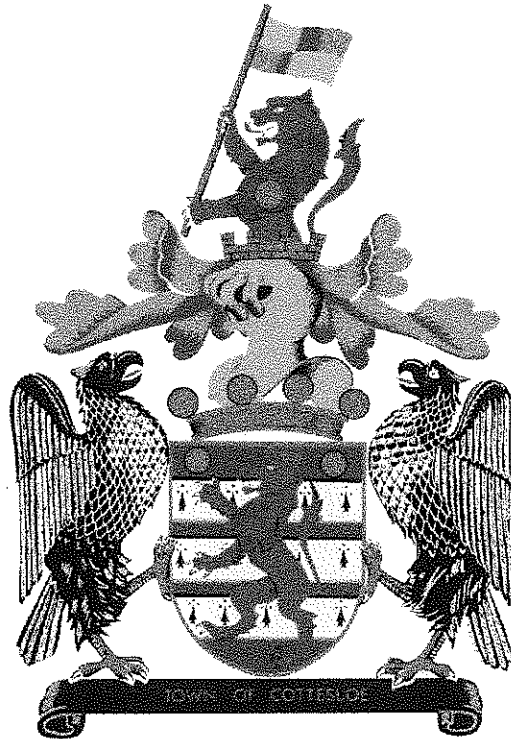


TOWN OF COTTESLOE



2010 – 2011

Budget

TOWN OF COTTESLOE

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 29
Supplementary Information	
- Reserve Transfer Summary	30
- Capital Works Comparison	31
- Analysis of Capital Expenditure	32
- Capital Works Programme	33 - 35
- Donations	36
- Wages Comparison	37
- Revenue & Expenditure by Programme	38 - 74
- Fees and Charges	75 - 86

TOWN OF COTTESLOE

STATEMENT OF COMPREHENSIVE INCOME

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Forecast \$	2009/10 Budget \$
REVENUE				
Rates	8	7,206,151	6,763,107	6,736,605
Operating Grants, Subsidies and Contributions		238,174	281,578	182,245
Fees and Charges	11	1,660,772	1,655,599	1,587,466
Interest Earnings	2(a)	91,957	200,950	100,957
Other Revenue		255,120	313,967	215,076
		<u>9,452,174</u>	<u>9,215,201</u>	<u>8,822,349</u>
EXPENSES				
Employee Costs		(3,114,405)	(2,727,153)	(2,901,033)
Materials and Contracts		(3,818,999)	(3,495,526)	(3,653,393)
Utility Charges		(133,145)	(127,578)	(137,938)
Depreciation	2(a)	(1,655,375)	(1,556,788)	(1,591,658)
Interest Expenses	2(a)	(396,964)	(367,367)	(274,437)
Insurance Expenses		(139,931)	(136,963)	(119,338)
Other Expenditure		(722,451)	(672,055)	(641,652)
		<u>(9,981,270)</u>	<u>(9,083,430)</u>	<u>(9,319,449)</u>
		(529,096)	131,771	(497,100)
Non-Operating Grants, Subsidies and Contributions				
		108,667	450,667	450,267
Profit on Asset Disposals	4	141,340	42,341	0
Loss on Asset Disposals	4	0	(4,164)	0
		<u>0</u>	<u>(4,164)</u>	<u>0</u>
NET RESULT		(279,089)	620,615	(46,833)
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(279,089)</u>	<u>620,615</u>	<u>(46,833)</u>

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget	2009/10 Forecast	2009/10 Budget
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		57,300	88,500	33,100
General Purpose Funding		7,531,882	7,270,782	7,064,765
Law, Order, Public Safety		17,100	40,900	16,600
Health		66,000	33,000	52,550
Education and Welfare		36,150	36,119	35,866
Community Amenities		463,100	443,129	429,100
Recreation and Culture		362,492	360,296	335,470
Transport		655,500	713,860	625,200
Economic Services		257,450	220,500	224,498
Other Property and Services		5,200	8,115	5,200
		<u>9,452,174</u>	<u>9,215,201</u>	<u>8,822,349</u>
FINANCE COSTS (Refer Notes 1,2 & 14)				
FINANCE COSTS				
Governance		(525,996)	(874,276)	(927,984)
General Purpose Funding		(143,404)	(191,755)	(205,556)
Law, Order, Public Safety		(236,718)	(170,614)	(240,368)
Health		(195,221)	(152,119)	(154,299)
Education and Welfare		(212,370)	(92,240)	(99,542)
Community Amenities		(2,686,030)	(2,355,630)	(2,375,784)
Recreation & Culture		(2,494,533)	(1,995,470)	(2,028,992)
Transport		(2,742,557)	(2,564,520)	(2,679,998)
Economic Services		(344,642)	(280,882)	(319,675)
Other Property and Services		(2,835)	(38,557)	(12,814)
		<u>(9,584,306)</u>	<u>(8,716,063)</u>	<u>(9,045,012)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Governance		(125)	(75)	(150)
Recreation & Culture		(396,839)	(365,883)	(272,878)
Other Property and Services		0	(1,409)	(1,409)
		<u>(396,964)</u>	<u>(367,367)</u>	<u>(274,437)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Recreation & Culture		0	39,000	0
Transport		108,667	411,667	450,267
		<u>108,667</u>	<u>450,667</u>	<u>450,267</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		20,603	0	0
Community Amenities		15,617	0	0
Recreation & Culture		20,490	8,210	0
Transport		58,169	30,393	0
Other Property and Services		26,461	(426)	0
		<u>141,340</u>	<u>38,177</u>	<u>0</u>
NET RESULT		<u>(279,089)</u>	<u>620,615</u>	<u>(46,833)</u>
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u><u>(279,089)</u></u>	<u><u>620,615</u></u>	<u><u>(46,833)</u></u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

TOWN OF COTTESLOE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Forecast \$	2009/10 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		7,206,151	6,763,107	6,736,605
Operating Grants, Subsidies and Contributions		238,174	256,578	328,160
Fees and Charges		1,660,772	1,653,099	1,435,344
Interest Earnings		91,957	200,950	93,257
Goods and Services Tax		500,000	600,000	640,000
Other		255,120	313,967	245,830
		<u>9,952,174</u>	<u>9,787,701</u>	<u>9,479,196</u>
Payments				
Employee Costs		(3,114,000)	(2,727,153)	(2,808,541)
Materials and Contracts		(3,819,000)	(3,495,526)	(3,679,625)
Utility Charges		(133,145)	(127,578)	(140,450)
Insurance Expenses		(139,931)	(136,963)	(130,000)
Interest Expenses		(396,964)	(274,367)	(270,000)
Goods and Services Tax		(550,000)	(666,000)	(666,000)
Other		(719,051)	(672,054)	(699,833)
		<u>(8,872,091)</u>	<u>(8,099,641)</u>	<u>(8,394,449)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,080,083</u>	<u>1,688,060</u>	<u>1,084,747</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3			
Payments for Purchase of Property, Plant & Equipment	3	(3,170,403)	(5,100,082)	(5,872,910)
Payments for Construction of Infrastructure	3	(958,948)	(1,493,528)	(1,607,360)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		108,667	450,667	433,667
Proceeds from Sale of Plant & Equipment	4	235,500	78,700	78,700
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(3,785,184)</u>	<u>(6,064,243)</u>	<u>(6,967,903)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(300,473)	(250,220)	(252,608)
Repayment of Finance Leases				
Proceeds from Self Supporting Loans		38,359	36,169	36,169
Proceeds from New Debentures	5	1,500,000	4,954,658	4,961,000
Net Cash Provided By (Used In) Financing Activities		<u>1,237,886</u>	<u>4,740,607</u>	<u>4,744,561</u>
Net Increase (Decrease) in Cash Held Cash at Beginning of Year		<u>(1,467,215)</u>	<u>364,424</u>	<u>(1,138,595)</u>
Cash and Cash Equivalents at the End of the Year	15(a)	<u>519,645</u>	<u>1,986,860</u>	<u>769,958</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 2011**

	NOTE	2010/11 Budget \$	2009/10 Forecast \$	2009/10 Budget \$
REVENUES	1,2			
Governance		77,903	88,500	33,100
General Purpose Funding		325,731	507,675	328,160
Law, Order, Public Safety		17,100	40,900	16,600
Health		66,000	33,000	52,550
Education and Welfare		36,150	36,119	35,866
Community Amenities		478,717	443,129	429,100
Recreation and Culture		382,982	408,456	335,470
Transport		822,336	1,158,708	1,075,467
Economic Services		257,450	220,500	224,498
Other Property and Services		31,661	8,115	5,200
		<u>2,496,030</u>	<u>2,945,102</u>	<u>2,536,011</u>
EXPENSES	1,2			
Governance		(526,121)	(874,351)	(925,134)
General Purpose Funding		(143,404)	(191,755)	(205,556)
Law, Order, Public Safety		(236,718)	(170,614)	(240,368)
Health		(195,221)	(152,119)	(154,299)
Education and Welfare		(212,370)	(92,240)	(99,542)
Community Amenities		(2,686,030)	(2,355,630)	(2,375,784)
Recreation & Culture		(2,891,372)	(2,362,303)	(2,304,870)
Transport		(2,742,557)	(2,567,308)	(2,679,998)
Economic Services		(344,642)	(280,882)	(319,675)
Other Property and Services		(2,835)	(40,392)	(14,223)
		<u>(9,981,270)</u>	<u>(9,087,594)</u>	<u>(9,319,449)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(141,340)	(38,177)	0
Depreciation on Assets	2(a)	1,655,375	1,557,739	1,591,658
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(2,513,421)	(4,733,710)	(5,500,183)
Purchase Infrastructure Assets	3	(958,948)	(1,493,528)	(1,607,360)
Purchase Plant and Equipment	3	(520,300)	(242,689)	(247,100)
Purchase Furniture and Equipment	3	(136,682)	(123,863)	(125,627)
Proceeds from Disposal of Assets	4	235,500	78,700	78,700
Repayment of Debentures	5	(300,473)	(250,220)	(252,608)
Proceeds from New Debentures	5	1,500,000	4,954,658	4,961,000
Self-Supporting Loan Principal Income		38,359	36,169	36,169
Transfers to Reserves (Restricted Assets)	6	(125,745)	(938,105)	(24,257)
Transfers from Reserves (Restricted Assets)	6	952,734	1,203,768	1,168,768
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	594,030	(37,327)	(37,327)
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	594,030	(5,000)
Amount Required to be Raised from Rates	8	<u>(7,206,151)</u>	<u>(6,763,107)</u>	<u>(6,736,605)</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 2011

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) 2009/10 Actual Balances

Balances shown in this budget as 2009/10 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 statement of cash flows, 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 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

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

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

(i) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

Land Held for Resale

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

Revenue arising from the sale of property is recognised in the statement of comprehensive income 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 2011**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Land Under Roads

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

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

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

Whilst 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.

(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

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

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 balance 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 statement of financial position.

(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 statement of comprehensive income. 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 statement of comprehensive income as gains and losses from investment securities.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

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 statement of comprehensive income 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 statement of comprehensive income 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 statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

(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 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 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each balance 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 statement of comprehensive income.

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 2010.

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 2011

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 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 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 2011

	2010/11 Budget \$	2009/10 Forecast \$	2009/10 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	144,389	141,975	140,011
Law, Order, Public Safety	3,000	3,000	3,000
Education and Welfare	16,550	16,550	16,495
Community Amenities	48,234	46,172	45,759
Recreation and Culture	314,070	278,238	298,773
Transport	1,093,744	1,036,895	1,052,828
Economic Services	7,646	7,936	7,936
Other Property and Services	27,742	26,973	26,856
	<u>1,655,375</u>	<u>1,557,739</u>	<u>1,591,658</u>
<u>By Class</u>			
Land and Buildings	151,417	151,417	144,800
Furniture and Equipment	168,900	125,006	158,301
Plant and Equipment	201,768	195,075	218,922
Infrastructure	1,133,290	1,086,241	1,069,635
	<u>1,655,375</u>	<u>1,557,739</u>	<u>1,591,658</u>
Borrowing Costs (Interest)			
- Overdraft Interest	125	75	150
- Debentures (<i>refer note 5(a)</i>)	396,839	367,292	274,287
	<u>396,964</u>	<u>367,367</u>	<u>274,437</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	24,257	30,000	24,257
- Other Funds	50,000	162,500	76,600
Other Interest Revenue (<i>refer note 13</i>)	17,700	8,450	100
	<u>91,957</u>	<u>200,950</u>	<u>100,957</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

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

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

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

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

Activities; Food quality and pest control, immunisation services, inspection of abattoir operation of child health clinic.

EDUCATION AND WELFARE

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

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

COMMUNITY AMENITIES

Objective; Provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

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

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

OTHER PROPERTY & SERVICES

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011**

3. ACQUISITION OF ASSETS	2010/11 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture and Equipment	111,682
Plant and Equipment	81,000
Law, Order, Public Safety	
Furniture and Equipment	25,000
Community Amenities	
Plant and Equipment	36,000
Recreation and Culture	
Plant and Equipment	108,600
Land and Buildings	1,513,421
Infrastructure	257,883
Transport	
Plant and Equipment	201,100
Infrastructure	701,065
Other Property and Services	
Plant and Equipment	93,600
Land and Buildings	1,000,000
	4,129,351
<u>By Class</u>	
Land and Buildings	2,513,421
Infrastructure Assets	958,948
Plant and Equipment	520,300
Furniture and Equipment	136,682
	4,129,351

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

- Capital Works Program

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

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)
	2010/11 BUDGET	2010/11 BUDGET	2010/11 BUDGET
	\$	\$	\$
Governance	24,006	44,000	19,994
Community Amenities	24,742	40,000	15,258
Recreation & Culture	12,510	41,000	28,490
Transport	10,831	64,500	53,669
Other Property & Services	22,071	46,000	23,929
	94,160	235,500	141,340

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2010/11 BUDGET	2010/11 BUDGET	2010/11 BUDGET
	\$	\$	\$
Plant & Equipment	94,160	235,500	141,340
	94,160	235,500	141,340

Summary

	2010/11 BUDGET
	\$
Profit on Asset Disposals	141,340
Loss on Asset Disposals	0
	<u>141,340</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-10	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2010/11 Budget \$	2009/10 Forecast \$	2010/11 Budget \$	2009/10 Forecast \$	2010/11 Budget \$	2009/10 Forecast \$
Recreation & Culture								
Loan No 104 - Cottesloe Tennis Club	104,070		20,889	19,738	83,181	104,070	6,098	6,721
Loan No 105 - Seaview Golf Club	355,722		17,470	16,432	338,252	355,722	22,522	22,828
Loan No 106 - Civic Centre Extension	1,474,674		131,992	125,326	1,342,682	1,474,674	75,005	80,882
Loan No 107 - Joint Library	4,892,657		130,122	62,001	4,762,535	4,892,657	293,214	255,452
Civic Centre Roof Replacement	0	500,000	0	0	500,000	0	0	0
Transport								
Loan No - 90 Capital Works	0	0	0	26,723	0	0	0	1,409
Public Works Overheads								
New Depot Facility	0	1,000,000	0	0	1,000,000	0	0	0
	6,827,123	1,500,000	300,473	250,220	8,026,650	6,827,123	396,839	367,292

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

5. INFORMATION ON BORROWINGS (Continued)

(a) Debenture Repayments (Continued)

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

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

(b) New Debentures - 2010/11

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used		Balance Unspent \$
							Budget	Budget	
Civic Centre Roof Replacement	500,000	WA Treasury	Fixed	2	53,000	5.70		500,000	0
New Depot Facility	1,000,000	WA Treasury	Fixed	2	106,000	5.70		1,000,000	0

(c) Unspent Debentures

Council anticipates having \$789,848 of unspent loan funds as at 30th June 2010 which relate to loan funds for the construction of the new Joint Library building. This project is due for completion in the early part of the 2010-2011 financial year and it is not expected that Council will have unspent debenture funds as at 30th June 2011.

(d) Overdraft

Council has established an overdraft facility during the financial year although an overdraft facility of \$250,000 with the National Australia Bank to assist with short term liquidity requirements. It is not anticipated that this facility will be required to be utilised during 2010/11.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. RESERVES			
(a) Area Improvement Reserve			
Opening Balance	65,813	340,383	340,383
Amount Set Aside / Transfer to Reserve	1,316	2,936	2,936
Amount Used / Transfer from Reserve	0	(277,506)	(242,506)
	<u>67,129</u>	<u>65,813</u>	<u>100,813</u>
(b) Civic Centre Improvements Reserve			
Opening Balance	38,124	403,274	403,274
Amount Set Aside / Transfer to Reserve	762	4,033	4,033
Amount Used / Transfer from Reserve	(38,886)	(369,183)	(369,183)
	<u>0</u>	<u>38,124</u>	<u>38,124</u>
(c) Waste Management Reserve			
Opening Balance	52,835	84,345	84,345
Amount Set Aside / Transfer to Reserve	1,057	1,490	1,490
Amount Used / Transfer from Reserve	0	(33,000)	(33,000)
	<u>53,892</u>	<u>52,835</u>	<u>52,835</u>
(d) Leave Reserve			
Opening Balance	21,832	20,465	20,465
Amount Set Aside / Transfer to Reserve	437	1,367	1,367
Amount Used / Transfer from Reserve	0	0	0
	<u>22,269</u>	<u>21,832</u>	<u>21,832</u>
(e) Parking Reserve			
Opening Balance	108,630	156,922	156,922
Amount Set Aside / Transfer to Reserve	2,173	4,708	4,708
Amount Used / Transfer from Reserve	0	(53,000)	(53,000)
	<u>110,803</u>	<u>108,630</u>	<u>108,630</u>
(f) Environmental Improvement Reserve			
Opening Balance	0	282,464	282,464
Amount Set Aside / Transfer to Reserve	0	4,356	4,356
Amount Used / Transfer from Reserve	0	(286,820)	(286,820)
	<u>0</u>	<u>0</u>	<u>0</u>
(g) Library Reserve			
Opening Balance	0	178,892	178,892
Amount Set Aside / Transfer to Reserve	0	5,367	5,367
Amount Used / Transfer from Reserve	0	(184,259)	(184,259)
	<u>0</u>	<u>0</u>	<u>0</u>
(h) Property Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	60,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>60,000</u>	<u>0</u>	<u>0</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. RESERVES (Continued)			
(i) Infrastructure Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	60,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>60,000</u>	<u>0</u>	<u>0</u>
(j) Unspent Grants/Funds Reserve			
Opening Balance	913,848	0	0
Amount Set Aside / Transfer to Reserve	0	913,848	0
Amount Used / Transfer from Reserve	(913,848)	0	0
	<u>0</u>	<u>913,848</u>	<u>0</u>
Total Reserves	<u>374,093</u>	<u>1,201,082</u>	<u>322,234</u>

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

**Summary of Transfers
To Cash Backed Reserves**

Transfers to Reserves

Area Improvement Reserve	1,316	2,936	2,936
Civic Centre Improvements Reserve	762	4,033	4,033
Waste Management Reserve	1,057	1,490	1,490
Leave Reserve	437	1,367	1,367
Parking Reserve	2,173	4,708	4,708
Plant Replacement Reserve	0	0	0
Environmental Improvement Reserve	0	4,356	4,356
Library Reserve	0	5,367	5,367
Property Reserve	60,000	0	0
Infrastructure Reserve	60,000	0	0
Unspent Grants/Funds Reserve	0	913,848	0
	<u>125,745</u>	<u>938,105</u>	<u>24,257</u>

Transfers from Reserves

Area Improvement Reserve	0	(277,506)	(242,506)
Civic Centre Improvements Reserve	(38,886)	(369,183)	(369,183)
Waste Management Reserve	0	(33,000)	(33,000)
Leave Reserve	0	0	0
Parking Reserve	0	(53,000)	(53,000)
Plant Replacement Reserve	0	0	0
Environmental Improvement Reserve	0	(286,820)	(286,820)
Library Reserve	0	(184,259)	(184,259)
Property Reserve	0	0	0
Infrastructure Reserve	0	0	0
Unspent Grants/Funds Reserve	(913,848)	0	0
	<u>(952,734)</u>	<u>(1,203,768)</u>	<u>(1,168,768)</u>
Total Transfer to/(from) Reserves	<u>(826,989)</u>	<u>(265,663)</u>	<u>(1,144,511)</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

6. RESERVES (Continued)

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

Area Improvement Reserve

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

Civic Centre Improvements Reserve

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

Waste Management Reserve

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

Leave Reserve

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

Parking Reserve

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

Plant Replacement Reserve

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

Environmental Improvement Reserve

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

Library Reserve

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

Property Reserve

- to contribute towards future property construction/renewal.

Infrastructure Reserve

- to contribute towards future infrastructure construction/renewal.

Unspent Grants/Funds Reserve

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Forecast \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	145,552	785,778
Cash - Restricted	374,093	1,201,082
Receivables	315,093	402,000
Inventories	50,000	50,000
	<u>884,738</u>	<u>2,438,860</u>
LESS: CURRENT LIABILITIES		
Payables	<u>-510,645</u>	<u>-643,748</u>
NET CURRENT ASSET POSITION	374,093	1,795,112
Less: Cash - Restricted	<u>-374,093</u>	<u>-1,201,082</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>0</u></u>	<u><u>594,030</u></u>

The estimated surplus/(deficiency) c/fwd in the 2009/10 actual column represents the surplus (deficit) brought forward as at 1 July 2010.

The estimated surplus/(deficiency) c/fwd in the 2010/11 budget column represents the surplus (deficit) carried forward as at 30 June 2011.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

8. RATING INFORMATION - 2010/11 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2010/11 Budgeted Rate Revenue \$	2010/11 Budgeted Interim Rates \$	2010/11 Budgeted Back Rates \$	2010/11 Budgeted Total Revenue \$	2009/10 Forecast \$
Differential General Rate								
GRV	0.06645	3,353	102,238,239	6,793,731	0	0	6,793,731	6,374,453
Sub-Totals		3,353	102,238,239	6,793,731	0	0	6,793,731	6,374,453
Minimum Rates	Minimum \$							
GRV	845	386	3,986,846	326,170	0	0	326,170	313,600
Sub-Totals		386	3,986,846	326,170	0	0	326,170	313,600
Ex-Gratia Rates								
Specified Area Rates (Note 9)							7,119,901	6,688,053
							0	0
							86,250	75,054
							7,206,151	6,763,107
Discounts							0	0
Totals							7,206,151	6,763,107

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 2010/11 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 2011

9. SPECIFIED AREA RATE - 2010/11 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value	2010/11 Budgeted Revenue \$	Budget Applied to Costs \$	2009/10 Actual \$
GRV Commercial	0.01305	GRV	6,609,195	86,250	86,250	75,054
				86,250	86,250	75,054

10. SERVICE CHARGES - 2010/11 FINANCIAL YEAR

Council has not budgeted to raise any service charges during the 2010/11 financial year.

11. FEES & CHARGES REVENUE	2010/11 Budget \$	2009/10 Forecast \$
General Purpose Funding	55,000	62,489
Law, Order, Public Safety	6,900	7,100
Health	66,000	33,000
Education and Welfare	23,550	23,397
Community Amenities	455,000	429,435
Recreation & Culture	186,872	198,278
Transport	610,500	681,400
Economic Services	256,950	220,500
	<u>1,660,772</u>	<u>1,655,599</u>

12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2010/11 FINANCIAL YEAR

Incentive

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

Incentive Arrangements

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

Amount of Discount

It is estimated that the above discounts will reduce revenue by around \$500.00.

Waiving of Fees

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

Value of Fees Waived

It is estimated that the waiving of hall hire fees reduces revenue by approximately \$2,000.00.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

13. INTEREST CHARGES AND INSTALMENTS - 2010/11 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 2010/2011 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	2nd September 2010
2nd	11th November 2010
3rd	13th January 2011
4th	24th March 2011

Instalment Administration Charge

An administration charge of \$50.00 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.

	2010/11 Budget \$	2009/10 Forecast \$
Meeting Fees	60,000	60,000
President's Allowance	7,500	5,000
Deputy President's Allowance	1,250	1,250
Travelling Expenses	1,250	500
Telecommunications Allowance	18,000	18,000
Conference & Training	3,744	1,500
Other Member Costs	7,800	6,000
	<u>99,544</u>	<u>92,250</u>

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2010/11 Budget \$	2009/10 Forecast \$	2009/10 Budget \$
Cash - Unrestricted	145,552	785,778	447,724
Cash - Restricted	374,093	1,201,082	322,234
	<u>519,645</u>	<u>1,986,860</u>	<u>769,958</u>

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

Area Improvement Reserve	67,128	65,813	100,813
Civic Centre Improvements Reserve	0	38,124	38,124
Waste Management Reserve	53,892	52,835	52,835
Leave Reserve	22,269	21,832	21,832
Parking Reserve	110,804	108,630	108,630
Environmental Improvements Reserve	0	0	0
Library Reserve	0	0	0
Property Reserve	60,000	0	0
Infrastructure Reserve	60,000	0	0
Unspent Grants/Funds Reserve	0	913,848	0
	<u>374,093</u>	<u>1,201,082</u>	<u>322,234</u>

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

Net Result	(279,089)	620,615	(46,833)
Depreciation	1,655,375	1,557,739	1,591,658
(Profit)/Loss on Sale of Asset	(141,340)	(9,160)	0
(Increase)/Decrease in Receivables	(10,000)	(5,000)	(49,411)
(Increase)/Decrease in Deferred Rates	(10,000)	3,000	(15,000)
(Increase)/Decrease in Inventories	5,000	0	8,000
Increase/(Decrease) in Payables	(50,000)	(10,967)	30,000
Increase/(Decrease) in Employee Provisions	6,304	(15,000)	0
Grants/Contributions for the Development of Assets	(98,667)	(450,667)	(433,667)
Net Cash from Operating Activities	<u>1,077,583</u>	<u>1,690,560</u>	<u>1,084,747</u>

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

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

Loan Facilities

Loan Facilities in use at Balance Date	<u>8,026,650</u>	<u>6,827,123</u>	<u>6,831,075</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 2011

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	Actual Balance 1-Jul-10 \$	Forecast Amounts Received \$	Forecast Amounts Paid (\$)	Forecast Balance 30-Jun-11 \$
BCITF Levy	0	315,000	(315,000)	0
BRB Levy	0	17,000	(17,000)	0
Infrastructure Deposits	342,992	160,000	(106,443)	396,549
Right of Way Bonds	3,146	30,619	0	33,765
Miscellaneous Deposits	42,459	17,241	(12,500)	47,200
	<u>388,597</u>			<u>477,514</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2010-2011.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2010-2011.

TOWN OF COTTESLOE

RESERVE TRANSFERS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2011

Particulars	Balance 1 July 2010	Interest Received 2010-2011	Transfer to Reserves	Transfer from Reserves	Balance 30 June 11
Area Improvement Reserve	65,813	1,316	-	-	67,129
Civic Centre Improvements Reserve	38,124	762	-	38,886	-
Waste Management Reserve	52,835	1,057	-	-	53,892
Leave Reserve	21,832	437	-	-	22,269
Parking Reserve	108,630	2,173	-	-	110,803
Environmental Improvement Reserve	-	-	-	-	-
Library Reserve	-	-	-	-	-
Unspent Grants/Funds Reserve	913,848	-	-	913,848	-
Property Reserve	-	-	60,000	-	60,000
Infrastructure Reserve	-	-	60,000	-	60,000
Total	1,201,082	5,745	120,000	952,734	374,093

TOWN OF COTTESLOE

CAPITAL WORKS COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2011

	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010	2010-2011			
Land & Buildings	452,230	180,000	170,000	420,000	425,500	3,050,000	7,916,650	5,500,183	2,513,421			
Plant & Vehicles	408,220	408,150	297,686	459,590	448,640	450,753	301,850	247,100	520,300			
Furniture & Office Equipment	92,680	90,650	137,590	74,273	28,930	189,910	109,869	125,627	136,682			
Infrastructure	780,000	673,000	1,054,300	1,541,450	2,323,214	2,281,700	2,039,991	1,607,360	958,948			
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	4,129,351			
Capital Grant Income	239,290	206,600	514,499	661,682	1,045,387	651,800	647,148	433,667	108,667			
Transfers From Reserves - Capital	-	-	-	274,185	215,851	783,786	1,957,350	898,438	892,734			
Proceeds From the Sale of Assets	581,644	239,600	113,273	856,627	1,494,100	1,763,600	163,250	78,700	235,500			
Capital Loans (Non Self Supporting)	-	-	-	-	-	1,400,000	6,200,000	4,961,000	1,500,000			
Transfers To Reserves - Capital	-	-	-	-	750,000	221,893	-	-	-			
NET (After capital grants, proceeds from sales, loans and movements in reserves)	\$ 912,196	\$ 905,600	\$ 1,031,804	\$ 702,819	\$ 1,220,946	\$ 1,595,070	\$ 1,400,612	\$ 1,108,465	\$ 1,392,450			

TOWN OF COTTESLOE

ANALYSIS OF BUDGETED CAPITAL EXPENDITURE

FOR THE YEAR ENDED 30TH JUNE 2011

	\$ Renewal <u>2010-2011</u>	\$ Upgrade <u>2010-2011</u>	\$ New <u>2010-2011</u>	\$ BUDGET <u>2010-2011</u>
Land & Buildings	135,500	877,921	1,500,000	2,513,421
Plant & Vehicles	520,300	-	-	520,300
Furniture & Office Equipment	40,256	51,426	45,000	136,682
Infrastructure				
- Roads	292,400	116,465	100,000	508,865
- Footpaths	152,200	-	-	152,200
- Drainage	20,000	-	-	20,000
- Parks & Reserves	-	79,000	-	79,000
- Irrigation	65,000	-	-	65,000
- Right of Ways	20,000	-	-	20,000
- Miscellaneous	-	-	113,883	113,883
TOTAL	<u>1,245,656</u>	<u>1,124,812</u>	<u>1,758,883</u>	<u>4,129,351</u>

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2011

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
10.9000.2	DRAINAGE CONSTRUCTION Cottesloe various				20,000
	FOOTPATH CONSTRUCTION				
15.1048.2	Curtin Avenue				12,000
15.1054.2	Edward Street				7,800
15.1060.2	Eric Street				18,000
15.1030.2	Broome Street				21,500
15.1136.2	Napier Street				3,500
15.1148.2	Pearse Street				7,200
15.1006.2	Alexandra Avenue				4,700
15.1010.2	Athelstan Road				3,400
15.1012.2	Avonmore Terrace				2,400
15.1162.2	Rosendo Street				3,500
15.1026.2	Brighton Street				10,000
15.1052.2	Deane Street				8,500
15.1086.2	Griver Street				11,700
15.1094.2	Henry Street				11,100
15.1036.2	Chamberlain Street				6,900
15.9000.2	Bike Plan				20,000
	IRRIGATION CONSTRUCTION				
20.9000.2	Cottesloe, various				65,000
25.9000.2	LANEWAY CONSTRUCTION				20,000
	PARKS AND RESERVES CONSTRUCTION				
	Cottesloe Natural Area				
30.9000.5	Upgrade				15,000
30.9000.2	Playgrounds various				39,000
30.1047.2	Cottesloe Beach Erosion				10,000
30.1133.2	Muderup Rocks				15,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2011

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
	PROPERTY CONSTRUCTION				
35.4050.2	Civic Centre Extension	88,073			
35.4135.2	Combined Library Construction	789,848			
35.6030.2	Civic Centre Grounds Restoration	135,500			
35.4051.2	Civic Centre Roof Replacement	500,000			
35.4120.2	New Depot Facility	1,000,000			
	ROAD CONSTRUCTION/ REHABILITATION				
40.1076.2	Gibney Street				44,000
40.1148.2	Pearse Street				33,600
40.1122.2	Mann Street				29,800
40.1104.2	Kathleen Street				55,700
40.1196.2	Warton Street				33,300
40.1092.2	Hawkstone Street				34,800
40.1150.2	Pennefather Lane				11,200
40.1154.2	Princes Street Service Lane				6,300
40.1053.2	De Nardi Lane				12,700
	BLACKSPOT WORKS & ROAD SAFETY				
41.1156.2	Railway St/Napoleon St				30,000
	Grant/Mann St				72,465
41.1030.2	Broome St/Grant St				45,000
41.9000.2	Safety & Speed Program Yr 1				100,000
	MISCELLANEOUS INFRASTRUCTURE				
43.9000.2.57	Sculpture				40,000
43.9000.5.50	Meter Eye (Existing)				73,883

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2011

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
	PLANT & VEHICLES				
47.9000.2.57	Passenger Vehicle - CEO			45,000	
47.9000.2.57	Passenger Vehicle - MCS			36,000	
47.9000.2.57	Passenger Vehicle - MDS			36,000	
47.9000.2.57	Passenger Vehicle - Planner			36,000	
47.9000.2.57	Passenger Vehicle - MES			36,000	
47.9000.2.57	Passenger Vehicle - WS			33,000	
47.9000.2.57	Passenger Vehicle - Ranger			36,000	
47.9000.2.57	Utility Vehicle - A/WS			24,600	
47.9000.2.57	Utility Vehicle - Reticulation			23,000	
47.9000.2.57	Utility Vehicle - Carpenter			23,000	
47.9000.2.57	Utility Vehicle - Gardens			22,000	
47.9000.2.57	Tip truck			43,000	
47.9000.2.57	Tip Truck			61,000	
47.9000.2.57	Kubota F3680 Mower			25,000	
47.9000.2.57	Clubcar Carryall			23,500	
47.9000.2.57	Deutcher Mower			4,000	
47.9000.2.57	Buffalo Mower			1,400	
47.9000.2.57	Bosch Hammer Drill			1,600	
47.9000.2.57	Stihl MS200 Chainsaws (2)			2,800	
47.9000.2.57	Stihl FS350 Brushcutters (3)			3,600	
47.9000.2.57	HT 101 Pole Pruners (2)			2,600	
47.9000.2.57	Stihl MS361 Chainsaw			1,200	
	IT, OFFICE EQUIPMENT & FURNITURE				
49.9000.2.57	Civic Furniture & Equipment		20,000		
49.9000.2.57	CIVICA HR Module		14,700		
49.9000.2.57	CIVICA Version 6		25,000		
49.9000.2.57	Desktop Computers (8)		16,800		
49.9000.2.57	Notebook Computer (1)		3,000		
49.9000.2.57	Network Hardware		1,956		
49.9000.2.57	Disaster Recovery Hardware		11,726		
49.9000.2.57	Photocopier		18,500		
49.9000.2.57	Surveillance Equipment		25,000		
	Totals	2,513,421	136,682	520,300	958,948

TOTAL CAPITAL WORKS PROGRAMME	4,129,351
--------------------------------------	------------------

Town of Cottesloe

DONATIONS

FOR THE YEAR ENDED 30th JUNE 2011

<u>Application</u>	<u>Organisation</u>	<u>Funding Sought</u>	<u>Summary</u>	<u>Recommendation</u>
1	Shenton Christian Council	\$1,900	Annual contribution towards chaplaincy at Shenton College	\$1,900
2	Cottesloe Child Care Centre	\$500	To cover May 2010 family picnic costs	\$500
3	North Cottesloe Pre-Primary School	\$5,000	Silhouette sculptures to promote safe speeds around the school	\$5,000
4	Seaview Community Kindergarten	\$5,500	Shade sail over eastern play area	\$5,000
5	St Phillips Anglican Church	\$5,000	Fees for Ruth Marchant James to write Centennial Book on St Phillips	\$3,000
6	Cottesloe Coast care	\$2,500	1000 plants for along Cottesloe Foreshore	\$2,500
7	North Cottesloe SLSC	\$4,000	Six new junior paddling boards for developmental program	\$4,000
8	Cottesloe Playgroup	\$10,000	Operational costs	\$5,000
9	Cottesloe Toy Library	\$5,000	Structural Engineer assessment on requested addition to current building	\$5,000
10	Whalebone Classic	\$1,200	Annual support	\$1,200
11	Cottesloe Junior Football Club	\$500	Repair canteen and purchase new barbeque	\$500
		\$41,100		\$33,600

TOWN OF COTTESLOE

WAGES COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2011

	BUDGET 2010-11	BUDGET 2009-10	% INCREASE
Administration	755,521	731,439	3.29%
Public Works	278,494	267,173	4.24%
Ranger Services	230,243	250,479	-8.08%
Swimming Areas & Beaches	68,292	70,337	-2.91%
Town Planning	309,974	330,351	-6.17%
Health, Sanitation & Building	263,935	196,702	34.18%
Civic Centre	78,193	79,202	-1.27%
Outside Staff	572,539	545,050	5.04%
TOTAL WAGES	2,557,191	2,470,733	3.50%

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2010-2011
--

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

10000.123.19	General Rate	6,793,731	6,344,453	6,348,005
10000.123.19	Minimum Rate	326,170	313,600	313,600
TOTAL GENERAL RATES LEVIED		7,119,901	6,658,053	6,661,605
10174.12.19	Specified Area Rate	86,250	75,054	75,000
TOTAL SPECIFIED AREA RATES LEVIED		86,250	75,054	75,000
10002.123.19	Interim Rates	0	30,000	0
10002.123.19	Back Rates	0	0	0
TOTAL AMOUNT FROM RATES		7,206,151	6,763,107	6,736,605

Grant Revenue

10007.89.14	General Purpose Grant	177,374	233,536	176,303
10008.89.14	Local Road Grant	0	0	0
Total Grant Revenue		177,374	233,536	176,303

Interest Received

10009.65.15	Interest On Investments - General	45,000	150,000	45,000
10009.66.15	Interest On Investments - Reserves	24,257	30,000	24,257
10009.67.15	Interest On Bank Accounts	5,000	12,500	14,000
10005.98.15	Pensioner Deferred Rates Interest	8,000	8,330	8,000
10004.95.15	Interest Outstanding Rates (11%)	10,000	9,000	10,000
10004.96.15	Penalty Interest Written Off	(400)	(550)	(400)
Total Interest Received		91,857	209,280	100,857

Fees and Charges

10006.111.22	Rates Search	15,000	21,000	10,000
10006.135.22	Sale of Roll	1,000	1,400	500
10004.62.22	Administration Charge	40,000	40,089	40,000
Total Fees and Charges		56,000	62,489	50,500

Other Revenue

10004.69.20	Reimbursement - Legal fees	500	2,370	500
Total Other Revenue		500	2,370	500

TOTAL REVENUE

7,531,882	7,270,782	7,064,765
------------------	------------------	------------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2010-2011
--

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

EXPENDITURE

	BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Office Expenses			
20005.103.50 Contractors & Consultants	16,000	17,000	20,000
Total Office Expenses	16,000	17,000	20,000
Other Expenses			
20009.110.50 Rate Recovery Costs	2,000	2,000	2,000
20009.156.61 Valuation Expenses	4,000	3,500	8,000
20009.148.58 Title Searches	1,000	700	2,500
Total Other Expenses	7,000	6,200	12,500
Allocated Expenses			
20017.68.90 Allocated Administrative Costs	120,404	168,555	173,056
Total Allocated Expenses	120,404	168,555	173,056
TOTAL - EXPENDITURE	143,404	191,755	205,556

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

GOVERNANCE
BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Other Revenue				
10014.145.20	Reimbursements	24,000	57,000	10,000
10186.86.11	Contributions	11,200	21,000	11,000
Total Other Revenue		35,200	78,000	21,000
TOTAL REVENUE		35,200	78,000	21,000

EXPENDITURE

Office Expenses				
20028.103.50	Printing, Stationery & Postage	3,300	3,500	4,200
Total Office Expenses		3,300	3,500	4,200
Member Costs				
20026.42.58	Sitting Fees	60,000	60,000	60,000
20026.81.58	Allowances - Mayor	7,500	5,000	5,000
20026.37.58	Allowances - Deputy Mayor	1,250	1,250	1,250
20026.84.58	Members Travelling	1,250	500	1,250
20026.31.58	Communications Allowances	18,000	18,000	18,000
20026.29.58	Conference & Training	3,744	1,500	3,600
20026.31.63	Other Member Costs	7,800	6,000	6,000
Total Member Costs		99,544	92,250	95,100
Civic Functions & Receptions				
Via PC	Wages	3,549	3,380	3,380
Via PC	Materials	6,000	4,500	4,500
Via PC	Contractors	58,612	35,100	35,100
Via PC	Other	1,000	0	0
Total Functions & Receptions		69,161	42,980	42,980

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

GOVERNANCE
BUDGET ALLOCATION 2010 - 2011

		BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Other Expenses				
20029.71.50	Legal Expenses	2,500	500	2,500
20029.203.50	Subscriptions & Publications	24,659	25,000	27,500
20029.30.50	Sustainable Development	79,000	62,600	62,600
20025.202.50	Election Expenses	0	8,500	23,750
20028.3.50	Advertising	35,880	35,500	34,500
20029.205.50	Contributions - Wesroc	60,000	105,000	98,000
	Total Other Expenses	202,039	237,100	248,850
Donations/Contributions				
20029.201.58	Presentations/Prizes/Gifts	1,250	1,000	2,500
20029.204.58	Donations	33,600	48,732	48,732
	Total Donations/Contributions	34,850	49,732	51,232
Non Cash Expenses				
20284.34.51	Depreciation - Furniture & Equipment	5,327	4,308	2,344
	Total Non Cash Expenses	5,327	4,308	2,344
Allocated Expenses				
20288.68.90	Allocated Administrative Overheads	142,400	470,923	483,428
	Total Allocated Expenses	142,400	470,923	483,428
	TOTAL - EXPENDITURE	556,621	900,793	928,134

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2010-2011
--

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

		TOTAL REVENUE		
		42,703	10,500	12,100

		EXPENDITURE		
		974,311	967,894	954,834

		20,603	0	0
		Other Revenue		
10015.106.18	Profit on Disposal of Assets	100	500	100
10018.200.17	Other Income	22,000	10,000	12,000
10016.145.20	Reimbursements	22,100	10,500	12,100
	Total Other Revenue	22,100	10,500	12,100

		755,521	770,000	731,439
		84,092	80,000	98,775
		8,024	0	8,024
		68,518	62,000	60,202
		40,000	38,000	40,000
Via Plant Postings	Motor Vehicles Costs	13,156	14,394	11,394
20031.138.52	Recruitment	5,000	3,500	5,000
	Total Employee Costs	974,311	967,894	954,834

		34,000	31,000	42,000
20276.7.58	Bank Fees	125	75	150
20276.92.54	Overdraft Interest	34,125	31,075	42,150
	Total Finance Costs	34,125	31,075	42,150

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2010-2011
--

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

	Office Expenses			
20032.103.50	Printing, Postage & Stationery	45,000	44,000	55,000
20032.208.57	Office Equipment Maintenance - Materials	10,000	12,900	12,900
20032.208.50	Office Equipment Maintenance - Contractors	121,692	100,000	115,960
20032.3.58	Advertising	4,000	3,000	10,000
20033.85.57	Minor Furniture & Equipment	4,000	4,500	7,000
	Total Office Expenses	184,692	164,400	200,860
	Utility Expenses			
20032.144.63	Telephone	25,000	25,000	27,000
	Total Utility Expenses	25,000	25,000	27,000
	Other Expenses			
20033.71.50	Legal Expenses	6,240	8,000	6,000
20033.30.50	Contractors & Consultants	212,452	155,000	205,356
20033.64.53	Insurance	115,000	111,000	100,000
20033.237.50	Audit & Associated Fees	22,000	25,800	22,000
20033.203.50	Subscriptions & Publications	3,575	2,000	4,010
20033.156.50	Infrastructure Valuations	10,000	0	0
20033.201.58	Other Expenses	7,084	8,000	6,800
	Total Other Expenses	376,351	309,800	344,166
	Non Cash Expenses			
20035.186.51	Depreciation - Mobile Plant & Vehicles	20,355	20,870	20,870
20035.34.51	Depreciation - Furniture & Equipment	118,707	116,797	116,797
20035.78.56	Loss on Disposal of Assets	0	0	0
	Total Non Cash Expenses	139,062	137,667	137,667
	Allocated Expenses			
20034.68.90	Less Allocated Administrative Oh	(1,764,042)	(1,662,278)	(1,706,677)
	Total Allocated Expenses	(1,764,042)	(1,662,278)	(1,706,677)
	TOTAL - EXPENDITURE	(30,500)	(26,442)	0

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

FIRE PREVENTION BUDGET ALLOCATION 2010 - 2011
--

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Other Revenue				
10042.86.11	Reimbursements	9,700	7,500	8,400
Total Other Revenue		9,700	7,500	8,400

TOTAL REVENUE

9,700	7,500	8,400
--------------	--------------	--------------

EXPENDITURE

Other Expenses				
20074.30.50	Emergency Services Levies	7,250	7,000	10,000
20073.3.50	Advertising	500	500	500
Total Other Expenses		7,750	7,500	10,500

Allocated Expenses				
20075.68.90	Administration Overheads	17,640	0	0
20075.58.90	Ranger Resource Allocation	7,547	0	0
Total Allocated Expenses		25,187	0	0

TOTAL EXPENDITURE

32,937	7,500	10,500
---------------	--------------	---------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

ANIMAL CONTROL
BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Fees & Charges				
10047.41.12	Dog Registration Fees	5,500	5,500	5,500
10047.49.12	Fines & Penalties	200	0	500
10047.101.12	Impounding Charges	1,200	1,600	1,200
Total Fees & Charges		6,900	7,100	7,200

Other Revenue				
10045.145.20	Reimbursements	500	0	1,000
Total Other Revenue		500	0	1,000

TOTAL REVENUE	7,400	7,100	8,200
----------------------	--------------	--------------	--------------

EXPENDITURE

Employee Costs				
20078.29.52	Training	600	500	500
Total Employee Costs		600	500	500

Other Expenses				
20080.209.57	Materials	8,120	1,500	7,470
20080.71.50	Legal Fees	3,000	2,000	5,000
Total Other Expenses		11,120	3,500	12,470

Donations/Contributions				
20080.205.50	Contributions	6,800	6,400	6,400
Total Donations/Contributions		6,800	6,400	6,400

Allocated Expenses				
20081.58.90	Ranger Resource Allocation	33,959	60,000	99,863
20081.68.90	Allocated Administrative Overhead	70,562	32,414	33,260
Total Allocated Expenses		104,521	92,414	133,123

TOTAL EXPENDITURE	123,041	102,814	152,493
--------------------------	----------------	----------------	----------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Grant Revenue				
10055.89.14	Other Grants	0	25,000	0
	Total Grant Revenue	0	25,000	0
Other Revenue				
10050.86.11	Contributions	0	1,300	0
	Total Other Revenue	0	1,300	0
TOTAL REVENUE		0	26,300	0

EXPENDITURE

Other Expenses				
20086.30.50	Contractors	3,500	8,800	8,800
20086.71.50	Legal Expenses	5,000	13,500	0
	Total Other Expenses	8,500	22,300	8,800
Non Cash Expenses				
Via AR	Depreciation - Streetscapes Infrastructure	3,000	3,000	3,000
	Total Non Cash Expenses	3,000	3,000	3,000
Allocated Expenses				
20087.58.90	Ranger Resource Allocation	33,959	35,000	65,575
20087.68.90	Administration Allocation	35,281	0	0
	Total Allocated Expenses	69,240	35,000	65,575
TOTAL EXPENDITURE		80,740	60,300	77,375

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

**PREVENTATIVE SERVICES - ADMIN & INSPECTION
BUDGET ALLOCATION 2010 - 2011**

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

	BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Fees & Charges			
10069.72.12 Licence Fees	66,000	33,000	52,550
10069.4.12 Application Fees	0	0	0
Total Fees & Charges	66,000	33,000	52,550

TOTAL REVENUE

66,000	33,000	52,550
---------------	---------------	---------------

EXPENDITURE

	BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Employee Costs			
Via Payroll Salary & Wages	90,347	49,176	49,176
Via Payroll Superannuation	10,143	0	0
20111.29.52 Conferences, Memberships & Training	5,000	750	3,000
20111.206.52 Other Employee Costs	7,290	4,000	540
20111.138.52 Recruitment	300	200	200
Total Employee Costs	113,079	54,126	52,916
Office Expenses			
20112.103.50 Printing, Postage & Stationery	700	550	500
20112.144.63 Telephone	480	400	280
Total Office Expenses	1,180	950	780
Other Expenses			
20113.71.50 Legal Expenses	2,000	2,000	2,000
20113.30.50 Contractors & Consultants	2,400	43,586	43,586
20113.201.58 Other Expenses	1,000	500	1,000
20113.201.57 Insecticides/Pesticides	4,000	3,000	4,000
20112.3.58 Advertising - Other	1,000	250	1,000
Total Other Expenses	10,400	49,336	51,586

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

PREVENTATIVE SERVICES - ADMIN & INSPECTION BUDGET ALLOCATION 2010 - 2011

	BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Allocated Expenses			
20114.68.90 Allocated Administrative Overheads	70,562	47,707	49,017
Total Allocated Expenses	70,562	47,707	49,017
TOTAL EXPENDITURE	195,221	152,119	154,299

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

EDUCATION
BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Fees & Charges				
10184.46.12	Leases - Pre School	3,600	3,531	3,500
	Total Fees & Charges	3,600	3,531	3,500
Other Revenue				
10077.145.20	Reimbursements	1,100	1,222	1,000
	Total Other Revenue	1,100	1,222	1,000
TOTAL REVENUE		4,700	4,753	4,500

EXPENDITURE

Buildings Maintenance				
Via PC	Wages & Overheads	3,195	2,568	2,568
Via PC	Plant Charges	300	300	300
Via PC	Materials	310	350	350
Via PC	Contractors	2,250	3,300	800
Via PC	Utilities	2,100	2,200	2,200
	Total Buildings Maintenance	8,155	8,718	6,218
Non Cash Expenses				
Via AR	Depreciation - Buildings	1,586	1,586	1,531
	Total Non Cash Expenses	1,586	1,586	1,531
Other Expenses				
20128.71.50	Legal Fees	700	350	700
	Total Other	700	350	700
Allocated Expenses				
20129.68.90	Administration Overhead Allocation	35,281	0	0
	Total Festivals, Events & Community Programs	35,281	0	0
TOTAL EXPENDITURE		45,722	10,654	8,449

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

WELFARE
BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

	Fees & Charges		
10188.46.12	Leases - Welfare	19,950	19,866
	Total Fees & Charges	19,950	19,866
	Contributions & Reimbursements		
10089.145.20	Reimbursements	11,500	11,500
	Total Contributions & Reimbursements	11,500	11,500
	TOTAL REVENUE	31,450	31,366

EXPENDITURE

Grounds Maintenance			
Via PC	Wages & Overheads	3,195	1,000
Via PC	Plant Charges	200	100
Via PC	Materials	200	700
Via PC	Contractors	2,000	3,000
	Total Grounds Maintenance	5,595	4,800
Buildings Maintenance			
Via PC	Materials	5,000	0
Via PC	Contractors	25,000	0
	Total Buildings Maintenance	30,000	0
Non Cash Expenses			
Via AR	Depreciation - Buildings	14,964	14,964
	Total Non Cash Expenses	14,964	14,964
Festivals, Events & Community Programs			
Via PC	Contractors	3,800	0
	Total Festivals, Events & Community Programs	3,800	0

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

WELFARE
BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

Other Expenses				
	Other Expenses			
Via Plant	Motor Vehicle Costs	10,000	7,000	10,000
Postings	Legal Fees	1,000	1,000	1,000
20150.71.50	Contributions	48,368	46,508	44,394
20150.205.50				
	Total Other Expenses	59,368	54,508	55,394
Allocated Expenses				
20151.68.90	Administration Overheads	52,921	7,314	7,555
	Total Allocated Expenses	52,921	7,314	7,555
TOTAL EXPENDITURE		166,648	81,586	91,093

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

WASTE MANAGEMENT BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

	Fees & Charges			
10094.119.12	Domestic Refuse Removal Charges - Additional Collections	50,000	51,121	40,000
10175.119.12	Commercial Charges	245,000	208,000	230,000
10175.49.12	Litter fines	0	0	0
10094.120.12	Replacement Bins	500	500	500
10098.147.12	Tip Passes	5,000	6,000	3,000
10094.245.12	Bokashi Buckets	0	0	0
	Total Fees & Charges	300,500	265,621	273,500
	Interest Revenue			
10178.95.15	Interest Outstanding	100	0	100
	Total Interest Revenue	100	0	100
	Contributions & Reimbursements			
10100.145.20	Reimbursements	0	105	0
10097.86.11	Contributions	0	266	0
	Total Contributions & Reimbursements	0	371	0
	Grant Revenue			
10177.89.14	Grants	0	0	0
	Total Grant Revenue	0	0	0
	Other Revenue			
10098.200.17	Other Revenue	7,000	8,500	8,000
	Total Other Revenue	7,000	8,500	8,000
	Non Cash Revenue			
Via AR	Profit on Sale of Asset	0	0	0
10175.194.17	Equity Movement in WMRC	0	0	0
	Total Non Cash Revenue	0	0	0
	TOTAL REVENUE	307,600	274,492	281,600

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

WASTE MANAGEMENT BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

EXPENDITURE

		BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Employee Costs				
	20166.130.52 Salary & Wages	68,206	49,176	49,176
	20166.141.52 Superannuation	10,185	15,232	15,232
	20166.206.52 Other Employee Costs	7,597	8,736	7,236
	20166.29.52 Conferences & Training	3,000	4,500	3,000
Via Plant Postings	Motor Vehicles Costs	3,875	3,933	3,933
	20166.138.52 Recruitment	200	0	0
Total Employee Costs		93,063	81,577	78,577
Office Expenses				
	20167.103.50 Printing, Postage & Stationery	7,000	2,500	5,500
	20167.144.63 Telephone	450	700	400
	20167.208.50 Other Office Expenses	500	200	200
Total Office Expenses		7,950	3,400	6,100
Waste Collection/Disposal				
Via PC	Wages & Overheads	227,558	186,810	156,810
	Via PC Plant Charges	18,600	16,200	16,200
	Via PC Contractors	1,211,000	1,168,000	1,138,000
	Via PC Materials	13,500	10,000	10,000
Total Waste Collection/Disposal		1,470,658	1,381,010	1,321,010
Other Expenses				
	20168.71.50 Legal Expenses	1,000	2,000	4,000
	20168.30.50 Contractors	52,000	31,136	51,136
	20168.209.57 Materials	48,100	47,500	47,500
	20168.212.58 Bad Debts Written Off	500	2,000	500
Total Other Expenses		101,600	82,636	103,136

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

WASTE MANAGEMENT
BUDGET ALLOCATION 2010 - 2011

		BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
	Non Cash Expenses			
Via AR	Depreciation - Mobile Plant & Vehicles	20,815	19,872	19,872
Via AR	Depreciation - Infrastructure	11,608	10,728	10,728
Via AR	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	32,423	30,600	30,600
	Allocated Expenses			
20169.68.90	Allocated Administrative Oh	123,483	69,816	71,629
	Total Allocated Expenses	123,483	69,816	71,629
	TOTAL EXPENDITURE	1,829,177	1,649,039	1,611,052

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Fees & Charges

10105.38.12	Town Planning Charges	150,000	160,000	140,000
10105.200.12	Other Fees & Charges	4,500	3,500	4,500
10105.139.12	Subdivision Clearance Fees	0	314	0
	Total Fees & Charges	154,500	163,814	144,500

Via Asset Register	Profit on Disposal of Assets	15,617	0	0
--------------------	-------------------------------------	---------------	----------	----------

Reimbursements & Contributions

10104.86.11	Contributions	0	4,073	0
10103.145.20	Reimbursements	0	0	0
	Total Reimbursements & Contributions	0	4,073	0

Other Revenue

10105.200.17	Other Income	1,000	750	3,000
	Total Other Revenue	1,000	750	3,000

TOTAL REVENUE

171,117	168,637	147,500
----------------	----------------	----------------

EXPENDITURE

Employee Costs

Via Payroll	Salary & Wages	309,974	305,000	330,351
Via Payroll	Superannuation	44,717	41,467	43,467
20171.206.52	Other Employee Costs	25,906	27,052	27,052
20171.29.52	Training & Conferences	8,000	10,000	10,000
Plant Postings	Motor Vehicles Costs	6,950	7,015	7,015
20171.138.52	Recruitment	0	0	0
	Total Employee Costs	395,547	390,534	417,885

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2010 - 2011

	BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Office Expenses			
20172.103.58 Printing & Stationery	1,000	2,500	0
20172.144.63 Telephone	500	250	500
20172.201.58 Other Office Expenses	250	200	500
Total Office Expenses	1,750	2,950	1,000
Other Expenses			
20173.71.50 Legal Expenses	40,000	10,000	35,000
20173.30.50 Contractors & Consultants	115,500	67,500	67,500
20173.201.58 Other Expenses	250	150	250
20173.211.58 Scheme Review	60,000	42,500	42,500
Total Other Expenses	215,750	120,150	145,250
Non Cash Expenses			
Via AR Depreciation-Furniture & Equipment	1,236	997	584
Via AR Depreciation - Mobile Plant & Vehicles	13,766	13,766	13,766
Via AR Loss on Sale of Assets	0	0	0
Total Non Cash Expenses	15,002	14,763	14,350
Allocated Expenses			
20174.68.90 Allocated Administrative Overhead	176,404	151,267	155,320
Total Allocated Expenses	176,404	151,267	155,320
TOTAL - EXPENDITURE	804,453	679,664	733,805

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

**OTHER COMMUNITY SERVICES
BUDGET ALLOCATION 2010- 2011**

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

EXPENDITURE

	BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Street Furniture Maintenance			
Via PC Wages & Overheads	17,751	9,518	13,518
Via PC Plant Charges	1,600	2,300	2,300
Via PC Suppliers	10,000	9,000	9,000
Via PC Contractors	4,000	4,500	4,500
Via PC Utilities	600	800	800
Total Street Furniture Maintenance	33,951	26,118	30,118
Non Cash Expenses			
Via AR Depreciation - Land & Buildings	0	0	0
Via AR Depreciation - Furniture & Equipment	163	163	163
Via AR Depreciation - Infrastructure	646	646	646
Via AR Depreciation - Plant & Machinery	0	0	0
Total Non Cash Expenses	809	809	809
Allocated Expenses			
20185.68.90 Administration Overhead Allocation	17,640	0	0
Total Allocated Expenses	17,640	0	0
TOTAL - EXPENDITURE	52,400	26,927	30,927

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

	Fees & Charges			
10109.46.12	Facilities Hire	20,000	30,000	45,000
	Total Fees & Charges	20,000	30,000	45,000
	Contributions & Reimbursements			
10107.145.20	Reimbursements	0	20,000	0
	Total Contributions & Reimbursements	0	20,000	0
	TOTAL REVENUE	20,000	50,000	45,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

**CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2010 - 2011**

		BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
EXPENDITURE				
Employee Costs				
20188.141.52	Superannuation	4,847	7,500	11,545
20188.206.52	Other Employee Costs	2,761	2,500	0
Total Employee Costs		7,608	10,000	11,545
Office Expenses				
20190.85.57	Expensed Asset Purchases	1,500	700	1,500
Total Office Expenses		1,500	700	1,500
Buildings Maintenance				
Via PC	Wages & Overheads	54,568	25,000	10,400
Via PC	Plant Charges	0	0	0
Via PC	Materials	12,000	11,360	11,360
Via PC	Contractors	85,000	104,608	104,608
Via PC	Utilities	45,000	43,750	43,750
Total Buildings Maintenance		196,568	184,718	170,118
Grounds Maintenance				
Via PC	Wages & Overheads	127,802	121,663	121,663
Via PC	Plant Charges	8,500	6,300	6,300
Via PC	Materials	4,000	4,500	4,500
Via PC	Contractors	12,000	11,000	8,000
Via PC	Utilities	600	800	800
Total Grounds Maintenance		152,902	144,263	141,263
Non Cash Expenses				
Via AR	Depreciation - Buildings	106,676	106,676	101,993
Via AR	Depreciation - Plant & Machinery	367	338	280
Via AR	Depreciation - Furniture & Equipment	35,000	0	30,021
Via AR	Depreciation - Parks & Gardens	455	455	455
Total Non Cash Expenses		142,498	107,469	132,749
Financing Expenses				
20298.240.54	Loan Interest	75,005	80,882	87,742
Total Financing Expenses		75,005	80,882	87,742
Allocated Expenses				
20191.68.90	Allocated Administrative Overheads	141,123	75,135	77,014
Total Allocated Expenses		141,123	75,135	77,014
TOTAL - EXPENDITURE		717,204	603,167	621,931

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Grant Revenue				
10180.89.14	Grants	40,000	5,942	5,942
	Total Grant Revenue	40,000	5,942	5,942
Fees & Charges				
10179.46.12	Facility Hire	164,372	164,578	155,952
	Total Fees & Charges	164,372	164,578	155,952
Contributions & Reimbursements				
10116.86.11	Contributions	101,000	91,000	91,000
10115.145.20	Reimbursements	2,000	4,100	2,000
	Total Contributions & Reimbursements	103,000	95,100	93,000
TOTAL REVENUE		307,372	265,620	254,894

EXPENDITURE

Employee Costs Regional Coast Care				
20200.130.62	Salary & Wages	68,292	68,292	70,337
20200.141.52	Superannuation	6,146	6,000	5,430
20200.29.52	Conferences & Training	3,000	3,000	3,000
Via Plant Postings	Motor Vehicles Costs	13,023	11,331	11,331
20200.206.52	Other Employee Costs	8,369	8,500	7,876
	Total Employee Costs	98,830	97,123	97,974
Office Expenses				
20201.144.63	Telephone	1,200	1,200	1,200
	Total Office Expenses	1,200	1,200	1,200

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2010 - 2011

		BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Beach Parks				
Via PC	Wages & Overheads	53,251	60,091	67,591
Via PC	Plant Charges	9,000	7,000	7,000
Via PC	Materials	21,000	15,000	15,000
Via PC	Contractors	16,000	39,952	39,952
Via PC	Utilities	9,000	8,000	8,000
Total Beach Parks		108,251	130,043	137,543
Beach Buildings				
Via PC	Wages & Overheads	2,130	2,855	2,855
Via PC	Plant Charges	100	200	200
Via PC	Materials	5,000	5,000	5,000
Via PC	Contractors	4,500	7,000	7,000
Via PC	Utilities	16,000	14,000	14,000
Total Beach Buildings		27,730	29,055	29,055
Other Expenses				
20202.71.50	Legal Expenses	4,000	4,000	5,000
20202.30.50	Contractors & Consultants	213,000	127,000	100,000
20202.195.57	Coast Care	5,134	4,000	12,337
Total Other Expenses		222,134	135,000	117,337
Non Cash Expenses				
Via Asset Register	Depreciation - Land & Buildings	150	150	150
Via Asset Register	Depreciation - Furniture & Equipment	0	239	239
Via Asset Register	Depreciation - Parks & Reserves Infrastructure	8,631	8,631	4,529
Via Asset Register	Depreciation - Streetscape Infrastructure	1,967	1,967	1,967
Via Asset Register	Loss on Sale of Assets	0	0	0
Total Non Cash Expenses		10,748	10,987	6,885
Allocated Expenses				
20203.68.90	Allocated Administrative Oh	88,202	44,715	45,971
Total Allocated Expenses		88,202	44,715	45,971
TOTAL - EXPENDITURE		557,095	448,123	435,965

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

**OTHER SPORT & RECREATION
BUDGET ALLOCATION 2010 - 2011**

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Fees & Charges				
10120.46.12	Facilities Hire	1,500	3,700	1,500
Total Fees & Charges		1,500	3,700	1,500

Contributions & Reimbursements				
10183.243.20	Reimbursements SVGC	22,522	23,122	23,122
10183.161.20	Reimbursements CTC	6,098	6,954	6,954
10118.145.20	Reimbursements	2,500	5,500	1,500
Total Contributions & Reimbursements		31,120	35,576	31,576

Non Cash Revenue				
10114.106.18	Profit on Sale of Assets	20,490	9,160	0
Total Non Cash Revenue		20,490	9,160	0

Grants				
10191.8.13	Grants	0	39,000	0
Total Grants		0	39,000	0

TOTAL REVENUE	53,110	87,436	33,076
----------------------	---------------	---------------	---------------

EXPENDITURE

Parks Maintenance				
Via PC	Wages & Overheads	266,254	237,121	277,121
Via PC	Plant Charges	21,700	21,700	21,700
Via PC	Materials	48,500	20,700	20,700
Via PC	Contractors	70,000	47,500	47,500
Via PC	Utilities	4,500	4,500	4,500
Total Parks Maintenance		410,954	331,521	371,521

Buildings Maintenance				
Via PC	Wages & Overheads	29,111	25,518	13,518
Via PC	Plant Charges	2,200	900	900
Via PC	Materials	4,400	4,200	4,200
Via PC	Contractors	1,600	2,400	2,400
Via PC	Utilities	5,200	7,500	7,500
Total Buildings Maintenance		42,511	40,518	28,518

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

**OTHER SPORT & RECREATION
BUDGET ALLOCATION 2010 - 2011**

	BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Non Cash Expenses			
Via AR Depreciation - Buildings	5,708	5,708	5,708
Via AR Depreciation - Plant & Equipment	6,494	5,452	9,923
Via AR Depreciation - Mobile Plant & Vehicles	18,244	18,244	18,244
Via AR Depreciation - Infrastructure	114,758	114,758	114,758
Via AR Loss on Disposal of Assets	0	950	0
Total Non Cash Expenses	145,204	145,112	148,633
Financing Expenses			
20289.161.54 Interest Paid - Loans CTC	6,098	6,954	6,954
20289.243.54 Interest Paid - Loans SVGC	22,522	23,122	23,122
Total Financing Expenses	28,620	30,076	30,076
Other Expenses			
20208.71.50 Legal Expenses	2,000	1,000	2,000
Total Other Expenses	2,000	1,000	2,000
Allocated Expenses			
20209.68.90 Allocated Administrative Overheads	52,921	58,014	59,555
Total Allocated Expenses	52,921	58,014	59,555
TOTAL EXPENDITURE	682,210	606,241	640,303

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

LIBRARIES
BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

EXPENDITURE

	Other Expenses			
20215.205.58	Contributions	479,049	394,532	394,532
	Total Other Expenses	479,049	394,532	394,532
	Non Cash Expenses			
20217.35.51	Depreciation - Buildings	10,974	10,974	9,095
	Total Non Cash Expenses	10,974	10,974	9,095
	Financing Expenses			
20299.241.54	Loan Interest	293,214	254,925	155,060
	Total Financing Expenses	293,214	254,925	155,060
	Allocated Expenses			
20216.68.90	Allocated Administration Overhead	35,281	0	0
	Total Allocated Expenses	35,281	0	0
	TOTAL EXPENDITURE	818,518	660,431	558,687

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

OTHER CULTURE
BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Grants				
10181.89.14	Grants	0	500	0
	Total Grants	0	500	0
Other Revenue				
10182.200.17	Other Revenue	2,500	4,000	2,500
10126.145.20	Reimbursements	0	900	0
	Total Other Revenue	2,500	4,900	2,500

TOTAL REVENUE

2,500	5,400	2,500
--------------	--------------	--------------

EXPENDITURE

Festivals & Events				
Via PC	Wages	12,778	8,460	9,125
Via PC	Plant Costs	0	81	0
Via PC	Materials	2,000	528	0
Via PC	Contractors	38,500	26,803	30,500
Via PC	Other	5,500	0	0
	Total Festival & Events	58,778	35,872	39,625
Non Cash Expenses				
Via AR	Depreciation - Streetscape Infrastructure	4,646	4,646	1,411
	Total Non Cash Expenses	4,646	4,646	1,411
Allocated Expenses				
20222.68.90	Administration Overhead Allocation	52,921	3,823	3,948
	Total Allocated Expenses	52,921	3,823	3,948

TOTAL EXPENDITURE

116,345	44,341	44,984
----------------	---------------	---------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE BUDGET ALLOCATION 2010 - 2011
--

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

		BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Grant Revenue				
10131.8.13	Grants	108,667	411,667	433,667
10190.89.14	Other Grants	20,800	16,600	16,600
Total Grant Revenue		129,467	428,267	450,267
Contributions & Reimbursements				
10134.86.11	Contributions	1,000	7,300	1,000
10133.145.20	Reimbursements	10,000	5,000	10,000
Total Contributions & Reimbursements		11,000	12,300	11,000
Non Cash Revenue				
10132.106.18	Profit on Disposal of Assets	49,000	29,520	0
Total Non Cash Revenue		49,000	29,520	0
Other Revenue				
10176.200.17	Other Revenue	1,200	500	500
Total Other Revenue		1,200	500	500
TOTAL REVENUE		190,667	470,587	461,767

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

**STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE
BUDGET ALLOCATION 2010 - 2011**

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

EXPENDITURE

Roads, Footpath, Drains, Street Trees

Via PC	Wages & Overheads	475,706	433,881	483,881
Via PC	Plant Charges	46,500	51,679	51,679
Via PC	Materials	45,500	44,200	44,200
Via PC	Contractors	257,000	260,000	290,000
Via PC	Utilities	0	0	0
Total Road, Footpath, Drains, Street Trees		824,706	789,760	869,760

Other Expenses

20285.30.50	Contractors & Consultants	139,000	125,000	139,000
20285.71.50	Legal Fees	2,000	12,500	2,000
Via AR	Loss on Sale of Assets	0	0	0
Total Other Expenses		141,000	137,500	141,000

Travelsmart

20178.30.50	Contractors & Consultants	0	16,000	25,000
20178.201.57	Other Expenses	0	1,000	1,000
Total Travelsmart		0	17,000	26,000

Non Cash Expenses

Via AR	Depreciation - Buildings	11,359	11,359	11,359
Via AR	Depreciation - Plant & Equipment	9,528	8,101	8,101
Via AR	Depreciation - Mobile Plant & Equipment	56,142	56,199	73,720
Via AR	Depreciation - Infrastructure Roads	676,299	676,299	676,299
Via AR	Depreciation - Infrastructure Footpaths	171,000	167,950	167,950
Via AR	Depreciation - Infrastructure Streetscapes	4,872	3,946	3,946
Via AR	Depreciation - Infrastructure Drainage	99,000	83,067	83,067
Via AR	Loss on Disposal of Assets	0	2,788	0
Total Non Cash Expenses		1,028,200	1,009,709	1,024,442

Allocated Expenses

20286.68.90	Allocated Administration Overheads	52,921	121,524	121,524
Total Allocated Expenses		52,921	121,524	121,524

TOTAL - EXPENDITURE

2,046,827	2,075,493	2,182,726
------------------	------------------	------------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

PARKING FACILITIES
BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Fees & Charges

10054.49.12	Fees & Charges	610,500	681,400	608,900
Total Fees & Charges		610,500	681,400	608,900

Contributions & Reimbursements

10053.145.20	Reimbursements	8,000	1,500	0
10054.200.11	Contributions	0	360	0
Total Contributions & Reimbursements		8,000	1,860	0

Non Cash Revenue

10138.106.18	Profit on Disposal of Assets	9,169	3,661	0
Total Non Cash Revenue		9,169	3,661	0

Other Revenue

10185.200.17	Other Revenue	4,000	1,200	4,800
Total Other Revenue		4,000	1,200	4,800

TOTAL REVENUE

631,669	688,121	613,700
----------------	----------------	----------------

EXPENDITURE

Employee Costs

20089.130.62	Salary & Wages	229,243	225,479	250,479
20089.141.52	Superannuation	20,905	26,157	28,157
20089.29.52	Conferences & Training	7,400	4,400	6,400
Plant Postings	Motor Vehicles Costs	19,375	25,000	19,914
20089.138.52	Recruitment	682	505	505
20089.206.52	Other Employee Costs	36,148	34,842	34,842
Total Employee Costs		313,753	316,383	340,297

Office Expenses

20090.103.50	Printing, Stationary & Postage	14,545	15,000	10,545
20090.144.63	Telephone	2,985	1,500	2,908
20090.208.50	Office Equipment Maintenance	4,945	2,500	4,945
20091.85.57	Minor Furniture & Equipment	1,575	600	1,050
Total Office Expenses		24,050	19,600	19,448

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

**PARKING FACILITIES
BUDGET ALLOCATION 2010 - 2011**

		BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Car parks - Works				
Via PC	Wages & Overheads	15,621	13,518	13,518
Via PC	Plant Charges	2,500	1,000	1,000
Via PC	Materials	2,000	3,800	3,800
Via PC	Contractors	21,000	7,000	7,000
Via PC	Utilities	200	500	500
Total Car parks - Works		41,321	25,818	25,818
Other Expenses				
20091.71.50	Legal Expenses	15,000	13,500	14,500
20091.209.57	Signs	7,000	6,695	6,695
20091.30.50	Contractors & Consultants	74,070	55,000	107,570
20091.205.50	Contributions - Railway Leases	28,000	28,000	28,000
20091.212.58	Bad Debts Written Off	0	0	0
Total Other Expenses		124,070	103,195	156,765
Accommodation Expenses				
Via PC	Wages & Overheads	0	2,200	0
Via PC	Plant	20	20	0
Via PC	Contractors	3,000	1,400	0
Via PC	Utilities	980	260	0
Total Accommodation Expenses		4,000	3,880	0
Non Cash Expenses				
Via AR	Loss on Sale of Assets	0	0	0
Via AR	Depreciation - Car park Infrastructure	888	879	879
Via AR	Depreciation - Furniture & Equipment	5,484	0	0
Via AR	Depreciation - Mobile Plant & Equipment	23,652	19,826	19,826
Via AR	Depreciation - Streetscape Infrastructure	35,520	5,769	5,769
Via AR	Depreciation - Plant & Equipment	0	0	0
Total Non Cash Expenses		65,544	26,474	26,474
Allocated Expenses				
20092.68.90	Administration Overhead Allocation	198,455	91,465	93,908
	Less Allocated to Other Law, Order & PS,			
20092.58.90	Animal Control and Fire Prevention	(75,463)	(95,000)	(165,438)
Total Allocated Expenses		122,992	(3,535)	(71,530)
TOTAL - EXPENDITURE		695,730	491,815	497,272

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

BUILDING CONTROL BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

REVENUE

Fees & Charges

10155.9.12	Building Licence Fees	200,000	195,000	140,000
10155.200.12	Other Fees & Charges	48,450	19,000	77,500
10155.143.12	Swimming Pool Inspections	8,500	6,500	6,998
	Total Fees & Charges	256,950	220,500	224,498

Contributions & Reimbursements

10154.86.11	Contributions	0	0	0
10153.145.20	Reimbursements	0	0	0
	Total Contributions & Reimbursements	0	0	0

Non Cash Revenue

Via AR	Profit on Disposal of Assets	0	0	0
	Total Non Cash Revenue	0	0	0

Other Revenue

10155.200.17	Other Revenue	500	0	0
	Total Other Revenue	500	0	0

TOTAL REVENUE

257,450	220,500	224,498
----------------	----------------	----------------

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

BUILDING CONTROL
BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

EXPENDITURE

	Employee Costs			
Via Payroll	Salary & Wages	105,382	95,000	98,351
Via Payroll	Superannuation	15,179	15,232	15,232
20245.29.52	Conferences & Training	3,500	1,000	3,000
Plant Postings	Motor Vehicles Costs	4,815	4,163	4,163
20245.206.52	Other Employee Costs	10,029	8,093	6,593
20245.138.52	Recruitment	0	0	0
	Total Employee Costs	138,905	123,488	127,339
	Office Expenses			
20246.103.50	Printing, Stationery & Postage	850	450	650
20246.144.63	Telephone	250	150	0
20246.201.58	Other Office Expenses	450	200	200
	Total Office Expenses	1,550	800	850
	Other Expenses			
20247.85.57	Minor Furniture & Equipment	185	100	100
20247.71.50	Legal Expenses	2,500	500	2,000
20247.30.50	Contractors & Consultants	45,000	14,000	45,890
20247.203.58	Subscriptions & Publications	865	750	750
20247.201.58	Other Expenses	0	0	0
	Total Other Expenses	48,550	15,350	48,740
	Non Cash Expenses			
Via AR	Depreciation - FOE	808	1,096	1,096
Via AR	Depreciation - Plant & Equipment	6,838	6,840	6,840
Via AR	Loss on Sale of Assets	0	0	0
	Total Non Cash Expenses	7,646	7,936	7,936
	Allocated Expenses			
20248.68.90	Allocated Administrative Oh	61,741	58,254	59,810
	Total Allocated Expenses	61,741	58,254	59,810
	TOTAL EXPENDITURE	258,392	205,828	244,675

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

AREA PROMOTION BUDGET ALLOCATION 2010 - 2011

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

EXPENDITURE

	Other Expenses			
20230.30.50	Consultants	86,250	75,054	75,000
	Total Other Expenses	86,250	75,054	75,000
	TOTAL - EXPENDITURE	86,250	75,054	75,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2010 - 2011**

BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
---------------------------	-----------------------------	---------------------------

PUBLIC WORKS OVERHEADS REVENUE

		BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Reimbursements & Contributions				
10161.145.20	Reimbursements	200	6,615	200
10168.86.11	Contributions	5,000	1,500	5,000
Total Reimbursements & Contributions		5,200	8,115	5,200
Non Cash Revenue				
Via Asset Register	Profit on Disposal of Assets	26,461	0	0
Total Non Cash Revenue		26,461	0	0
TOTAL REVENUE		31,661	8,115	5,200

PUBLIC WORKS OVERHEADS EXPENDITURE

		BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Employee Costs				
20260.130.62	Ordinary Salary & Wages incl.RDO's	385,869	385,000	369,393
20260.141.52	Superannuation	98,063	97,158	97,158
20260.138.52	Recruitment	2,000	500	1,500
20260.29.52	Training, Memberships & Conferences	24,000	18,000	26,000
Via Plant Postings	Motor Vehicles Costs	18,940	19,272	19,272
20260.206.52	Other Employee Costs	57,050	56,000	54,824
Total Employee Costs		585,922	575,930	568,147
Office Expenses				
20261.103.50	Printing & Stationery	1,500	500	1,500
20261.144.63	Telephone	7,500	5,500	7,000
20261.208.50	Office Equipment Maintenance	300	200	300
20261.201.58	Other Office Expenses	300	300	600
Total Office Expenses		9,600	6,500	9,400
Other Expenses				
20262.30.50	Contractors & Consultants	9,335	178	6,500
20262.203.58	Subscriptions	100	100	100
20262.85.57	Minor Furniture & Equipment	4,409	2,133	6,000
Total Other Expenses		13,844	2,411	12,600
Financing Expenses				
20280.161.54	Loan Interest - Roads	0	1,409	1,409
Total Financing Expenses		0	1,409	1,409

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2010 - 2011**

	BUDGET 2010-2011 \$	FORECAST 2009-2010 \$	BUDGET 2009-2010 \$
Non Cash Expenses			
Via AR Depreciation - Furniture & Equipment	2,175	1,406	1,289
Via AR Depreciation - Plant & Equipment	2,536	2,536	2,536
Via AR Depreciation - Mobile Plant & Vehicles	23,031	23,031	23,031
Via AR Loss on Sale of Assets	0	426	0
Total Non Cash Expenses	27,742	27,399	26,856
Depot Building & Grounds			
Via PC Wages & Overheads	9,660	9,196	9,196
Via PC Plant Charges	1,500	400	400
Via PC Materials	6,000	6,000	6,000
Via PC Contractors	9,000	7,000	14,000
Via PC Utilities	2,000	2,600	2,600
Via PC Contractors - Depot Redevelopment	0	40,000	0
Total Depot Building & Grounds	28,160	65,196	32,196
Allocated Expenses			
20263.68.90 Allocated Administrative Overheads	217,898	264,614	271,682
20277.160.90 Less Allocated to Works & Services	(880,331)	(903,067)	(908,067)
Total Allocated Expenses	(662,433)	(638,453)	(636,385)
TOTAL - EXPENDITURE	2,835	40,392	14,223

PLANT OPERATIONS

Via Plant Postings Wages & Overheads	45,796	25,000	42,515
Via Plant Postings Materials	33,910	33,000	32,500
Via Plant Postings Insurance	12,021	11,633	11,518
Via Plant Postings Licences	3,121	2,500	2,998
Via Plant Postings Contractors	23,200	38,000	25,438
Via Plant Postings Other	0	0	2,700
Via Timesheets Less Allocated to Works & Services	(118,048)	(110,000)	(117,669)
Total Unallocated Plant Operating Costs	0	133	0

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

CORPORATE SERVICES		
Freedom Of Information	Fee	Notes
Application Fee Under Section 12(1)(e) Of The Act	\$30.00	
Time Taken By Staff Dealing With The Application	\$30.00	per hour (pro rata)
Access To Information - Supervised By Staff	\$30.00	per hour (pro rata)
Use Of Additional Resources (e.g. hire of equipment)	Actual Cost	
Photocopying (Staff Time)	\$30.00	per hour (pro rata)
Transcribing Information From A Device (Staff Time)	\$30.00	per hour (pro rata)
Duplicating A Tape, Film Or Computer Information	Actual Cost	
Delivery, Packaging & Postage	Actual Cost	
Advance Deposit May Be Required Under Section 18(1) Of The Act, Expressed As A Percentage Of Estimated Charges Which Will Be Payable In Excess Of The Application Fee	25%	
Further Advance Deposit May Be Required Under Section 18(4) Of The Act, Expressed As A Percentage Of Estimated Charges Which Will Be Payable In Excess Of The Application Fee	75%	
Administration		
Rate Instalment Administration Fee	\$50.00	GST not applicable
Owner Rate Roll	\$175.00	GST not applicable
Rate Certificate	\$40.00	each
Orders & Requisitions	\$80.00	each
Search Of Council Records (Staff Time)	\$30.00	per hour (pro rata)
Dishonoured Cheque	\$15.00	each
Reprint Of Rate Notice	\$10.00	each
Debt Recovery Administration Fee	\$50.00	
Possum Trap (Refundable Bond)	\$100.00	
A4 Photocopying (Black & White)	\$0.30	
A3 Photocopying (Black & White)	\$0.60	
A4 Photocopying (Coloured)	\$1.75	
A3 Photocopying (Coloured)	\$3.50	
Larger Than A3 Photocopying	Actual Cost	
Ranger Services		
Breach Of Litter Act	\$200.00	
Ranger Attendance Fee	\$110.00	per hour (pro rata)
Abandoned Vehicles		
Towing Fees	\$90.00	
Impound Fee	\$110.00	
Daily Impound Fee	\$15.00	per day
Parking		
Parking Bay Hire ½ day	\$22.00	per bay / half day
Parking Bay Hire Full Day	\$44.00	per bay / full day
Replacement Residential/Visitors Permit	\$22.00	
Erection Of Zones & Maintenance (Commercial Sites)	\$550.00	per zone
Zone Fee	\$8.80	per business day
Animal Control		
Dog Boarding	\$11.00	per day
Dog Impound Fee	\$88.00	
Surrender Fee	\$66.00	
Dog Registration - 1 Year Unsterilised	\$30.00	GST not applicable
Dog Registration - 1 Year Sterilised	\$10.00	GST not applicable
Dog Registration - 3 Year Unsterilised	\$75.00	GST not applicable
Dog Registration - 3 Year Sterilised	\$18.00	GST not applicable
Impounded Goods		
Surf Boards/Signs etc	\$55.00	per item

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

CORPORATE SERVICES continued...		
Hall & Ground Hire (public hire)		
War Memorial Town Hall - 172 people theatre style, 120 seated		
	FEE	TIME
Conferences, Concerts, Seminars (1 September to 30 April)	\$425.00	per day / office hours
Conferences, Concerts, Seminars (1 May to 31 August)	\$250.00	per day / office hours
Extra charge for outside office hours (per hour)	\$77.00	per hour/ outside office hours
Commercial Groups (weekdays)	\$28.00	per hour / minimum 2 hours
Commercial Groups (weekends)	\$55.00	per hour / minimum 2 hours
Non-Commercial Groups (weekdays)	\$23.00	per hour / minimum 2 hours
Non-Commercial Groups (weekends)	\$45.00	per hour / minimum 2 hours
Lounge Only (1 May to 31 August)	\$150.00	per day / office hours
Lounge Only (1 September to 30 April)	\$320.00	per day / office hours
Bond	\$300.00	GST not applicable
<i>Note: If War Memorial Hall is used after 6:00pm, Ranger fees will also apply (please see below)</i>		
Lesser Hall		
(Use of Trestle tables included in hire)		
Conferences, seminars, meeting & elections	\$245.00	per day / office hours
Commercial Group (weekdays)	\$18.00	per hour / minimum 2 hours
Commercial Group (weekends)	\$35.00	per hour / minimum 2 hours
Non-commercial Groups (weekdays)	\$15.00	per hour / minimum 2 hours
Non - commercial Groups (weekends)	\$29.00	per hour / minimum 2 hours
<i>*Regular uses will be charged for hours used only**</i>		
Bond	\$100.00	GST not applicable
Key Deposit	\$40.00	GST not applicable
Miscellaneous Equipment Hire		
(subject to approval & conditions from CEO)		
White Plastic Chairs	\$2.00 per chair	per event
Projector Screen	\$58.00	per day / office hours
Bond	\$50.00	GST not applicable
Audio/Visual/Data Projector Hire	\$225.00	per day / office hours
Bond	\$200.00	GST not applicable
Direct Point Projector Hire	\$32.00	per day / office hours
Bond	\$25.00	GST not applicable
Piano	\$245.00	per day / office hours
Bond	\$200.00	GST not applicable
Parking - 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.		
Lawns and Grounds - Weddings		
Civic Centre Grounds - Up to 30 guests (no equipment)	\$320.00	per hour (max one hour)
Civic Centre Grounds - Up to 50 guests (no equipment)	\$450.00	per hour (max one hour)
Wedding Photos	\$90.00	per hour or part thereof
Wedding Rehearsals	\$55.50	per hour or part thereof
Ranger Fees (Outside normal hours)		
<i>i.e. War Memorial Town Hall, Rottnest Swim</i>	\$110.00	per Ranger per hour

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

CORPORATE SERVICES continued		
Beach - Weddings		
Cottesloe Arch Monument - <i>Up to 60 guests (no equipment)</i>	\$150.00	per hour (max one hour)
Cottesloe Sundial - <i>Up to 60 guests (no equipment)</i>	\$150.00	per hour (max one hour)
North Cottesloe Beach - <i>Up to 50 guests (no equipment)</i>	\$150.00	per hour (max one hour)
Arch Monument or Sundial Wedding Photos	\$90.00	per hour or part thereof
Wedding Rehearsals	\$55.50	per hour (max one hour)
Hall & Ground Hire - exclusive use by Comestibles for catering services		
War Memorial Town Hall - 172 people theatre style, 120 seated		
9:00am till 5:00pm or 6:00pm till midnight		
Wedding Receptions	\$665.00	
Wedding Reception & Ceremony	\$780.00	
Cocktail Parties	\$385.00	
Dinners	\$480.00	
Conferences, Concerts, Seminars	\$440.00	per day
Lounge Only (<i>Up to 75 People</i>)	\$255.00	
Wedding Ceremony Only	\$115.00	per hour or part/max 1 hour
Hall Set Up & Break Down (Before & After Function Date)	\$55.00	per day
Main Lawn		
Wedding Reception Only	\$330.00	
Wedding Reception Only (with Marquee)	\$405.00	
Wedding Reception & Ceremony	\$445.00	
Wedding Reception & Ceremony (Marquee)	\$520.00	
Wedding Ceremony Only	\$115.00	per hour or part/max 1 hour
Set Up & Set Down	\$55.00	per day
Sunken Lawn		
Wedding Reception Only	\$255.00	
Wedding Reception Only (Marquee)	\$345.00	
Wedding Reception & Ceremony	\$370.00	
Wedding Reception & Ceremony (Marquee)	\$460.00	
Wedding Ceremony Only	\$115.00	per hour or part/max 1 hour
Set Up & Set Down	\$55.00	per day
Other Grounds		
Wedding Ceremony Only	\$115.00	per hour or part/max 1 hour
<i>All Receptions and Ceremony fees for all other Civic Centre Ground sections are based on the fees shown above</i>		
Lesser Hall (Back up facility)	\$40.00	
Film & Photo Shoots		
	Full Day	Half Day
Approved by Manager of Corporate & Community Services (outside office hours, subject to ranger fee)	8:30am to 4:30pm	8:30am to 12 noon or 1:00pm to 4:30pm
Along Beachfront	\$275.00	\$145.00
War Memorial Town Hall	\$700.00	\$350.00
Civic Centre Grounds (per section)	\$275.00	\$145.00
Veranda area only	\$130.00	\$65.00
Gallery	\$215.00	\$105.00
Lounge Room or Blue Room	\$360.00	\$180.00
Entire Grounds (Inside & Outside) (excluding beachfront)	\$840.00	\$420.00
All outside Civic Centre Grounds	\$420.00	\$210.00
Outside Officer Hour Fee	\$77.00	per hour or part thereof
Bond	\$300.00	GST not Applicable
Beach Bookings		
Ranger attendance outside normal hours (i.e. Rottnest Swim)	\$110.00	per Ranger per hour

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

CORPORATE SERVICES continued...					
Special Events (e.g. outdoor events, beach and or other council owned property)					
The following Council fees and bonds are in addition to any fees prescribed by regulation that may be applicable to the staging of an event. Where noise monitoring and associated reports are specifically requested, they are to be provided at the applicant's cost. Where there is to be amplified music, either from live bands or DJ's, Council will require noise levels to be monitored throughout the event or as directed by the Environmental Health Officer, and a report submitted. As and when determined by the Environmental Health Officer, where Council staff is required to attend an event for the purpose of monitoring or inspection, the officer's time will be charged at a consulting rate of \$90.00 per hour or part thereof, including travelling time.					
Application Fee - Special Events					
Type	<1000 Patrons	>1000 but <2000 patrons	>2000 but <3000		
Charity	Nil	Nil	Nil		
Community – No Entry Fee	Nil	Nil	Nil		
Community - Entry Fee	\$220	\$220	\$330		
Commercial	\$320	\$520	\$550		
Category	Type	Entry Fee	Liquor Licence	Time	No. of Patrons
1	Charity/Community	No	No	Day/Evening	< 1000
2	Charity/Community	Yes	No	Day/Evening	< 1000
3	Charity/Community	Yes	Yes/No	Day/Evening	> 1000 ~ < 3000
4	Commercial	No	No	Day/Evening	> 1000 ~ < 2000
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
Bond - Special Events					
Category	Fee	Bond			
1	\$550	\$1,000			
2	\$550	\$1,000			
3	\$1,100	\$1,000			
4	\$1,100	\$1,000			
5	\$1,650	\$1,000			
6	\$2,200	\$1,000			
7	\$3,300	\$2,000			
8	\$5,500	\$2,000			
9	\$6,600	\$2,000			
10	\$8800 - \$13,200	\$3,000			

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

CORPORATE SERVICES continued...					
Application Fee - 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
Bond - Corporate Events					
Category	Fee	Bond			
1	\$1,100	\$1,000			
2	\$2,200	\$1,000			
3	\$3,300	\$1,000			
4	\$3,850	\$2,000			
Set Up & Break Down (Before & After Functions)			\$385.00	per day	

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

DEVELOPMENT SERVICES		
Strata Titling & Subdivisions		
Strata Title Fees	\$0.20	per sq metre / minimum \$100
Subdivision Clearance	\$67.00	per lot / no more than 5 lots
Subdivision Clearance	\$34.00	per lot / between 5 & 195 lots
Subdivision Clearance	\$6,756	more than 195 lots
Building Licence		
(based on estimated cost of construction, including GST)		
Class 1 & 10 - Residential	0.3182%	minimum fee \$85
Classes 2 to 9 - Commercial	0.1820%	minimum fee \$85
Building & Construction Industry Training Fund (BCITF)	0.20%	construction value over \$20,000
Builder's Registration Board (BRB) Levy	\$40.50	
Refund Of Building Fee (after issue of licence)	nil	
Refund Of Building Fee (before issue of licence)	50%	
Amended Building Plans	\$85.00	per amendment
Owner Builder Registration	\$126.00	
Retrospective Building Approval		
(based on value of unauthorised work, including GST)		
Class 1 & 10 - Residential	0.636%	minimum fee \$170
Classes 2 to 9 - Commercial	0.363%	minimum fee \$170
Building & Construction Industry Training Fund (BCITF)	0.20%	construction value over \$20,000
Builder's Registration Board (BRB) Levy	\$40.50	
Demolition		
Planning Approval Required, Refer To Individual Section For Appropriate Charges.		
Demolition Licence	\$50.00	per storey
Signs & Hoardings		
Sign License	\$50.00	GST not applicable
Unauthorised Signs - Upon Conviction - Not To Exceed	\$200.00	GST not applicable
Daily Penalty For Breach – Not To Exceed	\$20.00	per day / GST not applicable
Impounded Signs	\$55.00	per item

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

DEVELOPMENT SERVICES continued...		
Swimming Pools		
Building & Planning Approval Required. Refer To Individual Sections For Appropriate Charges.		
Inspection Fee	\$13.75	per annum
Infringements Without Notice Being Served	\$100.00	GST not applicable
Infringements (modified penalty after notice served)	\$200.00	GST not applicable
Non Scheduled Inspection (i.e. pre purchase)	\$55.00	
Planning Approval		
(based on estimated construction work, excluding GST)		
Not More Than \$50,000	\$135.00	GST not applicable
More Than \$50,000 But Not More Than \$500,000	0.31%	GST not applicable
More Than \$500,000 But Not More Than \$2.5 Million	\$1500 + 0.25% for every \$1 in excess of \$500,000	GST not applicable
More Than \$2.5 Million But Not More Than \$5 Million	\$6550 + 0.20% for every \$1 in excess of \$2.5 million	GST not applicable
More Than \$5 Million But Not More Than \$21.5 Million	\$11550 + 0.12% for every \$1 in excess of \$5 million	GST not applicable
More Than \$21.5 Million	\$31,350.00	GST not applicable
Penalty (determining an approval for planning where the development has commenced or is completed)	three times the prescribed fee	
Re-Submission Of An Expired Or Amended Planning Approval	up to 50% of original fee	
Change Of Use (or of non-conforming use)		
Application Fee	\$270.00	
Penalty (determining an application for change of use or of non-conforming use where the change has commenced)	three times the prescribed fee	
Home Occupation		
Application Fee	\$203.00	
Penalty (determining an application for approval where home occupation has commenced)	three times the prescribed fee	
Renewal Fee	\$67.00	annually
Penalty (determining an application for renewal where home occupation has expired)	three times the prescribed fee	

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

DEVELOPMENT SERVICES continued...		
Scheme Amendments		
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	
Scheme Amendment Signs	\$150.00	
Miscellaneous		
Orders & Requisitions	\$80.00	
Section 40 Certificate	\$50.00	
Written Planning Advice	\$66.00	
Building Plan Search	\$35.00	per property
Building Plan Search - Express (Within 24 Hours)	\$75.00	per property
Deposit Materials On Verge	\$10.00	per m ² / per month
Transfer Building Licence To Another Builder	\$50.00	
Extensions Of Building Licence	\$50.00	

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

HEALTH / WASTE SERVICES		
Food Business		
Notification Fee	\$50.00	GST not applicable
Exempted Food Premises	nil	
Registration Fee	\$40.00	GST not applicable
Temporary Food Business	\$50.00	per day GST not applicable

Annual Risk Assessment / Inspection Fee (GST not applicable)		
Risk Level	Primary Classification	Additional Classification/s
High Risk	\$400.00	\$200.00
Medium Risk	\$350.00	\$150.00
Low Risk	\$200.00	\$100.00
Very Low Risk	nil	nil
n.b. additional classification means other food businesses in addition to the primary classification with the same business		
Transfer of Licence	\$50.00	GST not applicable

Construction & Establishment Of Food Premises (including one off notification fee - GST not applicable)	
Risk Level	
High / Medium Risk	\$400.00
Low Risk	\$150.00
Very Low Risk	\$50.00
To Amend Of Refurbish A Food Premises	\$200.00

Trader Permit		
Application Fee	\$60.00	GST not applicable
Weekly Fee	\$200.00	per week or part thereof / GST not applicable
Monthly Fee	\$400.00	per month or part thereof / GST not applicable
Annual Fee - All Areas	\$800.00	per annum or part thereof / an area less than or equal to 10m ²
Annual Fees - Town Centre	\$150.00	per m ² or part thereof / for an area above 10m ²
Business & Foreshore Zone (as per Town Planning Scheme)	\$150.00	per m ² or part thereof / for an area above 10m ²
Residential (other than above)	\$100.00	per m ² or part thereof
Transfer of Licence	\$50.00	GST not applicable

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

HEALTH / WASTE SERVICES continued		
Stall Holder		
Issuing Fee	\$50.00	GST not applicable
Daily Fee	\$50.00	per day / GST not applicable
Weekly Fee	\$200.00	per week or part thereof / GST not applicable
By or in Association with a Local Club	\$50.00	per week or part thereof / GST not applicable
By or in Association with a Charity Organisation	nil	
Inspections / Reports / Certificates		
Food Premises Report	\$100.00	
Spoilt Food Disposal Certificate	\$60.00	without inspection
Liquor Act Section 39 Certificate	\$60.00	
Liquor Act Section 55 Certificate	\$60.00	
Family Day Care	\$80.00	report not included
Strata Title	\$80.00	report not included
Hairdressing Establishment	\$60.00	report not included
Miscellaneous Reports	\$100.00	
Miscellaneous Inspections	\$100.00	
Lodging Houses	\$200.00	minimum fee / \$6.00 per bed

Eating Areas in Streets		
Application Fee	\$100.00	
Renewal Fee	\$60.00	
Transfer Fee	\$60.00	
Additional Trading Fee	\$60.00	per day
<i>Charges Are In Addition To The Application Fee For Eating Area In Streets:</i>		
Business, Town Centre & Foreshore Zone (as per Town Planning Scheme)		
Adjacent to Restaurants, Dining Rooms & Take Away Food Premises	\$200.00	per m ² or part thereof / GST not applicable / minimum charge
Residential Zone (as per Town Planning Scheme)		
Adjacent to Restaurants & Dining Rooms	\$150.00	per m ² or part thereof / GST not applicable / \$200 minimum charge
Adjacent to Takeaway Food Premises.	\$150.00	per m ² or part thereof / GST not applicable / \$100 minimum charge

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

HEALTH / WASTE SERVICES continued...		
Miscellaneous		
Lodging House Registration	\$180.00	
Morgue Registration	\$80.00	
Offensive Trade Registration	as per regulation	
Noise Monitoring	\$180.00	per hour or part thereof / after initial consultation
Grey Water System – Application to Construct	\$108.00	
Grey Water System – Grant of Permit	\$108.00	include inspections
Waste Collection		
Domestic Collection		
Standard Waste Service - 1 x 120L General Waste & 1 x 240L Recycling	\$312.00	annually / included in your rates & charges
Additional Bin / Collection - 1 x 120L General Waste	\$312.00	annually / prorata / processed through rating system
Additional Bin / Collection - 1 x 240L Recycling	nil	per bin / fortnightly collection
1100 Bulk Bin	\$29.65	per service
Commercial Collection		
240L General Waste	\$312.00	per bin / weekly collection
240L Recycling Waste	\$126.50	per bin / fortnightly collection
240L Recycling Waste	\$253.00	per bin / weekly collection
1100L Bulk Bin	\$29.65	per service
Additional Bin / Collection - 1 x 120L General Waste	\$8.00	service charge only / once off
Additional Bin / Collection - 1 x 240L Recycling	\$8.00	service charge only / once off
Delivery & Pick Up Of Additional Bins	\$8.00	per bin
Miscellaneous		
Compost Bins	\$54.00	
Replacement Of Lost Or Stolen Bin	\$35.00	per bin / domestic & commercial
Tip Pass - Green Waste	\$20.00	small trailer
Tip Pass - Mixed Waste	\$40.00	small trailer

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2011**

GST INCLUDED UNLESS ADVISED OTHERWISE

ENGINEERING SERVICES		
Labour Charges	\$75.00 + 20%	per person / per hour or part thereof
Reinstatements		
Slabs – 600 x 600	\$75.00 + 20%	labour only / per hour or part thereof
Slabs – 600 x 300	\$75.00 + 20%	labour only / per hour or part thereof
Kerbing – Full Kerb	\$75.00 + 20%	labour only / per hour or part thereof
Kerbing – Extruded	\$75.00 + 20%	labour only / per hour or part thereof / minimum charge \$155
Asphalt	Cost + 20%	per m ² / minimum charge \$250
Road Base	Cost + 20%	per tonne
Concrete - 100mm	\$75.00 + 20%	labour only / per hour or part thereof / per m ²
Concrete Crossover Apron	Cost + 20%	minimum charge \$400
Plant Hire Fees		
5 Tonne Truck & Greater	\$50.00	per hour or part thereof / labour charges are in addition
Less Than 5 Tonne Truck	\$45.00	per hour or part thereof / labour charges are in addition
Bobcat	\$60.00	per hour or part thereof / labour charges are in addition
Street Verges / Trees		
Remove Street Tree	Cost + 20%	per tree / minimum \$300
Replace Street Tree	Cost + 20%	per tree
Stump Grind	Cost + 20%	per tree
Miscellaneous		
Concrete	\$60.00	per m ²
Bitumen	\$65.00	per m ²
Closure Of Right Of Way – Initial Application	\$200.00	
Closure Of Right Of Way – Administration Fees	\$200.00	
Infrastructure Bond (Verge or Footpath)		
Payable On All Building Applications	\$1,000.00	per lot / GST not applicable