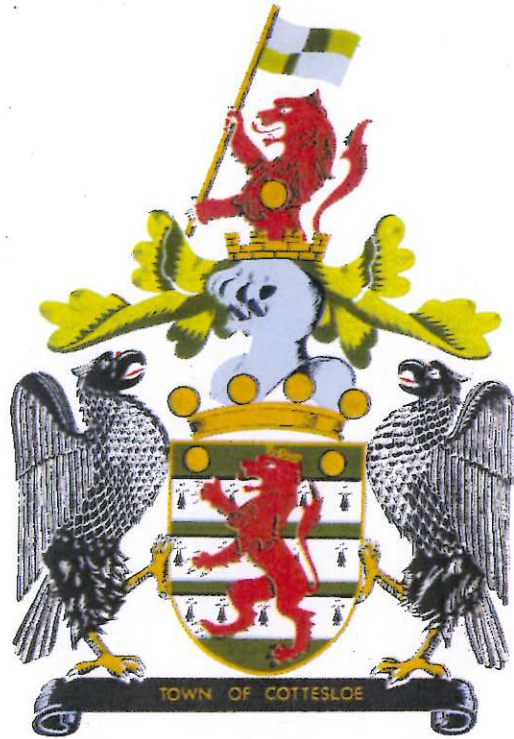


TOWN OF COTTESLOE



2011 – 2012

Budget

TOWN OF COTTESLOE

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

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TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2012

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUE				
Rates	8	7,663,035	7,301,611	7,206,151
Operating Grants, Subsidies and Contributions		225,071	238,000	238,174
Fees and Charges	11	1,656,958	1,642,582	1,660,772
Interest Earnings	2(a)	143,709	168,490	91,957
Other Revenue		279,024	307,747	255,120
		<u>9,967,797</u>	<u>9,658,430</u>	<u>9,452,174</u>
EXPENSES				
Employee Costs		(3,238,138)	(3,115,000)	(3,114,405)
Materials and Contracts		(3,868,895)	(3,815,000)	(3,818,999)
Utility Charges		(153,475)	(135,000)	(133,145)
Depreciation	2(a)	(1,794,316)	(1,787,351)	(1,655,375)
Interest Expenses	2(a)	(400,147)	(421,736)	(396,964)
Insurance Expenses		(143,590)	(124,716)	(139,931)
Other Expenditure		(842,859)	(668,758)	(722,451)
		<u>(10,441,420)</u>	<u>(10,067,561)</u>	<u>(9,981,270)</u>
		(473,623)	(409,131)	(529,096)
Non-Operating Grants, Subsidies and Contributions		86,667	1,514,024	108,667
Profit on Asset Disposals	4	0	124,924	141,340
Loss on Asset Disposals	4	0	(7,367)	0
		<u>0</u>	<u>1,631,581</u>	<u>250,014</u>
NET RESULT		(386,956)	1,222,450	(279,089)
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(386,956)</u>	<u>1,222,450</u>	<u>(279,089)</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 COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2012

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		69,300	52,384	57,300
General Purpose Funding		8,049,565	7,726,698	7,531,882
Law, Order, Public Safety		15,900	15,971	17,100
Health		71,350	68,335	66,000
Education and Welfare		34,449	35,932	36,150
Community Amenities		496,185	475,255	463,100
Recreation and Culture		350,148	431,255	362,492
Transport		631,800	621,300	655,500
Economic Services		229,000	227,100	257,450
Other Property and Services		2,200	4,200	5,200
		<u>9,949,897</u>	<u>9,658,430</u>	<u>9,452,174</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(624,690)	(511,236)	(525,996)
General Purpose Funding		(253,646)	(146,904)	(143,404)
Law, Order, Public Safety		(242,894)	(224,399)	(236,718)
Health		(202,488)	(210,259)	(195,221)
Education and Welfare		(180,709)	(210,082)	(212,370)
Community Amenities		(2,826,319)	(2,638,674)	(2,686,030)
Recreation & Culture		(2,771,849)	(2,724,739)	(2,494,533)
Transport		(2,615,588)	(2,644,691)	(2,742,557)
Economic Services		(323,090)	(334,257)	(344,642)
Other Property and Services		0	(584)	(2,835)
		<u>(10,041,273)</u>	<u>(9,645,825)</u>	<u>(9,584,306)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Governance		(100)	(75)	(125)
Recreation & Culture		(400,047)	(421,661)	(396,839)
		<u>(400,147)</u>	<u>(421,736)</u>	<u>(396,964)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Welfare		0	39,000	0
Recreation & Culture		28,000	1,130,557	0
Transport		76,567	344,467	108,667
		<u>104,567</u>	<u>1,514,024</u>	<u>108,667</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		0	16,000	20,603
Community Amenities		0	15,617	15,617
Recreation & Culture		0	15,218	20,490
Transport		0	50,656	58,169
Other Property and Services		0	20,066	26,461
		<u>0</u>	<u>117,557</u>	<u>141,340</u>
NET RESULT		<u>(386,956)</u>	<u>1,222,450</u>	<u>(279,089)</u>
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>(386,956)</u></u>	<u><u>1,222,450</u></u>	<u><u>(279,089)</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 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		7,668,035	7,281,611	7,206,151
Operating Grants, Subsidies and Contributions		207,171	258,994	238,174
Fees and Charges		1,659,958	1,642,582	1,660,772
Interest Earnings		135,955	168,490	91,957
Goods and Services Tax		500,000	500,000	500,000
Other		280,000	306,753	255,120
		<u>10,451,119</u>	<u>10,158,430</u>	<u>9,952,174</u>
Payments				
Employee Costs		(3,271,000)	(3,110,000)	(3,114,000)
Materials and Contracts		(4,010,000)	(3,820,000)	(3,819,000)
Utility Charges		(128,000)	(133,000)	(133,145)
Insurance Expenses		(125,000)	(124,716)	(139,931)
Interest Expenses		(400,147)	(421,736)	(396,964)
Goods and Services Tax		(540,000)	(540,000)	(550,000)
Other		(715,000)	(663,758)	(719,051)
		<u>(9,189,147)</u>	<u>(8,813,210)</u>	<u>(8,872,091)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,261,972</u>	<u>1,345,220</u>	<u>1,080,083</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(757,000)	(2,922,023)	(3,170,403)
Payments for Construction of Infrastructure	3	(775,000)	(801,033)	(958,948)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		104,567	1,514,024	108,667
Proceeds from Sale of Plant & Equipment	4	133,900	225,450	235,500
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(1,293,533)</u>	<u>(1,983,582)</u>	<u>(3,785,184)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(318,425)	(300,471)	(300,473)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		40,681	38,358	38,359
Proceeds from New Debentures	5	0	0	1,500,000
Net Cash Provided By (Used In) Financing Activities		<u>(277,744)</u>	<u>(262,113)</u>	<u>1,237,886</u>
Net Increase (Decrease) in Cash Held		(309,305)	(900,475)	(1,467,215)
Cash at Beginning of Year		1,452,177	2,352,652	1,986,860
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>1,142,872</u></u>	<u><u>1,452,177</u></u>	<u><u>519,645</u></u>

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

**TOWN OF COTTESLOE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUES	1,2			
Governance		69,300	68,384	77,903
General Purpose Funding		386,530	425,087	325,731
Law, Order, Public Safety		15,900	15,971	17,100
Health		71,350	68,335	66,000
Education and Welfare		34,449	74,932	36,150
Community Amenities		496,185	490,872	478,717
Recreation and Culture		378,148	1,581,503	382,982
Transport		708,367	1,019,317	822,336
Economic Services		229,000	227,100	257,450
Other Property and Services		2,200	24,266	31,661
		<u>2,391,429</u>	<u>3,995,767</u>	<u>2,496,030</u>
EXPENSES	1,2			
Governance		(624,790)	(511,311)	(526,121)
General Purpose Funding		(253,646)	(146,904)	(143,404)
Law, Order, Public Safety		(242,894)	(224,399)	(236,718)
Health		(202,488)	(210,259)	(195,221)
Education and Welfare		(180,709)	(210,082)	(212,370)
Community Amenities		(2,826,319)	(2,638,674)	(2,686,030)
Recreation & Culture		(3,171,896)	(3,150,873)	(2,891,372)
Transport		(2,615,588)	(2,647,585)	(2,742,557)
Economic Services		(323,090)	(334,257)	(344,642)
Other Property and Services		0	(584)	(2,835)
		<u>(10,441,420)</u>	<u>(10,074,928)</u>	<u>(9,981,270)</u>
Net Operating Result Excluding Rates		(8,049,991)	(6,079,161)	(7,485,240)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	0	(117,557)	(141,340)
Depreciation on Assets	2(a)	1,794,316	1,787,351	1,655,375
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(306,000)	(2,335,023)	(2,513,421)
Purchase Infrastructure Assets	3	(780,859)	(798,033)	(958,948)
Purchase Plant and Equipment	3	(321,400)	(509,976)	(520,300)
Purchase Furniture and Equipment	3	(134,243)	(77,635)	(136,682)
Proceeds from Disposal of Assets	4	133,900	225,450	235,500
Repayment of Debentures	5	(318,425)	(300,471)	(300,473)
Proceeds from New Debentures	5	0	0	1,500,000
Self-Supporting Loan Principal Income		40,681	38,358	38,359
Transfers to Reserves (Restricted Assets)	6	(102,837)	(470,280)	(125,745)
Transfers from Reserves (Restricted Assets)	6	100,485	952,734	952,734
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	281,338	663,970	594,030
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	281,338	0
Amount Required to be Raised from Rates	8	<u>(7,663,035)</u>	<u>(7,301,611)</u>	<u>(7,206,151)</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 2012

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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

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

(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) 2010/11 Actual Balances

Balances shown in this budget as 2010/11 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) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees.

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Trade and Other Receivables

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

(j) Inventories

General

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

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

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is complete are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional 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.

(k) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

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 by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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 the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

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 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) 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.

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are 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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

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

Gains and losses on disposals are determined by comparing proceeds with with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

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

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(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 and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period (classified as non-current assets).

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity.

Held-to-maturity financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period, which are classified as current assets.

If the 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.

(iv) Available-for-sale financial assets

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

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months of the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Estimation of Fair Value

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

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

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

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

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

(n) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the 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 2012.

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 represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Employee Benefits

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

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

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

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

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

(q) 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:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result to settle the obligation; and
- c) that outflow can be reliably measured.

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

Provisions are not recognised for future operating losses.

(s) 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.

(t) Comparative Figures

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

(u) Budget Comparative Figures

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) Objects and Reasons for Proposed Differential Rates 2011-2012

Object

The rates in dollar (\$) for the various differential rates are calculated to provide funds to various enterprises to promote the central business district 2011-2012 Financial Year.

Reasons

General Differential - the rate in the dollar of 0.058929 has been set to ensure that the proportion of total rate revenue derived from residential property remains consistent with previous years and takes into account the change in valuation method on vacant land within the Town.

Commercial Town Centre - the rate in the dollar of 0.069654 has been set to ensure that the proportion of total rate revenue derived from commercial property remains consistent with previous years and recognises that the promotion of the central business district has an impact on the commercial properties.

Minimum Payment

A minimum payment of \$890 is applied to Gross Rental Valued properties throughout the Town in recognition that every property receives some minimum level of benefit from works and services provided.

Characteristics

The zoning and location of each assessment was used as the basis for the imposition of the differential rates. The zoning used was that shown in the Town Planning Scheme, with the location being of the area known as the Cottesloe Town Centre.

General Differential - applied to all assessments that are not in the area known as the Cottesloe Town Centre and zoned commercial.

Commercial Town Centre - applied to all assessments that are in the area known as the Cottesloe Town Centre and zoned commercial in the Town Planning Scheme.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	17,500	16,750	16,750
Other Services	6,500	5,250	5,250
Depreciation			
<u>By Program</u>			
Governance	119,100	142,790	144,389
Law, Order, Public Safety	3,000	6,724	3,000
Education and Welfare	17,060	16,550	16,550
Community Amenities	59,396	63,611	48,234
Recreation and Culture	463,687	421,938	314,070
Transport	1,098,895	1,096,865	1,093,744
Economic Services	8,830	7,646	7,646
Other Property and Services	24,348	31,227	27,742
	<u>1,794,316</u>	<u>1,787,351</u>	<u>1,655,375</u>
<u>By Class</u>			
Land and Buildings	308,302	259,112	151,417
Furniture and Equipment	96,670	134,127	168,900
Plant and Equipment	201,953	228,688	201,768
Infrastructure	1,187,391	1,165,424	1,133,290
	<u>1,794,316</u>	<u>1,787,351</u>	<u>1,655,375</u>
Borrowing Costs (Interest)			
- Overdraft Interest	100	75	125
- Debentures (<i>refer note 5(a)</i>)	400,047	421,661	396,839
	<u>400,147</u>	<u>421,736</u>	<u>396,964</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	32,437	35,280	24,257
- Other Funds	96,772	116,110	50,000
Other Interest Revenue (<i>refer note 13</i>)	14,500	17,100	17,700
	<u>143,709</u>	<u>168,490</u>	<u>91,957</u>

Please note that Council has used and estimated interest rate of 5% in arriving at budgeted estimates of interest earnings for the 2011/12 year.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

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.

EDUCATION AND WELFARE

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

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

COMMUNITY AMENITIES

Objective; Provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

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 2012**

3. ACQUISITION OF ASSETS	2011/12 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Plant and Equipment	36,000
Furniture and Equipment	134,243
Community Amenities	
Plant and Equipment	36,000
Recreation and Culture	
Land and Buildings	216,000
Infrastructure Assets	144,792
Plant and Equipment	15,400
Transport	
Infrastructure Assets	636,067
Plant and Equipment	198,000
Economic Services	
Plant and Equipment	36,000
Other Property and Services	
Land and Buildings	90,000
	1,542,502
<u>By Class</u>	
Land and Buildings	306,000
Infrastructure Assets	780,859
Plant and Equipment	321,400
Furniture and Equipment	134,243
	1,542,502

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

- capital works programme

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

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)
	2011/12 BUDGET \$	2011/12 BUDGET \$	2011/12 BUDGET \$
Governance Plant and Equipment	20,000	20,000	0
Community Amenities Plant and Equipment	20,000	20,000	0
Recreation and Culture Plant and Equipment	1,900	1,900	0
Transport Plant and Equipment	72,000	72,000	0
Economic Control Plant and Equipment	20,000	20,000	0
	133,900	133,900	0

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2011/12 BUDGET \$	2011/12 BUDGET \$	2011/12 BUDGET \$
Plant and Equipment	133,900	133,900	0
	133,900	133,900	0

Summary

	2011/12 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	<u>0</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-11	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		
			2011/12 Budget \$	2010/11 Actual \$	2011/12 Budget \$	2010/11 Actual \$	2011/12 Budget \$	2010/11 Actual \$	
Recreation & Culture									
Loan No 104 - Cottesloe Tennis Club	83,181		22,107	20,888	61,074	83,181		3,791	6,098
Loan No 105 - Seaview Golf Club	338,253		18,574	17,470	319,679	338,253		19,748	22,522
Loan No 106 - Civic Centre Extension	1,342,682		139,013	131,991	1,203,669	1,342,682		68,250	75,005
Loan No 107 - Joint Library	4,762,536		138,731	130,122	4,623,805	4,762,536		308,258	318,036
	6,526,652	0	318,425	300,471	6,208,227	6,526,652		400,047	421,661

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

(b) New Debentures - 2011/12

Council has no new debentures budgeted for 2011/12.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2011 nor is it expected to have unspent debenture funds as at 30th June 2012.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$250,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2011/12.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
6. RESERVES			
(a) Area Improvement Reserve			
Opening Balance	70,485	70,424	65,813
Amount Set Aside / Transfer to Reserve	0	61	1,316
Amount Used / Transfer from Reserve	(70,485)	0	0
	<u>0</u>	<u>70,485</u>	<u>67,129</u>
(b) Civic Centre Improvements Reserve			
Opening Balance	19,353	54,031	38,124
Amount Set Aside / Transfer to Reserve	846	4,208	762
Amount Used / Transfer from Reserve	0	(38,886)	(38,886)
	<u>20,199</u>	<u>19,353</u>	<u>0</u>
(c) Waste Management Reserve			
Opening Balance	65,297	63,097	52,835
Amount Set Aside / Transfer to Reserve	3,265	2,200	1,057
Amount Used / Transfer from Reserve	0	0	0
	<u>68,562</u>	<u>65,297</u>	<u>53,892</u>
(d) Leave Reserve			
Opening Balance	41,949	21,149	21,832
Amount Set Aside / Transfer to Reserve	12,479	20,800	437
Amount Used / Transfer from Reserve	0	0	0
	<u>54,428</u>	<u>41,949</u>	<u>22,269</u>
(e) Parking Reserve			
Opening Balance	371,656	105,656	108,630
Amount Set Aside / Transfer to Reserve	18,583	266,000	2,173
Amount Used / Transfer from Reserve	0	0	0
	<u>390,239</u>	<u>371,656</u>	<u>110,803</u>
(f) Property Reserve			
Opening Balance	80,000	0	0
Amount Set Aside / Transfer to Reserve	23,664	80,000	60,000
Amount Used / Transfer from Reserve	(30,000)	0	0
	<u>73,664</u>	<u>80,000</u>	<u>60,000</u>
(g) Infrastructure Reserve			
Opening Balance	80,000	0	0
Amount Set Aside / Transfer to Reserve	44,000	80,000	60,000
Amount Used / Transfer from Reserve	0	0	0
	<u>124,000</u>	<u>80,000</u>	<u>60,000</u>
(h) Unspent Grants/Funds Reserve			
Opening Balance	0	896,837	913,848
Amount Set Aside / Transfer to Reserve	0	17,011	0
Amount Used / Transfer from Reserve	0	(913,848)	(913,848)
	<u>0</u>	<u>0</u>	<u>0</u>
Total Reserves	<u>731,092</u>	<u>728,740</u>	<u>374,093</u>

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Area Improvement Reserve	0	61	1,316
Civic Centre Improvements Reserve	846	4,208	762
Waste Management Reserve	3,265	2,200	1,057
Leave Reserve	12,479	20,800	437
Parking Reserve	18,583	266,000	2,173
Property Reserve	23,664	80,000	60,000
Infrastructure Reserve	44,000	80,000	60,000
Unspent Grants/Funds Reserve	0	17,011	0
	<u>102,837</u>	<u>470,280</u>	<u>125,745</u>
Transfers from Reserves			
Area Improvement Reserve	(70,485)	0	0
Civic Centre Improvements Reserve	0	(38,886)	(38,886)
Waste Management Reserve	0	0	0
Leave Reserve	0	0	0
Parking Reserve	0	0	0
Property Reserve	(30,000)	0	0
Infrastructure Reserve	0	0	0
Unspent Grants/Funds Reserve	0	(913,848)	(913,848)
	<u>(100,485)</u>	<u>(952,734)</u>	<u>(952,734)</u>
Total Transfer to/(from) Reserves	<u>2,352</u>	<u>(482,454)</u>	<u>(826,989)</u>

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

Area Improvement Reserve

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

Civic Centre Improvements Reserve

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

Waste Management Reserve

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

Leave Reserve

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

Parking Reserve

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

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 2012

	Note	2011/12 Budget \$	2010/11 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	411,085	723,437
Cash - Restricted Reserves	15(a)	731,092	728,740
Receivables		250,000	241,344
Inventories		50,000	50,000
		<u>1,442,177</u>	<u>1,743,521</u>
LESS: CURRENT LIABILITIES			
Long Term Borrowings		(318,425)	(300,471)
Payables and Provisions		<u>(1,180,850)</u>	<u>(1,190,712)</u>
NET CURRENT ASSET POSITION		(57,098)	252,338
Less: Cash - Restricted Reserves	15(a)	(731,092)	(728,740)
Less: Cash - Restricted Municipal		0	0
Add Back: Current Loan Liability	5	318,425	300,471
Add Back: Provisions		415,000	415,000
Add Back: Liabilities Supported by Reserves	6	<u>54,765</u>	<u>42,269</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>0</u>	<u>281,338</u>

The estimated surplus/(deficiency) c/fwd in the 2010/11 actual column represents the surplus (deficit) brought forward as at 1 July 2011.

The estimated surplus/(deficiency) c/fwd in the 2011/12 budget column represents the surplus (deficit) carried forward as at 30 June 2012.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

8. RATING INFORMATION - 2011/12 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2011/12 Budgeted Rate Revenue \$	2011/12 Budgeted Interim Rates \$	2011/12 Budgeted Back Rates \$	2011/12 Budgeted Total Revenue \$	2010/11 Actual \$
Differential General Rate								
GRV - Residential Improved (RI)	0.058929	3,436	102,229,429	6,024,278	0	0	6,024,278	0
GRV - Residential Vacant (RV)	0.058929	99	4,735,292	279,046	0	0	279,046	0
GRV - Commercial Improved (CI)	0.058929	78	7,254,900	427,524	0	0	427,524	0
GRV - Commercial Town (CT)	0.069654	137	8,185,460	570,150	0	0	570,150	0
GRV - Industrial (II)	0.058929	1	42,034	2,477	0	0	2,477	0
GRV	0.066450		103,674,131	0	0	0	0	6,889,146
Sub-Totals		3,751	226,121,244	7,303,475	0	0	7,303,475	6,889,146
Minimum Rates								
GRV - Residential Improved (RI)	890	383	4,761,453	340,870	0	0	340,870	0
GRV - Commercial Improved (CI)	890	10	104,254	8,900	0	0	8,900	0
GRV - Commercial Town (CT)	890	11	116,220	9,790	0	0	9,790	0
GRV	845		3,986,846	0	0	0	0	0
Sub-Totals		404	8,968,774	359,560	0	0	359,560	0
Ex-Gratia Rates							7,663,035	6,889,146
Specified Area Rates (Note 9)							0	0
Discounts							0	86,295
Totals							7,663,035	6,975,441
							7,663,035	6,975,441

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

8. RATING INFORMATION - 2011/12 FINANCIAL YEAR (Continued)

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 2011/12 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 2012**

9. SPECIFIED AREA RATE - 2011/12 FINANCIAL YEAR

Council has not budgeted to raise a specified area rate in 2011/12.

10. SERVICE CHARGES - 2011/12 FINANCIAL YEAR

Council has not budgeted to raise any service charges during the 2011/12 financial year.

11. FEES & CHARGES REVENUE	2011/12 Budget \$	2010/11 Actual \$
Governance		
General Purpose Funding	61,500	63,268
Law, Order, Public Safety	6,100	6,350
Health	62,850	63,694
Education and Welfare	3,600	3,622
Community Amenities	482,549	487,991
Recreation & Culture	216,859	205,557
Transport	595,000	585,000
Economic Services	228,500	227,100
	<u>1,656,958</u>	<u>1,642,582</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2011/12 FINANCIAL YEAR**

Incentive

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

Incentive Arrangements

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

Amount of Discount

It is estimated that the above discounts will reduce revenue by around \$4,000.00.

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 \$2,200.00.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

13. INTEREST CHARGES AND INSTALMENTS - 2011/12 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 2011/2012 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 \$14,500

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	8th September 2011
2nd	17th November 2011
3rd	19th January 2012
4th	22nd March 2012

Instalment Administration Charge

An administration charge of \$54.00 will apply if payment of a rate or service charge is made by instalments.

The administration charge is estimated to raise revenue of \$45,000

14. ELECTED MEMBERS REMUNERATION

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

	2011/12 Budget \$	2010/11 Actual \$
Meeting Fees	60,000	83,000
Mayoral Allowance	7,500	10,000
Deputy Mayoral Allowance	1,250	1,875
Travelling Expenses	1,250	625
Telecommunications Allowance	18,000	24,000
Conference & Training Expenses	6,731	4,200
Other Member Costs	8,600	9,000
	103,331	132,700

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

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:

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash - Unrestricted	411,085	723,437	145,552
Cash - Restricted	731,092	728,740	374,093
	<u>1,142,177</u>	<u>1,452,177</u>	<u>519,645</u>

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

Area Improvement Reserve	-	70,485	67,128
Civic Centre Improvements Reserve	20,199	19,353	-
Waste Management Reserve	68,562	65,297	53,892
Leave Reserve	54,428	41,949	22,269
Parking Reserve	390,239	371,656	110,804
Property Reserve	73,664	80,000	60,000
Infrastructure Reserve	124,000	80,000	60,000
Unspent Grants/Funds Reserve	-	-	-
	<u>731,092</u>	<u>728,740</u>	<u>374,093</u>

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

Net Result	(395,610)	1,222,450	(279,089)
Depreciation	1,794,316	1,787,351	1,655,375
(Profit)/Loss on Sale of Asset	-	(117,557)	(141,340)
(Increase)/Decrease in Receivables	10,000	(20,000)	(10,000)
(Increase)/Decrease in Deferred Rates	10,000	25,000	(10,000)
(Increase)/Decrease in Inventories	1,500	3,000	5,000
Increase/(Decrease) in Payables	(56,667)	(44,000)	(50,000)
Increase/(Decrease) in Employee Provisions	3,000	3,000	6,304
Grants/Contributions for the Development of Assets	(104,567)	(1,514,024)	(98,667)
Net Cash from Operating Activities	<u>1,261,972</u>	<u>1,345,220</u>	<u>1,077,583</u>

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

Bank Overdraft limit	250,000	250,000	250,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	0	3,000	0
Total Amount of Credit Unused	<u>255,000</u>	<u>252,000</u>	<u>255,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>6,208,227</u>	<u>6,526,652</u>	<u>8,026,650</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 2012**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-11 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-12 \$
BCITF Levy	0	120,000	(120,000)	0
BRB Levy	0	5,000	(5,000)	0
Infrastructure Deposits	396,549	115,000	(68,000)	443,549
Right of Way Bonds	33,765	2,000	0	35,765
Miscellaneous Deposits	47,200	15,000	(12,500)	49,700
	<u>477,514</u>			<u>529,014</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2011/12.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2011/12.

TOWN OF COTTESLOE

RESERVE TRANSFERS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2012

Particulars	Balance 1 July 2011	Interest Received 2011-2012	Transfer to Reserves	Transfer from Reserves	Balance 30 June 12
Area Improvement Reserve	70,485	-	-	70,485	-
Civic Centre Improvements Reserve	19,353	846	-	-	20,199
Waste Management Reserve	65,297	3,265	-	-	68,562
Leave Reserve	41,949	2,079	10,400	-	54,428
Parking Reserve	371,656	18,583	-	-	390,239
Property Reserve	80,000	3,664	20,000	30,000	73,664
Infrastructure Reserve	80,000	4,000	40,000	-	124,000
Total	728,740	32,437	70,400	100,485	731,092

TOWN OF COTTESLOE

CAPITAL WORKS COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2012

	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010	2010-2011	2011-2012			
Land & Buildings	180,000	170,000	420,000	425,500	3,050,000	7,916,650	5,500,183	2,513,421	306,000			
Plant & Vehicles	408,150	297,686	459,590	448,640	450,753	301,850	247,100	520,300	321,400			
Furniture & Office Equipment	90,650	137,590	74,273	28,930	189,910	109,869	125,627	136,682	134,243			
Infrastructure	673,000	1,054,300	1,541,450	2,323,214	2,281,700	2,039,991	1,607,360	958,948	780,859			
TOTAL	1,351,800	1,659,576	2,495,313	3,226,284	5,972,363	10,368,360	7,480,270	4,129,351	1,542,502			
Capital Grant Income	206,600	514,499	661,682	1,045,387	651,800	647,148	433,667	108,667	86,667			
Transfers From Reserves - Capital	-	-	274,185	215,851	783,786	1,957,350	898,438	892,734	100,485			
Proceeds From the Sale of Assets	239,600	113,273	856,627	1,494,100	1,763,600	163,250	78,700	235,500	133,900			
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	-	-	120,000	60,000			
NET (After capital grants, proceeds from sales, loans and movements in reserves)	\$ 905,600	\$ 1,031,804	\$ 702,819	\$ 1,220,946	\$ 1,595,070	\$ 1,400,612	\$ 1,108,465	\$ 1,512,450	\$ 1,281,450			

TOWN OF COTTESLOE

ANALYSIS OF BUDGETED CAPITAL EXPENDITURE

FOR THE YEAR ENDED 30TH JUNE 2012

	\$ Renewal 2011-2012	\$ Upgrade 2011-2012	\$ New 2011-2012	\$ BUDGET 2011-2012
Land & Buildings	166,000	50,000	90,000	306,000
Plant & Vehicles	321,400	-	-	321,400
Furniture & Office Equipment	30,300	47,438	56,505	134,243
Infrastructure				
- Roads	300,650	-	78,667	379,317
- Footpaths	195,500	-	-	195,500
- Drainage	10,000	-	-	10,000
- Parks & Reserves	-	26,000	-	26,000
- Irrigation	20,000	-	-	20,000
- Right of Ways	-	-	73,100	73,100
- Miscellaneous	-	-	76,942	76,942
TOTAL	1,043,850	123,438	375,214	1,542,502

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2012

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
10.9000.2	DRAINAGE CONSTRUCTION Cottesloe various				10,000
	FOOTPATH CONSTRUCTION				
15.1048.2	Curtin Avenue				3,200
15.1054.2	Edward Street				2,900
15.1030.2	Broome Street				12,400
15.1136.2	Napier Street				14,500
15.1096.2	Hillside Street				6,500
15.1152.2	Perth Street				9,500
15.1178.2	Stirling Highway				9,600
15.1056.2	Railway Street				3,000
15.1040.2	Clarendon Street				2,200
15.1050.2	Dalgety Street				4,800
15.1092.2	Hawkstone Street				19,000
15.1086.2	Griver Street				14,200
15.1144.2	Ozone Parade				14,100
15.1098.2	Jarrad Street				4,600
15.9000.5	DSAC Capital Works				40,000
	Shared path - Montessori				20,000
15.9000.2	Bike Plan				15,000
	IRRIGATION CONSTRUCTION				
20.9000.2	Cottesloe, various				20,000
	LANEWAY CONSTRUCTION				
25.9000.2					73,100
	PARKS AND RESERVES CONSTRUCTION				
30.9000.5	Cottesloe Natural Area Upgrade				15,000
30.9000.2	Playgrounds various				11,000
	ROAD CONSTRUCTION & REHABILITATION -MRRG -				
40.1140.2	North Street				21,850

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2012

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
	PROPERTY CONSTRUCTION				
35.4050.2	Civic Centre - Air Conditioning	30,000			
35.4135.2	Civic Centre Roof Replacement	20,000			
35.6030.2	Civic Centre Grounds Restoration	166,000			
35.4051.2	Cottesloe Depot Upgrade	90,000			
	ROAD CONSTRUCTION/ REHABILITATION				
40.2195.2	ROW 39				14,900
40.1086.2	Griver Street				58,500
40.1046.2	Congdon Street				36,000
40.1078.2	Gordon Street				32,300
40.1040.2	Clarendon Street				38,500
40.1170.2	Seaview Terrace				14,100
40.1066.2	Florence Street				17,200
40.1158.2	Reginald St Service Lane				9,600
40.1024.2	Boreham Street				43,000
40.1036.2	Chamberlain Street				8,500
40.1190.2	Vera View Parade				6,200
	ROAD SAFETY & SPEED RESTRICTION				
41.9000.2	Safety & Speed Program Yr 2				78,667
	MISCELLANEOUS INFRASTRUCTURE				
43.9000.2.57	Sculpture				40,000
43.9000.5.50	Meter Eye (Existing)				36,942

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAMME

FOR THE YEAR ENDED 30TH JUNE 2012

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
	PLANT & VEHICLES				
47.9000.2.57	Passenger Vehicle - EHO			36,000	
47.9000.2.57	Passenger Vehicle - BS			36,000	
47.9000.2.57	Passenger Vehicle - FM			36,000	
47.9000.2.57	Passenger Vehicle - Ranger			35,000	
47.9000.2.57	Tip Truck			85,000	
47.9000.2.57	Skid Steer Loader			78,000	
47.9000.2.57	Honda Mower			1,200	
47.9000.2.57	Cable & Pipe Locator			2,000	
47.9000.2.57	Jack Hammer			1,200	
47.9000.2.57	Stihl Hedge Trimmers (2)			2,000	
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	
	IT, OFFICE EQUIPMENT & FURNITURE				
49.9000.2.57	Civic Furniture & Equipment		5,000		
49.9000.2.57	CIVICA HR Module		13,005		
49.9000.2.57	CIVICA Version 6		30,000		
49.9000.2.57	Desktop Computers (8)		16,800		
49.9000.2.57	Notebook Computer (7)		14,500		
49.9000.2.57	Intramaps Public Set up fee		2,500		
49.9000.2.57	TerraExplorerPro Software		5,000		
49.9000.2.57	MapServer Upgrade		6,260		
	Disaster Recovery				
49.9000.2.57	Hardware/Software		18,038		
49.9000.2.57	Trim Software Upgrade		12,600		
49.9000.2.57	Scanner		10,540		
	Totals	306,000	134,243	321,400	780,859

TOTAL CAPITAL WORKS PROGRAMME	1,542,502
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Town of Cottesloe

DONATIONS

FOR THE YEAR ENDED 30TH JUNE 2012

<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	North Cottesloe Surf Life Saving Club	\$2,902	Shade tent, Rescue and First Aid equipment	\$2,902
3	Westcoast Community Centre	\$1,500	Printing of Community Newsletter	\$1,500
4	North Cottesloe Primary School	\$5,000	Environmental Education	\$5,000
5	St Philips Church Cottesloe	\$4,250	Family Workshops	\$4,250
6	Cottesloe Rugby Club	\$5,000	Upgrade of kitchen facilities	\$5,000
7	Whalebone Classic	\$3,000	Portable toilets and tent hire	\$3,000
8	Cottesloe Community Child Care Centre	\$500	Running Costs	\$500
9	Cottesloe Playgroup	\$5,000	Improvements to play area	\$5,000
10	Men's Shed	\$20,000	Towards Running Costs	\$10,000
TOTAL		\$49,052		\$39,052

TOWN OF COTTESLOE

WAGES COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2012

	BUDGET 2011-12 \$	BUDGET 2010-11 \$	INCREASE %
Administration	769,055	701,664	9.60%
Public Works	287,846	278,494	3.36%
Ranger Services	220,925	230,243	-4.05%
Swimming Areas & Beaches	68,292	68,292	0.00%
Town Planning	338,598	309,974	9.23%
Sustainability (Formerly under Administration)	59,309	53,857	10.12%
Health, Sanitation & Building	251,458	263,935	-4.73%
Civic Centre	55,548	78,193	-28.96%
Outside Staff	576,661	572,539	0.72%
TOTAL WAGES	2,627,692	2,557,191	2.76%

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2011 - 2012
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BUDGET 2011-2012 \$	ACTUAL 2010-2011 \$	BUDGET 2010-2011 \$
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REVENUE

10000.123.19	Residential Improved	6,024,278	0	0
10000.123.19	Residential Vacant	279,046	0	0
10000.123.19	Commercial Improved	427,524	0	0
10000.123.19	Commercial Vacant	0	0	0
10000.123.19	Commercial Town	570,150	0	0
10000.123.19	Industrial	2,477	0	0
10000.123.19	General Rate	0	6,805,239	6,793,731
10000.123.19	Minimum Rate	359,560	326,170	326,170
	TOTAL GENERAL RATES LEVIED	7,663,035	7,131,409	7,119,901
10174.12.19	Specified Area Rate	0	86,295	86,250
	TOTAL SPECIFIED AREA RATES LEVIED	0	86,295	86,250
10002.123.19	Interim Rates	0	80,000	0
10002.123.19	Back Rates	0	3,907	0
	TOTAL AMOUNT FROM RATES	7,663,035	7,301,611	7,206,151
	Grant Revenue			
10007.89.14	General Purpose Grant	113,980	188,764	177,374
10008.89.14	Local Road Grant	66,941	0	0
	Total Grant Revenue	180,921	188,764	177,374
	Interest Received			
10009.65.15	Interest On Investments - General	78,654	89,720	45,000
10009.66.15	Interest On Investments - Reserves	32,437	35,280	24,257
10009.67.15	Interest On Bank Accounts	10,018	17,000	5,000
10005.98.15	Pensioner Deferred Rates Interest	8,000	9,390	8,000
10004.95.15	Interest Outstanding Rates (11%)	11,000	12,800	10,000
10004.96.15	Penalty Interest Written Off	(500)	(700)	(400)
10011.95.15	ESL Penalty Interest	4,000	5,000	0
	Total Interest Received	143,609	168,490	91,857

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2011 - 2012
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	BUDGET 2011-2012 \$	ACTUAL 2010-2011 \$	BUDGET 2010-2011 \$
Fees and Charges			
10006.111.22 Rates Search	15,000	15,500	15,000
10006.135.22 Sale of Roll	1,500	1,500	1,000
10004.62.22 Administration Charge	45,000	46,268	40,000
Total Fees and Charges	61,500	63,268	56,000
Other Revenue			
10004.69.20 Reimbursement - Legal fees	500	4,565	500
Total Other Revenue	500	4,565	500
TOTAL REVENUE	8,049,565	7,726,698	7,531,882

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2011 - 2012
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BUDGET 2011-2012 \$	ACTUAL 2010-2011 \$	BUDGET 2010-2011 \$
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EXPENDITURE

		BUDGET 2011-2012 \$	ACTUAL 2010-2011 \$	BUDGET 2010-2011 \$
Office Expenses				
20005.103.50	Contractors & Consultants	16,000	15,500	16,000
	Total Office Expenses	16,000	15,500	16,000
Other Expenses				
20009.110.50	Rate Recovery Costs	3,000	6,000	2,000
20009.156.61	Valuation Expenses	52,000	4,000	4,000
20009.148.58	Title Searches	2,500	1,000	1,000
	Total Other Expenses	57,500	11,000	7,000
Allocated Expenses				
20017.68.90	Allocated Administrative Costs	180,146	120,404	120,404
	Total Allocated Expenses	180,146	120,404	120,404
	TOTAL - EXPENDITURE	253,646	146,904	143,404

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

GOVERNANCE
BUDGET ALLOCATION 2011 - 2012

BUDGET 2011-2012 \$	ACTUAL 2010-2011 \$	BUDGET 2010-2011 \$
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REVENUE

Grant Funding				
10187.89.14	Grants	23,000	0	0
	Total Grant Funding	23,000	0	0

Other Revenue				
10014.145.20	Reimbursements	42,000	30,000	24,000
10186.86.11	Contributions	0	11,660	11,200
	Total Other Revenue	42,000	41,660	35,200

TOTAL REVENUE	65,000	41,660	35,200
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EXPENDITURE

Office Expenses				
20028.103.50	Printing, Stationery & Postage	3,350	3,000	3,300
	Total Office Expenses	3,350	3,000	3,300

Member Costs				
20026.42.58	Sitting Fees	60,000	83,000	60,000
20026.81.58	Allowances - Mayor	7,500	10,000	7,500
20026.37.58	Allowances - Deputy Mayor	1,250	1,875	1,250
20026.84.58	Members Travelling	1,250	625	1,250
20026.31.58	Communications Allowances	18,000	24,000	18,000
20026.29.58	Conference & Training	6,731	4,200	3,744
20026.31.63	Other Member Costs	8,600	9,000	7,800
	Total Member Costs	103,331	132,700	99,544

Civic Functions & Receptions				
Via PC	Wages	5,240	3,549	3,549
Via PC	Materials	3,800	6,000	6,000
Via PC	Contractors	86,020	58,612	58,612
Via PC	Other	0	1,000	1,000
	Total Functions & Receptions	95,060	69,161	69,161

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

GOVERNANCE
BUDGET ALLOCATION 2011 - 2012

		BUDGET 2011-2012 \$	ACTUAL 2010-2011 \$	BUDGET 2010-2011 \$
	Other Expenses			
20029.71.50	Legal Expenses	3,500	4,000	2,500
20029.203.50	Subscriptions & Publications	25,292	22,000	24,659
20029.30.50	Sustainable Development	0	79,000	79,000
20025.202.50	Election Expenses	36,000	0	0
20028.3.50	Advertising	35,680	29,000	35,880
20029.205.50	Contributions - Wesroc	91,200	65,000	60,000
	Total Other Expenses	191,672	199,000	202,039
	Donations/Contributions			
20029.201.58	Presentations/Prizes/Gifts	1,750	1,800	1,250
20029.204.58	Donations	39,052	33,600	33,600
	Total Donations/Contributions	40,802	35,400	34,850
	Non Cash Expenses			
20284.34.51	Depreciation - Furniture & Equipment	4,284	5,700	5,327
	Total Non Cash Expenses	4,284	5,700	5,327
	Allocated Expenses			
20288.68.90	Allocated Administrative Overheads	202,664	142,400	142,400
	Total Allocated Expenses	202,664	142,400	142,400
	TOTAL - EXPENDITURE	641,163	587,361	556,621

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

**ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2011 - 2012**

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

10015.106.18	Profit on Disposal of Assets	0	16,000	20,603
Other Revenue				
10018.200.17	Other Income	100	1,600	100
10016.145.20	Reimbursements	4,200	9,124	22,000
Total Other Revenue		4,300	10,724	22,100
TOTAL REVENUE		4,300	26,724	42,703

EXPENDITURE

Employee Costs				
20031.130.62	Salary & Wages	769,055	740,000	755,521
20031.141.52	Superannuation	87,052	84,092	84,092
20031.205.52	Contributions	0	15,210	8,024
20031.206.52	Other Employee Costs	71,288	63,518	68,518
20031.29.52	Training & Conferences	44,500	10,000	40,000
Via Plant Postings	Motor Vehicles Costs	16,025	18,500	13,156
20031.138.52	Recruitment	5,200	17,000	5,000
Total Employee Costs		993,120	948,320	974,311
Finance Costs				
20276.7.58	Bank Fees	32,000	33,000	34,000
20276.92.54	Overdraft Interest	100	75	125
Total Finance Costs		32,100	33,075	34,125

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

**ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2011 - 2012**

	BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$	
Office Expenses				
20032.103.50	Printing, Postage & Stationery	52,240	42,000	45,000
20032.208.57	Office Equipment Maintenance - Materials	10,400	10,000	10,000
20032.208.50	Office Equipment Maintenance - Contractors	160,207	121,692	121,692
20032.3.58	Advertising	4,000	1,500	4,000
20033.85.57	Minor Furniture & Equipment	4,000	3,500	4,000
	Total Office Expenses	230,847	178,692	184,692
Utility Expenses				
20032.144.63	Telephone/Internet	31,625	23,000	25,000
	Total Utility Expenses	31,625	23,000	25,000
Other Expenses				
20033.71.50	Legal Expenses	6,240	6,240	6,240
20033.30.50	Contractors & Consultants	235,272	210,000	212,452
20033.64.53	Insurance	115,000	110,000	115,000
20033.237.50	Audit & Associated Fees	24,000	22,000	22,000
20033.203.50	Subscriptions & Publications	3,354	3,575	3,575
20033.156.50	Infrastructure Valuations	0	10,000	10,000
20033.201.58	Other Expenses	7,367	6,000	7,084
	Total Other Expenses	391,233	367,815	376,351
Non Cash Expenses				
20035.186.51	Depreciation - Mobile Plant & Vehicles	30,252	22,090	20,355
20035.34.51	Depreciation - Furniture & Equipment	84,564	115,000	118,707
20035.78.56	Loss on Disposal of Assets	0	0	0
	Total Non Cash Expenses	114,816	137,090	139,062
Allocated Expenses				
20034.68.90	Less Allocated Administrative Oh	(1,810,115)	(1,764,042)	(1,764,042)
	Total Allocated Expenses	(1,810,115)	(1,764,042)	(1,764,042)
	TOTAL - EXPENDITURE	(16,373)	(76,050)	(30,500)

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

FIRE PREVENTION BUDGET ALLOCATION 2011 - 2012
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BUDGET 2011 - 2012	ACTUAL 2010 - 2011	BUDGET 2010 - 2011
\$	\$	\$

REVENUE

Other Revenue				
10042.86.11	Reimbursements	9,700	9,391	9,700
	Total Other Revenue	9,700	9,391	9,700
TOTAL REVENUE		9,700	9,391	9,700

EXPENDITURE

Other Expenses				
20074.30.50	Emergency Services Levies	8,556	8,227	7,250
20073.3.50	Advertising	450	250	500
	Total Other Expenses	9,006	8,477	7,750
Allocated Expenses				
20075.68.90	Administration Overheads	18,015	17,640	17,640
20075.58.90	Ranger Resource Allocation	7,924	7,547	7,547
	Total Allocated Expenses	25,939	25,187	25,187
TOTAL EXPENDITURE		34,945	33,664	32,937

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

ANIMAL CONTROL
BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

Fees & Charges				
10047.41.12	Dog Registration Fees	5,700	6,000	5,500
10047.49.12	Fines & Penalties	100	0	200
10047.101.12	Impounding Charges	300	350	1,200
	Total Fees & Charges	6,100	6,350	6,900

Other Revenue				
10045.145.20	Reimbursements	100	0	500
	Total Other Revenue	100	0	500

TOTAL REVENUE	6,200	6,350	7,400
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EXPENDITURE

Employee Costs				
20078.29.52	Training	600	250	600
	Total Employee Costs	600	250	600

Other Expenses				
20080.209.57	Materials	7,556	1,000	8,120
20080.71.50	Legal Fees	5,000	800	3,000
	Total Other Expenses	12,556	1,800	11,120

Donations/Contributions				
20080.205.50	Contributions	7,072	6,000	6,800
	Total Donations/Contributions	7,072	6,000	6,800

Allocated Expenses				
20081.58.90	Ranger Resource Allocation	35,317	33,959	33,959
20081.68.90	Allocated Administrative Overhead	72,058	70,562	70,562
	Total Allocated Expenses	107,375	104,521	104,521

TOTAL EXPENDITURE	127,603	112,571	123,041
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

Grant Revenue				
10055.89.14	Other Grants	0	230	0
	Total Grant Revenue	0	230	0
Other Revenue				
10050.86.11	Contributions	0	0	0
	Total Other Revenue	0	0	0
TOTAL REVENUE		0	230	0

EXPENDITURE

Other Expenses				
20086.30.50	Contractors	3,000	1,200	3,500
20086.71.50	Legal Expenses	3,000	1,000	5,000
	Total Other Expenses	6,000	2,200	8,500
Non Cash Expenses				
Via AR	Depreciation - Furniture & Office Equipment	0	3,724	0
Via AR	Depreciation - Streetscapes Infrastructure	3,000	3,000	3,000
	Total Non Cash Expenses	3,000	6,724	3,000
Allocated Expenses				
20087.58.90	Ranger Resource Allocation	35,317	33,959	33,959
20087.68.90	Administration Allocation	36,029	35,281	35,281
	Total Allocated Expenses	71,346	69,240	69,240
TOTAL EXPENDITURE		80,346	78,164	80,740

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

HEALTH BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

Fees & Charges

10069.4.12	Food Assessment Fees	20,000	19,500	0
10069.72.12	Outdood Eating Fees	40,000	42,674	66,000
10069.253.12	Food Notification Fees	100	100	0
10069.254.12	Lodging House Fees	1,000	1,320	0
10069.255.12	Other Fees	1,650	0	0
10069.256.12	Temporary Stalholder Fees	100	100	0
	Total Fees & Charges	62,850	63,694	66,000

Other Revenue

10067.145.20	Reimbursements	8,500	4,640	0
	Other Revenue	8,500	4,640	0

TOTAL REVENUE

71,350	68,335	66,000
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EXPENDITURE

Employee Costs

Via Payroll	Salary & Wages	90,560	82,347	90,347
Via Payroll	Superannuation	10,777	5,000	10,143
20111.29.52	Conferences, Memberships & Training	4,750	2,500	5,000
20111.206.52	Other Employee Costs	7,343	8,500	7,290
20111.138.52	Recruitment	2,500	6,300	300
	Total Employee Costs	115,930	104,647	113,079

Office Expenses

20112.103.50	Printing, Postage & Stationery	1,000	850	700
20112.144.63	Telephone	200	200	480
	Total Office Expenses	1,200	1,050	1,180

Other Expenses

20113.71.50	Legal Expenses	3,000	2,000	2,000
20113.30.50	Contractors & Consultants	6,500	29,000	2,400
20113.201.58	Other Expenses	2,000	1,000	1,000
20113.201.57	Insecticides/Pesticides	1,500	1,000	4,000
20112.3.58	Advertising - Other	300	1,000	1,000
	Total Other Expenses	13,300	34,000	10,400

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

HEALTH
BUDGET ALLOCATION 2011 - 2012

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Allocated Expenses				
20114.68.90	Allocated Administrative Overheads	72,058	70,562	70,562
	Total Allocated Expenses	72,058	70,562	70,562
	TOTAL EXPENDITURE	202,488	210,259	195,221

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

EDUCATION
BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Fees & Charges				
10184.46.12	Leases - Pre School	3,600	3,622	3,600
Total Fees & Charges		3,600	3,622	3,600
Other Revenue				
10077.145.20	Reimbursements	1,300	1,574	1,100
Total Other Revenue		1,300	1,574	1,100
TOTAL REVENUE		4,900	5,196	4,700

EXPENDITURE

Buildings Maintenance				
Via PC	Wages & Overheads	3,001	3,195	3,195
Via PC	Plant Charges	200	300	300
Via PC	Materials	200	310	310
Via PC	Contractors	1,300	2,250	2,250
Via PC	Utilities	2,900	2,100	2,100
Total Buildings Maintenance		7,601	8,155	8,155
Non Cash Expenses				
Via AR	Depreciation - Buildings	1,596	1,586	1,586
Total Non Cash Expenses		1,596	1,586	1,586
Other Expenses				
20128.71.50	Legal Fees	1,000	400	700
Total Other		1,000	400	700
Allocated Expenses				
20129.68.90	Administration Overhead Allocation	36,029	35,281	35,281
Total Festivals, Events & Community Programs		36,029	35,281	35,281
TOTAL EXPENDITURE		46,226	45,422	45,722

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

Grant Revenue				
10188.46.12	Grants - Non Operating	0	39,000	0
	Total Fees & Charges	0	39,000	0
Fees & Charges				
10188.46.12	Leases - Welfare	20,549	20,236	19,950
	Total Fees & Charges	20,549	20,236	19,950
Contributions & Reimbursements				
10089.145.20	Reimbursements	9,000	10,500	11,500
	Total Contributions & Reimbursements	9,000	10,500	11,500
TOTAL REVENUE		29,549	69,736	31,450

EXPENDITURE

Grounds Maintenance				
Via PC	Wages & Overheads	3,335	3,195	3,195
Via PC	Plant Charges	100	200	200
Via PC	Materials	500	200	200
Via PC	Contractors	0	2,000	2,000
	Total Grounds Maintenance	3,935	5,595	5,595
Disability Maintenance				
Via PC	Materials	0	5,000	5,000
Via PC	Contractors	0	25,000	25,000
	Total Disability Maintenance	0	30,000	30,000
Non Cash Expenses				
Via AR	Depreciation - Buildings	15,464	14,964	14,964
	Total Non Cash Expenses	15,464	14,964	14,964
Festivals, Events & Community Programs				
Via PC	Contractors	3,000	3,800	3,800
	Total Festivals, Events & Community Programs	3,000	3,800	3,800

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2011 - 2012

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Other Expenses				
Via Plant Postings	Motor Vehicle Costs	7,500	9,000	10,000
20150.71.50	Legal Fees	1,200	500	1,000
20150.205.50	Contributions	49,340	47,880	48,368
Total Other Expenses		58,040	57,380	59,368
Allocated Expenses				
20151.68.90	Administration Overheads	54,044	52,921	52,921
Total Allocated Expenses		54,044	52,921	52,921
TOTAL EXPENDITURE		134,483	164,660	166,648

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

WASTE MANAGEMENT BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 -2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

Fees & Charges				
10094.119.12	Domestic Refuse Removal Charges - Additional Collections	60,000	64,796	50,000
10175.119.12	Commercial Charges	230,000	217,000	245,000
10094.120.12	Replacement Bins	1,000	722	500
10098.147.12	Tip Passes	6,500	6,600	5,000
10094.245.12	Bokashi Buckets	0	1,100	0
	Total Fees & Charges	297,500	290,218	300,500
Interest Revenue				
10178.95.15	Interest Outstanding	100	0	100
	Total Interest Revenue	100	0	100
Other Revenue				
10098.200.17	Other Revenue	6,500	7,000	7,000
	Total Other Revenue	6,500	7,000	7,000
	TOTAL REVENUE	304,100	297,218	307,600

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

WASTE MANAGEMENT BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 -2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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EXPENDITURE

Employee Costs

20166.130.52	Salary & Wages	53,763	84,706	68,206
20166.141.52	Superannuation	5,970	9,000	10,185
20166.206.52	Other Employee Costs	6,634	8,200	7,597
20166.29.52	Conferences & Training	2,000	2,200	3,000
Via Plant Postings	Motor Vehicles Costs	4,855	3,875	3,875
20166.138.52	Recruitment	2,500	5,000	200
Total Employee Costs		75,722	112,981	93,063

Office Expenses

20167.103.50	Printing, Postage & Stationery	5,400	6,000	7,000
20167.144.63	Telephone	400	450	450
20167.208.50	Other Office Expenses	200	300	500
Total Office Expenses		6,000	6,750	7,950

Waste Collection/Disposal

Via PC	Wages & Overheads	209,719	227,558	227,558
Via PC	Plant Charges	17,550	18,600	18,600
Via PC	Contractors	1,225,000	1,246,000	1,211,000
Via PC	Materials	13,500	13,500	13,500
Total Waste Collection/Disposal		1,465,769	1,505,658	1,470,658

Other Expenses

20168.71.50	Legal Expenses	2,000	3,500	1,000
20168.30.50	Contractors	27,000	60,000	52,000
20168.209.57	Materials	36,500	33,100	48,100
20168.212.58	Bad Debts Written Off	500	400	500
20168.201.58	Other Expenses	1,000	0	0
Total Other Expenses		67,000	97,000	101,600

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

WASTE MANAGEMENT BUDGET ALLOCATION 2011 - 2012

		BUDGET 2011 -2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Non Cash Expenses				
Via AR	Depreciation - Mobile Plant & Vehicles	20,815	20,815	20,815
Via AR	Depreciation - Streetscape Infrastructure	0	250	0
Via AR	Depreciation - Infrastructure	13,092	13,888	11,608
	Total Non Cash Expenses	33,907	34,953	32,423
Allocated Expenses				
20169.68.90	Allocated Administrative Oh	126,102	123,483	123,483
	Total Allocated Expenses	126,102	123,483	123,483
	TOTAL EXPENDITURE	1,774,500	1,880,825	1,829,177

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

SUSTAINABILITY BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

Contributions & Reimbursements				
10194.86.11	Contributions	25,585	0	0
	Total Contributions & Reimbursements	25,585	0	0

TOTAL REVENUE	25,585	0	0
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EXPENDITURE

Employee Costs				
Via Payroll	Salary & Wages	59,309	0	0
Via Payroll	Superannuation	7,710	0	0
20176.130.62	Conferences & Training	500	0	0
20176.206.52	Other Employee Costs	1,788	0	0
20176.138.52	Recruitment	750	0	0
	Total Employee Costs	70,057	0	0

Projects				
Via PC	Contractors	85,000	0	0
Via PC	Suppliers	24,800	0	0
	Total Office Expenses	109,800	0	0

Allocated Expenses				
20179.68.90	Allocated Administrative Oh	18,015	0	0
	Total Allocated Expenses	18,015	0	0

TOTAL EXPENDITURE	197,872	0	0
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Fees & Charges				
10105.38.12	Town Planning Charges	160,000	175,000	150,000
10105.200.12	Other Fees & Charges	4,500	2,000	4,500
10105.139.12	Subdivision Clearance Fees	0	537	0
	Total Fees & Charges	164,500	177,537	154,500
Via Asset Register	Profit on Disposal of Assets	0	15,617	15,617
Other Revenue				
10105.200.17	Other Income	2,000	500	1,000
	Total Other Revenue	2,000	500	1,000
	TOTAL REVENUE	166,500	193,654	171,117

EXPENDITURE

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Employee Costs				
Via Payroll	Salary & Wages	338,598	322,000	309,974
Via Payroll	Superannuation	48,360	46,500	44,717
20171.206.52	Other Employee Costs	27,660	32,000	25,906
20171.29.52	Training & Conferences	8,500	8,000	8,000
Plant Postings	Motor Vehicles Costs	8,390	7,500	6,950
20171.138.52	Recruitment	2,000	150	0
	Total Employee Costs	433,508	416,150	395,547

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2011 - 2012

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
	Office Expenses			
20172.103.58	Printing & Stationery	1,000	4,000	1,000
20172.144.63	Telephone	500	300	500
20172.201.58	Other Office Expenses	500	250	250
	Total Office Expenses	2,000	4,550	1,750
	Other Expenses			
20173.71.50	Legal Expenses	40,000	20,000	40,000
20173.30.50	Contractors & Consultants	58,000	20,000	115,500
20173.201.58	Other Expenses	250	250	250
20173.211.58	Scheme Review	90,000	50,000	60,000
	Total Other Expenses	188,250	90,250	215,750
	Non Cash Expenses			
Via AR	Depreciation-Furniture & Equipment	1,228	1,236	1,236
Via AR	Depreciation - Mobile Plant & Vehicles	13,861	17,022	13,766
	Total Non Cash Expenses	15,089	18,258	15,002
	Allocated Expenses			
20174.68.90	Allocated Administrative Overhead	162,131	176,404	176,404
	Total Allocated Expenses	162,131	176,404	176,404
	TOTAL - EXPENDITURE	800,978	705,612	804,453

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2011 - 2012

BUDGET 2010 - 2011 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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EXPENDITURE

Street Furniture Maintenance

Via PC	Wages & Overheads	20,008	17,751	17,751
Via PC	Plant Charges	3,500	1,600	1,600
Via PC	Suppliers	7,000	10,000	10,000
Via PC	Contractors	3,000	4,000	4,000
Via PC	Utilities	800	600	600
Total Street Furniture Maintenance		34,308	33,951	33,951

Non Cash Expenses

Via AR	Depreciation - Furniture & Equipment	0	0	163
Via AR	Depreciation - Infrastructure	646	646	646
Via AR	Depreciation - Plant & Machinery	0	0	0
Total Non Cash Expenses		646	646	809

Allocated Expenses

20185.68.90	Administration Overhead Allocation	18,015	17,640	17,640
Total Allocated Expenses		18,015	17,640	17,640

TOTAL - EXPENDITURE

52,969	52,237	52,400
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

	BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Grant Revenue			
10198.8.13 Grants	0	261,500	0
Total Grant Revenue	0	261,500	0
Fees & Charges			
10109.46.12 Facilities Hire	46,800	35,000	20,000
Total Fees & Charges	46,800	35,000	20,000
Contributions & Reimbursements			
10107.145.20 Reimbursements	0	8,944	0
Total Contributions & Reimbursements	0	8,944	0
TOTAL REVENUE	46,800	305,444	20,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2011 - 2012

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
EXPENDITURE				
Employee Costs				
20188.141.52	Superannuation	4,999	1,800	4,847
20188.206.52	Other Employee Costs	2,761	2,761	2,761
Total Employee Costs		7,760	4,561	7,608
Office Expenses				
20190.85.57	Expensed Asset Purchases	1,500	1,600	1,500
Total Office Expenses		1,500	1,600	1,500
Buildings Maintenance				
Via PC	Wages & Overheads	55,548	54,000	54,568
Via PC	Plant Charges	50	0	0
Via PC	Materials	15,000	12,000	12,000
Via PC	Contractors	90,000	89,000	85,000
Via PC	Utilities	46,000	47,000	45,000
Total Buildings Maintenance		206,598	202,000	196,568
Grounds Maintenance				
Via PC	Wages & Overheads	140,062	134,900	127,802
Via PC	Plant Charges	12,500	11,000	8,500
Via PC	Materials	14,000	20,000	4,000
Via PC	Contractors	20,000	26,000	12,000
Via PC	Utilities	700	800	600
Total Grounds Maintenance		187,262	192,700	152,902
Non Cash Expenses				
Via AR	Depreciation - Buildings	132,000	120,704	106,676
Via AR	Depreciation - Plant & Machinery	372	367	367
Via AR	Depreciation - Mobile Plant & Vehicles	7,992	8,000	0
Via AR	Depreciation - Furniture & Equipment	0	0	35,000
Via AR	Depreciation - Parks & Gardens	2,304	2,300	455
Total Non Cash Expenses		142,668	131,371	142,498
Financing Expenses				
20298.240.54	Loan Interest	68,250	75,005	75,005
Total Financing Expenses		68,250	75,005	75,005
Allocated Expenses				
20191.68.90	Allocated Administrative Overheads	144,117	141,123	141,123
Total Allocated Expenses		144,117	141,123	141,123
TOTAL - EXPENDITURE		758,155	748,360	717,204

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012	ACTUAL 2010 - 2011	BUDGET 2010 - 2011
\$	\$	\$

REVENUE

Grant Revenue				
10180.89.14	Grants	3,250	70,000	40,000
	Total Grant Revenue	3,250	70,000	40,000
Fees & Charges				
10179.46.12	Facility Hire	167,559	164,057	164,372
	Total Fees & Charges	167,559	164,057	164,372
Contributions & Reimbursements				
10116.86.11	Contributions	101,000	110,000	101,000
10115.145.20	Reimbursements	1,500	1,029	2,000
	Total Contributions & Reimbursements	102,500	111,029	103,000
TOTAL REVENUE		273,309	345,087	307,373

EXPENDITURE

Employee Costs Regional Coast Care				
20200.130.62	Salary & Wages	68,292	68,292	68,292
20200.141.52	Superannuation	6,146	6,146	6,146
20200.29.52	Conferences & Training	3,000	3,000	3,000
Via Plant Postings	Motor Vehicles Costs	13,376	13,023	13,023
20200.206.52	Other Employee Costs	8,578	9,500	8,369
	Total Employee Costs	99,392	99,961	98,830
Office Expenses				
20201.144.63	Telephone	1,200	1,500	1,200
	Total Office Expenses	1,200	1,500	1,200

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2011 - 2012

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
	Beach Parks			
Via PC	Wages & Overheads	73,364	83,000	53,251
Via PC	Plant Charges	8,000	11,000	9,000
Via PC	Materials	18,000	25,000	21,000
Via PC	Contractors	48,500	36,000	16,000
Via PC	Utilities	11,000	15,000	9,000
	Total Beach Parks	158,864	170,000	108,251
	Beach Buildings			
Via PC	Wages & Overheads	2,001	2,130	2,130
Via PC	Plant Charges	100	100	100
Via PC	Materials	7,000	5,000	5,000
Via PC	Contractors	3,500	7,000	4,500
Via PC	Utilities	20,000	19,000	16,000
	Total Beach Buildings	32,601	33,230	27,730
	Other Expenses			
20202.71.50	Legal Expenses	6,000	16,000	4,000
20202.30.50	Contractors & Consultants	169,650	213,000	213,000
20202.195.57	Coast Care	4,337	5,134	5,134
	Total Other Expenses	179,987	234,134	222,134
	Non Cash Expenses			
Via Asset Register	Depreciation - Land & Buildings	150	150	150
Via Asset Register	Depreciation - Parks & Reserves Infrastructure	13,708	13,708	8,631
Via Asset Register	Depreciation - Streetscape Infrastructure	1,967	1,967	1,967
	Total Non Cash Expenses	15,825	15,825	10,748
	Allocated Expenses			
20203.68.90	Allocated Administrative Oh	90,073	88,202	88,202
	Total Allocated Expenses	90,073	88,202	88,202
	TOTAL - EXPENDITURE	577,942	642,852	557,095

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

OTHER SPORT & RECREATION BUDGET ALLOCATION 2011 - 2012

BUDGET 2010-2011 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010-2011 \$
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REVENUE

Fees & Charges				
10120.46.12	Facilities Hire	2,500	6,500	1,500
	Total Fees & Charges	2,500	6,500	1,500
Contributions & Reimbursements				
10183.243.20	Reimbursements SVGC	19,748	22,522	22,522
10183.161.20	Reimbursements CTC	3,791	6,098	6,098
10118.145.20	Reimbursements	3,000	5,703	2,500
	Total Contributions & Reimbursements	26,539	34,323	31,120
Non Cash Revenue				
10114.106.18	Profit on Sale of Assets	0	19,691	20,490
	Total Non Cash Revenue	0	19,691	20,490
	TOTAL REVENUE	29,039	60,515	53,110

EXPENDITURE

Parks Maintenance				
Via PC	Wages & Overheads	253,437	266,254	266,254
Via PC	Plant Charges	18,500	21,700	21,700
Via PC	Materials	43,800	48,500	48,500
Via PC	Contractors	107,000	70,000	70,000
Via PC	Utilities	10,000	4,500	4,500
	Total Parks Maintenance	432,737	410,954	410,954
Buildings Maintenance				
Via PC	Wages & Overheads	23,343	23,000	29,111
Via PC	Plant Charges	2,200	2,200	2,200
Via PC	Materials	2,200	4,400	4,400
Via PC	Contractors	2,800	1,400	1,600
Via PC	Utilities	7,300	4,000	5,200
	Total Buildings Maintenance	37,843	35,000	42,511

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

OTHER SPORT & RECREATION BUDGET ALLOCATION 2011 - 2012

		BUDGET 2010-2011 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010-2011 \$
	Non Cash Expenses			
Via AR	Depreciation - Buildings	5,708	5,708	5,708
Via AR	Depreciation - Plant & Equipment	6,270	6,968	6,494
Via AR	Depreciation - Mobile Plant & Vehicles	22,163	28,214	18,244
Via AR	Depreciation - Infrastructure	117,669	117,852	114,758
Via AR	Loss on Disposal of Assets	0	4,473	0
	Total Non Cash Expenses	151,810	163,215	145,204
	Financing Expenses			
20289.161.54	Interest Paid - Loans CTC	3,791	6,098	6,098
20289.243.54	Interest Paid - Loans SVGC	19,748	22,522	22,522
	Total Financing Expenses	23,539	28,620	28,620
	Other Expenses			
20208.71.50	Legal Expenses	3,000	1,000	2,000
	Total Other Expenses	3,000	1,000	2,000
	Allocated Expenses			
20209.68.90	Allocated Administrative Overheads	54,044	52,921	52,921
	Total Allocated Expenses	54,044	52,921	52,921
	TOTAL EXPENDITURE	702,973	691,710	682,210

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

LIBRARIES
BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

Grant Revenue				
10192.8.13	Grants - Non Operating	28,000	869,057	0
	Total Grants	28,000	869,057	0
TOTAL REVENUE		28,000	869,057	0

EXPENDITURE

Other Expenses				
20215.205.58	Contributions	524,084	479,049	479,049
	Total Other Expenses	524,084	479,049	479,049
Non Cash Expenses				
20217.35.51	Depreciation - Buildings	153,384	116,000	10,974
	Total Non Cash Expenses	153,384	116,000	10,974
Financing Expenses				
20299.241.54	Loan Interest	308,258	318,036	293,214
	Total Financing Expenses	308,258	318,036	293,214
Allocated Expenses				
20216.68.90	Allocated Administration Overhead	36,029	33,413	35,281
	Total Allocated Expenses	36,029	33,413	35,281
TOTAL EXPENDITURE		1,021,755	946,498	818,518

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

OTHER CULTURE BUDGET ALLOCATION 2011 - 2012
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BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Other Revenue				
10182.200.17	Other Revenue	1,000	1,400	2,500
Total Other Revenue		1,000	1,400	2,500

TOTAL REVENUE

1,000	1,400	2,500
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EXPENDITURE

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Festivals & Events				
Via PC	Wages	9,773	12,778	12,778
Via PC	Materials	500	2,000	2,000
Via PC	Contractors	35,000	38,500	38,500
Via PC	Other	2,000	5,500	5,500
Total Festival & Events		47,273	58,778	58,778
Non Cash Expenses				
Via AR	Depreciation - Streetscape Infrastructure	9,754	9,754	4,646
Total Non Cash Expenses		9,754	9,754	4,646
Allocated Expenses				
20222.68.90	Administration Overhead Allocation	54,044	52,921	52,921
Total Allocated Expenses		54,044	52,921	52,921

TOTAL EXPENDITURE

111,071	121,453	116,345
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE BUDGET ALLOCATION 2011 - 2012
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		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
REVENUE				
Grant Revenue				
10131.8.13	Grants	48,667	68,667	108,667
10190.89.14	Other Grants	17,900	20,800	20,800
	Total Grant Revenue	66,567	89,467	129,467
Contributions & Reimbursements				
10134.86.11	Contributions	1,000	1,250	1,000
	Non Operating Contributions	10,000	0	0
10133.145.20	Reimbursements	2,500	4,200	10,000
	Total Contributions & Reimbursements	13,500	5,450	11,000
Non Cash Revenue				
10132.106.18	Profit on Disposal of Assets	0	49,522	49,000
	Total Non Cash Revenue	0	49,522	49,000
Other Revenue				
10176.200.17	Other Revenue	500	50	1,200
	Total Other Revenue	500	50	1,200
	TOTAL REVENUE	80,567	144,489	190,667

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

**STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE
BUDGET ALLOCATION 2011 - 2012**

		BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
EXPENDITURE				
Roads, Footpath, Drains, Street Trees				
Via PC	Wages & Overheads	418,505	460,000	475,706
Via PC	Plant Charges	52,500	43,000	46,500
Via PC	Materials	43,000	43,000	45,500
Via PC	Contractors	232,000	248,000	257,000
Total Road, Footpath, Drains, Street Trees		746,005	794,000	824,706
Other Expenses				
20285.30.50	Contractors & Consultants	125,000	139,000	139,000
20285.71.50	Legal Fees	2,000	1,000	2,000
Via AR	Loss on Sale of Assets	0	0	0
Total Other Expenses		127,000	140,000	141,000
Non Cash Expenses				
Via AR	Depreciation - Buildings	0	0	11,359
Via AR	Depreciation - Plant & Equipment	9,192	9,528	9,528
Via AR	Depreciation - Mobile Plant & Equipment	34,200	56,142	56,142
Via AR	Depreciation - Infrastructure Roads	684,000	676,299	676,299
Via AR	Depreciation - Infrastructure Footpaths	180,000	171,000	171,000
Via AR	Depreciation - Infrastructure Streetscapes	5,280	4,872	4,872
Via AR	Depreciation - Infrastructure Drainage	104,400	99,000	99,000
Via AR	Loss on Disposal of Assets	0	2,894	0
Total Non Cash Expenses		1,017,072	1,019,735	1,028,200
Allocated Expenses				
20286.68.90	Allocated Administration Overheads	54,044	52,921	52,921
Total Allocated Expenses		54,044	52,921	52,921
TOTAL - EXPENDITURE		1,944,121	2,006,656	2,046,827

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

PARKING FACILITIES
BUDGET ALLOCATION 2011 - 2012

BUDGET	ACTUAL	BUDGET
2011 - 2012	2010 - 2011	2010 - 2011
\$	\$	\$

REVENUE

Fees & Charges

10054.49.12	Fees & Charges	595,000	585,000	610,500
	Total Fees & Charges	595,000	585,000	610,500

Other Revenue

10054.86.11	Contributions	25,000	20,800	0
10053.145.20	Reimbursements	4,000	4,000	8,000
10185.200.17	Other Revenue	3,800	6,000	4,000
	Total Other Revenue	32,800	30,800	12,000

Non Cash Revenue

10138.106.18	Profit on Disposal of Assets	0	4,028	9,169
	Total Non Cash Revenue	0	4,028	9,169

Contributions - Non Operating

10189.244.72	Contributions - Cash in Lieu of Parking	0	255,000	0
	Total Contributions - Non Operating	0	255,000	0

TOTAL REVENUE

627,800	874,828	631,669
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

PARKING FACILITIES
BUDGET ALLOCATION 2011 - 2012

BUDGET	ACTUAL	BUDGET
2011 - 2012	2010 - 2011	2010 - 2011
\$	\$	\$

EXPENDITURE

Employee Costs

20089.130.62 Salary & Wages	220,925	220,000	229,243
20089.141.52 Superannuation	21,282	20,905	20,905
20089.29.52 Conferences & Training	7,696	4,500	7,400
Plant Postings Motor Vehicles Costs	21,175	19,375	19,375
20089.138.52 Recruitment	700	2,000	682
20089.206.52 Other Employee Costs	36,597	36,148	36,148
Total Employee Costs	308,375	302,928	313,753

Office Expenses

20090.103.50 Printing, Stationary & Postage	14,545	12,500	14,545
20090.144.63 Telephone	3,000	2,985	2,985
20090.208.50 Office Equipment Maintenance	4,945	3,000	4,945
20091.85.57 Minor Furniture & Equipment	800	1,200	1,575
Total Office Expenses	23,290	19,685	24,050

Car parks - Works

Via PC Wages & Overheads	13,339	12,000	15,621
Via PC Plant Charges	1,500	2,500	2,500
Via PC Materials	500	2,000	2,000
Via PC Contractors	13,000	600	21,000
Via PC Utilities	600	200	200
Total Car parks - Works	28,939	17,300	41,321

Other Expenses

20091.71.50 Legal Expenses	12,000	8,000	15,000
20091.209.57 Signs	7,000	3,500	7,000
20091.30.50 Contractors & Consultants	48,500	50,000	74,070
20091.205.50 Contributions - Railway Leases	36,000	34,000	28,000
Total Other Expenses	103,500	95,500	124,070

Accommodation Expenses

Via PC Wages & Overheads	334	0	0
Via PC Plant	20	20	20
Via PC Materials	80	0	0
Via PC Contractors	500	1,500	3,000
Via PC Utilities	500	980	980
Total Accommodation Expenses	1,434	2,500	4,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

**PARKING FACILITIES
BUDGET ALLOCATION 2011 - 2012**

	BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
Non Cash Expenses			
Via AR Loss on Sale of Assets	0	0	0
Via AR Depreciation - Car park Infrastructure	888	888	888
Via AR Depreciation - Furniture & Equipment	5,484	5,484	5,484
Via AR Depreciation - Mobile Plant & Equipment	24,768	23,652	23,652
Via AR Depreciation - Streetscape Infrastructure	50,683	50,000	35,520
Total Non Cash Expenses	81,823	80,024	65,544
Allocated Expenses			
20092.68.90 Administration Overhead Allocation	202,664	198,455	198,455
Less Allocated to Other Law, Order & PS,			
20092.58.90 Animal Control and Fire Prevention	(78,558)	(75,463)	(75,463)
Total Allocated Expenses	124,106	122,992	122,992
TOTAL - EXPENDITURE	671,467	640,929	695,730

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

BUILDING CONTROL BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010 - 2011 \$
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REVENUE

Fees & Charges

10155.9.12	Building Licence Fees	200,000	205,000	200,000
10155.200.12	Other Fees & Charges	20,000	16,000	48,450
10155.143.12	Swimming Pool Inspections	8,500	6,100	8,500
	Total Fees & Charges	228,500	227,100	256,950

Other Revenue

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

TOTAL REVENUE

229,000	227,100	257,450
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

BUILDING CONTROL
BUDGET ALLOCATION 2011 - 2012

BUDGET	ACTUAL	BUDGET
2011 - 2012	2010 - 2011	2010 - 2011
\$	\$	\$

EXPENDITURE

Employee Costs

Via Payroll	Salary & Wages	107,149	101,000	105,382
Via Payroll	Superannuation	13,721	17,000	15,179
20245.29.52	Conferences & Training	4,350	2,500	3,500
Plant Postings	Motor Vehicles Costs	4,455	5,300	4,815
20245.206.52	Other Employee Costs	10,505	12,000	10,029
20245.138.52	Recruitment	2,000	5,600	0
	Total Employee Costs	142,179	143,400	138,905

Office Expenses

20246.103.50	Printing, Stationery & Postage	900	1,500	850
20246.144.63	Telephone	350	200	250
20246.201.58	Other Office Expenses	450	200	450
	Total Office Expenses	1,700	1,900	1,550

Other Expenses

20247.85.57	Minor Furniture & Equipment	175	120	185
20247.71.50	Legal Expenses	2,000	4,000	2,500
20247.30.50	Contractors & Consultants	18,000	28,500	45,000
20247.203.58	Subscriptions & Publications	905	700	865
	Total Other Expenses	21,080	33,320	48,550

Non Cash Expenses

Via AR	Depreciation - FOE	330	808	808
Via AR	Depreciation - Plant & Equipment	8,500	6,838	6,838
	Total Non Cash Expenses	8,830	7,646	7,646

Allocated Expenses

20248.68.90	Allocated Administrative Oh	63,051	61,741	61,741
	Total Allocated Expenses	63,051	61,741	61,741

TOTAL EXPENDITURE

236,840	248,007	258,392
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

AREA PROMOTION BUDGET ALLOCATION 2011 - 2012

BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2009 - 2010 \$
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EXPENDITURE

	BUDGET 2011 - 2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2009 - 2010 \$
Other Expenses			
20230.30.50 Consultants	86,250	86,250	86,250
Total Other Expenses	86,250	86,250	86,250
TOTAL - EXPENDITURE	86,250	86,250	86,250

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2011 - 2012
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BUDGET 2011-2012	ACTUAL 2010 - 2011	BUDGET 2010-2011
\$	\$	\$

PUBLIC WORKS OVERHEADS REVENUE

Reimbursements & Contributions				
10161.145.20	Reimbursements	2,200	4,000	200
10168.86.11	Contributions	0	200	5,000
Total Reimbursements & Contributions		2,200	4,200	5,200
Non Cash Revenue				
Via Asset Register	Profit on Disposal of Assets	0	20,066	26,461
Total Non Cash Revenue		0	20,066	26,461
TOTAL REVENUE		2,200	24,266	31,661

PUBLIC WORKS OVERHEADS EXPENDITURE

Employee Costs				
20260.130.62	Ordinary Salary & Wages incl.RDO's	380,188	360,000	385,869
20260.141.52	Superannuation	96,592	100,000	98,063
20260.138.52	Recruitment	2,000	1,000	2,000
20260.29.52	Training, Memberships & Conferences	25,000	15,000	24,000
Via Plant Postings	Motor Vehicles Costs	18,920	18,940	18,940
20260.205.52	Contributions	0	3,754	0
20260.206.52	Other Employee Costs	58,692	60,000	57,050
Total Employee Costs		581,392	558,694	585,922
Office Expenses				
20261.103.50	Printing & Stationery	1,500	750	1,500
20261.144.63	Telephone	8,200	6,000	7,500
20261.208.50	Office Equipment Maintenance	300	250	300
20261.3.58	Advertising	0	0	0
20261.201.58	Other Office Expenses	300	100	300
Total Office Expenses		10,300	7,100	9,600
Other Expenses				
20262.30.50	Contractors & Consultants	9,500	11,500	9,335
20262.203.58	Subscriptions	100	100	100
20262.85.57	Minor Furniture & Equipment	4,500	3,300	4,409
Total Other Expenses		14,100	14,900	13,844

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2011 - 2012**

	BUDGET 2011-2012 \$	ACTUAL 2010 - 2011 \$	BUDGET 2010-2011 \$
Financing Expenses			
20280.161.54 Loan Interest - Roads	0	0	0
Total Financing Expenses	0	0	0
Non Cash Expenses			
Via AR Depreciation - Furniture & Equipment	780	2,175	2,175
Via AR Depreciation - Plant & Equipment	0	52	2,536
Via AR Depreciation - Mobile Plant & Vehicles	23,568	29,000	23,031
Via AR Loss on Sale of Assets	0	0	0
Total Non Cash Expenses	24,348	31,227	27,742
Depot Building & Grounds			
Via PC Wages & Overheads	7,330	9,696	9,660
Via PC Plant Charges	1,300	1,500	1,500
Via PC Materials	6,500	6,000	6,000
Via PC Contractors	7,000	9,000	9,000
Via PC Utilities	4,400	2,000	2,000
Via PC Contractors - Depot Redevelopment	25,000	22,900	0
Total Depot Building & Grounds	51,530	51,096	28,160
Allocated Expenses			
20263.68.90 Allocated Administrative Overheads	116,745	217,898	217,898
20277.160.90 Less Allocated to Works & Services	(798,415)	(880,331)	(880,331)
Total Allocated Expenses	(681,670)	(662,433)	(662,433)
TOTAL - EXPENDITURE	0	584	2,835

PLANT OPERATIONS

Via Plant Postings Wages & Overheads	46,845	30,000	45,796
Via Plant Postings Materials	35,850	33,910	33,910
Via Plant Postings Insurance	13,450	9,000	12,021
Via Plant Postings Licences	3,305	2,600	3,121
Via Plant Postings Contractors	25,000	38,000	23,200
Via Timesheets Less Allocated to Works & Services	(124,450)	(113,510)	(118,048)
Total Unallocated Plant Operating Costs	0	0	0

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2012**

GST INCLUDED UNLESS ADVISED OTHERWISE

CORPORATE SERVICES		
	Fee	Notes
Freedom Of Information		
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	\$54.00	GST not applicable
Owner Rate Roll	\$200.00	GST not applicable
Rate Certificate	\$45.00	each
Orders & Requisitions	\$85.00	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
Possum Trap (Refundable Bond)	\$100.00	each
A4 Photocopying (Black & White)	\$0.30	each
A3 Photocopying (Black & White)	\$0.60	each
A4 Photocopying (Coloured)	\$2.00	each
A3 Photocopying (Coloured)	\$3.50	each
Larger Than A3 Photocopying	Actual Cost	each
Ranger Services		
Breach Of Litter Act	\$200.00	
Ranger Services	\$85.00	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	\$25.00	per bay / half day
Parking Bay Hire Full Day	\$50.00	per bay / full day
Replacement Residential/Visitors Permit	\$20.00	
Erection Of Zones & Maintenance (Commercial Sites)	\$550.00	per zone
Zone Fee	\$8.00	per business day
Animal Control		
Dog Boarding	\$15.00	per day
Dog Impound Fee	\$90.00	
Surrender Fee	\$65.00	
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 2012**

GST INCLUDED UNLESS ADVISED OTHERWISE

CORPORATE SERVICES continued...		
Public Hire		
War Memorial Town Hall - 172 people theatre style, 120 seated		
Hall Only	\$530.00	per day / office hours
Lounge Only (<i>Up to 75 People</i>)	\$255.00	per day / office hours
Hall & Lounge	\$650.00	per day / office hours
Bond	\$200.00	GST not applicable
Lesser Hall		
Hall Only	\$250.00	per day / office hours
Commercial Group	\$25.00	per hour / minimum 2 hours
Non-commercial Groups	\$20.00	per hour / minimum 2 hours
Bond	\$100.00	GST not applicable
Key Deposit	\$40.00	GST not applicable
Miscellaneous Equipment Hire		
White Plastic Chairs	\$2.00	per chair / per event
Projector Screen	\$58.00	per day / office hours
Audio/Visual/Data Projector Hire	\$230.00	per day / office hours
Direct Point Projector Hire	\$35.00	per day / office hours
Piano	\$245.00	per day / office hours
Bond (Piano)	\$200.00	GST not applicable
Parking - Civic Centre Lower Lawn		
Function Parking	\$6.00	per car
Lawns and Grounds - Weddings		
Civic Centre Grounds - <i>Up to 60 guests (no equipment)</i>	\$475.00	per hour (max one hour)
Wedding Photos	\$95.00	per hour or part thereof
Beach - Weddings		
Cottesloe Arch Monument - <i>Up to 60 guests (no equipment)</i>	\$160.00	per hour (max one hour)
Cottesloe Sundial - <i>Up to 60 guests (no equipment)</i>	\$160.00	per hour (max one hour)
North Cottesloe Beach - <i>Up to 60 guests (no equipment)</i>	\$160.00	per hour (max one hour)
Arch Monument or Sundial Wedding Photos	\$95.00	per hour or part thereof

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2012**

GST INCLUDED UNLESS ADVISED OTHERWISE

CORPORATE SERVICES continued...		
Beaumonde Catering		
War Memorial Town Hall - 172 people theatre style, 120 seated		
Wedding Receptions/Dinner	\$665.00	
Wedding Reception & Ceremony	\$780.00	
Cocktail Parties	\$385.00	
Conferences, Concerts, Seminars	\$500.00	per day
Lounge Only (<i>Up to 75 People</i>)	\$255.00	
Wedding Ceremony Only	\$115.00	per day
Hall Set Up & Break Down (Before & After Function Date)	\$55.00	per day
Main Lawn		
Wedding Reception	\$350.00	
Wedding Reception & Ceremony	\$445.00	
Wedding Ceremony	\$115.00	per hour or part/max 1 hour
Marquee	\$120.00	
Set Up & Set Down	\$55.00	per day
Sunken Lawn		
Wedding Reception Only	\$255.00	
Wedding Reception & Ceremony	\$370.00	
Wedding Ceremony Only	\$115.00	per hour or part/max 1 hour
Marquee	\$120.00	
Set Up & Set Down	\$55.00	per day
Other Grounds		
Wedding Ceremony Only	\$115.00	per hour or part/max 1 hour
War Memorial Hall/Wet Weather Option	\$40.00	
Film & Photo Shoots		
	Full Day	Half Day
Civic Centre Grounds & Hall	\$500.00	\$250.00
Along Beachfront	\$300.00	\$150.00
Outside Officer Hour Fee	\$80.00	per hour or part thereof
Bond	\$200.00	GST not Applicable
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.		
Hire		
Charity	nil	
Community (<1000 people)	\$550.00	
Community (>1000 ~ <3000 people)	\$1,100.00	
Commercial (<1000 people)	\$3,000.00	
Commercial (>1000 ~ <2000 people)	\$6,000.00	
Commercial (<2000 ~ <3000 people)	\$10,000.00	
Bond		
Charity	nil	
Community (<1000 people)	\$1,000.00	
Community (>1000 ~ <3000 people)	\$1,000.00	
Commercial (<1000 people)	\$1,000.00	
Commercial (>1000 ~ <2000 people)	\$2,000.00	
Commercial (<2000 ~ <3000 people)	\$3,000.00	
Set Up & Break Down (Before & After Functions)	\$385.00	per day

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2012**

GST INCLUDED UNLESS ADVISED OTHERWISE

DEVELOPMENT SERVICES		
Strata Titling & Subdivisions		
Strata Title Fees	\$0.20	per sq metre / minimum \$100
Subdivision Clearance	\$69.00	per lot / no more than 5 lots
Subdivision Clearance	\$35.00	per lot / between 5 & 195 lots
Subdivision Clearance	\$6,959	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	\$41.50	
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
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	\$139.00	GST not applicable
More Than \$50,000 But Not More Than \$500,000	0.32%	GST not applicable
More Than \$500,000 But Not More Than \$2.5 Million	\$1600 + 0.257% for every \$1 in excess of \$500,000	GST not applicable
More Than \$2.5 Million But Not More Than \$5 Million	\$6740 + 0.206% for every \$1 in excess of \$2.5 million	GST not applicable
More Than \$5 Million But Not More Than \$21.5 Million	\$11890 + 0.123% for every \$1 in excess of \$5 million	GST not applicable
More Than \$21.5 Million	\$32,185.00	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	

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2012**

GST INCLUDED UNLESS ADVISED OTHERWISE

DEVELOPMENT SERVICES continued...		
Change Of Use (or of non-conforming use)		
Application Fee	\$278.00	
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	\$209.00	
Penalty (determining an application for approval where home occupation has commenced)	three times the prescribed fee	
Renewal Fee	\$69.00	annually
Penalty (determining an application for renewal where home occupation has expired)	three times the prescribed fee	
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	\$85.00	
Section 40 Certificate	\$50.00	
Written Planning Advice	\$69.00	
Building Plan Search - 5 Days	\$69.00	per property
Building Plan Search - Express - 24 Hours	\$100.00	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 2012**

GST INCLUDED UNLESS ADVISED OTHERWISE

HEALTH / WASTE SERVICES		
Food Business		
Notification Fee	\$50.00	
Exempted Food Premises	nil	
Registration Fee	\$50.00	
Temporary Food Business	\$50.00	
Annual Risk Assessment / Inspection Fee		
Risk Level	Primary Classification	Additional Classification/s
High Risk	\$450.00	\$200.00
Medium Risk	\$400.00	\$200.00
Low Risk	\$200.00	\$200.00
Very Low Risk	nil	nil
<small>n.b. additional classification means other food businesses in addition to the primary classification with the same business</small>		
Transfer of Licence	\$50.00	GST not applicable
Construction & Establishment Of Food Premises (including one off notification fee)		
Risk Level		
High / Medium Risk		\$150.00
Low Risk		\$150.00
Very Low Risk		\$50.00
To Amend Of Refurbish A Food Premises		\$200.00
Trader Permit		
Application Fee	\$50.00	GST not applicable
Weekly Fee	\$210.00	per week or part thereof / GST not applicable
Monthly Fee	\$420.00	per month or part thereof / GST not applicable
Annual Fee - All Areas (an area less than or equal to 10m ²)	\$840.00	per annum or part thereof / GST not applicable
Annual Fees - All Areas (per m ² for an area above 10m ²)	\$130.00	per annum or part thereof / GST not applicable
Transfer of Licence	\$50.00	GST not applicable
Stall Holder		
Issuing Fee	\$50.00	GST not applicable
Daily Fee	\$55.00	per day / GST not applicable
Weekly Fee	\$210.00	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		
Re-issue of certificates, permits or registrations	\$40.00	
Settlement report without inspection	\$65.00	
Settlement report with inspection	\$130.00	
Food premises re-inspection fee	\$100.00	
Public building application fee (S.176 or R.9)	\$832.00	
Liquor Act Section 39 Certificate (ETP)	\$65.00	
Liquor Act Section 55 Certificate (Producers)	\$65.00	
Miscellaneous Reports	\$65.00	
Miscellaneous Inspections	\$100.00	
Lodging Houses	\$200.00	minimum fee / \$6.00 per bed

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2012**

GST INCLUDED UNLESS ADVISED OTHERWISE

HEALTH / WASTE SERVICES continued...		
Eating Areas in Streets		
Application Fee	\$130.00	
Renewal Fee	\$65.00	
Transfer Fee	\$65.00	
Additional Trading Fee	\$65.00	per day
<i>Annual Charges Are In Addition To The Application Fee For Eating Area In Streets:</i>		
Annual Fee - All Areas (per m ²)	\$130.00	per annum or part thereof / GST not applicable
Miscellaneous		
Lodging House Registration	\$180.00	
Morgue Registration	\$80.00	
Offensive Trade Registration	as per regulation	
Grey Water System – Application to Construct	\$113.00	
Grey Water System – Grant of Permit	\$113.00	include inspections
Waste Collection		
Domestic Collection		
Standard Waste Service - 1 x 120L General Waste & 1 x 240L Recycling	\$325.00	annually / included in your rates & charges
Additional Bin / Collection - 1 x 120L General Waste	\$325.00	annually / prorata / processed through rating system
Additional Bin / Collection - 1 x 240L Recycling	nil	per bin / fortnightly collection
1100 Bulk Bin	\$31.20	per service
Commercial Collection		
240L General Waste	\$325.00	per bin / weekly collection
240L Recycling Waste	\$135.00	per bin / fortnightly collection
240L Recycling Waste	\$270.00	per bin / weekly collection
1100L Bulk Bin	\$31.20	per service
Additional Bin / Collection - 1 x 120L General Waste	\$9.00	service charge only / once off
Additional Bin / Collection - 1 x 240L Recycling	\$9.00	service charge only / once off
Delivery & Pick Up Of Additional Bins	\$9.00	per bin
Miscellaneous		
Compost Bins	\$60.00	
Replacement Of Lost Or Stolen Bin	\$40.00	per bin / domestic & commercial
Bin Repair	\$25.00	per bin / domestic & commercial
Tip Pass - Green Waste	\$22.00	small trailer
Tip Pass - Mixed Waste	\$40.00	small trailer
Green Waste Bags	\$3.00	per bag

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2012**

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