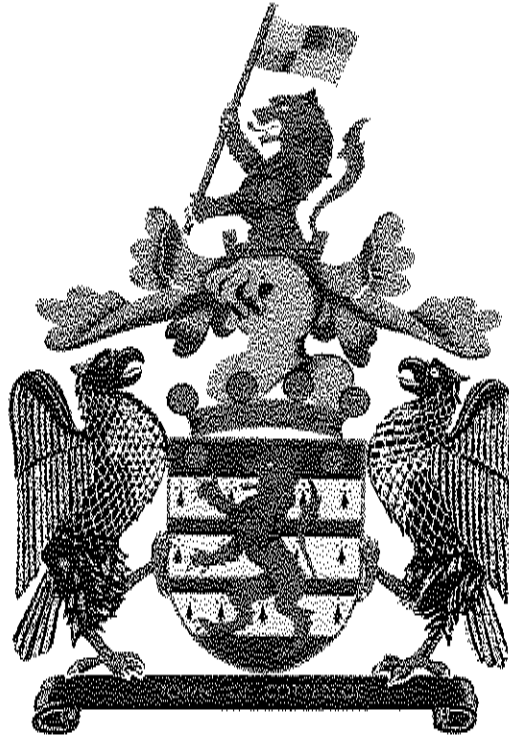


TOWN OF COTTESLOE



2013 – 2014

Budget

TOWN OF COTTESLOE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

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TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE				
Rates	8	8,423,694	8,193,354	8,115,312
Operating Grants, Subsidies and Contributions		158,289	293,573	228,578
Fees and Charges	11	1,432,180	2,054,446	1,356,100
Interest Earnings	2(a)	219,500	253,700	180,400
Other Revenue		279,977	357,831	247,904
		<u>10,513,640</u>	<u>11,152,904</u>	<u>10,128,294</u>
EXPENSES				
Employee Costs		(3,649,000)	(3,500,000)	(3,497,000)
Materials and Contracts		(4,000,000)	(3,800,000)	(3,591,369)
Utility Charges		(335,000)	(310,000)	(312,910)
Depreciation	2(a)	(2,080,737)	(2,029,842)	(1,853,525)
Interest Expenses	2(a)	(366,792)	(380,583)	(381,983)
Insurance Expenses		(150,000)	(147,000)	(146,160)
Other Expenditure		(890,422)	(837,259)	(814,975)
		<u>(11,471,951)</u>	<u>(11,004,684)</u>	<u>(10,597,922)</u>
		(958,311)	148,220	(469,628)
Non-Operating Grants, Subsidies and Contributions		599,000	198,363	248,363
Profit on Asset Disposals	4	0	30,741	0
Loss on Asset Disposals	4	0	(3,770)	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(359,311)	373,554	(221,265)
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(359,311)</u>	<u>373,554</u>	<u>(221,265)</u>

Notes:

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets 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 2014

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		53,750	37,480	36,300
General Purpose Funding		8,818,633	8,755,399	8,526,890
Law, Order, Public Safety		15,100	16,150	14,700
Health		78,710	94,602	73,550
Education and Welfare		30,500	29,855	34,900
Community Amenities		469,005	564,238	430,750
Recreation and Culture		352,842	449,424	365,856
Transport		550,900	1,054,233	503,398
Economic Services		122,700	132,500	140,450
Other Property and Services		21,500	19,023	1,500
		<u>10,513,640</u>	<u>11,152,904</u>	<u>10,128,294</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(679,642)	(592,277)	(623,721)
General Purpose Funding		(243,477)	(214,739)	(216,074)
Law, Order, Public Safety		(276,161)	(248,191)	(254,613)
Health		(245,751)	(190,682)	(219,031)
Education and Welfare		(227,957)	(191,847)	(185,571)
Community Amenities		(3,105,326)	(2,975,180)	(2,980,664)
Recreation & Culture		(3,040,209)	(2,965,522)	(2,784,468)
Transport		(2,878,044)	(2,876,531)	(2,618,126)
Economic Services		(392,524)	(333,388)	(333,671)
Other Property and Services		(16,068)	(35,744)	0
		<u>(11,105,159)</u>	<u>(10,624,101)</u>	<u>(10,215,939)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Governance		(1,000)	(100)	(1,500)
Recreation and Culture		(365,792)	(380,483)	(380,483)
		<u>(366,792)</u>	<u>(380,583)</u>	<u>(381,983)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Recreation and Culture		0	63,456	3,456
Transport		599,000	134,907	244,907
		<u>599,000</u>	<u>198,363</u>	<u>248,363</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		0	3,663	0
Community Amenties		0	10	0
Recreation and Culture		0	(3,770)	0
Transport		0	22,264	0
Other Property and Services		0	4,804	0
		<u>0</u>	<u>26,971</u>	<u>0</u>
NET RESULT		(359,311)	373,554	(221,265)
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(359,311)</u>	<u>373,554</u>	<u>(221,265)</u>

**TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2014**

STATEMENT OF COMPREHENSIVE INCOME (Continued)

Notes:

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets 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 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		8,300,000	8,150,000	8,190,000
Operating Grants, Subsidies and Contributions		158,000	290,000	225,000
Fees and Charges		1,450,000	2,000,000	1,350,000
Interest Earnings		200,000	230,000	180,000
Goods and Services Tax		540,000	540,000	540,000
Other		220,000	220,000	246,000
		<u>10,868,000</u>	<u>11,430,000</u>	<u>10,731,000</u>
Payments				
Employee Costs		(3,600,000)	(3,480,000)	(3,497,000)
Materials and Contracts		(3,850,000)	(3,700,000)	(3,737,000)
Utility Charges		(325,000)	(165,000)	(167,000)
Insurance Expenses		(150,000)	(146,000)	(146,000)
Interest Expenses		(330,000)	(381,000)	(381,983)
Goods and Services Tax		(520,000)	(520,000)	(520,000)
Other		(800,000)	(700,000)	(800,000)
		<u>(9,575,000)</u>	<u>(9,092,000)</u>	<u>(9,248,983)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,293,000</u>	<u>2,338,000</u>	<u>1,482,017</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	(80,000)	0
Payments for Purchase of Property, Plant & Equipment	3	(819,877)	(488,257)	(396,600)
Payments for Construction of Infrastructure	3	(1,700,891)	(1,249,109)	(1,031,000)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		0	0	0
Proceeds from Sale of Plant & Equipment	4	179,750	85,000	68,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(1,797,469)</u>	<u>(1,562,366)</u>	<u>(1,111,600)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(357,642)	(337,457)	(337,457)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		45,755	43,143	43,141
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>(311,887)</u>	<u>(294,314)</u>	<u>(294,316)</u>
Net Increase (Decrease) in Cash Held Cash at Beginning of Year		(816,356) 2,952,923	481,320 2,471,603	76,101 1,919,210
Cash and Cash Equivalents at the End of the Year	15(a)	<u>2,136,567</u>	<u>2,952,923</u>	<u>1,995,311</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 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUES	1,2			
Governance		53,750	41,143	36,300
General Purpose Funding		394,939	562,045	411,578
Law, Order, Public Safety		15,100	16,150	14,700
Health		78,710	94,602	73,550
Education and Welfare		30,500	29,855	34,900
Community Amenities		469,005	564,248	430,750
Recreation and Culture		352,842	512,880	369,312
Transport		1,149,900	1,211,404	748,305
Economic Services		122,700	132,500	140,450
Other Property and Services		21,500	23,827	1,500
		<u>2,688,946</u>	<u>3,188,654</u>	<u>2,261,345</u>
EXPENSES	1,2			
Governance		(680,642)	(592,377)	(625,223)
General Purpose Funding		(243,477)	(214,739)	(216,074)
Law, Order, Public Safety		(276,161)	(248,191)	(254,613)
Health		(245,751)	(190,682)	(219,032)
Education and Welfare		(227,957)	(191,847)	(185,571)
Community Amenities		(3,105,326)	(2,975,180)	(2,980,663)
Recreation & Culture		(3,406,001)	(3,349,775)	(3,164,950)
Transport		(2,878,044)	(2,876,531)	(2,618,125)
Economic Services		(392,524)	(333,388)	(333,671)
Other Property and Services		(16,068)	(35,744)	0
		<u>(11,471,951)</u>	<u>(11,008,454)</u>	<u>(10,597,922)</u>
Net Operating Result Excluding Rates		(8,783,005)	(7,819,800)	(8,336,577)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	0	(26,971)	0
Movement in Deferred Pensioners (Non-Current)		0	3,082	0
Movement in Employee Benefit Provisions (Non-Current)		0	43,505	0
Depreciation on Assets	2(a)	2,080,737	2,029,842	1,853,525
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	(80,000)	0
Purchase Land and Buildings	3	(331,500)	(331,447)	(291,725)
Purchase Infrastructure Assets	3	(1,718,155)	(1,428,111)	(1,030,964)
Purchase Plant and Equipment	3	(357,500)	(153,867)	(142,300)
Purchase Furniture and Equipment	3	(146,014)	(64,037)	(37,700)
Proceeds from Disposal of Assets	4	179,750	85,000	67,950
Repayment of Debentures	5	(357,642)	(337,457)	(337,457)
Self-Supporting Loan Principal Income		45,755	43,143	43,141
Transfers to Reserves (Restricted Assets)	6	(58,782)	(869,302)	(37,802)
Transfers from Reserves (Restricted Assets)	6	379,323	586,132	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	643,339	770,273	134,597
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	643,339	0
Total Amount Raised from General Rate	8	<u>(8,423,694)</u>	<u>(8,193,354)</u>	<u>(8,115,312)</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 2014

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.

Except for cash flow and rate setting information, 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) 2012/13 Actual Balances

Balances shown in this budget as 2012/13 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

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 are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. 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 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand 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

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

(j) Inventories

General

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

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

Land Held for Resale

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

Gains and losses are recognised in the statement of comprehensive income at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

In accordance with local Government (Financial Management) Regulation 16 (a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

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 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) 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 (Level 3 inputs in the fair value hierarchy).

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.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value, imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** methodology section as detailed above.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to fair value, *AASB 13 - Fair Value Measurement* does not become applicable until the end of the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

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.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	40 years
Furniture and Equipment	10 years
Plant and Equipment	5 years
Computer & Ancillary Equipment	5 years
Roads - Asphalt	25 years
- Concrete	50 years
- Brick Blocks	33 years
Footpaths - Slab	25 years
- Asphalt	25 years
- Concrete	50 years
- Brick	33 years
Drainage - Pipe	50 years
- Soak wells	50 years
- Manholes	20 years
Reticulation - Bores	20 years
- Pumps	14 years
- PVC Pipe	25 years
- Sprinklers	8 years
- Electrical	14 years
Parks Furniture	5 years
Street Furniture - S/F Shelter	10 years
- Timber Shelter	10 years
- Concrete Shelter	20 years
- Slab	50 years
- Bins	10 years

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

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 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 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(1) 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 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.

(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. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

(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. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(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. Gains or losses are recognised in profit or loss.

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 available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

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.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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, are recognised as a current liability and are normally 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 those 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.

(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.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	18,000	17,000	17,500
Other Services	13,620	13,667	7,460
Depreciation			
<u>By Program</u>			
Governance	142,308	123,738	120,516
General Purpose Funding	852	1,868	0
Law, Order, Public Safety	4,946	4,956	4,956
Health	4,740	1,185	0
Education and Welfare	23,371	23,378	19,548
Community Amenities	51,564	51,800	50,358
Recreation and Culture	576,996	555,232	484,609
Transport	1,236,372	1,225,617	1,140,314
Economic Services	6,372	6,376	8,060
Other Property and Services	33,216	35,692	25,164
	<u>2,080,737</u>	<u>2,029,842</u>	<u>1,853,525</u>
<u>By Class</u>			
Land and Buildings	367,371	367,348	314,422
Furniture and Equipment	146,484	116,635	106,314
Plant and Equipment	214,393	216,691	203,627
Infrastructure	1,352,489	1,329,168	1,229,162
	<u>2,080,737</u>	<u>2,029,842</u>	<u>1,853,525</u>
Borrowing Costs (Interest)			
- Overdraft Interest	1,000	100	1,500
- Debentures (refer note 5(a))	365,792	380,483	380,483
	<u>366,792</u>	<u>380,583</u>	<u>381,983</u>
Rental Charges			
- Operating Leases	9,934	9,551	10,000
	<u>9,934</u>	<u>9,551</u>	<u>10,000</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	39,000	35,000	35,000
- Other Funds	118,500	152,950	97,000
Other Interest Revenue (refer note 13)	62,000	65,750	48,400
	<u>219,500</u>	<u>253,700</u>	<u>180,400</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

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.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

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.

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 2014**

3. ACQUISITION OF ASSETS	2013/14 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture and Equipment	146,014
Plant and Equipment	45,000
Community Amenities	
Plant and Equipment	72,000
Recreation and Culture	
Plant and Equipment	40,900
Land and Buildings	331,500
Infrastructure	235,000
Transport	
Plant and Equipment	106,000
Infrastructure	1,483,155
Other Property and Services	
Plant and Equipment	93,600
	<u>2,553,169</u>
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	331,500
Infrastructure Assets	1,718,155
Plant and Equipment	357,500
Furniture and Equipment	146,014
	<u>2,553,169</u>

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

- Capital works program

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

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)
	2013/14 BUDGET \$	2013/14 BUDGET \$	2013/14 BUDGET \$
Governance Plant and Equipment	30,000	30,000	0
Community Amenities Plant and Equipment	40,000	40,000	0
Recreation & Culture Plant and Equipment	7,150	7,150	0
Transport Plant and Equipment	53,000	53,000	0
Other Property and Services Plant and Equipment	49,600	49,600	0
	179,750	179,750	0

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET \$	2013/14 BUDGET \$	2013/14 BUDGET \$
Plant and Equipment	179,750	179,750	0
	179,750	179,750	0

<u>Summary</u>	2013/14 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	<u>0</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$
Loan No 104 - Cottesloe Tennis Club	37,678		24,761	23,396	12,917	37,678	1,815	3,020
Loan No 105 - Seaview Golf Club	299,933		20,994	19,746	278,939	299,933	18,559	19,638
Loan No 106 - Civic Centre Extension	1,057,263		154,194	146,406	903,069	1,057,262	53,509	60,527
Loan No 107 - Joint Library	4,475,898		157,694	147,908	4,318,204	4,475,896	291,909	297,298
	5,870,772	0	357,643	337,456	5,513,129	5,870,769	365,792	380,483

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 2014

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2013/14

Council has no new debentures budgeted for 2013/14.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2013 nor is it expected to have unspent debenture funds as at 30th June 2014.

(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 2013/14.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
6. RESERVES			
(a) Area Improvement Reserve			
Opening Balance	891	857	0
Amount Set Aside / Transfer to Reserve	27	34	0
Amount Used / Transfer from Reserve	(918)	0	0
	<u>0</u>	<u>891</u>	<u>0</u>
(b) Civic Centre Improvements Reserve			
Opening Balance	1,410	20,770	0
Amount Set Aside / Transfer to Reserve	42	831	737
Amount Used / Transfer from Reserve	(1,452)	(20,191)	0
	<u>0</u>	<u>1,410</u>	<u>737</u>
(c) Waste Management Reserve			
Opening Balance	72,867	70,064	0
Amount Set Aside / Transfer to Reserve	2,186	2,803	2,517
Amount Used / Transfer from Reserve	0	0	0
	<u>75,053</u>	<u>72,867</u>	<u>2,517</u>
(d) Leave Reserve			
Opening Balance	168,125	137,620	0
Amount Set Aside / Transfer to Reserve	5,044	30,505	7,650
Amount Used / Transfer from Reserve	0	0	0
	<u>173,169</u>	<u>168,125</u>	<u>7,650</u>
(e) Parking Reserve			
Opening Balance	14,300	398,165	0
Amount Set Aside / Transfer to Reserve	429	16,135	14,276
Amount Used / Transfer from Reserve	0	(400,000)	0
	<u>14,729</u>	<u>14,300</u>	<u>14,276</u>
(f) Property Reserve			
Opening Balance	364,364	85,743	0
Amount Set Aside / Transfer to Reserve	11,077	303,430	3,949
Amount Used / Transfer from Reserve	0	(24,809)	0
	<u>375,441</u>	<u>364,364</u>	<u>3,949</u>
(g) Infrastructure Reserve			
Opening Balance	377,781	122,866	0
Amount Set Aside / Transfer to Reserve	11,333	254,915	7,468
Amount Used / Transfer from Reserve	(162,000)	0	0
	<u>227,114</u>	<u>377,781</u>	<u>7,468</u>
(h) Legal Reserve			
Opening Balance	62,824	33,675	0
Amount Set Aside / Transfer to Reserve	1,885	29,149	1,205
Amount Used / Transfer from Reserve	0	0	0
	<u>64,709</u>	<u>62,824</u>	<u>1,205</u>

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
6. RESERVES (continued)			
(i) Unspent Grants/Funds Reserve			
Opening Balance	920	142,052	0
Amount Set Aside / Transfer to Reserve	33	0	0
Amount Used / Transfer from Reserve	(953)	(141,132)	0
	<u>0</u>	<u>920</u>	<u>0</u>
(j) Parking Facilities Reserve			
Opening Balance	231,500	0	0
Amount Set Aside / Transfer to Reserve	6,945	231,500	0
Amount Used / Transfer from Reserve	(204,000)	0	0
	<u>34,445</u>	<u>231,500</u>	<u>0</u>
(k) Sustainability Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	19,782	0	0
Amount Used / Transfer from Reserve	(10,000)	0	0
	<u>9,782</u>	<u>0</u>	<u>0</u>
Total Reserves	<u>974,442</u>	<u>1,294,982</u>	<u>37,802</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 2014

6. RESERVES (Continued)	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Area Improvement Reserve	27	34	0
Civic Centre Improvements Reserve	42	831	737
Waste Management Reserve	2,186	2,803	2,517
Leave Reserve	5,044	30,505	7,650
Parking Reserve	429	16,135	14,276
Property Reserve	11,077	303,430	3,949
Infrastructure Reserve	11,333	254,915	7,468
Legal Reserve	1,885	29,149	1,205
Unspent Grants/Funds Reserve	32	0	0
Parking Facilities Reserve	6,945	231,500	0
Sustainability Reserve	19,782	0	0
	<u>58,782</u>	<u>869,302</u>	<u>37,802</u>
Transfers from Reserves			
Area Improvement Reserve	(918)	0	0
Civic Centre Improvements Reserve	(1,452)	(20,191)	0
Parking Reserve	0	(400,000)	0
Property Reserve	0	(24,809)	0
Infrastructure Reserve	(162,000)	0	0
Unspent Grants/Funds Reserve	(953)	(141,132)	0
Parking Facilities Reserve	(204,000)	0	0
Sustainability Reserve	(10,000)	0	0
	<u>(379,323)</u>	<u>(586,132)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>(320,541)</u>	<u>283,170</u>	<u>37,802</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.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

6. RESERVES (Continued)

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.

Parking Facilities Reserve

- to fund improvements to Parking Facilities within the Town of Cottesloe

Sustainability Reserve

- to fund new or enhance existing Sustainability initiatives within the Town of Cottesloe

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

	Note	2013/14 Budget \$	2012/13 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	1,130,123	1,658,339
Cash - Restricted Reserves	15(a)	1,006,444	1,294,584
Receivables		140,000	140,000
Inventories		45,000	45,000
		<u>2,321,567</u>	<u>3,137,923</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(1,315,123)</u>	<u>(1,200,000)</u>
NET CURRENT ASSET POSITION		1,006,444	1,937,923
Less: Cash - Restricted Reserves	15(a)	(1,006,444)	(1,294,584)
Less: Cash - Restricted Municipal		<u>0</u>	<u>0</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>0</u>	<u>643,339</u>

The estimated surplus/(deficiency) c/fwd in the 2012/13 actual column represents the surplus (deficit) brought forward as at 1 July 2013.

The estimated surplus/(deficiency) c/fwd in the 2013/14 budget column represents the surplus (deficit) carried forward as at 30 June 2014.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

8. RATING INFORMATION - 2013/14 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2013/14 Budgeted Rate Revenue \$	2013/14 Budgeted Interim Rates \$	2013/14 Budgeted Back Rates \$	2013/14 Budgeted Total Revenue \$	2012/13 Actual \$
Differential General Rate								
GRV - Residential Improved (RI)	0.063388	3,078	105,674,950	6,698,524	0	0	6,698,524	6,504,643
GRV - Residential Vacant (RV)	0.063388	80	3,884,860	246,254	0	0	246,254	238,628
GRV - Commercial Improved (CI)	0.063388	68	7,354,765	466,204	0	0	466,204	456,873
GRV - Commercial Town (CT)	0.074533	120	8,376,135	624,298	0	0	624,298	607,559
GRV - Industrial (II)	0.063388	1	35,000	2,219	0	0	2,219	2,163
Sub-Totals		3,347	125,325,710	8,037,498	0	0	8,037,498	7,809,866
Minimum Rates								
GRV - Residential Improved (RI)	968	379	4,706,072	366,872	0	0	366,872	364,419
GRV - Commercial Improved (CI)	968	10	104,250	9,680	0	0	9,680	9,500
GRV - Commercial Town (CT)	968	14	167,495	13,552	0	0	13,552	13,500
Sub-Totals		403	4,977,817	390,104	0	0	390,104	387,419
Discounts (Note 12)							(3,908)	(3,931)
Total Amount of General Rates							8,423,694	8,193,354
Specified Area Rates (Note 9)							0	0
Total Rates							8,423,694	8,193,354

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 2013/14 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 2014**

9. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR

Council has not budgeted to raise a specified area rate in 2013/14.

10. SERVICE CHARGES - 2013/14 FINANCIAL YEAR

Council has not budgeted to raise any service charges during the 2013/14 financial year.

11. FEES & CHARGES REVENUE	2013/14 Budget \$	2012/13 Actual \$
General Purpose Funding	36,150	46,750
Law, Order, Public Safety	5,900	6,550
Health	68,710	86,600
Education and Welfare	21,250	19,500
Community Amenities	440,350	520,750
Recreation & Culture	217,620	224,296
Transport	500,000	1,000,000
Economic Services	122,200	131,000
Other Property & Services	20,000	19,000
	<u>1,432,180</u>	<u>2,054,446</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2013/14 FINANCIAL YEAR**

Incentive

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

A discount is granted to the rates for the Cottesloe Tennis Club.

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 \$5,000.00.

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 \$2,000.00.

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

13. INTEREST CHARGES AND INSTALMENTS - 2013/14 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 Rates

That a penalty interest rate of 11% per annum be applied to rates levied in the 2013/2014 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 \$29,000

Charge for Late Payments other than Rates

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

Instalment Option Due Dates and Charges

Instalment Due Dates : Instalments are due on the following dates

Instalment	Due Date
1st	2 nd September 2013
2nd	4 th November 2013
3rd	13 th January 2014
4th	17 th March 2014

Instalment Administration Charge

An administration charge of \$18.60 will apply if payment of a rate or service charge is made by instalments.

The administration charge is estimated to raise revenue of \$16,000

Instalment Interest

Instalment interest will apply at the rate of 5.5%.

Instalment interest is estimated to raise revenue of \$33,000.

14. ELECTED MEMBERS REMUNERATION

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

	2013/14 Budget \$	2012/13 Actual \$
Meeting Fees	74,000	62,000
President's Allowance	7,500	7,500
Deputy President's Allowance	1,250	1,250
Travelling Expenses	1,250	0
Telecommunications Allowance	14,400	14,400
Conference and Training Expenses	6,750	3,000
Other Member Costs	8,200	8,300
	<u>113,350</u>	<u>96,450</u>

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

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:

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash - Unrestricted	1,130,123	1,658,339	901,495
Cash - Restricted	1,006,444	1,294,584	1,093,816
	<u>2,136,567</u>	<u>2,952,923</u>	<u>1,995,311</u>

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

Area Improvement Reserve	0	891	0
Civic Centre Improvements Reserve	0	1,410	20,928
Waste Management Reserve	75,053	72,867	71,478
Leave Reserve	173,169	168,125	137,667
Parking Reserve	14,731	14,302	409,510
Property Reserve	375,441	364,364	160,050
Infrastructure Reserve	259,114	377,381	212,072
Unspent Grants/Funds Reserve	0	920	0
Legal Reserve	64,709	62,824	82,111
Parking Facilities Reserve	34,445	231,500	0
Sustainability Reserve	9,782	0	0
	<u>1,006,444</u>	<u>1,294,584</u>	<u>1,093,816</u>

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

Net Result	(359,311)	373,554	(221,265)
Depreciation	2,080,737	2,029,842	1,853,525
(Profit)/Loss on Sale of Asset	0	(26,971)	0
(Increase)/Decrease in Receivables	0	0	7,084
Increase/(Decrease) in Payables	115,123	131,575	20,000
Increase/(Decrease) in Employee Provisions	0	0	(20,000)
Grants/Contributions for the Development of Assets	(543,549)	(170,000)	(248,000)
Net Cash from Operating Activities	<u>1,293,000</u>	<u>2,338,000</u>	<u>1,391,344</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)	(2,000)
Total Amount of Credit Unused	<u>253,000</u>	<u>253,000</u>	<u>253,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>5,513,129</u>	<u>5,870,772</u>	<u>5,870,770</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 2014**

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-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-14 \$
BCITF Levy	0	85,000	(85,000)	0
Building Services Levy	3,000	28,000	(28,000)	3,000
Infrastructure Deposits	465,000	120,000	(85,000)	500,000
Right of Way Bonds	47,000	0	0	47,000
Miscellaneous Deposits	43,000	9,000	(5,000)	47,000
	<u>558,000</u>			<u>597,000</u>

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

17. MAJOR LAND TRANSACTIONS

The Town's Depot operations moved to a leased premises in Fremantle during 2012/13 and the buildings at the old site at the rear of Marmion Street, Cottesloe, were demolished. It is highly likely that this property will be sold during 2013/14

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2013/14.

TOWN OF COTTESLOE

RESERVE TRANSFERS SUMMARY

FOR THE YEAR ENDED 30TH JUNE 2014

Particulars	Balance 1 July 2013	Interest Received 2013-2014	Transfer to Reserves	Transfer from Reserves	Balance 30 June 14
Area Improvement Reserve	891	27	-	918	-
Civic Centre Improvements Reserve	1,410	42	-	1,452	-
Waste Management Reserve	72,867	2,186	-	-	75,053
Leave Reserve	168,125	5,044	-	-	173,169
Parking Reserve	14,302	429	-	-	14,731
Property Reserve	364,364	11,077	-	-	375,441
Infrastructure Reserve	377,781	11,333	-	162,000	227,114
Legal Reserve	62,824	1,885	-	-	64,709
Unspent Grants/Funds Reserve	920	33	-	953	-
Parking Facilities Reserve	231,500	6,945	-	204,000	34,445
Sustainability Reserve	-	-	19,782	10,000	9,782
Total	1,294,982	39,000	19,782	379,323	974,442

TOWN OF COTTESLOE

CAPITAL WORKS COMPARISON

FOR THE YEAR ENDED 30TH JUNE 2014

	\$	BUDGET	2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Land & Buildings	180,000	170,000	420,000	425,500	7,916,650	5,500,183	2,513,421	306,000	291,725	331,500	357,500	331,500
Plant & Vehicles	408,150	297,686	459,590	448,640	301,850	247,100	520,300	321,400	142,300	357,500	146,014	146,014
Furniture & Office Equipment	90,650	137,590	74,273	28,930	189,910	109,869	136,682	134,243	37,700	780,858	1,030,964	1,718,155
Infrastructure	673,000	1,054,300	1,541,450	2,323,214	2,281,700	1,607,360	958,948	780,858	1,030,964	1,718,155	1,030,964	1,718,155
TOTAL	1,351,800	1,659,576	2,495,313	3,226,284	5,972,363	7,490,270	4,129,351	1,542,502	1,502,689	2,553,169	2,553,169	2,553,169
Capital Grant Income	206,600	514,499	661,682	1,045,367	651,800	647,148	433,667	86,667	248,363	599,000	599,000	599,000
Transfers From Reserves - Capital	-	-	274,185	215,851	783,786	1,957,360	898,438	100,485	-	347,523	-	347,523
Proceeds From the Sale of Assets	239,600	113,273	856,627	1,434,100	1,763,600	163,250	78,700	235,500	67,950	179,750	67,950	179,750
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	-	-	-	19,782
NET (After capital grants, proceeds from sales, loans and movements in reserves)	\$ 905,600	\$ 1,031,804	\$ 702,819	\$ 1,220,946	\$ 1,595,070	\$ 1,400,612	\$ 1,108,465	\$ 1,512,450	\$ 1,281,450	\$ 1,186,376	\$ 1,446,878	\$ 1,446,878

TOWN OF COTTESLOE

ANALYSIS OF BUDGETED CAPITAL EXPENDITURE

FOR THE YEAR ENDED 30TH JUNE 2014

	\$	\$	\$	\$
	Renewal	Upgrade	New	Total
	<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>
Land & Buildings	-	331,500	-	331,500
Plant & Vehicles	357,500	-	-	357,500
Furniture & Office Equipment	73,494	72,520	-	146,014
Infrastructure				
- Roads	226,800	415,000	-	641,800
- Car Parks	-	-	204,000	204,000
- Footpaths	120,400	130,000	263,755	514,155
- Drainage	10,000	-	-	10,000
- Parks & Reserves	10,000	35,000	-	45,000
- Irrigation	20,000	-	-	20,000
- Right of Ways	81,200	-	-	81,200
- Miscellaneous	-	50,000	152,000	202,000
TOTAL	899,394	1,034,020	619,755	2,553,169

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2014

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
NEW	PARKING CONSTRUCTION				
NEW	Forrest Street				70,000
	Napier Street				134,000
10.9000.2	DRAINAGE CONSTRUCTION				10,000
	Cottesloe various				
	FOOTPATH CONSTRUCTION				
15.1016.2	Barsden Street				14,300
15.1026.2	Brighton Street				18,100
15.1002.2	Ackland Way				2,500
15.1128.2	Marmion Street				10,600
15.1030.2	Broome Street				17,300
15.1086.2	Griver Street				16,900
15.1114.2	Loma Street				14,800
15.1104.2	Kathleen Street				25,900
15.9000.2	Bike Plan Works				130,000
NEW	Disability Access Ramp				263,755
20.9000.2	IRRIGATION CONSTRUCTION				20,000
	Cottesloe, various				
	PARKS AND RESERVES CONSTRUCTION				
30.9000.5	Cottesloe Natural Area Upgrade				15,000
30.9000.2	Playgrounds various				30,000

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2014

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
	PROPERTY CONSTRUCTION				
NEW	Civic Centre Air Conditioning Upgrade	80,000			
35.6030.2	Civic Centre Grounds Restoration	220,000			
NEW	Carbon Neutral - Voltage Optimisation	31,500			
25.9000.2	LANEWAY CONSTRUCTION				81,200
	BLACKSPOT WORKS				
NEW	Curtin Avenue/Eric Street Intersection				285,000
NEW	Eric Street/Railway Street Intersection				75,000
	ROAD CONSTRUCTION/REHABILITATION				
40.1098.2	Jarrad Street				19,800
40.1074.2	Geraldine Street				15,800
40.1168.2	Salvado Street				27,100
40.1202.2	William Street				22,800
40.1204.2	Windsor Street				24,500
40.1058.2	Elizabeth Street				54,600
40.1036.2	Chamberlain Street				62,200

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2014

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
41.9000.2	ROAD SAFETY & SPEED RESTRICTION Safety & Speed Program, Year 3				55,000
43.9000.2.57 NEW NEW	MISCELLANEOUS INFRASTRUCTURE Sculpture Town Centre Improvements Viewing Tower				70,000 100,000 32,000
47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57 47.9000.2.57	PLANT & VEHICLES Passenger Vehicle - CEO Passenger Vehicle - Planner Passenger Vehicle - MDS Passenger Vehicle - MES Passenger Vehicle - WS Passenger Vehicle - Ranger Utility Vehicle - AWS Depot Utility Vehicles (3) Kubota Mower Stihl Pole Pruners (2) Stihl Chainsaws (3) Stihl Hedge Trimmers (2) Stihl Brushcutters (3)			45,000 36,000 36,000 36,000 33,000 35,000 24,600 71,000 29,000 2,600 3,700 2,000 3,600	

TOWN OF COTTESLOE

CAPITAL WORKS PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2014

PROJECT NO	PROGRAMME AREA	Land & Buildings	IT, Office Equipment & Furniture	Plant & Machinery	Infrastructure
	IT, OFFICE EQUIPMENT & FURNITURE				
49.9000.2.57	Civic Centre Furniture		5,000		
49.9000.2.57	Desktop Devices		3,818		
49.9000.2.57	Mobile Devices		2,386		
49.9000.2.57	Photocopier		20,000		
49.9000.2.57	TRIM Upgrade		15,000		
49.9000.2.57	Authority Upgrade		30,000		
	Offsite replication of VM's as part of Data Recovery Plan		13,104		
49.9000.2.57	Upgrade / Replacement of Network Switches		4,248		
49.9000.2.57	Replacement of SAN		17,478		
49.9000.2.57	Virtual Server Upgrades		27,520		
49.9000.2.57	Data Rack for New Depot		1,254		
49.9000.2.57	Desktop Device Replacement		3,818		
49.9000.2.57	Mobile Device Replacement		2,387		
	Totals	331,500	146,014	357,500	1,718,155
TOTAL CAPITAL WORKS PROGRAM					2,553,169

TOWN OF COTTESLOE

DONATIONS SUMMARY FOR THE YEAR ENDED 30th JUNE 2014

Application	Organisation	Funding Requested	Summary	Recommendation
1	St Phillips Church	\$ 2,299	To provide a "listening post" for local business owners and their staff in conjunction with Procott. This service would not provide ongoing counselling, but seeks to provide an intermediary step.	\$ 2,299
2	Cancer Support WA	\$ 4,000	To assist with budget for the "Night Under the Stars Event". This event seeks to raise awareness of the Cancer Support organisation, as well as providing an event for the community	\$ 4,000
3	West Coast Community Centre	\$ 1,500	To assist with the costs of printing the WCC Newsletter - which helps to advise the residents of the Town of the Community Centres events and activities	\$ 1,500
4	Cottesloe Long Board Club	\$ 5,000	The grant will be used to cover some of the costs of the annual Whalebone Classic	\$ 5,000
5	Cottesloe Coastcare Association	\$ 2,500	Funds would be used to purchase seedlings and other materials required for rehabilitation planting.	\$ 2,500
6	Perth Studio Pottery Inc.	\$ 2,000	The grant would be used to fund advertising of one the club's exhibits, which will in turn raise awareness of the club and its activities.	\$ 2,000
7	Cottesloe Child Care Centre	\$ 500	The Cottesloe Child Care Centre has a picnic in May each year. The grant would be used to offset some of the costs of this event.	\$ 500
8	Cottesloe Junior Football Club	\$ 6,000	The Cottesloe Junior Football Club is purchasing new jumpers for all of its teams this season. The grant would be used to offset the costs of this project. While the club have requested \$6,000, the guidelines provide for a limit of \$5,000.	\$ 5,000
9	Mosman Park Men's Shed	\$ 10,000	The Mosman Park Community Men's Shed have received two grants in the past two years of \$10,000 each (previously requested \$20,000 per year). While Council have previously allowed a grant of more than \$5,000, this was due to the start-up costs of the association - which should by now have been covered.	\$ 5,000
10	Shelton Christian Council	\$ 2,000	Contribution to annual Chaplaincy program at Shenton College, Mt Claremont Primary School, Swanbourne Primary School, Mosman Park Primary School.	\$ 2,000
11	1st Cottesloe Scout Group	\$ 2,000	To assist in the purchase of materials to assist in the effective operation of the weekly scouts program. For example, First Aid kits, white boards, sporting/game equipment, sun shade tents, patrol day packs.	\$ 2,000
12	Sea View Golf Club (Inc.)	\$ 3,875	Funds would be used for the purchase of koppers logs and their installation at the golf course boundary on Jarrad Street, to prevent unauthorised parking and damage to the course by motor vehicles.	\$ 3,875
13	ICEA Foundation	\$ 5,000	Funds would be used to cover some of the costs of the marquee erected at the annual ICEA Classic surfing competition held at Cove Reef, Cottesloe.	\$ 5,000
14	North Cottesloe Primary School P&C	\$ 5,000	Funds would be used to assist in the production and research of a book celebrating 100 years of public education in Cottesloe as part of the school's Centenary project.	\$ 5,000
			TOTAL	\$ 45,674

Note: A contribution has been approved to North Cottesloe Surf Life Saving Club during 2013-2014 to fund the purchase and installation of a viewing tower at North Cottesloe beach.

The amount of \$45,674 is recommended for the financial year 2013-2014, however it is anticipated that Council will return to the capped total of \$40,000 in future years.

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

**GENERAL PURPOSE FUNDING
BUDGET ALLOCATION 2013 - 2014**

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

10000.123.19	Residential Improved	6,671,906	6,427,655	6,427,655
10000.123.19	Residential Vacant	257,446	248,021	248,021
10000.123.19	Commercial Improved	465,473	448,433	448,433
10000.123.19	Commercial Town	634,949	611,704	611,704
10000.123.19	Industrial	2,245	2,163	2,163
10000.123.19	Minimum Rates	391,675	377,336	377,336
10002.123.19	Interim Rates	0	78,042	0
TOTAL AMOUNT FROM RATES		8,423,694	8,193,354	8,115,312

Grant Revenue - Operating

10007.89.14	General Purpose Grant Revenue	87,934	169,430	124,624
10008.89.14	Local Road Grant Revenue	50,854	92,165	70,104
Total Operating Grant Revenue		138,789	261,595	194,728

Interest Received

10009.65.15	Interest On Investments - General	100,000	134,000	79,000
10009.66.15	Interest On Investments - Reserves	39,000	35,000	35,000
10009.67.15	Interest On Bank Accounts	11,000	12,000	10,000
10005.98.15	Pensioner Deferred Rates Interest	8,000	7,150	8,000
10004.63.15	Instalment Interest (5.5%)	33,000	32,250	34,300
10004.95.15	Interest Outstanding Rates (11%)	25,000	28,500	12,000
10004.96.15	Penalty Interest Written Off	(500)	(200)	(400)
10011.95.15	ESL Penalty Interest	4,000	5,000	2,500
Total Interest Received		219,500	253,700	180,400

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2013 - 2014
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	BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Fees and Charges			
10006.111.22 Rates Search	20,000	31,000	15,000
10006.135.22 Sale of Roll	150	0	250
10004.62.22 Administration Charge	16,000	15,750	20,700
Total Fees and Charges	36,150	46,750	35,950
Other Revenue			
10004.69.20 Reimbursement - Legal fees	500	0	500
Total Other Revenue	500	0	500
TOTAL OTHER GENERAL FINANCING	394,939	562,045	411,578
TOTAL REVENUE	8,818,633	8,755,399	8,526,890

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2013 - 2014
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BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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EXPENDITURE

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Office Expenses				
20005.103.50	Contractors & Consultants	20,000	20,000	16,000
	Total Office Expenses	20,000	20,000	16,000
Other Expenses				
20009.110.50	Rate Recovery Costs	3,000	2,000	2,000
20009.156.61	Valuation Expenses	4,000	4,000	4,000
20009.148.58	Title Searches	2,500	2,500	2,500
	Total Other Expenses	9,500	8,500	8,500
Allocated Expenses				
20017.68.90	Allocated Administrative Costs	213,977	186,239	191,574
	Total Allocated Expenses	213,977	186,239	191,574
	TOTAL - EXPENDITURE	243,477	214,739	216,074

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

GOVERNANCE BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

Other Revenue		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
10014.145.20	Reimbursements	35,000	31,000	32,000
Total Other Revenue		35,000	31,000	32,000
TOTAL REVENUE		35,000	31,000	32,000

EXPENDITURE

Office Expenses		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
20028.103.50	Printing, Stationery & Postage	3,350	3,350	3,350
20029.201.58	Other Office Expenses	420	800	420
Total Office Expenses		3,770	4,150	3,770
Member Costs		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
20026.42.58	Sitting Fees	74,000	62,000	62,000
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	0	1,250
20026.31.58	Communications Allowances	14,400	14,400	14,400
20026.29.58	Conference & Training	6,750	3,000	6,750
20026.31.63	Other Member Costs	8,200	8,300	8,300
Total Member Costs		113,350	96,450	101,450
Civic Functions & Receptions		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Via PC	Wages	5,450	5,240	5,240
Via PC	Materials	6,760	6,500	6,500
Via PC	Contractors	70,408	67,700	67,700
Total Functions & Receptions		82,618	79,440	79,440

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

GOVERNANCE BUDGET ALLOCATION 2013 - 2014

	BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Other Expenses			
20029.71.50 Legal Expenses	2,000	1,000	2,000
20029.203.50 Subscriptions & Publications	18,200	26,700	26,700
20029.30.50 Contractors	11,980	25,000	25,000
20025.202.50 Election Expenses	25,546	0	0
20028.3.50 Advertising	41,800	36,000	36,000
20029.205.50 Contributions - Wesroc	82,000	65,000	82,000
Total Other Expenses	181,526	153,700	171,700
Donations/Contributions			
20029.201.58 Presentations/Prizes/Gifts	2,200	1,000	2,050
20029.204.58 Donations	44,694	42,975	42,975
Total Donations/Contributions	46,894	43,975	45,025
Non Cash Expenses			
20284.34.51 Depreciation - Furniture & Equipment	852	1,868	4,284
Total Non Cash Expenses	852	1,868	4,284
Allocated Expenses			
20288.68.90 Allocated Administrative Overheads	240,724	209,518	215,521
Total Allocated Expenses	240,724	209,518	215,521
TOTAL - EXPENDITURE	669,734	589,101	621,190

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2011-2012 \$	BUDGET 2012-2013 \$
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REVENUE

10015.106.18	Profit on Disposal of Assets	0	3,663	0
	Other Revenue			
10016.145.20	Reimbursements	18,500	6,250	4,200
10018.200.17	Other Income	250	230	100
	Total Other Revenue	18,750	6,480	4,300
	TOTAL REVENUE	18,750	10,143	4,300

EXPENDITURE

	Employee Costs			
20031.130.62	Salary & Wages	907,134	800,000	831,897
20031.141.52	Superannuation	110,875	90,000	95,973
20031.205.52	Contributions	10,000	5,312	0
20031.206.52	Other Employee Costs	79,656	72,850	72,850
20031.29.52	Training & Conferences	90,000	30,000	45,000
Via Plant Postings	Motor Vehicles Costs	18,459	19,000	16,355
20031.138.52	Recruitment	41,600	30,000	40,000
	Total Employee Costs	1,257,724	1,047,162	1,102,075
	Finance Costs			
20276.7.58	Bank Fees	34,611	37,000	33,280
20276.92.54	Overdraft Interest	1,000	100	1,500
	Total Finance Costs	35,611	37,100	34,780

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2013 - 2014**

	BUDGET 2013-2014 \$	ACTUAL 2011-2012 \$	BUDGET 2012-2013 \$
Office Expenses			
20032.103.50 Printing, Postage & Stationery	40,000	33,000	42,240
20032.208.57 Office Equipment Maintenance - Materials	5,000	5,000	5,000
20032.208.50 Office Equipment Maintenance - Contractors	159,096	159,507	159,907
20032.3.58 Advertising	4,000	3,000	4,000
20033.85.57 Minor Furniture & Equipment	18,614	22,300	22,300
Total Office Expenses	226,710	222,807	233,447
Utility Expenses			
20032.144.63 Telephone/Internet	25,480	24,600	24,600
Total Utility Expenses	25,480	24,600	24,600
Other Expenses			
20033.71.50 Legal Expenses	6,500	1,500	6,490
20033.30.50 Contractors & Consultants	280,303	235,000	242,597
20033.64.53 Insurance	150,000	147,000	130,000
20033.237.50 Audit & Associated Fees	31,620	24,960	24,960
20033.203.50 Subscriptions & Publications	2,500	1,200	3,488
20033.156.50 Valuation Expenses	12,000	4,033	0
20033.201.58 Other Expenses	7,701	5,500	7,662
Total Other Expenses	470,624	419,193	415,197
Non Cash Expenses			
20035.186.51 Depreciation - Mobile Plant & Vehicles	21,060	22,317	30,252
20035.34.51 Depreciation - Furniture & Equipment	121,248	101,421	65,980
Total Non Cash Expenses	142,308	123,738	116,232
Allocated Expenses			
20034.68.90 Less Allocated Administrative Oh	(2,147,549)	(1,871,324)	(1,922,299)
Total Allocated Expenses	(2,147,549)	(1,871,324)	(1,922,299)
TOTAL - EXPENDITURE	10,908	3,276	4,031

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

FIRE PREVENTION BUDGET ALLOCATION 2013 - 2014
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BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2013 - 2014 \$
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REVENUE

	BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2013 - 2014 \$
Other Revenue			
10041.145.20 Reimbursements	8,600	9,100	8,700
Total Other Revenue	8,600	9,100	8,700
TOTAL REVENUE	8,600	9,100	8,700

EXPENDITURE

	BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2013 - 2014 \$
Other Expenses			
20074.30.50 Emergency Services Levies	8,400	8,214	8,000
20073.3.50 Advertising	1,000	0	1,000
Total Other Expenses	9,400	8,214	9,000
Allocated Expenses			
20075.68.90 Administration Overheads	21,398	18,624	19,157
20075.58.90 Ranger Resource Allocation	9,000	8,000	8,000
Total Allocated Expenses	30,398	26,624	27,157
TOTAL EXPENDITURE	39,798	34,838	36,157

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

ANIMAL CONTROL BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

Fees & Charges

10047.41.12	Dog Registration Fees	5,000	5,300	5,000
10047.49.12	Fines & Penalties	100	300	100
10047.101.12	Impounding Charges	800	750	800
	Total Fees & Charges	5,900	6,350	5,900

Other Revenue

10045.145.20	Reimbursements	100	0	100
	Total Other Revenue	100	0	100

TOTAL REVENUE

6,000	6,350	6,000
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EXPENDITURE

Employee Costs

20078.29.52	Training	900	0	800
	Total Employee Costs	900	0	800

Other Expenses

20080.209.57	Materials	7,795	7,805	7,805
20080.71.50	Legal Fees	5,000	5,000	5,000
	Total Other Expenses	12,795	12,805	12,805

Donations/Contributions

20080.205.50	Contributions	7,592	7,700	7,300
	Total Donations/Contributions	7,592	7,700	7,300

Allocated Expenses

20081.58.90	Ranger Resource Allocation	38,000	36,000	36,000
20081.68.90	Allocated Administrative Overhead	85,590	74,495	76,630
	Total Allocated Expenses	123,590	110,495	112,630

TOTAL EXPENDITURE

144,877	131,000	133,535
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**OTHER LAW, ORDER & PUBLIC SAFETY
BUDGET ALLOCATION 2013 - 2014**

BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2012 - 2013 \$
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REVENUE

	BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2012 - 2013 \$
Fees and Charges			
10051.49.12 Fines and Penalties	0	200	0
Total Operating Grant Revenue	0	200	0
Grant Revenue - Operating			
10055.89.14 Grant Revenue	500	500	0
Total Operating Grant Revenue	500	500	0
TOTAL REVENUE	500	700	0

EXPENDITURE

Other Expenses			
20086.30.50 Contractors	3,245	3,150	3,150
20086.71.50 Legal Expenses	2,500	1,000	2,500
Total Other Expenses	5,745	4,150	5,650
Non Cash Expenses			
20088.34.51 Depreciation - Furniture & Office Equipment	4,946	4,956	4,956
Total Non Cash Expenses	4,946	4,956	4,956
Allocated Expenses			
20087.58.90 Ranger Resource Allocation	38,000	36,000	36,000
20087.68.90 Administration Allocation	42,795	37,247	38,315
Total Allocated Expenses	80,795	73,247	74,315
TOTAL EXPENDITURE	91,486	82,353	84,921

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

HEALTH BUDGET ALLOCATION 2013 - 2014

BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2012 - 2013 \$
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REVENUE

		BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2012 - 2013 \$
Fees & Charges				
10069.4.12	Food Assessment Fees	21,000	18,300	20,500
10069.72.12	Outdood Eating Fees	45,000	44,800	43,000
10069.253.12	Food Notification Fees	100	250	100
10069.254.12	Lodging House Fees	360	550	720
10069.255.12	Other Fees	1,750	2,700	1,730
10069.49.12	Fines and Penalties	500	20,000	0
	Total Fees & Charges	68,710	66,600	66,050
Other Revenue				
10067.145.20	Reimbursements	10,000	8,000	7,500
	Other Revenue	10,000	8,000	7,500
	TOTAL REVENUE	78,710	94,602	73,550

EXPENDITURE

Employee Costs				
20111.130.62	Salary & Wages	105,891	78,417	96,417
20111.141.52	Superannuation	13,083	11,281	11,281
20111.29.52	Conferences, Memberships & Training	4,750	4,000	4,750
20111.206.52	Other Employee Costs	8,578	7,794	7,794
	Total Employee Costs	132,301	101,492	120,241
Office Expenses				
20112.103.50	Printing, Postage & Stationery	1,500	600	1,250
20112.144.63	Telephone	220	210	210
	Total Office Expenses	1,720	810	1,460
Other Expenses				
20113.71.50	Legal Expenses	9,000	3,000	9,300
20113.30.50	Contractors & Consultants	7,600	7,000	6,700
20113.201.58	Other Expenses	2,000	1,500	2,000
20113.201.57	Materials	1,800	500	1,700
20112.3.58	Advertising - Other	500	200	500
20113.85.57	Minor Furniture & Equipment	500	500	500
	Total Other Expenses	21,400	12,700	20,700

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

HEALTH BUDGET ALLOCATION 2013 - 2014

	BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2012 - 2013 \$
Non Cash expenses			
20125.34.51 Depreciation - Furniture & Office Equipment	4,740	1,185	0
Total Allocated Expenses	4,740	1,185	76,630
Allocated Expenses			
20114.68.90 Allocated Administrative Overheads	85,590	74,495	76,630
Total Allocated Expenses	85,590	74,495	76,630
TOTAL EXPENDITURE	245,751	190,682	295,661

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

EDUCATION
BUDGET ALLOCATION 2013 - 2014

BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2012 - 2013 \$
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REVENUE

Fees & Charges			
10184.46.12	Leases - Pre School	0	-1,500
		3,600	
	Total Fees & Charges	0	-1,500
		3,600	
Other Revenue			
10077.145.20	Reimbursements	0	1,105
		1,300	
	Total Other Revenue	0	1,105
		1,300	
	TOTAL REVENUE	0	-395
		4,900	

EXPENDITURE

Buildings Maintenance			
Via PC	Wages & Overheads	799	4,300
Via PC	Plant Charges	100	200
Via PC	Materials	50	200
Via PC	Contractors	1,050	300
Via PC	Utilities	1,000	3,000
	Total Buildings Maintenance	2,999	8,000
		3,678	
Non Cash Expenses			
20130.35.51	Depreciation - Buildings	1,596	1,596
		1,596	1,596
	Total Non Cash Expenses	1,596	1,596
Other Expenses			
20128.201.58	Other Expenses	100	100
20128.71.50	Legal Fees	0	500
		100	600
	Total Other	100	600
		100	100
Allocated Expenses			
20129.68.90	Administration Overhead Allocation	42,795	37,247
		38,315	
	Total Festivals, Events & Community Programs	42,795	37,247
		38,315	
	TOTAL EXPENDITURE	47,490	47,443
		43,689	

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**WELFARE, AGED & DISABLED
BUDGET ALLOCATION 2013 - 2014**

BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2012 - 2013 \$
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REVENUE

	BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2012 - 2013 \$
Fees & Charges			
10188.46.12 Leases - Welfare	21,250	21,000	21,000
Total Fees & Charges	21,250	21,000	21,000
Contributions & Reimbursements			
10089.145.20 Reimbursements	9,250	9,250	9,000
Total Contributions & Reimbursements	9,250	9,250	9,000
TOTAL REVENUE	30,500	30,250	30,000

EXPENDITURE

Property Maintenance			
Via PC Wages & Overheads	5,593	5,500	3,358
Via PC Plant Charges	200	200	200
Via PC Materials	2,000	1,000	1,000
Via PC Contractors	23,000	500	500
Total Property Maintenance	30,793	7,200	5,058
Non Cash Expenses			
20152.35.51 Depreciation - Buildings	19,479	19,478	15,648
20152.256.51 Depreciation - Misc Infrastructure	2,296	2,304	2,304
Total Non Cash Expenses	21,775	21,782	17,952
Festivals, Events & Community Programs			
Via PC Contractors	3,120	1,000	3,000
Total Festivals, Events & Community Programs	3,120	1,000	3,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

WELFARE, AGED & DISABLED BUDGET ALLOCATION 2013 - 2014

		BUDGET 2013 - 2014 \$	ACTUAL 2012 - 2013 \$	BUDGET 2012 - 2013 \$
Other Expenses				
Via Plant Postings 20150.205.50	Motor Vehicle Costs	7,650	7,650	7,500
	Contributions	52,936	50,900	50,900
	Total Other Expenses	60,586	58,550	58,400
Allocated Expenses				
20151.66.90	Administration Overheads	64,193	55,872	57,472
	Total Allocated Expenses	64,193	55,872	57,472
	TOTAL EXPENDITURE	180,467	144,404	141,882

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

WASTE MANAGEMENT BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

Fees & Charges

10094.119.12	Domestic Refuse Removal Charges - Additional Collections	80,000	80,000	52,000
10175.119.12	Commercial Charges	200,000	206,000	210,000
10094.120.12	Replacement Bins	600	950	500
10098.147.12	Tip Passes	4,000	4,200	3,000
10094.245.12	Other Fees	0	1,100	0
	Total Fees & Charges	284,600	292,250	265,500

Other Revenue

10097.66.22	Contributions	0	300	0
10098.200.17	Other Revenue	7,500	9,250	7,500
	Total Other Revenue	7,500	9,550	7,500

Non Cash Revenue

Via AR	Profit on Sale of Asset	0	0	0
10175.194.17	Equity Movement in WMRC	0	0	0
	Total Non Cash Revenue	0	0	0

TOTAL REVENUE

292,100	301,800	273,000
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

WASTE MANAGEMENT BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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EXPENDITURE

Employee Costs

20166.130.62	Salary & Wages	60,047	71,000	56,230
20166.141.52	Superannuation	8,277	12,000	7,858
20166.206.52	Other Employee Costs	7,326	6,700	5,440
20166.29.52	Conferences & Training	2,200	2,150	2,150
Via Plant Postings	Motor Vehicles Costs	6,370	5,135	5,135
	Total Employee Costs	84,220	96,985	76,813

Office Expenses

20167.103.50	Printing, Postage & Stationery	5,000	4,000	4,800
20167.144.63	Telephone	400	200	400
20167.208.50	Other Office Expenses	300	100	250
	Total Office Expenses	5,700	4,300	5,450

Waste Collection/Disposal

Via PC	Wages & Overheads	256,791	208,731	208,731
Via PC	Plant Charges	25,000	23,200	18,617
Via PC	Contractors	1,427,300	1,424,000	1,399,000
Via PC	Materials	7,000	10,000	10,000
	Total Waste Collection/Disposal	1,716,091	1,665,931	1,636,348

Other Expenses

20168.71.50	Legal Expenses	5,000	500	3,000
20168.30.50	Contractors	23,500	30,000	33,500
20168.209.57	Materials	46,000	40,000	45,500
20168.212.58	Bad Debts Written Off	1,000	1,200	500
20168.201.58	Other Expenses	1,500	1,200	1,500
20168.85.57	Minor Furniture & Equipment	500	200	500
	Total Other Expenses	77,500	73,100	84,500

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

WASTE MANAGEMENT BUDGET ALLOCATION 2013 - 2014

	BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Non Cash Expenses			
20170.186.51 Depreciation - Mobile Plant & Vehicles	20,940	20,943	20,952
20170.34.51 Depreciation - Furniture and Office Equipment	420	416	0
20170.191.51 Depreciation - Infrastructure	13,693	13,693	13,092
20158.191.51 Depreciation - Infrastructure	192	195	0
Total Non Cash Expenses	35,245	35,247	34,044
Allocated Expenses			
20169.68.90 Allocated Administrative Overheads	149,722	130,305	134,102
Total Allocated Expenses	149,722	130,305	134,102
TOTAL EXPENDITURE	2,068,478	2,005,868	1,971,257

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

SUSTAINABILITY BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Contributions & Reimbursements				
10193.145.20	Reimbursements	0	10,000	0
10194.86.11	Contributions	19,155	19,155	0
Total Contributions & Reimbursements		19,155	29,155	0
Grants - Operating				
10196.89.14	Grants - Operating	0	227	0
Total Grants Operating Revenue		0	227	0
TOTAL REVENUE		19,155	29,382	0

EXPENDITURE

Employee Costs				
20176.130.62	Salary & Wages	65,384	63,000	62,568
20176.141.52	Superannuation	9,317	6,000	8,760
20176.29.52	Conferences & Training	0	2,000	2,000
20176.206.52	Other Employee Costs	1,962	1,877	1,877
20176.138.52	Recruitment	0	0	750
Total Employee Costs		76,663	72,877	75,955
Office Expenses				
20177.103.57	Printing, Stationery & Postage	500	100	0
Total Office Expenses		500	100	0
Projects				
Via PC	Contractors	99,000	85,000	94,000
Total Office Expenses		99,000	65,000	84,000
Allocated Expenses				
20179.68.90	Allocated Administrative Oh	21,398	18,624	19,157
Total Allocated Expenses		21,398	18,624	19,157
TOTAL EXPENDITURE		197,061	156,501	179,112

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Fees & Charges				
10105.38.12	Town Planning Charges	150,000	210,000	150,000
10105.200.12	Other Fees & Charges	5,750	16,500	5,750
10105.139.12	Subdivision Clearance Fees	0	2,000	0
Total Fees & Charges		155,750	228,500	155,750
Via Asset Register	Profit on Disposal of Assets	0	10	0
Other Revenue				
10105.200.17	Other Income	2,000	150	2,000
Total Other Revenue		2,000	150	2,000
TOTAL REVENUE		157,750	228,660	157,750

EXPENDITURE

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Employee Costs				
20171.130.62	Salary & Wages	346,388	340,000	350,336
20171.141.52	Superannuation	52,914	50,000	52,641
20171.206.52	Other Employee Costs	29,160	30,000	28,711
20171.29.52	Training & Conferences	0	10,000	10,000
Plant Postings	Motor Vehicles Costs	8,740	7,870	7,870
Total Employee Costs		437,202	437,870	449,559

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2013 - 2014

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
	Office Expenses			
20172.103.58	Printing & Stationery	1,000	3,000	1,000
20172.144.63	Telephone	500	350	500
20172.201.58	Other Office Expenses	500	350	500
	Total Office Expenses	2,000	3,700	2,000
	Other Expenses			
20173.71.50	Legal Expenses	40,000	65,000	40,000
20173.30.50	Contractors & Consultants	50,000	40,000	50,000
20173.201.58	Other Expenses	500	750	500
20173.211.58	Scheme Review	50,000	25,000	50,000
	Total Other Expenses	140,500	130,750	140,500
	Non Cash Expenses			
20175.34.51	Depreciation-Furniture & Equipment	1,246	1,481	1,807
20175.36.51	Depreciation - Mobile Plant & Vehicles	13,861	13,861	13,861
	Total Non Cash Expenses	15,107	15,342	15,668
	Allocated Expenses			
20174.68.90	Allocated Administrative OverheadS	189,897	167,614	172,417
	Total Allocated Expenses	189,897	167,614	172,417
	TOTAL - EXPENDITURE	784,706	755,276	780,144

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

Contributions & Reimbursements				
10206.86.11	Contributions	0	4,406	0
	Total Contributions & Reimbursements	0	4,406	0

TOTAL - REVENUE

0	4,406	0
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EXPENDITURE

Street Furniture Maintenance				
Via PC	Wages & Overheads	23,971	27,500	20,148
Via PC	Plant Charges	3,500	3,000	3,000
Via PC	Suppliers	2,000	4,000	4,000
Via PC	Contractors	3,000	3,000	3,000
Via PC	Utilities	0	200	200
	Total Street Furniture Maintenance	32,471	37,700	30,348
Non Cash Expenses				
20186.191.51	Depreciation - Infrastructure	1,212	1,211	648
	Total Non Cash Expenses	1,212	1,211	646
Allocated Expenses				
20185.68.90	Administration Overhead Allocation	21,398	18,624	19,157
	Total Allocated Expenses	21,398	18,624	19,157
	TOTAL - EXPENDITURE	55,081	57,535	50,151

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

	BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Fees & Charges			
10109.46.12 Facilities Hire	40,000	40,000	40,000
Total Fees & Charges	40,000	40,000	40,000
Contributions & Reimbursements			
10107.145.20 Reimbursements	0	64,000	0
Total Contributions & Reimbursements	0	64,000	0
TOTAL REVENUE	40,000	104,000	40,000

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2013 - 2014**

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
EXPENDITURE				
Employee Costs				
20188.141.52	Superannuation	10,570	5,514	5,514
20188.206.52	Other Employee Costs	2,743	2,654	2,654
Total Employee Costs		13,313	8,168	8,169
Other Expenses				
20190.85.57	Minor Furniture & Equipment	3,000	250	2,000
Total Office Expenses		3,000	250	2,000
Buildings Maintenance				
Via PC	Wages & Overheads	58,026	61,000	61,000
Via PC	Plant Charges	132	50	50
Via PC	Materials	2,100	10,000	10,000
Via PC	Contractors	85,500	80,000	80,000
Via PC	Utilities	45,000	50,000	50,000
Total Buildings Maintenance		190,758	201,050	201,050
Grounds Maintenance				
Via PC	Wages & Overheads	167,792	171,000	141,038
Via PC	Plant Charges	13,500	11,500	11,500
Via PC	Materials	10,000	12,000	12,000
Via PC	Contractors	20,000	15,000	15,000
Via PC	Utilities	800	800	800
Total Grounds Maintenance		212,092	210,300	180,338
Non Cash Expenses				
20192.35.51	Depreciation - Buildings	146,556	146,551	136,558
20192.36.51	Depreciation - Plant & Machinery	372	368	367
20192.34.51	Depreciation - Furniture & Equipment	1,332	1,328	1,327
20192.188.51	Depreciation - Parks & Gardens	8,208	8,205	4,277
20300.186.51	Depreciation - Mobile Plant & Vehicles	8,868	8,866	0
Total Non Cash Expenses		165,336	165,318	142,529
Financing Expenses				
20298.240.54	Loan Interest	53,509	60,527	60,527
Total Financing Expenses		53,509	60,527	60,527
Allocated Expenses				
20191.68.90	Allocated Administrative Overheads	171,182	148,991	153,259
Total Allocated Expenses		171,182	148,991	153,259
TOTAL - EXPENDITURE		809,190	794,604	747,872

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

Grant Revenue - Operating				
10180.89.14	Grants - Operating	0	13,750	14,350
	Total Grant Revenue - Operating	0	13,750	14,350

Grant Revenue - Non Operating				
10202.8.13	Grants - Non Operating	0	3,456	3,456
	Total Grant Revenue - Non Operating	0	3,456	3,456

Fees & Charges				
10179.46.12	Facility Hire	175,120	180,796	170,000
	Total Fees & Charges	175,120	180,796	170,000

Contributions & Reimbursements				
10115.145.20	Reimbursements	111,848	113,348	113,348
	Total Contributions & Reimbursements	111,848	113,348	113,348

TOTAL REVENUE	286,968	311,352	301,154
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EXPENDITURE

Employee Costs Regional Coast Care				
20200.130.62	Salary & Wages	79,727	77,405	77,405
20200.141.52	Superannuation	7,175	6,966	6,966
20200.29.52	Conferences & Training	0	3,000	3,000
Via Plant Postings	Motor Vehicles Costs	14,504	14,800	13,887
20200.206.52	Other Employee Costs	9,013	9,000	8,445
	Total Employee Costs	110,419	111,171	109,703

Office Expenses				
20201.144.63	Telephone	1,200	1,200	1,200
	Total Office Expenses	1,200	1,200	1,200

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**SWIMMING AREAS & BEACHES
BUDGET ALLOCATION 2013 - 2014**

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Beach Parks				
Via PC	Wages & Overheads	87,891	114,000	73,877
Via PC	Plant Charges	12,500	10,500	10,500
Via PC	Materials	600	6,000	6,000
Via PC	Contractors	23,000	34,350	34,350
Via PC	Utilities	12,000	16,000	16,000
Total Beach Parks		135,991	180,850	140,727
Beach Buildings				
Via PC	Wages & Overheads	1,598	12,000	2,015
Via PC	Plant Charges	50	50	50
Via PC	Materials	8,000	9,000	9,000
Via PC	Contractors	3,500	3,500	3,500
Via PC	Utilities	25,000	21,000	21,000
Total Beach Buildings		38,148	45,550	35,565
Other Expenses				
20202.71.50	Legal Expenses	1,000	2,000	2,000
20202.30.50	Contractors & Consultants	166,333	171,000	153,920
20202.195.57	Coast Care	5,150	5,000	5,000
Total Other Expenses		172,483	178,000	160,920
Non Cash Expenses				
20204.35.51	Depreciation - Land & Buildings	13,488	13,485	150
20204.34.51	Depreciation - Furniture & Equipment	1,152	1,146	0
20204.188.51	Depreciation - Parks & Reserves Infrastructure	25,380	25,383	13,708
20204.191.51	Depreciation - Streetscape Infrastructure	1,968	1,967	1,967
Total Non Cash Expenses		41,988	41,981	15,825
Allocated Expenses				
20203.68.90	Allocated Administrative Overheads	106,988	93,119	95,787
Total Allocated Expenses		106,988	93,119	95,787
TOTAL - EXPENDITURE		607,217	651,871	559,727

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

OTHER SPORT & RECREATION BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Fees & Charges				
10120.46.12	Facilities Hire	2,500	3,500	2,500
Total Fees & Charges		2,500	3,500	2,500
Contributions & Reimbursements				
10183.243.20	Reimbursements SVGC	18,559	19,638	19,638
10183.161.20	Reimbursements CTC	1,815	3,020	3,020
10118.145.20	Reimbursements	3,000	7,500	3,000
Total Contributions & Reimbursements		23,374	30,158	25,658
Non Cash Revenue				
10117.106.1B	Profit on Sale of Assets	0	2,570	0
Total Non Cash Revenue		0	2,570	0
TOTAL REVENUE		25,874	36,228	28,158

EXPENDITURE

Parks Maintenance				
Via PC	Wages & Overheads	283,649	271,779	241,779
Via PC	Plant Charges	24,396	22,000	22,000
Via PC	Materials	45,000	43,000	43,000
Via PC	Contractors	93,000	89,000	89,000
Via PC	Utilities	12,000	11,000	11,000
Total Parks Maintenance		458,045	436,779	406,779
Buildings Maintenance				
Via PC	Wages & Overheads	16,779	18,133	18,133
Via PC	Plant Charges	1,300	1,900	1,900
Via PC	Materials	1,200	2,200	2,200
Via PC	Contractors	9,400	1,500	1,500
Via PC	Utilities	11,000	11,500	11,500
Total Buildings Maintenance		39,679	35,233	35,233

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

OTHER SPORT & RECREATION BUDGET ALLOCATION 2013 - 2014

	BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Non Cash Expenses			
20210.35.51 Depreciation - Buildings	5,712	5,709	5,708
20210.36.51 Depreciation - Plant & Equipment	8,820	9,078	10,000
20210.186.51 Depreciation - Mobile Plant & Vehicles	21,924	22,021	22,163
20210.188.51 Depreciation - Infrastructure	130,116	126,455	124,000
Via AR Loss on Disposal of Assets	0	3,770	0
Total Non Cash Expenses	166,572	167,033	161,871
Financing Expenses			
20289.161.54 Interest Paid - Loans CTC	1,815	3,020	3,020
20289.243.54 Interest Paid - Loans SVGC	18,559	19,638	19,638
Total Financing Expenses	20,374	22,658	22,658
Other Expenses			
20208.71.50 Legal Expenses	0	500	2,000
Total Other Expenses	0	500	2,000
Allocated Expenses			
20209.68.90 Allocated Administrative Overheads	64,193	55,872	57,472
Total Allocated Expenses	64,193	55,872	57,472
TOTAL EXPENDITURE	748,863	718,075	686,013

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

LIBRARIES BUDGET ALLOCATION 2013 - 2014
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BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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EXPENDITURE

Other Expenses			
20215.205.58	Contributions	589,201	566,539
	Total Other Expenses	589,201	566,539
Non Cash Expenses			
20217.35.51	Depreciation - Buildings	165,264	153,364
	Total Non Cash Expenses	165,264	153,364
Financing Expenses			
20299.241.54	Loan Interest	291,909	297,298
	Total Financing Expenses	291,909	297,298
Allocated Expenses			
20216.68.90	Allocated Administration Overhead	42,795	38,315
	Total Allocated Expenses	42,795	38,315
	TOTAL EXPENDITURE	1,089,169	1,055,536

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

OTHER CULTURE
BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

	Non Operating Contributions				
10205.244.72	Non Operating Contributions	0	60,000	0	0
	Total Non Operating Contributions	0	60,000	0	0

	Other Revenue				
10182.200.17	Other Revenue	0	1,300	0	0
	Total Other Revenue	0	1,300	0	0

TOTAL REVENUE	0	61,300	0
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EXPENDITURE

	Festivals & Events				
Via PC	Wages	9,600	9,231	9,231	9,231
Via PC	Plant Costs	624	600	600	600
Via PC	Materials	520	500	500	500
Via PC	Contractors	36,400	31,000	35,000	35,000
Via PC	Other	2,080	2,000	2,000	2,000
	Total Festival & Events	49,224	43,331	47,331	47,331

	Non Cash Expenses				
20223.191.51	Depreciation - Streetscape Infrastructure	37,836	19,411	11,000	11,000
	Total Non Cash Expenses	37,836	19,411	11,000	11,000

	Allocated Expenses				
20222.68.90	Administration Overhead Allocation	64,502	56,140	57,472	57,472
	Total Allocated Expenses	64,502	56,140	57,472	57,472

TOTAL EXPENDITURE	151,562	118,882	115,803
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE
BUDGET ALLOCATION 2013 - 2014**

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
REVENUE				
Grant Revenue - Non Operating				
10131.8.13	Grant Revenue - Non Operating	699,000	134,907	244,907
Total Non Operating Grant Revenue		599,000	134,907	244,907
Grant Revenue - Operating				
10190.89.14	Grant Revenue	19,000	17,501	19,500
Total Operating Grant Revenue		19,000	17,501	19,500
Other Revenue				
10134.86.11	Contributions	1,000	300	1,000
10133.145.20	Reimbursements	2,500	3,600	2,500
10176.200.17	Other Revenue	500	400	500
Total Other Revenue		4,000	4,300	4,000
Non Cash Revenue				
10132.106.18	Profit on Disposal of Assets	0	19,694	0
Total Non Cash Revenue		0	19,694	0
TOTAL REVENUE		622,000	176,402	268,407

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE
BUDGET ALLOCATION 2013 - 2014**

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
EXPENDITURE				
Roads, Footpath, Drains, Street Trees				
Via PC	Wages & Overheads	507,372	491,472	426,472
Via PC	Plant Charges	58,818	51,500	51,500
Via PC	Materials	35,000	39,000	39,000
Via PC	Contractors	189,500	185,800	185,800
Via PC	Utilities	156,000	146,000	146,000
Total Road, Footpath, Drains, Street Trees		946,690	913,772	848,772
Other Expenses				
20285.30.50	Contractors & Consultants	5,000	5,000	5,000
20285.71.50	Legal Fees	0	11,000	2,000
20285.85.57	Minor Furniture & Equipment	0	0	0
Total Other Expenses		5,000	16,000	7,000
Non Cash Expenses				
20224.35.51	Depreciation - Buildings	12,876	12,871	1,378
20224.36.51	Depreciation - Plant & Equipment	3,936	4,143	5,000
20224.186.51	Depreciation - Mobile Plant & Equipment	63,264	59,512	44,000
20224.189.51	Depreciation - Infrastructure Roads	699,528	699,663	700,000
20224.190.51	Depreciation - Infrastructure Footpaths	180,756	179,368	180,000
20224.191.51	Depreciation - Infrastructure Streetscapes	5,304	5,302	5,280
20224.192.51	Depreciation - Infrastructure Drainage	103,980	103,975	108,000
Total Non Cash Expenses		1,069,644	1,064,854	1,043,658
Allocated Expenses				
20286.68.90	Allocated Administration Overheads	64,502	56,140	57,472
Total Allocated Expenses		64,502	56,140	57,472
TOTAL - EXPENDITURE		2,085,836	2,050,766	1,956,902

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

PARKING FACILITIES BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

Fees & Charges

10054.49.12	Fines and Penalties	500,000	1,000,000	450,000
	Total Fees & Charges	500,000	1,000,000	450,000

Other Revenue

10053.145.20	Reimbursements	25,000	32,000	27,000
10054.200.17	Other Revenue	2,900	3,000	2,898
	Total Other Revenue	27,900	35,000	29,898

TOTAL REVENUE

527,900	1,035,002	479,898
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**PARKING FACILITIES
BUDGET ALLOCATION 2013 - 2014**

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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EXPENDITURE

Employee Costs

20089.130.62 Salary & Wages	243,991	263,294	203,294
20089.141.52 Superannuation	28,970	24,266	24,266
20089.29.52 Conferences & Training	0	7,696	7,696
Plant Postings Motor Vehicles Costs	19,990	20,000	18,195
20089.206.52 Other Employee Costs	23,696	27,000	29,275
Total Employee Costs	316,647	342,256	282,727

Office Expenses

20090.103.50 Printing, Stationary & Postage	14,981	14,545	14,545
20090.144.63 Telephone	5,000	6,000	3,000
20090.208.50 Office Equipment Maintenance	3,018	2,000	4,945
20091.85.57 Minor Furniture & Equipment	824	800	800
Total Office Expenses	23,824	23,345	23,290

Car parks - Works

Via PC Wages & Overheads	9,588	10,074	10,074
Via PC Plant Charges	1,500	1,000	1,000
Via PC Materials	1,200	500	500
Via PC Contractors	10,000	10,000	10,000
Via PC Utilities	600	600	600
Total Car parks - Works	22,888	22,174	22,174

Other Expenses

20091.71.50 Legal Expenses	8,000	9,000	8,000
20091.209.57 Signs	7,000	7,000	7,000
20091.30.50 Contractors & Consultants	51,410	80,000	48,500
20091.205.50 Contributions - Railway Leases	25,500	37,000	36,000
Total Other Expenses	91,910	133,000	99,500

Accommodation Expenses

Via PC Wages & Overheads	0	500	336
Via PC Plant	0	100	20
Via PC Materials	0	300	100
Via PC Contractors	0	600	400
Via PC Utilities	0	600	500
Total Accommodation Expenses	0	2,100	1,356

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**PARKING FACILITIES
BUDGET ALLOCATION 2013 - 2014**

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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Non Cash Expenses

20093.189.51	Depreciation - Car park Infrastructure	2,928	2,928	888
20226.34.51	Depreciation - Furniture & Equipment	11,280	3,381	7,000
20226.186.51	Depreciation - Mobile Plant & Equipment	13,428	15,366	24,768
20226.191.51	Depreciation - Streetscape Infrastructure	139,092	139,088	64,000
	Total Non Cash Expenses	166,728	160,763	96,656

Allocated Expenses

20092.68.90	Administration Overhead Allocation Less Allocated to Other Law, Order & PS,	255,211	222,127	215,521
20092.58.90	Animal Control and Fire Prevention	(85,000)	(80,000)	(80,000)
	Total Allocated Expenses	170,211	142,127	135,521

TOTAL - EXPENDITURE

792,208	825,765	661,224
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

BUILDING CONTROL BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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REVENUE

Fees & Charges

10155.9.12	Building Licence Fees	109,200	115,000	120,000
10155.200.12	Other Fees & Charges	4,000	10,000	11,150
10155.143.12	Swimming Pool Inspections	9,000	6,000	8,700
	Total Fees & Charges	122,200	131,000	139,850

Other Revenue

10155.200.17	Other Revenue	500	1,500	600
	Total Other Revenue	500	1,500	600

TOTAL REVENUE

122,700	132,500	140,450
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

BUILDING CONTROL BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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EXPENDITURE

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Employee Costs				
20245.130.62	Salary & Wages	118,402	102,000	111,712
20245.141.52	Superannuation	19,566	18,363	18,363
20245.29.52	Conferences & Training	0	5,000	6,900
Plant Postings	Motor Vehicles Costs	5,140	4,745	4,745
20245.206.52	Other Employee Costs	11,826	12,500	11,775
20245.138.52	Recruitment	0	0	0
Total Employee Costs		154,934	142,608	153,495

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Office Expenses				
20246.103.50	Printing, Stationery & Postage	1,000	3,000	1,000
20246.144.63	Telephone	300	250	300
20246.201.58	Other Office Expenses	0	200	545
Total Office Expenses		1,300	3,450	1,845

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Other Expenses				
20247.85.57	Minor Furniture & Equipment	215	200	325
20247.71.50	Legal Expenses	2,000	1,500	3,200
20247.30.50	Contractors & Consultants	59,200	22,000	9,150
20247.203.58	Subscriptions & Publications	950	1,275	1,275
Total Other Expenses		62,365	24,975	13,950

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Non Cash Expenses				
20249.34.51	Depreciation - FOE	0	0	60
20249.186.51	Depreciation - Plant & Equipment	6,372	6,376	8,000
Total Non Cash Expenses		6,372	6,376	8,060

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Allocated Expenses				
20248.68.90	Allocated Administrative Overheads	74,891	65,182	67,051
Total Allocated Expenses		74,891	65,182	67,051

TOTAL EXPENDITURE	299,862	242,591	244,401
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TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

AREA PROMOTION BUDGET ALLOCATION 2013 - 2014

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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EXPENDITURE

	BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Other Expenses			
20230.30.50 Consultants	92,662	90,797	89,270
Total Other Expenses	92,662	90,797	89,270
TOTAL - EXPENDITURE	92,662	90,797	89,270

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2013 - 2014**

BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
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PUBLIC WORKS OVERHEADS REVENUE

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Fees And Charges				
10204.46.12	Fees And Charges	20,000	19,000	0
Total Fees and Charges		20,000	19,000	0
Reimbursements & Contributions				
10161.145.20	Reimbursements	1,000	30	1,000
10168.86.11	Contributions	500	0	500
Total Reimbursements & Contributions		1,500	30	1,500
Non Cash Revenue				
Via Asset Register	Profit on Disposal of Assets	0	4,797	0
Total Non Cash Revenue		0	4,797	0
TOTAL REVENUE		21,500	23,827	1,500

PUBLIC WORKS OVERHEADS EXPENDITURE

		BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Employee Costs				
20260.130.62	Ordinary Salary & Wages incl.RDO's	373,177	372,734	387,734
20260.141.52	Superannuation	115,257	95,000	104,784
20260.138.52	Recruitment	2,000	1,000	2,000
20260.29.52	Training, Memberships & Conferences	24,500	30,000	22,000
Via Plant Postings	Motor Vehicles Costs	13,990	17,720	17,720
20260.206.52	Other Employee Costs	55,591	63,000	56,650
Total Employee Costs		584,515	579,454	590,898
Office Expenses				
20261.103.50	Printing & Stationery	1,000	1,000	1,000
20261.144.63	Telephone	6,500	7,000	6,200
20261.208.50	Office Equipment Maintenance	300	100	300
20261.201.58	Other Office Expenses	300	100	300
Total Office Expenses		10,100	8,200	9,800
Other Expenses				
20262.30.50	Contractors & Consultants	70,000	82,000	9,000
20262.203.56	Subscriptions	100	100	100
20262.85.57	Minor Furniture & Equipment	4,000	5,000	4,000
Total Other Expenses		74,100	87,100	13,100

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2013 - 2014**

	BUDGET 2013-2014 \$	ACTUAL 2012-2013 \$	BUDGET 2012-2013 \$
Non Cash Expenses			
Via AR Depreciation - Furniture & Equipment	420	599	900
Via AR Depreciation - Buildings and Fixed Equipment	2,400	2,399	0
Via AR Depreciation - Plant & Equipment	0	0	1,400
Via AR Depreciation - Mobile Plant & Vehicles	30,396	32,694	22,864
Total Non Cash Expenses	33,216	35,692	25,164
Depot Building & Grounds			
Via PC Wages & Overheads	6,593	7,518	7,518
Via PC Plant Charges	400	600	600
Via PC Materials	4,000	8,000	8,000
Via PC Contractors	4,000	8,000	8,000
Via PC Utilities	6,000	8,000	8,000
Via PC Depot Lease	161,000	150,000	0
Total Depot Building & Grounds	181,993	182,118	32,118
Other Expenses - Caretakers Cottage			
20273.30.50 Contractors	4,200	3,000	0
	4,200	3,000	0
Allocated Expenses			
20263.68.90 Allocated Administrative Overheads	123,628	107,602	121,500
20277.160.90 Less Allocated to Works & Services	(995,684)	(969,000)	(792,570)
Total Allocated Expenses	(872,056)	(861,398)	(671,070)
TOTAL - EXPENDITURE	16,068	34,166	0
PLANT OPERATIONS			
Via Plant Postings Wages & Overheads	52,335	25,000	42,687
Via Plant Postings Fuel & Oils	37,500	35,000	32,000
Via Plant Postings Materials	5,300	8,500	5,200
Via Plant Postings Insurance	16,560	16,078	16,160
Via Plant Postings Licences	3,305	3,000	3,140
Via Plant Postings Contractors	31,600	45,000	28,300
Via Timesheets Less Allocated to Works & Services	(146,600)	(131,000)	(127,487)
Total Unallocated Plant Operating Costs	0	1,578	0

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES				
Freedom Of Information				
Application Fee Under Section 12(1)(e) Of The Act	\$30.00	per application	FOI Act 1992	No
Time Taken By Staff Dealing With The Application	\$30.00	per hour (pro rata)	FOI Act 1992	No
Access To Information - Supervised By Staff	\$30.00	per hour (pro rata)	FOI Act 1992	No
Use Of Additional Resources (e.g. hire of equipment)	Actual Cost		LG Act 1995	Yes
Photocopying (Staff Time)	\$30.00	per hour (pro rata)	LG Act 1995	Yes
Transcribing Information From A Device (Staff Time)	\$30.00	per hour (pro rata)	LG Act 1995	Yes
Duplicating A Tape, Film Or Computer Information	Actual Cost		LG Act 1995	Yes
Delivery, Packaging & Postage	Actual Cost		LG Act 1995	No
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	FOI Act 1992	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	FOI Act 1992	No
Administration				
Rate Instrument Administration Fee	\$18.40	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)	LG Act 1995	Yes
Discontinued Cheque Fee	\$15.00	each		No
Reprint Of Rate Notice	\$5.00	each		No
A4 Photocopying (Black & White)	\$0.05	each		Yes
A3 Photocopying (Black & White)	\$0.15	each		Yes

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES continued...				
A4 Photocopying (Coloured)	\$0.15	each	LG Act 1995	Yes
A3 Photocopying (Coloured)	\$0.50	each	LG Act 1995	Yes
Ranger Services				
Ranger Services	\$60.00	per hour (pro rata)	LG Act 1995	Yes
Ranger or Emergency Callout	\$160.00	per callout	LG Act 1995	Yes
Abandoned Vehicles				
Towing Fees	\$100.00	per towed vehicle		No
Impound Fee	\$120.00	per impounded vehicle	LG Act 1995	No
Daily Impound Fee	\$15.00	per day		No
Parking				
Parking Bay Hire ½ day	\$26.00	per bay / half day	LG Act 1995	Yes
Parking Bay Hire Full Day	\$52.00	per bay / full day	LG Act 1995	Yes
Replacement Residential Visitors Permit	\$20.00	each	LG Act 1995	No
Erection Of Zones & Maintenance (Commercial Sites)	\$550.00	per zone	LG Act 1995	Yes
Zone Fee	\$5.20	per business day	LG Act 1995	Yes
Possum Trap (Refundable Bond)	\$100.00	each	LG Act 1995	No
Animal Control				
Dog Boarding	\$15.00	per dog per day		No
Dog Impound Fee	\$93.00	per dog		No
Surrender Fee	\$75.00	per dog		No
Dog Registration - 1 Year Unsterilised	\$30.00	per registration	Dog Act 1976	No
Dog Registration - 1 Year Sterilised	\$19.00	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 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES continued...				
Dog Registration - 3 Year Sterilised	\$18.00	per registration	Dog Act 1976	No
Dog Tag Fee (for replacement of lost tags)	\$5.00	per tag	LG Act 1995	No
Dog Tag Fee (for the issue of a new tag to a dog transferring from another Council)	\$5.00	per tag	LG Act 1995	No
Impounded Goods				
Surf Boards/Signs etc	\$80.00	per item	LG Act 1995	No
Public Hire				
War Memorial Town Hall				
Hall Only	\$530.00	per day / office hours		Yes
Lounge Only (Up to 75 People)	\$255.00	per day / office hours		Yes
Hall & Lounge	\$850.00	per day / office hours		Yes
3 hour event (Hall Only)	\$150.00	3 hour hire		Yes
Bond	\$200.00	per booking		No
Conference Registration	\$480.00	per person per event		Yes
Lesser Hall				
Hall Only	\$250.00	per day / office hours	LG Act 1995	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 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES continued...				
Miscellaneous Equipment Hire				
Chairs	\$2.00	per chair / per event		Yes
Projector Screen	\$80.00	per day / office hours		Yes
Audio/Visual/Dana Projector Hire	\$238.00	per day / office hours		Yes
Direct Point Projector Hire	\$36.00	per day / office hours		Yes
Piano	\$254.00	per day / office hours		Yes
Bond (Piano)	\$200.00	per booking		No
Parking - Civic Centre Lower Lawn (approved events only)				
Function Parking	\$6.20	per car per day		Yes
Lawns and Grounds - Weddings				
Civic Centre Grounds - Up to 60 guests (no equipment)	\$475.00	per hour (max one hour)	LG Act 1995	Yes
Wedding Photos	\$95.00	per hour or part thereof		Yes
Beach - Weddings				
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 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES continued...				
Events in Other Locations at Civic Centre				
Main Lawn				
Daily Rate	\$445.00	per day		Yes
Hourly Rate	\$115.00	per hour		Yes
Set Up & Set Down	\$100.00	per half day		Yes
Sunken Lawn				
Daily Rate	\$370.00	per day		Yes
Hourly Rate	\$115.00	per hour		Yes
Set Up & Set Down	\$100.00	per half day		Yes
Other Grounds				
Hourly Rate	\$115.00	per hour		Yes
Wet Memorial Hall/Wet Weather Option	\$100.00	per hour	LG Act 1995	Yes
Film & Photo Shoots (approved events)				
Application Fee	\$50.00	per application		Yes
Civic Centre Grounds & Hall				
Along Beachfront	\$300.00			Yes
				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 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
CORPORATE SERVICES continued...				
Special Events (e.g. outdoor events, beach and or other council owned				
The following Council fees and bonds are in addition to any fees prescribed by:				
Public Events / Multiple Area Events / >500 People				
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
Bond			LG Act 1995	
Charity	nil	per event		
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 2014**

	Fee Charge Including GST (where Applicable)	Notes	Act/L ocal Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES				
Building Permits				
(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	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	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	LG Act 1995	No
Certificate of Construction Compliance	\$120.00	per hour/minimum \$250.00		No
Certificate of Building Compliance	\$120.00	per application		No
Built Strata Inspection - Residential class 1 dwellings	\$200.00	per unit		No
Building & Construction Industry Training Fund (BCITF)	0.20%	construction value over \$20,000	Building and Construction Industry Training Fund and Levy Collection Act 1990	No
Occupancy Permits				
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	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	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 2014**

DEVELOPMENT SERVICES (continued)	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable (included)
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s .51(2))	0.18%	of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$90	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application to replace an occupancy permit for an existing building (s. 52(1))	\$90.00	per application		No
Other Fees:-				
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	Building Act 2011- S 16(1), S149(2), Building Regulations 2012 - Reg 11	No
Application to extend the time during which an occupancy permit or building approval certificate has effect (s . 65(3)(a))	\$90.00	per application		No
Building Services Levy - Application Types:-				
- 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	Building Services (Compliant Resolution and Administration) Regulations 2011	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 2014**

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES continued...				
Unauthorised Building Work:- (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	Building Act 2011 - S 16(1), S149(2), Building Regulations 2012 - Reg 11	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
Certificate of Design Compliance				
Class 2 - 9 where the value of works is less than \$150,000	\$270.00	per certificate		No
Class 2 - 9 where the value of works is between \$150,000 and \$500,000	\$270 + 0.15% for every \$1 in excess of \$150,000	per certificate		No
Class 2 - 9 where the value of works is between \$500,001 and \$1,000,000	\$795 + 0.12% for every \$1 in excess of \$500,000	per certificate	LG Act 1995	No
Class 2 - 9 where the value of works is greater than \$1,000,000	\$1,385 + 0.1% for every \$1 in excess of \$1,000,000	per certificate		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES continued...				
Demolition Permits				
Planning Approval Required, Refer To Individual Section For Appropriate Charges.				
Demolition Permit - Class 1 & 10	\$90.00	per permit	Building Act 2011 S16(1),	No
Demolition Permit - Class 2 - 9	\$90.00	per storey	S149(2), Building Regulations	No
Other Fees				
Amended Building Plans	\$90.00	per amendment		No
Rodent bait inspection (pre-demolition)	\$70.00	per inspection	LG Act 1995	No
Replacement Permit for an existing building	\$90.00	per application		No
Transfer Building Licence To Another Builder	\$90.00	per transfer		No
Modified penalty for an offence: Requirement to have smoke alarms or similar prior to transfer of dwelling (r. 56)	\$750.00	per infringement		No
Modified penalty for an offence: Requirement to have smoke alarms or similar prior to tenancy (r. 58)	\$750.00	per infringement	Criminal Procedure Act 2004 S 5(3), Building Regulations 2012, r. 69(1)	No
Modified penalty for an offence: Requirement to have smoke alarms or similar prior to hire of dwelling (r.59)	\$750.00	per infringement		No
Application to Deposit Materials on Verge	\$90.00	per application	LG Act 1995	No
Deposit Materials On Verge	\$1.00	per m ² / per month		No
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	\$90.00	per extension	Building Act 2011, Building Regulations 2012	No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES continued...				
Signs & Hoardings				
Sign License	\$90.00	per license		No
Unauthorised Signs - Not To Exceed	\$200.00	per sign		No
Daily Penalty For Breach - Not To Exceed	\$50.00	per day	LG Act 1995	No
Impounded Signs	\$100.00	per item		No
Swimming Pools				
Building & Planning Approval Required. Refer To Individual Sections For Appropriate Charges.				
Inspection Fee	\$18.75	per annum	Building Regulations 2012, r. 53(2)	No
Modified penalty for an offence: Enclosure of private swimming pool (r.50(1))	\$100.00	per infringement	Criminal Procedure Act 2004 s 5(3), Building Regulations 2012, r. 69(1)	No
Non Scheduled Inspection (i.e. pre purchase)	\$55.00	per inspection	LG Act 1995	No
Planning Approval				
(based on estimated construction work, excluding GST)				
Not More Than \$50,000	\$147.00	per application		No
More Than \$50,000 But Not More Than \$500,000	0.32% of the estimated cost of development			No
More Than \$500,000 But Not More Than \$2.5 Million	\$1,700.00 + \$7,161.00 + 0.206% for every \$1 in excess of \$2.5 million	per application		No
More Than \$2.5 Million But Not More Than \$5 Million	\$12,633.00 + 0.123% for every \$1 in excess of \$5 million	per application	Planning and Development Act 2005	No
More Than \$5 Million But Not More Than \$21.5 Million		per application		No
More Than \$21.5 Million	\$34,196.00	per application		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES continued...				
Penalty (determining an approval for planning where the development has commenced or is completed)	three times the prescribed fee	per application	Planning and Development Act 2005	No
Re-Submission Of An Expired Or Amended Planning Approval	up to full fee	per application		No
Change Of Use (or of non-conforming use)				
Application Fee	\$295.00	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	Planning and Development Act 2005	No
Home Occupation				
Application Fee	\$222.00	per application		No
Renewal Fee	\$73.00	annually		No
Penalty (determining an application for renewal where home occupation has expired)	three times the prescribed fee	per application	Planning and Development Act 2005	No
Scheme Amendments				
Scheme Text -- Consolidated	\$20.00	per scheme text		No
Scheme Map	\$10.00	per scheme map		No
Scheme Amendment Application	\$500.00	per amendment	LG Act 1995	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 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
DEVELOPMENT SERVICES continued...				
Scheme Amendments				
Scheme Text – Consolidated	\$20.00	per scheme text		No
Scheme Map	\$10.00	per scheme map		No
Scheme Amendment Application	\$500.00	per amendment	LG Act 1995	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
Miscellaneous				
Orders & Requisitions	\$95.00	per request		No
Section 40 Certificate	\$50.00	per certificate	LG Act 1995	No
Written Planning Advice	\$73.00	per item		No
Building Plan Search - 5 Days	\$69.00	per property		No
Building Plan Search - Express - 24 Hours	\$100.00	per property		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

HEALTH / WASTE SERVICES	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
Food Business				
Notification Fee	\$50.00	per notification		No
Exempted Food Premises				
Registration Fee	\$50.00	per registration	Food Act 2008	No
Temporary Food Business	\$50.00	per day		No
Annual Risk Assessment / Inspection Fee				
Risk Level				
	Primary Classification	Additional Classification/s		
High Risk	\$500.00	\$220.00		No
Medium Risk	\$440.00	\$220.00		No
Low Risk	\$220.00	\$220.00		No
Very Low Risk		n/a		
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	Food Act 2008	No
Construction & Establishment Of Food Premises (including one off notification)				
Risk Level				
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 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
HEALTH / WASTE SERVICES continued...				
Trader Permit				
Application Fee	\$55.00	per application		No
Weekly Fee	\$215.00	per week or part thereof		No
Monthly Fee	\$430.00	per month or part thereof		No
Annual Fee - All Areas (an area less than or equal to 10m ²)	\$860.00	per annum or part thereof	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Annual Fee - All Areas (per m ² for an area above 10m ²)	\$140.00	per annum or part thereof		No
Transfer of Licence	\$50.00	per transfer		No
Stall Holder				
issuing Fee	\$55.00	per stall		No
Daily Fee	\$55.00	per day		No
Weekly Fee	\$220.00	per week or part thereof	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
By or in Association with a Local Club	\$50.00	per week or part thereof		No
By or in Association with a Charity Organisation	nil			No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

	Fee Charge including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
HEALTH / WASTE SERVICES continued...				
Inspections / Reports / Certificates				
Re-issue of certificates, permits or registrations	\$40.00	each		No
Settlement report without inspection	\$70.00	per report	LG Act 1995	No
Settlement report with inspection	\$140.00	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	Health Act 1911	No
Liquor Act Section 38 Certificate (ETP)	\$65.00	each	Liquor Control Act 1988	No
Liquor Act Section 55 Certificate (Producers)	\$65.00	each	Liquor Control Act 1988	No
Miscellaneous Reports	\$65.00	per report	LG Act 1995	No
Miscellaneous inspections	\$100.00	per inspection		No
Lofting Houses	\$180.00	minimum fee / \$6.00 per bed	Health Act 1911	No
Eating Areas in Streets				
Application Fee	\$140.00	per application		No
Renewal Fee	\$70.00	per renewal	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Transfer Fee	\$70.00	per transfer		No
Additional Trading Fee	\$70.00	per day		No

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
HEALTH / WASTE SERVICES continued...				
Charges Are In Addition To The Application Fee For Eating Area In Streets:				
Annual Fee - All Areas (per m ²)	\$140.00	per annum or part thereof	Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law	No
Miscellaneous				
Lodging House Registration	\$185.00	per registration		No
Mortgage Registration	\$100.00	per registration		No
Offensive Trade Registration	\$100.00	per registration	Health Act 1911	No
Grey Water System - Application to Construct	\$113.00	per application		No
Grey Water System - Grant of Permit	\$113.00	include inspections		No
Waste Collection				
Domestic Collection				
Additional Bin / Collection - 1 x 120L General Waste	\$325.00	annually / pro-rata		Yes
Additional Bin / Collection - 1 x 240L Recycling	nil	per bin / fortnightly collection	Waste Avoidance and Resource Recovery Act 2007	
1100 Bulk Bin	\$31.20	per service		Yes

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
HEALTH / WASTE SERVICES continued...				
Commercial Collection				
240L General Waste	\$325.00	per bin / weekly collection		No
240L Recycling Waste	\$135.00	per bin / fortnightly collection		No
240L Recycling Waste	\$270.00	per bin / weekly collection	Waste Avoidance and Resource Recovery Act 2007	No
1100L Bulk Bin	\$31.20	per service		No
Additional Bin / Collection - 1 x 120L General Waste	\$8.50	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	\$8.50	per bin		Yes
Miscellaneous				
Compost Bins	\$67.00	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	\$30.00	small trailer		Yes
Tip Pass - Mixed Waste	\$49.50	small trailer		Yes
Green Waste Bags	\$3.50	per bag		Yes
Bokashi Kit	\$83.00	per kit		Yes
Bokashi 3kg Mix	\$16.00	per 3kg bag		Yes

**TOWN OF COTTESLOE
SCHEDULE OF FEES & CHARGES
FOR THE YEAR ENDED 30TH JUNE 2014**

	Fee Charge Including GST (where Applicable)	Notes	Act/Local Law/Policy	GST Applicable /Included
ENGINEERING SERVICES				
Labour Charges		per person / per hour or part thereof	LG Act 1995	Yes
Reinstatements				
Kerbing – Full Kerb	\$75.00 + 20%	labour only / per hour or part thereof		Yes
Kerbing – Excluded	\$75.00 + 20%	labour only / per hour or part thereof / minimum charge \$155		Yes
Asphalt	Cost + 20%	per m ² / minimum charge \$250	LG Act 1995	Yes
Road Base	Cost + 20%	per tonne		Yes
Concrete - 100mm	\$75.00 + 20%	labour only / per hour or part thereof / minimum charge \$400		Yes
Concrete Crossover Apron	Cost + 20%			Yes
Plant Hire Fees				
5 Tonne Truck & Greater (conditions apply)	\$60.00	per hour or part thereof / labour charges are in addition		Yes
Less Than 5 Tonne Truck (conditions apply)	\$50.00	per hour or part thereof / labour charges are in addition	LG Act 1995	Yes
Bobcat (conditions apply)	\$70.00	per hour or part thereof / labour charges are in addition		Yes
Street Verges / Trees				
Remove Street Tree	Cost + 20%	per tree / minimum \$300		Yes
Replace Street Tree	Cost + 20%	per tree	LG Act 1995	Yes
Stump Grind	Cost + 20%	per tree		Yes
Miscellaneous				
Concrete	\$62.00	per m ²		Yes
Bitumen	\$67.00	per sq ²		Yes
Closure Of Right Of Way – Initial Application	\$200.00	per application	LG Act 1995	Yes
Closure Of Right Of Way – Administration Fees	\$200.00	per application		Yes
Footpath, Verge & Kerbing				
Infrastructure Bond	\$1,000.00	per application	LG Act 1995	No

TAPSS COMMUNITY CARE INC.
 Profit & Loss Budget by Class
 1 July 2013 to 30 June 2014

	TAPSS	TAPSS
	2014 Budget	2013 Budget
Income		
Income from Grants		
Other Grants Income		
Combined Councils Grant	188,763	181,503 4.0% increase
Total Other Grants Income	188,763	181,503
HACC Grants Income		
+ Rcd This Year - Recurrent	0	0
Growth Funding Received	0	0
Total HACC Grants Income	0	0
Total Income from Grants	188,763	181,503
Income from Clients		
Bus Income	2,100	1,200 Based on 2013 actual
Centre Activities	4,200	2,100 Based on 2013 actual
Fees - TAPSS	750	1,200 Based on 2013 actual
Fees - Day Centre	0	0
Fees - HACC in Home Services	0	0
Podiatry Income	3,200	2,700 Based on 2013 actual
Total Income from Clients	10,250	7,200
Donations	550	1,012 Based on 2013 actual
Interest Received	10,000	12,000 Based on 2013 actual
Membership Fees	550	700 Based on 2013 actual
Sundry Income	0	0
Total Income	210,113	202,415
Expense		
Direct Costs		

	2014 Budget	2013 Budget	
Materials			
Catering	4,200	4,400	Based on expected cost
Resources	3,820	2,000	Based on expected cost
Total Materials	8,020	6,400	
Purchased Services			
HACC In Home Services*			
Purchased Services Special	0	0	
Meal Preparation	0	0	
Domestic Assistance	200	0	Based on expected cost
Gardening	0	0	
Personal Care	0	0	
Respite	0	0	
Social Support	0	0	
HACC In Home Services* - Other	0	0	
Total HACC In Home Services*	200	0	
Podiatry Costs	5,300	4,600	Based on expected cost
Total Purchased Services	5,500	4,600	
Travel Costs			
Yaris Expenses			
Insurance	1,246	1,750	5% added to expected 2013
Yaris Registration	127	420	5% added to expected 2013
Provn for Asset Replacement Yar	3,627	3,627	Expected actual
Yaris Maintenance	0	780	HACC to bear this cost
Petrol & Oil	942	900	5% added to expected 2013
Yaris Expenses - Other	626	0	5% added to expected 2013
Total Yaris Expenses	6,568	7,477	
Bus Expenses			
Parking	70	50	5% added to expected 2013

	2014 Budget	2013 Budget	
Provn for Asset Replacement Bus	0	0	
Bus - Insurance	350	650	5% added to expected 2013
Bus - Licences & Other	500	1,800	5% added to expected 2013
Bus - Maintenance	800	800	5% added to expected 2013
Bus - Petrol & Oil	550	500	5% added to expected 2013
Total Bus Expenses	2,270	3,800	
Staff Travel to Clients for Services (75c)	0	0	
Volunteers Travel Expenses	2,300	4,000	Based on 2013 actual
Total Travel Costs	11,138	15,277	
Total Direct Costs	24,658	26,277	
Accommodation			
Bldg - Cleaning & Maintenance	4,000	7,158	Based on 2013 actual
Insurance & Fire Services Levy	900	1,500	5% added to 2013 cost
Power & Gas	2,150	2,150	5% added to 2013 cost
Rent	7,750	7,700	5% added to 2013 cost
Security	350	500	5% added to 2013 cost
Total Accommodation	15,150	19,008	
Other Service Costs			
Accounting & bookkeeping fees	500	500	Allowance for advice
Advertising & Promotions	3,300	1,200	increased for more advertising
Audit Fees	3,300	3,300	increased due to more work involved
Bank Charges	300	300	Based on 2013 actual
Board Expenses	1,200	600	Allowance
Cleaning & Maintenance Other	2,200	1,500	Based on 2013 actual
Computer Expenses	6,430	5,000	Based on 2013 actual
Consultancy Fees	3,000	1,000	Allowance
Insurance			
Ins - Directors & Officers	1,850	2,000	5% added to 2013 cost

	2014 Budget	2013 Budget	
Ins - Business Pack	2,400	2,500	5% added to 2013 cost
Ins - Volunteers Accident	200	200	5% added to 2013 cost
Total Insurance	4,450	4,700	
Motor Vehicle Expenses			
Provn for Asset Replacement Car	0	0	
- Insurance	0	300	HACC bears this cost
- Licences & Others	0	0	
- Maintenance	500	500	Allowance for TAPSS share of vehicle use
- Petrol & Oil	350	350	Allowance for TAPSS share of vehicle use
- Registration	300	0	Allowance for TAPSS share of vehicle use
Total Motor Vehicle Expenses	1,150	1,150	
Plant & Equipment <\$1000	3,200	2,000	Based on 2013 actual
Postage, Courier & Delivery	1,450	1,200	Based on 2013 actual
Printing & Stationery	4,200	3,000	Based on 2013 actual
Provn for Asset Replacement-Equ	5,000	11,000	Anticipated cost
Recruitment Expenses	500	500	Allowance
Social Functions	2,100	2,000	Based on 2013 actual
Staff Amenities			
Workers Medical Costs	200		Based on 2013 actual
Staff Amenities - Other	2,500	1,000	Based on 2013 actual
Total Staff Amenities	2,800	1,000	
Staff Training	2,000	1,500	Doubled to allow for better training
Staff Travel Expenses (for training , meetings)	100	0	Based on 2013 actual
Strategic Plan Costs	500	500	Allowance
Subscriptions	400	600	Based on 2013 actual
Sundry Items	400	300	Based on 2013 actual
Telephone/Fax	3,200	2,500	Based on 2013 actual
Uniforms	700	0	Based on 2013 actual

	2014 Budget	2013 Budget	
Volunteer Expenses Non Travel	3,000	1,800	Based on 2013 actual
Water Rates & Usage	650	765	Based on 2013 actual
Total Other Service Costs	56,030	47,915	
Wages			
Workers Comp Insurance	4,795	4,400	4% Wages
Provision for Annual Leave	500	500	Allowance for increase in provision
Provision for Long Svce Leave	1,000	850	Allowance for increase in provision
Superannuation	11,088	8,543	9.25% of wages
Wages - Coordinator & Reliefs			
Wages - Coord & Relief - Pckg			
Wages - Coordinator & Reliefs - Other	0	20,342	Salary portion only
Total Wages - Coordinator & Reliefs	0	20,342	
Wages - Regular Staff & Casuals			
Travel kilometres reimbursed			
Wages - Reg Staff - Pckg	96,892	74,580	Based on existing staffing
Wages - Regular Staff & Casuals - Other	96,892	74,580	
Total Wages - Regular Staff & Casuals	193,784	149,160	
Wages - Other			
Total Wages	114,275	109,215	
Total Expense	210,313	202,415	
Net Income	0	0	
To Come:			
Adjustments to staffing			