

TOWN OF COTTESLOE



2008 – 2009

Budget

TOWN OF COTTESLOE

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

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TOWN OF COTTESLOE

INCOME STATEMENT

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Forecast \$	2007/08 Budget \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	8	6,208,946	5,697,638	5,697,138
Grants and Subsidies		230,900	236,000	212,139
Contributions Reimbursements and Donations		147,857	227,639	123,450
Fees and Charges	11	1,509,035	1,326,240	1,425,640
Interest Earnings	2(a)	193,394	160,900	151,600
Other Revenue		25,800	79,689	110,739
		<u>8,315,932</u>	<u>7,728,106</u>	<u>7,720,706</u>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		(2,760,000)	(2,695,000)	(2,710,978)
Materials and Contracts		(3,750,190)	(3,408,257)	(3,852,302)
Utilities		(90,000)	(87,000)	(60,000)
Depreciation	2(a)	(1,436,053)	(1,238,060)	(1,200,394)
Interest Expenses	2(a)	(252,233)	(17,404)	(17,329)
Insurance		(105,000)	(100,000)	(100,000)
Other Expenditure		(275,210)	(205,476)	(312,127)
		<u>(8,668,686)</u>	<u>(7,751,197)</u>	<u>(8,253,130)</u>
		(352,754)	(23,091)	(532,424)
Grants and Subsidies - non-operating		666,048	682,715	680,115
Contributions Reimbursements and Donations - non-operating				
Profit on Asset Disposals	4	0	1,720,000	1,440,000
Loss on Asset Disposals	4	0		
		<u>313,294</u>	<u>2,379,624</u>	<u>1,587,691</u>
NET RESULT				

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

TOWN OF COTTESLOE

INCOME STATEMENT

BY PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Forecast \$	2007/08 Budget \$
OPERATING REVENUES (Refer Notes 1,2,8 to 13)				
Governance		24,100	95,250	45,250
General Purpose Funding		6,683,140	6,116,177	6,116,177
Law, Order, Public Safety		9,000	9,700	9,700
Health		35,460	46,800	34,800
Education and Welfare		24,800	29,400	23,400
Community Amenities		445,700	437,853	362,853
Recreation and Culture		294,907	429,311	387,311
Transport		600,900	352,540	575,140
Economic Services		197,925	209,075	164,075
Other Property and Services		0	2,000	2,000
		<u>8,315,932</u>	<u>7,728,106</u>	<u>7,720,706</u>
OPERATING EXPENSES (Refer Notes 1,2 & 14)				
Governance		(809,308)	(689,115)	(783,342)
General Purpose Funding		(186,360)	(217,502)	(217,502)
Law, Order, Public Safety		(212,432)	(212,541)	(212,541)
Health		(161,223)	(143,751)	(168,751)
Education and Welfare		(132,824)	(99,791)	(143,497)
Community Amenities		(2,218,777)	(1,899,069)	(2,084,069)
Recreation & Culture		(1,830,159)	(1,812,246)	(1,901,246)
Transport		(2,517,235)	(2,341,508)	(2,422,938)
Economic Services		(284,509)	(261,809)	(281,809)
Other Property and Services		(63,726)	(56,539)	(20,109)
		<u>(8,416,553)</u>	<u>(7,733,871)</u>	<u>(8,235,804)</u>
BORROWING COSTS EXPENSE (Refer Notes 2 & 5)				
Recreation & Culture		(247,657)	(9,562)	(9,562)
Other Property and Services		(4,476)	(7,764)	(7,764)
		<u>(252,133)</u>	<u>(17,326)</u>	<u>(17,326)</u>
GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS				
Transport		666,048	682,715	680,115
		<u>666,048</u>	<u>682,715</u>	<u>680,115</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Transport		0	1,720,000	1,440,000
		<u>0</u>	<u>1,720,000</u>	<u>1,440,000</u>
NET RESULT		<u>313,294</u>	<u>2,379,624</u>	<u>1,587,691</u>

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

TOWN OF COTTESLOE

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Forecast \$	2007/08 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		6,208,946	5,697,138	5,720,000
Grants and Subsidies - operating		230,900	236,000	212,139
Contributions, Reimbursements & Donations		206,531	250,000	185,000
Fees and Charges		1,380,138	1,259,968	1,493,439
Interest Earnings		183,894	185,000	150,000
Goods and Services Tax		505,000	475,000	537,200
Other		105,524	100,000	110,000
		<u>8,820,933</u>	<u>8,203,106</u>	<u>8,407,778</u>
Payments				
Employee Costs		(2,760,000)	(2,695,000)	(2,710,978)
Materials and Contracts		(3,750,190)	(3,108,257)	(3,873,189)
Utilities (gas, electricity, water, etc)		(90,000)	(87,000)	(60,000)
Insurance		(105,000)	(100,000)	(108,000)
Interest		(252,133)	(17,880)	(30,000)
Goods and Services Tax		(545,000)	(535,000)	(547,855)
Other		(275,310)	(205,000)	(400,000)
		<u>(7,777,633)</u>	<u>(6,748,137)</u>	<u>(7,730,022)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,043,300</u>	<u>1,454,969</u>	<u>677,756</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property	3	(7,916,650)	(798,628)	(3,011,872)
Payments for Purchase of Property, Plant & Equipment	3	(411,719)	(323,753)	(658,792)
Payments for Construction of Infrastructure	3	(2,039,991)	(1,898,413)	(2,281,700)
Advances to Community Groups		380,000	0	0
Grants/Contributions for the Development of Assets		666,048	682,715	680,115
Proceeds from Sale of Plant & Equipment	4	162,250	2,015,600	1,763,600
Proceeds from Advances		(380,000)	0	0
Net Cash Used in Investing Activities		<u>(9,540,062)</u>	<u>(322,479)</u>	<u>(3,508,649)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(182,796)	(65,536)	(65,536)
Proceeds from Self Supporting Loans		22,433	17,622	17,622
Proceeds from New Debentures	5	6,200,000	0	1,400,000
Net Cash Provided By (Used In) Financing Activities		<u>6,039,637</u>	<u>(47,914)</u>	<u>1,352,086</u>
Net Increase (Decrease) in Cash Held		<u>(2,457,125)</u>	<u>1,084,576</u>	<u>(1,478,807)</u>
Cash at Beginning of Year		2,861,685	1,777,109	2,705,812
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>404,560</u></u>	<u><u>2,861,685</u></u>	<u><u>1,227,005</u></u>

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

**TOWN OF COTTESLOE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2008/09 Budget \$	2007/08 Forecast \$	2007/08 Budget \$
REVENUES	1,2			
Governance		24,100	95,250	45,250
General Purpose Funding		474,194	458,539	458,539
Law, Order, Public Safety		9,000	9,700	9,700
Health		35,460	46,800	34,800
Education and Welfare		24,800	29,400	23,400
Community Amenities		445,700	437,853	362,853
Recreation and Culture		294,907	429,311	387,311
Transport		1,266,948	2,755,255	2,695,255
Economic Services		197,925	209,075	164,075
Other Property and Services		0	2,000	2,000
		<u>2,773,034</u>	<u>4,473,183</u>	<u>4,183,183</u>
EXPENSES	1,2			
Governance		(809,308)	(689,115)	(783,342)
General Purpose Funding		(186,360)	(217,502)	(217,502)
Law, Order, Public Safety		(212,432)	(212,541)	(212,541)
Health		(161,223)	(143,751)	(168,751)
Education and Welfare		(132,824)	(99,791)	(143,497)
Community Amenities		(2,218,777)	(1,899,069)	(2,084,069)
Recreation & Culture		(2,077,816)	(1,821,808)	(1,910,808)
Transport		(2,517,235)	(2,341,508)	(2,386,508)
Economic Services		(284,509)	(261,809)	(281,809)
Other Property and Services		(68,202)	(64,303)	(64,303)
		<u>(8,668,686)</u>	<u>(7,751,197)</u>	<u>(8,253,130)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	0	(1,720,000)	(1,440,000)
Depreciation on Assets	2(a)	1,436,053	1,238,060	1,200,394
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(7,916,650)	(798,628)	(3,050,000)
Purchase Infrastructure Assets	3	(2,039,991)	(1,898,413)	(2,281,700)
Purchase Plant and Equipment	3	(301,850)	(323,753)	(450,753)
Purchase Furniture and Equipment	3	(109,869)	(189,910)	(189,910)
Proceeds from Disposal of Assets	4	163,250	2,015,600	1,763,600
Repayment of Debentures	5	(185,402)	(65,536)	(65,536)
Proceeds from New Debentures	5	6,200,000	0	1,400,000
Self-Supporting Loan Principal Income		25,039	17,622	17,622
Transfers to Reserves (Restricted Assets)	6	(102,894)	(1,718,311)	(338,311)
Transfers from Reserves (Restricted Assets)	6	1,957,350	579,203	801,096
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	561,365	1,045,807	1,045,807
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	(305)	561,365	0
Amount Required to be Raised from Rates	8	<u>(6,208,946)</u>	<u>(5,657,638)</u>	<u>(5,657,638)</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 2009

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(b) 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, but a separate statement of those monies appears at Note 16 to this budget document.

(c) 2007/08 Actual Balances

Balances shown in this budget as 2007/08 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) 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.

(f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(g) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade 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 valued 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

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

(j) Fixed Assets

Initial Recognition

All assets are initially recognised at cost. 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 includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

Land Under Roads

Land under roads is excluded from infrastructure in accordance with the transitional arrangements available under AASB 1045 and in accordance with legislative requirements.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	40 years
Furniture and Equipment	10 years
Plant and Equipment	5 years
Computer & 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
ROW - Asphalt	25 years
- Brick	33 years
- Concrete	50 years

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

(I) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(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. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Investments and Other Financial Assets (Continued)

Classification (Continued)

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(n) Impairment

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 estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

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 the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2009.

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

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(q) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

(r) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Superannuation

The Town of Cottesloe contributes to the Local Government Superannuation Scheme and various Occupational Superannuation Funds. All Funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

(t) 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 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 resale where it is held as non-current based on Council's intentions to release for sale.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

2. REVENUES AND EXPENSES	2008/09 Budget \$	2007/08 Forecast \$	2007/08 Budget \$
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	102,480	93,016	92,000
Law, Order, Public Safety	0	0	5,850
Education and Welfare	19,558	19,558	19,550
Community Amenities	50,934	36,534	36,250
Recreation and Culture	158,914	147,037	125,250
Transport	1,068,159	904,195	885,944
Economic Services	6,730	7,192	7,200
Other Property and Services	29,278	30,528	28,350
	<u>1,436,053</u>	<u>1,238,060</u>	<u>1,200,394</u>
<u>By Class</u>			
Land and Buildings	60,336	54,205	55,350
Furniture and Equipment	87,859	94,705	92,250
Plant and Equipment	230,873	187,346	185,650
Infrastructure	1,056,985	901,804	867,144
	<u>1,436,053</u>	<u>1,238,060</u>	<u>1,200,394</u>
Borrowing Costs (Interest)			
- Overdraft Interest	100	75	0
- Debentures (refer note 5(a))	252,133	17,329	17,329
	<u>252,233</u>	<u>17,404</u>	<u>17,329</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	102,894	38,000	38,000
- Other Funds	90,400	122,800	113,400
Other Interest Revenue (refer note 13)	100	100	200
	<u>193,394</u>	<u>160,900</u>	<u>151,600</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

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 and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

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, immunisation services, inspection of abattoir operation of child health clinic.

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, retirement villages 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 2009

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 2009**

3. ACQUISITION OF ASSETS	2008/09 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture & Office Equipment	105,848
Plant, Equipment & Vehicles	35,000
Education and Welfare	
Land & Buildings	30,000
Infrastructure	60,000
Community Amenities	
Plant, Equipment & Vehicles	110,000
Infrastructure	93,150
Recreation and Culture	
Plant, Equipment & Vehicles	
Land & Buildings	8,016,650
Infrastructure	
Transport	
	1,855,541
Economic Services	
	58,150
Other Property and Services	
	4,021
	10,368,360
<u>By Class</u>	
Land and Buildings	7,916,650
Infrastructure Assets	2,039,991
Plant and Equipment	301,850
Furniture and Equipment	109,869
	10,368,360

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 Programme

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

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)
	2008/09 BUDGET	2008/09 BUDGET	2008/09 BUDGET
	\$	\$	\$
Governance	20,000	20,000	0
Community Amenities	60,000	60,000	0
Transport	58,250	58,250	0
Economic Services	25,000	25,000	0
	163,250	163,250	0

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2008/09 BUDGET	2008/09 BUDGET	2008/09 BUDGET
	\$	\$	\$
Plant & Equipment	163,250	163,250	0
	163,250	163,250	0

<u>Summary</u>	2008/09 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	<u>0</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-08	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$
Recreation & Culture								
Loan No 104 - Cottesloe Tennis Club	142,456		18,650	17,622	123,806	142,456	7,928	8,955
Civic Centre Extension		1,600,000	55,999	-	1,544,001	-	57,600	-
Joint Library		4,600,000	53,159	-	4,546,841	-	165,600	-
Seaview Golf Club		380,000	6,389	-	373,611	-	16,530	-
Transport								
Loan No 89 - Footpath Reconstruction	26,257		26,257	24,623	-	26,257	1,293	2,927
Loan No - 90 Capital Works	51,671		24,948	23,291	26,723	51,671	3,182	4,840
	220,384	6,580,000	185,402	65,536	6,614,982	220,384	252,133	16,722

All debenture repayments are to be financed by general purpose revenue with the exception of:-
- loan 104 which is funded directly by the Cottesloe Tennis Club & the new loan for Seaview Golf Club which is also funded directly by the club.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2008/09

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent \$
	Budget						Budget	
Civic Centre Extension	1,600,000	WA Treasury	Fixed	10	671,976	7.20	1,600,000	0
Joint Library	4,600,000	WA Treasury	Fixed	20	4,150,353	7.20	4,600,000	0
Seaview Golf Club	380,000	WA Treasury	Fixed	15	307,563	8.70	380,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2008 nor is it expected to have unspent debenture funds as at 30th June 2009.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000.00 with the National Australia Bank does exist. It is anticipated that this facility will be required to be utilised and possibly extended during 2008/09.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Forecast \$	2007/08 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Area Improvement Reserve			
Opening Balance	221,893	221,893	221,893
Amount Set Aside / Transfer to Reserve	15,533	0	0
Amount Used / Transfer from Reserve	(152,000)	0	(221,893)
	<u>85,426</u>	<u>221,893</u>	<u>0</u>
(b) Civic Centre Improvements Reserve			
Opening Balance	1,380,000	0	0
Amount Set Aside / Transfer to Reserve	32,200	1,380,000	0
Amount Used / Transfer from Reserve	(1,412,200)	0	0
	<u>0</u>	<u>1,380,000</u>	<u>0</u>
(c) Waste Management Reserve			
Opening Balance	0	86,963	86,963
Amount Set Aside / Transfer to Reserve	3,150	3,037	3,037
Amount Used / Transfer from Reserve	(93,150)	(90,000)	(90,000)
	<u>(90,000)</u>	<u>0</u>	<u>0</u>
(d) Leave Reserve			
Opening Balance	42,491	40,180	40,180
Amount Set Aside / Transfer to Reserve	2,974	2,311	2,310
Amount Used / Transfer from Reserve	0	0	0
	<u>45,465</u>	<u>42,491</u>	<u>42,490</u>
(e) Parking Reserve			
Opening Balance	95,604	90,407	90,407
Amount Set Aside / Transfer to Reserve	6,693	227,090	227,091
Amount Used / Transfer from Reserve	0	(221,893)	(221,893)
	<u>102,297</u>	<u>95,604</u>	<u>95,605</u>
(f) Plant Replacement Reserve			
Opening Balance	0	16,369	16,369
Amount Set Aside / Transfer to Reserve	0	941	941
Amount Used / Transfer from Reserve	0	(17,310)	(17,310)
	<u>0</u>	<u>0</u>	<u>0</u>
(g) Environmental Improvement Reserve			
Opening Balance	543,125	750,000	750,000
Amount Set Aside / Transfer to Reserve	38,018	43,125	43,125
Amount Used / Transfer from Reserve	(300,000)	(250,000)	(250,000)
	<u>281,143</u>	<u>543,125</u>	<u>543,125</u>
(h) Library Reserve			
Opening Balance	61,807	0	0
Amount Set Aside / Transfer to Reserve	4,326	61,807	61,807
Amount Used / Transfer from Reserve	0	0	0
	<u>66,133</u>	<u>61,807</u>	<u>61,807</u>
Total Cash Backed Reserves	<u>490,464</u>	<u>2,344,920</u>	<u>743,027</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

6. RESERVES (Continued)	2008/09 Budget \$	2007/08 Forecast \$	2007/08 Budget \$
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All of the above reserve accounts are to be supported by money held in financial institutions.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2009 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

**Summary of Transfers
To Cash Backed Reserves**

Transfers to Reserves

Area Improvement Reserve	15,533	0	0
Civic Centre Improvements Reserve	32,200	1,380,000	0
Waste Management Reserve	3,150	3,037	3,037
Leave Reserve	2,974	2,311	2,310
Parking Reserve	6,693	227,090	227,091
Plant Replacement Reserve	0	941	941
Environmental Improvement Reserve	38,018	43,125	43,125
Library Reserve	4,326	61,807	61,807
	<u>102,894</u>	<u>1,718,311</u>	<u>338,311</u>

Transfers from Reserves

Area Improvement Reserve	(152,000)	0	(221,893)
Civic Centre Improvements Reserve	(1,412,200)	0	0
Waste Management Reserve	(93,150)	(90,000)	(90,000)
Leave Reserve	0	0	0
Parking Reserve	0	(221,893)	(221,893)
Plant Replacement Reserve	0	(17,310)	(17,310)
Environmental Improvement Reserve	(300,000)	(250,000)	(250,000)
Library Reserve	0	0	0
	<u>(1,957,350)</u>	<u>(579,203)</u>	<u>(801,096)</u>

Total Transfer to/(from) Reserves	<u>(1,854,456)</u>	<u>1,139,108</u>	<u>(462,785)</u>
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In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2008

6. RESERVES (Continued)

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.

Plant Replacement Reserve

- the purpose of this reserve is to part fund the cost of replacing and upgrading plant and equipment. The intention is to regularise the annual contribution to the net cost of plant and equipment purchases by setting aside funds in years when net replacement costs are relatively low for use when they are relatively high.

Environmental Improvement Reserve

- to assist in funding the implementation of the National Water Initiative Project.

Library Reserve

- to assist in funding the cost of building a new combined library facility

The Library Reserve is expected to be utilised in 2009/10.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Forecast \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	(175,906)	476,764
Cash - Restricted	580,466	2,434,921
Receivables	350,000	250,000
Inventories	42,000	55,000
	<u>796,560</u>	<u>3,216,685</u>
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(216,399)</u>	<u>(220,399)</u>
NET CURRENT ASSET POSITION	580,161	2,996,286
Less: Cash - Restricted	<u>(580,466)</u>	<u>(2,434,921)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>(305)</u>	<u>561,365</u>

The estimated surplus/(deficiency) c/fwd in the 2007/08 actual column represents the surplus (deficit) brought forward as at 1 July 2008.

The estimated surplus/(deficiency) c/fwd in the 2008/09 budget column represents the surplus (deficit) carried forward as at 30 June 2009.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

8. RATING INFORMATION - 2008/09 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2008/09 Budgeted Rate Revenue \$	2008/09 Budgeted Interim Rates \$	2008/09 Budgeted Back Rates \$	2008/09 Budgeted Total Revenue \$	2007/08 Forecast \$
Differential General Rate								
GRV	5.7940	3,283	99,672,176	5,775,006	38,000	1,440	5,814,446	5,228,488
Sub-Totals		3,283	99,672,176	5,775,006	38,000	1,440	5,814,446	5,228,488
Minimum Rates								
GRV	750.00	430	4,542,322	322,500	0	0	322,500	397,650
Sub-Totals		430	4,542,322	322,500	0	0	322,500	397,650
Specified Area Rates (Note 9)								
Discounts							6,136,946	5,626,138
Totals							72,000	71,500
							6,208,946	5,697,638
							0	0
							6,208,946	5,697,638

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

The general rates detailed above for the 2008/09 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 2009

9. SPECIFIED AREA RATE - 2008/09 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value	2008/09 Budgeted Revenue \$	Budget Applied to Costs \$	2007/08 Forecast \$
GRV - Commercial	1.0900	GRV	6,605,994	72,000	72,000	71,500
				72,000	72,000	71,500

Include for the purposes of area promotion, the raising of a Specified Area Rate of 1.09 cents in the dollar on the Gross Rental Valuations of all rateable land bounded by Forrest Street, Stirling Highway, the Railway line, Brixton Street and Railway Street as shown in Appendix 1 of Town Planning Scheme No. 2 as the Town Zone Development Policy Plan, except for lots 50 and 61 and any other property in the specified area that is used solely for residential purposes.

The proceeds of the rate are applied in full.

10. SERVICE CHARGES - 2008/09 FINANCIAL YEAR

Council has not budgeted to raise any service charges during the 2008-2009 year.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

11. FEES & CHARGES REVENUE	2008/09 Budget \$	2007/08 Forecast \$
General Purpose Funding	56,000	36,000
Law, Order, Public Safety	6,700	6,700
Health	35,460	46,800
Education and Welfare	17,800	17,400
Community Amenities	439,600	428,003
Recreation & Culture	170,050	250,822
Transport	585,500	331,440
Economic Services	197,925	209,075
	<u>1,509,035</u>	<u>1,326,240</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2008/09 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 \$500.00.

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 \$2000.00.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

13. INTEREST CHARGES AND INSTALMENTS - 2008/09 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 2008/2009 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 \$6,200.

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

Forecasted Instalment Due Dates : Instalments are due on the following dates

Instalment	Forecasted Date
1st	4th September 2008
2nd	13th November 2008
3rd	15th January 2009
4th	26th March 2009

Instalment Administration Charge

An administration charge of \$45 will apply if payment of a rate or service charge is made by instalments.

The administration charge is estimated to raise revenue of \$36,000

14. COUNCILLORS' REMUNERATION

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

	2008/09 Budget \$	2007/08 Forecast \$
Meeting Fees	60,000	60,000
President's Allowance	5,000	5,000
Deputy President's Allowance	1,250	1,250
Travelling Expenses	1,250	250
Telecommunications Allowance	17,900	17,900
Other Member Costs	5,500	5,300
	90,900	89,700

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

15. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	2008/09 Budget \$	2007/08 Forecast \$	2007/08 Budget \$
Cash - Unrestricted	(175,906)	426,764	483,978
Cash - Restricted	580,466	2,434,921	743,027
	<u>404,560</u>	<u>2,861,685</u>	<u>1,227,005</u>

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

Area Improvement Reserve	85,426	221,893	0
Civic Centre Improvement Reserve	0	1,380,000	0
Waste Management Reserve	0	90,000	0
Leave Reserve	45,465	42,491	42,490
Parking Reserve	102,298	95,605	95,605
Environmental Improvement Reserve	281,144	543,125	543,125
Library Reserve	66,133	61,807	61,807
	<u>580,466</u>	<u>2,434,921</u>	<u>743,027</u>

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

Net Result	313,294	2,379,624	1,587,691
Depreciation	1,436,053	1,238,060	1,200,394
(Profit)/Loss on Sale of Asset	0	(1,720,000)	(1,440,000)
(Increase)/Decrease in Receivables	(75,000)	220,000	0
(Increase)/Decrease in Inventories	13,000	(55,000)	0
(Increase)/Decrease in Deferred Rates	(25,000)	(25,000)	(20,000)
Increase/(Decrease) in Payables	(4,000)	100,000	29,786
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	(615,047)	(682,715)	(680,115)
Net Cash from Operating Activities	<u>1,043,300</u>	<u>1,454,969</u>	<u>677,756</u>

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Bank Overdraft limit	100,000	100,000	100,000
Total Amount of Credit Unused	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>6,614,982</u>	<u>220,384</u>	<u>220,384</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 2009

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	Forecasted Balance 01-Jul-08 \$	Forecasted Amounts Received \$	Forecasted Amounts Paid (\$)	Forecasted Balance 30-Jun-09 \$
Infrastructure Bonds	327,752	110,000	-80,000	357,752
BCITF Levy	0	130,000	-130,000	0
BRB Levy	0	30,000	-30,000	0
Right of Way Bonds	3,146	0	0	3,146
Miscellaneous Bonds	49,217	10,000	-8,000	51,217
	<u>380,115</u>			<u>412,115</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2008/09.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2008/09.

TOWN OF COTTESLOE

RESERVE TRANSFERS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2009

Particulars	Balance 1 July 2008	Interest Received 2008-2009	Transfer to Reserves	Transfer from Reserves	Balance 30 June 09
Area Improvement Reserve	221,893	15,533	-	152,000	85,426
Civic Centre Improvements Reserve	1,380,000	32,200	-	1,412,200	-
Waste Management Reserve	90,000	3,150	-	93,150	-
Leave Reserve	42,491	2,974	-	-	45,465
Parking Reserve	95,605	6,692	-	-	102,298
Plant Replacement Reserve	-	-	-	-	-
Environmental Improvement Reserve	543,125	38,019	-	300,000	281,144
Library Reserve	61,807	4,326	-	-	66,133
Total	2,434,921	102,894	-	1,957,350	580,466

TOWN OF COTTESLOE

CAPITAL WORKS COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2009

	\$ BUDGET 2002-03	\$ BUDGET 2003-04	\$ BUDGET 2004-05	\$ BUDGET 2005-06	\$ BUDGET 2006-07	\$ BUDGET 2007-08	\$ BUDGET 2008-09
Land & Buildings	452,230	180,000	170,000	420,000	425,500	3,050,000	7,916,650
Plant & Vehicles	408,220	408,150	297,686	459,590	448,640	450,753	301,850
Furniture & Office Equipment	92,680	90,650	137,590	74,273	28,930	189,910	109,869
Infrastructure	780,000	673,000	1,054,300	1,541,450	2,323,214	2,281,700	2,039,991
TOTAL	1,733,130	1,351,800	1,659,576	2,495,313	3,226,284	5,972,363	10,368,360
Capital Grant Income	239,290	206,600	514,499	661,682	1,045,387	651,800	647,148
Transfers From Reserves - Capital	-	-	-	274,185	215,851	783,786	1,957,350
Proceeds From the Sale of Assets	581,644	239,600	113,273	856,627	1,494,100	1,763,600	163,250
Transfers To Reserves - Capital	-	-	-	-	750,000	221,893	-
NET (After capital grants, proceeds from sales, and movements in reserves)	\$ 912,196	\$ 905,600	\$ 1,031,804	\$ 702,819	\$ 1,220,946	\$ 2,995,070	\$ 7,600,612

TOWN OF COTTESLOE

ANALYSIS OF CAPITAL EXPENDITURE

FOR THE YEAR ENDED 30TH JUNE 2009

	\$ Renewal 2008-09	\$ Upgrade 2008-09	\$ New 2008-09	\$ BUDGET 2008-09
Land & Buildings	225,250	3,091,400	4,600,000	7,916,650
Plant & Vehicles	301,850	-	-	301,850
Furniture & Office Equipment	57,700	52,169	-	109,869
Infrastructure				
- Roads	244,400	462,000	53,000	759,400
- Footpaths	113,600	-	-	113,600
- Drainage	2,000	-	611,000	613,000
- Parks & Reserves	65,000	-	-	65,000
- Irrigation	65,000	-	-	65,000
- Street Furniture	15,000	93,150	-	108,150
- Right of Ways	20,000	-	-	20,000
- Miscellaneous	-	-	295,841	295,841
TOTAL	1,109,800	3,698,719	5,559,841	10,368,360

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2009

PROJECT NO	PROGRAMME AREA	Land & Buildings	Furniture & Office Equipment	Plant & Machinery	Infrastructure	Other
ADMINISTRATION						
49.9000.2.57	New Server for "Ocean" Server		20,000			
49.9000.2.57	Replacement Desktop		14,700			
49.9000.2.57	Replacement Laptop		9,000			
49.9000.2.57	SonicWALL NSA 3500 Firewall		4,390			
49.9000.2.57	SonicWALL SonicPoint A/B/G Access Point 4 Pack		2,328			
49.9000.2.57	SonicWALL Comprehensive Gateway Security Suite for NSA 3500		2,450			
49.9000.2.57	SonicWALL Pro 2040 Firewall/VPN for DMZ		2,063			
49.9000.2.57	SonicWALL Pro 2040 Firewall/VPN for Depot		2,063			
49.9000.2.57	HP 48-port ProCurve Switch 2810-48G		4,084			
49.9000.2.57	HP ProCurve Switch 2810-24 G		2,414			
49.9000.2.57	SonicWALL TotalSecure Email 50 (anti-spam, anti-phishing)		3,356			
44.9000.2.57	Television		1,500			
49.9000.2.57	Encapsulate Software		25,000			
44.9000.2.57	New Phone System-Depot		4,021			
EDUCATION & WELFARE						
15.9000.5	DSAC Capital Projects				60,000	
35.4190.2.50	TAPSS Roof Restoration	22,000				
35.4180.2.50	Seaview Kindergarten Roof Restoration	8,000				
WASTE MANAGEMENT						
45.9000.5.57	New Waste/Recycle/Litter Bins				93,150	
RECREATION & CULTURE						
30.9000.5	Natural Areas Management year 1				25,000	
30.7020.2	Broome Street Playground Upgrade				15,000	
30.9000.2	Playgrounds-various				25,000	
10.9000.2	Bores / Reticulation				65,000	
35.6030.2	Civic Centre Restoration	195,250				
35.4050.2	Civic Centre Extension	3,091,400				
35.4135.2	Joint Library Construction	4,600,000				
43.9000.2.57	Sculpture					40,000

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAMME
FOR THE YEAR ENDED 30TH JUNE 2009

PROJECT NO	PROGRAMME AREA	Land & Buildings	Furniture & Office Equipment	Plant & Machinery	Infrastructure	Other
TRANSPORT						
Road Rehabilitation						
40.1130.2	Melville Street				18,500	
40.1124.2	Margaret Street				50,000	
40.1066.2	Florence Street				27,000	
40.1128.2	Marmion Street				31,000	
40.1146.2	Parry Street				17,600	
40.1092.2	Hawkstone Street				32,100	
40.1106.2	Knowles Street				25,800	
40.1082.2	Grant Street (near Railway)				15,400	
40.1046.2	Grant Street (near Congdon)				27,000	
25.9000.2	Laneways Improvements				20,000	
Drainage						
10.9000.5	Water Smart Australia Year 3				611,000	
10.9000.2	Cottesloe General				2,000	
Footpath Reconstruction						
15.9000.2	Pedestrian Ramps				5,000	
15.1178.2	Stirling Highway				54,600	
15.1136.2	Napier Street				20,500	
15.1012.2	Avonmore Terrace				12,200	
15.1126.2	Grant Marine Park				16,700	
15.1154.2	Princes Street				3,600	
15.9000.2	Cottesloe General				1,000	
Road Rehabilitation - MRRG						
39.1068.2	Forrest Street				78,000	
Blackspot Works						
41.1128.2	Eric St/Marmion St-Roundabout				150,000	
41.1176.2	Railway St/Station St-Island				30,000	
41.1028.2	Jarrad St/Brixton St-LT Lane				60,000	
41.1100.2	Broome St/John St-Islands				30,000	
41.1060.2	Eric St/Broome St-Lighting				24,000	
41.1098.2	Jarrad St/Broome St-Roundabout				90,000	
Other						
45.9000.2	Street Furniture				15,000	
PARKING						
5.1156.2	Railway St Carpark extension				53,000	
43.9000.5.50	Meter Eye					170,691
43.9000.2.57	Upgrade Surveillance Camera					2,000
49.9000.2.57	Hand Held Units (4)		10,000			
49.9000.2.57	Notebook Computer		2,500			

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2009

PROJECT NO	PROGRAMME AREA	Land & Buildings	Furniture & Office Equipment	Plant & Machinery	Infrastructure	Other
	AREA PROMOTION					
45.9000.2	Festive Lighting				23,150	
	PLANT & VEHICLES					
46.9000.2.57	Passenger Vehicles			105,000		
46.9000.2.57	Ranger Vehicle-replace Triton-4wd			29,000		
46.9000.2.57	Isuzu NPR 300 Tip Truck - replace			50,000		
46.9000.2.57	Tennant Litter Vacuum - replace			75,000		
46.9000.2.57	Kubota ZD 18 Mower - replace			26,000		
47.9000.2.57	Stihl MS200 Chainsaw - replace			1,300		
47.9000.2.57	Stihl FS350 Brushcutter - replace			1,100		
47.9000.2.57	Stihl FS350 Brushcutter - replace			1,100		
47.9000.2.57	Stihl FS350 Brushcutter - replace			1,100		
47.9000.2.57	HT101 Pole Prunner - replace			1,200		
47.9000.2.57	Atom Edger - replace			650		
47.9000.2.57	Alto Pressure Cleaner			900		
47.9000.2.57	Stihl MS200T Chainsaw - replace			1,300		
47.9000.2.57	HT101 Pole Prunner - replace			1,200		
47.9000.2.57	Plate Compactor - replace			1,300		
47.9000.2.57	Kawasaki Edger - replace			1,400		
47.9000.2.57	Honda Buffalo Mower - replace			1,300		
47.9000.2.57	Wacker UBRO rammer - replace			3,000		
	Totals	7,916,650	109,869	301,850	1,827,300	212,691

TOTAL CAPITAL WORKS PROGRAMME	10,368,360
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TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30th JUNE 2009

(FEES & CHARGES INCLUDE GST WHERE APPLICABLE)
 (* GST Not Applicable)

(A) FREEDOM OF INFORMATION	FEE	RATE
Fee		
Application Fee under Section 12(1)(e) of the Act	\$30.00	
Charges		
Time Taken By Staff Dealing With The Application	\$30.00	per hour (pro rata)
Access Time Supervised By Staff	\$30.00	per hour (pro rata)
Plus the actual additional cost to the Town of any special arrangements e.g. hire of facilities or equipment.	Actual Cost	
Photocopying (staff time)	\$30.00	per hour (pro rata)
Photocopying	\$0.30	per copy
Staff Time Taken Transcribing From A Tape Or Other Device	\$30.00	per hour (pro rata)
Duplicating A Tape, Film Or Computer Information	Actual Cost	
Delivery, Packaging and Postage	Actual Cost	
Advance Deposits		
Advance Deposit which may be required by the Town of "Cottesloe under Section 18(1) of the Act, expressed as a" percent of the estimated charges which will be payable in excess of the Application Fee	25%	
Further Advance Deposit which may be required by the "Town of Cottesloe under Section 18(4) of the Act, expressed " as a percentage of the estimated charges which will be payable in excess of the Application Fee	75%	

(B) CORPORATE SERVICES		
Item	FEE	RATE
Ward Electoral Roll	*\$30.00	per ward
Resident's Directories	*\$100.00	each
Resident's Directories – per street	\$10.00	each
Rates Enquiry (written response)	*\$30.00	each
Orders & Requisitions	*\$92.00	each
Search of Council Records – issues that have been completed. Time taken by staff dealing with application.	\$30.00	each
Soil Wetting Agent (2 litre)	100% Recovery (\$8.50 each)	each
Verge Signs - no parking	\$22.00	each
Photocopying Charges		
Black & White Copies (per side)		
A4	\$0.30	
A3	\$0.60	
A2	\$1.20	
A1	\$2.40	
A0	\$4.80	
Colour Copies (per side)		
A4	\$1.75	
A3	\$3.50	
A2	\$7.00	
A1	\$14.00	
A0	\$28.00	

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30th JUNE 2009

(FEES & CHARGES INCLUDE GST WHERE APPLICABLE)
 (* GST Not Applicable)

	FEE	RATE
Litter		
Breach of the Litter Act	\$200.00	
Abandoned Vehicles		
Tow fee	\$88.00	
Impound Fee	\$110.00	
Daily Fee	\$11.00	Per day
Parking		
Parking Bay Hire ½ day	\$17.00	Per bay/ per day
Parking Bay Hire Full Day	\$34.00	Per bay/ per day
Residential parking/visitors permit – replacement	\$22.00	Per permit
Animal Control		
Dog Fees - Dog Board	*\$11.00	per day
Dog Fees - Dog Impound Fee	*\$88.00	
Dog Fees – Surrender Fee	*\$66.00	
Dog Registration - 1 Year Unsterilised	*\$30.00	
Dog Registration - 1 Year Sterilised	*\$10.00	
Dog Registration - 3 Year Unsterilised	*\$75.00	
Dog Registration - 3 Year Sterilised	*\$18.00	
Bond for Animal Trap	*\$100.00	
Other Impounded Goods		
Surf Boards/Signs etc	\$55.00 per item	
Bay Hire for Commercial Sites		
Erection of Zones & Maintenance	\$550.00 per zone	
Daily fee each zone	\$8.80 per working day	
Film & Photo Shoots		
	Full Day 8.30am to 4.30pm	Half Day 8.30am to 12 noon 1.00pm to 4.30pm
Along Beachfront (Approved by Manager Corporate Services)	\$260.00	\$135.00
Wedding Ceremony		
Cottesloe Sundial and along Beachfront (Approved by Manager Corporate Services)	\$88.00	each
COUNCIL - Hall & Ground Hire - Office Hours – 8.30am to 4.30pm		
Lesser Hall		
Conferences, Seminars, Meetings & Elections	\$220.00	
Bond	*\$100.00	
Commercial Groups - weekdays (<i>minimum 2 hours</i>)	\$15.50	Per hour
Commercial Groups - weekends (<i>minimum 2 hours</i>)	\$31.00	Per hour
Non-commercial Groups – weekdays (<i>minimum 2 hours</i>)	\$13.00	Per hour
Non-commercial Groups – weekends (<i>minimum 2 hours</i>)	\$26.00	Per hour
Regular uses will be charged for hours used only		

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30th JUNE 2009

(FEES & CHARGES INCLUDE GST WHERE APPLICABLE)
 (* GST Not Applicable)

	FEE	RATE
Key Deposit	*\$20.00	
Trestle Hire	Nil	
Lawns & Grounds		
Wedding Photographs	\$80.00	Per hour or part thereof, max. one hour
Wedding Rehearsals	\$50.00	Per hour of part thereof, max. one hour
Main Lawn Special Event - Concerts etc	\$1300.00	
Bond	*\$1000.00	
Other Simple Ceremonies	\$320.00	
<i>Note: Special Events are by negotiation with Manager Corporate Services</i>		
Film & Photo Shoots – Commercial (minimum of two hours) (Monday to Friday only)		
	Daily Rates (8.30am to 4.30pm)	Half Day Rates (8.30am to 12noon) (1.00pm to 4.30pm)
Bond	*\$300.00	*\$300.00
War Memorial Hall	\$670.00	\$335.00
Lounge Room or Blue Room	\$320.00	\$160.00
Other outdoor areas not specified – e.g. courtyard		
Grounds	\$380.00	\$190.00
Gallery	\$195.00	\$95.00
Veranda	\$125.00	\$65.00
All Areas – As Above	\$1300.00	\$655.00
Outside Office Hour Fee	\$77.00 per hour	\$77.00 per hour
Civic Centre Lower Lawn		
Function Parking		\$5.50 Per Car
Conditions: Hire is subject to approval by CEO / Hirer to supervise parking and to ensure gates are locked at the completion of the function.		

Lawn Areas		
Wedding Ceremonies (All Areas)	\$100.00	
Main Lawn (excluding special events)	\$300.00	\$400.00
Main Lawn With Marquee (Including Wedding Receptions)	\$370.00	\$470.00
Main Lawn with Marquee Set Up & Break Down (Before & After Function Date)	\$50.00 per day	

Special Events

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 are required to attend an event for the purpose of monitoring or inspection, the officer's time will be charged at a consulting rate of \$75.00 per hour or part thereof, including travelling time.

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30th JUNE 2009

(FEES & CHARGES INCLUDE GST WHERE APPLICABLE)
 (* GST Not Applicable)

Special Event – Application Fees			
Concert Type	<1000 Patrons	>1000 but <2000 patrons	>2000 but <3000 patrons
Charity	Nil	Nil	Nil
Community – No Entry Fee	Nil	Nil	Nil
Community with Entry Fee	\$100	\$200	\$300
Commercial	\$200	\$300	\$500

– Hall & Ground Hire Charges –

Special Event – Concert Classification					
Category	Type	Entry Fee	Liquor Licence	Time	No. of Patrons
1	Charity/Community	No	No	Day/Evening	< 3000
2	Charity/Community	Yes	No	Day/Evening	< 1000
3	Charity/Community	Yes	No	Day/Evening	> 1000 ~ < 3000
4	Commercial	No	No	Day/Evening	< 1000
5	Commercial	Yes	No	Day/Evening	< 1000
6	Commercial	Yes	No	Day/Evening	> 1000 ~ < 2000
7	Commercial	Yes	Yes	Day/Evening	> 1000 ~ < 2000
8	Commercial	Yes	No	Day/Evening	> 2000 ~ < 3000
9	Commercial	Yes	Yes	Day/Evening	> 2000 ~ < 3000

Special Event – Fees & Bonds		
Concert Category	Fee	Bond
1	No	No
2	No	No
3	\$1000	\$1000
4	\$500	\$1000
5	\$1000	\$1000
6	\$3000	\$2000
7	\$5000	\$2000
8	\$6000	\$2000
9	\$8000 - \$12000	\$3000

Corporate Events					
Category	Type	Entry Fee	Liquor Licence	Time	No. of Patrons
1	Corporate	No	Yes/No	Day/Evening	< 1000
2	Corporate	No	Yes/No	Day/Evening	> 1000 ~ < 3000
3	Corporate	Yes	Yes/No	Day/Evening	> 1000 ~ < 2000
4	Corporate	Yes	Yes	Day/Evening	> 2000 ~ < 3000

Corporate Events – Fees & Bonds		
Corporate Category	Fee	Bond
1	\$500	\$1000
2	\$1000	\$1000
3	\$1500	\$1000
4	\$3000	\$2000

Main Lawn Special/Corporate Event Set Up & Break Down (Before & After Function Date)	\$350.00 per day
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Audio & Visual Equipment	
Screen Hire	\$53.00 Per day
Bond	*\$50.00
Audio/Visual/Data Projector Hire	\$215.00 Per day
Bond	*\$200.00
Direct Point Projector Hire	\$27.00 Per day
Bond	*\$25.00

Conditions:
 Hire of this equipment and conditions of
 Hire to be at the CEO's discretion

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30th JUNE 2009

(FEES & CHARGES INCLUDE GST WHERE APPLICABLE)
 (* GST Not Applicable)

(C) DEVELOPMENT SERVICES	FEE	RATE
Building		
Building & Construction Industry Training (BCITF) Levy	0.2% As of 1 January 2007, value of work over \$20,000 (inc GST)	
Builder's Registration Board (BRB) Levy	\$37.00	
Building Licence Fee – % of estimated construction work:		
Class 1 and 10 - <i>Minimum \$50.00</i> <i>Residential</i>	0.3182% of 10/11 th of estimate value	x construction cost (incl GST)
Classes 2 to 9 - <i>minimum \$50.00</i> <i>Commercial</i>	0.182% of 10/11 th of estimate value	x construction cost (incl GST)
Building Plan Search Fee	\$35.00 PLUS cost of photocopies + GST	
Demolition Licence	\$50.00	per storey
Demolition – Application for planning approval	\$100.00	
Strata Title Fees - <i>Minimum \$100.00</i>	\$0.20	per sq metre
Infrastructure Bond	\$1000.00	min. per lot frontage
Inspections other than routine	\$50.00	Per Hour
Refund of Building Fees – after issue of licence	NIL	
Refund of Building Fees – before issue of licence	50% of Fee	
Certificate of Building Approvals	*\$120.00	excluding GST
Crossover Removal Bond	\$500.00	
Transfer of Building Licence to another Builder	\$50.00	
Extensions of Building Licence	\$50.00	
Changes & Tasks carried out	\$50.00	Minimum
Amended Building Plans	\$50.00	Per amendment
Eating House		
Eating House Licence	*\$30.00	
Eating House Registration	*\$270.00	
Transfer of Licence	*\$60.00	
Trader Permit		
Trader's Permit – Application Fee	*\$60.00	
Trader's Licence – Weekly Fee	*\$50.00	per week or part thereof
Trader's Licence – Annual Fee (For an area less than or equal to 10 metres squared)	\$500.00	per annum
For every metre squared or part thereof above 10 metres squared	\$100.00	per annum
Trader's Licence – Monthly Fee	*\$200.00	per month or part thereof
Transfer of a Licence	*\$40.00	

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30th JUNE 2009

(FEES & CHARGES INCLUDE GST WHERE APPLICABLE)
 (* GST Not Applicable)

	FEE	RATE
Stall Holder		
Stall Holder's Permit – Issuing Fee	*\$50.00	
Stall Holder's Permit – Daily Fee	*\$30.00	
Stall Holder's Permit – Weekly Fee	*\$60.00	Per week or part thereof
Stall Holder's Permit – By or In Association with a Local Club	*\$20.00	Per week or part thereof
Stall Holder's Permit – By or In Association with a Charity Organisation	Nil	
Local Government Property		
Activity on Local Government Property – Issuing Fee	*\$20.00	
Activity on Local Government Property – Weekly Fee	*\$50.00	Per week or part thereof
Activity on Local Government Property – Monthly Fee	*\$200.00	Per month or part thereof
Eating Areas in Streets		
Licence Application Fee	*\$100.00	
Renewal Fee	*\$60.00	
Transfer Fee	*\$60.00	
Additional Trading Fee	*\$60.00	per day
Charge to be paid in addition to the Eating Areas in Streets Fee:		
In the Business, Town Centre and Foreshore Centre Zones as detailed in the Town of Cottesloe Town Planning Scheme. <i>Eating areas adjacent to restaurants, dining rooms & take away food premises</i> <i>Minimum charge \$200.00</i>	*\$120.00	per sq metre or part thereof for areas which licence is approved
In the Residential Zone as detailed in the Town of Cottesloe Town Planning Scheme, and subject to the continuance of non-use rights – the charge is:		
(a) eating areas adjacent to restaurants and dining rooms. <i>Minimum Charge \$200.00</i>	\$120.00	per sq metre or part thereof for areas which licence is approved
(b) eating areas adjacent to takeaway food premises. <i>Minimum charge \$100.00</i>	\$120.00	per sq metre or part thereof for areas which licence is approved
Provided that when the initial period is less than a full year, the charge shall be calculated on the basis of one twelfth of the amount so determined for each month, or part thereof to which the Licence shall apply.		
Street Verge Damage/Obstruction Bond		
Bond	\$1000.00	Min per lot frontage
Concrete	\$60.00	per square metre
Bitumen	\$65.00	per square metre
Concrete Slabs	Cost + 20%	
Deposit Materials on Verge	\$1.00	per sq metre per month
Miscellaneous		
Street Entertainer's Licence	\$10.00	per day
Town Planning Scheme Amendment Signs	\$150.00	

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30th JUNE 2009

(FEES & CHARGES INCLUDE GST WHERE APPLICABLE)
 (* GST Not Applicable)

	FEE	RATE
Signs & Hoardings		
Pylon sign or town sign	*\$50.00	
Illuminated sign		
On a roof \$10.00 per square metre, or part thereof	*\$50.00	Minimum
Under a veranda	*\$50.00	
Any other	*\$50.00	
Sign other than a pylon or illuminated sign	*\$50.00	
Penalties		
Upon conviction – not to exceed	*\$200.00	
Daily Penalty for Breach – not to exceed	*\$20.00	per day
Impounded Signs	\$55.00	
Swimming Pools		
Building Licence Approval required Cost based on cost of construction including GST – ie .3182% of estimated value	\$50.00	Minimum
Planning Approval	*\$123.00	
Inspection Fee	\$13.75	per annum for 4 years
Infringements without notice being served	*\$100.00	
Infringements (modified penalty after notice served)	*\$200.00	
New scheduled inspection (ie pre purchase)	\$50.00	
Development Applications		
Not more than \$50,000 Or a lesser fee as determined by the Manager DS Re-submission of an expired planning approval – 50% of original fee Re-submission of application for planning approval – variation to previous condition of approval – 50% of original fee (⌘)	\$123.00 min(⌘)	
More than \$50,000 but not more than \$500,000	0.23% of estimate cost of development	Excl. GST
More than \$500,000 but not more than \$2.5 million	\$1415 + 0.18% for every \$1 in excess of \$500,000	Excl. GST
More than \$2.5 million but not more than \$5 million	\$5846 + 0.15% for every \$1 in excess of \$2.5 million	Excl. GST
More than \$5 million but not more than \$21.5 million	\$10462 + 0.1% for every \$1 in excess of \$5 million	Excl. GST
More than \$21.5 million	\$30769.00	Excl. GST
Change of Land Use	\$246.00	
Home Occupation/Cottage Industry		
Initial application	\$185.00	
Annual Fee (renewal)	\$62.00	
Ancillary Accommodation	\$20.00	per annum
Other Fees		
Scheme Text – consolidated	\$20.00	
Scheme Maps	\$10.00	
Scheme Amendment Application	\$250.00	
Scheme Amendment Documentation	\$1000.00	
Scheme Amendment Administration	\$500.00	
Development Signs	\$150.00	
Orders & Requisitions	\$92.00	
R-Codes-Section 40 Certificate	\$50.00	
Change of Street Numbering Application	\$100.00	
Closure of Right of Way – Initial Application	\$200.00	
Closure of Right of Way – Administration Fees	\$200.00	

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30th JUNE 2009

(FEES & CHARGES INCLUDE GST WHERE APPLICABLE)
(* GST Not Applicable)

	FEE	RATE
Subdivision Clearances	\$62 per lot	Not more than 5 lots
	\$62 per lot for the first 5 lots, then \$31 per lot	More than 5 lots but not more than 195 lots
	\$6154	More than 195 lots
Photocopying Plans larger than A3	Actual Cost + service	
Additional Building Inspection	\$65.00	or part thereof
Waste Collection		
Compost Bins	\$44.00	
Replacement of lost or stolen bin – Domestic and Commercial	\$35.00	
Waste collection service – domestic:		
One collection service consisting of 1 x 120L general waste and 1 x 240L recycling included in rates. Additional 120L MGB general household	\$240.00 P/A	Per bin (weekly collection)
240 litre MGB recycling (Additional)	Nil	
Waste collection service – Commercial:		
240 litre MGB general commercial	\$240.00 P/A	Per bin (weekly collection)
240 litre MGB recycling commercial	\$120.00 P/A	Per bin (fortnightly collection)
240 litre MGB recycling commercial	\$240.00 P/A	Per bin (weekly collection)
1100L Bulk Bin	\$22.05	
Tip Passes – green waste (small trailer)	\$18.00	
Tip Passes – mixed waste (small trailer)	\$35.00	
Health		
Inspection Class 1 food premises (other than routine)	\$80.00	
Inspection Class 2,3,4 and 5 food premises (other than routine) Reports not included	\$60.00	
Food Premises Report	\$80.00	
Spoilt Food Disposal Certificate	\$60.00	
Liquor Act Section 39 Certificate	\$60.00	
Liquor Act Section 55 Certificate	\$60.00	
Inspection – Family Day Care (Report not included)	\$60.00	
Inspection – Strata Title (Report not included)	\$60.00	
Inspection – Hairdressing establishment	\$60.00	
Other – reports, certificates, inspections	\$60.00	
Other – inspections	\$80.00	
Registration of a Lodging House	\$180.00	
Registration of a Morgue	\$80.00	
Registration of an Offensive Trade	As per regulation	
Noise Monitoring – Other than first consultation	\$100.00	Per hour or part thereof
Grey Water System – Application to Construct	*\$90.00	
Grey Water System – Grant of Permit (includes inspections)	*\$90.00	

TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30th JUNE 2009

(FEES & CHARGES INCLUDE GST WHERE APPLICABLE)
 (* GST Not Applicable)

(D) WORKS & SPECIAL PROJECTS	FEE	RATE
Reinstatements		
Slabs – (labour for relay only) 600 x 600	Labour@ \$40.00/hr+20%	each
Slabs – (labour for relay only) 600 x 300	Labour@ \$40.00/hr+20%	each
Slabs – (replace and relay) 600 x 600	Cost of Replacement + Labour@ \$40.00/hr+20%	each
Slabs – (replace and relay) 600 x 300	Cost of Replacement + Labour@ \$40.00/hr+20%	each
Kerbing – (labour for relay only) full kerbs	Labour@ \$40.00/hr+20%	each
Kerbing – extruded – minimum charge is \$155	Extra is \$40 + 20%	per lineal metre
Asphalt – minimum charge is \$250	Cost + 20%	Per sq m
Road Base	Cost + 20%	per lineal metre
Road Base	Cost + 20%	per tonne
Labour – workers	\$40.00	per hour
Concrete 100mm	\$60.00	Per sq m
Concrete Crossover Apron – minimum charge is \$400	Extra is Cost + 20%	each
Plant Charge out Rates		
Truck 5Tonne and greater	\$25.00	Per hr & labour
Truck less than 5Tonne	\$20.00	Per hr & labour
Bobcat	\$30.00	Per hr & labour
Labour	\$40.00	Per hour
Street Verges/Street Trees		
Remove Street Tree - minimum	\$300.00	each
Remove Street Tree	Cost + 20%	
Replace Street Tree	Cost + 20%	
Stump Grind	Cost + 20%	

TOWN OF COTTESLOE

DONATIONS

FOR THE YEAR ENDED 30TH JUNE 2009

<u>Application</u>	<u>Organisation</u>	<u>Funding Sought</u>	<u>Summary</u>	<u>Recommendation</u>
1	Shenton Christian Council	\$1,600	Annual contribution towards chaplaincy at Shenton College	\$1,600
2	Cottesloe Child Care Centre	\$500	Family picnic for centre users	\$500
3	Constable Care	\$1,750	Annual contribution towards primary school program	\$1,750
4	Cottesloe Junior Football Club	\$500	Contribution towards purchase of BBQ	\$500
5	Whalebone Classic	works	Cover costs for portable toilets and general set up for event	\$1,200
6	Cottesloe Playgroup	\$5,000	Soft fall matting, fencing & site survey	\$5,000
7	North Cottesloe Primary School	\$5,000	Artist in residence program for school	\$5,000
8	Cottesloe Primary School	\$1,000	Provide soft edging around the long jump pit	\$1,000
9	Cottesloe Police	\$4,000	Provision of 2 bikes for beachfront patrols	\$4,000
10	Cottesloe Coastcare	\$3,000	Purchase of seedlings and signs for revegetation project	\$3,000

\$22,350

\$23,550

TOWN OF COTTESLOE

WAGES COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2009

	\$	\$	%
	BUDGET 2007-08	BUDGET 2008-09	INCREASE
Administration	609,540	683,091	12.07%
Public Works	255,170	266,232	4.34%
Ranger Services	248,136	240,845	-2.94%
Swimming Areas & Beaches	58,016	58,292	0.48%
Town Planning	320,263	323,016	0.86%
Health / Building	196,981	196,499	-0.24%
Civic Centre	74,942	81,534	8.80%
Outside Staff	530,148	580,652	9.53%
TOTAL WAGES	2,293,196	2,430,161	5.97%

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

GENERAL FINANCING BUDGET ALLOCATION 2008-2009
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BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

	BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
General Rate			
10000.123.19 GRV = \$99,672,176 @ 5.794 cents	5,775,006	5,188,488	5,188,488
Minimum Rate (GRV = \$4,542,322)			
10000.123.19 430 Assessments @ \$750.00	322,500	397,650	397,650
TOTAL GENERAL RATES LEVIED	6,097,506	5,586,138	5,586,138
Specified Area Rate			
10174.12.19 Town Centre Area Rate	72,000	71,500	71,500
TOTAL SPECIFIED AREA RATES LEVIED	72,000	71,500	71,500
10002.123.19 Interim Rates	38,000	38,000	38,000
10002.123.19 Back Rates	1,440	1,500	1,500
TOTAL AMOUNT FROM RATES	6,208,946	5,697,138	5,697,138
Grant Revenue			
10007.89.14 General Purpose Grant	212,000	212,139	212,139
10008.89.14 Local Road Grant	3,000	0	0
Total Grant Revenue	215,000	212,139	212,139
Interest Received			
10009.65.15 Interest On Investments - General	50,000	107,500	107,500
10009.66.15 Interest On Investments - Reserves	102,894	38,000	38,000
10009.67.15 Interest On Bank Accounts	25,000	0	0
10005.98.15 Pensioner Deferred Rates Interest	9,400	9,300	9,300
10004.95.15 Interest Outstanding Rates (11%)	6,200	6,000	6,000
10004.96.15 Penalty Interest Written Off	(200)	0	0
Total Interest Received	193,294	160,800	160,800

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

**GENERAL FINANCING
BUDGET ALLOCATION 2008-2009**

	BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Reimbursements			
10004.69.20 Reimbursement - Legal fees	500	800	800
Total Reimbursements	500	800	800
Other Revenue			
10018.200.17 FESA Commission	9,400	9,300	9,300
10006.111.22 Rates Search	18,000	0	0
10006.135.22 Sale of Roll	2,000	0	0
10004.62.22 Administration Charge	36,000	36,000	36,000
Total Other Revenue	65,400	45,300	45,300
TOTAL REVENUE	6,683,140	6,116,177	6,116,177
EXPENDITURE			
Office Expenses			
20005.103.50 Contractors & Consultants	15,500	15,400	15,400
Total Office Expenses	15,500	15,400	15,400
Other Expenses			
20009.110.50 Legal Expenses	2,000	5,000	5,000
20009.156.61 Valuation Expenses	5,500	45,500	45,500
20009.148.58 Title Searches	1,000	0	0
Total Service Delivery & Goods	8,500	50,500	50,500
20017.68.90 Allocated Administrative Costs	162,360	151,602	151,602
TOTAL - EXPENDITURE	186,360	217,502	217,502

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

GOVERNANCE BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

10187.89.14	Grants	0	10,000	10,000
10014.145.20	Reimbursements	5,000	50,000	0
10186.86.11	Contributions	11,500	8,750	8,750

TOTAL REVENUE

16,500	68,750	18,750
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EXPENDITURE

Office Expenses

20028.103.50	Printing, Stationery & Postage	4,200	2,000	2,000
20029.201.58	Other Office Expenses	0	2,200	2,200
Total Office Expenses		4,200	4,200	4,200

Member Costs

20026.42.58	Sitting Fees	60,000	60,000	60,000
20026.81.58	Allowances - Mayor	5,000	5,000	5,000
20026.37.58	Allowances - Deputy Mayor	1,250	1,250	1,250
20026.84.58	Members Travelling	1,250	250	250
20026.31.58	Communications Allowances	17,900	17,900	17,900
20026.29.58	Conference & Training	3,500	3,500	3,500
20025.202.50	Election Expenses	0	22,750	22,750
20026.31.63	Other Member Costs	5,500	5,300	5,300
Total Member Costs		94,400	115,950	115,950

Civic Functions & Receptions

Via PC	Materials	11,000	0	0
Via PC	Contractors	33,000	33,990	33,990
Total Functions & Receptions		44,000	33,990	33,990

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

GOVERNANCE BUDGET ALLOCATION 2008 - 2009

	BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Other Expenses			
20029.71.50 Legal Expenses	2,500	2,500	2,500
20029.203.50 Subscriptions & Publications	25,500	23,975	23,975
20029.30.50 Contractors & Consultants (Incl SD)	61,500	61,500	61,500
20029.205.50 Contributions - Wesroc	64,631	50,681	50,681
Total Other Expenses	154,131	138,656	138,656
Donations/Contributions			
20029.201.58 Presentations/Prizes/Gifts	2,500	2,000	2,000
20029.204.58 Donations	23,550	32,251	32,251
Total Donations/Contributions	26,050	34,251	34,251
Community Information			
20028.3.50 Advertising	30,700	29,000	29,000
Total Community Information	30,700	29,000	29,000
20284.34.51 Depreciation - Furniture & Equipment	2,280	3,800	3,800
20288.68.90 Allocated Administrative Overhead	453,547	423,495	423,495
TOTAL - EXPENDITURE	809,308	783,342	783,342

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2008-2009
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BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Reimbursements				
10016.145.20	Reimbursements	7,500	6,500	6,500
	Total Reimbursements	7,500	6,500	6,500
10015.106.18	Profit on Disposal of Assets	-	-	-
Other Revenue				
10018.200.17	Other Income	100	20,000	20,000
	Total Other Revenue	100	20,000	20,000
	TOTAL REVENUE	7,600	26,500	26,500

EXPENDITURE

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Employee Costs				
20031.130.62	Salary & Wages	683,091	609,540	609,540
20031.141.52	Superannuation	94,709	85,336	85,336
20031.206.52	Other Employee Costs	49,444	25,028	45,947
20031.29.52	Training & Conferences	44,300	56,200	56,200
Via Plant Postings	Motor Vehicles Costs	12,962	14,220	14,220
20031.138.52	Recruitment	3,000	6,000	6,000
	Total Employee Costs	887,506	796,324	817,243
Finance Costs				
20276.7.58	Bank Fees	33,000	31,000	31,000
20276.92.54	Overdraft Interest	100	75	75
	Total Finance Costs	33,100	31,075	31,075

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2008-2009
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		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
	Office Expenses			
20032.103.50	Printing, Postage & Stationery	30,000	32,500	52,500
20032.144.63	Telephone	26,000	24,500	24,500
20032.208.57	Office Equipment Maintenance - Materials	12,900	12,900	12,900
20032.208.50	Office Equipment Maintenance - Contractors	99,150	95,150	95,150
20032.3.58	Advertising	3,000	1,000	8,000
20033.85.57	Minor Furniture & Equipment	-	1,000	4,000
	Total Office Expenses	171,050	167,050	197,050
	Other Expenses			
20033.71.50	Legal Expenses	5,000	5,000	5,000
20033.30.50	Contractors & Consultants	275,651	190,250	270,250
20033.64.53	Insurance	105,000	100,000	100,000
20033.237.50	Audit & Associated Fees	15,500	12,500	12,500
20033.203.50	Subscriptions & Publications	3,860	3,630	3,630
20033.156.50	Infrastructure Valuations	-	-	-
20033.201.58	Other Expenses	6,250	5,820	5,820
	Total Other Expenses	411,261	317,200	397,200
	Non Cash/Internal Transfers			
20035.186.51	Depreciation - Mobile Plant & Vehicles	25,200	16,716	16,716
20035.34.51	Depreciation - Furniture & Equipment	75,000	72,500	35,808
20035.78.56	Loss on Disposal of Assets	-	-	-
	Total Non Cash/Internal Transfers	100,200	89,216	52,524
20034.68.90	Less Allocated Administrative Oh	(1,603,117)	(1,495,092)	(1,495,092)
	TOTAL - EXPENDITURE	0	(94,227)	0

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

FIRE PREVENTION BUDGET ALLOCATION 2008 - 2009
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BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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EXPENDITURE

20074.30.50	Emergency Services Levies	9,500	9,000	9,000
20073.3.50	Advertising	400	250	250
TOTAL EXPENDITURE		9,900	9,250	9,250

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

ANIMAL CONTROL BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

Fees & Charges

10047.41.12	Dog Registration Fees	5,500	5,500	5,500
10047.49.12	Fines & Penalties	600	600	600
10047.101.12	Impounding Charges	600	600	600
	Total Fees & Charges	6,700	6,700	6,700

Reimbursements

10045.145.20	Reimbursements	2,300	3,000	3,000
	Total Reimbursements	2,300	3,000	3,000

TOTAL REVENUE

9,000	9,700	9,700
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EXPENDITURE

Employee Costs

20078.29.52	Training	500	500	500
	Total Employee Costs	500	500	500

Other Expenses

20080.209.57	Materials	5,400	5,400	5,400
20080.71.50	Legal Fees	5,000	5,000	5,000
	Total Service Delivery & Goods	10,400	10,400	10,400

Donations/Contributions

20080.205.50	Contributions	7,550	7,550	7,550
	Total Donations/Contributions	7,550	7,550	7,550

20081.58.90	Allocation From Parking	88,067	87,123	87,123
20081.68.90	Allocated Administrative Oh	31,204	29,136	29,136

TOTAL - EXPENDITURE

137,721	134,709	134,709
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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EXPENDITURE

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Service Delivery				
20084.130.62	Wages	-	5,000	5,000
20086.30.50	Contractors	6,100	5,500	5,500
	Total Service Delivery	6,100	10,500	10,500
20087.58.90	Allocated From Parking	58,711	58,082	58,082
	TOTAL - EXPENDITURE	64,811	68,582	68,582

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

**PREVENTATIVE SERVICES - ADMIN & INSPECTION
BUDGET ALLOCATION 2008 - 2009**

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

	BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Fees & Charges			
10069.72.12 Licence Fees	35,460	46,800	34,800
Total Fees & Charges	35,460	46,800	34,800
Via Asset Register Profit on Disposal of Assets	0	0	0
TOTAL REVENUE	35,460	46,800	34,800

EXPENDITURE

	BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Employee Costs			
Via Payroll Salary & Wages	49,297	53,105	53,105
Via Payroll Superannuation	7,190	7,944	7,944
20111.29.52 Conferences, Memberships & Training	3,000	3,500	3,500
20111.206.52 Other Employee Costs	2,019	8,372	8,372
20111.138.52 Recruitment	200	0	0
Total Employee Costs	61,706	72,921	72,921
Office Expenses			
20112.103.50 Printing, Postage & Stationery	200	1,700	1,700
20112.144.63 Telephone	280	260	260
Total Office Expenses	480	1,960	1,960
Other Expenses			
20113.71.50 Legal Expenses	2,000	2,000	2,000
20113.30.50 Contractors & Consultants	46,150	20,530	45,530
20113.201.58 Other Expenses	1,000	700	700
Total Service Delivery & Goods	49,150	23,230	48,230

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

PREVENTATIVE SERVICES - ADMIN & INSPECTION BUDGET ALLOCATION 2008 - 2009

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Community Information				
20112.3.58	Advertising - Other	700	200	200
	Total Community Information	700	200	200
Pest Control				
20113.201.57	Insecticides/Pesticides	3,200	2,500	2,500
Via Asset Register	Loss on Sale of Assets	0	0	0
20114.68.90	Allocated Administrative Oh	45,987	42,940	42,940
	TOTAL - EXPENDITURE	161,223	143,751	168,751

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

**EDUCATION & WELFARE
BUDGET ALLOCATION 2008 - 2009**

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

10188.46.12	Leases - Welfare	15,000	14,600	14,600
10184.46.12	Leases - Pre School	2,800	2,800	2,800
10089.145.20	Reimbursements	7,000	12,000	6,000

TOTAL REVENUE

24,800	29,400	23,400
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EXPENDITURE

EDUCATION

Buildings Maintenance

Via PC	Wages & Overheads	2,539	5,350	5,350
Via PC	Plant Charges	800	580	580
Via PC	Materials	600	80	80
Via PC	Contractors	13,672	1,800	1,800
Via PC	Utilities	2,300	2,800	2,800
Via AR	Depreciation	1,532	1,532	1,532
Total North Cott Kindy & Seaview Kindy		21,443	12,142	12,142

WELFARE

Buildings Maintenance

Via PC	Wages & Overheads	-	6,003	6,003
Via PC	Plant Charges	-	350	350
Via PC	Materials	1,000	350	350
Via PC	Contractors & Consultants	15,000	-	-
Via AR	Depreciation	18,026	18,026	18,026
Total Aged & Disabled Services		34,026	24,729	24,729

Other Expenses

Via Plant Postings	Motor Vehicle Costs	6,000	5,000	5,000
20150.71.50	Legal Fees	800	800	800
20150.30.50	Contractors & Consultants	4,000	20,500	50,500
20150.205.50	Contributions	59,467	30,000	43,706
20151.68.90	Admin Overheads	7,088	6,620	6,619
Total Other		77,355	62,920	106,625

TOTAL EXPENDITURE

132,824	99,791	143,496
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

**WASTE MANAGEMENT
BUDGET ALLOCATION 2008 - 2009**

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

10094.119.12	Domestic Refuse Removal Charges - Additional Collections	45,600	42,000	42,000
10175.119.12	Commercial Charges	205,000	210,000	180,000
10178.95.15	Interest Outstanding	100	100	100
10175.49.12	Litter fines	0	200	200
10100.145.20	Reimbursements	0	4,500	4,500
10094.120.12	Replacement Bins	500	3,000	3,000
10098.147.12	Tip Passes	3,000	4,000	4,000
10098.200.17	Other Income	2,000	0	0
TOTAL REVENUE		256,200	263,800	233,800

EXPENDITURE

Employee Costs				
20154.130.62	Salary & Wages	49,297	51,605	51,605
20154.141.52	Superannuation	8,750	6,100	6,100
20154.206.52	Other Employee Costs	8,706	5,770	5,770
20154.29.52	Conferences & Training	3,000	4,000	4,000
Via Plant Postings	Motor Vehicles Costs	2,911	3,200	3,200
Total Employee Costs		72,664	70,675	70,675

Office Expenses				
20155.103.50	Printing, Postage & Stationery	5,400	1,300	1,300
20155.144.63	Telephone	350	510	510
20155.208.50	Other Office Expenses	200	2,200	2,200
Total Office Expenses		5,950	4,010	4,010

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

**WASTE MANAGEMENT
BUDGET ALLOCATION 2008 - 2009**

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Other Expenses				
Via PC	Wages & Overheads	118,480	140,448	140,448
Via Payroll	Plant Charges	13,500	10,000	10,000
Via PC	Contractors	958,502	858,008	858,008
Via PC	Materials	8,500	8,600	8,600
20156.71.50	Legal Expenses	4,000	4,000	4,000
20156.30.50	Contractors	70,700	38,700	38,700
20156.209.57	Materials	47,690	37,098	37,098
20156.212.58	Bad Debts Written Off	500	750	750
	Total Other Expenses	1,221,872	1,097,605	1,097,605
Non Cash				
Via Asset Register	Depreciation - Mobile Plant & Vehicles	19,352	18,000	18,000
Via Asset Register	Depreciation - Infrastructure	796	796	796
Via Asset Register	Loss on Sale of Assets	0	0	0
	Total Non Cash	20,148	19,554	19,554
20157.68.90	Allocated Administrative Oh	67,202	62,749	62,749
20157.91.90	LESS Reallocation to Beach	(40,000)	(40,000)	(40,000)
	TOTAL - EXPENDITURE	1,347,836	1,214,593	1,214,593

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

TOWN PLANNING & REGIONAL DEVELOPMENT
BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

	Fees & Charges			
10105.38.12	Town Planning Charges	185,000	168,053	123,053
10105.200.12	Other Fees & Charges	500	750	750
	Total Fees & Charges	185,500	168,803	123,803
Via Asset Register	Profit on Disposal of Assets	0	0	0
	Reimbursements & Contributions			
10104.86.11	Contributions	0	0	0
	Total Reimbursements & Contributions	0	0	0
	Other Revenue			
10105.200.17	Other Income	4,000	5,250	5,250
	Total Other Revenue	4,000	5,250	5,250
	TOTAL REVENUE	189,500	174,053	129,053

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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EXPENDITURE

	Employee Costs		
Via Payroll	Salary & Wages	323,016	285,262
Via Payroll	Superannuation	41,534	32,730
20171.206.52	Other Employee Costs	28,379	15,374
20171.29.52	Training & Conferences	10,000	11,000
Plant Postings	Motor Vehicles Costs	6,522	3,000
20171.138.52	Recruitment	3,000	3,000
	Total Employee Costs	412,451	350,366
	Office Expenses		
20172.103.58	Printing & Stationery	6,250	6,250
20172.144.63	Telephone	250	250
20172.201.58	Other Office Expenses	500	500
	Total Office Expenses	7,000	7,000
	Other Expenses		
20173.71.50	Legal Expenses	30,000	30,000
20173.30.50	Contractors & Consultants	168,000	62,750
20173.201.58	Other Expenses	250	500
20173.211.58	Scheme Review	50,000	50,000
Via Asset Register	Depreciation-Furn & Equip	0	824
Via Asset Register	Depreciation - Mobile Plant & Vehicles	19,200	5,328
	Total Service Delivery & Goods	267,450	149,402
	Administrative Expenses		
Via Asset Register	Loss on Sale of Assets	0	0
20174.68.90	Allocated Administrative Overhead	145,719	136,064
	TOTAL - EXPENDITURE	832,620	642,832

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2008- 2009
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BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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EXPENDITURE

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Bus Shelters/Streetscape				
Via PC	Wages & Overheads	8,463	23,408	23,408
Via PC	Plant Charges	1,000	2,000	2,000
Via PC	Suppliers	10,000	2,500	2,500
Via PC	Contractors	6,572	2,150	2,150
Total Service Delivery & Goods		26,035	30,058	30,058
Via AR	Depreciation - L & B	646	646	646
Via AR	Depreciation - FOE	6,205	6,205	6,205
Via AR	Depreciation - Plant	4,735	4,735	4,735
TOTAL - EXPENDITURE		37,621	41,644	41,644

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

10107.89.14	Grants	0	0	0
10107.145.20	Reimbursements	0	4,050	4,050
10109.46.12	Facilities Hire	13,000	96,672	96,672
TOTAL REVENUE		13,000	100,722	100,722

EXPENDITURE

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Buildings Maintenance				
Via PC	Wages & Overheads	18,856	4,012	4,012
Via Plant Postings	Plant Charges	100	350	350
Via PC	Suppliers	6,200	5,000	5,000
Via PC	Contractors	14,003	99,252	99,252
Via PC	Utilities	35,400	30,100	30,100
Via PC	Security	10,000	8,000	8,000
Via PC	Cleaning	35,885	45,000	45,000
Via AR	Depreciation - Land & Buildings	21,900	21,375	21,375
Via AR	Depreciation - Furniture & Equipment	168	200	200
Via AR	Depreciation - Parks & Gardens	456	0	0
20298.240.54	Loan Interest	57,600	0	0
20190.85.57	Expensed Asset Purchases	0	0	0
Total Civic Centre Building		200,568	213,289	213,289

Grounds Maintenance				
Via PC	Wages & Overheads	148,056	133,760	133,760
Via Plant Postings	Plant Charges	6,027	6,000	6,000
Via PC	Utilities	1,000	4,500	4,500
Via PC	Materials	8,000	4,000	4,000
Via PC	Contractors	32,350	8,200	8,200
Total Civic Centre Grounds		195,433	156,460	156,460

20191.68.90	Allocated Administrative Oh	72,253	67,466	67,466
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TOTAL - EXPENDITURE		468,254	437,216	437,216
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

Grants, Donations & Contributions				
10180.89.14	Grants	0	25,000	25,000
10116.86.11	Contributions	89,400	89,400	89,400
	Total Grants & Donations & Contributions	89,400	114,400	114,400
Property Income				
10179.46.12	Facility Hire	153,000	150,100	150,100
	Total Property Income	153,000	150,100	150,100
10115.145.20	Reimbursements	2,000	4,000	4,000
	Total Reimbursements	2,000	4,000	4,000
	Profit on Disposal of Assets	0	0	0
	TOTAL REVENUE	244,400	268,500	268,500

EXPENDITURE

Employee Costs Regional Coast Care				
20200.130.62	Salary & Wages	58,292	58,016	58,016
20200.141.52	Superannuation	5,246	5,221	5,221
20200.29.52	Conferences & Training	3,000	3,000	3,000
Via Plant Postings	Motor Vehicles Costs	11,500	11,500	11,500
20200.206.52	Other Employee Costs	6,248	8,573	8,573
	Total Employee Costs	84,286	86,310	86,310
Office Expenses				
20201.144.63	Telephone	1,200	1,200	1,200
	Total Office Expenses	1,200	1,200	1,200

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2008 - 2009

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Beach Parks				
Via PC	Wages & Overheads	146,689	157,168	157,168
Via PC	Plant Charges	13,000	12,000	12,000
Via PC	Materials	30,000	32,000	32,000
Via PC	Contractors	62,251	46,500	46,500
Via PC	Utilities	9,000	9,500	9,500
Total Beach Parks		260,940	257,168	257,168
Beach Buildings				
Via PC	Wages & Overheads	4,231	4,012	4,012
Via PC	Plant Charges	300	100	100
Via PC	Materials	5,000	4,400	4,400
Via PC	Contractors	10,986	25,500	25,500
Via PC	Utilities	7,200	8,000	8,000
Total Beach Buildings		27,718	42,012	42,012
Service Delivery & Goods				
20202.71.50	Legal Expenses	4,000	4,000	4,000
20202.30.50	Contractors & Consultants	95,000	135,000	135,000
20202.195.57	Coast Care	5,000	5,800	5,800
Total Service Delivery & Goods		104,000	144,800	144,800
Allocated Administrative Oh				
20203.68.90	Allocated Administrative Oh	43,130	40,272	40,272
Via Asset Register	Depreciation - Land & Buildings	156	240	240
Via Asset Register	Depreciation - Furniture & Equipment	240	0	0
Via Asset Register	Depreciation - Infrastructure	3,072	2,880	2,880
Via Asset Register	Loss on Sale of Assets	0	0	0
20202.30.50	Refuse Beach Collection	40,000	40,000	40,000
TOTAL - EXPENDITURE		564,742	614,882	614,882

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

OTHER SPORT & RECREATION BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

10120.46.12	Facilities Hire	4,050	4,050
10118.145.20	Reimbursements	28,457	24,039
	TOTAL REVENUE	32,507	28,089

EXPENDITURE

Parks Maintenance			
Via PC	Wages & Overheads	141,047	71,053
Via PC	Plant Charges	8,000	12,800
Via PC	Materials	20,000	13,400
Via PC	Contractors	24,000	21,100
Via PC	Utilities	4,500	4,800
	Total Parks Maintenance	197,547	154,761
Buildings Maintenance			
Via PC	Wages & Overheads	18,054	669
Via PC	Plant Charges	600	0
Via PC	Materials	3,000	200
Via PC	Contractors	4,000	200
Via PC	Utilities	2,100	1,600
	Total Anderson Pavillion	27,754	2,769

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

**OTHER SPORT & RECREATION
BUDGET ALLOCATION 2008 - 2009**

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Service Delivery & Goods				
Via AR	Depreciation - Land & Buildings	5,712	5,858	5,858
Via AR	Depreciation - Plant & Equipment	15,091	0	0
Via AR	Depreciation - Mobile Plant & Vehicles	18,243	27,780	27,780
Via AR	Depreciation - Infrastructure	93,876	88,704	88,704
Total Service Delivery & Goods		132,922	122,342	122,342
20289.161.54	Interest Paid - Loans CTC	7,928	10,039	10,039
20289.243.54	Interest Paid - Loans SVGC	16,530	0	0
20208.71.50	Legal Expenses	1,000	1,000	1,000
Via AR	Loss on Disposal of Assets	0	0	0
20209.68.90	Allocated Administrative Oh	55,874	52,172	52,172
Total		81,332	63,211	63,211
TOTAL - EXPENDITURE		439,555	343,083	343,083

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

LIBRARIES & OTHER CULTURE BUDGET ALLOCATION 2008 - 2009
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BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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LIBRARIES

EXPENDITURE

20215.205.58	Contributions	388,440	327,168	327,168
20215.30.50	Consultants	-	-	100,000
20299.241.54	Loan Interest	165,600	-	-

TOTAL EXPENDITURE - LIBRARIES	554,040	327,168	427,168
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

**LIBRARIES & OTHER CULTURE
BUDGET ALLOCATION 2008 - 2009**

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
OTHER CULTURE				
REVENUE				
10182.200.17	Other Income	5,000	32,000	-
TOTAL REVENUE - OTHER CULTURE		5,000	32,000	-
EXPENDITURE				
Via PC	Wages - Other Festivals/Functions	13,258	-	-
Via PC	Suppliers - Other Festivals/Functions	1,800	-	-
Via PC	Other Expenses - Other Festivals/Functions	-	16,000	31,000
Via PC	Contractors - Other Festivals/Functions	32,463	-	-
20221.214.57	Centenary Celebrations	-	80,000	54,000
20222.68.90	Admin Overheads	3,704	3,458	3,458
TOTAL EXPENDITURE - OTHER CULTURE		51,225	99,458	88,458
TOTAL EXPENDITURE - LIBRARIES & OTHER CULTURE		605,265	426,626	515,626

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

**STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE
BUDGET ALLOCATION 2008 - 2009**

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
REVENUE				
10131.8.13	Grants	666,048	682,715	682,715
10130.86.11	Contributions	100	16,100	16,100
10129.145.20	Reimbursements	10,000	2,500	2,500
10128.106.18	Profit on Disposal of Assets	0	1,720,000	1,440,000
10176.200.17	Other Income	500	1,200	1,200
TOTAL REVENUE		676,648	2,422,515	2,142,515
EXPENDITURE				
Roads, Footpath, Drains, Street Trees				
Via PC	Wages & Overheads	423,143	338,414	338,414
Via PC	Plant Charges	32,500	36,900	36,900
Via PC	Materials	58,500	66,400	66,400
Via PC	Contractors	261,742	278,500	278,500
Via PC	Utilities	2,000	3,000	3,000
Total Road, Footpath, Drains, Street Trees		777,885	723,214	723,214
Other Expenses				
20286.68.90	Allocated Admin Overhead	114,013	106,458	106,458
Via AR	Depreciation - Land & Building	11,364	6,528	6,528
Via AR	Depreciation - Plant & Equipment	5,266	0	0
Via AR	Depreciation - Mobile Plant & Equipment	77,857	73,356	73,356
Via AR	Depreciation - Infrastructure Roads	700,445	809,424	809,424
Via AR	Depreciation - Infrastructure Footpaths	180,167	0	0
Via AR	Depreciation - Infrastructure Streetscapes	3,936	0	0
Via AR	Depreciation - Infrastructure Drainage	74,237	0	0
20285.30.50	Contractors & Consultants	99,000	146,000	146,000
20285.71.50	Legal Fees	5,000	1,000	1,000
Via AR	Loss on Sale of Assets	0	0	0
Total Other Expenses		1,271,284	1,142,766	1,142,766
Travelsmart				
20178.30.50	Contractors & Consultants	24,500	75,060	75,060
20178.201.57	Other Expenses	1,000	0	0
Total Travelsmart		25,500	75,060	75,060
TOTAL - EXPENDITURE		2,074,669	1,941,040	1,941,040

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

PARKING FACILITIES
BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

Fees & Charges				
10054.49.12	Fees & Charges	585,500	331,440	551,440
	Total Fees & Charges	585,500	331,440	551,440
Contributions				
10054.86.11	Contributions	0	0	0
	Total Contributions	0	0	0
Non Cash Revenue				
10052.78.56	Profit on Disposal of Assets	0	0	0
Other Revenue				
10185.200.17	Other Revenue	4,800	1,300	1,300
	Total Other Revenue	4,800	1,300	1,300
	TOTAL REVENUE	590,300	332,740	552,740

EXPENDITURE

Employee Costs				
20089.130.62	Salary & Wages	240,845	233,136	248,136
20089.141.52	Superannuation	22,122	22,500	22,500
20089.29.52	Conferences & Training	6,000	10,100	10,100
Plant Postings	Motor Vehicles Costs	15,722	40,120	40,120
20089.138.52	Recruitment	360	0	0
20089.206.52	Other Employee Costs	34,336	14,426	14,426
	Total Employee Costs	319,386	320,282	335,282
Office Expenses				
20090.103.50	Printing, Stationary & Postage	7,700	11,680	11,680
20090.144.63	Telephone	3,262	2,592	2,592
20090.208.50	Office Equipment Maintenance	5,759	4,780	4,780
20091.85.57	Minor Furniture & Equipment	2,000	450	450
	Total Office Expenses	18,721	19,502	19,502

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

PARKING FACILITIES
BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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Carparks - Works

Via PC	Wages & Overheads	19,747	13,376	13,376
Via PC	Plant Charges	1,000	1,100	1,100
Via PC	Materials	2,000	1,700	1,700
Via PC	Contractors	30,000	32,900	32,900
Via PC	Utilities	2,000	900	900
Total Carparks - Works		54,747	49,976	49,976

Other Expenses

20091.71.50	Legal Expenses	7,000	7,000	7,000
20091.209.57	Signs	6,500	6,000	6,000
20091.30.50	Contractors & Consultants	80,000	45,760	75,760
20091.212.58	Bad Debts Written Off	0	0	0
Via AR	Depreciation - FOE	2,046	3,046	3,046
Via AR	Depreciation - Land & Buildings	1,000	0	0
Via AR	Depreciation - Plant & Equipment	11,841	11,841	11,841
Total Other Expenses		108,387	73,647	103,647

Via AR	Loss on Sale of Assets	0	0	0
20092.68.90	Allocated Administrative Oh	88,104	82,266	82,266
20092.58.90	Less Allocated to Animal Control	(88,067)	(87,123)	(87,123)
20092.58.90	Less Allocated to Other Law, Order & PS	(58,711)	(58,082)	(58,082)

TOTAL - EXPENDITURE

442,566	400,468	445,468
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

BUILDING CONTROL
BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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REVENUE

Fees & Charges				
10155.9.12	Building Licence Fees	150,000	195,000	150,000
10155.9.12	Other Fees & Charges	41,050	6,100	6,100
10155.143.12	Swimming Pool Inspections	6,875	7,975	7,975
	Total Fees & Charges	197,925	209,075	164,075
Via Asset Register	Profit on Disposal of Assets	0	0	0
Other Revenue				
10155.200.17	Other Revenue	0	0	0
	Total Other Revenue	0	0	0
TOTAL REVENUE		197,925	209,075	164,075

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

**BUILDING CONTROL
BUDGET ALLOCATION 2008 - 2009**

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
EXPENDITURE				
Employee Costs				
Via Payroll	Salary & Wages	97,903	93,772	93,772
Via Payroll	Superannuation	13,580	11,000	11,000
20245.29.52	Conferences & Training	1,800	5,350	5,350
Plant Postings	Motor Vehicles Costs	4,111	4,900	4,900
20245.206.52	Other Employee Costs	3,837	1,550	11,550
20245.138.52	Recruitment	0	2,500	2,500
Total Employee Costs		121,231	119,072	129,072
Office Expenses				
20246.103.50	Printing, Stationery & Postage	500	1,200	1,200
20246.144.63	Telephone	600	0	0
20246.201.58	Other Office Expenses	0	900	900
Via Asset Register	Depreciation - FOE	876	1,338	1,338
Total Office Expenses		1,976	3,438	3,438
Other Expenses				
20247.85.57	Minor Furniture & Equipment	25	300	300
20247.71.50	Legal Expenses	6,500	2,500	2,500
20247.30.50	Contractors & Consultants	19,760	4,660	14,660
20247.203.58	Subscriptions & Publications	1,050	1,800	1,800
20247.201.58	Other Expenses	0	290	290
Via AR	Depreciation - Plant & Equipment	5,854	5,854	5,854
Total Other Expenses		33,189	15,404	25,404
Via AR	Loss on Sale of Assets	0	0	0
20248.68.90	Allocated Administrative Oh	56,113	52,395	52,395
TOTAL - EXPENDITURE		212,509	190,309	210,309

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

AREA PROMOTION BUDGET ALLOCATION 2008 - 2009

BUDGET 2008-2009	FORECAST 2007-2008	BUDGET 2007-2008
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EXPENDITURE

20230.30.50	Consultants	72,000	71,500	71,500
	Total	72,000	71,500	71,500
	TOTAL - EXPENDITURE	72,000	71,500	71,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2008 - 2009**

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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PUBLIC WORKS OVERHEADS REVENUE

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Reimbursements				
10161.145.20	Reimbursements	0	2,000	2,000
Total Reimbursements		0	2,000	2,000
Non Cash Revenue				
Via Asset Register	Profit on Disposal of Assets	0	0	0
TOTAL REVENUE		0	2,000	2,000

PUBLIC WORKS OVERHEADS EXPENDITURE

		BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
Employee Costs				
20260.130.62	Ordinary Salary & Wages incl.RDO's	372,304	376,992	376,992
20260.141.52	Superannuation	99,039	86,936	86,936
20260.138.52	Recruitment	1,500	1,000	1,000
20260.29.52	Training, Memberships & Conferences	20,000	27,500	27,500
Via Plant Postings	Motor Vehicles Costs	14,643	13,000	13,000
20260.206.52	Other Employee Costs	56,958	55,610	55,610
Total Employee Costs		564,444	561,038	561,038
Office Expenses				
20261.103.50	Printing & Stationery	1,500	1,000	1,000
20261.144.63	Telephone	7,000	7,000	7,000
20261.208.50	Office Equipment Maintenance	100	400	400
20261.201.58	Other Office Expenses	300	500	500
Total Office Expenses		8,900	8,900	8,900

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2008 - 2009**

BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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Other Expenses				
20262.30.50	Contractors & Consultants	6,000	7,000	7,000
20262.203.58	Subscriptions	100	200	200
20261.201.58	Other Expenses	300	500	500
20262.85.57	Minor Furniture & Equipment	2,000	2,900	2,900
20280.161.54	Loan Interest - Roads	4,476	7,766	7,766
Via Asset Register	Depreciation - Furniture & Equipment	1,044	6,792	6,792
Via Asset Register	Depreciation - Plant & Equipment	2,532	23,736	23,736
Via Asset Register	Depreciation - Mobile Plant & Vehicles	25,702	0	0
Via Asset Register	Loss on Sale of Assets	0	0	0
	Total Other Expenses	42,154	48,894	48,894
Depot Building & Grounds				
Via PC	Wages & Overheads	7,052	23,408	23,408
Via PC	Plant Charges	200	820	820
Via PC	Materials (Stock)/Suppliers	3,000	3,000	3,000
Via PC	Contractors	5,810	6,650	6,650
Via PC	Utilities	1,600	2,550	2,550
	Total Depot Building & Grounds	17,663	36,428	36,428
20263.68.90	Allocated Administrative Oh	254,889	238,000	238,000
20277.160.90	Less Allocated to Works & Services	(819,848)	(830,957)	(830,957)
	TOTAL - EXPENDITURE	68,202	62,303	62,303

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2008 - 2009
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BUDGET 2008-2009 \$	FORECAST 2007-2008 \$	BUDGET 2007-2008 \$
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PLANT OPERATIONS

Via Plant Postings	Wages & Overheads	36,275	40,395	40,395
Via Plant Postings	Materials	28,880	29,120	29,120
Via Plant Postings	Insurance	5,126	1,666	1,666
Via Plant Postings	Licences	2,418	1,600	1,600
Via Plant Postings	Contractors	25,428	19,380	19,380
Via Timesheets	Less Allocated to Works & Services	(98,127)	(92,162)	(92,162)
Total Unallocated Plant Operating Costs		0	0	0

Expenditure -Private Works

20273.85.57	Notebook Computers-Staff Purchases	0	2,000	2,000
Total Private Works		0	2,000	2,000