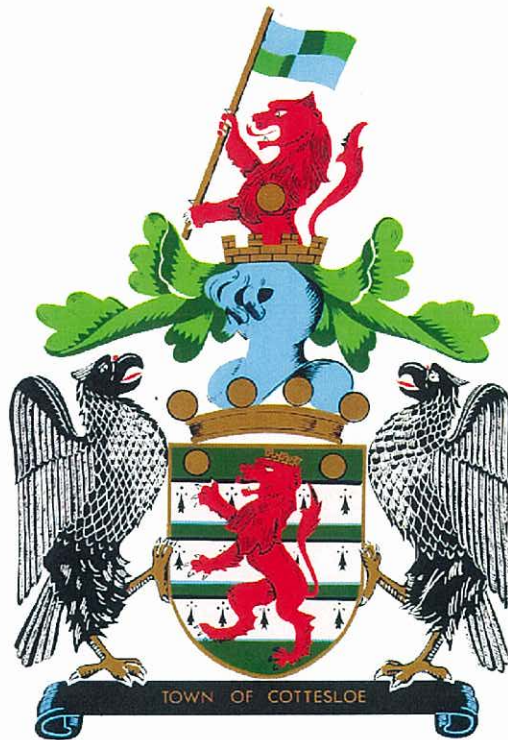


TOWN OF COTTESLOE



2009 – 2010

Budget



TOWN OF COTTESLOE

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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TOWN OF COTTESLOE

INCOME STATEMENT

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	8	6,736,605	6,194,506	6,208,946
Operating Grants, Subsidies and Contributions		182,245	584,197	230,900
Fees and Charges	11	1,587,466	1,375,825	1,509,035
Interest Earnings	2(a)	100,957	213,424	193,394
Other Revenue		<u>215,076</u>	<u>331,733</u>	<u>173,657</u>
		8,822,349	8,699,685	8,315,932
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		(3,809,100)	(3,568,908)	(3,565,905)
Materials and Contracts		(2,745,326)	(2,449,005)	(2,573,727)
Utility Charges		(137,938)	(118,754)	(117,042)
Depreciation	2(a)	(1,591,658)	(1,490,000)	(1,436,053)
Interest Expenses	2(a)	(274,437)	(23,846)	(252,234)
Insurance Expenses		(119,338)	(112,713)	(116,136)
Other Expenditure		<u>(641,652)</u>	<u>(762,947)</u>	<u>(607,589)</u>
		<u>(9,319,449)</u>	<u>(8,526,173)</u>	<u>(8,668,686)</u>
		(497,100)	173,512	(352,754)
Non-Operating Grants, Subsidies and Contributions		450,267	650,676	666,048
Profit on Asset Disposals	4	0	9,777	0
Loss on Asset Disposals	4	<u>0</u>	<u>(3,382)</u>	<u>0</u>
NET RESULT		<u>(46,833)</u>	<u>830,583</u>	<u>313,294</u>

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 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
OPERATING REVENUES (Refer Notes 1,2,8 to 13)				
Governance		33,100	79,638	24,100
General Purpose Funding		7,064,765	6,755,709	6,683,140
Law, Order, Public Safety		16,600	7,900	9,000
Health		52,550	48,538	35,460
Education and Welfare		35,866	34,750	24,800
Community Amenities		429,100	415,375	445,700
Recreation and Culture		335,470	615,623	294,907
Transport		625,200	577,565	600,900
Economic Services		224,498	146,087	197,925
Other Property and Services		5,200	18,500	0
		<u>8,822,349</u>	<u>8,699,685</u>	<u>8,315,932</u>
OPERATING EXPENSES (Refer Notes 1,2 & 14)				
Governance		(928,134)	(814,866)	(809,308)
General Purpose Funding		(205,556)	(192,005)	(186,360)
Law, Order, Public Safety		(240,368)	(221,450)	(212,432)
Health		(154,299)	(149,436)	(161,223)
Education and Welfare		(99,542)	(104,454)	(132,824)
Community Amenities		(2,375,784)	(2,413,463)	(2,218,777)
Recreation & Culture		(2,028,992)	(1,862,598)	(1,830,159)
Transport		(2,679,998)	(2,396,845)	(2,517,235)
Economic Services		(319,675)	(274,326)	(284,509)
Other Property and Services		(12,814)	(67,796)	(63,726)
		<u>(9,045,162)</u>	<u>(8,497,239)</u>	<u>(8,416,553)</u>
BORROWING COSTS EXPENSE (Refer Notes 2 & 5)				
Recreation & Culture		(272,878)	(24,458)	(247,657)
Other Property and Services		(1,409)	(4,476)	(4,476)
		<u>(274,287)</u>	<u>(28,934)</u>	<u>(252,133)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Transport		450,267	650,676	666,048
		<u>450,267</u>	<u>650,676</u>	<u>666,048</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		0	(1,019)	0
Community Amenities		0	(544)	0
Recreation & Culture		0	4,069	0
Transport		0	4,370	0
Economic Services		0	(481)	0
		<u>0</u>	<u>6,395</u>	<u>0</u>
NET RESULT		<u>(46,833)</u>	<u>830,583</u>	<u>313,294</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 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		6,736,605	6,201,388	6,208,946
Operating Grants, Subsidies and Contributions		328,160	639,197	437,431
Fees and Charges		1,435,344	1,333,826	1,380,138
Interest Earnings		93,257	209,182	183,894
Goods and Services Tax		640,000	600,000	505,000
Other		245,830	331,641	105,524
		<u>9,479,196</u>	<u>9,315,234</u>	<u>8,820,933</u>
Payments				
Employee Costs		(3,708,541)	(3,538,908)	(2,760,000)
Materials and Contracts		(2,779,625)	(2,260,083)	(3,750,190)
Utility Charges		(140,450)	(118,754)	(90,000)
Insurance Expenses		(130,000)	(112,713)	(105,000)
Interest Expenses		(270,000)	(22,861)	(252,133)
Goods and Services Tax		(666,000)	(630,000)	(545,000)
Other		(699,833)	(757,222)	(275,310)
		<u>(8,394,449)</u>	<u>(7,440,541)</u>	<u>(7,777,633)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,084,747</u>	<u>1,874,693</u>	<u>1,043,300</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(5,872,910)	(3,373,357)	(8,328,369)
Payments for Construction of Infrastructure	3	(1,607,360)	(1,639,435)	(2,039,991)
Advances to Community Groups		0	380,000	380,000
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		433,667	597,676	666,048
Proceeds from Sale of Plant & Equipment	4	78,700	64,000	162,250
Proceeds from Advances		0	(380,000)	(380,000)
Net Cash Used in Investing Activities		<u>(6,967,903)</u>	<u>(4,351,116)</u>	<u>(9,540,062)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(252,608)	(77,701)	(182,796)
Proceeds from Self Supporting Loans		36,169	26,496	22,433
Proceeds from New Debentures	5	4,961,000	1,600,000	6,200,000
Net Cash Provided By (Used In) Financing Activities		4,744,561	1,548,795	6,039,637
Net Increase (Decrease) in Cash Held		(1,138,595)	(927,628)	(2,457,125)
Cash at Beginning of Year		1,908,553	2,836,181	2,861,685
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>769,958</u></u>	<u><u>1,908,553</u></u>	<u><u>404,560</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 2010**

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
REVENUES	1,2			
Governance		33,100	89,415	24,100
General Purpose Funding		328,160	563,838	474,194
Law, Order, Public Safety		16,600	7,900	9,000
Health		52,550	48,538	35,460
Education and Welfare		35,866	34,750	24,800
Community Amenities		429,100	415,375	445,700
Recreation and Culture		335,470	615,623	294,907
Transport		1,075,467	1,228,241	1,266,948
Economic Services		224,498	146,087	197,925
Other Property and Services		5,200	18,500	0
		<u>2,536,011</u>	<u>3,168,267</u>	<u>2,773,034</u>
EXPENSES	1,2			
Governance		(928,134)	(818,248)	(809,308)
General Purpose Funding		(205,556)	(192,005)	(186,360)
Law, Order, Public Safety		(240,368)	(221,450)	(212,432)
Health		(154,299)	(149,436)	(161,223)
Education and Welfare		(99,542)	(104,454)	(132,824)
Community Amenities		(2,375,784)	(2,413,463)	(2,218,777)
Recreation & Culture		(2,301,870)	(1,887,056)	(2,077,816)
Transport		(2,679,998)	(2,396,845)	(2,517,235)
Economic Services		(319,675)	(274,326)	(284,509)
Other Property and Services		(14,223)	(72,272)	(68,202)
		<u>(9,319,449)</u>	<u>(8,529,555)</u>	<u>(8,668,686)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	0	6,395	0
Equity Movements		0	(21,339)	0
Depreciation on Assets	2(a)	1,591,658	1,490,000	1,436,053
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(5,500,183)	(3,114,439)	(7,916,650)
Purchase Infrastructure Assets	3	(1,607,360)	(1,639,435)	(2,039,991)
Purchase Plant and Equipment	3	(247,100)	(145,049)	(301,850)
Purchase Furniture and Equipment	3	(125,627)	(109,869)	(109,869)
Proceeds from Disposal of Assets	4	78,700	64,000	163,250
Repayment of Debentures	5	(252,608)	(77,701)	(185,402)
Proceeds from New Debentures	5	4,961,000	1,980,000	6,580,000
Dispersal of Loan Funds		0	(380,000)	(380,000)
Self-Supporting Loan Principal Income		36,169	26,496	25,039
Transfers to Reserves (Restricted Assets)	6	(24,257)	(930,896)	(102,894)
Transfers from Reserves (Restricted Assets)	6	1,168,768	1,931,105	1,957,350
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	(37,327)	52,822	561,365
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	(5,000)	(37,327)	(305)
Amount Required to be Raised from Rates	8	<u>(6,736,605)</u>	<u>(6,191,871)</u>	<u>(6,208,946)</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 2010

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) 2008/09 Actual Balances

Balances shown in this budget as 2008/09 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 2010

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.

Collectability 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.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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

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

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

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

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

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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

(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.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets (Continued)

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 and losses arising from changes in the fair value of the financial assets at fair value 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 the 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 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.

(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.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(s) Superannuation

The Council 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 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	140,011	140,678	102,480
Law, Order, Public Safety	3,000	3,000	0
Education and Welfare	16,495	16,495	19,558
Community Amenities	45,759	46,597	50,934
Recreation and Culture	298,773	230,074	158,914
Transport	1,052,828	1,018,097	1,068,159
Economic Services	7,936	8,303	6,730
Other Property and Services	26,856	26,756	29,278
	<u>1,591,658</u>	<u>1,490,000</u>	<u>1,436,053</u>
<u>By Class</u>			
Land and Buildings	144,800	92,248	60,336
Furniture and Equipment	158,301	126,285	87,859
Plant and Equipment	218,922	215,623	230,873
Infrastructure	1,069,635	1,055,844	1,056,985
	<u>1,591,658</u>	<u>1,490,000</u>	<u>1,436,053</u>
Borrowing Costs (Interest)			
- Overdraft Interest	150	150	100
- Debentures (<i>refer note 5(a)</i>)	274,287	23,696	252,134
	<u>274,437</u>	<u>23,846</u>	<u>252,234</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	24,257	123,943	102,894
- Other Funds	76,600	77,588	90,400
Other Interest Revenue (<i>refer note 13</i>)	100	11,893	100
	<u>100,957</u>	<u>213,424</u>	<u>193,394</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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, pest control & immunisation services.

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.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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, depot maintenance, plant repairs and operation costs.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010**

3. ACQUISITION OF ASSETS	2009/10 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture & Office Equipment	125,627
Community Amenities	
Infrastructure	33,000
Recreation and Culture	
Land & Buildings	5,500,183
Infrastructure	285,190
Transport	
Infrastructure	1,289,170
Plant, Equipment & Vehicles	215,100
Other Property and Services	
Plant, Equipment & Vehicles	32,000
	<u>7,480,270</u>
<u>By Class</u>	
Land and Buildings	5,500,183
Infrastructure Assets	1,607,360
Plant and Equipment	247,100
Furniture and Equipment	125,627
	<u>7,480,270</u>

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 2010

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)
	2009/10 BUDGET \$	2009/10 BUDGET \$	2009/10 BUDGET \$
Transport	62,200	62,200	0
Public Works Overheads	16,500	16,500	0
	78,700	78,700	0

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2009/10 BUDGET \$	2009/10 BUDGET \$	2009/10 BUDGET \$
Plant & Equipment	78,700	78,700	0
	78,700	78,700	0

<u>Summary</u>	2009/10 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 2010

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-09	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		
			2009/10 Budget \$	2008/09 Actual \$	2009/10 Budget \$	2008/09 Actual \$	2009/10 Budget \$	2008/09 Actual \$	
Recreation & Culture									
Loan No 104 - Cottesloe Tennis Club	123,806		19,737	18,650	104,069	123,806	6,954	7,928	
Loan No 105 - Sea View Golf Club	372,154		16,432	7,846	355,722	372,154	23,122	11,293	
Loan No 106 - Civic Centre Extension	1,600,000		125,326	0	1,474,674	1,600,000	83,285	0	
Joint Library		4,961,000	64,390	0	4,896,610	0	155,060	0	
Transport									
Loan No 89 - Footpath Construction	0		0	26,257	0	0	0	1,293	
Loan No 90 - Capital Works	26,723		26,723	24,948	0	26,723	1,409	3,182	
	2,122,683	4,961,000	252,608	77,701	6,831,075	2,122,683	269,830	23,696	

All debenture repayments are to be financed by general purpose revenue with the exception of:-

- Loan No 104 which is funded directly by the Cottesloe Tennis Club
- Loan No 105 which is funded directly by the Seaview Golf Club

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2009/10

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
	Budget							
Joint Library	4,961,000	WA Treasury	Fixed	20	3,817,006	6.19	4,961,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2009 nor is it expected to have unspent debenture funds as at 30th June 2010.

(d) Overdraft

Council has established an overdraft facility of \$250,000 with the National Bank of Australia to assist with short term liquidity requirements. It is anticipated that this facility will be required to be utilised during 2009/10.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
6. RESERVES			
(a) Area Improvement Reserve			
Opening Balance	340,383	238,335	221,893
Amount Set Aside / Transfer to Reserve	2,936	254,048	15,533
Amount Used / Transfer from Reserve	<u>(242,506)</u>	<u>(152,000)</u>	<u>(152,000)</u>
	<u>100,813</u>	<u>340,383</u>	<u>85,426</u>
(b) Civic Centre Improvements Reserve			
Opening Balance	403,274	1,405,050	1,380,000
Amount Set Aside / Transfer to Reserve	4,033	437,225	32,200
Amount Used / Transfer from Reserve	<u>(369,183)</u>	<u>(1,439,001)</u>	<u>(1,412,200)</u>
	<u>38,124</u>	<u>403,274</u>	<u>0</u>
(c) Waste Management Reserve			
Opening Balance	84,345	94,756	90,000
Amount Set Aside / Transfer to Reserve	1,490	4,589	3,150
Amount Used / Transfer from Reserve	<u>(33,000)</u>	<u>(15,000)</u>	<u>(93,150)</u>
	<u>52,835</u>	<u>84,345</u>	<u>0</u>
(d) Leave Reserve			
Opening Balance	20,465	43,464	42,491
Amount Set Aside / Transfer to Reserve	1,367	2,105	2,974
Amount Used / Transfer from Reserve	<u>0</u>	<u>(25,104)</u>	<u>0</u>
	<u>21,832</u>	<u>20,465</u>	<u>45,465</u>
(e) Parking Reserve			
Opening Balance	156,922	97,214	95,605
Amount Set Aside / Transfer to Reserve	4,708	59,708	6,693
Amount Used / Transfer from Reserve	<u>(53,000)</u>	<u>0</u>	<u>0</u>
	<u>108,630</u>	<u>156,922</u>	<u>102,298</u>
(f) Environmental Improvement Reserve			
Opening Balance	282,464	555,560	543,125
Amount Set Aside / Transfer to Reserve	4,356	26,904	38,019
Amount Used / Transfer from Reserve	<u>(286,820)</u>	<u>(300,000)</u>	<u>(300,000)</u>
	<u>0</u>	<u>282,464</u>	<u>281,144</u>
(g) Library Reserve			
Opening Balance	178,892	62,575	61,807
Amount Set Aside / Transfer to Reserve	5,367	116,317	4,326
Amount Used / Transfer from Reserve	<u>(184,259)</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>178,892</u>	<u>66,133</u>
Total Reserves	<u>322,234</u>	<u>1,466,745</u>	<u>580,466</u>

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

6. RESERVES (Continued)	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Area Improvement Reserve	2,936	254,048	15,533
Civic Centre Improvements Reserve	4,033	437,225	32,200
Waste Management Reserve	1,490	4,589	3,150
Leave Reserve	1,367	2,105	2,974
Parking Reserve	4,708	59,708	6,693
Environmental Improvement Reserve	4,356	26,904	38,019
Library Reserve	5,367	116,317	4,326
	<u>24,257</u>	<u>900,896</u>	<u>102,895</u>
Transfers from Reserves			
Area Improvement Reserve	(242,506)	(152,000)	(152,000)
Civic Centre Improvements Reserve	(369,183)	(1,439,001)	(1,412,200)
Waste Management Reserve	(33,000)	(15,000)	(93,150)
Leave Reserve	0	(25,104)	0
Parking Reserve	(53,000)	0	0
Environmental Improvement Reserve	(286,820)	(300,000)	(300,000)
Library Reserve	(184,259)	0	0
	<u>(1,168,768)</u>	<u>(1,931,105)</u>	<u>(1,957,350)</u>
Total Transfer to/(from) Reserves	<u>(1,144,511)</u>	<u>(1,030,209)</u>	<u>(1,854,455)</u>

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

Area Improvement Reserve

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

Civic Centre Improvements Reserve

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

Waste Management Reserve

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

Leave Reserve

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

Parking Reserve

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

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

6. RESERVES (Continued)

The Leave Reserve is not expected to be used within a set period as further transfers to the reserve account are expected as funds are utilised.

The Joint Library and Environmental Improvement Reserves are expected to be fully utilised in 2009-2010. The Area Improvement, Civic Centre Improvements, Waste Management and Parking Reserves are expected to be partially utilised in 2009-2010.

	Budget	Actual
	\$	\$
7. NET CURRENT ASSETS		
CURRENT ASSETS		
Cash - Unrestricted	85,916	80,000
Cash - Restricted	322,234	1,466,475
Receivables	313,808	280,807
Inventories	45,276	50,276
	<u>767,234</u>	<u>1,877,558</u>
 LESS CURRENT LIABILITIES		
Payables and Provisions	<u>(450,000)</u>	<u>(448,410)</u>
NET CURRENT ASSET POSITION	317,234	1,429,148
Less: Cash - Restricted	<u>(322,234)</u>	<u>(1,466,475)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>(5,000)</u></u>	<u><u>(37,327)</u></u>

The estimated surplus/(deficiency) c/fwd in the 2008/09 actual column represents the surplus (deficit) brought forward as at 1 July 2009.

The estimated surplus/(deficiency) c/fwd in the 2009/10 budget column represents the surplus (deficit) carried forward as at 30 June 2010.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

8. RATING INFORMATION - 2009/10 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2009/10 Budgeted Rate Revenue \$	2009/10 Budgeted Interim Rates \$	2009/10 Budgeted Back Rates \$	2009/10 Budgeted Total Revenue \$	2008/09 Actual \$
Differential General Rate								
GRV	0.06285	3,347	101,002,466	63,480	0	0	6,348,005	6,122,506
Sub-Totals		3,347	101,002,466	63,480	0	0	6,348,005	6,122,506
Minimum Rates	Minimum \$							
GRV	800.00	392	4,052,834	313,600	0	0	313,600	325,500
Sub-Totals		392	4,052,834	313,600	0	0	313,600	325,500
Ex-Gratia Rates								
Specified Area Rates (Note 9)							6,661,605	6,448,006
							75,000	72,000
Discounts							6,736,605	6,520,006
Totals							6,736,605	6,520,006

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 2009/10 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 2010

9. SPECIFIED AREA RATE - 2009/10 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value	2009/10 Budgeted Revenue \$	Budget Applied to Costs \$	2008/09 Actual \$
GRV Commercial	0.01135	GRV	6,607,929	75,000	75,000	72,005
				75,000	75,000	72,005

10. SERVICE CHARGES - 2009/10 FINANCIAL YEAR

Council has not budgeted to raise any service charges during the 2009-2010 year.

11. FEES & CHARGES REVENUE

	2009/10 Budget \$	2008/09 Actual \$
General Purpose Funding	50,500	52,152
Law, Order, Public Safety	7,200	6,484
Health	52,550	57,564
Education and Welfare	23,366	22,748
Community Amenities	418,000	360,670
Recreation & Culture	202,452	189,924
Transport	608,900	542,057
Economic Services	224,498	144,226
Other Property & Services		
	<u>1,587,466</u>	<u>1,375,825</u>

12. DISCOUNTS, WAIVERS & CONCESSIONS
- 2009/10 FINANCIAL YEAR

Discounts

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

Discount 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 2010

13. INTEREST CHARGES AND INSTALMENTS - 2009/10 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 2009/2010 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 \$10,000.

Charge for Late Payment other than Rate

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

Instalment Option Due Dates and Charges

Instalment Due Dates : Instalments are due on the following dates

Instalment	Due Date
1st	3rd September 2009
2nd	12th November 2009
3rd	14th January 2010
4th	25th March 2010

Instalment Administration Charge

An administration charge of \$47.50 will apply if payment of a rate or service charge is made by instalments.

The administration charge is estimated to raise revenue of \$40,000

14. COUNCILLORS' REMUNERATION

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

	2009/10 Budget \$	2008/09 Actual \$
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	1,250
Telecommunications Allowance	17,900	17,900
Other Member Costs	6,000	5,500
	<u>91,400</u>	<u>90,900</u>

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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:

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
Cash - Unrestricted	447,724	441,808	(175,906)
Cash - Restricted	<u>322,234</u>	<u>1,466,745</u>	<u>580,466</u>
	<u>769,958</u>	<u>1,908,553</u>	<u>404,560</u>

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

Area Improvement Reserve	100,813	340,383	85,426
Civic Centre Improvements Reserve	38,124	403,274	0
Waste Management Reserve	52,835	84,345	0
Leave Reserve	21,832	20,465	45,465
Parking Reserve	108,630	156,922	102,298
Environmental Improvement Reserve	0	282,464	281,144
Library Reserve	0	178,892	66,133
	<u>322,234</u>	<u>1,466,745</u>	<u>580,466</u>

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

Net Result	(46,833)	830,583	313,294
Depreciation	1,591,658	1,490,000	1,436,053
(Profit)/Loss on Sale of Asset	0	6,395	0
(Increase)/Decrease in Receivables	(49,411)	180,801	(75,000)
(Increase)/Decrease in Deferred Rates	(15,000)	(20,000)	(25,000)
(Increase)/Decrease in Inventories	8,000	(17,000)	13,000
Increase/(Decrease) in Payables	30,000	20,000	(4,000)
Increase/(Decrease) in Employee Provisions	0	(18,410)	0
Grants/Contributions for the Development of Assets	<u>(433,667)</u>	<u>(597,676)</u>	<u>(615,047)</u>
Net Cash from Operating Activities	<u>1,084,747</u>	<u>1,874,693</u>	<u>1,043,300</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	250,000	250,000	100,000
Credit Card limit	5,000	5,000	0
Credit Card Balance at Balance Date	0	4,754	0
Total Amount of Credit Unused	<u>255,000</u>	<u>259,754</u>	<u>100,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>7,083,683</u>	<u>2,122,683</u>	<u>6,614,982</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 2010

16. TRUST FUNDS

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

Detail	Balance 01-Jul-09 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-10 \$
Infrastructure Bonds	357,752	75,000	(78,000)	354,752
BCITF Levy	13,914	50,000	(63,914)	0
BRB Levy	1,170	15,000	(16,170)	0
Right of Way Bonds	3,146	0	0	3,146
Miscellaneous Bonds	45,249	8,000	(6,000)	47,249
	<u>421,231</u>			<u>405,147</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2009-2010.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2009-2010.

TOWN OF COTTESLOE

RESERVE TRANSFERS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2010

Particulars	Balance 1 July 2009	Interest Received 2009-2010	Transfer to Reserves	Transfer from Reserves	Balance 30 June 10
Area Improvement Reserve	340,383	2,936	-	242,506	100,813
Civic Centre Improvements Reserve	403,274	4,033	-	369,183	38,124
Waste Management Reserve	84,345	1,490	-	33,000	52,835
Leave Reserve	20,465	1,367	-	-	21,832
Parking Reserve	156,922	4,708	-	53,000	108,630
Environmental Improvement Reserve	282,464	4,356	-	286,820	-
Library Reserve	178,892	5,367	-	184,259	-
Total	1,466,745	24,257	-	1,168,768	322,234

TOWN OF COTTESLOE

CAPITAL WORKS COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2010

	\$ BUDGET 2002-03	\$ BUDGET 2003-04	\$ BUDGET 2004-05	\$ BUDGET 2005-06	\$ BUDGET 2006-07	\$ BUDGET 2007-08	\$ BUDGET 2008-09	\$ BUDGET 2009-2010
Land & Buildings	452,230	180,000	170,000	420,000	425,500	3,050,000	7,916,650	5,500,183
Plant & Vehicles	408,220	408,150	297,686	459,590	448,640	450,753	301,850	247,100
Furniture & Office Equipment	92,680	90,650	137,590	74,273	28,930	189,910	109,869	125,627
Infrastructure	780,000	673,000	1,054,300	1,541,450	2,323,214	2,281,700	2,039,991	1,607,360
TOTAL	1,733,130	1,351,800	1,659,576	2,495,313	3,226,284	5,972,363	10,368,360	7,480,270
Capital Grant Income	239,290	206,600	514,499	661,682	1,045,387	661,800	647,148	433,667
Transfers From Reserves - Capital	-	-	-	274,185	215,851	783,786	1,957,350	898,438
Proceeds From the Sale of Assets	581,644	239,600	113,273	856,627	1,494,100	1,763,600	163,250	78,700
Capital Loans (Non Self Supporting)	-	-	-	-	-	1,400,000	6,200,000	4,961,000
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	\$ 1,108,465

TOWN OF COTTESLOE

ANALYSIS OF CAPITAL EXPENDITURE

FOR THE YEAR ENDED 30TH JUNE 2010

	\$ Renewal 2009-2010	\$ Upgrade 2009-2010	\$ New 2009-2010	\$ BUDGET 2009-2010
Land & Buildings	170,000		5,330,183	5,500,183
Plant & Vehicles	245,100		2,000	247,100
Furniture & Office Equipment	125,627			125,627
Infrastructure				
- Roads	472,814	28,245		501,059
- Parking			53,000	53,000
- Footpaths	92,239		50,000	142,239
- Drainage			499,000	499,000
- Parks & Reserves	94,928			94,928
- Irrigation	50,000			50,000
- Street Furniture		33,000		33,000
- Right of Ways	20,000			20,000
- Miscellaneous	100,262		113,872	214,134
TOTAL	1,370,970	61,245	6,048,055	7,480,270

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2010

PROJECT NO	PROGRAMME AREA	Land & Buildings	Furniture & Office Equipment	Plant & Machinery	Infrastructure
5.156.2	PARKING CONSTRUCTION Railway Street				53,000
10.9000.5	DRAINAGE CONSTRUCTION Water Smart Australia Year 4				499,000
	FOOTPATH CONSTRUCTION				
15.1048.2	Curtin Avenue				6,681
15.1054.2	Edward Street				1,692
15.1068.2	Cycling facilities, Year 1- Roundabouts				10,000
15.1078.2	Gordon Street				3,081
15.1092.2	Hawstone Street				12,181
15.1120.2	McArthur Street				12,581
15.1124.2	Margaret Street				12,992
15.1126.2	Marine Parade (2 sections)				23,381
15.1144.2	Ozone Parade				7,381
15.1148.2	Pearse Street				4,388
15.1162.2	Rosendo Street (2 sections)				7,881
15.9000.2	DSAC Projects				40,000
	IRRIGATION CONSTRUCTION				
20.9000.2	Bores / Reticulation				50,000
	LANEWAY CONSTRUCTION				
25.9000.2	Laneways				20,000
	PARKS AND RESERVES CONSTRUCTION				
30.1047.2	Cottesloe Beach Erosion Management & Rehabilitation Project				18,637
30.1133.2	Ecological Restoration at Mudurup Rocks				31,291
30.9000.2	Playgrounds various				30,000
30.9000.5	Natural Areas Management Year1				15,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2010

PROJECT NO	PROGRAMME AREA	Land & Buildings	Furniture & Office Equipment	Plant & Machinery	Infrastructure
	PROPERTY CONSTRUCTION				
35.4050.2	Civic Centre Extension	369,183			
35.4135.2	Combined Library Construction	4,961,000			
35.6030.2	Civic Centre Restoration	170,000			
	ROAD CONSTRUCTION/ REHABILITATION - MRRG				
39.1126.2	Marine Parade				132,000
	ROAD CONSTRUCTION/ REHABILITATION				
40.1014.2	Balfour Street				15,481
40.1054.2	Edward Street				32,952
40.1136.2	Napier Street (RTR)				63,400
40.1166.2	Salisbury Street				35,481
40.1194.2	Warnham Rd				29,500
	BLACKSPOT WORKS & ROAD SAFETY				
41.1026.2	Marine Pde/Eileen St				18,000
41.1030.2	Broome St/Forrest St				12,000
41.1082.2	Grant St/Mann St				75,000
41.1100.2	Broome St/John St Islands (Carried Forward From 2008- 2009)				28,245
41.1116.2	Lyon St/North St (Federal)				41,000
41.1140.2	North St/Elizabeth St				18,000
	MISCELLANEOUS INFRASTRUCTURE				
43.6080.2	Restoration of the Pylon				100,262
43.9000.2.57	Sculpture				40,000
43.9000.5.50	Existing Meter Eye				73,872
	STREETSCAPE INFRASTRUCTURE				
45.9000.5.57	Waste & Recycle Litter Bins				33,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2010

PROJECT NO	PROGRAMME AREA	Land & Buildings	Furniture & Office Equipment	Plant & Machinery	Infrastructure
	PLANT & VEHICLES				
47.9000.2.57	Passenger Vehicle - ETO			32,000	
47.9000.2.57	Passenger Vehicle - Senior Ranger			33,000	
47.9000.2.57	Isuzu NPR 300tip Truck			50,000	
47.9000.2.57	Tennant Vacuum machine			72,000	
47.9000.2.57	John Deere Gator Utility			17,000	
47.9000.2.57	Kubota ZD 18 Mower			23,000	
47.9000.2.57	Generator			1,500	
47.9000.2.57	Concrete Saw			2,000	
47.9000.2.57	Alto LV30 Sweeper			2,800	
47.9000.2.57	Polmac Trailer			2,000	
47.9000.2.57	Stihl MS200 Chainsaws (2)			2,600	
47.9000.2.57	Stihl FS350 Brushcutters (4)			4,400	
47.9000.2.57	HT101 Pole Pruners (2)			2,400	
47.9000.2.57	Stihl MS361 Chainsaw			1,100	
47.9000.2.57	Honda Mower			1,300	
	FURNITURE AND OFFICE EQUIPMENT				
49.9000.2.57	Photocopier/Document System		10,000		
49.9000.2.57	Civica Web Portal		35,000		
49.9000.2.57	Website Upgrade		16,000		
49.9000.2.57	Telephone System		22,000		
49.9000.2.57	Server - Exchange Server (Beach)		7,848		
49.9000.2.57	Server - Terminal Server (Surf)		7,760		
49.9000.2.57	Server - GIS Server (Sun)		4,822		
49.9000.2.57	Replacement Desktops (5)		10,500		
49.9000.2.57	SonicWALL SonicPoint A/B/G Access Point		741		
49.9000.2.57	Netgear GS748TR Prosafe 48 Gigabit Switch		1,956		
49.9000.2.57	Councillor Laptops		9,000		
	Totals	5,500,183	125,627	247,100	1,607,360

TOTAL CAPITAL WORKS PROGRAMME	7,480,270
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**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(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%	

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(B) CORPORATE SERVICES	FEE	RATE
Item		
Rate Instalment Administration Fee	*\$47.50	Per assessment
Owner Rate Roll	*\$150.00	each
Owner Rate Roll – per street	\$15.00	each
Rate Certificate	\$36.00	each
Orders & Requisitions	\$64.00	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
Dishonoured cheque	\$15.00	each
Reprint of Rate Notice	\$10.00	each
Debt Recovery Administration Fee	\$47.50	
Photocopying Charges		
Black & White Copies (per side)		
A4	\$0.30	
A3	\$0.60	
Colour Copies (per side)		
A4	\$1.75	
A3	\$3.50	
Litter		
Breach of the Litter Act	\$200.00	
Abandoned Vehicles		
Tow fee	\$90.00	
Impound Fee	\$110.00	
Daily Fee	\$15.00	Per day
Parking		
Parking Bay Hire ½ day	\$22.00	Per bay/per day
Parking Bay Hire Full Day	\$44.00	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

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

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(B) CORPORATE SERVICES (CONTINUED)	FEE	RATE
Film & Photo Shoots	Full Day	Half Day
(Approved by Manager Corporate Services)	8.30am to 4.30pm	8.30am to 12 noon 1.00pm to 4.30pm
Along Beachfront	\$260.00	\$135.00
Wedding Ceremony		
Cottesloe Sundial and along Beachfront	\$90.00	each
Beach Bookings		
Ranger attendance outside normal hours (i.e. Rottnest swim)	\$110.00	Per Ranger per hour
Council - Hall & Ground Hire - Office Hours – 8.30am to 4.30pm		
War Memorial Town Hall (All year) – 172 people theatre style, 120 seated		
Conferences, Concerts, Seminars per day	\$400.00	Plus \$77 per hour outside normal office hours
Bond	*\$300.00	
Lounge Only	\$300.00	
Commercial Group – Weekdays (<i>minimum 2 hours</i>)	\$26.00	Per hour
Non-commercial Group – Weekdays (<i>minimum 2 hours</i>)	\$21.00	Per hour
Piano Hire		
Piano Hire	\$230.00	
Bond – for each event	*\$200.00	
Lesser Hall		
Conferences, seminars, meetings & elections	\$230.00	
Bond	*\$100.00	
Commercial Groups - weekdays (<i>minimum 2 hours</i>)	\$16.00	Per hour
Commercial Groups - weekends (<i>minimum 2 hours</i>)	\$32.00	Per hour
Non-commercial Groups – weekdays (<i>minimum 2 hours</i>)	\$14.00	Per hour
Non-commercial Groups – weekends (<i>minimum 2 hours</i>)	\$27.50	Per hour
Regular uses will be charged for hours used only		
Key Deposit	*\$40.00	
Trestle Hire	Nil	
Lawns & Grounds		
Wedding Photographs	\$85.00	per hour or part thereof, max. one hour
Wedding Rehearsals	\$52.50	Per hour of part thereof, max. one hour
Simple Wedding Ceremony (no hire equipment)	\$320.00	
<i>Note: Special Events are by negotiation with Manager Corporate Services</i>		

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(B) CORPORATE SERVICES (CONTINUED)	FEE	RATE
Film & Photo Shoots – Commercial	Daily	Half Day
(minimum of two hours) (Monday to Friday only)	Rates	Rates
	(8.30am to 4.30pm)	(8.30am to 12noon) (1.00pm to 4.30pm)
Bond	*\$300.00	*\$300.00
War Memorial Hall	\$700.00	\$350.00
Lounge Room or Blue Room	\$340.00	\$170.00
Other outdoor areas not specified – e.g. courtyard		
Grounds	\$400.00	\$200.00
Gallery	\$205.00	\$100.00
Veranda	\$130.00	\$65.00
All Areas – As Above	\$735.00	\$400.00
Outside Office Hour Fee	\$77.00 per hour	\$77.00 per hour
Civic Centre Lower Lawn		
Function Parking	\$6.00 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.		
Audio & Visual Equipment		
Screen Hire	\$55.00	Per day
Bond	*\$50.00	
Audio/Visual/Data Projector Hire	\$225.00	Per day
Bond	*\$200.00	
Direct Point Projector Hire	\$30.00	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 2010**

(B) CORPORATE SERVICES (CONTINUED)	FEE	RATE	
COMESTIBLES – Hall & Ground Hire Charges – Lessee Only			
War memorial Town Hall (1 September – 30 April)	All Functions	With Ceremony & Photos	
9.00am-5.00pm or 6.00pm –midnight (172 people theatre style, 120 seated)			
Wedding Receptions	\$605.00	\$710.00	
Cocktail Parties	\$350.00		
Dinners	\$460.00		
Conferences, Concerts, Seminars per day	\$400.00		
Lounge Only (up to 75 people)	\$230.00		
Hall Set Up & Break Down	\$50.00	per day	
War Memorial Town Hall (1 May – 31 August)			
Wedding Receptions	\$350.00		
Cocktail Parties	\$210.00		
Conferences, Concerts, Seminars per day	\$235.00		
Lounge Only (Cocktail Party)	\$140.00		
Hall Set Up & Break Down (Before & After Function Date)	\$50.00	per day	
Piano Hire			
Piano Hire	\$230.00		
Bond – for each event	*\$200.00		
Lesser Hall (Back up facility)	\$40.00		
Lawn Areas			
Wedding Ceremonies (All Areas)	\$105.00		
Sunken Lawn	\$230.00	\$340.00	
Sunken Lawn With Marquee	\$315.00	\$420.00	
Sunken Lawn with Marquee Set Up & Break Down (Before & After Function Date)	\$50.00	per day	
Main Lawn (excluding special events)	\$300.00	\$420.00	
Main Lawn With Marquee (Including Wedding Receptions)	\$370.00	\$490.00	
Main Lawn with Marquee Set Up & Break Down (Before & After Function Date)	\$55.00	per day	
Special Events			
<p>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.</p> <p>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.</p> <p>As and when determined by the Environmental Health Officer, where Council staff is required to attend an event for the purpose of monitoring or inspection, the officer's time will be charged at a consulting rate of \$75.00 per hour or part thereof, including travelling time.</p>			
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	\$200	\$200	\$300
Commercial	\$300	\$500	\$500

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

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(B) CORPORATE SERVICES CONT.					
COMESTIBLES– 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	Yes	Day/Evening	<1000
7	Commercial	Yes	No	Day/Evening	> 1000 ~ < 2000
8	Commercial	Yes	Yes	Day/Evening	> 1000 ~ < 2000
9	Commercial	Yes	No	Day/Evening	> 2000 ~ < 3000
10	Commercial	Yes	Yes	Day/Evening	> 2000 ~ < 3000
Special Event – Fees & Bonds					
Concert Category		Fee		Bond	
1		No		\$1,000	
2		No		\$1,000	
3		\$1,000		\$1,000	
4		\$500		\$1,000	
5		\$1,000		\$1,000	
6		\$1,500		\$1,000	
7		\$3,000		\$2,000	
8		\$5,000		\$2,000	
9		\$6,000		\$2,000	
10		\$8000 - \$12000		\$3,000	
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		\$1,000	
2		\$1,500		\$1,000	
3		\$2,000		\$1,000	
4		\$3,000		\$2,000	
Main Lawn Special/Corporate Event Set Up & Break Down (Before and After Function Date)					\$350.00 per day

(FEES CHARGES INCLUDE GST WHERE APPLICABLE)
(*GST NOT APPLICABLE)

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(B) CORPORATE SERVICES CONT.					
BEACHES- 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	Yes	Day/Evening	<1000
7	Commercial	Yes	No	Day/Evening	> 1000 ~ < 2000
8	Commercial	Yes	Yes	Day/Evening	> 1000 ~ < 2000
9	Commercial	Yes	No	Day/Evening	> 2000 ~ < 3000
10	Commercial	Yes	Yes	Day/Evening	> 2000 ~ < 3000
Special Event – Fees & Bonds					
Concert Category		Fee		Bond	
1		No		\$1,000	
2		No		\$1,000	
3		\$1,000		\$1,000	
4		\$1,000		\$2,000	
5		\$2,000		\$2,000	
6		\$3,000		\$2,000	
7		\$6,000		\$4,000	
8		\$10,000		\$4,000	
9		\$12,000		\$4,000	
10		\$16000 - \$24000		\$6,000	
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		\$1,000		\$2,000	
2		\$3,000		\$2,000	
3		\$4,000		\$2,000	
4		\$6,000		\$4,000	

(FEES CHARGES INCLUDE GST WHERE APPLICABLE)
(*GST NOT APPLICABLE)

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(C) DEVELOPMENT SERVICES	FREE	RATE
BUILDING		
Building & Construction Industry Training Fund Levy	0.2% value of work over \$20,000	Including GST
Builder's Registration Board (BRB) Levy as of 1st July 2009	\$40.00	
Building Licence Fee – % of estimated construction work:		
Class 1 and 10 - <i>Minimum \$85.00 - Residential</i>	0.3182%	x estimated value of construction (incl GST)
Classes 2 to 9 - <i>minimum \$85.00 - Commercial</i>	0.1820%	x estimated value of construction
Building Plan Search Fee- Allow 5 working days to obtain plans	\$35.00	PLUS cost of photocopies + GST
Express Search – Obtain plans in 24 hours	\$75.00	PLUS cost of Photocopies + GST
Demolition Licence	\$50.00	per storey
Demolition – Application for planning approval	\$132.00	
Strata Title Fees - <i>Minimum \$100.00</i>	\$0.20	per sq metre
Non scheduled inspections (inc swimming pool barriers)	\$50.00min	1st hour and \$50.00 per hour thereafter
Refund of Building Fees – after issue of licence	NIL	
Refund of Building Fees – before issue of licence	50% of Fee	
Certificate of Building Approvals (unauthorised building)		
Building Licence Application Fee	\$39.00	Including GST
PLUS		
Fee for the issue of building approval certificate for Buildings Class 1 and 10 - Residential	0.636% of current value of	Including GST
OR		
Fee for the issue of building approval certificate for Building Classes other than 1 and 10	0.363% of current value of unauthorised work (\$170.00 min)	Including 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

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(C) DEVELOPMENT SERVICES CONTINUED	FEE	RATE
Eating House		
Eating House Licence	*\$50.00	
Eating House Registration	*\$300.00	
Transfer of Licence	*\$60.00	
Trader Permit		
Trader's Permit – Application Fee	*\$60.00	
Trader's Licence – Weekly Fee	*\$60.00	per week or part thereof
Trader's Licence – Monthly Fee	*\$200.00	per month or part thereof
Trader's Licence - Annual Fee (For an area less than or equal to 10m ²)	\$600.00	per annum
For every m ² or part thereof above 10 m ²	\$100.00	per annum
Transfer of a Licence	*\$50.00	
Stall Holder		
Stall Holder's Permit – Issuing Fee	*\$50.00	
Stall Holder's Permit – Daily Fee	*\$30.00	
Stall Holder's Permit – Weekly Fee	*\$90.00	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.	*\$130.00	per m ² or part thereof for areas which licence is
<i>Eating areas adjacent to restaurants, dining rooms & take away food premises. Minimum Charge \$200.00</i>		
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>	\$130.00	per m ² or part thereof for areas which licence is approved
(b) Eating areas adjacent to takeaway food premises. <i>Minimum charge \$100.00</i>	\$130.00	per m ² 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.		

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(C) DEVELOPMENT SERVICES CONTINUED	FEE	RATE
Street Verge and Footpath - Infrastructure Bond		
Bond Payable on ALL building license applications and refundable if there is no damage to Council Property.	\$1,000.00	Min per lot frontage
The minimum bond can be increased by the Manager of Development Services, depending on the size, complexity and duration of the project.		
Deposit Materials on Verge	\$10.00	per m ² per month
Concrete	\$60.00	per m ²
Bitumen	\$65.00	per m ²
Concrete Slabs	Cost + 20%	
Miscellaneous		
Street Entertainer's Licence	\$10.00	per day
Town Planning Scheme Amendment Signs	\$150.00	
Signs & Hoardings		
Pylon sign or town sign	*\$50.00	
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	\$85.00	Minimum
Cost based on cost of construction including GST – i.e. .3182% of estimated value		
Planning Approval	*\$132.00	
Inspection Fee	\$13.75	per annum for 4 years
Infringements without notice being served	*\$100.00	
Infringements (modified penalty after notice served)	*\$200.00	
Non Scheduled Inspection (i.e. pre purchase)	\$50.00	
Development Applications		
Not more than \$50,000	\$132.00 min(π)	
Or a lesser fee as determined by the Manager DS		
Re-submission of an expired planning approval – up to 50% of original fee		
Re-submission of application for planning approval – variation to previous condition of approval – up to 50% of original fee (π)		
More than \$50,000 but not more than \$500,000	0.30% of estimate cost of development	Excl. GST
More than \$500,000 but not more than \$2.5 million	\$1500 + 0.24% for every \$1 in excess of \$500,000	Excl. GST
More than \$2.5 million but not more than \$5 million	\$6300 + 0.20% for every \$1 in excess of \$2.5 million	Excl. GST

(FEES CHARGES INCLUDED GST WHERE APPLICABLE)
(*GST Not Applicable)

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(C) DEVELOPMENT SERVICES CONTINUED	FEE	RATE
Development Applications Cont.		
More than \$5 million but not more than \$21.5 million	\$11300 + 0.12% for every \$1 in excess of \$5 million	Excl. GST
More than \$21.5 million	\$31,100.00	Excl. GST
Determine a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in above items plus, by the way of penalty, twice that fee	
Change of Land Use	\$265.00	
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which the above item does not apply, where the change or alteration, extension or change has commenced or been carried out	by way of penalty, \$530	
Home Occupation/Cottage Industry		
Initial application	\$199.00	
Determine and initial application for approval of a home occupation where the home occupation has commenced	\$199 plus by way of penalty, \$398	
Annual Fee (renewal)	\$66.00	
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval expires	\$66 plus by way of penalty, \$132	
Ancillary Accommodation	\$20.00	per annum
Other Fees		
Scheme Text – consolidated	\$20.00	
Scheme Map	\$10.00	
Scheme Amendment Application	\$500.00	
Scheme Amendment Documentation	\$1,000.00	
Scheme Amendment Administration	\$500.00	
Development Signs	\$150.00	
Orders & Requisitions	\$80.00	
Section 40 Certificate	\$50.00	
Zoning Certificate	\$66.00	
Written Planning Advice	\$66.00	
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	
Subdivision Clearances - No more than 5 lots	\$66 per lot	
More than 5 lots but not more than 195 lots	\$66 per lot for the first 5 lots	then \$33 per lot, there after
More than 195 lots	\$6,617	
Photocopying Plans larger than A3	Actual Cost + service	
Additional Building Inspection	\$65.00	or part thereof

(FEES CHARGES INCLUDED GST WHERE APPLICABLE)
(*GST Not Applicable)

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(C) DEVELOPMENT SERVICES CONT.	FEE	RATE
Waste Collection		
Compost Bins	\$54.00	
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.	\$280.50 P/A	
Additional 120L MGB general household	\$280.50 P/A	Per bin (weekly collection)
240 litre MGB recycling (Additional)	Nil	Per bin (fortnightly collection)
Waste collection service – Commercial:		
240 litre MGB general commercial	\$280.50 P/A	Per bin (weekly collection)
240 litre MGB recycling commercial	\$126.50 P/A	Per bin (fortnightly collection)
240 litre MGB recycling commercial	\$253.00 P/A	Per bin (weekly collection)
1100L Bulk Bin	\$25.25	
240L MGB general commercial (Additional One of)	\$7.00	Service charge only
240L MGB recycling commercial (Additional One of)	\$7.00	Service Charge only
Delivery and Pick up of Additional bins	\$8.00	Per Bin, delivery and pick up combined
Tip Passes – green waste (small trailer)	\$18.00	
Tip Passes – mixed waste (small trailer)	\$39.00	
Health		
Inspection Class 1 food premises (other than routine)	\$100.00	
Inspection Class 2,3,4 and 5 food premises (other than routine) Reports not included	\$80.00	
Food Premises Report	\$100.00	
Spoilt Food Disposal Certificate (without inspection)	\$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	\$80.00	
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	\$180.00	Per hour or part thereof
Grey Water System – Application to Construct	*\$108.00	
Grey Water System – Grant of Permit (includes inspections)	*\$108.00	

(FEES CHARGES INCLUDED GST WHERE APPLICABLE)
(*GST Not Applicable)

**TOWN OF COTTESLOE
SCHEDULE OF FEES CHARGES
FOR THE YEAR ENDED 30TH JUNE 2010**

(D) WORKS & SPECIAL PROJECTS	FEE	RATE
Reinstatements		
Slabs – (labour for relay only) 600 x 600	Labour@ \$75.00/hr+20%	each
Slabs – (labour for relay only) 600 x 300	Labour@ \$75.00/hr+20%	each
Slabs – (replace and relay) 600 x 600	Cost of Replacement + Labour@ \$75.00/hr+20%	each
Slabs – (replace and relay) 600 x 300	Cost of Replacement + Labour@ \$75.00/hr+20%	each
Kerbing – (labour for relay only) full kerbs	Labour@ \$75.00/hr+20%	each
Kerbing – extruded – minimum charge is \$155	Extra is \$75 + 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	\$75.00+20%	per hour
Concrete 100mm	\$75.00+20%	Per sq m
Concrete Crossover Apron – minimum charge is \$400	Extra is Cost + 20%	each
Plant Charge out Rates		
Truck 5Tonne and greater	\$50.00	Per hr & labour
Truck less than 5Tonne	\$45.00	Per hr & labour
Bobcat	\$60.00	Per hr & labour
Labour	\$75.00+20%	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 2010

Application	Organisation	Funding Sought	Summary	Recommendation
1	Shenton Christian Council	\$1,650	Annual contribution towards chaplaincy at Shenton College	\$1,650
2	Cottesloe Child Care Centre	\$500	To cover May 2010 family picnic costs	\$500
3	Constable Care	\$1,750	Subsidise visit to Cottesloe Primary School	\$1,750
4	Cottesloe Surf Life Saving Club	\$5,000	Contribution towards Refurbishment of the Surf Club Admin office	\$5,000
5	Whalebone Classic	\$1,200	Support in kind including provision of port-a-loos	\$1,200
6	Cottesloe Playgroup	\$10,000	Safety improvements at playgroup site	\$10,000
7	North Cottesloe Pre-Primary School	\$5,432	Play equipment & related items	\$5,432
8	St Phillips Anglican Church	\$3,300	Shade sail for church playground	\$3,300
9	St Phillips Anglican Church	\$1,500	Contribution towards 'Still Point' program	\$1,500
10	Cottesloe Coast care	\$2,500	Seedlings for 'Biodiversity Conservation' program	\$2,500
11	North Cottesloe SLSC	\$5,000	Purchase new IRB (inflatable rubber dinghy)	\$5,000
12	Cottesloe Tennis Club	\$5,000	Contribution to refurbishing old playground	\$5,000
13	Sea View Golf Club	\$2,000	Sponsorship of Community Day at club	\$2,000
14	Cottesloe Toy Library	\$3,900	Contribution toward new Toy Library Coordinator's wages	\$3,900
TOTAL		\$48,732		\$48,732

TOWN OF COTTESLOE

WAGES COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2010

	\$	\$	%
	BUDGET 2009-10	BUDGET 2008-09	INCREASE
Administration	731,439	683,091	7.08%
Public Works	267,173	266,233	0.35%
Ranger Services	250,479	240,845	4.00%
Swimming Areas & Beaches	70,337	58,292	20.66%
Town Planning	330,351	323,016	2.27%
Health, Sanitation & Building	196,702	196,499	0.10%
Civic Centre	79,202	81,534	-2.86%
Outside Staff	545,050	580,652	-6.13%
TOTAL WAGES	2,470,733	2,430,162	1.67%

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

**GENERAL PURPOSE FUNDING
BUDGET ALLOCATION 2009-2010**

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

10000.123.19	General Rate	6,348,005	5,775,006	5,775,006
10000.123.19	Minimum Rate	313,600	322,500	322,500
	TOTAL GENERAL RATES LEVIED	6,661,605	6,097,506	6,097,506
10174.12.19	Specified Area Rate	75,000	72,000	72,000
	TOTAL SPECIFIED AREA RATES LEVIED	75,000	72,000	72,000
10002.123.19	Interim Rates	0	24,000	38,000
10002.123.19	Back Rates	0	1,000	1,440
	TOTAL AMOUNT FROM RATES	6,736,605	6,194,506	6,208,946

Grant Revenue

10007.89.14	General Purpose Grant	176,303	290,794	212,000
10008.89.14	Local Road Grant	0	3,000	3,000
	Total Grant Revenue	176,303	293,794	215,000

Interest Received

10009.65.15	Interest On Investments - General	45,000	36,000	50,000
10009.66.15	Interest On Investments - Reserves	24,257	122,500	102,894
10009.67.15	Interest On Bank Accounts	14,000	27,400	25,000
10005.98.15	Pensioner Deferred Rates Interest	8,000	12,374	9,400
10004.95.15	Interest Outstanding Rates (11%)	10,000	12,000	6,000
10004.96.15	Penalty Interest Written Off	(400)	(400)	0
	Total Interest Received	100,857	209,874	193,294

Reimbursements

10004.69.20	Reimbursement - Legal fees	500	0	500
	Total Reimbursements	500	0	500

Other Revenue

10018.200.17	FESA Commission	0	8,970	9,400
10006.111.22	Rates Search	10,000	12,000	18,000
10006.135.22	Sale of Roll	500	700	2,000
10004.62.22	Administration Charge	40,000	38,500	36,000
	Total Other Revenue	50,500	60,170	65,400

TOTAL REVENUE

7,064,765	6,758,344	6,683,140
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2009-2010
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BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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EXPENDITURE

	BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Office Expenses			
20005.103.50 Contractors & Consultants	20,000	15,500	15,500
Total Office Expenses	20,000	15,500	15,500
Other Expenses			
20009.110.50 Legal Expenses	2,000	2,000	2,000
20009.156.61 Valuation Expenses	8,000	5,500	5,500
20009.148.58 Title Searches	2,500	1,000	1,000
Total Other Expenses	12,500	8,500	8,500
Allocated Expenses			
20017.68.90 Allocated Administrative Costs	173,056	168,005	162,360
Total Allocated Expenses	173,056	168,005	162,360
TOTAL - EXPENDITURE	205,556	192,005	186,360

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

GOVERNANCE BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

Contributions & Reimbursements				
10014.145.20	Reimbursements	10,000	57,796	5,000
10186.86.11	Contributions	11,000	11,500	11,500
Total Contributions & Reimbursements		21,000	69,296	16,500

TOTAL REVENUE

21,000	69,296	16,500
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EXPENDITURE

Office Expenses				
20028.103.50	Printing, Stationery & Postage	4,200	4,200	4,200
20029.201.58	Other Office Expenses	0	0	0
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	1,250	1,250
20026.31.58	Communications Allowances	18,000	17,900	17,900
20026.29.58	Conference & Training	3,600	3,500	3,500
20025.202.50	Election Expenses	23,750	0	0
20026.31.63	Other Member Costs	6,000	5,500	5,500
Total Member Costs		118,850	94,400	94,400

Civic Functions & Receptions				
Via PC	Wages	3,380	0	0
Via PC	Materials	4,500	8,308	11,000
Via PC	Contractors	35,100	30,692	33,000
Total Functions & Receptions		42,980	39,000	44,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

GOVERNANCE BUDGET ALLOCATION 2009 - 2010

	BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Other Expenses			
20029.71.50 Legal Expenses	2,500	10,000	2,500
20029.203.50 Subscriptions & Publications	27,500	28,000	25,500
20029.30.50 Sustainable Development - Contractors & Consultants	62,600	61,500	61,500
20029.205.50 Contributions - Wesroc	98,000	44,000	64,631
Total Other Expenses	190,600	143,500	154,131
Donations/Contributions			
20029.201.58 Presentations/Prizes/Gifts	2,500	2,000	2,500
20029.204.58 Donations	48,732	23,550	23,550
Total Donations/Contributions	51,232	25,550	26,050
Community Information			
20028.3.50 Advertising	34,500	40,000	30,700
Total Community Information	34,500	40,000	30,700
Non Cash Expenses			
20284.34.51 Depreciation - Furniture & Equipment	2,344	2,280	2,280
Total Non Cash Expenses	2,344	2,280	2,280
Allocated Expenses			
20288.68.90 Allocated Administrative Overheads	483,428	469,318	453,547
Total Allocated Expenses	483,428	469,318	453,547
TOTAL - EXPENDITURE	928,134	818,248	809,308

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2009-2010
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BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

	Reimbursements		
10016.145.20	Reimbursements	12,000	19,000
			7,500
	Total Reimbursements	12,000	19,000
			7,500
10015.106.18	Profit on Disposal of Assets	0	1,019
			0
	Other Revenue		
10018.200.17	Other Income	100	100
			100
	Total Other Revenue	100	100
			100
	TOTAL REVENUE	12,100	20,119
			7,600

EXPENDITURE

	Employee Costs		
20031.130.62	Salary & Wages	731,439	720,000
20031.141.52	Superannuation	98,775	74,000
20031.205.52	Contributions	8,024	0
20031.206.52	Other Employee Costs	60,202	55,000
20031.29.52	Training & Conferences	40,000	29,300
Via Plant Postings	Motor Vehicles Costs	11,394	12,962
20031.138.52	Recruitment	5,000	50,000
			3,000
	Total Employee Costs	954,834	941,262
			887,506
	Finance Costs		
20276.7.58	Bank Fees	42,000	30,000
20276.92.54	Overdraft Interest	150	150
			100
	Total Finance Costs	42,150	30,150
			33,100

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2009-2010
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BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Office Expenses				
20032.103.50	Printing, Postage & Stationery	55,000	60,000	30,000
20032.144.63	Telephone	27,000	26,000	26,000
20032.208.57	Office Equipment Maintenance - Materials	12,900	10,000	12,900
20032.208.50	Office Equipment Maintenance - Contractors	115,960	90,000	99,150
20032.3.58	Advertising	10,000	8,000	3,000
20033.85.57	Minor Furniture & Equipment	7,000	8,000	0
	Total Office Expenses	227,860	202,000	171,050
Other Expenses				
20033.71.50	Legal Expenses	6,000	2,000	5,000
20033.30.50	Contractors & Consultants	205,356	220,000	275,651
20033.64.53	Insurance	100,000	95,000	105,000
20033.237.50	Audit & Associated Fees	22,000	22,000	15,500
20033.203.50	Subscriptions & Publications	4,010	2,200	3,860
20033.156.50	Infrastructure Valuations	0	0	0
20033.201.58	Other Expenses	6,800	6,250	6,250
	Total Other Expenses	344,166	347,450	411,261
Non Cash Expenses				
20035.186.51	Depreciation - Mobile Plant & Vehicles	20,870	20,000	25,200
20035.34.51	Depreciation - Furniture & Equipment	116,797	116,000	75,000
20035.78.56	Loss on Disposal of Assets	0	0	0
	Total Non Cash Expenses	137,667	136,000	100,200
Allocated Expenses				
20034.68.90	Less Allocated Administrative Oh	(1,706,677)	(1,656,862)	(1,603,117)
	Total Allocated Expenses	(1,706,677)	(1,656,862)	(1,603,117)
TOTAL - EXPENDITURE		0	0	0

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

FIRE PREVENTION
BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

Reimbursements				
10042.86.11	Reimbursements	8,400	0	0
	Total Reimbursements	8,400	0	0
TOTAL REVENUE		8,400	0	0

EXPENDITURE

Other Expenses				
20074.30.50	Emergency Services Levies	10,000	7,000	9,500
20073.3.50	Advertising	500	400	400
	Total Other Expenses	10,500	7,400	9,900
TOTAL EXPENDITURE		10,500	7,400	9,900

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

ANIMAL CONTROL BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Fees & Charges				
10047.41.12	Dog Registration Fees	5,500	4,000	5,500
10047.49.12	Fines & Penalties	500	100	600
10047.101.12	Impounding Charges	1,200	300	600
	Total Fees & Charges	7,200	4,400	6,700

Reimbursements				
10045.145.20	Reimbursements	1,000	2,300	2,300
	Total Reimbursements	1,000	2,300	2,300

TOTAL REVENUE

8,200	6,700	9,000
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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	7,470	1,500	5,400
20080.71.50	Legal Fees	5,000	1,500	5,000
	Total Other Expenses	12,470	3,000	10,400

Donations/Contributions				
20080.205.50	Contributions	6,400	7,550	7,550
	Total Donations/Contributions	6,400	7,550	7,550

Allocated Expenses				
20081.58.90	Allocation From Parking	99,863	90,000	88,067
20081.68.90	Allocated Administrative Oh	33,260	32,289	31,204
	Total Allocated Expenses	133,123	122,289	119,271

TOTAL EXPENDITURE

152,493	133,339	137,721
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

Grant Revenue				
10055.89.14	Other Grants	0	0	0
	Total Grant Revenue	0	0	0

Contributions				
10050.86.11	Contributions	0	1,200	0
	Total Contributions	0	1,200	0

TOTAL REVENUE	0	1,200	0
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EXPENDITURE

Other Expenses				
20086.30.50	Contractors	8,800	19,000	6,100
20086.71.50	Legal Expenses	0	3,000	0
	Total Other Expenses	8,800	22,000	6,100

Non Cash Expenses				
Via AR	Depreciation - Streetscapes Infrastructure	3,000	0	0
	Total Non Cash Expenses	3,000	0	0

Allocated Expenses				
20087.58.90	Allocated From Parking	65,575	58,711	58,711
	Total Allocated Expenses	65,575	58,711	58,711

TOTAL EXPENDITURE	77,375	80,711	64,811
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

PREVENTATIVE SERVICES - ADMIN & INSPECTION BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Fees & Charges				
10069.72.12	Licence Fees	52,550	45,358	35,460
10069.4.12	Application Fees	0	1,780	0
Total Fees & Charges		52,550	47,138	35,460
Contributions & Reimbursements				
10067.145.20	Reimbursements	0	1,400	0
Total Contributions & Reimbursements		0	1,400	0
TOTAL REVENUE		52,550	48,538	35,460

EXPENDITURE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Employee Costs				
Via Payroll	Salary & Wages	49,176	48,000	49,297
Via Payroll	Superannuation	0	13,500	7,190
20111.29.52	Conferences, Memberships & Training	3,000	1,500	3,000
20111.206.52	Other Employee Costs	540	4,000	2,019
20111.138.52	Recruitment	200	500	200
Total Employee Costs		52,916	67,500	61,706
Office Expenses				
20112.103.50	Printing, Postage & Stationery	500	300	200
20112.144.63	Telephone	280	400	280
Total Office Expenses		780	700	480
Other Expenses				
20113.71.50	Legal Expenses	2,000	5,500	2,000
20113.30.50	Contractors & Consultants	43,586	24,000	46,150
20113.201.58	Other Expenses	1,000	250	1,000
20113.201.57	Insecticides/Pesticides	4,000	3,200	3,200
20112.3.58	Advertising - Other	1,000	700	700
Total Other Expenses		51,586	33,650	53,050

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

PREVENTATIVE SERVICES - ADMIN & INSPECTION BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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20114.68.90	Allocated Expenses	BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
	Allocated Administrative Overheads	49,017	47,586	45,987
	Total Allocated Expenses	49,017	47,586	45,987
	TOTAL EXPENDITURE	154,299	149,436	161,223

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

EDUCATION
BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Fees & Charges				
10184.46.12	Leases - Pre School	3,500	3,460	2,800
	Total Fees & Charges	3,500	3,460	2,800
Contributions & Reimbursements				
10077.145.20	Reimbursements	1,000	1,000	1,000
	Total Contributions & Reimbursements	1,000	1,000	1,000
TOTAL REVENUE		4,500	4,460	3,800

EXPENDITURE

Buildings Maintenance				
Via PC	Wages & Overheads	2,568	2,850	2,539
Via PC	Plant Charges	300	250	.800
Via PC	Materials	350	50	600
Via PC	Contractors	800	2,750	13,672
Via PC	Utilities	2,200	2,600	2,300
	Total Buildings Maintenance	6,218	8,500	19,911
Non Cash Expenses				
Via AR	Depreciation	1,531	1,532	1,532
	Total Non Cash Expenses	1,531	1,532	1,532
Other Expenses				
20128.71.50	Legal Fees	700	0	0
	Total Other	700	0	0
TOTAL EXPENDITURE		8,449	10,032	21,443

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

WELFARE
BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Fees & Charges				
10188.46.12	Leases - Welfare	19,866	19,290	15,000
Total Fees & Charges		19,866	19,290	15,000
Contributions & Reimbursements				
10089.145.20	Reimbursements	11,500	11,000	6,000
Total Contributions & Reimbursements		11,500	11,000	6,000
TOTAL REVENUE		31,366	30,290	21,000

EXPENDITURE

Buildings Maintenance				
Via PC	Wages & Overheads	3,380	3,100	0
Via PC	Plant Charges	100	130	0
Via PC	Materials	700	500	1,000
Via PC	Contractors	9,000	12,270	15,000
Total Buildings Maintenance		13,180	16,000	16,000
Non Cash Expenses				
Via AR	Depreciation	14,964	18,026	18,026
Total Non Cash Expenses		14,964	18,026	18,026
Other Expenses				
Via Plant Postings	Motor Vehicle Costs	10,000	6,000	6,000
20150.71.50	Legal Fees	1,000	800	800
20150.30.50	Contractors & Consultants	0	4,000	4,000
20150.205.50	Contributions	44,394	42,261	59,467
Total Other Expenses		55,394	53,061	70,267
Allocated Expenses				
20151.68.90	Administration Overheads	7,555	7,335	7,088
Total Allocated Expenses		7,555	7,335	7,088
TOTAL EXPENDITURE		91,093	94,422	111,381

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

WASTE MANAGEMENT BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Fees & Charges				
10094.119.12	Domestic Refuse Removal Charges - Additional Collections	40,000	43,820	45,600
10175.119.12	Commercial Charges	230,000	186,000	205,000
10175.49.12	Litter fines	0	0	0
10094.120.12	Replacement Bins	500	462	500
10098.147.12	Tip Passes	3,000	4,514	3,000
10094.245.12	Bokashi Buckets	0	3,423	0
	Total Fees & Charges	273,500	238,219	254,100
Interest Revenue				
10178.95.15	Interest Outstanding	100	0	100
	Total Interest Revenue	100	0	100
Contributions & Reimbursements				
10100.145.20	Reimbursements	0	2,825	0
10097.86.11	Contributions	0	226	0
	Total Contributions & Reimbursements	0	3,051	0
Grant Revenue				
10177.89.14	Grants	0	15,000	0
	Total Grant Revenue	0	15,000	0
Other Revenue				
10098.200.17	Other Revenue	8,000	5,522	2,000
	Total Other Revenue	8,000	5,522	2,000
Non Cash Revenue				
Via AR	Profit on Sale of Asset	0	544	0
10175.194.17	Equity Movement in WMRC	0	21,339	0
	Total Non Cash Revenue	0	21,883	0
TOTAL REVENUE		281,600	283,675	256,200

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

WASTE MANAGEMENT BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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EXPENDITURE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Employee Costs				
20166.130.52	Salary & Wages	49,176	49,297	49,297
20166.141.52	Superannuation	15,232	0	8,750
20166.206.52	Other Employee Costs	7,236	8,706	8,706
20166.29.52	Conferences & Training	3,000	3,000	3,000
Via Plant Postings	Motor Vehicles Costs	3,933	3,800	2,911
Total Employee Costs		78,577	64,803	72,664
Office Expenses				
20167.103.50	Printing, Postage & Stationery	5,500	1,500	5,400
20167.144.63	Telephone	400	650	350
20167.208.50	Other Office Expenses	200	750	200
Total Office Expenses		6,100	2,900	5,950
Waste Collection/Disposal				
Via PC	Wages & Overheads	156,810	118,480	118,480
Via PC	Plant Charges	16,200	13,500	13,500
Via PC	Contractors	1,138,000	1,052,502	958,502
Via PC	Materials	10,000	8,500	8,500
Total Waste Collection/Disposal		1,321,010	1,192,982	1,098,982
Other Expenses				
20168.71.50	Legal Expenses	4,000	5,000	4,000
20168.30.50	Contractors	51,136	70,700	70,700
20168.209.57	Materials	47,500	47,690	47,690
20168.212.58	Bad Debts Written Off	500	500	500
Total Other Expenses		103,136	123,890	122,890

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

WASTE MANAGEMENT BUDGET ALLOCATION 2009 - 2010

	BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Non Cash Expenses			
Via AR Depreciation - Mobile Plant & Vehicles	19,872	21,000	19,352
Via AR Depreciation - Infrastructure	10,728	10,000	796
Via AR Loss on Sale of Assets	0	0	0
Total Non Cash Expenses	30,600	31,000	20,148
Allocated Expenses			
20169.68.90 Allocated Administrative Oh	71,629	69,539	67,202
20157.91.90 LESS Reallocation to Beach	0	(40,000)	(40,000)
Total Allocated Expenses	71,629	29,539	27,202
TOTAL EXPENDITURE	1,611,052	1,445,114	1,347,836

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Fees & Charges				
10105.38.12	Town Planning Charges	140,000	126,000	185,000
10105.200.12	Other Fees & Charges	4,500	500	500
10105.139.12	Subdivision Clearance Fees	0	786	0
	Total Fees & Charges	144,500	127,286	185,500
Reimbursements & Contributions				
10104.86.11	Contributions	0	0	0
10103.145.20	Reimbursements	0	2,914	0
	Total Reimbursements & Contributions	0	2,914	0
Other Revenue				
10105.200.17	Other Income	3,000	1,500	4,000
	Total Other Revenue	3,000	1,500	4,000
TOTAL REVENUE		147,500	131,700	189,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010	FORECAST 2008-2009	BUDGET 2008-2009
\$	\$	\$

EXPENDITURE

	Employee Costs			
Via Payroll	Salary & Wages	330,351	335,000	323,016
Via Payroll	Superannuation	43,467	41,534	41,534
20171.206.52	Other Employee Costs	27,052	28,379	28,379
20171.29.52	Training & Conferences	10,000	6,000	10,000
Plant Postings	Motor Vehicles Costs	7,015	7,000	6,522
20171.138.52	Recruitment	0	28,000	3,000
	Total Employee Costs	417,885	445,913	412,451
	Office Expenses			
20172.103.58	Printing & Stationery	0	6,250	6,250
20172.144.63	Telephone	500	600	250
20172.201.58	Other Office Expenses	500	700	500
	Total Office Expenses	1,000	7,550	7,000
	Other Expenses			
20173.71.50	Legal Expenses	35,000	60,000	30,000
20173.30.50	Contractors & Consultants	67,500	40,000	168,000
20173.201.58	Other Expenses	250	400	250
20173.211.58	Scheme Review	42,500	220,000	50,000
	Total Other Expenses	145,250	320,400	248,250
	Non Cash Expenses			
Via AR	Depreciation-Furn & Equip	584	500	0
Via AR	Depreciation - Mobile Plant & Vehicles	13,766	15,000	19,200
Via AR	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	14,350	15,500	19,200
	Allocated Expenses			
20174.68.90	Allocated Administrative Overhead	155,320	150,786	145,719
	Total Allocated Expenses	155,320	150,786	145,719
	TOTAL - EXPENDITURE	733,805	940,149	832,620

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2009- 2010
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BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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EXPENDITURE

Street Furniture Maintenance

Via PC	Wages & Overheads	13,518	16,600	8,463
Via PC	Plant Charges	2,300	2,150	1,000
Via PC	Suppliers	9,000	5,450	10,000
Via PC	Contractors	4,500	3,000	6,572
Via PC	Utilities	800	800	0
	Total Street Furniture Maintenance	30,118	28,000	26,035

Non Cash Expenses

Via AR	Depreciation - Land & Buildings	0	0	646
Via AR	Depreciation - Furnitre & Equipment	163	200	6,205
Via AR	Depreciation - Infrastructure	646	0	0
Via AR	Depreciation - Plant & Machinery	0	0	4,735
	Total Non Cash Expenses	809	200	11,586

TOTAL - EXPENDITURE

30,927	28,200	37,621
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

	BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Fees & Charges			
10109.46.12 Facilities Hire	45,000	31,000	13,000
Total Fees & Charges	45,000	31,000	13,000
Contributions & Reimbursements			
10107.145.20 Reimbursements	0	4,200	0
Total Contributions & Reimbursements	0	4,200	0
TOTAL REVENUE	45,000	35,200	13,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

**CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2009 - 2010**

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
EXPENDITURE				
Employee Costs				
20188.141.52	Superannuation	11,545	0	0
	Total Employee Costs	11,545	0	0
Office Expenses				
20190.85.57	Expensed Asset Purchases	1,500	2,000	0
	Total Office Expenses	1,500	2,000	0
Buildings Maintenance				
Via PC	Wages & Overheads	10,400	18,340	18,856
Via PC	Plant Charges	0	331	100
Via PC	Materials	11,360	4,500	6,200
Via PC	Contractors	52,807	40,820	14,003
Via PC	Utilities	43,750	33,250	35,400
Via PC	Security	6,801	6,801	10,000
Via PC	Cleaning	45,000	31,550	35,885
	Total Buildings Maintenance	170,118	135,592	120,444
Grounds Maintenance				
Via PC	Wages & Overheads	121,663	112,840	148,056
Via PC	Plant Charges	6,300	6,276	6,027
Via PC	Materials	4,500	12,394	8,000
Via PC	Contractors	8,000	23,155	32,350
Via PC	Utilities	800	1,335	1,000
	Total Grounds Maintenance	141,263	156,000	195,433
Non Cash Expenses				
Via AR	Depreciation - Buildings	101,993	30,000	21,900
Via AR	Depreciation - Plant & Machinery	280	0	0
Via AR	Depreciation - Furniture & Equipment	30,021	168	168
Via AR	Depreciation - Parks & Gardens	455	456	456
	Total Non Cash Expenses	132,749	30,624	22,524
Financing Expenses				
20298.240.54	Loan Interest	87,742	0	57,600
	Total Financing Expenses	87,742	0	57,600
Allocated Expenses				
20191.68.90	Allocated Administrative Overheads	77,014	74,766	72,253
	Total Allocated Expenses	77,014	74,766	72,253
TOTAL - EXPENDITURE		621,931	398,982	468,254

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

Grant Revenue				
10180.89.14	Grants	5,942	275,403	0
	Total Grant Revenue	5,942	275,403	0
Fees & Charges				
10179.46.12	Facility Hire	155,952	156,000	153,000
	Total Fees & Charges	155,952	156,000	153,000
Contributions & Reimbursements				
10116.86.11	Contributions	91,000	109,000	89,400
10115.145.20	Reimbursements	2,000	8,897	2,000
	Total Contributions & Reimbursements	93,000	117,897	91,400
TOTAL REVENUE		254,894	549,300	244,400

EXPENDITURE

Employee Costs Regional Coast Care				
20200.130.62	Salary & Wages	70,337	73,000	58,292
20200.141.52	Superannuation	5,430	6,600	5,246
20200.29.52	Conferences & Training	3,000	2,000	3,000
Via Plant Postings	Motor Vehicles Costs	11,331	15,000	11,500
20200.206.52	Other Employee Costs	7,876	8,500	6,248
	Total Employee Costs	97,974	105,100	84,286
Office Expenses				
20201.144.63	Telephone	1,200	1,450	1,200
	Total Office Expenses	1,200	1,450	1,200

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2009 - 2010

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
	Beach Parks			
Via PC	Wages & Overheads	67,591	56,993	146,689
Via PC	Plant Charges	7,000	6,835	13,000
Via PC	Materials	15,000	7,792	30,000
Via PC	Contractors	39,952	17,644	62,251
Via PC	Utilities	8,000	5,736	9,000
	Total Beach Parks	137,543	95,000	260,940
	Beach Buildings			
Via PC	Wages & Overheads	2,855	2,000	4,231
Via PC	Plant Charges	200	150	300
Via PC	Materials	5,000	6,068	5,000
Via PC	Contractors	7,000	4,782	10,986
Via PC	Utilities	14,000	15,000	7,200
	Total Beach Buildings	29,055	28,000	27,718
	Other Expenses			
20202.71.50	Legal Expenses	5,000	4,000	4,000
20202.30.50	Contractors & Consultants	100,000	99,603	95,000
20202.195.57	Coast Care	12,337	7,500	5,000
	Total Other Expenses	117,337	111,103	104,000
	Non Cash Expenses			
Via Asset Register	Depreciation - Land & Buildings	150	156	156
Via Asset Register	Depreciation - Furniture & Equipment	239	240	240
Via Asset Register	Depreciation - Parks & Reserves Infrastructure	4,529	4,500	3,072
Via Asset Register	Depreciation - Streetscape Infrastructure	1,967	0	0
Via Asset Register	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	6,885	4,896	3,468
	Allocated Expenses			
20203.91.90	Refuse Beach Collection	0	40,000	40,000
20203.68.90	Allocated Administrative Oh	45,971	44,629	43,130
	Total Allocated Expenses	45,971	84,629	83,130
	TOTAL - EXPENDITURE	435,965	430,178	564,742

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

OTHER SPORT & RECREATION BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Fees & Charges				
10120.46.12	Facilities Hire	1,500	3,260	4,050
Total Fees & Charges		1,500	3,260	4,050
Contributions & Reimbursements				
10183.243.20	Reimbursements SVGC	23,122	11,931	16,530
10183.161.20	Reimbursements CTC	6,954	8,041	7,927
10118.145.20	Reimbursements	1,500	1,500	4,000
Total Contributions & Reimbursements		31,576	21,472	28,457
Non Cash Revenue				
Profit on Sale of Assets		0	76	0
Total Non Cash Revenue		0	76	0
TOTAL REVENUE		33,076	24,808	32,507

EXPENDITURE

Parks Maintenance				
Via PC	Wages & Overheads	277,121	211,257	141,047
Via PC	Plant Charges	21,700	18,301	8,000
Via PC	Materials	20,700	33,875	20,000
Via PC	Contractors	47,500	87,591	24,000
Via PC	Utilities	4,500	7,976	4,500
Total Parks Maintenance		371,521	359,000	197,547
Buildings Maintenance				
Via PC	Wages & Overheads	13,518	18,000	18,054
Via PC	Plant Charges	900	1,050	600
Via PC	Materials	4,200	5,100	3,000
Via PC	Contractors	2,400	4,009	4,000
Via PC	Utilities	7,500	6,841	2,100
Total Buildings Maintenance		28,518	35,000	27,754

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

OTHER SPORT & RECREATION BUDGET ALLOCATION 2009 - 2010

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
	Non Cash Expenses			
Via AR	Depreciation - Buildings	5,708	5,712	5,712
Via AR	Depreciation - Plant & Equipment	9,923	10,000	15,091
Via AR	Depreciation - Mobile Plant & Vehicles	18,244	18,243	18,243
Via AR	Depreciation - Infrastructure	114,758	113,876	93,876
Via AR	Loss on Disposal of Assets	0	4,145	0
	Total Non Cash Expenses	148,633	151,976	132,922
	Financing Expenses			
20289.161.54	Interest Paid - Loans CTC	6,954	7,928	7,928
20289.243.54	Interest Paid - Loans SVGC	23,122	16,530	16,530
	Total Financing Expenses	30,076	24,458	24,458
	Other Expenses			
20208.71.50	Legal Expenses	2,000	1,500	1,000
	Total Other Expenses	2,000	1,500	1,000
	Allocated Expenses			
20209.68.90	Allocated Administrative Overheads	59,555	57,817	55,874
	Total Allocated Expenses	59,555	57,817	55,874
	TOTAL EXPENDITURE	640,303	629,751	439,555

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

LIBRARIES
BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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EXPENDITURE

Other Expenses				
20215.205.58	Contributions	394,532	388,440	388,440
	Total Other Expenses	394,532	388,440	388,440

Non Cash Expenses				
20217.35.51	Depreciation - Buildings	9,095	0	0
	Total Non Cash Expenses	9,095	0	0

Financing Expenses				
20299.241.54	Loan Interest	155,060	0	165,600
	Total Financing Expenses	155,060	0	165,600

TOTAL EXPENDITURE		558,687	388,440	554,040
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

OTHER CULTURE BUDGET ALLOCATION 2009 - 2010
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BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Other Revenue				
10182.200.17	Other Revenue	2,500	6,315	5,000
Total Other Revenue		2,500	6,315	5,000

TOTAL REVENUE

2,500	6,315	5,000
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EXPENDITURE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Festivals & Events				
Via PC	Wages	9,125	8,460	13,258
Via PC	Plant Costs	0	81	0
Via PC	Materials	0	528	1,800
Via PC	Contractors	30,500	26,803	32,463
Total Festival & Events		39,625	35,872	47,521
Non Cash Expenses				
Via AR	Depreciation - Streetscape Infrastructure	1,411	0	0
Total Non Cash Expenses		1,411	0	0
Allocated Expenses				
20222.68.90	Administration Overhead Allocation	3,948	3,833	3,704
Total Allocated Expenses		3,948	3,833	3,704

TOTAL EXPENDITURE

44,984	39,705	51,225
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE BUDGET ALLOCATION 2009 - 2010
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		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
REVENUE				
Grant Revenue				
10131.8.13	Grants	433,667	595,676	666,048
10190.89.14	Other Grants	16,600	0	0
	Total Grant Revenue	450,267	595,676	666,048
Contributions & Reimbursements				
10134.86.11	Contributions	1,000	6,000	100
10133.145.20	Reimbursements	10,000	26,040	10,000
	Total Contributions & Reimbursements	11,000	32,040	10,100
Non Cash Revenue				
10132.106.18	Profit on Disposal of Assets	0	451	0
	Total Non Cash Revenue	0	451	0
Other Revenue				
10176.200.17	Other Revenue	500	2,000	500
	Total Other Revenue	500	2,000	500
	TOTAL REVENUE	461,767	630,167	676,648

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

**STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE
BUDGET ALLOCATION 2009 - 2010**

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
EXPENDITURE				
Roads, Footpath, Drains, Street Trees				
Via PC	Wages & Overheads	483,881	402,378	423,143
Via PC	Plant Charges	51,679	47,810	32,500
Via PC	Materials	44,200	36,660	58,500
Via PC	Contractors	290,000	224,152	261,742
Via PC	Utilities	0	2,000	2,000
Total Road, Footpath, Drains, Street Trees		869,760	713,000	777,885
Other Expenses				
20285.30.50	Contractors & Consultants	139,000	88,000	99,000
20285.71.50	Legal Fees	2,000	6,500	5,000
Via AR	Loss on Sale of Assets	0	321	0
Total Other Expenses		141,000	94,821	104,000
Travelsmart				
20178.30.50	Contractors & Consultants	25,000	29,000	24,500
20178.201.57	Other Expenses	1,000	1,000	1,000
Total Travelsmart		26,000	30,000	25,500
Non Cash Expenses				
Via AR	Depreciation - Buildings	11,359	11,364	11,364
Via AR	Depreciation - Plant & Equipment	8,101	10,000	5,266
Via AR	Depreciation - Mobile Plant & Equipment	73,720	77,857	77,857
Via AR	Depreciation - Infrastructure Roads	676,299	700,445	700,445
Via AR	Depreciation - Infrastructure Footpaths	167,950	180,167	180,167
Via AR	Depreciation - Infrastructure Streetscapes	3,946	3,936	3,936
Via AR	Depreciation - Infrastructure Drainage	83,067	78,000	74,237
Total Non Cash Expenses		1,024,442	1,061,769	1,053,271
Allocated Expenses				
20286.68.90	Allocated Administration Overheads	121,524	117,977	114,013
Total Allocated Expenses		121,524	117,977	114,013
TOTAL - EXPENDITURE		2,182,726	2,017,567	2,074,669

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

PARKING FACILITIES
BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

Fees & Charges			
10054.49.12	Fees & Charges	608,900	540,000
		585,500	
	Total Fees & Charges	608,900	540,000
		585,500	
Contributions & Reimbursements			
10054.86.11	Contributions	0	500
10189.244.72	Contributions - Cash in Lieu of Parking	0	55,000
	Reimbursements	0	790
	Total Contributions & Reimbursements	0	56,290
		0	0
Non Cash Revenue			
10052.106.18	Profit on Disposal of Assets	0	436
	Total Non Cash Revenue	0	436
		0	0
Other Revenue			
10185.200.17	Other Revenue	4,800	1,348
	Total Other Revenue	4,800	1,348
		4,800	4,800
TOTAL REVENUE		613,700	598,074
		590,300	

EXPENDITURE

Employee Costs			
20089.130.62	Salary & Wages	250,479	212,000
20089.141.52	Superannuation	28,157	24,500
20089.29.52	Conferences & Training	6,400	5,200
Plant Postings	Motor Vehicles Costs	19,914	24,000
20089.138.52	Recruitment	505	360
20089.206.52	Other Employee Costs	34,842	32,000
	Total Employee Costs	340,297	298,060
		319,386	
Office Expenses			
20090.103.50	Printing, Stationary & Postage	10,545	6,000
20090.144.63	Telephone	2,908	1,500
20090.208.50	Office Equipment Maintenance	4,945	1,500
20091.85.57	Minor Furniture & Equipment	1,050	3,500
	Total Office Expenses	19,448	12,500
		18,721	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

PARKING FACILITIES
BUDGET ALLOCATION 2009 - 2010

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Carparks - Works				
Via PC	Wages & Overheads	13,518	11,000	19,747
Via PC	Plant Charges	1,000	1,250	1,000
Via PC	Materials	3,800	2,400	2,000
Via PC	Contractors	7,000	24,200	30,000
Via PC	Utilities	500	150	2,000
Total Carparks - Works		25,818	39,000	54,747
Other Expenses				
20091.71.50	Legal Expenses	14,500	12,000	7,000
20091.209.57	Signs	6,695	6,500	6,500
20091.30.50	Contractors & Consultants	107,570	50,000	80,000
20091.205.50	Contributions - Railway Leases	28,000	0	0
20091.212.58	Bad Debts Written Off	0	0	0
Total Other Expenses		156,765	68,500	93,500
Non Cash Expenses				
Via AR	Loss on Sale of Assets	0	4,875	0
Via AR	Depreciation - Carpark Infrastructure	879	0	0
Via AR	Depreciation - Furniture & Equipment	5,769	2,046	2,046
Via AR	Depreciation - Buildings	0	0	1,000
Via AR	Depreciation - Mobile Plant & Equipment	19,826	0	0
Via AR	Depreciation - Plant & Equipment	0	11,841	11,841
Total Non Cash Expenses		26,474	18,762	14,887
Allocated Expenses				
20092.68.90	Administration Overhead Allocation	93,908	91,167	88,104
20092.58.90	Less Allocated to Animal Control	(99,863)	(90,000)	(88,067)
20092.58.90	Less Allocated to Other Law, Order & PS	(65,575)	(58,711)	(58,711)
Total Allocated Expenses		(71,530)	(57,544)	(58,674)
TOTAL - EXPENDITURE		497,272	379,278	442,566

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

BUILDING CONTROL BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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REVENUE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Fees & Charges				
10155.9.12	Building Licence Fees	140,000	135,000	150,000
10155.200.12	Other Fees & Charges	77,500	3,000	41,050
10155.143.12	Swimming Pool Inspections	6,998	5,800	6,875
Total Fees & Charges		224,498	143,800	197,925
Contributions & Reimbursements				
10154.86.11	Contributions	0	481	0
10153.145.20	Reimbursements	0	0	0
Total Contributions & Reimbursements		0	481	0
Non Cash Revenue				
Via AR	Profit on Disposal of Assets	0	856	0
Total Non Cash Revenue		0	856	0
Other Revenue				
10155.200.17	Other Revenue	0	950	0
Total Other Revenue		0	950	0
TOTAL REVENUE		224,498	146,087	197,925

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

BUILDING CONTROL
BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
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EXPENDITURE

		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
Employee Costs				
Via Payroll	Salary & Wages	98,351	97,903	97,903
Via Payroll	Superannuation	15,232	15,500	13,580
20245.29.52	Conferences & Training	3,000	1,400	1,800
Plant Postings	Motor Vehicles Costs	4,163	5,500	4,111
20245.206.52	Other Employee Costs	6,593	10,000	3,837
20245.138.52	Recruitment	0	0	0
	Total Employee Costs	127,339	130,303	121,231
Office Expenses				
20246.103.50	Printing, Stationery & Postage	650	750	500
20246.144.63	Telephone	0	300	600
20246.201.58	Other Office Expenses	200	50	0
	Total Office Expenses	850	1,100	1,100
Other Expenses				
20247.85.57	Minor Furniture & Equipment	100	200	25
20247.71.50	Legal Expenses	2,000	5,000	6,500
20247.30.50	Contractors & Consultants	45,890	0	19,760
20247.203.58	Subscriptions & Publications	750	800	1,050
20247.201.58	Other Expenses	0	50	0
	Total Other Expenses	48,740	6,050	27,335
Non Cash Expenses				
Via AR	Depreciation - FOE	1,096	950	876
Via AR	Depreciation - Plant & Equipment	6,840	5,854	5,854
Via AR	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	7,936	6,804	6,730
Allocated Expenses				
20248.68.90	Allocated Administrative Oh	59,810	58,064	56,113
	Total Allocated Expenses	59,810	58,064	56,113
TOTAL EXPENDITURE		244,675	202,321	212,509

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

AREA PROMOTION BUDGET ALLOCATION 2009 - 2010

BUDGET 2009-2010	FORECAST 2008-2009	BUDGET 2008-2009
\$	\$	\$

EXPENDITURE

	Other Expenses			
20230.30.50	Consultants	75,000	72,005	72,000
	Total Other Expenses	75,000	72,005	72,000
	TOTAL - EXPENDITURE	75,000	72,005	72,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2009 - 2010
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BUDGET 2009-2010	FORECAST 2008-2009	BUDGET 2008-2009
\$	\$	\$

PUBLIC WORKS OVERHEADS REVENUE

Reimbursements & Contributions				
10161.145.20	Reimbursements	200	13,500	0
10168.86.11	Contributions	5,000	5,000	0
Total Reimbursements & Contributions		5,200	18,500	0
TOTAL REVENUE		5,200	18,500	0

PUBLIC WORKS OVERHEADS EXPENDITURE

Employee Costs				
20260.130.62	Ordinary Salary & Wages incl.RDO's	369,393	350,000	372,304
20260.141.52	Superannuation	97,158	90,000	99,039
20260.138.52	Recruitment	1,500	40	1,500
20260.29.52	Training, Memberships & Conferences	26,000	14,000	20,000
Via Plant Postings	Motor Vehicles Costs	19,272	19,643	14,643
20260.206.52	Other Employee Costs	54,824	50,000	56,958
Total Employee Costs		568,147	523,683	564,444
Office Expenses				
20261.103.50	Printing & Stationery	1,500	1,750	1,500
20261.144.63	Telephone	7,000	7,000	7,000
20261.208.50	Office Equipment Maintenance	300	100	100
20261.201.58	Other Office Expenses	600	600	600
Total Office Expenses		9,400	9,450	9,200
Other Expenses				
20262.30.50	Contractors & Consultants	6,500	6,000	6,000
20262.203.58	Subscriptions	100	100	100
20262.85.57	Minor Furniture & Equipment	6,000	5,407	2,000
Total Other Expenses		12,600	11,507	8,100
Financing Expenses				
20280.161.54	Loan Interest - Roads	1,409	4,476	4,476
Total Financing Expenses		1,409	4,476	4,476

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2009 - 2010
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		BUDGET 2009-2010 \$	FORECAST 2008-2009 \$	BUDGET 2008-2009 \$
	Non Cash Expenses			
Via AR	Depreciation - Furniture & Equipment	1,289	1,044	1,044
Via AR	Depreciation - Plant & Equipment	2,536	2,532	2,532
Via AR	Depreciation - Mobile Plant & Vehicles	23,031	25,702	25,702
Via AR	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	26,856	29,278	29,278
	Depot Building & Grounds			
Via PC	Wages & Overheads	9,196	15,923	7,052
Via PC	Plant Charges	400	231	200
Via PC	Materials	6,000	4,039	3,000
Via PC	Contractors	14,000	6,646	5,810
Via PC	Utilities	2,600	3,461	1,600
	Total Depot Building & Grounds	32,196	30,300	17,663
	Allocated Expenses			
20263.68.90	Allocated Administrative Overheads	271,682	263,752	254,889
20277.160.90	Less Allocated to Works & Services	(908,067)	(809,848)	(819,848)
	Total Allocated Expenses	(636,385)	(546,096)	(564,959)
	TOTAL - EXPENDITURE	14,223	62,598	68,202

PLANT OPERATIONS

Via Plant Postings	Wages & Overheads	42,515	17,000	36,275
Via Plant Postings	Materials	32,500	40,000	28,880
Via Plant Postings	Insurance	11,518	10,700	5,126
Via Plant Postings	Licences	2,998	3,000	2,418
Via Plant Postings	Contractors	25,438	47,500	25,428
Via Plant Postings	Other	2,700	4,114	0
Via Timesheets	Less Allocated to Works & Services	(117,669)	(113,000)	(98,127)
	Total Unallocated Plant Operating Costs	0	9,314	0