<u>290,164</u>
Total Reserves C/Fwd	<u>1,779,413</u>	<u>2,003,017</u>	<u>1,579,464</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>1,779,413</u>	<u>2,003,017</u>	<u>1,579,464</u>
(h) Legal Reserve			
Opening Balance	159,880	155,601	154,104
Amount Set Aside / Transfer to Reserve - Interest	4,397	4,279	4,238
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>164,277</u>	<u>159,880</u>	<u>158,342</u>
(i) Unspent grants / funds reserve			
Opening Balance	0	273	265
Amount Set Aside / Transfer to Reserve - Interest	0	13	7
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>(286)</u>	<u>(272)</u>
	<u>0</u>	<u>0</u>	<u>0</u>
(j) Parking Facilities Reserve			
Opening Balance	163,484	159,109	158,657
Amount Set Aside / Transfer to Reserve - Interest	4,496	4,375	4,363
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>167,980</u>	<u>163,484</u>	<u>163,020</u>
(k) Sustainability Reserve			
Opening Balance	153,438	115,634	113,248
Amount Set Aside / Transfer to Reserve - Interest	4,220	804	804
Amount Set Aside / Transfer to Reserve - Other Transfers	0	37,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>157,658</u>	<u>153,438</u>	<u>114,052</u>
(l) Depot Funds Reserve			
Opening Balance	7,553,161	8,178,972	8,181,637
Amount Set Aside / Transfer to Reserve - Interest	101,179	174,241	140,677
Amount Set Aside / Transfer to Reserve - Other Transfers	0	204,898	0
Amount Used / Transfer from Reserve	<u>(1,749,257)</u>	<u>(1,004,950)</u>	<u>(2,361,350)</u>
	<u>5,905,083</u>	<u>7,553,161</u>	<u>5,960,964</u>
(m) Right of Way Reserve			
Opening Balance	10,430	10,151	10,000
Amount Set Aside / Transfer to Reserve - Interest	287	279	275
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>10,717</u>	<u>10,430</u>	<u>10,275</u>
Total Reserves C/Fwd	<u>8,185,128</u>	<u>10,043,410</u>	<u>7,986,117</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>8,185,128</u>	<u>10,043,410</u>	<u>7,986,117</u>
(n) Public Open Space Reserve			
Opening Balance	625,814	609,065	600,000
Amount Set Aside / Transfer to Reserve - Interest	17,210	16,749	16,500
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>643,024</u>	<u>625,814</u>	<u>616,500</u>
(o) Sculpture and Artworks Reserve			
Opening Balance	83,000	0	0
Amount Set Aside / Transfer to Reserve - Interest	600	0	0
Amount Set Aside / Transfer to Reserve - Other Transfers	0	83,000	0
Amount Used / Transfer from Reserve	<u>(30,000)</u>	<u>0</u>	<u>0</u>
	<u>53,600</u>	<u>83,000</u>	<u>0</u>
(p) Library Reserve			
Opening Balance	47,378	0	0
Amount Set Aside / Transfer to Reserve - Interest	0	47,378	0
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>47,378</u>	<u>47,378</u>	<u>0</u>
Car Park Reserve - North Cottesloe			
(q) Primary School			
Opening Balance	500,000	0	0
Amount Set Aside / Transfer to Reserve - Interest	0	500,000	0
Amount Set Aside / Transfer to Reserve - Other Transfers	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Total Reserves	<u>9,429,130</u>	<u>11,299,602</u>	<u>8,602,617</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 2018

6. RESERVES (Continued)	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	5,242	5,102	5,086
Area Improvement Reserve	0	0	0
Civic Centre Improvements Reserve	9,308	57,254	57,254
Waste Management Reserve	11,550	157,777	62,064
Parking Reserve	300	292	295
Property Reserve	11,328	11,025	10,997
Infrastructure Reserve	46,668	327,775	7,766
Legal Reserve	4,397	4,279	4,238
Unspent grants / funds reserve	0	13	7
Parking Facilities Reserve	4,496	4,375	4,363
Sustainability Reserve	4,220	37,804	804
Depot Funds Reserve	101,179	379,139	140,677
Right of Way Reserve	287	279	275
Public Open Space Reserve	17,210	16,749	16,500
Sculpture and Artworks Reserve	600	83,000	0
Car Park Reserve - North Cottesloe			
Primary School	0	500,000	0
	<u>216,785</u>	<u>1,584,863</u>	<u>310,326</u>
Transfers from Reserves			
Area Improvement Reserve	0	(1)	(34)
Civic Centre Improvements Reserve	0	0	0
Waste Management Reserve	0	0	0
Property Reserve	(48,000)	0	0
Infrastructure Reserve	(260,000)	0	0
Legal Reserve	0	0	0
Unspent grants / funds reserve	0	(286)	(272)
Parking Facilities Reserve	0	0	0
Sustainability Reserve	0	0	0
Depot Funds Reserve	(1,749,257)	(1,004,950)	(2,361,350)
Right of Way Reserve	0	0	0
Public Open Space Reserve	0	0	0
Sculpture and Artworks Reserve	(30,000)	0	0
	<u>(2,087,257)</u>	<u>(1,005,237)</u>	<u>(2,361,656)</u>
Total Transfer to/(from) Reserves	<u>(1,870,472)</u>	<u>579,626</u>	<u>(2,051,330)</u>

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

Area Improvement Reserve

- to fund the cost of improving facilities within the suburb of Cottesloe

Civic Centre Improvements Reserve

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

Waste Management Reserve

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

Leave Reserve

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

Parking Reserve

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

Property Reserve

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

Infrastructure Reserve

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

Legal Reserve

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

Unspent Grants/Funds Reserve

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

6. RESERVES (Continued)

- Parking Facilities Reserve
 - to fund improvements to Parking Facilities within the suburb of Cottesloe
- Sustainability Reserve
 - to fund new or enhance existing Sustainability initiatives within the suburb of Cottesloe
- Depot Funds Reserve
 - to be used to fund the improvement of infrastructure within the suburb of Cottesloe
- Right of Way Reserve
 - to be used to fund the improvement of Right of Ways within the suburb of Cottesloe
- Public Open Space
 - to be used to fund the creation of public open space within the suburb of Cottesloe
- Sculpture and Artworks Reserve
 - to be used for the acquisition of new and restoration of existing sculptures and artworks within the suburb of Cottesloe
- Car Park Reserve - North Cottesloe Primary School
 - to be used to partially fund the construction of a new car park at North Cottesloe Primary School

	Note	2017/18 Budget \$	2016/17 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position		0	1,209,218
Comprises:			
Cash - Unrestricted		242,652	807,512
Cash - Restricted		9,429,130	11,299,602
Rates - Current		160,000	200,000
Account Receivable		472,009	1,010,000
Less Provision for Doubtful Debts		(160,000)	(150,000)
Accrued Income		50,000	30,000
GST Receivable		40,000	20,000
Loans - Clubs		56,661	50,000
Other Tax Debtors		0	0
Inventories			
- History Books		41,000	37,786
Less:			
Sundry Creditors		(421,042)	(330,550)
Accrued Expenses		(424,619)	(415,530)
Current Employee Benefits Provision		(850,000)	(850,000)
Loans		(449,333)	(424,626)
Net Current Assets		8,186,458	11,284,194
Less:			
Reserves - Restricted Cash		(9,429,130)	(11,299,602)
Land Held for Resale		0	0
Loans - Clubs		(56,661)	(50,000)
Add:			
Loans		449,333	424,626
Current Employee Benefits Provision		850,000	850,000
Surplus/(Deficit)		0	1,209,218

The estimated surplus/(deficiency) c/fwd in the 2016/17 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2017/18 budget column represents the surplus (deficit) carried forward as at 30 June 2018.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
Differential General Rate/General Rate								
GRV - Residential Improved (RI)	0.061390	3,192	130,227,075	7,994,640	-	-	7,994,640	7,583,483
GRV - Residential Vacant (RV)	0.061390	96	4,366,140	268,037	-	-	268,037	246,874
GRV - Commercial Improved (CI)	0.061390	59	7,402,494	454,439	-	-	454,439	482,371
GRV - Industrial	0.061390	1	31,050	1,906	-	-	1,906	1,901
GRV - Commercial Town (CT)	0.071690	127	10,211,571	732,068	-	-	732,068	753,660
Sub-Totals		3,475	152,238,330	9,451,090	-	-	9,451,090	9,068,289
Minimum Payment	Minimum \$							
GRV - Residential Improved	1090	259	3,982,680	282,310	-	-	282,310	457,532
GRV - Residential Vacant	1090	13	91,093	14,170	-	-	14,170	5,345
GRV - Commercial Improved	1090	11	141,970	11,990	-	-	11,990	9,621
GRV - Commercial Town	1090	8	105,278	8,720	-	-	8,720	6,414
Sub-Totals		291	4,321,021	317,190	-	-	317,190	478,912
Sub Total							9,768,280	9,547,201
Discounts							(3,900)	(3,900)
Total Amount Raised from General Rate							9,764,380	9,543,301
Specified Area Rates (Note 9)							-	-
Total Rates							9,764,380	9,543,301

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

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

**8(a). RATING INFORMATION - 2017/18 FINANCIAL YEAR
(continued)**

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

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

GRV - Residential

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

GRV Residential Vacant

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

GRV Commercial

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

GRV Commercial

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

Minimum Rates

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

Advertised Differential Rate

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

<u>Differential Rate Category</u>	<u>As Advertised</u>		<u>Adopted Budget</u>	
	<u>Rate in the \$</u>	<u>Minimum Rate</u>	<u>Rate in the \$</u>	<u>Minimum Rate</u>
Differential General Rate (GRV)	0.06139	\$ 1,090.00	0.06139	\$ 1,090.00
Differential Rate - Town Centre Commercial (GRV)	0.07169	\$ 1,090.00	0.07169	\$ 1,090.00

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

9. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

There are no specified area rates included in the 2017/2018 budget.

10. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

There are no service charges included in the 2017/2018 budget.

11. FEES AND CHARGES

	2017/18 Budget \$	2016/17 Actual \$
General Purpose Funding	40,600	39,433
Law, Order, Public Safety	19,300	39,701
Health	85,200	90,080
Education and Welfare	22,915	22,248
Community Amenities	485,750	505,002
Recreation & Culture	336,632	287,000
Transport	710,000	739,833
Economic Services	132,400	149,504
	<u>1,832,797</u>	<u>1,872,801</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2017/18 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 2018**

13. INTEREST CHARGES AND INSTALMENTS - 2017/18 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 2017/2018 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 \$2,000.

Instalment Option Due Dates and Charges

Instalment Due Dates : Instalments are due on the following dates

Instalment	Due Date
1st	30th August 2017
2nd	1st November 2017
3rd	10th January 2018
4th	14th March 2018

Instalment Administration Charge

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

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

Instalment Interest

Instalment interest will apply at the rate of 5.5%

Instalment interest is estimated to raise revenue of \$37,080

14. ELECTED MEMBERS REMUNERATION

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

	2017/18 Budget \$	2016/17 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 2018

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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - Unrestricted	242,652	807,512	454,247
Cash - Restricted	9,429,130	11,299,602	8,602,617
	<u>9,671,782</u>	<u>12,107,114</u>	<u>9,056,864</u>

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

Leave Reserve	195,860	190,618	190,030
Civic Centre Improvements Reserve	347,797	338,489	336,702
Waste Management Reserve	452,144	440,594	340,672
Parking Reserve	11,205	10,905	11,008
Property Reserve	375,245	411,917	410,888
Infrastructure Reserve	397,162	610,494	290,164
Legal Reserve	164,277	159,880	158,342
Parking Facilities Reserve	167,980	163,484	163,020
Sustainability Reserve	157,658	153,438	114,052
Depot Funds Reserve	5,905,083	7,553,161	5,960,964
Right of Way Reserve	10,717	10,430	10,275
Public Open Space Reserve	643,024	625,814	616,500
Sculpture and Artwork Reserve	53,600	83,000	0
Library Reserve	47,378	47,378	0
Carpark Reserve - North Cottesloe Primary School	500,000	500,000	0
	<u>9,429,130</u>	<u>11,299,602</u>	<u>8,602,617</u>

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

Net Result	(621,059)	558,350	(928,757)
Depreciation	1,903,230	2,552,938	2,552,942
(Profit)/Loss on Sale of Asset	0	0	0
(Increase)/Decrease in Receivables	220,741	(350,000)	0
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	(76,383)	195,502	(76,383)
Grants/Contributions for the Development of Assets	0	(524,590)	0
Net Cash from Operating Activities	<u>1,426,529</u>	<u>2,432,200</u>	<u>1,547,802</u>

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

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

Loan Facilities

Loan Facilities in use at Balance Date	4,219,401	4,668,734	5,042,744
Unused Loan Facilities at Balance Date	0	0	0

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

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-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-18 \$
BCITF Levy	0	120,000	(120,000)	0
Building Services Levy	0	95,000	(95,000)	0
Infrastructure Deposits	710,000	430,000	(380,000)	760,000
Right of Way	60,142	5,000	(5,000)	60,142
Miscellaneous	170,000	80,000	(30,000)	220,000
	<u>940,142</u>	<u>730,000</u>	<u>(630,000)</u>	<u>1,040,142</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2017/18.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2018

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
11.9000.2	Drainage Construction - Renewal				20,000	20,000			20,000		20,000
	Various										
	Footpath Construction - Renewal										
15.1006.2	Alexandra Avenue (Congdon to Parry)				6,200	6,200			6,200		6,200
15.1010.2	Athlestan Street (Marmion to Henry)				5,000	5,000			5,000		5,000
15.1034.2	Burt Street (Railway to Dalgety)				5,500	5,500			5,500		5,500
15.1048.2	Curtin Avenue (Forrest to Napier)				62,000	62,000			62,000		62,000
15.1050.2	Dalgety Street (Burt to Napier)				5,000	5,000			5,000		5,000
15.1082.2	Grant Street (Mann to Congdon)				4,600	4,600			4,600		4,600
15.1082.2	Grant Street (Railway to Mann)				8,000	8,000			8,000		8,000
15.1126.5	Marine Parade - Bike Plan				161,534	161,534			161,534	161,534	-
15.1118.2	Macarthur Street (Wharton to Macarthur)				4,300	4,300			4,300		4,300
15.1126.2	Marine Parade (Eric to Eileen)				4,500	4,500			4,500		4,500
15.1126.2	Marine Parade (Eileen to Bryan)				11,500	11,500			11,500		11,500
15.1130.2	Melville Street (Cogdon to cul-de-sac)				5,500	5,500			5,500		5,500
15.1148.2	Pearse Street (Avonmore to Broome)				5,000	5,000			5,000		5,000
15.1148.2	Pearse Street (Broome to Curtin)				14,000	14,000			14,000		14,000
15.1156.2	Railway Street (Grant to Eric)				11,000	11,000			11,000		11,000
15.9000.2	Various				20,000	20,000			20,000		20,000
15.1176.2	Station Street Placemaking (access over PTA land)				269,223	269,223			269,223	269,223	-
15.9000.5	Bike Plan				85,000	85,000			85,000	85,000	-

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2018

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
20.9000.2	Irrigation Construction - Renewal Various				30,000	30,000			30,000		30,000
24.2100.2	Right of Way Construction - New/Upgrade ROW 20 (Florence to Hawkstone)				45,000	45,000			45,000		45,000
24.2020.2	ROW 4 (connect seal at north end to back of 218 Broome St)				12,000	12,000			12,000		12,000
24.2105.2	ROW 21 (Florence to Hawkstone)				68,000	68,000			68,000		68,000
24.9000.2	Various Parks & Reserves Construction - New/Upgrade				20,000	20,000			20,000		20,000
29.9000.2	Disability Playground Equipment				25,000	25,000			25,000		25,000
29.1156.2	Playground - Railway Street Parks & Reserves Construction - Renewal				150,000	150,000			150,000	75,000	75,000
30.9000.2	Reticulation				30,000	30,000			30,000		30,000
30.9000.5	Natural Area Management				75,000	75,000			75,000		75,000
30.5060.2	Playground Equipment (Next to Kite Surfing Car Park -Princess Street)				40,000	40,000			40,000		40,000
30.6030.2	Civic Centre Playground Property Construction - New/Upgrade				70,000	70,000			70,000	70,000	-
33.4122.2	Depot	641,250				641,250			641,250	600,000	41,250

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2018

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Property Construction - Renewal										
35.4010.2	Anderson Pavilion	22,000				22,000			22,000		22,000
35.4050.2	Civic Centre - Buildings	103,000				103,000			103,000		103,000
35.4041.2	Civic Centre - Caretakers Cottage	7,000				7,000			7,000		7,000
35.6030.2	Civic Centre - Grounds	150,000				150,000			150,000		150,000
35.4190.2	Shine Community Care	10,000				10,000			10,000		10,000
35.1170.2	Seaview Golf Club Improvements - Apr meeting	48,000				48,000			48,000	48,000	-
	Road Construction - New Upgrade										
39.1126.2	Marine Parade				70,000	70,000			70,000		70,000
39.1136.2	Napier St				45,000	45,000			45,000		45,000
39.9000.2	Various				20,000	20,000			20,000		20,000
	Road Construction - Renewal										
40.1008.2	Andrews Place (Marrion to Cul-de-sac)				18,000	18,000			18,000		18,000
40.1176.2	Station Steet (Railway to Stirling)				70,000	70,000			70,000		70,000
	Streetscape Infrastructure - New										
31.9000.2	Various				12,500	12,500			12,500		12,500
31.9000.5	Street Tree Planting				100,000	100,000			100,000	100,000	-
	Streetscape Infrastructure - Renewal										
42.9000.2	Various				12,500	12,500			12,500		12,500
42.1138.2	Street Tree Planting - Napoleon Street				25,000	25,000			25,000	25,000	-
	Miscellaneous Infrastructure - New										
43.9000.2	Sculpture				70,000	70,000			70,000	30,000	40,000

**TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM**

FOR THE YEAR ENDED 30TH JUNE 2018

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Miscellaneous Infrastructure - Renewal										
45.4131.2	Beach Access Paths				130,000	130,000			130,000	130,000	-
45.6080.2	Foreshore Works				250,000	250,000			250,000	250,000	-
45.6140.2	Pylon Restoration				243,500	243,500			243,500	243,500	-
45.1138.2	Communications Infrastructure - Smart Parking				20,000	20,000			20,000	20,000	20,000
	Plant, Machinery & Equipment - New/Upgrade										
46.9000.2.57	Plant and Equipment			20,600		20,600			20,600		20,600
	Plant, Machinery & Equipment - Renewal										
47.9000.2.57	Plant and Equipment			407,750		407,750	163,750		244,000		244,000
	Furniture & Equipment - New/Upgrade										
49.9000.8	CCTV								145,000		145,000
49.9000.10	Survey Equipment								7,000		7,000
49.9000.11	Customer Relationship Management System								80,000		80,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2018

Project No	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Total	Income from sale of assets	Grant income/Non Operating Contribution	Net cost to Council before transfers to/from reserves	Transfer from Reserves	Net cost to Council after transfers to/from Reserves
	Furniture & Equipment - Renewal										
49.9000.12	Mobile Device Replacement		16,545			16,545			16,545		16,545
49.9000.13	Software Upgrades - Website		50,000			50,000			50,000		50,000
49.9000.14	Hardware Replacement - Other		50,000			50,000			50,000		50,000
49.9000.15	Agenda Writing Software		32,645			32,645			32,645		32,645
	Totals	981,250	381,190	428,350	2,359,357	4,150,147	163,750	0	3,986,397	2,087,257	1,899,140
TOTAL CAPITAL WORKS PROGRAM		4,150,147									

TOWN OF COTTESLOE

DONATIONS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2018

Application	Organisation	Funding Requested	Summary	Recommendation
1	ICEA Foundation	\$ 5,000	Funds would be used to cover some of the costs of the Whadjuck Noongar cultural activities and workshops taking place at the annual ICEA Classic surfing competition held at Cove Reef, Cottesloe.	\$ 3,500
2	Cottesloe Child Care Centre	\$ 500	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
3	Shenton Christian YouthCare Council	\$ 4,000	Contribution to assist annual Chaplaincy program at Shenton College, and some of its feeder primary schools: Cottesloe Primary School, Mt Claremont Primary School and Mosman Park Primary School, including additional allowance for the Year 7 students at Shenton College.	\$ 2,500
4	Surfing W.A.	\$ 5,000	The contribution would be used to cover some of the costs of the annual Whalebone Classic event which will be held over three days in 2017 at Isolators Reef, Cottesloe.	\$ 2,500
5	Westcoast Community Centre Inc.	\$ 2,000	To assist with the costs of printing the WCC Newsletter which helps to advise the residents of the Town about the Community Centre's events and activities.	\$ 2,000
6	Cottesloe Surf Life Saving Club	\$ 4,250	Contribution would be used to purchase and replace Cottesloe Surf Life Saving Club's three main surf rescue boards used in their frontline lifeguard duties.	\$ 4,000
7	Cottesloe Rugby Union Football Club	\$ 5,000	Contribution would be used to cover some of the costs to refurbish the Club's outdoor learning area and warm up area pergola, which are used by the Club members and members of the Cottesloe community.	\$ 2,000
8	Seaview Community Kindergarten	\$ 4,238	Contribution will be used to undertake maintenance and safety work to the building and playground at Seaview Community Kindergarten. For example: extension of the internal children's cycling pathway to a full cycling circuit; repairing and upgrading the fort play equipment; repairing faulty areas of the building	\$ 3,000
9	Solaris Cancer Care (formerly named Cancer Support W.A.)	\$ 5,000	Contribution would be used to refurbish an unused rear outbuilding at the Wanslea property which houses Solaris Cancer Care, with a view to create a functional space to expand service delivery to their cancer clients and their associated support network. This space would also be offered for use by other	\$ 5,000
10	Cottesloe Junior Football Club	\$ 3,000	Contribution would be used to purchase a new barbeque, and equipment such as goal post pads and a first aid kit for Cottesloe Junior Football Club.	\$ 1,500
11	Cottesloe Primary School P&C	\$ 4,350	Contribution would be used to purchase three bench tables to provide a dining space under the trees for children at Cottesloe Primary School.	\$ 2,700

TOWN OF COTTESLOE

DONATIONS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2018

Application	Organisation	Funding Requested	Summary	Recommendation
12	Lady Lawley Cottage	\$ 5,000	Contribution would be used to build an interactive sensory garden for Lady Lawley Cottage clients. Lady Lawley Cottage in Cottesloe is a respite and high needs centre for children with disabilities.	\$ 5,000
13	Perth Studio Potters Inc.	\$ 5,000	Contribution would be used to cover part of the costs to purchase and replace the existing gas kiln used in community based art and craft activities at Perth Studio Potters, Cottesloe.	\$ 500
	Unallocated - To Be Decided			\$ 5,300
TOTALS		\$ 52,338		\$ 40,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2017 - 2018
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BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

TOTAL AMOUNT FROM RATES	9,764,380	9,550,000	9,484,562
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Grant Revenue - Operating

	General Purpose Grant Revenue	84,776	260,921	178,197
10007.89.14	General Purpose Grant Revenue			
10008.89.14	Local Road Grant Revenue	45,998	155,941	102,263
	Total Operating Grant Revenue	130,774	416,862	280,460

Interest Received

	Interest On Investments - General	65,000	50,000	100,000
10009.65.15	Interest On Investments - General			
10009.66.15	Interest On Investments - Reserves	182,849	265,000	200,959
10009.67.15	Other Interest	5,000	5,000	11,000
10005.98.15	Pensioner Deferred Rates Interest	4,500	4,575	4,500
10004.63.15	Instalment Interest (5.5%)	37,080	37,892	36,000
10004.95.15	Interest Outstanding Rates (11%)	28,000	28,000	30,000
10004.96.15	Penalty Interest Written Off	(100)	(150)	(100)
10011.95.15	ESL Penalty Interest	5,500	5,500	4,000
	Total Interest Received	327,829	395,817	386,359

Fees and Charges

	Rates Search	19,000	18,000	24,000
10006.111.22	Rates Search			
10006.135.22	Sale of Roll	100	25	150
10004.62.22	Administration Charge	21,500	21,408	16,600
	Total Fees and Charges	40,600	39,433	40,750

Other Revenue

	Reimbursement - Legal fees	500	500	500
10004.69.20	Reimbursement - Legal fees			
	Total Other Revenue	500	500	500

TOTAL OTHER GENERAL FINANCING	499,703	852,612	708,069
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TOTAL REVENUE	10,264,083	10,402,612	10,192,631
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

GENERAL PURPOSE FUNDING
BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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EXPENDITURE

	Office Expenses			
20005.103.50	Contractors & Consultants	19,000	17,000	22,000
	Total Office Expenses	19,000	17,000	22,000
	Other Expenses			
20009.110.50	Rate Recovery Costs	3,500	3,000	4,000
20009.156.61	Valuation Expenses	60,000	5,000	5,000
20009.148.58	Title Searches	1,500	800	1,800
	Total Other Expenses	65,000	8,800	10,800
	Allocated Expenses			
20017.68.90	Allocated Administrative Costs	228,465	227,148	227,148
	Total Allocated Expenses	228,465	227,148	227,148
	TOTAL - EXPENDITURE	312,465	252,948	259,948

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

GOVERNANCE BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

	Other Revenue			
10014.145.20	Reimbursements	1,000	10,000	34,000
10186.86.11	Contributions	0	0	0
	Total Other Revenue	1,000	10,000	34,000
	TOTAL REVENUE	1,000	10,000	34,000

EXPENDITURE

	Office Expenses			
20028.103.50	Printing, Stationery & Postage	2,500	2,200	5,000
20029.201.58	Other Office Expenses	1,000	500	1,500
	Total Office Expenses	3,500	2,700	6,500
	Member Costs			
20026.42.58	Sitting Fees	148,000	148,000	148,000
20026.81.58	Allowances - Mayor	27,500	27,500	27,500
20026.37.58	Allowances - Deputy Mayor	6,875	6,875	6,875
20026.84.58	Members Travelling	3,200	750	3,183
20026.31.58	Communications Allowances	18,000	18,000	18,000
20026.29.58	Conference & Training	7,600	5,000	7,532
20026.31.63	Other Member Costs	1,300	500	1,273
	Total Member Costs	212,475	206,625	212,363
	Civic Functions & Receptions			
Via PC	Wages	2,750	10,000	4,300
Via PC	Materials	9,200	8,000	12,200
Via PC	Contractors	148,000	96,764	125,200
	Total Functions & Receptions	159,950	114,764	141,700

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

GOVERNANCE
BUDGET ALLOCATION 2017 - 2018

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
	Other Expenses			
20029.71.50	Legal Expenses	2,000	500	2,228
20029.203.50	Subscriptions & Publications	21,188	18,000	19,308
20029.30.50	Contractors	3,500	3,000	13,081
20025.202.50	Election Expenses	32,000	750	5,000
20028.3.50	Advertising	35,000	30,000	46,638
20029.205.50	Contributions - Wesroc	45,000	40,000	76,500
	Total Other Expenses	138,688	92,250	162,755
	Donations/Contributions			
20029.201.58	Other Expenses	1,500	500	2,334
20029.204.58	Donations	40,000	62,500	77,500
	Total Donations/Contributions	41,500	63,000	79,834
	Non Cash Expenses			
20284.34.51	Depreciation - Furniture & Equipment	374	458	458
	Total Non Cash Expenses	374	458	458
	Allocated Expenses			
20288.68.90	Allocated Administrative Overheads	257,023	255,541	255,541
	Total Allocated Expenses	257,023	255,541	255,541
	TOTAL - EXPENDITURE	813,510	735,338	859,151

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2017 - 2018
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BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

	BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
Interest Income			
10208.193.15 Penalty Interest - Sundry Debtors	1,500	1,500	300
	1,500	1,500	300
Other Revenue			
10016.145.20 Reimbursements	12,000	19,000	25,295
10018.200.17 Other Income	200	300	250
	12,200	19,300	25,545
Grant Revenue			
10187.89.14 Grant Revenue	17,000	0	0
	17,000	0	0
	30,700	20,800	25,845

TOTAL REVENUE

EXPENDITURE

	BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
Employee Costs			
20031.130.62 Salary & Wages	1,122,399	1,135,000	1,050,853
20031.141.52 Superannuation	146,813	140,000	145,648
20031.205.52 Contributions	17,765	0	17,765
20031.206.52 Other Employee Costs	79,644	72,297	77,297
20031.29.52 Training & Conferences	60,000	27,000	61,200
Via Plant Postings Motor Vehicles Costs	28,546	26,000	26,025
20031.138.52 Recruitment	42,000	25,000	41,400
	1,497,167	1,425,297	1,420,188
Finance Costs			
20276.7.58 Bank Fees	34,000	33,000	36,000
20276.92.54 Overdraft Interest	100	50	100
	34,100	33,050	36,100

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

**ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2017 - 2018**

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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	BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
Office Expenses			
20032.103.50 Printing & Postage	26,000	26,000	33,000
20032.103.57 Stationary	8,000	7,000	0
20032.208.57 Office Equipment Maintenance - Materials	2,600	2,500	5,411
20032.208.50 Contractors - Software Licence Fees	138,980	100,000	155,527
20032.3.58 Advertising	4,415	7,000	4,328
20033.85.57 Minor Furniture & Equipment	20,273	13,000	17,280
Total Office Expenses	200,268	155,500	215,546
Utility Expenses			
20032.144.63 Telephone/Internet	31,464	30,000	32,792
Total Utility Expenses	31,464	30,000	32,792
Other Expenses			
20033.71.50 Legal Expenses	8,000	3,000	15,000
20033.30.50 Contractors & Consultants	218,084	195,000	207,611
20033.64.53 Insurance	163,000	160,000	165,000
20033.237.50 Audit & Associated Fees	24,500	22,000	30,790
20033.203.50 Subscriptions & Publications	2,000	2,000	2,705
20033.156.50 Valuation Expenses	20,000	12,000	14,000
20033.201.58 Other Expenses	8,350	11,000	8,333
Total Other Expenses	443,934	405,000	443,439
Non Cash Expenses			
20035.186.51 Depreciation - Mobile Plant & Vehicles	10,440	19,000	19,000
20035.34.51 Depreciation - Furniture & Equipment	44,746	100,000	100,000
20035.78.56 Loss on Disposal of Assets	0	0	
20031.207.52 Provision for Leave	0	0	
Total Non Cash Expenses	55,186	119,000	119,000
Allocated Expenses			
20034.68.90 Less Allocated Administrative Oh	(2,295,631)	(2,252,065)	(2,252,065)
Total Allocated Expenses	(2,295,631)	(2,252,065)	(2,252,065)
TOTAL - EXPENDITURE	(33,512)	(84,218)	15,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

ANIMAL CONTROL
BUDGET ALLOCATION 2017 - 2018

BUDGET	ACTUAL	BUDGET
2017-2018	2016-2017	2016-2017
\$	\$	\$

REVENUE

Fees & Charges				
10047.41.12	Dog Registration Fees	12,000	22,700	8,000
10047.269.12	Cat Registration Fees	6,000	14,301	1,000
10047.49.12	Fines & Penalties	100	100	100
10047.101.12	Impounding Charges	1,200	2,600	1,200
	Total Fees & Charges	19,300	39,701	10,300

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

TOTAL REVENUE

19,300	39,701	10,300
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EXPENDITURE

Employee Costs				
20078.29.52	Training	800	0	0
	Total Employee Costs	800	0	0

Other Expenses				
20080.209.57	Materials	33,848	33,000	21,794
20080.71.50	Legal Fees	4,500	4,400	4,400
	Total Other Expenses	38,348	37,400	26,194

Donations/Contributions				
20080.205.50	Contributions	6,200	6,120	8,296
	Total Donations/Contributions	6,200	6,120	8,296

Allocated Expenses				
20081.58.90	Ranger Resource Allocation	43,380	42,000	42,000
20081.68.90	Allocated Administrative Overhead	91,386	90,859	90,859
	Total Allocated Expenses	134,766	132,859	132,859

TOTAL EXPENDITURE

180,114	176,379	167,349
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

FIRE PREVENTION
BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

	Other Revenue		
10041.145.20	Reimbursements	10,500	11,800
		9,400	
	Total Other Revenue	10,500	11,800
		9,400	
	TOTAL REVENUE	10,500	11,800
		9,400	

EXPENDITURE

	Other Expenses		
20074.30.50	Emergency Services Levies	9,500	9,500
20073.3.50	Advertising	300	100
		420	
	Total Other Expenses	9,800	9,600
		9,720	
	Allocated Expenses		
20075.68.90	Administration Overhead Allocation	22,847	22,715
20075.58.90	Ranger Resource Allocation	9,640	9,600
		9,600	
	Total Allocated Expenses	32,487	32,315
		32,315	
	TOTAL EXPENDITURE	42,287	41,915
		42,035	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

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

TOTAL REVENUE

500	500	500
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EXPENDITURE

Other Expenses				
20086.30.50	Contractors	5,000	3,000	6,000
20086.71.50	Legal Expenses	2,000	1,000	2,000
	Total Other Expenses	7,000	4,000	8,000

Non Cash Expenses				
20088.34.51	Depreciation - Furniture & Office Equipment	0	0	0
20088.191.51	Depreciation - Streetscapes Infrastructure	4,406	4,406	4,406
	Total Non Cash Expenses	4,406	4,406	4,406

Allocated Expenses				
20087.58.90	Ranger Resource Allocation	43,380	42,000	42,000
20087.68.90	Administration Allocation	45,693	45,429	45,429
	Total Allocated Expenses	89,073	87,429	87,429

TOTAL EXPENDITURE

100,479	95,835	99,835
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

HEALTH
BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
Fees & Charges				
10069.4.12	Food Assessment Fees	23,000	24,100	17,000
10069.72.12	Outdoor Eating Fees	58,000	57,300	56,000
10069.253.12	Food Notification Fees	300	1,160	0
10069.254.12	Lodging House Fees	400	400	400
10069.255.12	Other Fees	2,000	3,850	500
10069.256.12	Temporary Stalholder Fees	1,500	3,220	0
10069.49.12	Fines and Penalties	0	50	0
	Total Fees & Charges	85,200	90,080	73,900
Other Revenue				
10067.145.20	Reimbursements	9,000	9,800	11,500
10069.200.17	Other Revenue	0	12,106	0
	Other Revenue	9,000	21,906	11,500
Via Asset Register	Profit on Disposal of Assets	0	0	0
	TOTAL REVENUE	94,200	111,986	85,400

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

HEALTH BUDGET ALLOCATION 2017 - 2018

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
EXPENDITURE				
Employee Costs				
20111.130.62	Salary & Wages	112,860	115,000	107,581
20100.52.62	Salary & Wages (SOPG)	2,000	2,000	0
20111.141.52	Superannuation	5,029	5,000	3,876
20111.206.52	Other Employee Costs	3,977	8,039	8,039
	Total Employee Costs	123,866	130,039	119,496
Office Expenses				
20112.103.50	Printing, Postage & Stationery	500	200	500
20112.144.63	Telephone	200	200	200
	Total Office Expenses	700	400	700
Other Expenses				
20113.71.50	Legal Expenses	5,000	2,000	6,000
20113.30.50	Contractors & Consultants	6,500	3,000	7,600
20113.201.58	Other Expenses	2,000	700	2,000
20113.201.57	Materials	1,600	300	600
20112.3.58	Advertising - Other	500	200	500
20113.85.57	Minor Furniture & Equipment	500	200	500
	Total Other Expenses	16,100	6,400	17,200
Non Cash expenses				
20125.34.51	Depreciation - Furniture & Office Equipment	1,976	2,372	2,372
	Total Allocated Expenses	1,976	2,372	2,372
Allocated Expenses				
20114.68.90	Allocated Administrative Overheads	91,386	90,859	90,859
	Total Allocated Expenses	91,386	90,859	90,859
	TOTAL EXPENDITURE	234,028	230,070	230,627

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

EDUCATION
BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

	Other Revenue		
10077.145.20	Reimbursements	4,000	4,000
		4,000	4,000
	Total Other Revenue	4,000	4,000
	Grant Revenue		
10212.8.13	Non-Operating Grant Revenue	0	500,000
		0	0
	Total Grant Revenue	0	500,000
	TOTAL REVENUE	4,000	504,000

EXPENDITURE

	Buildings Maintenance		
Via PC	Overheads	0	0
Via PC	Contractors	0	2,000
Via PC	Utilities	4,000	4,000
	Total Buildings Maintenance	4,000	4,000
	Non Cash Expenses		
20130.35.51	Depreciation - Buildings	23,709	26,156
	Total Non Cash Expenses	23,709	26,156
	Other Expenses		
20128.201.58	Other Expenses	100	100
20128.71.50	Legal Fees	1,100	1,000
	Total Other	1,200	1,100
	Allocated Expenses		
20129.68.90	Administration Overhead Allocation	45,693	45,429
	Total Festivals, Events & Community Programs	45,693	45,429
	TOTAL EXPENDITURE	74,602	76,685

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

**WELFARE, AGED & DISABLED
BUDGET ALLOCATION 2017 - 2018**

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

	BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
Fees & Charges			
10188.46.12 Leases - Welfare	22,915	22,248	22,248
Total Fees & Charges	22,915	22,248	22,248
Contributions & Reimbursements			
10089.145.20 Reimbursements	2,200	2,300	1,748
Total Contributions & Reimbursements	2,200	2,300	1,748
TOTAL REVENUE	25,115	24,548	23,996

EXPENDITURE

Property Maintenance			
Via PC Wages	3,042	1,160	1,160
Via PC Overheads	5,141	2,598	2,598
Via PC Plant Charges	300	0	0
Via PC Materials	2,000	700	2,000
Via PC Contractors	8,000	2,000	11,961
Total Property Maintenance	18,483	6,458	17,719
Non Cash Expenses			
20152.35.51 Depreciation - Buildings	13,243	86,952	86,952
20152.36.51 Depreciation - Plant and Equipment	1,392	1,240	1,240
20152.256.51 Depreciation - Misc Infrastructure	0	0	0
Total Non Cash Expenses	14,635	88,192	88,192
Festivals, Events & Community Programs			
Via PC Contractors	3,000	3,000	3,000
Total Festivals, Events & Community Programs	3,000	3,000	3,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2017 - 2018

	BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
Other Expenses			
Via Plant Postings	0	0	0
20150.30.50 Motor Vehicle Costs	20,000	15,000	35,000
20150.205.50 Contractors & Consultants	80,798	78,445	78,445
20150.205.50 Contributions			
Total Other Expenses	100,798	93,445	113,445
Allocated Expenses			
20151.68.90 Administration Overhead Allocation	68,540	68,145	68,145
Total Allocated Expenses	68,540	68,145	68,145
TOTAL EXPENDITURE	205,456	259,240	290,501

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

WASTE MANAGEMENT BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

Fees & Charges

10094.119.12	Domestic Refuse Removal Charges - Additional Collections	94,000	93,840	92,000
10175.119.12	Commercial Charges	214,000	213,840	247,200
10175.49.12	Litter fines	0	0	0
10094.120.12	Replacement Bins	0	20	400
10098.147.12	Tip Passes	4,500	4,900	3,000
10094.245.12	Other Fees	0	630	0
	Total Fees & Charges	312,500	313,230	342,600

Interest Income

10209.193.15	Penalty Interest	800	1,000	200
		800	1,000	200

Grant Revenue

10177.89.14	Grants	37,250	50,000	0
	Total Grant Revenue	37,250	50,000	0

Other Revenue

10097.86.22	Contributions	0	0	0
10098.200.17	Other Revenue	3,000	2,900	2,000
	Total Other Revenue	3,000	2,900	2,000

TOTAL REVENUE

353,550	367,130	344,800
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

WASTE MANAGEMENT BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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EXPENDITURE

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
Employee Costs				
	20166.130.62 Salary & Wages	61,923	63,000	66,784
	20166.141.52 Superannuation	9,087	15,000	9,129
	20166.206.52 Other Employee Costs	3,426	7,493	7,493
Via Plant Postings	Motor Vehicles Costs	0	5,810	5,810
Total Employee Costs		74,436	91,303	89,216
Office Expenses				
	20167.103.50 Printing, Postage & Stationery	3,300	500	3,700
	20167.144.63 Telephone	400	400	400
	20167.208.50 Other Office Expenses	150	150	300
Total Office Expenses		3,850	1,050	4,400
Waste Collection/Disposal				
Via PC	Wages	147,537	110,780	110,780
Via PC	Overheads	249,338	197,209	197,209
Via PC	Plant Charges	21,500	19,000	19,000
Via PC	Contractors	1,646,920	1,451,275	1,588,252
Via PC	Materials	11,500	10,000	10,000
Total Waste Collection/Disposal		2,076,795	1,788,264	1,925,241
Other Expenses				
	20168.71.50 Legal Expenses	5,000	2,500	5,000
	20168.30.50 Contractors	28,000	86,164	42,500
	20168.209.57 Materials	38,500	34,000	32,000
	20168.212.58 Bad Debts Written Off	3,000	1,000	1,000
	20168.201.58 Other Expenses	1,500	1,500	1,500
	20168.85.57 Minor Furniture & Equipment	500	0	500
Total Other Expenses		76,500	125,164	82,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

WASTE MANAGEMENT
BUDGET ALLOCATION 2017 - 2018

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
	Non Cash Expenses			
20170.186.51	Depreciation - Mobile Plant & Vehicles	6,605	21,216	21,216
20170.34.51	Depreciation - Furniture and Office Equipment	0	0	0
20170.191.51	Depreciation - Infrastructure	10,736	10,740	10,740
20158.191.51	Depreciation - Infrastructure	0	0	0
20170.78.56	Loss on Sale of Assets			0
	Total Non Cash Expenses	17,341	31,956	31,956
	Allocated Expenses			
20169.68.90	Administration Overhead Allocation	159,925	159,003	159,003
	Total Allocated Expenses	159,925	159,003	159,003
	TOTAL EXPENDITURE	2,408,847	2,196,740	2,292,316

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

SUSTAINABILITY
BUDGET ALLOCATION 2017 - 2018

BUDGET	ACTUAL	BUDGET
2017-2018	2016-2017	2016-2017
\$	\$	\$

REVENUE

Contributions & Reimbursements				
	Reimbursements	0	0	0
10193.145.20	Contributions	20,000	17,600	20,000
10194.86.11				
	Total Contributions & Reimbursements	20,000	17,600	20,000
Grants - Operating				
	Grants - Operating	12,500	14,600	15,000
10196.89.14				
	Total Grants Operating Revenue	12,500	14,600	15,000
TOTAL REVENUE		32,500	32,200	35,000

EXPENDITURE

Employee Costs				
	Salary & Wages	75,129	73,136	73,136
20176.130.62	Superannuation	7,137	6,500	6,948
20176.141.52	Other Employee Costs	1,999	1,945	1,945
20176.206.52				
	Total Employee Costs	84,265	81,581	82,029
Office Expenses				
	Printing, Stationery & Postage	500	500	500
20177.103.57				
	Total Office Expenses	500	500	500
Projects				
	Contractors	112,000	101,700	153,100
Via PC				
	Total Office Expenses	112,000	101,700	153,100
Allocated Expenses				
	Administration Overhead Allocation	22,847	22,715	22,715
20179.68.90				
	Total Allocated Expenses	22,847	22,715	22,715
TOTAL EXPENDITURE		219,612	206,496	258,344

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

Fees & Charges				
10105.38.12	Town Planning Charges	168,000	185,000	160,000
10105.200.12	Other Fees & Charges	4,750	5,750	4,750
10105.139.12	Subdivision Clearance Fees	500	1,022	0
	Total Fees & Charges	173,250	191,772	164,750
Other Revenue				
10105.200.17	Other Income	1,000	1,000	5,000
	Total Other Revenue	1,000	1,000	5,000
	TOTAL REVENUE	174,250	192,772	169,750

EXPENDITURE

Employee Costs				
20171.130.62	Salary & Wages	399,039	367,000	387,961
20171.141.52	Superannuation	58,278	55,000	60,134
20171.206.52	Other Employee Costs	30,031	28,935	28,935
Plant Postings	Motor Vehicles Costs	11,027	8,220	8,220
	Total Employee Costs	498,375	459,155	485,250

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2017 - 2018

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
	Office Expenses			
20172.103.58	Printing & Stationery	1,000	1,300	1,000
20172.144.63	Telephone	500	500	500
20172.201.58	Other Office Expenses	500	150	500
	Total Office Expenses	2,000	1,950	2,000
	Other Expenses			
20173.71.50	Legal Expenses	70,000	45,000	80,000
20173.30.50	Contractors & Consultants	60,000	10,000	61,000
20173.201.58	Other Expenses	500	0	0
20173.211.58	Scheme Review	10,000	5,000	30,000
	Total Other Expenses	140,500	60,000	171,000
	Non Cash Expenses			
20175.34.51	Depreciation-Furniture & Equipment	0	0	0
20175.36.51	Depreciation - Mobile Plant & Vehicles	4,068	10,428	10,428
20175.78.56	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	4,068	10,428	10,428
	Allocated Expenses			
20174.68.90	Administration Overhead Allocation	205,618	204,433	204,433
	Total Allocated Expenses	205,618	204,433	204,433
	TOTAL - EXPENDITURE	850,561	735,966	873,111

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

OTHER COMMUNITY SERVICES GENERAL PURPOSE FUNDING

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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EXPENDITURE

	Street Furniture Maintenance				
Via PC	Wages	18,252	8,410	8,410	
Via PC	Overheads	30,846	14,536	14,536	
Via PC	Plant Charges	3,000	3,000	3,000	
Via PC	Materials	7,000	7,000	2,000	
Via PC	Contractors	3,500	3,029	3,029	
Via PC	Utilities	0	50	50	
	Total Street Furniture Maintenance	62,598	36,025	31,025	
	Non Cash Expenses				
20186.191.51	Depreciation - Infrastructure	372	372	372	
20186.78.56	Loss on Sale of Assets	0	0	0	
	Total Non Cash Expenses	372	372	372	
	Allocated Expenses				
20185.68.90	Administration Overhead Allocation	22,847	22,715	22,715	
	Total Allocated Expenses	22,847	22,715	22,715	
	TOTAL - EXPENDITURE	85,817	59,112	54,112	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
Fees & Charges				
10109.46.12	Facilities Hire	60,000	63,000	35,000
10204.46.12	Other Fees - Rent	21,000	20,000	21,000
	Total Fees & Charges	81,000	83,000	56,000
Contributions & Reimbursements				
10107.145.20	Reimbursements	2,500	4,000	2,000
	Total Contributions & Reimbursements	2,500	4,000	2,000
	TOTAL REVENUE	83,500	87,000	58,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2017 - 2018

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
EXPENDITURE				
Employee Costs				
20188.141.52	Superannuation	6,699	6,000	6,520
20188.206.52	Other Employee Costs	1,876	3,000	1,825
Total Employee Costs		8,575	9,000	8,345
Other Expenses				
20190.85.57	Minor Furniture & Equipment	15,000	2,500	3,183
20190.212.58	Bad Debts Written Off	200	100	200
Total Office Expenses		15,200	2,600	3,383
Buildings Maintenance				
Via PC	Wages	72,035	70,580	70,580
Via PC	Overheads	3,599	10,399	10,399
Via PC	Plant Charges	0	500	500
Via PC	Materials	3,500	3,000	3,500
Via PC	Contractors	95,000	85,000	93,934
Via PC	Utilities	45,000	42,400	42,400
Via PC	Other	0	0	0
Total Buildings Maintenance		219,134	211,879	221,313
Grounds Maintenance				
Via PC	Wages	66,924	58,276	58,276
Via PC	Overheads	113,102	97,818	97,828
Via PC	Plant Charges	5,000	5,000	5,000
Via PC	Materials	12,000	4,000	10,000
Via PC	Contractors	12,000	9,945	9,945
Via PC	Utilities	1,500	1,000	1,000
Total Grounds Maintenance		210,526	176,039	182,049
Non Cash Expenses				
20192.35.51	Depreciation - Buildings	167,597	394,764	394,764
20192.36.51	Depreciation - Plant & Machinery	0	0	0
20192.34.51	Depreciation - Furniture & Equipment	1,750	1,896	1,896
20192.188.51	Depreciation - Parks & Gardens	701	708	708
20300.186.51	Depreciation - Mobile Plant & Vehicles	2,640	4,884	4,884
Total Non Cash Expenses		172,688	402,252	402,252

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2017 - 2018

	BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
Financing Expenses			
20298.240.54 Loan Interest	17,992	27,573	27,573
20298.240.58 Other Loan Fees	2,690	3,798	3,798
Total Financing Expenses	20,682	31,371	31,371
Allocated Expenses			
20191.68.90 Administration Overhead Allocation	182,773	181,719	181,719
Total Allocated Expenses	182,773	181,719	181,719
TOTAL - EXPENDITURE	829,578	1,014,860	1,030,432

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
	Fees & Charges			
10179.46.12	Facility Hire	253,132	200,000	195,962
	Total Fees & Charges	253,132	200,000	195,962
	Contributions & Reimbursements			
10115.145.20	Reimbursements	2,000	19,500	3,500
	Total Contributions & Reimbursements	2,000	19,500	3,500
	TOTAL REVENUE	255,132	219,500	199,462

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018	ACTUAL 2016-2017	BUDGET 2016-2017
\$	\$	\$

EXPENDITURE

	Beach Parks		
Via PC	Wages	56,034	68,150
Via PC	Overheads	94,697	118,133
Via PC	Plant Charges	7,500	7,500
Via PC	Materials	42,000	25,000
Via PC	Contractors	52,000	30,000
Via PC	Utilities	22,000	20,000
	Total Beach Parks	274,231	268,783
	Beach Buildings		
Via PC	Wages	6,084	200
Via PC	Overheads	10,282	2,499
Via PC	Plant Charges	600	500
Via PC	Materials	5,000	4,000
Via PC	Contractors	5,000	54,447
Via PC	Utilities	27,000	25,000
	Total Beach Buildings	53,966	86,646
	Other Expenses		
20202.71.50	Legal Expenses	59,961	175,000
20202.30.50	Contractors & Consultants	271,229	210,000
20202.195.57	Coast Care	6,010	5,835
	Total Other Expenses	337,200	390,835
	Non Cash Expenses		
20204.35.51	Depreciation - Buildings	0	140,696
20204.34.51	Depreciation - Furniture & Equipment	0	0
20204.188.51	Depreciation - Parks & Reserves Infrastructure	0	0
20204.191.51	Depreciation - Streetscape Infrastructure	0	0
20204.78.56	Loss on Sale	0	0
	Total Non Cash Expenses	0	140,696
	Allocated Expenses		
20203.68.90	Administration Overhead Allocation	114,233	113,574
	Total Allocated Expenses	114,233	113,574
	TOTAL - EXPENDITURE	779,630	1,000,534

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

OTHER SPORT & RECREATION BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

Fees & Charges				
10120.46.12	Facilities Hire	2,500	4,000	2,500
	Total Fees & Charges	2,500	4,000	2,500
Contributions & Reimbursements				
10183.243.20	Reimbursements SVGC	17,769	15,650	15,650
10183.161.20	Reimbursements CTC	9,788	10,777	10,777
10118.145.20	Reimbursements	0	7,000	0
	Total Contributions & Reimbursements	27,557	33,427	26,427
Non Operating Contributions				
10207.244.72	Non Operating Contributions	0	0	0
	Total Non Operating Contributions	0	0	0
Non Cash Revenue				
10117.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
	TOTAL REVENUE	30,057	37,427	28,927

EXPENDITURE

Parks Maintenance				
Via PC	Wages	114,075	91,350	91,350
Via PC	Overheads	192,787	160,893	160,893
Via PC	Plant Charges	25,000	22,000	22,000
Via PC	Materials	80,000	68,000	75,000
Via PC	Contractors	105,000	92,000	99,955
Via PC	Utilities	12,000	10,000	10,000
	Total Parks Maintenance	528,862	444,243	459,198
Buildings Maintenance				
Via PC	Wages	18,252	4,495	4,495
Via PC	Overheads	30,846	8,267	8,267
Via PC	Plant Charges	1,800	1,600	1,600
Via PC	Materials	2,200	1,900	1,900
Via PC	Contractors	3,100	2,530	2,530
Via PC	Utilities	13,000	11,000	11,000
	Total Buildings Maintenance	69,198	29,792	29,792

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

OTHER SPORT & RECREATION BUDGET ALLOCATION 2017 - 2018

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
	Non Cash Expenses			
20210.35.51	Depreciation - Buildings	52,749	71,568	71,568
20210.36.51	Depreciation - Plant & Equipment	3,114	20,760	20,760
20210.186.51	Depreciation - Mobile Plant & Vehicles	22,857	18,180	18,180
20210.188.51	Depreciation - Infrastructure	182,925	159,852	159,852
20210.78.56	Loss on Sale	0	0	0
	Total Non Cash Expenses	261,645	270,360	270,360
	Financing Expenses			
20289.296.54	Interest Paid - Loans CTC	7,713	8,602	8,602
20289.296.58	Other Loan Fees	1,977	2,175	2,175
20289.243.54	Interest Paid - Loans SVGC	12,506	14,100	14,100
20289.243.58	Other Loan Fees	1,394	1,550	1,550
	Total Financing Expenses	23,590	26,427	26,427
	Other Expenses			
20208.71.50	Legal Expenses	1,500	1,100	1,100
20208.30.50	Contractors	35,000	2,500	40,000
	Total Other Expenses	36,500	3,600	41,100
	Allocated Expenses			
20209.68.90	Administration Overhead Allocation	68,540	68,145	68,145
	Total Allocated Expenses	68,540	68,145	68,145
	TOTAL EXPENDITURE	988,335	842,567	895,022

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

LIBRARIES
BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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EXPENDITURE

Other Expenses				
20215.205.58	Contributions	629,290	612,000	610,000
	Total Other Expenses	629,290	612,000	610,000

Non Cash Expenses				
20217.35.51	Depreciation - Buildings	65,894	67,236	67,236
	Total Non Cash Expenses	65,894	67,236	67,236

Financing Expenses				
20299.241.54	Loan Interest	242,797	255,440	255,440
20299.241.58	Other Loan Fees	25,076	26,260	26,260
	Total Financing Expenses	267,873	281,700	281,700

Allocated Expenses				
20216.68.90	Allocated Administration Overhead	45,693	45,429	45,429
	Total Allocated Expenses	45,693	45,429	45,429

TOTAL EXPENDITURE	1,008,750	1,006,365	1,004,365
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

**OTHER CULTURE
BUDGET ALLOCATION 2017 - 2018**

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

Non Operating Contributions				
10181.89.14	Grants	0	14,185	0
	Total Non Operating Contributions	0	14,185	0
Other Revenue				
10182.200.17	Other Revenue	0	400	200
	Total Other Revenue	0	400	200
	TOTAL REVENUE	0	14,585	200

EXPENDITURE

Festivals & Events				
Via PC	Wages	609	2,385	2,385
Via PC	Overheads	1,028	2,564	2,564
Via PC	Plant Costs	1,000	1,500	1,500
Via PC	Materials	1,800	7,300	7,300
Via PC	Contractors	18,000	23,000	23,000
Via PC	Other	18,500	0	0
	Total Festival & Events	40,937	36,749	36,749
Sculpture and Artworks Maintenance				
Via PC	Wages	609	100	870
Via PC	Overheads	1,028	200	1,849
Via PC	Plant Costs	500	2,000	2,000
Via PC	Materials	2,000	100	1,000
Via PC	Contractors	3,000	200	3,008
	Total Other Expenses	7,137	2,600	8,727
Non Cash Expenses				
20223.191.51	Depreciation - Streetscape Infrastructure	17,748	17,748	17,748
	Total Non Cash Expenses	17,748	17,748	17,748
Allocated Expenses				
20222.68.90	Administration Overhead Allocation	68,869	68,472	68,472
	Total Allocated Expenses	68,869	68,472	68,472
	TOTAL EXPENDITURE	134,691	125,569	131,696

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

STREETS, BRIDGES & FOOTPATH MAINTENANCE BUDGET ALLOCATION 2017 - 2018
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		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
REVENUE				
Grant Revenue/Contributions - Non Operating				
10131.8.13	Grant Revenue - Non Operating	0	24,590	0
10200.244.72	Contributions - Non Operating	0	0	0
	Total Non Operating Grant Revenue	0	24,590	0
Grant Revenue - Operating				
10190.89.14	Grant Revenue	24,000	23,988	20,000
	Total Operating Grant Revenue	24,000	23,988	20,000
Other Revenue				
10134.86.11	Contributions	200	1,200	500
10133.145.20	Reimbursements	2,000	10,100	2,500
10176.200.17	Other Revenue	300	1,000	300
	Total Other Revenue	2,500	12,300	3,300
Non Cash Revenue				
10132.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
TOTAL REVENUE		26,500	60,878	23,300

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

**STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2017 - 2018**

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
EXPENDITURE				
Roads, Footpath, Drains, Street Trees				
Via PC	Wages	252,486	170,520	170,520
Via PC	Overheads	425,303	332,745	332,745
Via PC	Plant Charges	50,106	49,285	49,285
Via PC	Materials	46,600	32,000	28,500
Via PC	Contractors	187,000	187,000	203,000
Via PC	Utilities	160,000	140,000	150,000
Total Road, Footpath, Drains, Street Trees		1,121,495	911,550	934,050
Other Expenses				
20285.30.50	Contractors & Consultants	20,000	115,000	115,000
Total Other Expenses		20,000	115,000	115,000
Non Cash Expenses				
20224.36.51	Depreciation - Plant & Equipment	2,232	2,232	2,232
20224.186.51	Depreciation - Mobile Plant & Equipment	26,513	55,236	55,236
20224.189.51	Depreciation - Infrastructure Roads	752,898	822,108	822,108
20224.190.51	Depreciation - Infrastructure Footpaths	189,590	186,396	186,396
20224.191.51	Depreciation - Infrastructure Streetscapes	12,516	12,516	12,516
20224.192.51	Depreciation - Infrastructure Drainage	90,690	89,952	89,952
20224.78.56	Loss on Sale	0	0	0
Total Non Cash Expenses		1,074,439	1,168,440	1,168,440
Allocated Expenses				
20286.68.90	Administration Overhead Allocation	68,869	68,472	68,472
Total Allocated Expenses		68,869	68,472	68,472
TOTAL - EXPENDITURE		2,284,803	2,263,462	2,285,962

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

PARKING FACILITIES
BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
---------------------------	---------------------------	---------------------------

REVENUE

	Fees & Charges			
10054.49.12	Fines and Penalties	0	427	0
10054.287.12	Fines and Penalties	740,000	764,406	690,000
10054.289.12	Fines and Penalties - Withdrawals	(30,000)	(25,000)	(30,000)
	Total Fees & Charges	710,000	739,833	660,000
	Other Revenue			
10053.145.20	Reimbursements	29,000	25,000	25,000
10054.200.11	Contributions	0	0	2,500
10054.200.17	Other Revenue	2,500	4,500	0
	Total Other Revenue	31,500	29,500	27,500
	Non Cash Revenue			
10138.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
	Non Operating Contributions			
10189.244.72	Non Operating Contributions	0	0	0
	Total Non Operating Contributions	0	0	0
	TOTAL REVENUE	741,500	769,333	687,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

PARKING FACILITIES
BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
---------------------------	---------------------------	---------------------------

EXPENDITURE

Employee Costs

20089.130.62	Salary & Wages	299,901	308,000	280,447
Via PC	Salary & Wages (SOPG)	10,000	7,000	0
20089.141.52	Superannuation	26,777	28,000	26,642
Plant Postings	Motor Vehicles Costs	7,320	12,210	12,210
20089.206.52	Other Employee Costs	22,597	22,000	26,944
Total Employee Costs		366,595	377,210	346,243

Office Expenses

20090.103.50	Printing, Stationary & Postage	16,862	14,000	16,371
20090.144.63	Telephone	4,371	4,250	4,244
20090.208.50	Office Equipment Maintenance	3,397	1,500	3,298
20091.85.57	Minor Furniture & Equipment	927	600	900
Total Office Expenses		25,557	20,350	24,813

Car parks - Works

Via PC	Wages	12,168	8,700	8,700
Via PC	Overheads	20,564	14,985	14,985
Via PC	Plant Charges	2,450	2,400	2,400
Via PC	Materials	1,000	1,000	1,000
Via PC	Contractors	10,500	9,968	9,968
Via PC	Utilities	2,000	1,800	1,800
Total Car parks - Works		48,682	38,853	38,853

Other Expenses

20091.71.50	Legal Expenses	10,000	14,000	10,000
20091.209.57	Signs	5,000	4,300	5,305
20091.30.50	Contractors & Consultants	155,246	60,000	83,387
20091.205.50	Contributions - Railway Leases	21,400	21,400	27,865
20091.212.58	Bad Debts Written Off	25,000	25,000	12,000
Total Other Expenses		216,646	124,700	138,557

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

PARKING FACILITIES
BUDGET ALLOCATION 2017 - 2018

		BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
	Non Cash Expenses			
20226.186.51	Depreciation - Mobile Plant & Equipment	5,387	12,240	12,240
20226.265.51	Depreciation - Streetscape Infrastructure	156,876	156,876	156,876
20091.291.58	Provision for Doubtful Debts	0	0	0
	Total Non Cash Expenses	162,263	169,116	169,116
	Allocated Expenses			
20092.68.90	Administration Overhead Allocation	272,491	250,590	250,590
20092.58.90	Less Allocated to Other Law, Order & PS, Animal Control and Fire Prevention	(96,400)	(93,600)	(93,600)
	Total Allocated Expenses	176,091	156,990	156,990
	TOTAL - EXPENDITURE	995,834	887,219	874,572

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

AREA PROMOTION BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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EXPENDITURE

	Other Expenses			
20230.30.50	Consultants	103,279	103,791	101,254
	Total Other Expenses	103,279	103,791	101,254

TOTAL - EXPENDITURE	103,279	103,791	101,254
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

BUILDING CONTROL
BUDGET ALLOCATION 2017 - 2018

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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REVENUE

Fees & Charges

10155.9.12	Building Licence Fees	120,000	135,000	80,000
10155.200.12	Other Fees & Charges	3,200	5,000	10,300
10155.143.12	Swimming Pool Inspections	9,200	9,504	8,700
	Total Fees & Charges	132,400	149,504	99,000

Contributions & Reimbursements

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

Other Revenue

10155.200.17	Other Revenue	1,500	1,200	1,200
	Total Other Revenue	1,500	1,200	1,200

TOTAL REVENUE

145,059	150,704	111,359
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

**BUILDING CONTROL
BUDGET ALLOCATION 2017 - 2018**

BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$
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EXPENDITURE

Employee Costs

20245.130.62	Salary & Wages	122,697	120,000	120,469
20245.141.52	Superannuation	20,228	16,000	18,116
Plant Postings	Motor Vehicles Costs	5,433	6,500	5,305
20245.206.52	Other Employee Costs	12,728	11,345	11,345
Total Employee Costs		161,086	153,845	155,235

Office Expenses

20246.103.50	Printing, Stationery & Postage	2,200	1,500	2,000
20246.144.63	Telephone	500	800	500
Total Office Expenses		2,700	2,300	2,500

Other Expenses

20247.85.57	Minor Furniture & Equipment	200	100	100
20247.71.50	Legal Expenses	2,000	1,000	1,000
20247.30.50	Contractors & Consultants	36,000	10,000	38,000
20247.203.58	Subscriptions & Publications	500	500	500
Total Other Expenses		38,700	11,600	39,600

Non Cash Expenses

20249.186.51	Depreciation - Plant & Equipment	1,392	6,528	6,528
20249.78.56	Loss on Sale of Assets	0	0	0
Total Non Cash Expenses		1,392	6,528	6,528

Allocated Expenses

20248.68.90	Administration Overhead Allocation	79,961	79,500	79,500
Total Allocated Expenses		79,961	79,500	79,500

TOTAL EXPENDITURE

283,839	253,773	283,363
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2017 - 2018
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BUDGET 2017-2018	ACTUAL 2016-2017	BUDGET 2016-2017
\$	\$	\$

PUBLIC WORKS OVERHEADS REVENUE

Reimbursements & Contributions				
10161.145.20	Reimbursements	200	100	400
10168.86.11	Contributions	100	0	100
10211.200.17	Other	200	100	400
	Total Reimbursements & Contributions	500	200	900
Non Cash Revenue				
10160.106.18	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0
TOTAL REVENUE		500	200	900

PUBLIC WORKS OVERHEADS EXPENDITURE

Employee Costs				
20260.130.62	Ordinary Salary & Wages incl.RDO's	542,243	520,000	526,816
20260.141.52	Superannuation	142,374	122,000	122,540
20260.138.52	Recruitment	8,000	3,000	3,090
20260.29.52	Training, Memberships & Conferences	28,644	15,000	27,810
Via Plant Postings	Motor Vehicles Costs	17,584	12,000	13,230
20260.206.52	Other Employee Costs	61,139	65,000	59,993
	Total Employee Costs	799,984	737,000	753,479
Office Expenses				
20261.103.50	Printing & Stationery	1,236	700	1,200
20261.144.63	Telephone	7,210	7,000	7,000
20261.208.50	Office Equipment Maintenance	515	250	500
20261.201.58	Other Office Expenses	206	200	200
	Total Office Expenses	9,167	8,150	8,900
Other Expenses				
20262.30.50	Contractors & Consultants	3,000	28,000	10,000
20262.203.58	Subscriptions	500	500	500
20262.85.57	Minor Furniture & Equipment	7,000	6,000	7,000
20268.71.50	Legal Expenses	10,000	12,210	0
	Total Other Expenses	20,500	46,710	17,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2017 - 2018**

	BUDGET 2017-2018 \$	ACTUAL 2016-2017 \$	BUDGET 2016-2017 \$	
Non Cash Expenses				
Via AR	Depreciation - Plant & Equipment	3,378	0	0
Via AR	Depreciation - Buildings and Fixed Equipment	0	0	0
Via AR	Depreciation - Mobile Plant & Vehicles	20,058	25,622	25,622
Via AR	Depreciation - Misc Infrastructure	1,658	1,600	1,600
Total Non Cash Expenses		25,094	27,222	27,222
Depot Building & Grounds				
Via PC	Wages	6,084	1,160	1,160
Via PC	Plant Charges	300	1,000	1,000
Via PC	Materials	3,500	3,000	3,000
Via PC	Contractors	7,000	5,000	5,000
Via PC	Utilities	22,000	3,000	3,000
Via PC	Depot Lease	163,000	185,000	185,000
Total Depot Building & Grounds		201,884	198,160	198,160
Allocated Expenses				
20263.68.90	Administration Overhead Allocation	131,932	121,173	121,173
20277.160.90	Less Allocated to Works & Services	(1,178,561)	(1,126,434)	(1,126,434)
Total Allocated Expenses		(1,046,629)	(1,005,261)	(1,005,261)
TOTAL - EXPENDITURE		10,000	11,981	0

PLANT OPERATIONS

Via Plant Postings	Wages	11,408	19,800	19,800
Via Plant Postings	Fuel & Oils	42,700	44,400	44,400
Via Plant Postings	Materials	9,800	6,440	6,440
Via Plant Postings	Insurance	12,098	11,200	11,200
Via Plant Postings	Licences	9,300	3,245	3,245
Via Plant Postings	Contractors	33,750	30,200	30,200
Via Plant Postings	Other	0	0	0
Via Timesheets	Less Allocated to Works & Services	(119,056)	(115,285)	(115,285)
Total Unallocated Plant Operating Costs		0	0	0

Town of Cottesloe
Fees and Charges Schedule
For the year ending 30 June 2018



SCHEDULE OF FEES AND CHARGES
2017 - 2018

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TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 16-17
\$ \$ \$ \$

GOVERNANCE - MEMBERS OF COUNCIL

LOCAL GOVERNMENT ELECTIONS

Election Candidate's

Nomination Deposit (per <i>Local Government [Elections] Regulations 1997 Regulation 26[1]</i>)	*	80.00			80.00
Labels (per page)		5.45	0.55		6.00

* plus Officer time (listed under Governance - General 'Officer time')

Electoral Rolls (per copy; on CD, email or paper; not to be used for commercial purposes) 45.45 4.55 50.00

Owners and Occupiers Roll (per Ward, per copy; on CD, email or paper; not to be used for commercial purposes) 13.64 1.36 15.00

GOVERNANCE - GENERAL

FREEDOM OF INFORMATION

Application Fee (Under Section 12(1)(e) of the Act - per <i>Freedom of Information Regulations 1993</i>)	*	30.00	Exempt		30.00
Non Personal		0.20	Exempt		0.20
Officer Time - Hourly (Pro Rata)		30.00	Exempt		30.00
Supervised Access Time - Hourly (Pro Rata)		30.00	Exempt		30.00
Use of Additional Resources (e.g. hire of equipment)			Actual Cost; GST Exempt		Actual Cost
Photocopying - Officer Time - Hourly (Pro Rata)		30.00	Exempt		30.00
Transcribing Information - Officer Time - Hourly (Pro Rata)		30.00	Exempt		30.00
Media Duplication (non-paper media)			Actual Cost; GST Exempt		Actual Cost
Delivery, Packaging and Postage			Actual Cost; GST Exempt		Actual Cost
Advance deposit may be required under section 18(1) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee.		25.00%	Exempt		25.00%
Further advance deposit may be required under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee.		75.00%	Exempt		75.00%

OFFICIAL DOCUMENTS

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

Adopted Annual Budget (per copy)		20.00	2.00		22.00
Annual Financial Statements (incl. Annual Report; per copy)		20.00	2.00		22.00
Strategic Community Plan (per copy)		27.27	2.73		30.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 16-17
\$ \$ \$ \$

GOVERNANCE - GENERAL - CONTINUED

Council Meeting Papers

Full Agenda (per copy)	22.73	2.27	25.00	25.00
Single Agenda Item (per copy)	9.09	0.91	10.00	10.00
Full Minutes (per copy)	27.27	2.73	30.00	30.00
Single Minuted Item (per copy)	9.09	0.91	10.00	10.00

Local Laws (per copy, per law)

	5.45	0.55	6.00	6.00
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Policy Manual (per copy)

	20.00	2.00	22.00	0.22
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SUNDRY DEBTORS

Sundry Debtors Charges Interest Rate (>35 days)

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

Payment arrangement fee	18.18	1.82	20.00	11.00%
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SUNDRY OFFICE COSTS

Photocopying/Printing (per copy - each side)

Black and White - A4	0.27	0.03	0.30	0.30
Black and White - A3	0.55	0.05	0.60	0.60
Colour - A4	0.55	0.05	0.60	0.60
Colour - A3	1.09	0.11	1.20	1.20

Books for Sale

Cottesloe Town of Distinction - Hard Cover	109.09	10.91	120.00	120.00
Cottesloe Town of Distinction - Soft Cover	55.00	5.00	55.00	55.00
Heritage of the Pines	18.18	1.82	20.00	20.00
Beaches, Bush and Riverbanks	18.18	1.82	20.00	20.00
Sculptures by the Sea	54.50	5.95	59.95	59.95

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

	Statutory	Excl. GST	GST	Total Fee	Last Year
	17-18	17-18	17-18	17-18	16-17
	\$	\$	\$	\$	\$

GOVERNANCE - GENERAL - CONTINUED

	Statutory	Excl. GST	GST	Total Fee	Last Year
	17-18	17-18	17-18	17-18	16-17
	\$	\$	\$	\$	\$
Shire Officer Time (per hour)					
Administration Officers	95.45	9.55		105.00	105.00
Chief Executive Officer	168.18	16.82		185.00	185.00
Engineering Officer	127.27	12.73		140.00	140.00
Environmental Health Officer	127.27	12.73		140.00	140.00
Finance Officers	127.27	12.73		140.00	140.00
Manager Corporate and Community Services	159.09	15.91		175.00	175.00
Manager Development Services	159.09	15.91		175.00	175.00
Manager Engineering Services	159.09	15.91		175.00	175.00
Outside Staff	95.45	9.55		105.00	105.00
Planning Officer	127.27	12.73		140.00	140.00
Principal Building Surveyor	159.09	15.91		175.00	175.00
Ranger	95.45	9.55		105.00	105.00
Senior Planning Officer	159.09	15.91		175.00	175.00
Sustainability Officer	95.45	9.55		105.00	105.00

GENERAL PURPOSE FUNDING - RATES

RATES

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

GRV - Residential Improved (RI)	0.06139	Exempt	0.06139	0.0551
GRV - Residential Vacant (RV)	0.06139	Exempt	0.06139	0.0551
GRV - Commercial Improved (CI)	0.06139	Exempt	0.06139	0.0551
GRV - Commercial Vacant (CV)	0.06139	Exempt	0.06139	0.0551
GRV - Commercial Town (CT)	0.07169	Exempt	0.07169	0.6390
GRV - Industrial (II)	0.06139	Exempt	0.06139	0.0551

Minimum Payment (for each Differential General Rating Category)

GRV - Residential Improved (RI)	1,090.00	Exempt	1,090.00	1,069.00
GRV - Residential Vacant (RV)	1,090.00	Exempt	1,090.00	1,069.00
GRV - Commercial Improved (CI)	1,090.00	Exempt	1,090.00	1,069.00
GRV - Commercial Town (CT)	1,090.00	Exempt	1,090.00	1,069.00

Disclaimer: When a Fee listed in this Schedule is updated by any Act, Regulation, Local Law, or Council decision, then the updated fee supersedes this Schedule.

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17

\$ \$ \$ \$ \$

GENERAL PURPOSE FUNDING - RATES - CONTINUED

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

ESL Rate (units per \$)	17-18	17-18	17-18	16-17
	\$	\$	\$	\$
Minimum ESL Charge				
Category 1	*	0.013259	Exempt	0.0123
Maximum ESL Charge				
Residential, Farming and Vacant Land		75.00	Exempt	68.00
Category 1	*	395.00	Exempt	360.00
Commercial, Industrial and Miscellaneous				
Category 1	*	225,000.00	Exempt	204,000.00

Overdue Interest Rate (>35 days)

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

Instalment Options

Rate Charges (chargeable to all assessments on an Instalment Option)

ESL	5.50%	Exempt	5.50%
Administration Fee	5.50%	Exempt	5.50%
Four Instalments (Option 2)	24.00	Exempt	24.00

Custom Instalment Agreements Interest Rates

Rate Charges	11.00%	Exempt	11.00%
ESL	11.00%	Exempt	11.00%
Administration Fee (per agreement, as shown below; per signed agreement)			
Up to 6 months	40.00	Exempt	40.00
Over six and up to twelve months	70.00	Exempt	70.00
Over 12 months	100.00	Exempt	100.00

Rate Debt Collection Fees

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

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory * Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

GENERAL PURPOSE FUNDING - RATES - CONTINUED

Property Transfers

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

All other properties - Financials only	45.00	Exempt	45.00	70.00
All other properties - Orders and Requisitions	73.00	Exempt	73.00	70.00
All other properties - Financials, Orders and Requisitions	118.00	Exempt	118.00	195.00

Rate Book and Ownership Enquiries

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

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

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

Standard Rate Book (per copy; for all requests for information from the rate book)	181.82	18.18	200.00	200.00
Paper	19.09	1.91	21.00	21.00
CD	10.00	1.00	11.00	11.00
Email				

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

Hourly Rate	45.45	4.55	50.00	50.00
Mailing Labels (per page)	0.91	0.09	1.00	1.00

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

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

Over Counter	7.27	0.73	8.00	8.00
Posted	9.09	0.91	10.00	10.00
Emailed	9.09	0.91	10.00	10.00

Transaction Listing (per assessment, per enquiry)

Over Counter	7.27	0.73	8.00	8.00
Posted	9.09	0.91	10.00	10.00
Emailed	9.09	0.91	10.00	10.00

Other Rating Services Charges Interest Rate (>35 days)

All overdue charges on a rate notice, except where listed elsewhere under Rating Services (per annum; charged in accordance with Section 6.13 of the Local Government Act 1995)

	11.00%	Exempt	11.00%	11.00%
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TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory * Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 16-17

LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL

DOG REGISTRATION

Sterilised Dog

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

	17-18	17-18	17-18	16-17
	\$	\$	\$	\$
1 Year		20.00	Exempt	20.00
1 Year - Owned by Pensioner		10.00	Exempt	10.00
3 Year		42.50	Exempt	42.50
3 Year - Owned by Pensioner		21.25	Exempt	21.25
Lifetime		100.00	Exempt	100.00
Lifetime - Owned by Pensioner		50.00	Exempt	50.00

Unsterilised Dog

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

	17-18	17-18	17-18	16-17
	\$	\$	\$	\$
1 Year		50.00	Exempt	50.00
1 Year - Owned by Pensioner		25.00	Exempt	25.00
3 Year		120.00	Exempt	120.00
3 Year - Owned by Pensioner		21.25	Exempt	60.00
Lifetime		250.00	Exempt	250.00
Lifetime - Owned by Pensioner		50.00	Exempt	125.00
Replacement of Lost Tag		2.00	Exempt	2.00
Transfer from another Council		2.00	Exempt	2.00

Guide Dogs (registered for such purpose)

				nil
	*	250.00	Exempt	250.00

Application to keep more than two (2) dogs

CAT REGISTRATION

Fees as per *Cat Act 2011*. All cats over 6 months of age are required to be microchipped and sterilised as of 1 November 2013 under *Cat Act 2011*. 50% eligible pensioner discount [pensioner' defined per Section 6.46 of the *Local Government Act 1995*]. Only 50% of a fee is charged after 31 May in any year, for that registration year.

	17-18	17-18	17-18	16-17
	\$	\$	\$	\$
1 Year		20.00	Exempt	20.00
1 Year - Owned by Pensioner		10.00	Exempt	10.00
3 Year		42.50	Exempt	42.50
3 Year - Owned by Pensioner		21.25	Exempt	21.25
Lifetime		100.00	Exempt	100.00
Lifetime - Owned by Pensioner		50.00	Exempt	50.00
Replacement of Lost Tag		2.00		2.00
Transfer from another Council		2.00		2.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL - CONTINUED

OTHER ANIMAL FEES

Dog, Cat or Other Animal Impoundment

Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)

Impound Fee	66.00	Exempt	66.00
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Surrender Fee	90.00	Exempt	90.00
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Sustenance Fee (per day or part thereof) charged by Shenton Park Dogs Refuge Home, Cat Haven or Vet	75.00	Exempt	75.00
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Actual Cost; GST Inclusive

Small Animal Capture Equipment Hire

Animal Trap - Bond (per cage; payable on all hire; refundable on return)

Animal Trap - Bond (per cage; payable on all hire; refundable on return)	100.00	Exempt	100.00
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Snake Removal (not currently charged)

LAW, ORDER & PUBLIC SAFETY - OTHER

IMPOUNDING

Abandoned Vehicles

Towing Fee (per towed vehicle)

Towing Fee (per towed vehicle)	100.00	Exempt	100.00
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Impound Fee (per impounded vehicle)	120.00	Exempt	120.00
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Daily Impound Fee	15.00	Exempt	15.00
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Other Goods

Collection of Impounded Items - Per Item (including but not limited to surf boards, signs, fishing paraphernalia etc)

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

Designated/Non-designated Parking Bay Hire - Half Day Hire (per bay; including 1 off hire)

Designated/Non-designated Parking Bay Hire - Half Day Hire (per bay; including 1 off hire)	23.64	2.36	26.00
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Designated/Non-designated Parking Bay Hire - Full Day Hire (per bay; including 1 off hire)	47.27	4.73	52.00
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Replacement Residential/Visitors Permit (when requested in writing)	20.00	2.00	22.00
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Long term parking bay hire (commercial sites only; at officer discretion)

0-3 month hire, percentage of daily rate charged for Designated/Non-designated parking bay hire

0-3 month hire, percentage of daily rate charged for Designated/Non-designated parking bay hire	50.00%	Exempt	50.00%
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3-9 month hire, percentage of daily rate charged for Designated/Non-designated parking bay hire	75.00%	Exempt	75.00%
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>9 months hire, percentage of daily rate charged for Designated/Non-designated parking bay hire	By negotiation; subject to Council resolution		
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Fines and Penalties

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

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory * Excl. GST GST Total Fee Last Year

17-18 17-17 17-18 17-17 16-17
\$ \$ \$ \$ \$

LAW, ORDER & PUBLIC SAFETY - OTHER

Fines Enforcement Registry Fees

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

Issuing final demand	*	18.50	Exempt	18.50	18.20
Preparing enforcement certificate	*	15.75	Exempt	15.75	15.50
Registration of infringement notice	*	59.00	Exempt	59.00	58.00

RANGER SERVICES

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

HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION

FOOD BUSINESS

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

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

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

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

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

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17

\$ \$ \$ \$ \$

HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION - CONTINUED

Trader Permit

Application Fee	60.00	Exempt	60.00	60.00
Weekly Fee (or part thereof)	225.00	Exempt	225.00	225.00
Monthly Fee (or part thereof)	450.00	Exempt	450.00	450.00
Annual Fee - all areas (an area less than or equal to 10m ²)	900.00	Exempt	900.00	900.00
Annual Fee - all areas (per m ² for an area above 10m ²)	150.00	Exempt	150.00	150.00
Transfer of Licence	60.00	Exempt	60.00	60.00

Stall Holder

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

Eating Areas in Streets

Application Fee	150.00	Exempt	150.00	150.00
Renewal Fee	75.00	Exempt	75.00	75.00
Transfer Fee	75.00	Exempt	75.00	75.00
Additional Trading Fee (per day)	75.00	Exempt	75.00	75.00
Annual Fee (in addition to application fee; all areas per m ² ; per annum or part thereof)	150.00	Exempt	150.00	150.00

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

Construction/Alteration of a Public Building - Fee equal to the actual cost of considering an application (maximum fee shown)	832.00	Exempt	832.00	832.00
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Liquor Licensing

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

Noise Monitoring Requests

Non-complying event application fee [Regulation 18(6) - EPA Noise Regulations] per application	1,000.00	Exempt	1,000.00	1,000.00
Late event application fee [Regulation 18(7B) - EPA Noise Regulations] per application	1,250.00	Exempt	1,250.00	1,250.00
Noise monitoring fee [Regulation 18(8) - EPA Noise Regulations] per event	909.09	90.91	1,000.00	1,000.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

HEALTH - PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION - CONTINUED

Food/Water Sampling Requests (GST Inclusive)				
Collection of Samples (per hour or part thereof)	154.55	15.45	170.00	170.00
Standard Chemical Analysis	Actual Cost GST Inclusive + 10% Administration Fee			
Brief Chemical Analysis	Actual Cost GST Inclusive + 10% Administration Fee			
Bacteriological Sampling Results	Actual Cost GST Inclusive + 10% Administration Fee			
Inspections/Reports/Certificates				
Re-issue of certificates, permits or registrations	40.00	Exempt	40.00	40.00
Settlement report without inspection	72.00	Exempt	72.00	72.00
Settlement report with inspection	144.00	Exempt	144.00	144.00
Miscellaneous Reports	72.00	Exempt	72.00	72.00
Miscellaneous Inspections	110.00	Exempt	110.00	110.00
Other				
Lodging House Registration	200.00	Exempt	200.00	200.00
Lodging Houses (\$6 per bed, minimum fee shown)	200.00	Exempt	200.00	200.00
Offensive Trades [per Health (Offensive Trades Fees) Regulations 1976]	200.00	Exempt	200.00	200.00
Morgue Registration	200.00	Exempt	200.00	200.00

HEALTH - PREVENTIVE SERVICES - PEST CONTROL

BAITING

Rat Bait (1 bait free to residents per financial year on completion of indemnity form)

nil

COMMUNITY AMMENITIES - SANITATION

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

HOUSEHOLD REFUSE

Domestic/Residential Premises

Additional Bin/Collection - 1 x 120L general waste bin (annually; pro-rata)

342.00

Additional Bin/Collection - 1 x 240L recycling bin (per bin; fortnightly collection)

nil

Additional Bin/Collection - 1 x 240L green waste bin (per bin; fortnightly collection)

nil

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17

COMMUNITY AMMENITIES - SANITATION - CONTINUED

Commercial/Industrial Premises

	17-18	17-18	17-18	17-18	16-17
	\$	\$	\$	\$	\$
240L general waste bin (per bin; weekly collection)	382.00	Exempt	382.00	382.00	373.00
240L recycling bin (per bin; fortnightly collection)	128.00	Exempt	128.00	128.00	125.00
240L recycling bin (per bin; weekly collection)	255.00	Exempt	255.00	255.00	149.00
Additional Bin/Collection - 1x 120L general waste bin (once off; service charge only)	10.75	Exempt	10.75	10.75	10.50
Additional Bin/Collection - 1x 240L recycling bin (once off; service charge only)	10.75	Exempt	10.75	10.75	1.50
Additional Bin/Collection - 1x 660L general waste/recycling bin (once off; service charge only)	53.50	Exempt	53.50	53.50	52.00
Delivery and Pick Up of Additional Bins (per bin)	10.75	Exempt	10.75	10.75	10.50
Charge to Empty Contaminated Bin (per bin)	26.65	Exempt	26.65	26.65	26.00

Other

Replacement of Lost, Stolen or Damaged 120L Bin (per bin; domestic and commercial)	42.00	4.20	46.20	46.20	46.20
Replacement of Lost, Stolen or Damaged 240L Bin (per bin; domestic and commercial)	45.00	4.50	49.50	49.50	49.50
Replacement of Lost, Stolen or Damaged 660L Bin (per bin; domestic and commercial)	300.00	30.00	330.00	330.00	330.00
Bin Repair (per bin; domestic and commercial)	21.36	2.14	23.50	23.50	23.50
Green Waste Bags (per bag)	2.73	0.27	3.00	3.00	3.00
Bokashi Kit (per kit)	81.82	8.18	90.00	90.00	90.00

Tip Passes

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

Tip Pass - Green Waste (for residents; 6x4 trailer load only)	31.82	3.18	35.00	37.00	37.00
Tip Pass - Mixed Waste (for residents; 6x4 trailer pass only)	47.27	4.73	52.00	52.00	56.00

JFR (Jim) McGeough Resource Recover Station Refuse Disposal Fees

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

COMMUNITY AMMENITIES - SEWERAGE

WASTE WATER DISPOSAL SYSTEMS

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

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

COMMUNITY AMMINTIES - TOWN PLANNING AND REGIONAL DEVELOPMENT

PLANNING

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

\$0 to \$50,000	*	147.00	Exempt	147.00
\$50,001 to \$500,000	*	0.32% of the estimated cost		0.32%
\$500,001 to \$2,500,000	*	\$1,700+0.257% for every \$1 in excess of \$500,000, of the estimated cost		1,700.00 + 0.257%
\$2,500,001 to \$5,000,000	*	\$7,161+0.206% for every \$1 in excess of \$2,500,000, of the estimated cost		7,161.00 + 0.206%
\$5,000,001 to \$21,500,000	*	\$12,633+0.123% for every \$1 in excess of \$5,000,000, of the estimated cost		12,633 + 0.123%
\$21,500,001 and above	*	34,196.00	Exempt	34,196.00
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).		Three times the current applicable Planning Services application fee		3 x App'n Fee
Determining an application to amend or cancel development approval (per <i>Planning and Development Act 2005</i>)		295.00	Exempt	295.00

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

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

Home Occupation

Application Fee		222.00	Exempt	222.00
Renewal Fee		73.00	Exempt	73.00
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).		Three times the current applicable Planning Services application fee		3 x App'n Fee

Subdivision Clearances

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

Scheme Amendments

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

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

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

		10.91	1.09	12.00
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Disclaimer: When a Fee listed in this Schedule is updated by any Act, Regulation, Local Law, or Council decision, then the updated fee supersedes this Schedule.

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 16-17
\$ \$ \$ \$

COMMUNITY AMMUNITIES - TOWN PLANNING AND REGIONAL DEVELOPMENT - CONTINUED

Municipal Heritage Inventory

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

Liquor Licensing

<i>Liquor Control Act 1988</i> , Section 40 Certificate	50.00	Exempt	50.00	50.00
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* see also Health - Preventive Services - Administration and Inspection 'Liquor Licensing'

Plan Search (printing and photocopying costs listed under 'Sundry Office Costs'; photocopying costs of plans larger than A3 are set by external printing firm)

Building Plan Search - 5 Days	69.00	Exempt	69.00	69.00
Building Plan Search - 24 hours Express	100.00	Exempt	100.00	100.00

GIS Plan Creation (printing and photocopying costs listed under 'Sundry Office Costs'; plus Officer time listed under Governance - General 'Officer time')

Other (for other costs please refer to the appropriate section of the Planning and Development Act 2005)

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE

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

CANCELLATION FEES (for all bookings; at officer discretion)

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

PUBLIC HIRE - WAR MEMORIAL TOWN HALL/LOUNGE

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

Charity Bond	100.00	Exempt	100.00	0.00
Education Bond	100.00	Exempt	100.00	
Community Bond	200.00	Exempt	200.00	200.00
Tourism Bond	100.00	Exempt	300.00	
Commercial Bond	300.00	Exempt	300.00	300.00
Piano Bond	200.00	Exempt	200.00	200.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

	17-18	17-18	17-18	17-18	16-17
	\$	\$	\$	\$	\$
War Memorial Hall Only (Up to 120 people; basic kitchen use, bathrooms, 70 plastic chairs and miscellaneous equipment included in hire cost; no external catering or use of bar)					
Charity Hire	0.00	Exempt	0.00		0.00
Education Hire					
Full Day (8 hour period)	0.00	Exempt	0.00		0.00
Hourly	0.00	Exempt	0.00		0.00
Community Room Hire					
Full Day (8 hour period)	327.27	32.73	360.00		360.00
Hourly	54.55	5.45	60.00		30.00
Tourism Hire					
Full Day (8 hour period)	436.36	43.64	480.00		360.00
Hourly	72.73	7.27	80.00		30.00
Commercial Room Hire					
Full Day (8 hour period)	436.36	43.64	480.00		640.00
Hourly	72.73	7.27	80.00		80.00
Wet Weather Back Up - Hourly	90.91	9.09	100.00		100.00
Cancellation Fee		See 'Cancellation Fees'			
Lounge Only (Up to 75 people; basic kitchen use, bathrooms 70 plastic chairs and miscellaneous equipment included in hire cost; no external catering or use of bar)					
Charity Hire	0.00	Exempt	0.00		0.00
Education Hire					
Full Day (8 hour period)	0.00	Exempt	0.00		0.00
Hourly	0.00	Exempt	0.00		0.00
Community Room Hire					
Full Day (8 hour period)	272.73	27.27	300.00		300.00
Hourly	45.45	4.55	50.00		50.00
Tourism Hire					
Full Day (8 hour period)	327.27	32.73	360.00		360.00
Hourly	54.55	5.45	60.00		60.00
Commercial Room Hire					
Full Day (8 hour period)	327.27	32.73	360.00		360.00
Hourly	54.55	5.45	60.00		60.00
Cancellation Fee		See 'Cancellation Fees'			
War Memorial Hall/Lounge Miscellaneous Equipment Hire (must be requested on application)					
Projector Screen (included in hire fee)	0.00	0.00	0.00		60.00
Audio/Visual/Data Projector Hire (included in hire fee)	0.00	0.00	0.00		238.00
Piano (included in hire fee; see above for bond; hirer is responsible for cost of tuning if desired and must use tuner of the Town's choosing)	0.00	0.00	0.00		250.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory * Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 16-17
\$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

PUBLIC HIRE - LESSER HALL

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

Charity Bond	50.00	Exempt	50.00	0.00
Education Bond	100.00	Exempt	100.00	0.00
Community Bond	100.00	Exempt	100.00	100.00
Tourism Bond	100.00	Exempt	200.00	200.00
Commercial Bond	200.00	Exempt	200.00	200.00

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

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

Lesser Hall Miscellaneous Equipment Hire (must be requested on application)

Projector Screen (included in hire fee)	0.00	0.00	0.00	60.00
Audio/Visual/Data Projector Hire (included in hire fee)	0.00	0.00	0.00	238.00

PUBLIC HIRE - CIVIC CENTRE

Subject to terms and conditions and subject to approval. Events including but not limited to children's birthday parties, small events with entertainment hire etc. 0 to <500 people depending on venue limit. For wedding fees please see 'Wedding Hire - Civic Centre'.

Bonds (payable on event applications, at time of application; as per Council Policy; key deposit included in bond where applicable)

Charity Bond	100.00	Exempt	100.00	0.00
Education Bond	100.00	Exempt	100.00	0.00
Community Bond	200.00	Exempt	200.00	200.00
Tourism Bond	100.00	Exempt	300.00	300.00
Commercial Bond	300.00	Exempt	300.00	300.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

Civic Centre - Main Lawn					
Charity Hire	0.00	Exempt	0.00	0.00	0.00
Education Hire (as per Council Policy)					
Full Day (8 hour period)	0.00	Exempt	0.00	0.00	
Hourly	0.00	Exempt	0.00	0.00	
Community Hire					
Full Day (8 hour period)	327.27	32.73	360.00	480.00	
Hourly	54.55	5.45	60.00	80.00	
Tourism Hire					
Full Day (8 hour period)	627.27	62.73	690.00		
Hourly	104.55	10.45	115.00		
Commercial Hire					
Full Day (8 hour period)	627.27	62.73	690.00	690.00	
Hourly	104.55	10.45	115.00	115.00	
Cancellation Fee		See 'Cancellation Fees'			
Civic Centre - Other (Sunken Lawn, Lower Lawn, Playground 2, etc) Based on 2/3 of Main Lawn cost					
Charity Hire (as per Council Policy)	0.00	Exempt	0.00	0.00	
Education Hire (as per Council Policy)					
Full Day (8 hour period)	0.00	Exempt	0.00		
Hourly	0.00	Exempt	0.00		
Community Hire (as per Council Policy)					
Full Day (8 hour period)	218.18	21.82	240.00	300.00	
Hourly	36.36	3.64	40.00	50.00	
Tourism Hire (as per Council Policy)					
Full Day (8 hour period)	409.09	40.91	450.00		
Hourly	68.18	6.82	75.00		
Commercial Hire (as per Council Policy)					
Full Day (8 hour period)	409.09	40.91	450.00	450.00	
Hourly	68.18	6.82	75.00	75.00	
Cancellation Fee		See 'Cancellation Fees'			

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 16-17
\$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

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

The following Council fees and bonds are in addition to any fees prescribed by regulation that may be applicable to the staging of an event. Where noise monitoring and associated reports are specifically requested they are to be provided at the applicants cost. Where there is to be amplified music, either from live bands or DJ's, Council will require noise levels to be monitored throughout the event or as directed by the Environmental Health Officer, and a report submitted. As and when determined by the Environmental Health Officer, where Council staff is required to attend an event for the purpose of monitoring or inspection, the officer's time will be charged at a consulting rate of \$90.00 per hour or part thereof, including travelling time.

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

Charity Bond	0.00	Exempt	0.00	0.00
Education Bond <500 people			See 'Public Hire - Civic Centre'	
Education Bond >500 to <1000 people	500.00	Exempt	500.00	
Education Bond >1000 to <3000 people	500.00	Exempt	500.00	
Community Bond <500 people			See 'Public Hire - Civic Centre'	
Community Bond >500 to <1000 people	750.00	Exempt	750.00	750.00
Community Bond >1000 to <3000 people	1,000.00	Exempt	1,000.00	1,000.00
Tourism Bond <500 people			See 'Public Hire - Civic Centre'	
Tourism Bond >500 to <1000 people	1,000.00	Exempt	1,000.00	
Tourism Bond >1000 to <3000 people	2,000.00	Exempt	2,000.00	
Commercial Bond <500 people			See 'Public Hire - Civic Centre'	
Commercial Bond >500 to <1000 people	1,000.00	Exempt	1,000.00	1,000.00
Commercial Bond >1000 to <2000 people	2,000.00	Exempt	2,000.00	2,000.00
Commercial Bond >2000 to <3000 people	3,000.00	Exempt	3,000.00	3,000.00
Commercial Bond >3000 people	5,000.00	Exempt	5,000.00	5,000.00
Charity Hire (as per Council Policy)				
Event Application Fee	0.00	Exempt	0.00	0.00
Full Day Hire (8 hour period)	0.00	Exempt	0.00	0.00
Education Hire (as per Council Policy)				
Event Application Fee (to be deducted from hire fee on approval)	0.00	Exempt	0.00	0.00
<500 people			See 'Public Hire - Civic Centre'	
>500 to <1000 people - Full Day (8 hour period)	0.00	Exempt	0.00	0.00
>1000 to <3000 people - Full Day (8 hour period)	0.00	Exempt	0.00	0.00
Cancellation Fee			See 'Cancellation Fees'	

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory	Excl. GST	GST	Total Fee	Last Year
17-18	17-18	17-18	17-18	16-17
\$	\$	\$	\$	\$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

Community Hire (as per Council Policy)				
Event Application Fee (to be deducted from hire fee on approval)	45.45	4.55	50.00	50.00
<500 people	See 'Public Hire - Civic Centre'			
>500 to <1000 People - Full Day (8 hour period)	500.00	50.00	550.00	550.00
>1000 to <3000 People - Full Day (8 hour period)	1,000.00	100.00	1,100.00	1,100.00
Cancellation Fee	See 'Cancellation Fees'			
Tourism Hire (as per Council Policy)				
Event Application Fee (to be deducted from hire fee on approval)	136.36	13.64	150.00	
<500 people	See 'Public Hire - Civic Centre'			
>500 to <1000 people - Full Day (8 hour period)	2,727.27	272.73	3,000.00	
>1000 to <3000 people - Full Day (8 hour period)	5,454.55	545.45	6,000.00	
Cancellation Fee	See 'Cancellation Fees'			
Commercial Hire (as per Council Policy)				
Event Application Fee (to be deducted from hire fee on approval)	136.36	13.64	150.00	150.00
<500 people	See 'Public Hire - Civic Centre'			
>500 to <1000 People - Full Day (8 hour period)	2,727.27	272.73	3,000.00	3,000.00
>1000 to <2000 People - Full Day (8 hour period)	5,454.55	545.45	6,000.00	6,000.00
>2000 to <3000 People - Full Day (8 hour period)	9090.91	909.09	10,000.00	10,000.00
>3000 People - Full Day (8 hour period)	13636.36	1363.64	15,000.00	15,000.00
Cancellation Fee	See 'Cancellation Fees'			
WEDDING HIRE - CIVIC CENTRE (See conditions of use for details of a Town approved wedding or for external contracted company wedding)				
Bond (payable on all wedding ceremonies at time of application)	200.00	Exempt	200.00	
Wedding - Lower Lawn - Hourly	250	25	275.00	475.00
Wedding - Main Lawn (and Main Lawn Stage) - Hourly	250	25	275.00	475.00
Wedding - Playground 2 - Hourly (not currently available for hire)	250	25	275.00	475.00
Wedding - Sunken Lawn - Hourly	250	25	275.00	475.00
Wedding - Others (eg. Old Tank Stand, Two Palms, Rotunda) - Hourly	250	25	275.00	475.00
Cancellation Fee	See 'Cancellation Fees'			

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

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

	17-18	17-18	17-18	17-18	16-17
	\$	\$	\$	\$	\$
Bond (payable on all wedding photo hire at time of application)	100.00	Exempt		200.00	
Wedding Photos - Lower Lawn - Hourly	86.36	8.64		95.00	95.00
Wedding Photos - Main Lawn (and Main Lawn Stage) - Hourly	86.36	8.64		95.00	95.00
Wedding Photos - Playground 2 - Hourly	86.36	8.64		95.00	95.00
Wedding Photos - Sunken Lawn - Hourly	86.36	8.64		95.00	95.00
Wedding Photos - Others (eg. Old Tank Stand, Two Palms, Rotunda) - Hourly	86.36	8.64		95.00	95.00
Cancellation Fee		See 'Cancellation Fees'			

FILM AND PHOTO SHOOT HIRE - CIVIC CENTRE

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

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

	86.36	8.64		95.00	95.00
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PROFESSIONAL FILM AND PHOTO SHOOT - CIVIC CENTRE (subject to approval; at officer discretion; fees as per Council Policy)

Charity Hire

Application Fee	0.00	Exempt		0.00	
Full Day (8 hour period)	0.00	Exempt		0.00	
Half Day (4 hour period)	0.00	Exempt		0.00	

Education Hire

Application Fee	0.00	Exempt		0.00	
Full Day (8 hour period)	0.00	Exempt		0.00	
Half Day (4 hour period)	0.00	Exempt		0.00	

Community Hire

Application Fee	22.73	2.27		25.00	
Full Day (8 hour period)	227.27	22.73		250.00	480.00
Half Day (4 hour period)	113.64	11.36		125.00	80.00

Tourism Hire

Application Fee	136.36	13.64		150.00	
Full Day (8 hour period)	909.09	90.91		1,000.00	
Half Day (4 hour period)	454.55	45.45		500.00	

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 16-17
\$ \$ \$ \$

RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRE - CONTINUED

Commercial Hire

Application Fee	136.36	13.64	150.00	150.00
Full Day (8 hour period)	909.09	90.91	1,000.00	1,000.00
Half Day (4 hour period)	454.55	45.45	500.00	500.00
Cancellation Fee	See 'Cancellation Fees'			

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES

CANCELLATION FEES (for all bookings; at officer discretion)

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

PUBLIC HIRE - BEACHES AND OTHER RESERVES

Subject to terms and conditions and subject to approval. Events including but not limited to children's birthday parties, small events with entertainment hire etc. 0 to <500 people depending on venue limit. For wedding fees please see 'Wedding Hire - Beaches and Other Reserves'.

Bonds (payable on event applications, at time of application; as per Council Policy; key deposit included in bond where applicable)

Charity Bond	200.00	Exempt	200.00	200.00
Education Bond	100.00	Exempt	300.00	300.00
Community Bond	300.00	Exempt	300.00	300.00
Tourism Bond	100.00	Exempt	400.00	400.00
Commercial Bond	400.00	Exempt	400.00	400.00

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

Charity Hire	0.00	Exempt	0.00	0.00
Education Hire				
Full Day (8 hour period)	0.00	Exempt	0.00	0.00
Hourly	0.00	Exempt	0.00	0.00
Community Hire				
Full Day (8 hour period)	436.36	43.64	480.00	600.00
Hourly	72.73	7.27	80.00	100.00
Tourism Hire				
Full Day (8 hour period)	627.27	62.73	750.00	900.00
Hourly	104.55	10.45	125.00	150.00
Commercial Hire				
Full Day (8 hour period)	627.27	62.73	750.00	900.00
Hourly	104.55	10.45	125.00	150.00
Cancellation Fee	See 'Cancellation Fees'			

Disclaimer: When a Fee listed in this Schedule is updated by any Act, Regulation, Local Law, or Council decision, then the updated fee supersedes this Schedule.

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 16-17
\$ \$ \$ \$

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED

Other Reserves (Cottesloe Oval [includes access to toilets], Grant Marine Park, Jasper Green Reserve, etc)

	17-18	17-18	17-18	16-17
	\$	\$	\$	\$
Charity Hire				
Education Hire	0.00	Exempt		0.00
Full Day (8 hour period)	0.00	Exempt		0.00
Hourly	0.00	Exempt		0.00
Community Hire				
Full Day (8 hour period)	109.09	10.91		120.00
Hourly	18.18	1.82		20.00
Tourism Hire				
Full Day (8 hour period)	218.18	21.82		240.00
Hourly	36.36	3.64		40.00
Commercial Hire				
Full Day (8 hour period)	218.18	21.82		240.00
Hourly	36.36	3.64		40.00
Cancellation Fee			See 'Cancellation Fees'	

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

The following Council fees and bonds are in addition to any fees prescribed by regulation that may be applicable to the staging of an event. Where noise monitoring and associated reports are specifically requested they are to be provided at the applicants cost. Where there is to be amplified music, either from live bands or DJ's, Council will require noise levels to be monitored throughout the event or as directed by the Environmental Health Officer, and a report submitted. As and when determined by the Environmental Health Officer, where Council staff is required to attend an event for the purpose of monitoring or inspection, the officer's time will be charged at a consulting rate of \$90.00 per hour or part thereof, including travelling time.

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

	17-18	17-18	16-17
	\$	\$	\$
Charity Bond	0.00	Exempt	0.00
Education Bond <500 people			
Education Bond >500 to <1000 people	See 'Public Hire - Beaches and Other Reserves'		
Education Bond >1000 to <3000 people	500.00	Exempt	500.00
Community Bond <500 people			
Community Bond >500 to <1000 people	See 'Public Hire - Beaches and Other Reserves'		
Community Bond >1000 to <3000 people	750.00	Exempt	750.00
Tourism Bond <500 people			
Tourism Bond >500 to <1000 people	See 'Public Hire - Beaches and Other Reserves'		
Tourism Bond >1000 to <3000 people	1,000.00	Exempt	1,000.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED

Commercial Bond <500 people	See 'Public Hire - Beaches and Other Reserves'				
Commercial Bond >500 to <1000 people	1,000.00 Exempt		1,000.00		1,000.00
Commercial Bond >1000 to <2000 people	2,000.00 Exempt		2,000.00		2,000.00
Commercial Bond >2000 to <3000 people	3,000.00 Exempt		3,000.00		3,000.00
Commercial Bond >3000 people	5,000.00 Exempt		5,000.00		5,000.00
Charity Hire (as per Council Policy)					
Event Application Fee	0.00 Exempt		0.00		0.00
Full Day Hire (8 hour period)	0.00 Exempt		0.00		0.00
Education Hire (as per Council Policy)					
Event Application Fee (to be deducted from hire fee on approval)	0.00 Exempt		0.00		0.00
<500 people	See 'Public Hire - Beaches and Other Reserves'				
>500 to <1000 people - Full Day (8 hour period)	0.00 Exempt		0.00		0.00
>1000 to <3000 people - Full Day (8 hour period)	0.00 Exempt		0.00		0.00
Cancellation Fee	See 'Cancellation Fees'				
Community Hire (as per Council Policy)					
Event Application Fee (to be deducted from hire fee on approval)	45.45	4.55	50.00		50.00
<500 people	See 'Public Hire - Beaches and Other Reserves'				
>500 to <1000 People - Full Day (8 hour period)	500.00	50.00	550.00		550.00
>1000 to <3000 People - Full Day (8 hour period)	1,000.00	100.00	1,100.00		1,100.00
Cancellation Fee	See 'Cancellation Fees'				
Tourism Hire (as per Council Policy)					
Event Application Fee (to be deducted from hire fee on approval)	45.45	4.55	50.00		50.00
<500 people	See 'Public Hire - Beaches and Other Reserves'				
>500 to <1000 people - Full Day (8 hour period)	500.00	50.00	550.00		550.00
>1000 to <3000 people - Full Day (8 hour period)	1,000.00	100.00	1,100.00		1,100.00
Cancellation Fee	See 'Cancellation Fees'				
Commercial Hire (as per Council Policy)					
Event Application Fee (to be deducted from hire fee on approval)	2.00	13.64	150.00		150.00
<500 people	See 'Public Hire - Beaches and Other Reserves'				
>500 to <1000 People - Full Day (8 hour period)	2,727.27	272.73	3,000.00		3,000.00
>1000 to <2000 People - Full Day (8 hour period)	5,454.55	545.45	6,000.00		6,000.00
>2000 to <3000 People - Full Day (8 hour period)	9090.91	909.09	10,000.00		10,000.00
>3000 People - Full Day (8 hour period)	13636.36	1363.64	15,000.00		15,000.00
Cancellation Fee	See 'Cancellation Fees'				

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED

	17-18	17-18	17-18	17-18	16-17
	\$	\$	\$	\$	\$
WEDDING HIRE - BEACHES AND OTHER RESERVES (Only Town approved weddings. Permission cannot be granted for weddings on Cottesloe Main Beach)					
Bond (payable on all wedding ceremonies at time of application)					
Wedding - Arch Monument - Hourly	100.00	Exempt	200.00		160.00
Wedding - North Cottesloe Beach - Hourly	145.45	14.55	160.00		160.00
Wedding - Sun Dial - Hourly	145.45	14.55	160.00		160.00
Wedding - Cottesloe Oval - Hourly	145.45	14.55	160.00		
Wedding - Jasper Green Reserve - Hourly	145.45	14.55	160.00		160.00
Wedding - Grant Marine Park - Hourly	145.45	14.55	160.00		160.00
Cancellation Fee		See 'Cancellation Fees'			

WEDDING PHOTO HIRE - BEACHES AND OTHER RESERVES (hire fee includes selected location for first half hour, after that period other available areas may be used. Permission cannot be granted for wedding photos on Cottesloe Main Beach)

Bond (payable on all wedding photo hire at time of application)	200.00	Exempt	200.00		95.00
Wedding Photos - Arch Monument - Hourly	86.36	8.64	95.00		95.00
Wedding Photos - North Cottesloe Beach - Hourly	86.36	8.64	95.00		95.00
Wedding Photos - Sun Dial - Hourly	86.36	8.64	95.00		95.00
Wedding Photos - Jasper Green Reserve - Hourly (not currently available for hire)	86.36	8.64	95.00		95.00
Wedding Photos - Grant Marine Park - Hourly	86.36	8.64	95.00		95.00
Cancellation Fee		See 'Cancellation Fees'			

FILM AND PHOTO SHOOT HIRE - BEACHES AND OTHER RESERVES

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

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

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

Charity Hire					
Application Fee	0.00	Exempt	0.00		0.00
Full Day (8 hour period)	0.00	Exempt	0.00		0.00
Half Day (4 hour period)	0.00	Exempt	0.00		0.00

Education Hire

Application Fee	0.00	Exempt	0.00		0.00
Full Day (8 hour period)	0.00	Exempt	0.00		0.00
Half Day (4 hour period)	0.00	Exempt	0.00		0.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory

Excl. GST

GST

Total Fee

Last Year

17-18 \$ 17-18 \$ 16-17 \$

RECREATION AND CULTURE - BEACHES AND OTHER RESERVES - CONTINUED

Community Hire

Application Fee	22.73	2.27	25.00	25.00
Full Day (8 hour period)	227.27	22.73	250.00	250.00
Half Day (4 hour period)	113.64	11.36	125.00	125.00

Tourism Hire

Application Fee	136.36	13.64	150.00	
Full Day (8 hour period)	909.09	90.91	1,000.00	
Half Day (4 hour period)	454.55	45.45	500.00	

Commercial Hire

Application Fee	136.36	13.64	150.00	150.00
Full Day (8 hour period)	909.09	90.91	1,000.00	1,000.00
Half Day (4 hour period)	454.55	45.45	500.00	500.00
Cancellation Fee			See 'Cancellation Fees'	

RECREATION AND CULTURE - OTHER RECREATION AND SPORT

GROUP FITNESS AND PERSONAL TRAINING PERMIT

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

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

ECONOMIC SERVICES - BUILDING CONTROL

BUILDING SERVICES

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

Building Application - Certified

Class 1 or Class 10 building	*	0.19% value of works - minimum fee \$97.70 GST Exempt.	0.19% - min. \$96
Class 2 - 9 building	*	0.09% value of works - minimum fee \$97.70 GST Exempt.	0.09% - min. \$96

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory * Excl. GST GST Total Fee Last Year

17-18 17-18 17-18 17-18 16-17
\$ \$ \$ \$ \$

ECONOMIC SERVICES - BUILDING CONTROL - CONTINUED

Building Application - Uncertified

Class 1 or Class 10 building	*	0.32% value of works - minimum fee \$97.70 GST Exempt.	97.70	17-18	17-18	17-18	16-17
				\$	\$	\$	\$

0.32% - min.
\$96

Building Approval Certificates

Building approval - extend effective time	*	97.70	Exempt	97.70	96.00
Occupancy permit for completed building	*	97.70	Exempt	97.70	96.00
Occupancy permit for registration of strata scheme	*	97.70	Exempt	97.70	96.00
Occupancy permit for Plan of re-subdivision	*	97.70	Exempt	97.70	96.00
Modify occupancy permit for temporary additional use of building	*	97.70	Exempt	97.70	96.00
Replacement occupancy permit - existing building	*	97.70	Exempt	97.70	96.00
Replacement occupancy permit - permanent change of a buildings classification or use	*	97.70	Exempt	97.70	96.00
Temporary occupancy permit - incomplete building	*	97.70	Exempt	97.70	96.00
Occupancy permit - building with unauthorised work	*	0.18% value of works - minimum fee \$97.70 GST Exempt.	97.70	97.70	96.00
Occupancy permit - extend effective time	*	97.70	Exempt	97.70	96.00

0.18% - min.
\$96

Retrospective Approvals

Class 1 or Class 10 building - unauthorised work	*	0.38% value of works - minimum fee \$97.70 GST Exempt.	97.70	97.70	96.00
Strata Unit (per unit with 10 unit minimum)	*	\$10.80 for each strata unit - minimum fee of \$107.70 GST Exempt.	107.70	107.70	96.00

0.32% - min.
\$96
\$10.60
min. \$105.80

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

Class 1 or Class 10 building	*	97.70	Exempt	97.70	96.00
Class 2 to Class 9 building - per storey	*	97.70	Exempt	97.70	96.00
Demolition approval - extend effective time	*	97.70	Exempt	97.70	96.00

BCITF Levy Fees

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

0.2% of work
Exempt

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory *

Excl. GST

GST

Total Fee

Last Year

17-18 \$ 17-18 \$ 17-18 \$ 16-17 \$

ECONOMIC SERVICES - BUILDING CONTROL - CONTINUED

BSL Levy Fees

Building permit for \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
Building Permit over \$45,000 work value	*		0.137% of work value		0.137%
Demolition permit for \$45,000 work value or less	*	61.65	Exempt	61.65	51.65
Demolition permit over \$45,000 work value	*		0.137% of work value		0.137%
Occupancy permit for \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
Occupancy permit over \$45,000 work value	*		0.274% of work value		0.274%
Building Approval Certificate for \$45,000 work value or less	*	123.30	Exempt	123.30	123.30
Building Approval Certificate over \$45,000 work value	*		0.274% of work value		0.274%
Unauthorised building work \$45,000 work value or less	*	61.65	Exempt	61.65	61.65
Unauthorised building work over \$45,000 work value	*		0.274% of work value		0.137%

Certificate of Design Compliance

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

Other Fees

Local Government approval of battery powered smoke alarms	*	179.40	Exempt	179.40	176.30
Amended Building Plans (per amendment)		96.00	Exempt	97.70	96.00
Rodent bait inspection(pre-demolition)		70.00	Exempt	70.00	70.00
Replacement Building Permit for an existing building		96.00	Exempt	97.70	96.00
Transfer of Building Licence to another builder		96.00	Exempt	97.70	96.00
Application to deposit materials on verge (plus m ² cost)		90.00	Exempt	90.00	90.00
Deposit materials on verge (per m ² per month)		1.00	Exempt	1.00	1.00

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

Sign Licence Application		96.00	Exempt	96.00	95.00
Unauthorised signs (upon conviction; not to exceed)		200.00	Exempt	200.00	200.00
Daily penalty for breach (not to exceed)		50.00	Exempt	50.00	50.00
Impounded signs		100.00	Exempt	100.00	100.00

TOWN OF COTTESLOE Schedule of Fees and Charges 2017 -2018

Statutory * Excl. GST GST Total Fee Last Year

17-18 \$ 17-18 \$ 17-18 \$ 16-17 \$

ECONOMIC SERVICES - BUILDING CONTROL - CONTINUED

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

Per inspection, carried out at least every 4 years, as per *Building Regulations 2012* Part 8 Division 2

Regulation 53 (2)	14.25	Exempt	14.25	14.25
Non-scheduled compliance inspection	57.00	Exempt	57.00	57.00

Plan Search

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

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

Class 10 Building	1,000.00	Exempt	1,000.00	1,000.00
Class 2-9 Building	1,500.00	Exempt	1,500.00	1,500.00
Class 1 Building (Residential Building)	1,500.00	Exempt	1,500.00	1,500.00
Swimming Pool	1,500.00	Exempt	1,500.00	1,500.00
Demolition	1,500.00	Exempt	1,500.00	1,500.00

OTHER PROPERTY & SERVICES - PRIVATE WORKS

ENGINEERING SERVICES

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

Driveway Entrances (Crossovers)

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

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

	300.00	Exempt	300.00	300.00
	200.00	Exempt	200.00	200.00

Private Works

All Private Works (including reinstatements)

Actual Cost; GST Inclusive

Cost + 20%

Memorial Plaques

Actual Cost; GST Inclusive

Actual Cost

Street Trees

Remove Street Tree (per tree)

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

Stump Grind (per tree)

	550.00	Exempt	550.00	550.00
		Actual Cost; GST Inclusive		Cost + 20%
		Actual Cost; GST Inclusive		Cost + 20%