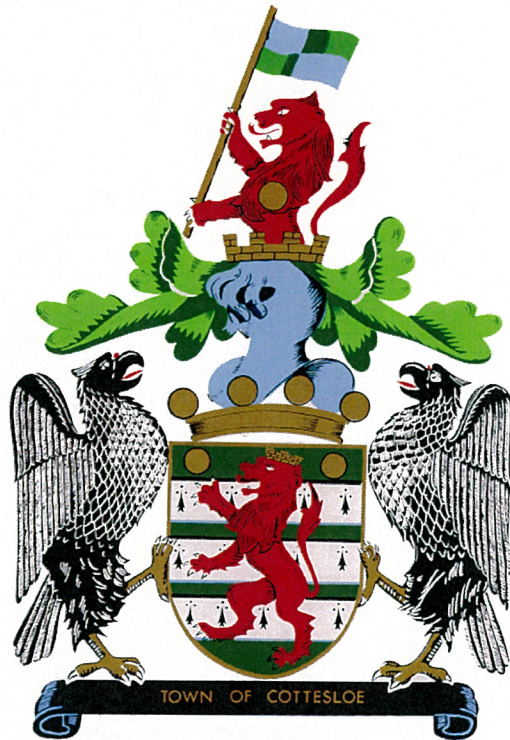


# TOWN OF COTTESLOE



**2014 – 2015**

**Budget**

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

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

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

**Notes:**

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

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

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

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

**TOWN OF COTTESLOE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**Notes:**

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

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

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

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

**TOWN OF COTTESLOE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

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

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

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

**(b) 2013/14 Actual Balances**

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

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

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

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

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

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

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

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

**(f) Superannuation**

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

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

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

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

**(g) Cash and Cash Equivalents**

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

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

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

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

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



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

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

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

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

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

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

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

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

***Land Under Control***

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

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

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

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

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

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

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

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

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

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

***Revaluation***

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

***Transitional Arrangement***

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

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

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

***Land Under Roads***

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

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

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

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

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

***Depreciation***

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

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

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

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

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

Buildings	40 years
Furniture and Equipment	10 years
Plant and Equipment	5 years
Computer and Ancillary Equipment	5 years
Roads - asphalt	25 years
- concrete	50 years
- brick blocks	33 years
Footpaths - slab	25 years
- asphalt	25 years
- concrete	50 years
- brick	33 years
Drainage - pipe	50 years
- soak wells	50 years
- manholes	20 years
Reticulation - bores	20 years
- pumps	14 years
- PVC Pipe	25 years
- sprinklers	8 years
- electrical	14 years
Parks furniture	5 years
Street Furniture - S/F Shelter	10 years
- Timber shelter	10 years
- concrete shelter	20 years
- slab	50 years
- bins	10 years

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

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

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

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

***Capitalisation Threshold***

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

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

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

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

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

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

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

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

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

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

**Income approach**

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

**Cost approach**

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

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

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

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

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

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

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

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

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

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

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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



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

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

**(p) Borrowing Costs**

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

**(q) Provisions**

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

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

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

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

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

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

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

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

**(b) Statement of Objective**

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

**COMMUNITY VISION**

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

**GOVERNANCE**

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

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

**GENERAL PURPOSE FUNDING**

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

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

**LAW, ORDER, PUBLIC SAFETY**

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

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

**HEALTH**

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

Activities; Food quality and pest control.

**EDUCATION AND WELFARE**

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

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

**COMMUNITY AMENITIES**

Objective; Provide services required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

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

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

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

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

**ECONOMIC SERVICES**

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

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

**OTHER PROPERTY & SERVICES**

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

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

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

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

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

**4. DISPOSALS OF ASSETS**

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
Governance Plant and Equipment	18,000	18,000	0
Health Plant and Equipment	18,000	18,000	0
Community Amenities Plant and Equipment	20,000	20,000	0
Recreation and Culture Plant and Equipment	2,930	2,930	0
Transport Plant and Equipment	38,000	38,000	0
Economic Services Plant and Equipment	18,000	18,000	0
Other Property and Services Land and Buildings	200,000	8,100,000	7,900,000
	314,930	8,214,930	7,900,000

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

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

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

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

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

Loan number 104 and 105 are financed from third parties. All other debenture repayments are to be financed by general purpose revenue.

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

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

(b) New Debentures - 2014/15

Council has no new debentures budgeted for 2014/15.

(c) Unspent Debentures

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

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$250,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2014/15.



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

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

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

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

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

**TOWN OF COTTESLOE**

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

**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

**Area Improvement Reserve**

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

**Civic Centre Improvements Reserve**

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

**Waste Management Reserve**

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

**Leave Reserve**

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

**Parking Reserve**

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

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

**6. RESERVES (Continued)**

Property Reserve

- to contribute towards future property construction/renewal.

Infrastructure Reserve

- to contribute towards future infrastructure construction/renewal.

Legal Reserve

- to contribute towards unanticipated legal expenses incurred by Council.

Unspent Grants/Funds Reserve

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

Parking Facilities Reserve

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

Sustainability Reserve

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

Depot Funds Reserve

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

**TOWN OF COTTESLOE**

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

**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

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

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

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR**

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

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

The general rates detailed above for the 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

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

**OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING**

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

**GRV - Residential**

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

**GRV Residential Vacant**

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

**GRV Commercial**

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

**GRV Commercial**

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

**Minimum Rates**

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

**Advertised Differential Rate**

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

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

**9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR**

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

**10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR**

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

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

**Incentive**

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

**Incentive Arrangements**

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

**Amount of Discount**

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

**Waiving of Fees**

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

**Value of Fees Waived**

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



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

**13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR**

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

**Charge for late payment of rate**

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

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

**Charge for Late Payment other than Rate**

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

**Instalment Option Due Dates and Charges**

Instalment Due Dates : Instalments are due on the following dates

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

**Instalment Administration Charge**

An administration charge of \$18.00 will apply if payment of a rate or service charge is made by instalments.

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

**Instalment Interest**

Instalment interest will apply at the rate of 5.5%.

Instalment interest is estimated to raise revenue of \$33,000.

**14. ELECTED MEMBERS REMUNERATION**

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

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

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

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

**(a) Reconciliation of Cash**

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

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

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

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

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

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

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

Bank Overdraft limit	250,000	250,000	250,000
Bank Overdraft at Balance Date			
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	(2,000)	(2,000)	(2,000)
<b>Total Amount of Credit Unused</b>	<u>253,000</u>	<u>253,000</u>	<u>253,000</u>
<b>Loan Facilities</b>			
Loan Facilities in use at Balance Date	<u>5,147,370</u>	<u>5,513,129</u>	<u>5,513,129</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

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

**16. TRUST FUNDS**

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

Detail	Balance 1-Jul-14 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-15 \$
BCITF Levy	0	95,000	(95,000)	0
Building Services Levy	5,679	48,000	(48,000)	5,679
Infrastructure Deposits	504,474	305,000	(300,000)	509,474
Right of Way	47,566	0	0	47,566
Miscellaneous	46,406	13,000	(12,000)	47,406
	604,125	461,000	(455,000)	610,125

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

**17. MAJOR LAND TRANSACTIONS**

Sale of the former depot site - Nailsworth Street, Cottesloe

**(a) Details**

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

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

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

**(c) Expected Future Cash Flows**

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

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

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

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2015

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

**TOWN OF COTTESLOE**

**CAPITAL WORKS PROGRAM**

**FOR THE YEAR ENDED 30TH JUNE 2015**

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Other	Total
<b>30.9000.5</b>	<b>PARKS AND RESERVES CONSTRUCTION</b>				16,000		16,000
<b>30.9000.2</b>	Cottesloe Natural Area Upgrade Playgrounds various				30,350		30,350
<b>35.6030.2 NEW</b>	<b>PROPERTY CONSTRUCTION</b>	200,350					200,350
	Civic Centre Grounds Restoration Civic Centre Lesser Hall Stage 1	80,150					80,150
<b>25.9000.2</b>	<b>LANEWAY CONSTRUCTION</b>				72,700		72,700
<b>40.1148.2</b>	<b>ROAD CONSTRUCTION/ REHABILITATION</b>				22,250		22,250
<b>40.1032.2 NEW</b>	Pearse Street Bryan Way				10,350		10,350
<b>40.1112.2</b>	Beach Access Road Little Marine Parade				20,100		20,100
<b>40.1092.2</b>	Hawkstone Street				36,850		36,850
<b>40.1068.2</b>	Forrest Street				12,050		12,050
<b>40.1046.2</b>	Congdon Street				48,000		48,000
<b>40.1128.2</b>	Marmion Street				98,250		98,250
					52,750		52,750

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2015

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

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2015

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



## TOWN OF COTTESLOE

### DONATIONS SUMMARY

#### FOR THE YEAR ENDED 30TH JUNE 2015

Application	Organisation	Funding Requested	Summary	Recommendation
1	West Coast Community Centre	\$ 1,700.00	To assist with the costs of printing the WCC Newsletter - which helps to advise the residents of the Town of the Community Centres events and activities	\$ 1,700
2	Cottesloe Amateur Football Club Inc.	\$ 5,000.00	Contribution to the start up costs of the club including purchase of player uniform and equipment, sun shelters, portable benches, and first aid equipment.	\$ 2,000
3	Shenton Christian Council	\$ 2,000.00	Contribution to annual Chaplaincy program at Shenton College, Mt Claremont Primary School, Swanbourne Primary School, Mosman Park Primary School.	\$ 2,000
4	Whalebone Classic	\$ 5,000.00	The contribution will be used to cover some of the costs of the annual Whalebone Classic event which will be held over three days in 2014 at Isolators Reef, Cottesloe.	\$ 3,500
5	Cottesloe Child Care Centre	\$ 500.00	The Cottesloe Child Care Centre has a picnic in May each year. The contribution would be used to offset some of the costs of this event.	\$ 500
6	Seaview Community Kindergarten	\$ 5,000.00	Contribution to be used for the design, materials purchase and construction of a 'nature play space' playground at the Kindergarten.	\$ 5,000
7	Cottesloe Playgroup	\$ 5,000.00	To assist with relocation expenses including furnishing of new premises, purchase of new toys, costs of a community welcome event, and the design of a 'nature playscape' garden.	\$ 5,000
8	ICEA Foundation	\$ 5,000.00	Funds would be used to cover some of the costs of the marquee erected at the annual ICEA Classic surfing competition held at Cove Reef, Cottesloe.	\$ 1,000
9	Cottesloe Primary School P&C	\$ 5,000.00	To assist in the cost of the construction of a 50m concrete bike track at the school's Kindergarten.	\$ 5,000
10	North Cottesloe Surf Lifesaving Club	\$ 5,000.00	Contribution to be used to purchase and install a spotlight for the Club's balcony at mornings and evenings to increase safety of patrons at the beach.	\$ 2,500
11	Cottesloe Toy Library	\$ 4,500.00	Contribution to be used to purchase new toys as part of a drive to increase membership of the Toy Library and fully take advantage of the new premises at Marmion Street.	\$ 2,500
12	Park Run	\$ 2,000.00	Parkrun is a weekly timed 5km run event which takes place on the beach path from Swanbourne to North Cottesloe, with an aim to increase community participation in running. Contribution would be to assist in the set up costs of the weekly Parkrun event, including purchase of equipment and for website upgrade costs.	\$ 2,000
13	Cottesloe RSL	\$ 5,000.00	To assist with a third of the printing and production costs of the RSL WA - Cottesloe Sub-Branch's ANZAC Day Centenary Book Project: 'Not Just a Name in Gold: WW1 Honour Boards of Cottesloe, Mosman Park and Peppermint Grove'.	\$ 5,000
14	Cottesloe Junior Football Club	\$ 9,793.45	The Cottesloe Junior Football Club is purchasing new jumpers for its teams this season as well as new football equipment. The grant would be used to offset the costs of these items.	\$ 2,000
<b>TOTAL</b>		<b>\$ 76,993.45</b>		<b>\$ 39,700</b>

TOWN OF COTTESLOE

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

<b>GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**REVENUE**

<b>TOTAL AMOUNT FROM RATES</b>	<b>8,764,379</b>	<b>8,500,000</b>	<b>8,423,694</b>
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<b>Grant Revenue - Operating</b>			
10007.89.14	General Purpose Grant Revenue	82,304	87,934
10008.89.14	Local Road Grant Revenue	46,996	50,854
	<b>Total Operating Grant Revenue</b>	<b>129,300</b>	<b>138,789</b>

<b>Interest Received</b>			
10009.65.15	Interest On Investments - General	135,000	100,000
10009.66.15	Interest On Investments - Reserves	250,000	39,000
10009.67.15	Interest On Bank Accounts	11,000	11,000
10005.98.15	Pensioner Deferred Rates Interest	6,000	8,000
10004.63.15	Instalment Interest (5.5%)	33,000	33,000
10004.95.15	Interest Outstanding Rates (11%)	25,000	25,000
10004.96.15	Penalty Interest Written Off	(100)	(500)
10011.95.15	ESL Penalty Interest	4,000	4,000
	<b>Total Interest Received</b>	<b>463,900</b>	<b>219,500</b>

<b>Fees and Charges</b>			
10006.111.22	Rates Search	24,000	20,000
10006.135.22	Sale of Roll	150	150
10004.62.22	Administration Charge	16,000	16,000
	<b>Total Fees and Charges</b>	<b>40,150</b>	<b>36,150</b>

<b>Other Revenue</b>			
10004.69.20	Reimbursement - Legal fees	3,000	500
	<b>Total Other Revenue</b>	<b>3,000</b>	<b>500</b>

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

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

<b>GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2014 - 2015</b>
------------------------------------------------------------------

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

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

**TOWN OF COTTESLOE**

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

**FOR THE YEAR ENDED 30TH JUNE 2015**

<b>GOVERNANCE BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------

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

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

**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>GOVERNANCE BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------

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

**TOWN OF COTTESLOE**

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

**FOR THE YEAR ENDED 30TH JUNE 2015**

<b>ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2014 - 2015</b>
----------------------------------------------------------------------------

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

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

**EXPENDITURE**

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

**TOWN OF COTTESLOE**

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

**FOR THE YEAR ENDED 30TH JUNE 2015**

<b>ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2014 - 2015</b>
----------------------------------------------------------------------------

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>ANIMAL CONTROL BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**REVENUE**

<b>Fees &amp; Charges</b>				
10047.41.12	Dog Registration Fees	6,000	8,000	5,000
10047.269.12	Cat Registration Fees	3,000	7,139	0
10047.49.12	Fines & Penalties	100	120	100
10047.101.12	Impounding Charges	800	2,705	800
	<b>Total Fees &amp; Charges</b>	<b>9,900</b>	<b>17,964</b>	<b>5,900</b>

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

**TOTAL REVENUE**

<b>10,000</b>	<b>17,964</b>	<b>6,000</b>
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**EXPENDITURE**

<b>Employee Costs</b>				
20078.29.52	Training	0	500	900
	<b>Total Employee Costs</b>	<b>0</b>	<b>500</b>	<b>900</b>

<b>Other Expenses</b>				
20080.209.57	Materials	21,691	11,000	7,795
20080.71.50	Legal Fees	4,000	3,000	5,000
	<b>Total Other Expenses</b>	<b>25,691</b>	<b>14,000</b>	<b>12,795</b>

<b>Donations/Contributions</b>				
20080.205.50	Contributions	7,820	7,592	7,592
	<b>Total Donations/Contributions</b>	<b>7,820</b>	<b>7,592</b>	<b>7,592</b>

<b>Allocated Expenses</b>				
20081.58.90	Ranger Resource Allocation	39,600	38,000	38,000
20081.68.90	Allocated Administrative Overhead	89,198	85,590	85,590
	<b>Total Allocated Expenses</b>	<b>128,798</b>	<b>123,590</b>	<b>123,590</b>

**TOTAL EXPENDITURE**

<b>162,309</b>	<b>145,682</b>	<b>144,877</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>FIRE PREVENTION</b>
<b>BUDGET ALLOCATION 2014 - 2015</b>

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

	<b>Other Revenue</b>			
10041.145.20	Reimbursements	8,480	8,480	8,600
	<b>Total Other Revenue</b>	<b>8,480</b>	<b>8,480</b>	<b>8,600</b>
	<b>TOTAL REVENUE</b>	<b>8,480</b>	<b>8,480</b>	<b>8,600</b>

**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**REVENUE**

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

**TOTAL REVENUE**

500	500	500
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**EXPENDITURE**

<b>Other Expenses</b>				
20086.30.50	Contractors	3,342	1,000	3,245
20086.71.50	Legal Expenses	2,000	500	2,500
	<b>Total Other Expenses</b>	<b>5,342</b>	<b>1,500</b>	<b>5,745</b>

<b>Non Cash Expenses</b>				
20088.34.51	Depreciation - Furniture & Office Equipment	4,946	4,946	4,946
	<b>Total Non Cash Expenses</b>	<b>4,946</b>	<b>4,946</b>	<b>4,946</b>

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

**TOTAL EXPENDITURE**

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

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>HEALTH</b>
<b>BUDGET ALLOCATION 2014 - 2015</b>

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

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
<b>Fees &amp; Charges</b>				
10069.4.12	Food Assessment Fees	21,500	22,060	21,000
10069.72.12	Outdoor Eating Fees	46,500	46,177	45,000
10069.253.12	Food Notification Fees	100	200	100
10069.254.12	Lodging House Fees	360	370	360
10069.255.12	Other Fees	1,750	3,643	1,750
10069.256.12	Temporary Stallholder Fees	0	50	0
10069.49.12	Fines and Penalties	100	900	500
	<b>Total Fees &amp; Charges</b>	<b>70,310</b>	<b>73,400</b>	<b>68,710</b>
<b>Other Revenue</b>				
10067.145.20	Reimbursements	10,000	8,000	10,000
	<b>Other Revenue</b>	<b>10,000</b>	<b>8,000</b>	<b>10,000</b>
Via Asset Register	Profit on Disposal of Assets	0	0	0
	<b>TOTAL REVENUE</b>	<b>80,310</b>	<b>81,400</b>	<b>78,710</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>HEALTH</b>
<b>BUDGET ALLOCATION 2014 - 2015</b>

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

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

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

<b>EDUCATION</b>
<b>BUDGET ALLOCATION 2014 - 2015</b>

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
<b>REVENUE</b>				
	<b>Fees &amp; Charges</b>			
10184.46.12	Leases - Pre School	0	0	0
	<b>Total Fees &amp; Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Other Revenue</b>			
10077.145.20	Reimbursements	2,000	591	0
	<b>Total Other Revenue</b>	<b>2,000</b>	<b>591</b>	<b>0</b>
	<b>TOTAL REVENUE</b>	<b>2,000</b>	<b>591</b>	<b>0</b>
<b>EXPENDITURE</b>				
	<b>Buildings Maintenance</b>			
Via PC	Wages & Overheads	0	1,600	799
Via PC	Plant Charges	0	300	100
Via PC	Materials	0	100	50
Via PC	Contractors	0	9,500	1,050
Via PC	Utilities	2,000	1,000	1,000
	<b>Total Buildings Maintenance</b>	<b>2,000</b>	<b>12,500</b>	<b>2,999</b>
	<b>Non Cash Expenses</b>			
20130.35.51	Depreciation - Buildings	1,596	1,596	1,596
	<b>Total Non Cash Expenses</b>	<b>1,596</b>	<b>1,596</b>	<b>1,596</b>
	<b>Festivals, Events &amp; Community Programs</b>			
Via PC	Contractors	0	0	0
	<b>Total Festivals, Events &amp; Community Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Other Expenses</b>			
20128.201.58	Other Expenses	0	100	100
20128.71.50	Legal Fees	1,000		0
	<b>Total Other</b>	<b>1,000</b>	<b>100</b>	<b>100</b>
	<b>Allocated Expenses</b>			
20129.68.90	Administration Overhead Allocation	44,599	42,795	42,795
	<b>Total Festivals, Events &amp; Community Programs</b>	<b>44,599</b>	<b>42,795</b>	<b>42,795</b>
	<b>TOTAL EXPENDITURE</b>	<b>49,195</b>	<b>56,991</b>	<b>47,490</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>WELFARE, AGED &amp; DISABLED BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**REVENUE**

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

**EXPENDITURE**

	<b>Property Maintenance</b>		
Via PC	Wages & Overheads	4,307	5,593    5,593
Via PC	Plant Charges	200	200    200
Via PC	Materials	4,000	2,000    2,000
Via PC	Contractors	8,500	11,000    23,000
	<b>Total Property Maintenance</b>	<b>17,007</b>	<b>18,793    30,793</b>
	<b>Non Cash Expenses</b>		
20152.35.51	Depreciation - Buildings	19,479	19,479    19,479
20152.256.51	Depreciation - Misc Infrastructure	2,296	2,296    2,296
	<b>Total Non Cash Expenses</b>	<b>21,775</b>	<b>21,775    21,775</b>
	<b>Festivals, Events &amp; Community Programs</b>		
Via PC	Contractors	3,000	200    3,120
	<b>Total Festivals, Events &amp; Community Programs</b>	<b>3,000</b>	<b>200    3,120</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>WELFARE, AGED &amp; DISABLED BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------------------------

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
<b>Other Expenses</b>				
Via Plant Postings	Motor Vehicle Costs	7,500	8,000	7,650
20150.205.50	Contributions	54,524	52,854	52,936
	<b>Total Other Expenses</b>	<b>62,024</b>	<b>60,854</b>	<b>60,586</b>
<b>Allocated Expenses</b>				
20151.68.90	Administration Overheads	66,899	64,193	64,193
	<b>Total Allocated Expenses</b>	<b>66,899</b>	<b>64,193</b>	<b>64,193</b>
	<b>TOTAL EXPENDITURE</b>	<b>170,705</b>	<b>165,815</b>	<b>180,467</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>WASTE MANAGEMENT BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------------

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

<b>Fees &amp; Charges</b>				
10094.119.12	Domestic Refuse Removal Charges - Additional Collections	88,000	80,100	80,000
10175.119.12	Commercial Charges	220,000	215,000	200,000
10175.49.12	Litter fines	0	0	0
10094.120.12	Replacement Bins	660	1,112	600
10098.147.12	Tip Passes	4,400	3,000	4,000
10094.245.12	Other Fees	0	1,100	0
	<b>Total Fees &amp; Charges</b>	<b>313,060</b>	<b>300,312</b>	<b>284,600</b>
<b>Other Revenue</b>				
10097.86.22	Contributions	0		0
10098.200.17	Other Revenue	4,500	6,800	7,500
	<b>Total Other Revenue</b>	<b>4,500</b>	<b>6,800</b>	<b>7,500</b>
<b>TOTAL REVENUE</b>		<b>317,560</b>	<b>307,112</b>	<b>292,100</b>



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>WASTE MANAGEMENT</b>
<b>BUDGET ALLOCATION 2014 - 2015</b>

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

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
<b>Employee Costs</b>				
20166.130.62	Salary & Wages	64,207	58,000	60,047
20166.141.52	Superannuation	15,018	13,000	8,277
20166.206.52	Other Employee Costs	6,027	5,500	7,326
20166.29.52	Conferences & Training	0	200	2,200
Via Plant Postings	Motor Vehicles Costs	6,247	5,000	6,370
20166.138.52	Recruitment	0	0	0
<b>Total Employee Costs</b>		<b>91,499</b>	<b>81,700</b>	<b>84,220</b>
<b>Office Expenses</b>				
20167.103.50	Printing, Postage & Stationery	5,000	6,000	5,000
20167.144.63	Telephone	400	200	400
20167.208.50	Other Office Expenses	300	100	300
<b>Total Office Expenses</b>		<b>5,700</b>	<b>6,300</b>	<b>5,700</b>
<b>Waste Collection/Disposal</b>				
Via PC	Wages & Overheads	280,615	256,791	256,791
Via PC	Plant Charges	30,500	25,000	25,000
Via PC	Contractors	1,571,187	1,467,000	1,427,300
Via PC	Materials	13,000	7,000	7,000
<b>Total Waste Collection/Disposal</b>		<b>1,895,302</b>	<b>1,755,791</b>	<b>1,716,091</b>
<b>Other Expenses</b>				
20168.71.50	Legal Expenses	5,000	6,000	5,000
20168.30.50	Contractors	43,000	23,500	23,500
20168.209.57	Materials	47,000	46,000	46,000
20168.212.58	Bad Debts Written Off	1,000	2,500	1,000
20168.201.58	Other Expenses	1,500	2,500	1,500
20168.85.57	Minor Furniture & Equipment	500	100	500
<b>Total Other Expenses</b>		<b>98,000</b>	<b>80,600</b>	<b>77,500</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>WASTE MANAGEMENT BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------------

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

**SUSTAINABILITY  
BUDGET ALLOCATION 2014 - 2015**

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

	BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
<b>Contributions &amp; Reimbursements</b>			
10193.145.20 Reimbursements	0	10,309	0
10194.86.11 Contributions	40,000	15,754	19,155
<b>Total Contributions &amp; Reimbursements</b>	<b>40,000</b>	<b>26,063</b>	<b>19,155</b>
<b>Grants - Operating</b>			
10196.89.14 Grants - Operating	15,000	0	0
<b>Total Grants Operating Revenue</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>55,000</b>	<b>26,063</b>	<b>19,155</b>

**EXPENDITURE**

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

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

<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**REVENUE**

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

**EXPENDITURE**

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

**TOWN OF COTTESLOE**

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

**FOR THE YEAR ENDED 30TH JUNE 2015**

<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------------------------------------

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>CIVIC &amp; COMMUNITY CENTRE BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------------------------

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

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
<b>Fees &amp; Charges</b>				
10109.46.12	Facilities Hire	42,000	45,000	40,000
10204.46.12	Other Fees - Rent	21,000	0	0
	<b>Total Fees &amp; Charges</b>	<b>63,000</b>	<b>45,000</b>	<b>40,000</b>
<b>Contributions &amp; Reimbursements</b>				
10107.145.20	Reimbursements	2,000	9,200	0
	<b>Total Contributions &amp; Reimbursements</b>	<b>2,000</b>	<b>9,200</b>	<b>0</b>
	<b>TOTAL REVENUE</b>	<b>65,000</b>	<b>54,200</b>	<b>40,000</b>

**TOWN OF COTTESLOE**

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

**FOR THE YEAR ENDED 30TH JUNE 2015**

<b>CIVIC &amp; COMMUNITY CENTRE BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------------------------

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



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>SWIMMING AREAS &amp; BEACHES BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------------------------

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

<b>Fees &amp; Charges</b>				
10179.46.12	Facility Hire	185,000	183,533	175,120
	<b>Total Fees &amp; Charges</b>	<b>185,000</b>	<b>183,533</b>	<b>175,120</b>
<b>Contributions &amp; Reimbursements</b>				
10116.86.11	Contributions	0	0	0
10115.145.20	Reimbursements	3,500	14,335	111,848
	<b>Total Contributions &amp; Reimbursements</b>	<b>3,500</b>	<b>14,335</b>	<b>111,848</b>

**TOTAL REVENUE**

<b>188,500</b>	<b>197,868</b>	<b>286,968</b>
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**EXPENDITURE**

<b>Employee Costs Regional Coast Care</b>				
20200.130.62	Salary & Wages	0	3,533	79,727
20200.141.52	Superannuation	0	326	7,175
20200.29.52	Conferences & Training	0	0	0
Via Plant Postings	Motor Vehicles Costs	0	2,500	14,504
20200.206.52	Other Employee Costs	0	6,219	9,013
	<b>Total Employee Costs</b>	<b>0</b>	<b>12,578</b>	<b>110,419</b>
<b>Office Expenses</b>				
20201.144.63	Telephone	0	16	1,200
	<b>Total Office Expenses</b>	<b>0</b>	<b>16</b>	<b>1,200</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>SWIMMING AREAS &amp; BEACHES BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------------------------

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>OTHER SPORT &amp; RECREATION BUDGET ALLOCATION 2014 - 2015</b>
-----------------------------------------------------------------------

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

**REVENUE**

	<b>Fees &amp; Charges</b>			
10120.46.12	Facilities Hire	2,500	2,300	2,500
	<b>Total Fees &amp; Charges</b>	<b>2,500</b>	<b>2,300</b>	<b>2,500</b>
	<b>Contributions &amp; Reimbursements</b>			
10183.243.20	Reimbursements SVGC	16,253	18,559	18,559
10183.161.20	Reimbursements CTC	433	1,815	1,815
10118.145.20	Reimbursements	3,150	7,000	3,000
	<b>Total Contributions &amp; Reimbursements</b>	<b>19,836</b>	<b>27,374</b>	<b>23,374</b>

**TOTAL REVENUE**

<b>22,336</b>	<b>29,674</b>	<b>25,874</b>
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**EXPENDITURE**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>LIBRARIES</b>
<b>BUDGET ALLOCATION 2014 - 2015</b>

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

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>OTHER CULTURE</b>
<b>BUDGET ALLOCATION 2014 - 2015</b>

BUDGET 2014-2015 \$	FORECAST 2013-2014 \$	BUDGET 2013-2014 \$
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**REVENUE**

	<b>Non Operating Contributions</b>			
10205.244.72	Non Operating Contributions	0	50,000	0
	<b>Total Non Operating Contributions</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
	<b>Other Revenue</b>			
10182.200.17	Other Revenue	100	0	0
	<b>Total Other Revenue</b>	<b>100</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUE</b>	<b>100</b>	<b>50,000</b>	<b>0</b>

**EXPENDITURE**

	<b>Festivals &amp; Events</b>			
Via PC	Wages	12,296	9,600	9,600
Via PC	Plant Costs	700	624	624
Via PC	Materials	3,000	520	520
Via PC	Contractors	33,500	36,400	36,400
Via PC	Other	0	2,080	2,080
	<b>Total Festival &amp; Events</b>	<b>49,496</b>	<b>49,224</b>	<b>49,224</b>
	<b>Non Cash Expenses</b>			
20223.191.51	Depreciation - Streetscape Infrastructure	17,523	37,836	37,836
	<b>Total Non Cash Expenses</b>	<b>17,523</b>	<b>37,836</b>	<b>37,836</b>
	<b>Allocated Expenses</b>			
20222.68.90	Administration Overhead Allocation	67,221	64,502	64,502
	<b>Total Allocated Expenses</b>	<b>67,221</b>	<b>64,502</b>	<b>64,502</b>
	<b>TOTAL EXPENDITURE</b>	<b>134,240</b>	<b>151,562</b>	<b>151,562</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

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

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

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



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>PARKING FACILITIES</b> <b>BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**REVENUE**

**Fees & Charges**

10054.49.12	Fines and Penalties	780,000	840,000	500,000
	<b>Total Fees &amp; Charges</b>	<b>780,000</b>	<b>840,000</b>	<b>500,000</b>

**Other Revenue**

10053.145.20	Reimbursements	25,750	22,000	25,000
10054.200.17	Other Revenue	2,987	4,500	2,900
	<b>Total Other Revenue</b>	<b>28,737</b>	<b>26,500</b>	<b>27,900</b>

**TOTAL REVENUE**

<b>808,737</b>	<b>866,500</b>	<b>527,900</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>PARKING FACILITIES BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**EXPENDITURE**

**Employee Costs**

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

**Office Expenses**

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

**Car parks - Works**

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

**Other Expenses**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>PARKING FACILITIES</b>
<b>BUDGET ALLOCATION 2014 - 2015</b>

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>AREA PROMOTION BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**EXPENDITURE**

	Other Expenses			
20230.30.50	Consultants	95,442	93,352	92,662
	<b>Total Other Expenses</b>	<b>95,442</b>	<b>93,352</b>	<b>92,662</b>
	<b>TOTAL - EXPENDITURE</b>	<b>95,442</b>	<b>93,352</b>	<b>92,662</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>BUILDING CONTROL BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**REVENUE**

**Fees & Charges**

10155.9.12	Building Licence Fees	140,000	160,000	109,200
10155.200.12	Other Fees & Charges	14,300	26,000	4,000
10155.143.12	Swimming Pool Inspections	7,700	7,961	9,000
	<b>Total Fees &amp; Charges</b>	<b>162,000</b>	<b>193,961</b>	<b>122,200</b>

**Contributions & Reimbursements**

10153.145.20	Reimbursements	11,159	0	0
	<b>Total Contributions &amp; Reimbursements</b>	<b>11,159</b>	<b>0</b>	<b>0</b>

**Other Revenue**

10155.200.17	Other Revenue	600	500	500
	<b>Total Other Revenue</b>	<b>600</b>	<b>500</b>	<b>500</b>

**TOTAL REVENUE**

		<b>173,759</b>	<b>194,461</b>	<b>122,700</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

**BUILDING CONTROL  
BUDGET ALLOCATION 2014 - 2015**

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
<b>EXPENDITURE</b>				
<b>Employee Costs</b>				
20245.130.62	Salary & Wages	114,635	110,000	118,402
20245.141.52	Superannuation	19,245	16,000	19,566
20245.29.52	Conferences & Training	0	382	0
Plant Postings	Motor Vehicles Costs	4,847	5,140	5,140
20245.206.52	Other Employee Costs	11,210	12,500	11,826
	<b>Total Employee Costs</b>	<b>149,937</b>	<b>144,022</b>	<b>154,934</b>
<b>Office Expenses</b>				
20246.103.50	Printing, Stationery & Postage	1,000	800	1,000
20246.144.63	Telephone	300	150	300
	<b>Total Office Expenses</b>	<b>1,300</b>	<b>950</b>	<b>1,300</b>
<b>Other Expenses</b>				
20247.85.57	Minor Furniture & Equipment	60	100	215
20247.71.50	Legal Expenses	1,000	500	2,000
20247.30.50	Contractors & Consultants	60,000	5,000	59,200
20247.203.58	Subscriptions & Publications	1,900	500	950
	<b>Total Other Expenses</b>	<b>62,960</b>	<b>6,100</b>	<b>62,365</b>
<b>Non Cash Expenses</b>				
20249.186.51	Depreciation - Plant & Equipment	4,898	6,372	6,372
	<b>Total Non Cash Expenses</b>	<b>4,898</b>	<b>6,372</b>	<b>6,372</b>
<b>Allocated Expenses</b>				
20248.68.90	Allocated Administrative Overheads	78,048	74,891	74,891
	<b>Total Allocated Expenses</b>	<b>78,048</b>	<b>74,891</b>	<b>74,891</b>
	<b>TOTAL EXPENDITURE</b>	<b>297,143</b>	<b>232,335</b>	<b>299,862</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

<b>OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2014 - 2015</b>
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BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
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**PUBLIC WORKS OVERHEADS REVENUE**

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
<b>Reimbursements &amp; Contributions</b>				
10161.145.20	Reimbursements	400	21,623	21,000
10168.86.11	Contributions	200	100	500
<b>Total Reimbursements &amp; Contributions</b>		<b>600</b>	<b>21,723</b>	<b>21,500</b>
<b>Non Cash Revenue</b>				
Via Asset Register	Profit on Disposal of Assets	7,900,000	0	0
<b>Total Non Cash Revenue</b>		<b>7,900,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>7,900,600</b>	<b>21,723</b>	<b>21,500</b>

**PUBLIC WORKS OVERHEADS EXPENDITURE**

		BUDGET 2014-2015 \$	ACTUAL 2013-2014 \$	BUDGET 2013-2014 \$
<b>Employee Costs</b>				
20260.130.62	Ordinary Salary & Wages incl.RDO's	477,208	380,000	373,177
20260.141.52	Superannuation	129,725	108,000	115,257
20260.138.52	Recruitment	2,500	500	2,000
20260.29.52	Training, Memberships & Conferences	26,000	22,500	24,500
Via Plant Postings	Motor Vehicles Costs	13,781	6,000	13,990
20260.206.52	Other Employee Costs	62,717	62,000	55,591
<b>Total Employee Costs</b>		<b>711,931</b>	<b>579,000</b>	<b>584,515</b>
<b>Office Expenses</b>				
20261.103.50	Printing & Stationery	1,200	1,500	1,000
20261.144.63	Telephone	7,000	6,000	8,500
20261.208.50	Office Equipment Maintenance	300	100	300
20261.201.58	Other Office Expenses	200	100	300
<b>Total Office Expenses</b>		<b>8,700</b>	<b>7,700</b>	<b>10,100</b>
<b>Other Expenses</b>				
20262.30.50	Contractors & Consultants	19,000	55,000	70,000
20262.203.58	Subscriptions	100	100	100
20262.85.57	Minor Furniture & Equipment	4,000	9,000	4,000
<b>Total Other Expenses</b>		<b>23,100</b>	<b>64,100</b>	<b>74,100</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

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

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



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

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

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

CORPORATE SERVICES continued...	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>Abandoned Vehicles</b>				
Towing Fees	\$100.00	per towed vehicle		No
Impound Fee	\$120.00	per impounded vehicle	LG Act 1995	No
Daily Impound Fee	\$15.00	per day		No
<b>Parking</b>				
Parking Bay Hire 1/2 day	\$26.00	per bay / half day	LG Act 1995	Yes
Parking Bay Hire Full Day	\$52.00	per bay / full day	LG Act 1995	Yes
Replacement Residential/Visitors Permit	\$20.00	each	LG Act 1995	No
Erection Of Zones & Maintenance (Commercial Sites)	\$550.00	per zone	LG Act 1995	Yes
Zone Fee	\$5.20	per business day	LG Act 1995	Yes
Poosum Trap (Refundable Bond)	\$100.00	each	LG Act 1995	No
<b>Animal Control</b>				
Dog Boarding	\$0.00			No
Dog Impound Fee	\$15.00	per dog per day		No
Surrender Fee	\$90.00	per dog		No
Dog Registration - 1 Year Unsterilised	\$75.00	per dog		No
Dog Registration - 1 Year Sterilised	\$30.00	per registration	Dog Act 1976	No
Dog Registration - 3 Year Unsterilised	\$10.00	per registration		No
Dog Registration - 3 Year Sterilised	\$75.00	per registration		No
Dog Registration - 3 Year Sterilised	\$18.00	per registration	Dog Act 1976	No
Dog Tag Fee (for replacement of lost tags)	\$5.00	per tag	LG Act 1995	No
Dog Tag Fee (for the issue of a new tag to a dog transferring from another Council)	\$5.00	per tag	LG Act 1995	No
<b>Group Fitness Classes in Approved Areas</b>				
	\$20.00	per application	LG Act 1995	Yes
<b>Impounded Goods</b>				
Surf Boards/Signs etc	\$60.00	per item	LG Act 1995	No
<b>Public Hire</b>				
<b>War Memorial Town Hall</b>				
Hall Only	\$530.00	per day / office hours		Yes
Lounge Only (Up to 75 People)	\$255.00	per day / office hours	LG Act 1995	Yes
Hall & Lounge	\$650.00	per day / office hours		Yes
3 hour event (Hall Only)	\$150.00	3 hour hire		Yes
Bond	\$200.00	per booking		No

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

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

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

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

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

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

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

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>DEVELOPMENT SERVICES</b>				
<b>Building Permits</b> (based on estimated cost of construction, including GST)				
Class 1 & 10 - Residential - Certified Applications (s .16(1))	0.19%	per certified application/minimum \$90.00	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Class 1 & 10 - Residential - Uncertified Applications (s .16(1))	0.32%	per uncertified application/minimum \$90.00		No
Classes 2 to 9 - Commercial - Certified Applications (s .16(1))	0.09%	per certified application/minimum \$90.00		No
Certificate of Design Compliance	0.10%	per certificate/minimum \$90.00		No
Certificate of Construction Compliance	\$120.00	per hour/minimum \$250.00	LG Act 1995	No
Certificate of Building Compliance	\$120.00	per application		No
Built Strata Inspection - Residential class 1 dwellings	\$200.00	per unit		No
Building & Construction Industry Training Fund (BCITF)	0.20%	construction value over \$20,000	Building and Construction Industry Training Fund and Levy Collection Act 1990	No
<b>Occupancy Permits</b>				
Application fee for an occupancy permit for a completed building (s. 46)	\$90.00	per application		No
Application fee for a temporary occupancy permit for an incomplete building (s. 47)	\$90.00	per application		No
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$90.00	per application	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	\$10.00	for each strata unit covered by the application, but not less than \$100.00		No
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s .51(2))	0.18%	of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$90	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application to replace an occupancy permit for an existing building (s. 52(1))	\$90.00	per application		No

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

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
<b>DEVELOPMENT SERVICES: continued...</b>				
<b>Other Fees:-</b>				
Application Fee for a building approval certificate for an existing building where unauthorised work has not been done (s .52(2))	\$90.00	per application	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application to extend the time during which an occupancy permit or building approval certificate has effect (s .65(3)(a))	\$90.00	per application		No
<b>Building Services Levy - Application Types:-</b>				
- Building Permit over \$45,000.00 work value	0.09%	of work value		No
- Building Permit for \$45,000.00 work value or less	\$40.50	per permit		No
- Demolition Permit over \$45,000.00 work value	0.09%	of work value		No
- Demolition Permit for \$45,000.00 work value or less	\$40.50	per permit		No
- Occupancy Permit for approved building work	\$40.50	per permit		No
- Building Approval Certificate for approved building work	\$40.50	per certificate		No
- Occupancy Permit for unauthorised building work over \$45,000.00	0.18%	of work value	Building Services (Compliant Resolution and Administration) Regulations 2011	No
- Occupancy Permit for unauthorised building work for \$45,000.00 or less	\$91.00	per permit		No
- Building Approval Certificate for unauthorised building work over \$45,000.00	0.18%	of work value		No
- Building Approval Certificate for unauthorised building work for \$45,000.00 or less	\$91.00	per certificate		No
<b>Unauthorised Building Work:-</b> (based on value of unauthorised work, including GST)				
Application Fee for a Building Approval Certificate (S .51(3))	0.38%	of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$90.00	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application Fee for an Occupancy Permit (s .51(2))	0.18%	of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$90.00		No
<b>Certificate of Design Compliance</b>				
Class 2 - 9 where the value of works is less than \$150,000	\$270.00	per certificate		No
Class 2 - 9 where the value of works is between \$150,000 and \$500,000	\$270 + 0.15% for every \$1 in excess of \$150,000	per certificate		No
Class 2 - 9 where the value of works is between \$500,001 and \$1,000,000	\$795 + 0.12% for every \$1 in excess of \$500,000	per certificate	LG Act 1995	No
Class 2 - 9 where the value of works is greater than \$1,000,000	\$1,395 + 0.1% for every \$1 in excess of \$1,000,000	per certificate		No

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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