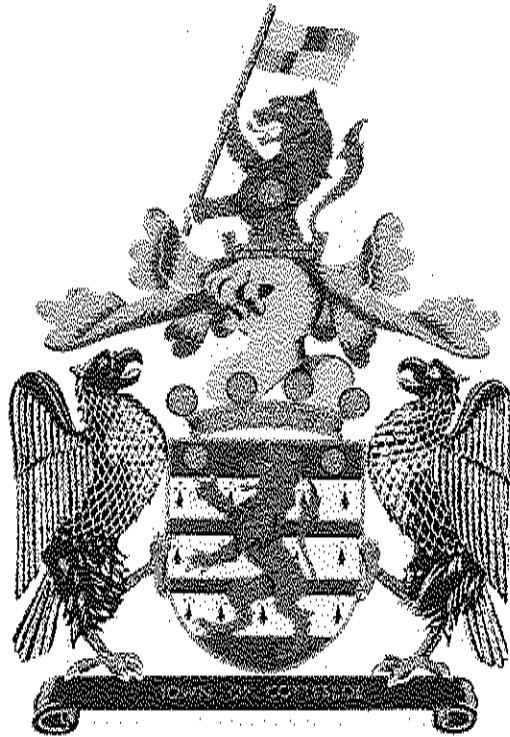


# TOWN OF COTTESLOE



2012 – 2013

**Budget**

# TOWN OF COTTESLOE

## BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

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**TOWN OF COTTESLOE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUE</b>				
Rates	8	8,115,312	7,732,595	7,663,035
Operating Grants, Subsidies and Contributions		228,578	222,528	225,071
Fees and Charges	11	1,356,100	1,452,027	1,656,958
Interest Earnings	2(a)	180,400	163,463	143,709
Other Revenue		247,904	277,922	279,024
		<u>10,128,294</u>	<u>9,848,535</u>	<u>9,967,797</u>
<b>EXPENSES</b>				
Employee Costs		(3,497,000)	(3,276,816)	(3,238,138)
Materials and Contracts		(3,591,369)	(3,650,000)	(3,868,895)
Utility Charges		(312,910)	(160,000)	(153,475)
Depreciation	2(a)	(1,853,525)	(1,829,750)	(1,794,316)
Interest Expenses	2(a)	(381,983)	(403,047)	(400,147)
Insurance Expenses		(146,160)	(152,459)	(143,590)
Other Expenditure		(814,975)	(850,200)	(842,859)
		<u>(10,597,922)</u>	<u>(10,322,272)</u>	<u>(10,441,420)</u>
		(469,628)	(473,737)	(473,623)
Non-Operating Grants, Subsidies and Contributions		248,363	68,543	86,667
Profit on Asset Disposals	4	0	39,143	0
Loss on Asset Disposals	4	0	(1,378)	0
		<u>248,363</u>	<u>105,408</u>	<u>86,667</u>
<b>NET RESULT</b>		<b>(221,265)</b>	<b>(367,429)</b>	<b>(386,956)</b>
<b>Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(221,265)</u></b>	<b><u>(367,429)</u></b>	<b><u>(386,956)</u></b>

**Notes:** Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		36,300	35,250	69,300
General Purpose Funding		8,526,890	8,144,565	8,049,565
Law, Order, Public Safety		14,700	15,880	15,900
Health		73,550	68,470	71,350
Education and Welfare		34,900	34,649	34,449
Community Amenities		430,750	457,484	496,185
Recreation and Culture		365,856	391,409	350,148
Transport		503,398	530,828	631,800
Economic Services		140,450	169,500	229,000
Other Property and Services		1,500	500	2,200
		<u>10,128,294</u>	<u>9,848,535</u>	<u>9,949,897</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
Governance		(623,721)	(594,497)	(624,690)
General Purpose Funding		(216,074)	(203,371)	(253,646)
Law, Order, Public Safety		(254,613)	(243,451)	(242,894)
Health		(219,031)	(195,308)	(202,488)
Education and Welfare		(185,571)	(197,474)	(180,709)
Community Amenities		(2,980,664)	(2,734,159)	(2,826,319)
Recreation & Culture		(2,784,468)	(2,760,279)	(3,171,896)
Transport		(2,618,126)	(2,643,837)	(2,215,541)
Economic Services		(333,671)	(328,569)	(323,090)
Other Property and Services		0	(18,280)	0
		<u>(10,215,939)</u>	<u>(9,919,225)</u>	<u>(10,041,273)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Governance		(1,500)	(1,000)	(100)
Recreation & Culture		(380,483)	(402,047)	(400,047)
		<u>(381,983)</u>	<u>(403,047)</u>	<u>(400,147)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Recreation & Culture		3,456	68,543	28,000
Transport		244,907	0	76,567
		<u>248,363</u>	<u>68,543</u>	<u>104,567</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance		0	8,912	0
Community Amenities		0	6,922	0
Recreation & Culture		0	1,378	0
Transport		0	16,622	0
Economic Services		0	3,931	0
		<u>0</u>	<u>37,765</u>	<u>0</u>
<b>NET RESULT</b>		<u>(221,265)</u>	<u>(367,429)</u>	<u>(386,956)</u>
Other Comprehensive Income		0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>(221,265)</u>	<u>(367,429)</u>	<u>(386,956)</u>

**Notes:** Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		8,190,000	7,730,000	7,668,035
Operating Grants, Subsidies and Contributions		225,000	222,000	207,171
Fees and Charges		1,350,000	1,450,000	1,659,958
Interest Earnings		180,000	163,000	135,955
Goods and Services Tax		540,000	520,000	500,000
Other		246,000	278,000	280,000
		<u>10,731,000</u>	<u>10,363,000</u>	<u>10,451,119</u>
<b>Payments</b>				
Employee Costs		(3,497,000)	(3,275,000)	(3,271,000)
Materials and Contracts		(3,737,000)	(3,675,000)	(4,010,000)
Utility Charges		(167,000)	(160,000)	(128,000)
Insurance Expenses		(146,000)	(153,000)	(125,000)
Interest Expenses		(381,983)	(403,000)	(400,147)
Goods and Services Tax		(520,000)	(520,000)	(540,000)
Other		(800,000)	(800,000)	(715,000)
		<u>(9,248,983)</u>	<u>(8,986,000)</u>	<u>(9,189,147)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>1,482,017</u>	<u>1,377,000</u>	<u>1,261,972</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(396,600)	(750,000)	(757,000)
Payments for Construction of Infrastructure	3	(1,031,000)	(750,000)	(775,000)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		248,000	68,000	104,567
Proceeds from Sale of Plant & Equipment	4	68,000	137,000	133,900
Proceeds from Advances		0	0	0
<b>Net Cash Used in Investing Activities</b>		<u>(1,111,600)</u>	<u>(1,295,000)</u>	<u>(1,293,533)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(337,457)	(318,425)	(318,425)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		43,141	40,681	40,681
Proceeds from New Debentures	5	0	0	0
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(294,316)</u>	<u>(277,744)</u>	<u>(277,744)</u>
<b>Net Increase (Decrease) in Cash Held Cash at Beginning of Year Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>76,101</u> <u>1,919,210</u> <u>1,995,311</u>	<u>(195,744)</u> <u>2,114,954</u> <u>1,919,210</u>	<u>(309,305)</u> <u>1,452,177</u> <u>1,142,872</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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUES</b>	1,2			
Governance		36,300	44,162	69,300
General Purpose Funding		411,578	411,770	386,530
Law, Order, Public Safety		14,700	15,880	15,900
Health		73,550	68,470	71,350
Education and Welfare		34,900	34,649	34,449
Community Amenities		430,750	464,406	496,185
Recreation and Culture		369,312	461,330	378,148
Transport		748,305	547,450	708,367
Economic Services		140,450	173,431	229,000
Other Property and Services		1,500	500	2,200
		<u>2,261,345</u>	<u>2,222,048</u>	<u>2,391,429</u>
<b>EXPENSES</b>	1,2			
Governance		(625,221)	(595,297)	(624,790)
General Purpose Funding		(216,074)	(203,371)	(253,646)
Law, Order, Public Safety		(254,613)	(243,451)	(242,894)
Health		(219,031)	(195,308)	(202,488)
Education and Welfare		(185,571)	(197,474)	(180,709)
Community Amenities		(2,980,664)	(2,734,159)	(2,826,319)
Recreation & Culture		(3,164,951)	(3,162,326)	(3,171,896)
Transport		(2,618,126)	(2,643,837)	(2,615,588)
Economic Services		(333,671)	(328,569)	(323,090)
Other Property and Services		0	(18,280)	0
		<u>(10,597,922)</u>	<u>(10,322,072)</u>	<u>(10,441,420)</u>
<b>Net Operating Result Excluding Rates</b>		<b>(8,336,577)</b>	<b>(8,100,024)</b>	<b>(8,049,991)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	0	(37,765)	0
Depreciation on Assets	2(a)	1,853,525	1,829,750	1,794,316
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	(291,725)	(399,987)	(306,000)
Purchase Infrastructure Assets	3	(1,030,964)	(806,443)	(780,859)
Purchase Plant and Equipment	3	(142,300)	(296,607)	(321,400)
Purchase Furniture and Equipment	3	(37,700)	(154,619)	(134,243)
Proceeds from Disposal of Assets	4	67,950	136,780	133,900
Repayment of Debentures	5	(337,457)	(318,425)	(318,425)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		43,141	40,681	40,681
Transfers to Reserves (Restricted Assets)	6	(37,802)	(375,837)	(102,837)
Transfers from Reserves (Restricted Assets)	6	0	149,485	100,485
<b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd	7	134,597	735,013	281,338
<b>LESS</b> Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	134,597	0
<b>Amount Required to be Raised from Rates</b>	8	<u><b>(8,115,312)</b></u>	<u><b>(7,732,595)</b></u>	<u><b>(7,663,035)</b></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 2013**

**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) 2011/12 Actual Balances**

Balances shown in this budget as 2011/12 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**

Revenues, expenses and assets capitalised are stated net of any GST recoverable.

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

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

**(g) Superannuation**

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(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.

**(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 Finance costs and holding charges incurred after development is completed 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 intention 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 and 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 overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.



**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(k) Fixed Assets (Continued)**

***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 recognised against revaluation surplus directly in equity. All other decreases are recognised as profit or loss.

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.

***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.

**TOWN OF COTTESLOE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(k) Fixed Assets (Continued)**

**Depreciation of Non-Current Assets (Continued)**

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.

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.

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(i) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or 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
- (b) 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 2013**

**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 where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

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

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

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

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

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

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

*(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 profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

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

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

***Derecognition***

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

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

**(m) Impairment**

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

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

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

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.

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for the benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(q) 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; 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.

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

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
<b>(i) Charging as Expenses:</b>			
<b>Auditors Remuneration</b>			
Audit Services	17,500	16,750	17,500
Other Services	7,460	7,250	6,500
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	120,516	119,100	119,100
Law, Order, Public Safety	4,956	0	3,000
Education and Welfare	19,548	19,260	17,060
Community Amenities	50,358	50,414	59,396
Recreation and Culture	484,609	484,902	463,687
Transport	1,140,314	1,120,714	1,098,895
Economic Services	8,060	8,060	8,830
Other Property and Services	25,164	27,300	24,348
	<u>1,853,525</u>	<u>1,829,750</u>	<u>1,794,316</u>
<b><u>By Class</u></b>			
Land and Buildings	314,422	314,680	308,302
Furniture and Equipment	106,314	100,008	96,670
Plant and Equipment	203,627	205,631	201,953
Infrastructure	1,229,162	1,209,431	1,187,391
	<u>1,853,525</u>	<u>1,829,750</u>	<u>1,794,316</u>
<b>Borrowing Costs (Interest)</b>			
- Overdraft Interest	1,500	1,000	100
- Debentures ( <i>refer note 5(a)</i> )	380,483	402,047	400,047
	<u>381,983</u>	<u>403,047</u>	<u>400,147</u>
<b>Rental Charges</b>			
- Operating Leases	10,000	9,552	9,348
	<u>10,000</u>	<u>9,552</u>	<u>9,348</u>
<b>(ii) Crediting as Revenues:</b>			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	35,000	32,437	32,437
- Other Funds	97,000	115,876	96,772
Other Interest Revenue ( <i>refer note 13</i> )	48,400	15,150	14,500
	<u>180,400</u>	<u>163,463</u>	<u>143,709</u>

**TOWN OF COTTESLOE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**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 2013**

**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 2013**

<b>3. ACQUISITION OF ASSETS</b>	<b>2012/13 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Governance</b>	
Furniture and Equipment	37,700
<b>Recreation and Culture</b>	
Land and Buildings	291,725
Plant and Equipment	54,300
Infrastructure	95,125
<b>Transport</b>	
Plant and Equipment	52,000
Infrastructure	935,839
<b>Other Property and Services</b>	
Plant and Equipment	36,000
	<b>1,502,689</b>
<b><u>By Class</u></b>	
Land and Buildings	291,725
Infrastructure Assets	1,030,964
Plant and Equipment	142,300
Furniture and Equipment	37,700
	<b>1,502,689</b>

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

- capital works program

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**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)
	2012/13 BUDGET \$	2012/13 BUDGET \$	2012/13 BUDGET \$
Recreation and Culture Plant and Equipment	7,950	7,950	0
Transport Plant and Equipment	40,000	40,000	0
Other Property and Services Plant and Equipment	20,000	20,000	0
	67,950	67,950	0

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2012/13 BUDGET \$	2012/13 BUDGET \$	2012/13 BUDGET \$
Plant and Equipment	67,950	67,950	0
	67,950	67,950	0

Summary

	2012/13 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	0

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-12	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$
Loan No 104 - Cottesloe Tennis Club	61,074		23,395	22,107	37,679	61,074	3,020	3,791
Loan No 105 - Seaview Golf Club	319,679		19,746	18,574	299,933	319,679	19,638	19,748
Loan No 106 - Civic Centre Extension	1,203,669		146,407	139,013	1,057,262	1,203,669	60,527	68,250
Loan No 107 - Joint Library	4,623,805		147,909	138,731	4,475,896	4,623,805	297,298	308,258
	6,208,227	0	337,457	318,425	5,870,770	6,208,227	380,483	400,047

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2012/13

Council has no new debentures budgeted for 2012/13.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2012 nor is it expected to have unspent debenture funds as at 30th June 2013.

(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 2012/13.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>6. RESERVES</b>			
<b>(a) Area Improvement Reserve</b>			
Opening Balance	0	71,342	70,485
Amount Set Aside / Transfer to Reserve	0	2,143	0
Amount Used / Transfer from Reserve	0	(73,485)	(70,485)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(b) Civic Centre Improvements Reserve</b>			
Opening Balance	20,191	19,391	19,353
Amount Set Aside / Transfer to Reserve	737	800	846
Amount Used / Transfer from Reserve	0	0	0
	<u>20,928</u>	<u>20,191</u>	<u>20,199</u>
<b>(c) Waste Management Reserve</b>			
Opening Balance	68,961	66,061	65,297
Amount Set Aside / Transfer to Reserve	2,517	2,900	3,265
Amount Used / Transfer from Reserve	0	0	0
	<u>71,478</u>	<u>68,961</u>	<u>68,562</u>
<b>(d) Leave Reserve</b>			
Opening Balance	132,819	42,419	41,949
Amount Set Aside / Transfer to Reserve	7,650	90,400	12,479
Amount Used / Transfer from Reserve	0	0	0
	<u>140,469</u>	<u>132,819</u>	<u>54,428</u>
<b>(e) Parking Reserve</b>			
Opening Balance	395,234	375,234	371,666
Amount Set Aside / Transfer to Reserve	14,276	20,000	18,583
Amount Used / Transfer from Reserve	0	0	0
	<u>409,510</u>	<u>395,234</u>	<u>390,239</u>
<b>(f) Property Reserve</b>			
Opening Balance	108,196	81,102	80,000
Amount Set Aside / Transfer to Reserve	3,949	103,094	23,664
Amount Used / Transfer from Reserve	0	(76,000)	(30,000)
	<u>112,145</u>	<u>108,196</u>	<u>73,664</u>
<b>(g) Infrastructure Reserve</b>			
Opening Balance	204,604	81,104	80,000
Amount Set Aside / Transfer to Reserve	7,468	123,500	44,000
Amount Used / Transfer from Reserve	0	0	0
	<u>212,072</u>	<u>204,604</u>	<u>124,000</u>
<b>(h) Legal Reserve</b>			
Opening Balance	33,000	0	0
Amount Set Aside / Transfer to Reserve	1,205	33,000	0
Amount Used / Transfer from Reserve	0	0	0
	<u>34,205</u>	<u>33,000</u>	<u>0</u>
<b>Total Reserves</b>	<u>1,000,807</u>	<u>963,005</u>	<u>731,092</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 2013

6. RESERVES (Continued)	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Area Improvement Reserve	0	2,143	0
Civic Centre Improvements Reserve	737	800	846
Waste Management Reserve	2,517	2,900	3,265
Leave Reserve	7,650	90,400	12,479
Parking Reserve	14,276	20,000	18,583
Property Reserve	3,949	103,094	23,664
Infrastructure Reserve	7,468	123,500	44,000
Legal Reserve	1,205	33,000	0
	<u>37,802</u>	<u>375,837</u>	<u>102,837</u>
<b>Transfers from Reserves</b>			
Area Improvement Reserve	0	(73,485)	(70,485)
Property Reserve	0	(76,000)	(30,000)
Legal Reserve	0	0	0
	<u>0</u>	<u>(149,485)</u>	<u>(100,485)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>37,802</u>	<u>226,352</u>	<u>2,352</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.

**Legal Reserve**

- to contribute towards unanticipated legal expenses incurred by Council.

**Unspent Grants/Funds Reserve**

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

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

	Note	2012/13 Budget \$	2011/12 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	577,000	730,000
Cash - Restricted Reserves	15(a)	1,093,817	963,005
Receivables		200,000	179,597
Inventories		43,000	45,000
		<u>1,913,817</u>	<u>1,917,602</u>
<b>LESS: CURRENT LIABILITIES</b>			
Long Term Borrowings		(337,457)	(318,425)
Payables and Provisions		<u>(1,180,000)</u>	<u>(1,200,000)</u>
<b>NET CURRENT ASSET POSITION</b>		<b>396,360</b>	<b>399,177</b>
Less: Cash - Restricted Reserves	15(a)	(1,093,817)	(963,005)
Add Back: Long Term Borrowings		337,457	318,425
Add Back: Provisions		<u>360,000</u>	<u>380,000</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>		<u><b>0</b></u>	<u><b>134,597</b></u>

The estimated surplus/(deficiency) c/fwd in the 2011/12 actual column represents the surplus (deficit) brought forward as at 1 July 2012.

The estimated surplus/(deficiency) c/fwd in the 2012/13 budget column represents the surplus (deficit) carried forward as at 30 June 2013.



**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**8. RATING INFORMATION - 2012/13 FINANCIAL YEAR**

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Budgeted Rate Revenue \$	2012/13 Budgeted interim Rates \$	2012/13 Budgeted Back Rates \$	2012/13 Budgeted Total Revenue \$	2011/12 Actual \$
<b>Differential General Rate</b>								
GRV - Residential Improved (RI)	0.061811	3,071	103,988,850	6,427,655	0	0	6,427,655	6,119,988
GRV - Residential Vacant (RV)	0.061811	80	4,012,570	248,021	0	0	248,021	236,457
GRV - Commercial Improved (CI)	0.061811	68	7,254,904	448,433	0	0	448,433	427,524
GRV - Commercial Town (CT)	0.072585	126	8,427,410	611,704	0	0	611,704	587,003
GRV - Industrial (II)	0.061811	1	35,000	2,163	0	0	2,163	2,063
<b>Sub-Totals</b>		3,346	123,718,734	7,737,976	0	0	7,737,976	7,373,035
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Residential Improved (RI)	934	383	4,761,452	357,722	0	0	357,722	340,870
GRV - Residential Vacant (RV)	934	0	0	0	0	0	0	0
GRV - Commercial Improved (CI)	934	10	104,250	9,340	0	0	9,340	8,900
GRV - Commercial Town (CT)	934	11	116,220	10,274	0	0	10,274	9,790
GRV - Industrial (II)	934	0	0	0	0	0	0	0
<b>Sub-Totals</b>		404	4,981,922	377,336	0	0	377,336	359,560
Ex-Gratia Rates								
Specified Area Rates (Note 9)								
Discounts								
<b>Totals</b>								
							8,115,312	7,732,595
							0	0
							8,115,312	7,732,595

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 2012/13 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 2013**

**9. SPECIFIED AREA RATE - 2012/13 FINANCIAL YEAR**

Council has not budgeted to raise a specified area rate in 2012/13.

**10. SERVICE CHARGES - 2012/13 FINANCIAL YEAR**

Council has not budgeted to raise any service charges during the 2012/13 financial year.

**TOWN OF COTTESLOE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>
General Purpose Funding	35,950	74,206
Law, Order, Public Safety	5,900	6,788
Health	66,050	66,247
Education and Welfare	24,600	20,633
Community Amenities	421,250	433,892
Recreation & Culture	212,500	203,158
Transport	450,000	488,371
Economic Services	139,850	158,732
	<u>1,356,100</u>	<u>1,452,027</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2012/13 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 2013**

**13. INTEREST CHARGES AND INSTALMENTS - 2012/13 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 7% per annum be applied to rates levied in the 2012/2013 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 \$14,100

**Charge for Late Payment other than Rate**

A penalty interest rate of 7% 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*

<b>Instalment</b>	<b>Due Date</b>
1st	28 <sup>th</sup> August 2012
2nd	30 <sup>th</sup> October 2012
3rd	8 <sup>th</sup> January 2013
4th	12 <sup>th</sup> March 2013

**Instalment Administration Charge**

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

The administration charge is estimated to raise revenue of \$20,700

**Instalment Interest**

Instalment interest will apply at the rate of 2%

Instalment interest is estimated to raise revenue of \$34,300.

**TOWN OF COTTESLOE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

<b>14. ELECTED MEMBERS REMUNERATION</b>	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>
The following fees, expenses and allowances were paid to council members and/or the president:		
Meeting Fees	62,000	60,000
President's Allowance	7,500	7,500
Deputy President's Allowance	1,250	1,250
Travelling Expenses	1,250	1,250
Communications Allowance	14,400	18,000
Conference and Training Expenses	6,750	6,731
Other Member Costs	8,300	8,600
	<b>101,450</b>	<b>103,331</b>

**Meeting Attendance Fee: Mayor**

The Mayor will receive \$14,000 annual meeting fee payable in accordance with Regulation 30 of the Local Government (Administration) Regulations 1996.

**Meeting Attendance Fee: Councillors**

Each Councillor will receive the annual meeting fee payable in accordance with Regulation 34 of the Local Government (Administration) Regulations 1996 (\$7,000).

Estimate of meeting attendance fees to be paid to Councillors: \$48,000

**Mayoral Allowance**

Regulation 33 of the Local Government (Administration) Regulations 1996 prescribe a minimum allowance of \$600 and a maximum allowance of \$12,000 or 0.2% of the local government's operating revenue, whichever is greater.

Allowance to be paid: \$7,500

**Deputy Mayoral Allowance**

Regulation 33A of the Local Government (Administration) Regulations 1996 states that an allowance up to a prescribed percentage (25%) may be paid to the Deputy Mayor.

Allowance to be paid: \$1,250

**Communications Allowance**

The Local Government Act (section 5.99A) and Local Government (Administration) Regulations (Regulation 34A) provide for an annual telecommunications allowance of up to \$2000 per annum.

Council's Policy provides that Council Members will be paid an annual telecommunications allowance of \$1,600 in respect of a listed telephone number and other telecommunication costs.

Estimated expenditure: \$14,400

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**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:

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash - Unrestricted	901,495	956,205	411,085
Cash - Restricted	1,093,816	963,005	731,092
	<u>1,995,311</u>	<u>1,919,210</u>	<u>1,142,177</u>

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

Civic Centre Improvements Reserve	20,928	20,191	20,199
Waste Management Reserve	71,478	68,961	68,562
Leave Reserve	137,667	132,819	54,428
Parking Reserve	409,510	395,234	390,239
Property Reserve	160,050	108,196	73,664
Infrastructure Reserve	212,072	204,604	124,000
Legal Reserve	82,111	33,000	0
	<u>1,093,816</u>	<u>963,005</u>	<u>731,092</u>

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

Net Result	(221,265)	(367,429)	(386,956)
Depreciation	1,853,525	1,829,750	1,794,316
(Profit)/Loss on Sale of Asset	0	37,765	0
(Increase)/Decrease in Receivables	7,084	(10,000)	11,355
(Increase)/Decrease in Inventories	0	0	1,500
Increase/(Decrease) in Payables	20,000	(35,286)	(56,667)
Increase/(Decrease) in Employee Provisions	(20,000)	(10,000)	3,000
Grants/Contributions for the Development of Assets	(248,000)	(68,000)	(104,567)
<b>Net Cash from Operating Activities</b>	<u>1,391,344</u>	<u>1,376,800</u>	<u>1,261,981</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	(2,000)	(2,000)	0
<b>Total Amount of Credit Unused</b>	<u>253,000</u>	<u>253,000</u>	<u>255,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>5,870,770</u>	<u>6,208,227</u>	<u>6,208,227</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 2013**

**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-12 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-13 \$
BCITF Levy	0	100,000	(100,000)	0
Building Services Levy	5,000	30,000	(32,000)	3,000
Infrastructure Deposits	465,000	95,000	(90,000)	470,000
Right of Way Bonds	47,000	0	0	47,000
Miscellaneous Deposits	43,000	8,000	(7,500)	43,500
	<u>560,000</u>			<u>563,500</u>

**TOWN OF COTTESLOE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated that any major land transactions will occur in 2012/13.

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

It is not anticipated any trading undertakings or major trading undertakings will occur in 2012/13.



TOWN OF COTTESLOE

RESERVE TRANSFERS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2013

Particulars	Balance 1 July 2012	Interest Received 2012-2013	Transfer to Reserves	Transfer from Reserves	Balance 30 June 13
Civic Centre Improvements Reserve	20,191	737	-	-	20,928
Waste Management Reserve	68,961	2,517	-	-	71,478
Leave Reserve	132,819	4,848	-	-	137,667
Parking Reserve	395,234	14,276	-	-	409,510
Property Reserve	108,196	3,949	-	-	112,145
Infrastructure Reserve	204,604	7,468	-	-	212,072
Legal Reserve	33,000	1,205	2,802	-	37,007
<b>Total</b>	<b>963,005</b>	<b>35,000</b>	<b>2,802</b>	<b>-</b>	<b>1,000,807</b>

TOWN OF COTTESLOE

CAPITAL WORKS COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2013

	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET	\$	BUDGET
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010	2010-2011	2011-2012	2012-2013				
Land & Buildings	180,000	170,000	420,000	425,500	3,050,000	7,916,650	5,500,183	2,513,421	306,000	291,725				
Plant & Vehicles	408,150	297,686	459,590	448,640	450,753	301,850	247,100	520,300	321,400	142,300				
Furniture & Office Equipment	90,650	137,590	74,273	28,930	189,910	109,869	125,627	136,682	134,243	37,700				
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	1,030,964				
<b>TOTAL</b>	<b>1,351,800</b>	<b>1,659,576</b>	<b>2,495,313</b>	<b>3,226,284</b>	<b>5,972,363</b>	<b>10,368,360</b>	<b>7,480,270</b>	<b>4,129,351</b>	<b>1,542,502</b>	<b>1,502,689</b>				
Capital Grant Income	206,600	514,499	661,682	1,045,367	651,800	647,148	433,667	108,667	86,667	248,363				
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	67,950				
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	-				
<b>NET (After capital grants, proceeds from sales, loans and movements in reserves)</b>	<b>\$ 905,600</b>	<b>\$ 1,031,804</b>	<b>\$ 702,819</b>	<b>\$ 1,220,946</b>	<b>\$ 1,595,070</b>	<b>\$ 1,400,612</b>	<b>\$ 1,108,465</b>	<b>\$ 1,512,450</b>	<b>\$ 1,281,450</b>	<b>\$ 1,186,376</b>				

TOWN OF COTTESLOE

ANALYSIS OF BUDGETED CAPITAL EXPENDITURE

FOR THE YEAR ENDED 30TH JUNE 2013

	\$	\$	\$	\$
	Renewal	Upgrade	New	BUDGET
	2012-2013	2012-2013	2012-2013	2011-2012
Land & Buildings	263,000	28,725	-	291,725
Plant & Vehicles	142,300	-	-	142,300
Furniture & Office Equipment	10,000	27,700	-	37,700
Infrastructure				
- Roads	327,350	80,200	-	407,550
- Footpaths	129,869	-	300,200	430,069
- Drainage	20,020	-	-	20,020
- Parks & Reserves	30,000	-	-	30,000
- Irrigation	20,200	-	-	20,200
- Right of Ways	78,200	-	-	78,200
- Miscellaneous	-	-	44,925	44,925
<b>TOTAL</b>	<b>1,020,939</b>	<b>136,625</b>	<b>345,125</b>	<b>1,502,689</b>

**TOWN OF COTTESLOE  
CAPITAL WORKS PROGRAM**

**FOR THE YEAR ENDED 30TH JUNE 2013**

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer to Reserves	Transfer from reserves	Net cost to Council after transfers to/from reserves
10.9000.2	<b>DRAINAGE CONSTRUCTION</b> Cottesloe various				20,020				20,020			20,020
15.1058.2	<b>FOOTPATH CONSTRUCTION</b> Elizabeth Street				13,111				13,111			13,111
15.1046.2	Congdon Street				1,511				1,511			1,511
15.1054.2	Edward Street				2,111				2,111			2,111
15.1076.2	Gibney Street				2,211				2,211			2,211
15.1086.2	Graver Street				7,111				7,111			7,111
15.1096.2	Hillside Avenue				2,211				2,211			2,211
15.1004.2	Albion Street				13,811				13,811			13,811
15.1126.2	Marine Parade				27,320				27,320			27,320
15.1014.2	Balfour Street				9,411				9,411			9,411
15.1128.2	Marmion Street				3,111				3,111			3,111
15.1026.2	Brighton Street				6,311				6,311			6,311
15.1098.2	Jarrad Street				14,711				14,711			14,711
15.1168.2	Salvado Street				1,911				1,911			1,911
15.1082.2	Grant Street				1,535				1,535			1,535
15.1124.2	Margaret Street				4,211				4,211			4,211
15.9000.2	Various small lengths				4,211				4,211			4,211
15.9000.2	Bike Plan Works				15,060				15,060			15,060
NEW	DSAC Capital Works-Ramp				300,200		200,000		100,200			100,200
20.9000.2	<b>IRRIGATION CONSTRUCTION</b> Cottesloe, various				20,200				20,200			20,200
30.9000.5	<b>PARKS AND RESERVES CONSTRUCTION</b> Cottesloe Natural Area				15,000				15,000			15,000
30.9000.2	Upgrade Playgrounds various				15,000				15,000			15,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2013

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Income from sale of assets	Grant income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer to Reserves	Transfer from reserves	Net cost to Council after transfers to/from reserves
35.4010.2	<b>PROPERTY CONSTRUCTION</b>											
	Anderson Pavilion	30,000							30,000			30,000
35.4135.2	Joint Library Building	28,725							28,725			28,725
35.6030.2	Napier Street Public Toilets	30,000							30,000			30,000
35.6030.2	Civic Centre Grounds Restoration	203,000							203,000			203,000
25.9000.2	<b>LANEWAY CONSTRUCTION</b>				78,200				78,200			78,200
40.1156.2	<b>ROAD CONSTRUCTION &amp; REHABILITATION -MRRG -</b> Railway Street				67,460		44,907		22,553			22,553
40.1188.2	<b>ROAD CONSTRUCTION/ REHABILITATION</b> Vera Street				46,080				46,080			46,080
40.1110.2	Lillian Street				39,010				39,010			39,010
40.1062.2	Federal Street				46,690				46,690			46,690
40.1030.2	Broomie Street				50,010				50,010			50,010
40.1174.2	Starhope Street				13,010				13,010			13,010
40.1108.2	Lane Street				16,040				16,040			16,040
40.1012.2	Avonmore Terrace				49,050				49,050			49,050
41.9000.2	<b>ROAD SAFETY &amp; SPEED RESTRICTION</b> Safety & Speed Program Yr 2				80,200				80,200			80,200
43.9000.2.57	<b>MISCELLANEOUS INFRASTRUCTURE</b> Sculpture				40,000				40,000			40,000
43.1047.2	Environmental Restoration and Access Improvement of Cottlesloe Beach				4,925		3,456		1,469			1,469

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2013

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure	Income from sale of assets	Grant Income/Non Operating Contribution	Loan Proceeds	Net cost to Council before transfers to/from reserves	Transfer to Reserves	Transfer from reserves	Net cost to Council after transfers to/from reserves
<b>PLANT &amp; VEHICLES</b>												
47.9000.2.57	Passenger Vehicle - GIS			36,000		20,000			16,000			16,000
47.9000.2.57	Passenger Vehicle - Ranger			0		20,000			(20,000)			(20,000)
47.9000.2.57	Hino 2 Tonne Tiptruck			52,000		20,000			32,000			32,000
47.9000.2.57	Kubota ZG-227 Mower			18,000		3,000			15,000			15,000
47.9000.2.57	Stihl Pressure Cleaner			5,000		500			4,500			4,500
47.9000.2.57	Mower Tilt Trailer			7,000		1,000			6,000			6,000
47.9000.2.57	Stihl FS360 Brushcutters (3)			3,600		750			2,850			2,850
47.9000.2.57	Stihl MS200 & MS361 Chain Saws (2) & (1)			3,600		700			2,900			2,900
47.9000.2.57	Dimas Core Drill			2,000		100			1,900			1,900
47.9000.2.57	Stihl HT101 Pole Pruners (2)			2,600		500			2,100			2,100
47.9000.2.57	Stihl Extension Hedge			2,000		300			1,700			1,700
47.9000.2.57	Trimmers (2)			6,500		1,100			5,400			5,400
47.9000.2.57	Lawn Mowers (2)			4,000		0			4,000			4,000
47.9000.2.57	Trail Behind Spray Unit											
<b>IT, OFFICE EQUIPMENT &amp; FURNITURE</b>												
49.9000.2.57	Civic Centre Furniture		5,000						5,000			5,000
49.9000.2.57	Desktop Devices		2,500						2,500			2,500
49.9000.2.57	Mobile Devices		2,500						2,500			2,500
49.9000.2.57	Server hardware (Memory) Update for Hypervisor1		4,334						4,334			4,334
49.9000.2.57	Server hardware (Memory) Update for Hypervisor2		4,334						4,334			4,334
49.9000.2.57	Network Upgrades/Appliances		19,032						19,032			19,032
<b>Totals</b>		<b>291,725</b>	<b>37,700</b>	<b>142,300</b>	<b>1,030,964</b>	<b>67,950</b>	<b>248,363</b>	<b>0</b>	<b>1,186,376</b>	<b>0</b>	<b>0</b>	<b>1,186,376</b>
<b>TOTAL CAPITAL WORKS PROGRAM</b>					<b>1,502,689</b>							

TOWN OF COTTESLOE

DONATIONS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2013

<u>Application</u>	<u>Organisation</u>	<u>Funding Sought</u>	<u>Summary</u>	<u>Recommendation</u>
1	Swan Canoe Club	\$5,000	Contribution towards building program including disabled facilities supported by \$90,000 Dept of Sport & Recreation Grant and \$10,000 loan from Town of Mosman Park.	\$4,000
2	Cancer Support Association	\$4,000	Community "Light and Sound Concert" At Civic Centre grounds in March 2013. Aim to promote wellness and cancer prevention messages.	\$2,000
3	North Cottesloe Surf Life Saving Club	\$4,000	Contribution to upgrade inflatable rescue boat.	\$4,000
4	Cottesloe Primary School	\$4,975	Cost of publishing 1500 cookbooks to sell at events and local businesses for P&C fundraising.	\$4,975
5	Bethanie	\$1,952	For the purchase of 3 ipads to use as a therapy tool.	\$0
6	Wheiebone Classic	\$5,000	Contribution towards tents and shelter for public, portable toilets and security. A Cottesloe event for 15 years is well established and involves local community.	\$5,000
7	North Cottesloe Primary School	\$5,000	Park in the Art project, students to design bike racks that also function as public art.	\$5,000
8	POOPS (Pets of Older Persons)	\$1,050	liability insurance and police checks. Organisation helps persons in disabled or palliative care, look after their pets.	\$1,050
9	FSL	\$2,950	3 x Display boards for War information images such as those presented at the 2012 Anzac Day proceedings.	\$2,950
10	Cat Haven	\$500	To care for cats and hold regular discounted micro chipping days to comply with the cat act.	\$500
11	Cottesloe Outrigger Canoe Club	\$1,000	Storage of Canoes at Mounts Bay Sailing Club.	\$0
12	Shenton Christian Council	\$2,000	Contribution to Shenton College Chaplain.	\$2,000
13	West Coast Community Centre	\$1,500	Contribution to printing costs for newsletter.	\$1,500
14	Mosman Park Merri's Shed	\$20,000	Contribution towards co-ordinator's salary.	\$10,000
<b>TOTAL</b>		<b>\$58,927</b>		<b>\$42,975</b>

# TOWN OF COTTESLOE

## WAGES COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2013

	<u>BUDGET</u> <u>2012-13</u>	<u>BUDGET</u> <u>2011-12</u>	<u>VARIANCE</u>	<u>SIGNIFICANT VARIANCE EXPLANATION</u>
	\$	\$	%	
Administration	831,897	769,055	8.17%	- Take on new trainee position in 2012-2013
Public Works	295,132	287,846	2.53%	
Ranger Services	203,294	220,925	-7.98%	- Reduction in staff costs
Swimming Areas & Beaches	75,658	68,292	10.79%	- Externally funded position
Town Planning	350,336	338,598	3.47%	
Sustainability	62,568	59,309	5.49%	
Health, Sanitation & Building	264,358	251,458	5.13%	
Civic Centre	55,145	55,548	-0.73%	- Change in staff personnel
Outside Staff	594,268	576,661	3.05%	
<b>TOTAL WAGES</b>	<b>2,732,656</b>	<b>2,627,692</b>	<b>3.99%</b>	



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013

**GENERAL PURPOSE FUNDING  
BUDGET ALLOCATION 2012 - 2013**

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

10000.123.19 Residential Improved	6,427,655	6,049,235	6,024,278
10000.123.19 Residential Vacant	248,021	236,457	279,046
10000.123.19 Commercial Improved	448,433	427,524	427,524
10000.123.19 Commercial Vacant	0	0	0
10000.123.19 Commercial Town	611,704	587,003	570,150
10000.123.19 Industrial	2,163	2,063	2,477
10000.123.19 Minimum Rates	377,336	359,560	359,560
10002.123.19 Interim Rates	0	69,349	0
10002.123.19 Back Rates	0	1,404	0
<b>TOTAL AMOUNT FROM RATES</b>	<b>8,115,312</b>	<b>7,732,595</b>	<b>7,663,035</b>

**Grant Revenue - Operating**

10007.89.14 General Purpose Grant Revenue	124,624	124,624	113,980
10008.89.14 Local Road Grant Revenue	70,104	70,104	66,941
<b>Total Operating Grant Revenue</b>	<b>194,728</b>	<b>194,728</b>	<b>180,921</b>

**Interest Received**

10009.65.15 Interest On Investments - General	79,000	78,654	78,654
10009.66.15 Interest On Investments - Reserves	35,000	32,437	32,437
10009.67.15 Interest On Bank Accounts	10,000	11,000	10,018
10005.98.15 Pensioner Deferred Rates Interest	8,000	10,126	8,000
10004.63.15 Instalment Interest (5.5%)	34,300	0	0
10004.95.15 Interest Outstanding Rates (11%)	12,000	13,000	11,000
10004.96.15 Penalty Interest Written Off	(400)	(350)	(500)
10011.95.15 ESL Penalty Interest	2,500	2,500	4,000
<b>Total Interest Received</b>	<b>180,400</b>	<b>147,367</b>	<b>143,609</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013

<b>GENERAL PURPOSE FUNDING</b> <b>BUDGET ALLOCATION 2012 - 2013</b>
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	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Fees and Charges</b>			
10006.111.22 Rates Search	15,000	17,000	15,000
10006.135.22 Sale of Roll	250	250	1,500
10004.62.22 Administration Charge	20,700	52,175	45,000
<b>Total Fees and Charges</b>	<b>35,950</b>	<b>69,425</b>	<b>61,500</b>
<b>Other Revenue</b>			
10004.69.20 Reimbursement - Legal fees	500	250	500
<b>Total Other Revenue</b>	<b>500</b>	<b>250</b>	<b>500</b>
<b>TOTAL REVENUE</b>	<b>8,526,890</b>	<b>8,144,365</b>	<b>8,049,565</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013

<b>GENERAL PURPOSE FUNDING</b> <b>BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**EXPENDITURE**

		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Office Expenses</b>				
20005.103.50	Contractors & Consultants	16,000	16,000	16,000
	<b>Total Office Expenses</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>Other Expenses</b>				
20009.110.50	Rate Recovery Costs	2,000	3,000	3,000
20009.156.61	Valuation Expenses	4,000	2,225	52,000
20009.148.58	Title Searches	2,500	2,000	2,500
	<b>Total Other Expenses</b>	<b>8,500</b>	<b>7,225</b>	<b>57,500</b>
<b>Allocated Expenses</b>				
20017.68.90	Allocated Administrative Costs	191,574	180,146	180,146
	<b>Total Allocated Expenses</b>	<b>191,574</b>	<b>180,146</b>	<b>180,146</b>
	<b>TOTAL - EXPENDITURE</b>	<b>216,074</b>	<b>203,371</b>	<b>253,646</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**GOVERNANCE  
BUDGET ALLOCATION 2012 - 2013**

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Grant Revenue - Operating</b>			
10187.89.14 Grant Revenue - Operating	0	0	23,000
<b>Total Operating Grant Revenue</b>	<b>0</b>	<b>0</b>	<b>23,000</b>

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Other Revenue</b>			
10014.145.20 Reimbursements	32,000	30,000	42,000
10186.86.11 Contributions	0	500	0
<b>Total Other Revenue</b>	<b>32,000</b>	<b>30,500</b>	<b>42,000</b>

**TOTAL REVENUE**

<b>32,000</b>	<b>30,500</b>	<b>65,000</b>
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**EXPENDITURE**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Office Expenses</b>			
20028.103.50 Printing, Stationery & Postage	3,350	3,000	3,350
20028.201.58 Other Office Expenses	420	0	0
<b>Total Office Expenses</b>	<b>3,770</b>	<b>3,000</b>	<b>3,350</b>

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Member Costs</b>			
20026.42.58 Sitting Fees	62,000	60,000	60,000
20026.81.58 Allowances - Mayor	7,500	7,500	7,500
20026.37.58 Allowances - Deputy Mayor	1,250	1,250	1,250
20026.84.58 Members Travelling	1,250	1,250	1,250
20026.31.58 Communications Allowances	14,400	18,000	18,000
20026.29.58 Conference & Training	6,750	6,731	6,731
20026.31.63 Other Member Costs	8,300	8,600	8,600
<b>Total Member Costs</b>	<b>101,450</b>	<b>103,331</b>	<b>103,331</b>

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Civic Functions &amp; Receptions</b>			
Via PC Wages	5,240	5,240	5,240
Via PC Materials	6,500	3,800	3,800
Via PC Contractors	67,700	91,000	86,020
Via PC Other	0	0	0
<b>Total Functions &amp; Receptions</b>	<b>79,440</b>	<b>100,040</b>	<b>95,060</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>GOVERNANCE BUDGET ALLOCATION 2012 - 2013</b>
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	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Other Expenses</b>			
20029.71.50 Legal Expenses	2,000	8,500	3,500
20029.203.50 Subscriptions & Publications	26,700	25,292	26,292
20029.30.50 Contractors	25,000	0	0
20025.202.50 Election Expenses	0	15,864	36,000
20028.3.50 Advertising	36,000	35,680	35,680
20029.205.50 Contributions - Wesroc	82,000	63,000	91,200
<b>Total Other Expenses</b>	<b>171,700</b>	<b>148,336</b>	<b>191,672</b>
<b>Donations/Contributions</b>			
20029.201.58 Presentations/Prizes/Gifts	2,050	1,750	1,750
20029.204.58 Donations	42,975	39,052	39,052
<b>Total Donations/Contributions</b>	<b>45,025</b>	<b>40,802</b>	<b>40,802</b>
<b>Non Cash Expenses</b>			
20284.34.51 Depreciation - Furniture & Equipment	4,284	4,284	4,284
<b>Total Non Cash Expenses</b>	<b>4,284</b>	<b>4,284</b>	<b>4,284</b>
<b>Allocated Expenses</b>			
20288.68.90 Allocated Administrative Overheads	215,521	202,664	202,664
<b>Total Allocated Expenses</b>	<b>215,521</b>	<b>202,664</b>	<b>202,664</b>
<b>TOTAL - EXPENDITURE</b>	<b>621,190</b>	<b>602,467</b>	<b>641,163</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**ADMINISTRATION - OTHER GOVERNANCE  
BUDGET ALLOCATION 2012 - 2013**

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

10015.106.18	Profit on Disposal of Assets	0	8,912	0
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**Other Revenue**

10016.145.20	Reimbursements	4,200	4,500	4,200
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10018.200.17	Other Income	100	250	100
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	<b>Total Other Revenue</b>	<b>4,300</b>	<b>4,750</b>	<b>4,300</b>
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**TOTAL REVENUE**

<b>4,300</b>	<b>13,662</b>	<b>4,300</b>
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**EXPENDITURE**

**Employee Costs**

20031.130.62	Salary & Wages	831,897	765,000	769,055
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20031.141.52	Superannuation	95,973	85,000	87,052
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20031.205.52	Contributions	0	0	0
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20031.206.52	Other Employee Costs	72,850	71,288	71,288
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20031.29.52	Training & Conferences	45,000	24,500	44,500
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Via Plant Postings	Motor Vehicles Costs	16,355	17,500	16,025
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20031.138.52	Recruitment	40,000	15,000	5,200
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	<b>Total Employee Costs</b>	<b>1,102,075</b>	<b>978,288</b>	<b>993,120</b>
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**Finance Costs**

20276.7.58	Bank Fees	33,280	32,000	32,000
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20276.92.54	Overdraft Interest	1,500	1,000	100
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	<b>Total Finance Costs</b>	<b>34,780</b>	<b>33,000</b>	<b>32,100</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2012 - 2013</b>
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		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
	<b>Office Expenses</b>			
20032.103.50	Printing, Postage & Stationery	42,240	52,240	52,240
20032.208.57	Office Equipment Maintenance - Materials	5,000	10,400	10,400
20032.208.50	Office Equipment Maintenance - Contractors	159,907	160,207	160,207
20032.3.58	Advertising	4,000	4,000	4,000
20033.85.57	Minor Furniture & Equipment	22,300	4,000	4,000
	<b>Total Office Expenses</b>	<b>233,447</b>	<b>230,847</b>	<b>230,847</b>
	<b>Utility Expenses</b>			
20032.144.63	Telephone/Internet	24,600	21,625	31,625
	<b>Total Utility Expenses</b>	<b>24,600</b>	<b>21,625</b>	<b>31,625</b>
	<b>Other Expenses</b>			
20033.71.50	Legal Expenses	6,490	16,000	6,240
20033.30.50	Contractors & Consultants	242,597	250,000	235,272
20033.64.53	Insurance	130,000	124,025	115,000
20033.237.50	Audit & Associated Fees	24,960	24,000	24,000
20033.203.50	Subscriptions & Publications	3,488	3,354	3,354
20033.156.50	Infrastructure Valuations	0	0	0
20033.201.58	Other Expenses	7,662	7,200	7,367
	<b>Total Other Expenses</b>	<b>415,197</b>	<b>424,579</b>	<b>391,233</b>
	<b>Non Cash Expenses</b>			
20035.186.51	Depreciation - Mobile Plant & Vehicles	30,252	30,252	30,252
20035.34.51	Depreciation - Furniture & Equipment	85,980	84,564	84,564
20035.78.56	Loss on Disposal of Assets	0	0	0
	<b>Total Non Cash Expenses</b>	<b>116,232</b>	<b>114,816</b>	<b>114,816</b>
	<b>Allocated Expenses</b>			
20034.68.90	Less Allocated Administrative Oh	(1,922,299)	(1,810,115)	(1,810,115)
	<b>Total Allocated Expenses</b>	<b>(1,922,299)</b>	<b>(1,810,115)</b>	<b>(1,810,115)</b>
	<b>TOTAL - EXPENDITURE</b>	<b>4,031</b>	<b>(6,960)</b>	<b>(16,373)</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>FIRE PREVENTION BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Other Revenue</b>			
10042.86.11 Reimbursements	8,700	9,180	9,700
<b>Total Other Revenue</b>	<b>8,700</b>	<b>9,180</b>	<b>9,700</b>
<b>TOTAL REVENUE</b>	<b>8,700</b>	<b>9,180</b>	<b>9,700</b>

**EXPENDITURE**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Other Expenses</b>			
20074.30.50 Emergency Services Levies	8,000	7,869	8,556
20073.3.50 Advertising	1,000	450	450
<b>Total Other Expenses</b>	<b>9,000</b>	<b>8,319</b>	<b>9,006</b>
<b>Allocated Expenses</b>			
20075.68.90 Administration Overheads	19,157	18,015	18,015
20075.58.90 Ranger Resource Allocation	8,000	7,924	7,924
<b>Total Allocated Expenses</b>	<b>27,157</b>	<b>25,939</b>	<b>25,939</b>
<b>TOTAL EXPENDITURE</b>	<b>36,157</b>	<b>34,258</b>	<b>34,945</b>



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>ANIMAL CONTROL BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013	ACTUAL 2011-2012	BUDGET 2011-2012
\$	\$	\$

**REVENUE**

<b>Fees &amp; Charges</b>				
10047.41.12	Dog Registration Fees	5,000	5,200	5,700
10047.49.12	Fines & Penalties	100	50	100
10047.101.12	Impounding Charges	800	900	300
<b>Total Fees &amp; Charges</b>		<b>5,900</b>	<b>6,150</b>	<b>6,100</b>

<b>Other Revenue</b>				
10045.145.20	Reimbursements	100	50	100
<b>Total Other Revenue</b>		<b>100</b>	<b>50</b>	<b>100</b>

<b>TOTAL REVENUE</b>	<b>6,000</b>	<b>6,200</b>	<b>6,200</b>
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**EXPENDITURE**

<b>Employee Costs</b>				
20078.29.52	Training	800	400	600
<b>Total Employee Costs</b>		<b>800</b>	<b>400</b>	<b>600</b>

<b>Other Expenses</b>				
20080.209.57	Materials	7,805	4,000	7,556
20080.71.50	Legal Fees	5,000	5,000	5,000
<b>Total Other Expenses</b>		<b>12,805</b>	<b>9,000</b>	<b>12,556</b>

<b>Donations/Contributions</b>				
20080.205.50	Contributions	7,300	7,072	7,072
<b>Total Donations/Contributions</b>		<b>7,300</b>	<b>7,072</b>	<b>7,072</b>

<b>Allocated Expenses</b>				
20081.58.90	Ranger Resource Allocation	36,000	35,317	35,317
20081.68.90	Allocated Administrative Overhead	76,630	72,058	72,058
<b>Total Allocated Expenses</b>		<b>112,630</b>	<b>107,375</b>	<b>107,375</b>

<b>TOTAL EXPENDITURE</b>	<b>133,535</b>	<b>123,847</b>	<b>127,603</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

10055.89.14	Grant Revenue - Operating			
	Grant Revenue	0	500	0
	<b>Total Operating Grant Revenue</b>	<b>0</b>	<b>500</b>	<b>0</b>

10050.86.11	Other Revenue			
	Contributions	0	0	0
	<b>Total Other Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOTAL REVENUE**

<b>0</b>	<b>500</b>	<b>0</b>
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**EXPENDITURE**

Other Expenses				
20086.30.50	Contractors	3,150	12,000	3,000
20086.71.50	Legal Expenses	2,500	2,000	3,000
	<b>Total Other Expenses</b>	<b>5,650</b>	<b>14,000</b>	<b>6,000</b>

Non Cash Expenses				
Via AR	Depreciation - Furniture & Office Equipment	4,956	0	0
Via AR	Depreciation - Streetscapes Infrastructure	0	0	3,000
	<b>Total Non Cash Expenses</b>	<b>4,956</b>	<b>0</b>	<b>3,000</b>

Allocated Expenses				
20087.58.90	Ranger Resource Allocation	36,000	35,317	35,317
20087.68.90	Administration Allocation	38,315	36,029	36,029
	<b>Total Allocated Expenses</b>	<b>74,315</b>	<b>71,346</b>	<b>71,346</b>

**TOTAL EXPENDITURE**

<b>84,921</b>	<b>85,346</b>	<b>80,346</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>HEALTH</b>
<b>BUDGET ALLOCATION 2012 - 2013</b>

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

**Fees & Charges**

10069.4.12	Food Assessment Fees	20,500	21,000	20,000
10069.72.12	Outdood Eating Fees	43,000	42,000	40,000
10069.253.12	Food Notification Fees	100	150	100
10069.254.12	Lodging House Fees	720	850	1,000
10069.265.12	Other Fees	1,730	2,500	1,650
10069.256.12	Temporary Stalholder Fees	0	50	100
	<b>Total Fees &amp; Charges</b>	<b>66,050</b>	<b>66,550</b>	<b>62,850</b>

**Other Revenue**

10067.145.20	Reimbursements	7,500	1,920	8,500
	<b>Other Revenue</b>	<b>7,500</b>	<b>1,920</b>	<b>8,500</b>

**TOTAL REVENUE**

<b>73,550</b>	<b>68,470</b>	<b>71,350</b>
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**EXPENDITURE**

**Employee Costs**

20111.130.62	Salary & Wages	96,417	80,000	90,560
20111.141.52	Superannuation	11,281	5,000	10,777
20111.29.52	Conferences, Memberships & Training	4,750	4,750	4,750
20111.206.52	Other Employee Costs	7,794	8,000	7,343
20111.138.52	Recruitment	0	4,000	2,500
	<b>Total Employee Costs</b>	<b>120,241</b>	<b>101,750</b>	<b>115,930</b>

**Office Expenses**

20112.103.50	Printing, Postage & Stationery	1,250	1,000	1,000
20112.144.63	Telephone	210	200	200
	<b>Total Office Expenses</b>	<b>1,460</b>	<b>1,200</b>	<b>1,200</b>

**Other Expenses**

20113.71.50	Legal Expenses	9,300	10,000	3,000
20113.30.50	Contractors & Consultants	6,700	6,500	6,500
20113.201.58	Other Expenses	2,000	2,000	2,000
20113.201.57	Materials	1,700	1,500	1,500
20112.3.58	Advertising - Other	500	300	300
20113.85.57	Minor Furniture & Equipment	500	0	0
	<b>Total Other Expenses</b>	<b>20,700</b>	<b>20,300</b>	<b>13,300</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>HEALTH</b> <b>BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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Allocated Expenses	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
20114.68.90 Allocated Administrative Overheads	76,630	72,058	72,058
<b>Total Allocated Expenses</b>	<b>76,630</b>	<b>72,058</b>	<b>72,058</b>
<b>TOTAL EXPENDITURE</b>	<b>219,031</b>	<b>195,308</b>	<b>202,488</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>EDUCATION</b>
<b>BUDGET ALLOCATION 2012 - 2013</b>

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

<b>Fees &amp; Charges</b>				
10184.46.12	Leases - Pre School	3,600	3,600	3,600
	<b>Total Fees &amp; Charges</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
<b>Other Revenue</b>				
10077.145.20	Reimbursements	1,300	1,500	1,300
	<b>Total Other Revenue</b>	<b>1,300</b>	<b>1,500</b>	<b>1,300</b>
<b>TOTAL REVENUE</b>		<b>4,900</b>	<b>5,100</b>	<b>4,900</b>

**EXPENDITURE**

<b>Buildings Maintenance</b>				
Via PC	Wages & Overheads	978	3,001	3,001
Via PC	Plant Charges	110	200	200
Via PC	Materials	90	200	200
Via PC	Contractors	300	1,300	1,300
Via PC	Utilities	2,200	2,900	2,900
	<b>Total Buildings Maintenance</b>	<b>3,678</b>	<b>7,601</b>	<b>7,601</b>
<b>Non Cash Expenses</b>				
Via AR	Depreciation - Buildings	1,596	1,596	1,596
	<b>Total Non Cash Expenses</b>	<b>1,596</b>	<b>1,596</b>	<b>1,596</b>
<b>Other Expenses</b>				
20128.201.58	Other Expenses	100	0	0
20128.71.50	Legal Fees	0	1,000	1,000
	<b>Total Other</b>	<b>100</b>	<b>1,000</b>	<b>1,000</b>
<b>Allocated Expenses</b>				
20129.68.90	Administration Overhead Allocation	38,315	36,029	36,029
	<b>Total Festivals, Events &amp; Community Programs</b>	<b>38,315</b>	<b>36,029</b>	<b>36,029</b>
<b>TOTAL EXPENDITURE</b>		<b>43,689</b>	<b>46,226</b>	<b>46,226</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>WELFARE, AGED &amp; DISABLED BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Fees &amp; Charges</b>			
10188.48.12 Leases - Welfare	21,000	20,549	20,549
<b>Total Fees &amp; Charges</b>	<b>21,000</b>	<b>20,549</b>	<b>20,549</b>
<b>Contributions &amp; Reimbursements</b>			
10089.145.20 Reimbursements	9,000	9,000	9,000
<b>Total Contributions &amp; Reimbursements</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>TOTAL REVENUE</b>	<b>30,000</b>	<b>29,549</b>	<b>29,549</b>

**EXPENDITURE**

<b>Property Maintenance</b>			
Via PC Wages & Overheads	3,358	6,000	3,335
Via PC Plant Charges	200	500	100
Via PC Materials	1,000	2,000	500
Via PC Contractors	500	10,000	0
<b>Total Property Maintenance</b>	<b>5,058</b>	<b>18,500</b>	<b>3,935</b>
<b>Disability Maintenance</b>			
Via PC Materials	0	0	0
Via PC Contractors	0	0	0
<b>Total Disability Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non Cash Expenses</b>			
Via AR Depreciation - Buildings	15,648	15,464	15,464
Via AR Depreciation - Misc Infrastructure	2,304	2,200	0
<b>Total Non Cash Expenses</b>	<b>17,952</b>	<b>17,664</b>	<b>15,464</b>
<b>Festivals, Events &amp; Community Programs</b>			
Via PC Contractors	3,000	3,000	3,000
<b>Total Festivals, Events &amp; Community Programs</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>WELFARE, AGED &amp; DISABLED BUDGET ALLOCATION 2012 - 2013</b>
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		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Other Expenses</b>				
Via Plant				
Postings	Motor Vehicle Costs	7,500	7,500	7,500
20150.71.50	Legal Fees	0	1,200	1,200
20150.205.50	Contributions	50,900	49,340	49,340
	<b>Total Other Expenses</b>	<b>58,400</b>	<b>58,040</b>	<b>58,040</b>
<b>Allocated Expenses</b>				
20151.68.90	Administration Overheads	57,472	54,044	54,044
	<b>Total Allocated Expenses</b>	<b>57,472</b>	<b>54,044</b>	<b>54,044</b>
	<b>TOTAL EXPENDITURE</b>	<b>141,882</b>	<b>151,248</b>	<b>134,483</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>WASTE MANAGEMENT BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Fees &amp; Charges</b>				
10094.119.12	Domestic Refuse Removal Charges - Additional Collections	52,000	72,204	60,000
10175.119.12	Commercial Charges	210,000	214,000	230,000
10094.120.12	Replacement Bins	500	850	1,000
10098.147.12	Tip Passes	3,000	4,000	6,500
10094.245.12	Other Fees	0	0	0
	<b>Total Fees &amp; Charges</b>	<b>265,500</b>	<b>291,054</b>	<b>297,500</b>
<b>Interest Revenue</b>				
10178.95.15	Interest Outstanding	0	0	100
	<b>Total Interest Revenue</b>	<b>0</b>	<b>0</b>	<b>100</b>
<b>Other Revenue</b>				
10097.86.22	Contributions	0	1,162	0
10098.200.17	Other Revenue	7,500	6,500	6,500
	<b>Total Other Revenue</b>	<b>7,500</b>	<b>7,662</b>	<b>6,500</b>
<b>Non Cash Revenue</b>				
Via AR	Profit on Sale of Asset	0	6,922	0
10175.194.17	Equity Movement in WMRC	0	0	0
	<b>Total Non Cash Revenue</b>	<b>0</b>	<b>6,922</b>	<b>0</b>
	<b>TOTAL REVENUE</b>	<b>273,000</b>	<b>305,638</b>	<b>304,100</b>



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**WASTE MANAGEMENT  
BUDGET ALLOCATION 2012 - 2013**

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**EXPENDITURE**

<b>Employee Costs</b>				
20166.130.62	Salary & Wages	56,230	61,000	53,763
20166.141.52	Superannuation	7,858	9,000	5,970
20166.206.52	Other Employee Costs	5,440	6,000	6,634
20166.29.52	Conferences & Training	2,150	2,000	2,000
Via Plant Postings	Motor Vehicles Costs	5,135	4,855	4,855
20166.138.52	Recruitment	0	2,500	2,500
	<b>Total Employee Costs</b>	<b>76,813</b>	<b>85,355</b>	<b>75,722</b>
<b>Office Expenses</b>				
20167.103.50	Printing, Postage & Stationery	4,800	5,400	5,400
20167.144.63	Telephone	400	400	400
20167.208.50	Other Office Expenses	250	200	200
	<b>Total Office Expenses</b>	<b>5,450</b>	<b>6,000</b>	<b>6,000</b>
<b>Waste Collection/Disposal</b>				
Via PC	Wages & Overheads	208,731	209,719	209,719
Via PC	Plant Charges	18,617	17,550	17,550
Via PC	Contractors	1,399,000	1,225,000	1,225,000
Via PC	Materials	10,000	13,500	13,500
	<b>Total Waste Collection/Disposal</b>	<b>1,636,348</b>	<b>1,465,769</b>	<b>1,465,769</b>
<b>Other Expenses</b>				
20168.71.50	Legal Expenses	3,000	2,000	2,000
20168.30.50	Contractors	33,500	27,000	27,000
20168.209.57	Materials	45,500	36,500	36,500
20168.212.58	Bad Debts Written Off	500	500	500
20168.201.58	Other Expenses	1,500	1,000	1,000
20168.85.57	Minor Furniture & Equipment	500	0	0
	<b>Total Other Expenses</b>	<b>84,500</b>	<b>67,000</b>	<b>67,000</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>WASTE MANAGEMENT</b> <b>BUDGET ALLOCATION 2012 - 2013</b>
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		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Non Cash Expenses</b>				
Via AR	Depreciation - Mobile Plant & Vehicles	20,952	20,815	20,815
Via AR	Depreciation - Streetscape Infrastructure	0	0	0
Via AR	Depreciation - Infrastructure	13,092	13,092	13,092
<b>Total Non Cash Expenses</b>		<b>34,044</b>	<b>33,907</b>	<b>33,907</b>
<b>Allocated Expenses</b>				
20169.68.90	Allocated Administrative Oh	134,102	126,102	126,102
<b>Total Allocated Expenses</b>		<b>134,102</b>	<b>126,102</b>	<b>126,102</b>
<b>TOTAL EXPENDITURE</b>		<b>1,971,257</b>	<b>1,784,133</b>	<b>1,774,500</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>SUSTAINABILITY BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Contributions &amp; Reimbursements</b>			
10193.145.20 Reimbursements	0	995	0
10194.86.11 Contributions	0	14,173	25,585
<b>Total Contributions &amp; Reimbursements</b>	<b>0</b>	<b>15,168</b>	<b>25,585</b>

**TOTAL REVENUE**

<b>0</b>	<b>15,168</b>	<b>25,585</b>
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**EXPENDITURE**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Employee Costs</b>			
Via Payroll Salary & Wages	62,568	66,000	59,309
Via Payroll Superannuation	8,760	7,710	7,710
20176.29.52 Conferences & Training	2,000	500	500
20176.206.52 Other Employee Costs	1,877	2,500	1,788
20176.138.52 Recruitment	750	750	750
<b>Total Employee Costs</b>	<b>75,955</b>	<b>77,460</b>	<b>70,057</b>

**Projects**

Via PC Contractors	84,000	65,900	85,000
Via PC Suppliers	0	24,800	24,800
<b>Total Office Expenses</b>	<b>84,000</b>	<b>90,700</b>	<b>109,800</b>

**Allocated Expenses**

20179.68.90 Allocated Administrative Oh	19,157	18,015	18,015
<b>Total Allocated Expenses</b>	<b>19,157</b>	<b>18,015</b>	<b>18,015</b>

**TOTAL EXPENDITURE**

<b>179,112</b>	<b>186,175</b>	<b>197,872</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2010 - 2011 \$
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**REVENUE**

**Fees & Charges**

10105.38.12	Town Planning Charges	150,000	140,000	160,000
10105.200.12	Other Fees & Charges	5,750	2,500	4,500
10105.139.12	Subdivision Clearance Fees	0	300	0
	<b>Total Fees &amp; Charges</b>	<b>155,750</b>	<b>142,800</b>	<b>164,500</b>

Via Asset Register	Profit on Disposal of Assets	0	0	0
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**Other Revenue**

10105.200.17	Other Income	2,000	800	2,000
	<b>Total Other Revenue</b>	<b>2,000</b>	<b>800</b>	<b>2,000</b>

**TOTAL REVENUE**

<b>157,750</b>	<b>143,600</b>	<b>166,500</b>
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**EXPENDITURE**

**Employee Costs**

Via Payroll	Salary & Wages	350,336	338,598	338,598
Via Payroll	Superannuation	52,641	48,360	48,360
20171.206.52	Other Employee Costs	28,711	31,000	27,660
20171.29.52	Training & Conferences	10,000	8,500	8,500
Plant Postings	Motor Vehicles Costs	7,870	8,390	8,390
20171.138.52	Recruitment	0	2,000	2,000
	<b>Total Employee Costs</b>	<b>449,559</b>	<b>436,848</b>	<b>433,508</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**TOWN PLANNING & REGIONAL DEVELOPMENT  
BUDGET ALLOCATION 2012 - 2013**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2010 - 2011 \$
<b>Office Expenses</b>			
20172.103.58 Printing & Stationery	1,000	1,500	1,000
20172.144.63 Telephone	500	300	500
20172.201.58 Other Office Expenses	500	500	500
<b>Total Office Expenses</b>	<b>2,000</b>	<b>2,300</b>	<b>2,000</b>
<b>Other Expenses</b>			
20173.71.50 Legal Expenses	40,000	40,000	40,000
20173.30.50 Contractors & Consultants	50,000	10,000	58,000
20173.201.58 Other Expenses	500	250	250
20173.211.58 Scheme Review	50,000	50,000	90,000
<b>Total Other Expenses</b>	<b>140,500</b>	<b>100,250</b>	<b>188,250</b>
<b>Non Cash Expenses</b>			
Via AR Depreciation-Furniture & Equipment	1,807	2,000	1,228
Via AR Depreciation - Mobile Plant & Vehicles	13,861	13,861	13,861
<b>Total Non Cash Expenses</b>	<b>15,668</b>	<b>15,861</b>	<b>15,089</b>
<b>Allocated Expenses</b>			
20174.68.90 Allocated Administrative Overhead	172,417	162,131	162,131
<b>Total Allocated Expenses</b>	<b>172,417</b>	<b>162,131</b>	<b>162,131</b>
<b>TOTAL - EXPENDITURE</b>	<b>780,144</b>	<b>717,390</b>	<b>800,978</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>OTHER COMMUNITY SERVICES</b> <b>BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2010 - 2011 \$
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**EXPENDITURE**

		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2010 - 2011 \$
<b>Street Furniture Maintenance</b>				
Via PC	Wages & Overheads	20,148	16,000	20,008
Via PC	Plant Charges	3,000	3,000	3,500
Via PC	Suppliers	4,000	5,500	7,000
Via PC	Contractors	3,000	2,500	3,000
Via PC	Utilities	200	800	800
<b>Total Street Furniture Maintenance</b>		<b>30,348</b>	<b>27,800</b>	<b>34,308</b>

<b>Non Cash Expenses</b>				
Via AR	Depreciation - Infrastructure	646	646	646
<b>Total Non Cash Expenses</b>		<b>646</b>	<b>646</b>	<b>646</b>

<b>Allocated Expenses</b>				
20185.68.90	Administration Overhead Allocation	19,157	18,015	18,015
<b>Total Allocated Expenses</b>		<b>19,157</b>	<b>18,015</b>	<b>18,015</b>

<b>TOTAL - EXPENDITURE</b>		<b>50,151</b>	<b>46,461</b>	<b>52,969</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>CIVIC &amp; COMMUNITY CENTRE BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2010 - 2011 \$
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**REVENUE**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2010 - 2011 \$
<b>Fees &amp; Charges</b>			
10109.46.12 Facilities Hire	40,000	32,000	46,800
<b>Total Fees &amp; Charges</b>	<b>40,000</b>	<b>32,000</b>	<b>46,800</b>
<b>Contributions &amp; Reimbursements</b>			
10107.145.20 Reimbursements	0	46,500	0
<b>Total Contributions &amp; Reimbursements</b>	<b>0</b>	<b>46,500</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>40,000</b>	<b>78,500</b>	<b>46,800</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**CIVIC & COMMUNITY CENTRE  
BUDGET ALLOCATION 2012 - 2013**

		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2010 - 2011 \$
<b>EXPENDITURE</b>				
<b>Employee Costs</b>				
20188.141.52	Superannuation	5,514	3,500	4,999
20188.206.52	Other Employee Costs	2,654	3,200	2,761
<b>Total Employee Costs</b>		<b>8,169</b>	<b>6,700</b>	<b>7,760</b>
<b>Office Expenses</b>				
20190.85.57	Minor Furniture & Equipment	2,000	1,500	1,500
<b>Total Office Expenses</b>		<b>2,000</b>	<b>1,500</b>	<b>1,500</b>
<b>Buildings Maintenance</b>				
Via PC	Wages & Overheads	61,000	55,548	55,548
Via PC	Plant Charges	50	50	50
Via PC	Materials	10,000	15,000	15,000
Via PC	Contractors	80,000	90,000	90,000
Via PC	Utilities	50,000	46,000	46,000
<b>Total Buildings Maintenance</b>		<b>201,050</b>	<b>206,598</b>	<b>206,598</b>
<b>Grounds Maintenance</b>				
Via PC	Wages & Overheads	141,038	125,000	140,062
Via PC	Plant Charges	11,500	10,000	12,500
Via PC	Materials	12,000	14,000	14,000
Via PC	Contractors	15,000	18,000	20,000
Via PC	Utilities	800	700	700
<b>Total Grounds Maintenance</b>		<b>180,338</b>	<b>167,700</b>	<b>167,262</b>
<b>Non Cash Expenses</b>				
Via AR	Depreciation - Buildings	136,558	137,000	132,000
Via AR	Depreciation - Plant & Machinery	367	372	372
Via AR	Depreciation - Mobile Plant & Vehicles	0	0	7,992
Via AR	Depreciation - Furniture & Equipment	1,327	1,200	0
Via AR	Depreciation - Parks & Gardens	4,277	4,250	2,304
<b>Total Non Cash Expenses</b>		<b>142,529</b>	<b>142,822</b>	<b>142,668</b>
<b>Financing Expenses</b>				
20298.240.54	Loan Interest	60,527	68,250	68,250
<b>Total Financing Expenses</b>		<b>60,527</b>	<b>68,250</b>	<b>68,250</b>
<b>Allocated Expenses</b>				
20191.68.90	Allocated Administrative Overheads	153,259	144,117	144,117
<b>Total Allocated Expenses</b>		<b>153,259</b>	<b>144,117</b>	<b>144,117</b>
<b>TOTAL - EXPENDITURE</b>		<b>747,872</b>	<b>737,687</b>	<b>758,155</b>



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>SWIMMING AREAS &amp; BEACHES</b> <b>BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

<b>Grant Revenue - Operating</b>				
10180.89.14	Grants - Operating	14,350	9,400	3,250
<b>Total Grant Revenue - Operating</b>		<b>14,350</b>	<b>9,400</b>	<b>3,250</b>
<b>Grant Revenue - Non Operating</b>				
10202.8.13	Grants - Non Operating	3,456	34,565	0
<b>Total Grant Revenue - Non Operating</b>		<b>3,456</b>	<b>34,565</b>	<b>0</b>
<b>Fees &amp; Charges</b>				
10178.46.12	Facility Hire	170,000	170,000	167,559
<b>Total Fees &amp; Charges</b>		<b>170,000</b>	<b>170,000</b>	<b>167,559</b>
<b>Contributions &amp; Reimbursements</b>				
10116.86.11	Contributions	0	111,848	101,000
10115.145.20	Reimbursements	113,348	1,500	1,500
<b>Total Contributions &amp; Reimbursements</b>		<b>113,348</b>	<b>113,348</b>	<b>102,500</b>
<b>TOTAL REVENUE</b>		<b>301,154</b>	<b>327,313</b>	<b>273,309</b>

**EXPENDITURE**

<b>Employee Costs Regional Coast Care</b>				
20200.130.62	Salary & Wages	77,405	72,399	68,292
20200.141.52	Superannuation	6,966	6,515	6,146
20200.29.52	Conferences & Training	3,000	3,000	3,000
Via Plant Postings	Motor Vehicles Costs	13,887	15,500	13,376
20200.206.52	Other Employee Costs	8,445	12,000	8,578
<b>Total Employee Costs</b>		<b>109,703</b>	<b>109,414</b>	<b>99,392</b>
<b>Office Expenses</b>				
20201.144.63	Telephone	1,200	1,200	1,200
<b>Total Office Expenses</b>		<b>1,200</b>	<b>1,200</b>	<b>1,200</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>SWIMMING AREAS &amp; BEACHES</b>
<b>BUDGET ALLOCATION 2012 - 2013</b>

		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Beach Parks</b>				
Via PC	Wages & Overheads	73,877	73,364	73,364
Via PC	Plant Charges	10,500	8,000	8,000
Via PC	Materials	6,000	18,000	18,000
Via PC	Contractors	34,350	48,500	48,500
Via PC	Utilities	16,000	11,000	11,000
<b>Total Beach Parks</b>		<b>140,727</b>	<b>158,864</b>	<b>158,864</b>
<b>Beach Buildings</b>				
Via PC	Wages & Overheads	2,015	2,001	2,001
Via PC	Plant Charges	50	100	100
Via PC	Materials	9,000	7,000	7,000
Via PC	Contractors	3,500	3,500	3,500
Via PC	Utilities	21,000	20,000	20,000
<b>Total Beach Buildings</b>		<b>35,565</b>	<b>32,601</b>	<b>32,601</b>
<b>Other Expenses</b>				
20202.71.50	Legal Expenses	2,000	5,000	6,000
20202.30.50	Contractors & Consultants	153,920	147,932	169,650
20202.195.57	Coast Care	5,000	10,708	4,337
20202.65.57	Minor Furniture & Equipment	0	0	0
<b>Total Other Expenses</b>		<b>160,920</b>	<b>163,640</b>	<b>179,987</b>
<b>Non Cash Expenses</b>				
Via Asset Register	Depreciation - Land & Buildings	150	150	150
Via Asset Register	Depreciation - Parks & Reserves Infrastructure	13,708	13,708	13,708
Via Asset Register	Depreciation - Streetscape Infrastructure	1,967	1,967	1,967
<b>Total Non Cash Expenses</b>		<b>15,825</b>	<b>15,825</b>	<b>15,825</b>
<b>Allocated Expenses</b>				
20203.68.90	Allocated Administrative Overheads	95,787	90,073	90,073
<b>Total Allocated Expenses</b>		<b>95,787</b>	<b>90,073</b>	<b>90,073</b>
<b>TOTAL - EXPENDITURE</b>		<b>559,727</b>	<b>571,617</b>	<b>577,942</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**OTHER SPORT & RECREATION  
BUDGET ALLOCATION 2012 - 2013**

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

<b>Fees &amp; Charges</b>		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
10120.46.12	Facilities Hire	2,500	3,000	2,500
<b>Total Fees &amp; Charges</b>		<b>2,500</b>	<b>3,000</b>	<b>2,500</b>
<b>Contributions &amp; Reimbursements</b>		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
10183.243.20	Reimbursements SVGC	19,638	19,748	19,748
10183.161.20	Reimbursements CTC	3,020	3,791	3,791
10118.145.20	Reimbursements	3,000	5,000	3,000
<b>Total Contributions &amp; Reimbursements</b>		<b>25,658</b>	<b>28,539</b>	<b>26,539</b>
<b>Non Cash Revenue</b>		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
10114.106.18	Profit on Sale of Assets	0	0	0
<b>Total Non Cash Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>28,158</b>	<b>31,539</b>	<b>29,039</b>

**EXPENDITURE**

<b>Parks Maintenance</b>		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
Via PC	Wages & Overheads	241,779	253,437	253,437
Via PC	Plant Charges	22,000	18,500	18,500
Via PC	Materials	43,000	43,800	43,800
Via PC	Contractors	89,000	107,000	107,000
Via PC	Utilities	11,000	10,000	10,000
<b>Total Parks Maintenance</b>		<b>406,779</b>	<b>432,737</b>	<b>432,737</b>
<b>Buildings Maintenance</b>		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
Via PC	Wages & Overheads	18,133	23,343	23,343
Via PC	Plant Charges	1,900	2,200	2,200
Via PC	Materials	2,200	2,200	2,200
Via PC	Contractors	1,500	2,800	2,800
Via PC	Utilities	11,500	7,300	7,300
<b>Total Buildings Maintenance</b>		<b>35,233</b>	<b>37,843</b>	<b>37,843</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**OTHER SPORT & RECREATION  
BUDGET ALLOCATION 2012 - 2013**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Non Cash Expenses</b>			
Via AR Depreciation - Buildings	5,708	5,708	5,708
Via AR Depreciation - Plant & Equipment	10,000	10,000	6,270
Via AR Depreciation - Mobile Plant & Vehicles	22,163	22,163	22,163
Via AR Depreciation - Infrastructure	124,000	124,000	117,669
Via AR Loss on Disposal of Assets	0	0	0
<b>Total Non Cash Expenses</b>	<b>161,871</b>	<b>161,871</b>	<b>151,810</b>
<b>Financing Expenses</b>			
20289.161.54 Interest Paid - Loans CTC	3,020	3,791	3,791
20289.243.54 Interest Paid - Loans SVGC	19,638	19,748	19,748
<b>Total Financing Expenses</b>	<b>22,658</b>	<b>23,539</b>	<b>23,539</b>
<b>Other Expenses</b>			
20208.71.50 Legal Expenses	2,000	3,000	3,000
20208.85.57 Minor Furniture & Equipment	0	0	0
<b>Total Other Expenses</b>	<b>2,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Allocated Expenses</b>			
20209.68.90 Allocated Administrative Overheads	57,472	54,044	54,044
<b>Total Allocated Expenses</b>	<b>57,472</b>	<b>54,044</b>	<b>54,044</b>
<b>TOTAL EXPENDITURE</b>	<b>586,013</b>	<b>713,034</b>	<b>702,973</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>LIBRARIES</b>
<b>BUDGET ALLOCATION 2012 - 2013</b>

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

	<b>Grant Revenue - Non Operating</b>		
10192.8.13	Grant Revenue	0	23,978
		28,000	
	<b>Total Non Operating Grant Revenue</b>	<b>0</b>	<b>23,978</b>
		<b>28,000</b>	
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>23,978</b>
		<b>28,000</b>	

**EXPENDITURE**

	<b>Other Expenses</b>		
20215.205.58	Contributions	566,539	530,000
		524,084	
	<b>Total Other Expenses</b>	<b>566,539</b>	<b>530,000</b>
		<b>524,084</b>	
	<b>Non Cash Expenses</b>		
20217.35.51	Depreciation - Buildings	153,384	153,384
		153,384	
	<b>Total Non Cash Expenses</b>	<b>153,384</b>	<b>153,384</b>
		<b>153,384</b>	
	<b>Financing Expenses</b>		
20299.241.54	Loan Interest	297,298	308,258
		308,258	
	<b>Total Financing Expenses</b>	<b>297,298</b>	<b>308,258</b>
		<b>308,258</b>	
	<b>Allocated Expenses</b>		
20216.68.90	Allocated Administration Overhead	38,315	36,029
		36,029	
	<b>Total Allocated Expenses</b>	<b>38,315</b>	<b>36,029</b>
		<b>36,029</b>	
	<b>TOTAL EXPENDITURE</b>	<b>1,055,536</b>	<b>1,027,671</b>
		<b>1,021,765</b>	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>OTHER CULTURE BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

	<b>Other Revenue</b>				
10182.200.17	Other Revenue	0	0	1,000	
	<b>Total Other Revenue</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	

**TOTAL REVENUE**

0	0	1,000
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**EXPENDITURE**

		<b>Festivals &amp; Events</b>			
Via PC	Wages	9,231	9,773	9,773	
Via PC	Plant Costs	600		0	
Via PC	Materials	500	500	500	
Via PC	Contractors	35,000	35,000	35,000	
Via PC	Other	2,000	2,000	2,000	
	<b>Total Festival &amp; Events</b>	<b>47,331</b>	<b>47,273</b>	<b>47,273</b>	

		<b>Non Cash Expenses</b>			
Via AR	Depreciation - Streetscape Infrastructure	11,000	11,000	9,754	
	<b>Total Non Cash Expenses</b>	<b>11,000</b>	<b>11,000</b>	<b>9,754</b>	

		<b>Allocated Expenses</b>			
20222.68.90	Administration Overhead Allocation	57,472	54,044	54,044	
	<b>Total Allocated Expenses</b>	<b>57,472</b>	<b>54,044</b>	<b>54,044</b>	

**TOTAL EXPENDITURE**

115,803	112,317	111,071
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE  
BUDGET ALLOCATION 2012 - 2013**

		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>REVENUE</b>				
<b>Grant Revenue - Non Operating</b>				
10131.8.13	Grant Revenue - Non Operating	244,907	0	48,667
	<b>Total Non Operating Grant Revenue</b>	<b>244,907</b>	<b>0</b>	<b>48,667</b>
<b>Contributions - Non Operating</b>				
10200.244.72	Non Operating Contributions	0	10,000	10,000
	<b>Total Non Operating Contributions</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>Grant Revenue - Operating</b>				
10190.89.14	Grant Revenue	19,500	17,900	17,900
	<b>Total Operating Grant Revenue</b>	<b>19,500</b>	<b>17,900</b>	<b>17,900</b>
<b>Other Revenue</b>				
10134.88.11	Contributions	1,000	16,000	1,000
10133.145.20	Reimbursements	2,500	2,500	2,500
10176.200.17	Other Revenue	500	250	500
	<b>Total Other Revenue</b>	<b>4,000</b>	<b>18,750</b>	<b>4,000</b>
<b>Non Cash Revenue</b>				
10132.106.18	Profit on Disposal of Assets	0	18,000	0
	<b>Total Non Cash Revenue</b>	<b>0</b>	<b>18,000</b>	<b>0</b>
	<b>TOTAL REVENUE</b>	<b>268,407</b>	<b>64,650</b>	<b>80,567</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE  
BUDGET ALLOCATION 2012 - 2013**

		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>EXPENDITURE</b>				
<b>Roads, Footpath, Drains, Street Trees</b>				
Via PC	Wages & Overheads	426,472	418,505	418,505
Via PC	Plant Charges	51,500	52,500	52,500
Via PC	Materials	39,000	43,000	43,000
Via PC	Contractors	185,800	232,000	232,000
Via PC	Utilities	146,000	0	0
<b>Total Road, Footpath, Drains, Street Trees</b>		<b>848,772</b>	<b>746,005</b>	<b>746,005</b>
<b>Other Expenses</b>				
20285.30.50	Contractors & Consultants	5,000	150,000	125,000
20285.71.50	Legal Fees	2,000	0	2,000
20285.85.57	Minor Furniture & Equipment	0	500	0
<b>Total Other Expenses</b>		<b>7,000</b>	<b>150,500</b>	<b>127,000</b>
<b>Non Cash Expenses</b>				
Via AR	Depreciation - Buildings	1,378	1,378	0
Via AR	Depreciation - Plant & Equipment	5,000	5,000	9,192
Via AR	Depreciation - Mobile Plant & Equipment	44,000	44,000	34,200
Via AR	Depreciation - Infrastructure Roads	700,000	684,000	684,000
Via AR	Depreciation - Infrastructure Footpaths	180,000	180,000	180,000
Via AR	Depreciation - Infrastructure Streetscapes	5,280	5,280	5,280
Via AR	Depreciation - Infrastructure Drainage	108,000	104,400	104,400
Via AR	Loss on Disposal of Assets	0	0	0
<b>Total Non Cash Expenses</b>		<b>1,043,658</b>	<b>1,024,058</b>	<b>1,017,072</b>
<b>Allocated Expenses</b>				
20286.68.90	Allocated Administration Overheads	57,472	54,044	54,044
<b>Total Allocated Expenses</b>		<b>57,472</b>	<b>54,044</b>	<b>54,044</b>
<b>TOTAL - EXPENDITURE</b>		<b>1,956,902</b>	<b>1,974,607</b>	<b>1,944,121</b>



TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>PARKING FACILITIES BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

**Fees & Charges**

10054.49.12	Fees & Charges	450,000	450,000	595,000
	<b>Total Fees &amp; Charges</b>	<b>450,000</b>	<b>450,000</b>	<b>595,000</b>

**Other Revenue**

10054.86.11	Contributions	0	25,000	25,000
10053.145.20	Reimbursements	27,000	4,000	4,000
10054.200.17	Other Revenue	2,898	3,800	3,800
	<b>Total Other Revenue</b>	<b>29,898</b>	<b>32,800</b>	<b>32,800</b>

**TOTAL REVENUE**

		<b>479,898</b>	<b>482,800</b>	<b>627,800</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**PARKING FACILITIES  
BUDGET ALLOCATION 2012 - 2013**

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**EXPENDITURE**

**Employee Costs**

20089.130.62 Salary & Wages	203,294	200,000	220,925
20089.141.52 Superannuation	24,266	21,282	21,282
20089.29.52 Conferences & Training	7,696	7,696	7,696
Plant Postings Motor Vehicles Costs	18,195	21,175	21,175
20089.138.52 Recruitment	0	3,000	700
20089.206.52 Other Employee Costs	29,275	36,597	36,597
<b>Total Employee Costs</b>	<b>282,727</b>	<b>289,750</b>	<b>308,375</b>

**Office Expenses**

20090.103.50 Printing, Stationary & Postage	14,545	14,545	14,545
20090.144.63 Telephone	3,000	6,000	3,000
20090.208.50 Office Equipment Maintenance	4,945	3,500	4,945
20091.85.57 Minor Furniture & Equipment	800	800	800
<b>Total Office Expenses</b>	<b>23,290</b>	<b>24,845</b>	<b>23,290</b>

**Car parks - Works**

Via PC Wages & Overheads	10,074	13,339	13,339
Via PC Plant Charges	1,000	1,500	1,500
Via PC Materials	500	500	500
Via PC Contractors	10,000	13,000	13,000
Via PC Utilities	600	600	600
<b>Total Car parks - Works</b>	<b>22,174</b>	<b>28,939</b>	<b>28,939</b>

**Other Expenses**

20091.71.50 Legal Expenses	8,000	12,000	12,000
20091.209.57 Signs	7,000	7,000	7,000
20091.30.50 Contractors & Consultants	48,500	48,500	48,500
20091.205.50 Contributions - Railway Leases	36,000	36,000	36,000
<b>Total Other Expenses</b>	<b>99,500</b>	<b>103,500</b>	<b>103,500</b>

**Accommodation Expenses**

Via PC Wages & Overheads	336	334	334
Via PC Plant	20	20	20
Via PC Materials	100	80	80
Via PC Contractors	400	500	500
Via PC Utilities	500	500	500
<b>Total Accommodation Expenses</b>	<b>1,356</b>	<b>1,434</b>	<b>1,434</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>PARKING FACILITIES</b>
<b>BUDGET ALLOCATION 2012 - 2013</b>

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**Non Cash Expenses**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
Via AR Loss on Sale of Assets	0	0	0
Via AR Depreciation - Car park Infrastructure	888	888	888
Via AR Depreciation - Furniture & Equipment	7,000	7,000	5,484
Via AR Depreciation - Mobile Plant & Equipment	24,768	24,768	24,768
Via AR Depreciation - Streetscape Infrastructure	64,000	64,000	50,683
<b>Total Non Cash Expenses</b>	<b>96,656</b>	<b>96,656</b>	<b>81,823</b>

**Allocated Expenses**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
20092.68.90 Administration Overhead Allocation	215,521	202,664	202,664
Less Allocated to Other Law, Order & PS,			
20092.58.90 Animal Control and Fire Prevention	(80,000)	(78,558)	(78,558)
<b>Total Allocated Expenses</b>	<b>135,521</b>	<b>124,106</b>	<b>124,106</b>

**TOTAL - EXPENDITURE**

<b>661,224</b>	<b>669,230</b>	<b>671,467</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>BUILDING CONTROL</b> <b>BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**REVENUE**

		BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Fees &amp; Charges</b>				
10155.9.12	Building Licence Fees	120,000	160,000	200,000
10155.200.12	Other Fees & Charges	11,150	3,500	20,000
10155.143.12	Swimming Pool Inspections	8,700	6,000	8,500
	<b>Total Fees &amp; Charges</b>	<b>139,850</b>	<b>169,500</b>	<b>228,500</b>
<b>Non Cash Revenue</b>				
Via AR	Profit on Disposal of Assets	0	3,931	0
	<b>Total Non Cash Revenue</b>	<b>0</b>	<b>3,931</b>	<b>0</b>
<b>Other Revenue</b>				
10155.200.17	Other Revenue	600	0	500
	<b>Total Other Revenue</b>	<b>600</b>	<b>0</b>	<b>500</b>
<b>TOTAL REVENUE</b>		<b>140,450</b>	<b>173,431</b>	<b>229,000</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>BUILDING CONTROL BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**EXPENDITURE**

**Employee Costs**

Via Payroll	Salary & Wages	111,712	107,149	107,149
Via Payroll	Superannuation	18,363	13,721	13,721
20245.29.52	Conferences & Training	6,900	4,350	4,350
Plant Postings	Motor Vehicles Costs	4,745	4,455	4,455
20245.206.52	Other Employee Costs	11,775	12,000	10,505
20245.138.52	Recruitment	0	2,500	2,000
	<b>Total Employee Costs</b>	<b>153,495</b>	<b>144,175</b>	<b>142,180</b>

**Office Expenses**

20246.103.50	Printing, Stationery & Postage	1,000	900	900
20246.144.63	Telephone	300	350	350
20246.201.58	Other Office Expenses	545	450	450
	<b>Total Office Expenses</b>	<b>1,845</b>	<b>1,700</b>	<b>1,700</b>

**Other Expenses**

20247.85.57	Minor Furniture & Equipment	325	200	175
20247.71.50	Legal Expenses	3,200	2,000	2,000
20247.30.50	Contractors & Consultants	9,150	18,000	18,000
20247.203.58	Subscriptions & Publications	1,275	1,000	905
	<b>Total Other Expenses</b>	<b>13,950</b>	<b>21,200</b>	<b>21,080</b>

**Non Cash Expenses**

Via AR	Depreciation - FOE	60	60	330
Via AR	Depreciation - Plant & Equipment	8,000	8,000	8,500
	<b>Total Non Cash Expenses</b>	<b>8,060</b>	<b>8,060</b>	<b>8,830</b>

**Allocated Expenses**

20248.68.90	Allocated Administrative Oh	67,051	63,050	63,050
	<b>Total Allocated Expenses</b>	<b>67,051</b>	<b>63,050</b>	<b>63,050</b>

**TOTAL EXPENDITURE**

<b>244,401</b>	<b>238,185</b>	<b>236,840</b>
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

<b>AREA PROMOTION</b> <b>BUDGET ALLOCATION 2012 - 2013</b>
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BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**EXPENDITURE**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Other Expenses</b>			
20230.30.50 Consultants	89,270	90,384	86,250
<b>Total Other Expenses</b>	<b>89,270</b>	<b>90,384</b>	<b>86,250</b>
<b>TOTAL - EXPENDITURE</b>	<b>89,270</b>	<b>90,384</b>	<b>86,250</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**OTHER PROPERTY AND SERVICES  
BUDGET ALLOCATION 2012 - 2013**

BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
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**PUBLIC WORKS OVERHEADS REVENUE**

<b>Reimbursements &amp; Contributions</b>				
10161.145.20	Reimbursements	1,000	500	2,200
10168.86.11	Contributions	500	0	0
<b>Total Reimbursements &amp; Contributions</b>		<b>1,500</b>	<b>500</b>	<b>2,200</b>
<b>Non Cash Revenue</b>				
Via Asset Register	Profit on Disposal of Assets	0	0	0
<b>Total Non Cash Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>1,500</b>	<b>500</b>	<b>2,200</b>

**PUBLIC WORKS OVERHEADS EXPENDITURE**

<b>Employee Costs</b>				
20260.130.62	Ordinary Salary & Wages incl.RDO's	387,734	398,000	380,188
20260.141.52	Superannuation	104,784	98,000	96,592
20260.138.52	Recruitment	2,000	4,000	2,000
20260.29.52	Training, Memberships & Conferences	22,000	18,000	25,000
Via Plant Postings	Motor Vehicles Costs	17,720	18,920	18,920
20260.205.52	Contributions	0	0	0
20260.206.52	Other Employee Costs	58,650	62,000	58,692
<b>Total Employee Costs</b>		<b>590,888</b>	<b>598,920</b>	<b>581,392</b>
<b>Office Expenses</b>				
20261.103.50	Printing & Stationery	1,000	1,200	1,500
20261.144.63	Telephone	8,200	6,000	8,200
20261.208.50	Office Equipment Maintenance	300	300	300
20261.3.58	Advertising	0	0	0
20261.201.58	Other Office Expenses	300	300	300
<b>Total Office Expenses</b>		<b>9,800</b>	<b>7,800</b>	<b>10,300</b>
<b>Other Expenses</b>				
20262.30.50	Contractors & Consultants	9,000	9,500	9,500
20262.203.58	Subscriptions	100	400	100
20262.85.57	Minor Furniture & Equipment	4,000	4,500	4,500
<b>Total Other Expenses</b>		<b>13,100</b>	<b>14,400</b>	<b>14,100</b>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

**OTHER PROPERTY AND SERVICES  
BUDGET ALLOCATION 2012 - 2013**

	BUDGET 2012-2013 \$	ACTUAL 2011-2012 \$	BUDGET 2011-2012 \$
<b>Non Cash Expenses</b>			
Via AR Depreciation - Furniture & Equipment	900	900	780
Via AR Depreciation - Plant & Equipment	1,400	1,400	0
Via AR Depreciation - Mobile Plant & Vehicles	22,864	25,000	23,568
Via AR Loss on Sale of Assets	0	0	0
<b>Total Non Cash Expenses</b>	<b>25,164</b>	<b>27,300</b>	<b>24,348</b>
<b>Depot Building &amp; Grounds</b>			
Via PC Wages & Overheads	7,518	7,330	7,330
Via PC Plant Charges	600	1,300	1,300
Via PC Materials	8,000	6,500	6,500
Via PC Contractors	8,000	7,000	7,000
Via PC Utilities	8,000	4,400	4,400
Via PC Contractors - Depot Redevelopment	0	25,000	25,000
<b>Total Depot Building &amp; Grounds</b>	<b>32,118</b>	<b>51,530</b>	<b>51,530</b>
<b>Allocated Expenses</b>			
20263.68.90 Allocated Administrative Overheads	121,500	116,745	116,745
20277.160.90 Less Allocated to Works & Services	(792,570)	(798,415)	(798,415)
<b>Total Allocated Expenses</b>	<b>(671,070)</b>	<b>(681,670)</b>	<b>(681,670)</b>
<b>TOTAL - EXPENDITURE</b>	<b>0</b>	<b>18,280</b>	<b>0</b>

**PLANT OPERATIONS**

Via Plant Postings Wages & Overheads	42,687	22,000	46,845
Via Plant Postings Fuel & Oils	32,000	27,000	0
Via Plant Postings Materials	5,200	5,000	35,850
Via Plant Postings Insurance	16,160	13,450	13,450
Via Plant Postings Licences	3,140	3,305	3,305
Via Plant Postings Contractors	28,300	35,000	25,000
Via Timesheets Less Allocated to Works & Services	(127,487)	(105,755)	(124,450)
<b>Total Unallocated Plant Operating Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>



**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

CORPORATE SERVICES	FEE	Notes	GST Applicable
<b>Freedom Of Information</b>			
Application Fee Under Section 12(1)(e) Of The Act	\$30.00	per application	No
Time Taken By Staff Dealing With The Application	\$30.00	per hour (pro rata)	Yes
Access To Information - Supervised By Staff	\$30.00	per hour (pro rata)	Yes
Use Of Additional Resources (e.g. hire of equipment)	Actual Cost		Yes
Photocopying (Staff Time)	\$30.00	per hour (pro rata)	Yes
Transcribing Information From A Device (Staff Time)	\$30.00	per hour (pro rata)	Yes
Duplicating A Tape, Film Or Computer Information	Actual Cost		Yes
Delivery, Packaging & Postage	Actual Cost		Yes
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%	per application	No
Further Advance Deposit May Be Required Under Section 18(4) Of The Act, Expressed As A Percentage Of Estimated Charges Which Will Be Payable In Excess Of The Application Fee	75%	per application	No
<b>Administration</b>			
Rate Instalment Administration Fee	\$18.00	per assessment	No
Owner Rate Roll	\$200.00	per roll	No
Rate Certificate	\$45.00	each	No
Orders & Requisitions	\$85.00	each	No
Search Of Council Records (Staff Time)	\$30.00	per hour (pro rata)	Yes
Dishonoured Cheque Fee	\$20.00	each	Yes
Reprint Of Rate Notice	\$5.00	each	Yes
Possum Trap (Refundable Bond)	\$100.00	each	No
A4 Photocopying (Black & White)	\$0.30	each	Yes
A3 Photocopying (Black & White)	\$0.60	each	Yes

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

CORPORATE SERVICES continued	FEE	Notes	GST Applicable
A4 Photocopying (Coloured)	\$2.00	each	Yes
A3 Photocopying (Coloured)	\$3.50	each	Yes
<b>Ranger Services</b>			
Ranger Services	\$60.00	per hour (pro rata)	Yes
Ranger or Emergency Callout	\$160.00	per callout	Yes
<b>Abandoned Vehicles</b>			
Towing Fees	\$95.00	per towed vehicle	Yes
Impound Fee	\$120.00	per impounded vehicle	Yes
Daily Impound Fee	\$15.00	per day	Yes
<b>Parking</b>			
Parking Bay Hire ½ day	\$25.00	per bay / half day	Yes
Parking Bay Hire Full Day	\$50.00	per bay / full day	Yes
Replacement Residential/Visitors Permit	\$20.00	each	No
Erection Of Zones & Maintenance (Commercial Sites)	\$550.00	per zone	Yes
Zone Fee	\$5.00	per business day	Yes
<b>Animal Control</b>			
Dog Boarding	\$15.00	per dog per day	No
Dog Impound Fee	\$60.00	per dog	No
Surrender Fee	\$75.00	per dog	No
Dog Registration - 1 Year Unsterilised	\$30.00	per registration	No
Dog Registration - 1 Year Sterilised	\$10.00	per registration	No
Dog Registration - 3 Year Unsterilised	\$75.00	per registration	No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

CORPORATE SERVICES continued	FEE	Notes	GST Applicable
Dog Registration - 3 Year Sterilised	\$18.00	per registration	No
Dog Tag Fee (for replacement of lost tags)	\$5.00	per tag	No
Dog Tag Fee (for the issue of a new tag to a dog transferring from another Council)	\$5.00	per tag	No
<b>Impounded Goods</b>			
Surf Boards/Signs etc	\$60.00	per item	Yes
<b>Public Hire</b>			
<b>War Memorial Town Hall</b>			
Hall Only	\$530.00	per day / office hours	Yes
Lounge Only (Up to 75 People)	\$255.00	per day / office hours	Yes
Hall & Lounge	\$650.00	per day / office hours	Yes
3 hour event (Hall Only)	\$150.00	3 hour hire	Yes
Bond	\$200.00	per booking	No
<b>Lesser Hall</b>			
Hall Only	\$250.00	per day / office hours	Yes
Commercial Group	\$25.00	per hour / minimum 2 hours	Yes
Non-commercial Groups	\$20.00	per hour / minimum 2 hours	Yes
Bond	\$100.00	per booking	No
Key Deposit	\$40.00	per booking	No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

CORPORATE SERVICES continued	FEE	Notes	GST Applicable
<b>Miscellaneous Equipment Hire</b>			
White Plastic Chairs	\$2.00	per chair / per event	Yes
Projector Screen	\$58.00	per day / office hours	Yes
Audio/Visual/Data Projector Hire	\$230.00	per day / office hours	Yes
Direct Point Projector Hire	\$35.00	per day / office hours	Yes
Piano	\$245.00	per day / office hours	Yes
Bond (Piano)	\$200.00	per booking	No
<b>Parking - Civic Centre Lower Lawn (approved events only)</b>			
Function Parking	\$6.00	per car per day	Yes
<b>Lawns and Grounds - Weddings</b>			
Civic Centre Grounds - Up to 60 guests (no equipment)	\$475.00	per hour (max one hour)	Yes
Wedding Photos	\$95.00	per hour or part thereof	Yes
<b>Beach - Weddings</b>			
Cottesloe Arch Monument - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)	Yes
Cottesloe Sundial - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)	Yes
North Cottesloe Beach - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)	Yes
Grant Marine Park - Up to 60 guests (no equipment)	\$160.00	per hour (max one hour)	Yes
Arch Monument or Sundial Wedding Photos	\$95.00	per hour or part thereof	Yes

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

CORPORATE SERVICES continued	FEE	Notes	GST Applicable
<b>Events in Other Locations at Civic Centre</b>			
<b>Main Lawn</b>			
Daily Rate	\$445.00	per day	Yes
Hourly Rate	\$115.00	per hour	Yes
Set Up & Set Down	\$100.00	per half day	Yes
<b>Sunken Lawn</b>			
Daily Rate	\$370.00	per day	Yes
Hourly Rate	\$115.00	per hour	Yes
Set Up & Set Down	\$100.00	per half day	Yes
<b>Other Grounds</b>			
Hourly Rate	\$115.00	per hour	Yes
War Memorial Hall/Wet Weather Option	\$100.00	per hour	Yes
<b>Film &amp; Photo Shoots (approved events)</b>			
Application Fee	\$50.00	per application	Yes
<b>Civic Centre Grounds &amp; Hall</b>			
Along Beachfront	Full Day \$500.00 Half Day \$250.00 \$300.00	per application	Yes
Outside Officer Hour Fee	\$60.00	per hour or part thereof	Yes
Bond	\$200.00	per application	No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

CORPORATE SERVICES continued	FEE	Notes	GST Applicable
Special Events (e.g. outdoor events, beach and other council owned property)			
The following Council fees and bonds are in addition to any fees prescribed by regulation that			
<b>Public Events / Multiple Area Events / &gt;500 People</b>			
Commercial Event Application Fee	\$150.00	per event	Yes
Charity	nil		
Community (<1000 people)	\$550.00	per day	Yes
Community (>1000 ~ <3000 people)	\$1,100.00	per day	Yes
Commercial (<1000 people)	\$3,000.00	per day	Yes
Commercial (>1000 ~ <2000 people)	\$6,000.00	per day	Yes
Commercial (>2000 ~ <3000 people)	\$10,000.00	per day	Yes
<b>Bond</b>			
Charity	nil		
Community (<1000 people)	\$1,000.00	per event	No
Community (>1000 ~ <3000 people)	\$1,000.00	per event	No
Commercial (<1000 people)	\$1,000.00	per event	No
Commercial (>1000 ~ <2000 people)	\$2,000.00	per event	No
Commercial (>2000 ~ <3000 people)	\$3,000.00	per event	No
Set Up & Break Down (Before & After Functions)	\$385.00	per day	Yes

**TOWN OF COTTESLOE**  
**SCHEDULE OF FEES & CHARGES**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

DEVELOPMENT SERVICES	FEE	Notes	GST Applicable
<b>Strata Titling &amp; Subdivisions</b>			
Strata Title Fees	\$10.00	per strata unit/minimum \$100.00	No
<b>Building Permits</b>			
(based on estimated cost of construction, including GST)			
Class 1 & 10 - Residential - Certified Applications (s. 16(1))	0.19%	per certified application/minimum \$90.00	No
Class 1 & 10 - Residential - Uncertified Applications (s. 16(1))	0.32%	per uncertified application/minimum \$90.00	No
Classes 2 to 9 - Commercial - Certified Applications (s. 16(1))	0.09%	per certified application/minimum \$90.00	No
Certificate of Design Compliance	0.099%	per certificate/minimum \$90.00	No
Certificate of Construction Compliance	\$120.00	per hour/minimum \$250.00	No
Building & Construction Industry Training Fund (BCITF)	0.20%	construction value over \$20,000	No
<b>Occupancy Permits</b>			
Application fee for an occupancy permit for a completed building (s. 46)	\$90.00	per application	No
Application fee for a temporary occupancy permit for an incomplete building (s. 47)	\$90.00	per application	No
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$90.00	per application	No
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$90.00	per application	No
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	\$10.00	for each strata unit covered by the application, but not less than \$100.00	No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

DEVELOPMENT SERVICES - continued	FEE	Notes	GST Applicable
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% \$90.00	of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$90 per application	No
Application to replace an occupancy permit for an existing building (s. 52(1))	\$90.00		No
<b>Other Fees:-</b>			
Application Fee for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$90.00	per application	No
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 55(3)(a))	\$60.00	per application	No
<b>Building Services Levy - Application Types:-</b>			
- Building Permit over \$45,000.00 work value	0.09%	of work value	No
- Building Permit for \$45,000.00 work value or less	\$40.50	per permit	No
- Demolition Permit over \$45,000.00 work value	0.09%	of work value	No
- Demolition Permit for \$45,000.00 work value or less	\$40.50	per permit	No
- Occupancy Permit for approved building work	\$40.50	per permit	No
- Building Approval Certificate for approved building work	\$40.50	per certificate	No
- Occupancy Permit for unauthorised building work over \$45,000.00	0.18%	of work value	No
- Occupancy Permit for unauthorised building work for \$45,000.00 or less	\$91.00	per permit	No
- Building Approval Certificate for unauthorised building work over \$45,000.00	0.18%	of work value	No
- Building Approval Certificate for unauthorised building work for \$45,000.00 or less	\$91.00	per certificate	No



**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

FEE	Notes	GST Applicable
<b>DEVELOPMENT SERVICES continued...</b>		
<b>Unauthorised Building Work:-</b> (based on value of unauthorised work, including GST)		
Application Fee for a Building Approval Certificate (S .51(3))	0.38% of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$90.00	No
Application Fee for an Occupancy Permit (s .51(2))	0.18% of estimated value of unauthorised work as determined by the relevant permit authority, but not less than \$90.00	No
<b>Demolition Permits</b>		
Planning Approval Required, Refer To Individual Section For Appropriate Charges		
Demolition Permit - Class 1 & 10	\$90.00 per permit	No
Demolition Permit - Class 2 - 9	\$90.00 per storey	No
Application to extend the time during which a building or demolition permit has effect (s .32(3)(ff))	\$90.00 per application	No
<b>Other Fees</b>		
Refund Of Building Fee (after issue of licence)	nil	
Refund Of Building Fee (before issue of licence)	50% of building permit fee	No
Amended Building Plans	\$90.00 per amendment	No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

DEVELOPMENT SERVICES continued	FEE	Notes	GST Applicable
Sign License	\$90.00	per license	No
Unauthorised Signs - Upon Conviction - Not To Exceed	\$200.00	per sign	No
Daily Penalty For Breach - Not To Exceed	\$50.00	per day	No
Impounded Signs	\$100.00	per item	No
<b>Swimming Pools</b>			
Building & Planning Approval Required. Refer To Individual Sections For Appropriate Charges.			
Inspection Fee	\$13.75	per annum	No
Infringements Without Notice Being Served	\$100.00	per infringement	No
Infringements (modified penalty after notice served)	\$200.00	per infringement	No
Non Scheduled Inspection (i.e. pre purchase)	\$55.00	per inspection	No
<b>Planning Approval</b>			
(based on estimated construction work, excluding GST)			
Not More Than \$50,000	\$139.00	per application	No
More Than \$50,000 But Not More Than \$500,000	0.32%	per application	No
More Than \$500,000 But Not More Than \$2.5 Million	\$1600 + 0.257% for every \$1 in excess of \$500,000	per application	No
More Than \$2.5 Million But Not More Than \$5 Million	\$6740 + 0.206% for every \$1 in excess of \$2.5 million	per application	No
More Than \$5 Million But Not More Than \$21.5 Million	\$11890 + 0.123% for every \$1 in excess of \$5 million	per application	No
More Than \$21.5 Million	\$32,185.00	per application	No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

DEVELOPMENT SERVICES continued	FEE	Notes	GST Applicable
Penalty (determining an approval for planning where the development has commenced or is completed)	three times the prescribed fee	per application	No
Re-Submission Of An Expired Or Amended Planning Approval	up to 50% of original fee	per application	No
<b>Change Of Use (or of non-conforming use)</b>			
Application Fee	\$278.00	per application	No
Penalty (determining an application for change of use or of non-conforming use where the change has commenced)	three times the prescribed fee	per application	No
<b>Home Occupation</b>			
Application Fee	\$209.00	per application	No
Penalty (determining an application for approval where home occupation has commenced)	three times the prescribed fee	per application	No
Renewal Fee	\$69.00	annually	No
Penalty (determining an application for renewal where home occupation has expired)	three times the prescribed fee	per application	No
<b>Scheme Amendments</b>			
Scheme Text – Consolidated	\$20.00	per scheme text	No
Scheme Map	\$10.00	per scheme map	No
Scheme Amendment Application	\$500.00	per amendment	No
Scheme Amendment Documentation	\$1,000.00	per amendment	No
Scheme Amendment Administration	\$500.00	per amendment	No
Scheme Amendment Signs	\$150.00	per amendment	No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

	FEE	Notes	GST Applicable
<b>DEVELOPMENT SERVICES continued</b>			
<b>Miscellaneous</b>			
Orders & Requisitions	\$85.00	per request	No
Section 40 Certificate	\$50.00	per certificate	No
Written Planning Advice	\$69.00	per item	No
Building Plan Search - 5 Days	\$69.00	per property	No
Building Plan Search - Express - 24 Hours	\$100.00	per property	No
Deposit Materials On Verge	\$10.00	per m <sup>2</sup> / per month	No
Transfer Building Licence To Another Builder	\$50.00	per transfer	No
Extensions Of Building Licence	\$50.00	per extension	No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

HEALTH / WASTE SERVICES	FEE	Notes	GST Applicable
<b>Food Business</b>			
Notification Fee	\$50.00	per notification	No
Exempted Food Premises Registration Fee	nil \$40.00	per registration	No
Temporary Food Business	\$50.00	per day	No
<b>Annual Risk Assessment / Inspection Fee</b>			
<b>Risk Level</b>	<b>Primary Classification</b>	<b>Additional Classification/s</b>	
High Risk	\$465.00	\$207.00	No
Medium Risk	\$414.00	\$207.00	No
Low Risk	\$207.00	\$207.00	No
Very Low Risk	nil	nil	
n.b. additional classification means other food businesses in addition to the primary classification with the same business			
Transfer of Licence	\$50.00	per transfer	No
<b>Construction &amp; Establishment Of Food Premises (including one off notification fee)</b>			
<b>Risk Level</b>			
High / Medium Risk	\$150.00		No
Low Risk	\$150.00		No
Very Low Risk	\$0.00		No
To Amend Or Refurbish A Food Premises	\$150.00		No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

HEALTH / WASTE SERVICES continued	FEE	Notes	GST Applicable
<b>Trader Permit</b>			
Application Fee	\$50.00	per application	No
Weekly Fee	\$210.00	per week or part thereof	No
Monthly Fee	\$420.00	per month or part thereof	No
Annual Fee - All Areas (an area less than or equal to 10m <sup>2</sup> )	\$840.00	per annum or part thereof	No
Annual Fee - All Areas (per m <sup>2</sup> for an area above 10m <sup>2</sup> )	\$135.00	per annum or part thereof	No
<b>Business &amp; Foreshore Zone (as per Town Planning Scheme)</b>			
Residential (other than above)			
Transfer of Licence	\$50.00	per transfer	No
<b>Stall Holder</b>			
Issuing Fee	\$50.00	per stall	No
Daily Fee	\$50.00	per day	No
Weekly Fee	\$200.00	per week or part thereof	No
By or in Association with a Local Club	\$60.00	per week or part thereof	No
By or in Association with a Charity Organisation	nil		

**TOWN OF COTTESLOE**  
**SCHEDULE OF FEES & CHARGES**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

HEALTH / WASTE SERVICES continued	FEE	Notes	GST Applicable
<b>Inspections / Reports / Certificates</b>			
Re-issue of certificates, permits or registrations	\$40.00	each	No
Settlement report without inspection	\$65.00	per report	No
Settlement report with inspection	\$130.00	per report	No
Food premises re-inspection fee	\$100.00	per re-inspection	No
Public building application fee (S.176 or R.9)	\$832.00	per application	No
Liquor Act Section 39 Certificate (ETP)	\$65.00	each	No
Liquor Act Section 55 Certificate (Producers)	\$65.00	each	No
Miscellaneous Reports	\$65.00	per report	No
Miscellaneous Inspections	\$100.00	per inspection	No
Lodging Houses	\$200.00	minimum fee / \$6.00 per bed	No
<b>Eating Areas in Streets</b>			
Application Fee	\$135.00	per application	No
Renewal Fee	\$65.00	per renewal	No
Transfer Fee	\$65.00	per transfer	No
Additional Trading Fee	\$65.00	per day	No

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

HEALTH / WASTE SERVICES continued	FEE	Notes	GST Applicable
<i>Charges Are In Addition To The Application Fee For Eating Area In Streets:</i>			
Annual Fee - All Areas (per m <sup>2</sup> )	\$135.00	per annum or part thereof	No
<b>Miscellaneous</b>			
Lodging House Registration	\$150.00	per registration	No
Morque Registration	\$80.00	per registration	No
Offensive Trade Registration	as per regulation	per registration	No
Grey Water System – Application to Construct	\$113.00	per application	No
Grey Water System – Grant of Permit	\$113.00	include inspections	No
<b>Waste Collection</b>			
<b>Domestic Collection</b>			
Additional Bin / Collection - 1 x 120L General Waste	\$365.00	annually / pro-rata / processed through rating system	Yes
Additional Bin / Collection - 1 x 240L Recycling	nil	per bin / fortnightly collection	
1100 Bulk Bin	\$31.20	per service	Yes



**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

HEALTH / WASTE SERVICES continued	FEE	Notes	GST Applicable
<b>Commercial Collection</b>			
240L General Waste	\$325.00	per bin / weekly collection	Yes
240L Recycling Waste	\$135.00	per bin / fortnightly collection	Yes
240L Recycling Waste	\$270.00	per bin / weekly collection	Yes
1100L Bulk Bin	\$31.20	per service	Yes
Additional Bin / Collection - 1 x 120L General Waste	\$9.50	service charge only / once off	Yes
Additional Bin / Collection - 1 x 240L Recycling	\$9.50	service charge only / once off	Yes
Delivery & Pick Up Of Additional Bins	\$9.50	per bin	Yes
<b>Miscellaneous</b>			
Compost Bins	\$65.00	per bin	Yes
Replacement Of Lost Or Stolen Bin	\$40.00	per bin / domestic & commercial	Yes
Bin Repair	\$25.00	per bin / domestic & commercial	Yes
Tip Pass - Green Waste	\$24.00	small trailer	Yes
Tip Pass - Mixed Waste	\$40.00	small trailer	Yes
Green Waste Bags	\$3.00	per bag	Yes
Bokashi Kit	\$80.00	per kit	Yes
Bokashi 3kg Mix	\$15.00	per 3kg bag	Yes

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

ENGINEERING SERVICES	FEE	Notes	GST Applicable
Labour Charges	\$75.00 + 20%	per person / per hour or part thereof	Yes
<b>Reinstatements</b>			
Slabs – 600 x 600	\$75.00 + 20%	labour only / per hour or part thereof	Yes
Slabs – 600 x 300	\$75.00 + 20%	labour only / per hour or part thereof	Yes
Kerbing – Full Kerb	\$75.00 + 20%	labour only / per hour or part thereof	Yes
Kerbing – Extruded	\$75.00 + 20%	labour only / per hour or part thereof / minimum charge \$155	Yes
Asphalt	Cost + 20%	per m <sup>2</sup> / minimum charge \$250	Yes
Road Base	Cost + 20%	per tonne	Yes
Concrete - 100mm	\$75.00 + 20%	labour only / per hour or part thereof / per m <sup>2</sup>	Yes
Concrete Crossover Apron	Cost + 20%	minimum charge \$400	Yes

**TOWN OF COTTESLOE  
SCHEDULE OF FEES & CHARGES  
FOR THE YEAR ENDED 30TH JUNE 2013**

FEE	Notes	GST Applicable
<b>ENGINEERING SERVICES continued</b>		
<b>Plant Hire Fees</b>		
5 Tonne Truck & Greater	per hour or part thereof / labour charges are in addition	Yes
Less Than 5 Tonne Truck	per hour or part thereof / labour charges are in addition	Yes
Bobcat	per hour or part thereof / labour charges are in addition	Yes
<b>Street Verges / Trees</b>		
Remove Street Tree	per tree / minimum \$300	Yes
Replace Street Tree	per tree	Yes
Stump Grind	per tree	Yes
<b>Miscellaneous</b>		
Concrete	per m <sup>2</sup>	Yes
Bitumen	per m <sup>2</sup>	Yes
Closure Of Right Of Way -- Initial Application	per application	Yes
Closure Of Right Of Way -- Administration Fees	per application	Yes
<b>Infrastructure Bond (Verge or Footpath)</b>		
Payable On All Building Applications	per application	No