

# TOWN OF COTTESLOE



## BUDGET REVIEW 2021-22

PRESENTED TO THE COUNCIL MEETING  
ON 22 MARCH 2022

**Town of Cottesloe**

**REVIEW OF BUDGET REPORT**

**For the Period Ended 28th February 2022**

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**Town of Cottesloe**  
**STATEMENT OF BUDGET REVIEW**  
**(Nature or Type)**  
**For the Period Ended 28th February 2022**

FM Reg  
33A (1)

FM Reg 33A(2A)(a)

FM Reg 33A

FM Reg Sch 1

Note	Budget v Actual		Predicted		
	Annual Budget \$ (a)	YTD Actual \$ (b)	Variance (c)	Year End \$ (a)+(c)+(d)	
	\$	\$	\$	\$	
<b>Operating Revenues</b>					
Rate Revenue	11,277,445	11,320,011	47,555	11,325,000	▲
Grants, Subsidies and Contributions	303,458	328,433	(12,336)	291,122	▼
Profit on Asset Disposal	0	0	18,000	18,000	▲
Fees and Charges	2,204,350	2,378,365	546,935	2,751,285	▲
Interest Earnings	137,995	84,448	(24,332)	113,663	▼
Other Revenue	125,980	50,442	117,082	243,062	▲
	<b>14,049,228</b>	<b>14,161,699</b>	<b>692,904</b>	<b>14,742,132</b>	
<b>Operating Expense</b>					
Employee Costs	(5,572,747)	(3,212,786)	(218,811)	(5,791,558)	▲
Materials and Contracts	(6,399,747)	(3,508,627)	(792,797)	(7,192,544)	▲
Utilities Charges	(357,220)	(180,095)	10,650	(346,570)	▼
Depreciation (Non-Current Assets)	(2,442,097)	(1,906,098)	(513,590)	(2,955,687)	▲
Interest Expenses	(232,046)	(237,797)	0	(232,046)	
Insurance Expenses	(195,772)	(171,583)	4,990	(190,782)	▼
Loss on Asset Disposal	0	0	0	0	
Other Expenditure	(418,060)	(247,988)	(66,891)	(484,951)	▲
	<b>(15,617,689)</b>	<b>(9,464,974)</b>	<b>(1,576,449)</b>	<b>(17,194,138)</b>	
<b>Funding Balance Adjustment</b>					
Add Back Depreciation	2,442,097	1,906,098	513,590	2,955,687	
Adjust Right of Use Assets Liability Non-Current	0	0	0	0	
Adjust (Profit)/Loss on Asset Disposal	0	(17,960)	(18,000)	(18,000)	
Adjust Non Current Receivables	0	20,100	0	0	
Receivable from LG's Non-Current	0	8,649	0	0	
Adjustment for increase in current provisions written back	0	48,535	0	0	
Adjustment for increase in Non-Current Accrued Expense (Payables)	0	0	0	0	
Adjustment for increase in LSL Payable to LG's Non-Current	0	(17,021)	0	0	
Adjustment for decrease in Non-Current Employee Provisions	(15,029)	(25,907)	0	(15,029)	
<b>Net Operating</b>	<b>858,607</b>	<b>6,619,219</b>	<b>(387,955)</b>	<b>470,652</b>	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	1,754,321	449,407	100,192	1,854,513	▲
Proceeds from Disposal of Assets	140,000	86,360	0	140,000	
Proceeds from New Debentures	0	0	0	0	
Proceeds from Sale of Investments	0	0	0	0	
Proceeds from Advances	0	0	0	0	
Self-Supporting Loan Principal	73,841	30,734	0	73,841	
Transfer from Reserves	1,837,334	0	191,130	2,028,464	▲
	<b>3,805,496</b>	<b>566,501</b>	<b>291,322</b>	<b>4,096,818</b>	
<b>Capital Expenses</b>					
Property, Plant and Equipment	(1,705,162)	(354,381)	(467,261)	(2,172,423)	▲
Infrastructure Assets	(2,887,557)	(946,559)	(72,245)	(2,959,802)	▲
Repayment of Debentures and Leases	(388,093)	(371,224)	0	(388,093)	
Advances to Community Groups	0	0	0	0	
Transfer to Reserves	(240,221)	(13,655)	0	(240,221)	
	<b>(5,221,033)</b>	<b>(1,685,819)</b>	<b>(539,506)</b>	<b>(5,760,539)</b>	
<b>Net Capital</b>	<b>(1,415,537)</b>	<b>(1,119,318)</b>	<b>(248,184)</b>	<b>(1,663,721)</b>	
<b>Net Operating + Capital</b>	<b>(556,930)</b>	<b>5,499,901</b>	<b>(636,139)</b>	<b>(1,193,069)</b>	
Opening Funding Surplus(Deficit)	556,930	1,483,578	926,648	1,483,578	▲
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>6,983,479</b>	<b>290,509</b>	<b>290,509</b>	▲

FM Reg  
33A(2A)(b)

**Town of Cottesloe**  
**STATEMENT OF BUDGET REVIEW**  
**(Statutory Reporting Program)**  
**For the Period Ended 28th February 2022**

FM Reg 33A(2A)(a)

FM Reg 33A

FM Reg Sch 1

Note	Budget v Actual		Predicted		
	Annual Budget \$ (a)	YTD Actual \$ (b)	Variance (c)	Year End \$ (a)+(c)+(d)	
	\$	\$	\$	\$	
<b>Operating Revenues</b>					
Governance	4,500	4,500	450	4,950	▲
General Purpose Funding	11,566,311	11,541,886	45,268	11,611,579	▲
Law, Order and Public Safety	70,050	39,976	(27,015)	43,035	▼
Health	92,900	120,403	34,115	127,015	▲
Education and Welfare	32,900	34,706	3,600	36,500	▲
Community Amenities	564,100	538,314	194,151	758,251	▲
Recreation and Culture	476,567	435,944	25,500	502,067	▲
Transport	1,053,000	1,296,381	429,835	1,482,835	▲
Economic Services	187,800	116,352	(31,000)	156,800	▼
Other Property and Services	1,100	33,237	18,000	19,100	▲
	<b>14,049,228</b>	<b>14,161,699</b>	<b>692,904</b>	<b>14,742,132</b>	
<b>Operating Expense</b>					
Governance	(941,158)	(239,339)	(36,536)	(977,694)	▲
General Purpose Funding	(345,970)	(256,905)	(50,602)	(396,572)	▲
Law, Order and Public Safety	(476,487)	(277,755)	(43,127)	(519,614)	▲
Health	(282,269)	(167,115)	(78,172)	(360,441)	▲
Education and Welfare	(311,577)	(266,382)	(68,621)	(380,198)	▲
Community Amenities	(4,005,297)	(2,472,352)	(239,710)	(4,245,007)	▲
Recreation and Culture	(4,891,048)	(3,186,401)	(548,620)	(5,439,668)	▲
Transport	(3,849,082)	(2,418,307)	(478,432)	(4,327,514)	▲
Economic Services	(507,737)	(374,136)	(39,693)	(547,430)	▲
Other Property and Services	(7,064)	193,718	7,064	0	▼
	<b>(15,617,689)</b>	<b>(9,464,974)</b>	<b>(1,576,449)</b>	<b>(17,194,138)</b>	
<b>Funding Balance Adjustment</b>					
Add Back Depreciation	2,442,097	1,906,098	513,590	2,955,687	
Adjust Right of Use Assets Liability Non-Current	0	0	0	0	
Adjust (Profit)/Loss on Asset Disposal	0	(17,960)	(18,000)	(18,000)	
Adjust Non Current Receivables	0	20,100	0	0	
Receivable from LG's Non-Current	0	8,649	0	0	
Adjustment for increase in current provisions written back	0	48,535	0	0	
Adjustment for increase in Non-Current Accrued Expense (Payables)	0	0	0	0	
Adjustment for increase in LSL Payable to LG's Non-Current	0	(17,021)	0	0	
Adjustment for decrease in Non-Current Employee Provisions	(15,029)	(25,907)	0	(15,029)	
<b>Net Operating</b>	<b>858,607</b>	<b>6,619,219</b>	<b>(387,955)</b>	<b>470,652</b>	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	1,754,321	449,407	100,192	1,854,513	▲
Proceeds from Disposal of Assets	140,000	86,360	0	140,000	
Proceeds from New Debentures	0	0	0	0	
Proceeds from Sale of Investments	0	0	0	0	
Proceeds from Advances	0	0	0	0	
Self-Supporting Loan Principal	73,841	30,734	0	73,841	
Transfer from Reserves	1,837,334	0	191,130	2,028,464	▲
	<b>3,805,496</b>	<b>566,501</b>	<b>291,322</b>	<b>4,096,818</b>	
<b>Capital Expenses</b>					
Land Held for Resale	0	0	0	0	
Land and Buildings	0	0	0	0	
Property, Plant and Equipment	(1,705,162)	(354,381)	(467,261)	(2,172,423)	▲
Furniture and Equipment	0	0	0	0	
Infrastructure Assets	(2,887,557)	(946,559)	(72,245)	(2,959,802)	▲
Infrastructure Assets - Other	0	0	0	0	
Purchase of Investments	0	0	0	0	
Repayment of Debentures & Leases	(388,093)	(371,224)	0	(388,093)	
Advances to Community Groups	0	0	0	0	
Transfer to Reserves	(240,221)	(13,655)	0	(240,221)	
	<b>(5,221,033)</b>	<b>(1,685,819)</b>	<b>(539,506)</b>	<b>(5,760,539)</b>	
<b>Net Capital</b>	<b>(1,415,537)</b>	<b>(1,119,318)</b>	<b>(248,184)</b>	<b>(1,663,721)</b>	
<b>Net Operating + Capital</b>	<b>(556,930)</b>	<b>5,499,901</b>	<b>(636,139)</b>	<b>(1,193,069)</b>	
Opening Funding Surplus(Deficit)	556,930	1,483,578	926,648	1,483,578	▲
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>6,983,479</b>	<b>290,509</b>	<b>290,509</b>	▲

FM Reg  
33A(2A)(b)

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 28TH FEBRUARY 2022**

**1. BASIS OF PREPARATION**

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Town of Cottesloe to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review has 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.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Town of Cottesloe controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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.

The preparation of a budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgement about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**ROUNDING OFF FIGURES**

All figures shown in this budget review are rounded to the nearest dollar.

**2021-22 ACTUAL BALANCES**

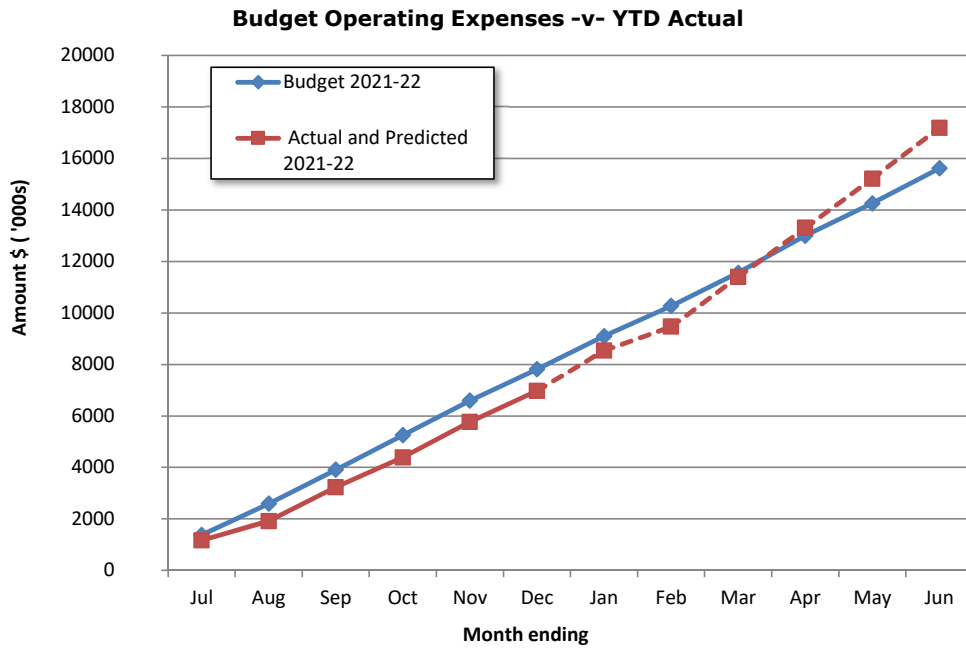
Balances shown in this budget review report as YTD Actual are as forecasted at the time of budget review preparation and are subject to final adjustment.

**BUDGET COMPARATIVE FIGURES**

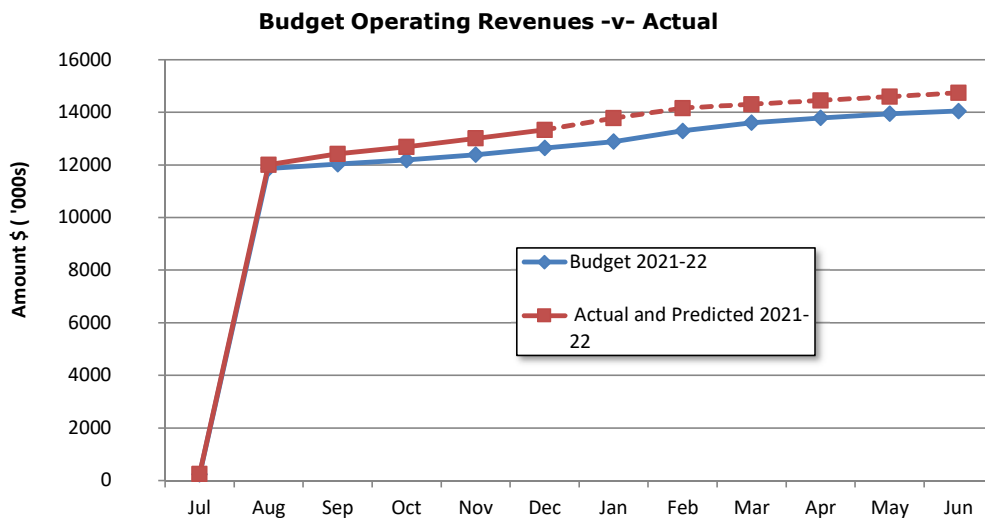
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2022**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



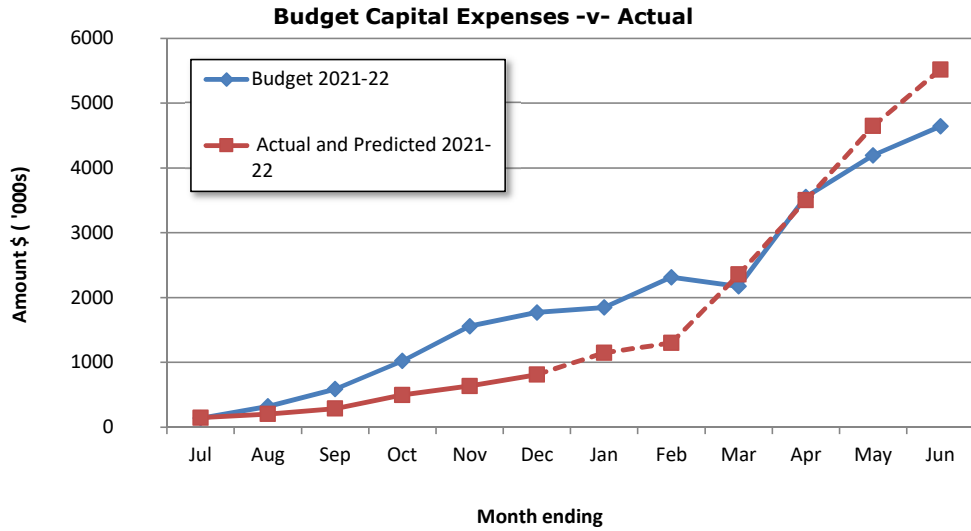
**Comments/Notes - Operating Expenses**



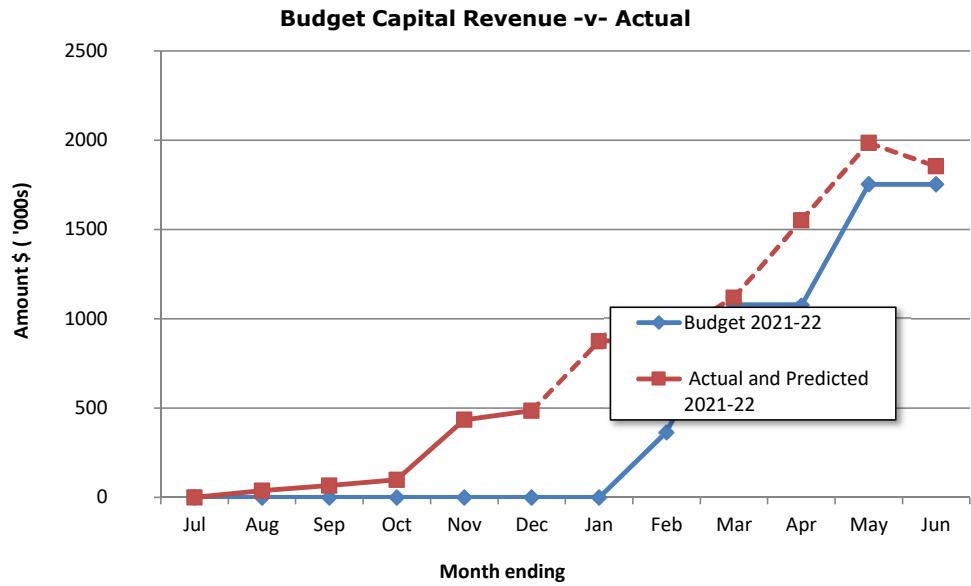
**Comments/Notes - Operating Revenues**

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2022**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**



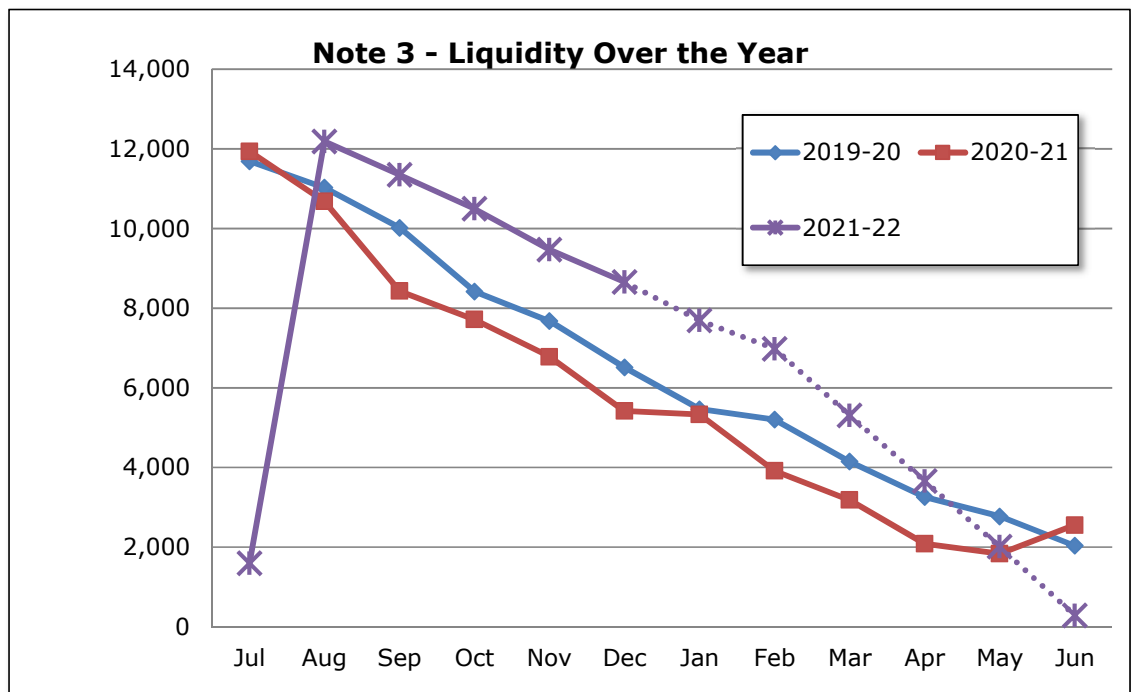
**Comments/Notes - Capital Revenues**

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2022**

**Note 3: NET CURRENT FUNDING POSITION**

FM Reg  
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 (2A)(c)

	Positive=Surplus (Negative=Deficit)		
	Actual 28/02/2022	Actual 2020- 2021	Actual 2019- 2020
	\$	\$	\$
<b>Current Assets</b>			
Cash Unrestricted	7,355,465	2,977,542	3,327,943
Cash Restricted	9,271,340	8,507,757	9,099,923
Receivables - Rates	1,295,798	177,503	134,779
Receivables -Other	738,999	632,222	702,268
Less Provision for Doubtful Debts	(217,507)	(189,407)	(104,361)
Financial assets	31,408	62,141	59,512
Prepayments	129,846	37,373	109,926
Inventories	8,988	9,560	9,790
	18,614,337	12,214,691	13,339,780
<b>Less: Current Liabilities</b>			
Payables	(2,328,110)	(1,988,606)	(2,339,268)
Borrowings	(329,882)	(329,882)	(310,650)
Leases	(57,807)	(58,211)	(53,052)
Provisions	(1,095,952)	(1,062,510)	(892,006)
Other		0	0
	(3,811,751)	(3,439,209)	(3,594,976)
Less:			
Cash Restricted	(9,271,340)	(8,507,757)	(9,099,923)
Self Supporting Loans	(31,408)	(62,141)	(59,512)
Add:			
Loans and Leases	387,689	329,882	310,650
Provisions	1,095,952	1,062,510	892,006
<b>Net Current Funding Position</b>	<b>6,983,479</b>	<b>1,597,976</b>	<b>1,788,025</b>



Comments/Notes - Net Current Funding Position



**Town of Cottesloe**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 28th February 2022**

**Note 4: PREDICTED VARIANCES**

**Comments/Reason for Variance**

	<b>Variance \$</b>	
<b>4.1 OPERATING REVENUE</b>		
<b>4.1.1 RATE REVENUE</b>		
Rate revenue will be above budget due to interim charges levied on properties in the Town.	47,555	▲
<b>4.1.2 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
CCTV grant will not be received.	(12,336)	▼
<b>4.1.3 PROFIT ON ASSET DISPOSAL</b>		
Diposal of four vehicles as per capital replacement program.	18,000	▲
<b>4.1.4 FEES AND CHARGES</b>		
Extra revenue from infringements, planning, waste and health fees.	546,935	▲
<b>4.1.5 INTEREST EARNINGS</b>		
Reduced interest earnings due to low interest rates.	(24,332)	▼
<b>4.1.6 OTHER REVENUE</b>		
Extra revenue from reimbursements and other sources.	117,082	▲
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 EMPLOYEE COSTS</b>		
Increased employee costs due to temporary staff to manage increase in workloads in Regulatory services, including applications, enforcements, and external submission requirements.	(218,811)	▲
<b>4.2.2 MATERIAL AND CONTRACTS</b>		
ERP system implementation costs of \$600k have been included, as per Council resolution. As well as increased costs for the Local planning strategy review & Cottesloe Village precinct plan.	(792,797)	▲
<b>4.2.3 UTILITY CHARGES</b>		
No material variance.	10,650	▼
<b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>		
Land & Building assets were revalued for 30/06/21, which was after the budget was set. That has resulted in changes to values and life of assets. This is a non cash expenditure.	(513,590)	▲
<b>4.2.5 INTEREST EXPENSES</b>		
No variance.	0	
<b>4.2.6 INSURANCE EXPENSES</b>		
No material variance.	4,990	▼
<b>4.2.7 LOSS ON ASSET DISPOSAL</b>		
No material variance.	0	
<b>4.2.8 OTHER EXPENDITURE</b>		
Increase in write off of Infringements.	(66,891)	▲
Predicted Variances Carried Forward	<b>(883,545)</b>	

**Town of Cottesloe**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 28th February 2022**

**Note 4: PREDICTED VARIANCES**

**Comments/Reason for Variance**

<b>Comments/Reason for Variance</b>	<b>Predicted Variances Brought Forward</b>	<b>Variances \$</b>	
	<b>(883,545)</b>		
<b>4.3 CAPITAL REVENUE</b>			
<b>4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b> Extra road grants have been successful.		100,192	▲
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b> Changes to vehicle disposal schedule.		0	
<b>4.3.3 PROCEEDS FROM NEW DEBENTURES</b> No material variance.		0	
<b>4.3.4 PROCEEDS FROM SALE OF INVESTMENT</b> No material variance.		0	
<b>4.3.5 PROCEEDS FROM ADVANCES</b> No material variance.		0	
<b>4.3.6 SELF-SUPPORTING LOAN PRINCIPAL</b> No material variance.		0	
<b>4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b> Increased transfers for 2 capital projects, from the Right of Way Reserve and the Property Reserve for Anderson Pavillion.		191,130	▲
<b>4.4 CAPITAL EXPENSES</b>			
<b>4.4.1 PROPERTY, PLANT AND EQUIPMENT</b> Half of this is from carry forward items from the prior year, including IT equipment upgrade. The remainder includes \$165k for Anderson Pavillion redevelopment, as per Council resolution.		(467,261)	▲
<b>4.4.2 INFRASTRUCTURE ASSETS</b> This includes stree tree planting, where grant money is to be received to fund this. It includes replacing smoke detectors and floor refurbishment in the Civic Centre, and replacement beach buggy.		(72,245)	▲
<b>4.5 OTHER ITEMS</b>			
<b>4.5.1 NON-CASH WRITE BACK OF DEPRECIATION</b> as per 4.2.4 above.		513,590	
<b>4.5.1 NON-CASH FUNDING ADJUSTMENTS</b> Profit on sale of four vehicles, as per 4.1.3 above.		(18,000)	
<b>4.5.6 OPENING FUNDING SURPLUS(DEFICIT)</b>		926,648	
<b>Total Predicted Variances as per Annual Budget Review</b>		<b>290,509</b>	

**Town of Cottesloe  
BUDGET REVIEW 21/22**

GL account no.	Account Name	Reason	Budget Review 21/22	Budget 21/22	Expense/Assets Increase or (Decrease)	Revenue/Liabil ities/Equity (Increase) or Decrease	Running Total of Surplus
<b>Opening balance adjustments</b>							
	Budget Adoption	21/22 Net Current assets at start of Financial Year - Surplus at 1/7/21		-	556,930		
	Annual Report 20/21	Surplus at 30/06/21	-	1,483,578			
	Variance of Surplus	Change due to Annual Report 2020/2021 being adopted					- 926,648
<b>Carried forward adjustments from 20/21</b>							
<b>Capital</b>							
49.9000.14	IT servers, Storage, switches				100,000	-	826,648
35.4170.2	Rugby Clubhouse				74,648	-	752,000
49.9000.24	Authority Version Upgrade				45,000	-	707,000
49.9000.23	Sound Level Meter				803	-	706,197
10.6080.2.50	Rotunda - Variation 4				16,880	-	689,317
<b>Operating</b>							
57.9000.927	Local Planning Strategy Review				57,409	-	631,908
57.9000.928	Cott Village Precinct Plan				50,000	-	581,908
Via PC	Art & Cultural project	Graffiti/mural project - Grant received in 20/21 for this project	6,000	-	6,000	-	575,908
	Surplus Adjustment as at 1/7/21						- 575,908
<b>Current Year Adjustments 21/22</b>							
<b>Capital</b>							
24.2074.2	Reconstruction of ROW 14B	Resurface and install community garden beds	46,000	20,000	26,000	-	549,908
	Transfer from ROW reserve for reconstruct of ROW14B	Extra transfer from reserve for reconstruction of ROW 14B - Approved as part of contract acceptance by Council	- 46,000	- 20,000		-26,000	- 575,908
35.4010.2	Anderson Pavillion Development (CSRFF Funding)	(September 21)	1,565,130	1,400,000	165,130	-	410,778
	Transfer from Property Reserve for Anderson Pavillion	Transfer from Property Reserve as per September 21 OCM	- 1,165,130	- 1,000,000		-165,130	- 575,908
40.1156.2	MRRG	Being funded from extra grants	315,829	260,000	55,829	-	520,079
	Grant income for Railway st	MRRG Grant extra 8,274 on top of \$173,300; LRCI ph 1	-	- 173,300		-51,692	- 571,771
42.9000.5	Street Tree Planting	Cost savings	254,198	294,198	-40,000	-	611,771
NEW	Street Tree Planting - Urban Canopy Program - Per	MRWA - 100% grant funded	48,500	-	48,500	-	563,271
	Grant funding for Stage 3 urban canopy program	MRWA - 100% grant funded	- 48,500	-		-48,500	- 611,771
NEW	Beach Buggy Replacement	Replacement of fleet - operationally critical - unexpected failure	25,000	-	25,000	-	586,771
49.9000.16	Photocopier	Will be replaced in 22/23, on as needed basis	-	25,000	-25,000	-	611,771

**Town of Cottesloe  
BUDGET REVIEW 21/22**

GL account no.	Account Name	Reason	Budget Review		Expense/Assets Increase or (Decrease)	Revenue/Liabil	Running Total of Surplus
			21/22	Budget 21/22		(Increase) or Decrease	
NEW	IT equipment for Covid (minor under \$5k each)	To allow staff to work from home	30,000	-	30,000	-	581,771
	Minor Adjustments - individual line items are under \$25,000 materiality level set by Council	See Attachments			16,716	-	565,055
<b>Operating</b>							
	Rates	More rates due to interim rates, and Commercial Rates	- 11,325,000	- 11,277,445		-47,555	612,610
20031.130.62	Salary & Wages - Administration	Due to increase in Infringements, with new parking system - extra casual staff cover required for administration of process & due to increase in events - casual staff required	1,539,000	1,496,599	42,401	-	570,209
20032.208.50	Contractors - Software Licence Fees	Increase need for licenses	200,000	169,763	30,237	-	539,972
Via PC - NEW	ERP system implementation	ERP system - supported by Council resolution (October 2021)	600,000	-	600,000		60,028
20033.156.50	Valuation Expenses	Valuation by Landgate will occur in 22/23	1,000	52,000	-51,000		9,028
10055.89.14	Grant Revenue - Other Law	CCTV grant will not be received	-	30,000		30,000	39,028
10105.38.12	Town Planning Charges	More planning applications that budgeted	- 300,000	- 200,000		-100,000	60,972
20171.130.62	Salary & Wages - Planning	Due to increase in planning applications, extra casual staff cover has been required	339,000	273,570	65,430		4,458
20173.30.50	Contractors & Consultants - Planning	Budget not expected to be required	5,000	30,000	-25,000	-	20,542
Via PC -	Local Planning Strategy Review	Subject to future report to Council - Required for Environmental study, Needs assessment, heritage consultant & retail study, plus \$57,409 from 20/21 c/fwd adjustment	187,591	60,000	127,591		107,049
20176.130.62	Salary & Wages	Extra staff required for FOGO project implementation	375,000	331,824	43,176		150,225
20176.141.52	Superannuation	Extra staff required for FOGO & an increase in uptake on matching super	60,000	31,796	28,204		178,429
Via PC -	Natural Areas mgmt	Higher than budgeted expenses - due to increase replacement and maintenance as a result of damage to dune planting caused by higher than usual 2021 storm frequency and hotter summer.	234,000	200,000	34,000		212,429
Via PC -	Street tree maintenance	Due to increase in pruning requirements as a result of higher storm frequency and more watering due to hotter summers. Increase in removal of non-thriving trees due to similar reasons.	324,894	211,894	113,000		325,429
Via PC -	Laneway/ROW maintenance	Expected to be under budget	154,623	184,623	-30,000		295,429
10054.287.12	Fines and Penalties	Increase in Infringements due to new parking system	- 1,400,000	- 1,050,000		-350,000	54,571
10140.86.11	Contributions	Blackburne & Multiplex contribution for East Cott parking	- 60,000	-		-60,000	114,571
20089.130.62	Salary & Wages	Extra casual staff required for East Cott parking	477,586	432,586	45,000	-	69,571

**Town of Cottesloe  
BUDGET REVIEW 21/22**

GL account no.	Account Name	Reason	Budget Review		Expense/Assets Increase or (Decrease)	Revenue/Liabil ities/Equity (Increase) or Decrease	Running Total of Surplus	
			21/22	Budget 21/22				
20091.212.58	Bad Debts Written Off	Infringements	80,000	35,000	45,000	-	24,571	
10155.9.12	Building Licence Fees	Decrease in timing of building licenses	-	120,000	-	150,000	30,000	5,429
	Minor Adjustments - individual line items are under \$25,000 materiality level set by Council	See Attachments			-118,589	-177,349	-	290,509
Adjusted Budget Review Cash surplus 30/06/22							-	290,509

**Town of Cottesloe**  
**BUDGET REVIEW 21/22**  
**Detail of minor amendments that fall under the materiality level set of \$25,000**

GL account no.	Account Name	Reason	Budget Review 21/22	Budget 21/22	Expense/Assets Increase or (Decrease)	Revenue/Liabilities/Equity (Increase) or Decrease	Running Total of Surplus
<b>Current Year Adjustments 21/22</b>							
<b>Capital</b>							
15.9000.2	Various (Missing Links), Pram Ramp Upgrades and Kerb Replacement	Minimal over spend required to complete projects	21,916	20,000	1,916		1,916
30.4085.2	Shade Sails	Cost savings	15,000	25,000	-10,000	-	8,084
35.4019.2	Barchetta Public Toilet Surface Improvements	AMP determined that this is still within acceptable level of service and should be re-allocated to higher priorities	-	12,000	-12,000	-	20,084
NEW	Civic Centre - War Memorial Hall - Floor refurbish	AMP determined that this is a priority	12,000	-	12,000	-	8,084
NEW	Civic Centre - Replace Smoke Detectors	Identified as part of a fire safety audit	11,000	-	11,000	-	2,916
35.4170.2	Rugby Club Floor	Replacing collapsed floor	20,000	-	20,000	-	22,916
35.4180.2	Seaview Kindergarten - Kitchen upgrades	Additional cost required to cover changes to asbestos legislation whereby air monitoring is now required as part of any works	20,000	16,200	3,800	-	26,716
45.4131.2	Beach Access Path Closures	Cost savings - project complete - path closed & s11 handrails done	40,000	50,000	-10,000	-	16,716
<b>Operating</b>							
10007.89.14	General Purpose Grant Revenue	FAGS grant - total amount unknown at setting of budget	-	97,872	-	78,201	-19,671
10008.89.14	Local Road Grant Revenue	FAGS grant - total amount unknown at setting of budget	-	39,107	-	47,165	8,058
10009.65.15	Interest On Investments - General	Interest rates are lower than budgeted	-	11,000	-	18,000	7,000
10009.66.15	Interest On Investments - Reserves	Interest rates are lower than budgeted	-	22,000	-	30,000	8,000
10009.67.15	Other Interest	Interest rates are lower than budgeted	-	5,000	-	8,000	3,000
10004.95.15	Interest Outstanding Rates	Interest rates are lower than budgeted	-	20,000	-	25,000	5,000
10006.111.22	Rates Search	Income higher than budgeted	-	30,000	-	20,000	-10,000
10004.69.20	Reimbursement - Legal fees	Less legal costs incurred	-	100	-	1,000	900
20005.103.50	Contractors & Consultants	Review of Rates exemption to be carried out in 22/23	22,000	28,586	-6,586	-	12,417
20009.110.50	Rate Recovery Costs	Not expected to incur this cost this year	500	12,000	-11,500	-	917
20009.148.58	Title Searches	Cost savings	250	550	-300	-	617
10014.145.20	Reimbursements	Minimal variance	-	750	-	300	-450
20026.84.58	Members Travelling	Cost savings	2,500	5,000	-2,500	-	2,333
20026.29.58	Conference & Training	Councillor training increased	13,500	9,359	4,141	-	1,808
Via PC	Regular Council Meetings	Council meeting decrease face to face due to Covid	15,000	25,000	-10,000	-	8,192
Via PC	Regulation 17 Review	Final cost less than budgeted after quoting process complied with	10,000	15,000	-5,000	-	13,192
Via PC	Enterprise Bargaining Agreement	Final cost higher than budgeted after quoting process complied with	15,000	8,000	7,000	-	6,192
20025.202.50	Election Expenses	LG Election costs - staff and AEC costs slightly higher than budgeted	35,877	35,360	517	-	5,675
20028.3.50	Advertising	Less advertising required in newspapers, as requirements require to advertise on our website	25,000	33,000	-8,000	-	13,675
20029.204.58	Donations	Take 3 for the Sea to North Cottesloe Surf Life saving, as per committed in 19/20	31,300	19,300	12,000	-	1,675
10208.193.15	Penalty Interest - Sundry Debtors	Less interest charged than budgeted	-	218	-	1,500	1,282
10016.145.20	Reimbursements	Increase in reimbursements sought for expenses incurred	-	3,637	-	2,500	-1,137
10018.200.17	Other Income	Miscellaneous income increase	-	145	-	-	-145
20031.325.52	Agency/Labour Hire	Shared WHS resource with other Western suburb councils	23,148	20,416	2,732	-	1,057
20031.206.52	Other Employee Costs	Increase in uniform budget for staff	74,136	69,136	5,000	-	6,057

**Town of Cottesloe**  
**BUDGET REVIEW 21/22**  
**Detail of minor amendments that fall under the materiality level set of \$25,000**

GL account no.	Account Name	Reason	Budget Review		Expense/Assets	Revenue/Liabilities/Equity	Running Total of Surplus
			21/22	Budget 21/22	Increase or (Decrease)	(Increase) or Decrease	
20031.29.52	Training & Conferences	Decrease due to covid, & lack of staff time	35,000	50,000	-15,000	-	8,943
20031.138.52	Recruitment	Most recruitment occurred using internal HR resources	10,000	34,000	-24,000	-	32,943
20276.7.58	Bank Fees	Due to increase in Infringements, more transactions occurring	45,000	38,000	7,000	-	25,943
20032.103.57	Stationary	Matched in part by reduction in stationery budget for other areas	23,500	15,300	8,200	-	17,743
20033.85.57	Minor Furniture & Equipment	Due to Covid more equipment needed to resource working from home arrangements	35,000	18,000	17,000	-	743
20032.144.50	Telephone/Internet	Payment required to Telstra for phone lease - a 2019 cost unbudgeted	24,000	12,859	11,141	-	10,398
20033.30.50	Contractors & Consultants	Financial Management 3 yearly review required, and consultant for Long Term Financial Plan	320,988	300,988	20,000	-	30,398
10041.145.20	Reimbursements - ESL	Matched by increase in expense in GL account 20074.30.50	- 18,905	12,000	-	-6,905	23,493
20074.30.50	Emergency Services Levies	Matched by increase in expense in GL account 10041.145.20	18,150	12,300	5,850	-	29,343
10047.41.12	Dog Registration Fees	Increase due to follow up occurred on unregistered dogs	- 16,500	12,000	-	-4,500	24,843
10047.269.12	Cat Registration Fees	Increase due to follow up occurred on unregistered cats	- 1,500	1,200	-	-300	24,543
10047.49.12	Fines & Penalties - Animal	Less fines issued for animal offences	- 2,000	8,000	-	6,000	30,543
10047.101.12	Impounding Charges- Animal	Less animals impounded	- 500	1,100	-	600	31,143
10047.289.12	Fee Withdrawals - Animal	Minor variance	230	100	-	130	31,273
10215.200.17	Other Revenue - Animal	Minor variance in animal miscellaneous revenue	- 560	50	-	-510	30,763
20080.209.57	Materials - Animal	Less material required than budgeted	32,893	37,893	-5,000	-	25,763
20080.71.50	Legal Fees - Animal	Increase in anticipated legal expenses for ongoing cases	15,000	10,000	5,000	-	30,763
20080.201.58	Other Expenses - Animal	Dog sterilisation refunds - offset in part by increase in Dog rego fees	1,000	350	650	-	31,413
10051.49.12	Fines & Penalties - Other Law	Decrease in fines expected to be issued.	- 4,000	6,500	-	2,500	33,913
20086.30.50	Contractors - Other Law	CCTV maintenance not occurring in 21/22	12,000	23,271	-11,271	-	22,642
10069.4.12	Food Assessment Fees	Increase in income	- 25,000	22,000	-	-3,000	19,642
10069.72.12	Outdoor Eating Fees	Increase in income	- 64,650	50,000	-	-14,650	4,992
10069.253.12	Food Notification Fees	Increase in income	- 990	400	-	-590	4,402
10069.303.12	Skin Penetration Assessment Fee	Increase in income	- 1,400	700	-	-700	3,702
10069.304.12	Health (Public Buildings) Regulations	Increase in income	- 3,000	2,000	-	-1,000	2,702
10069.305.12	Health (Public Buildings) Regulations (Temporary)	Increase in income	- 1,725	1,500	-	-225	2,477
10069.306.12	Noise Regulation 18 Application Fee	Increase in income	- 2,000	1,300	-	-700	1,777
10069.255.12	Other Fees - Health	Increase in income	- 1,300	500	-	-800	977
10069.256.12	Temporary Stallholder Fees	In part due to Beatz & Eatz	- 15,000	1,000	-	-14,000	13,023
10218.193.15	Penalty Interest - Health	Due to increase in income	- 750	300	-	-450	13,473
10067.145.20	Reimbursements - Health	Cost savings	- 9,000	11,000	-	2,000	11,473
20111.141.52	Superannuation - Health	Super matching policy has been taken up by more employees than budgeted	14,686	10,686	4,000	0	7,473
20112.103.50	Printing, Postage & Stationery - Health	This reduction in stationery budget is offset in part by decrease in administration stationery & printing	500	1,500	-1,000	0	8,473
20113.71.50	Legal Expenses - Health	Cost savings	2,500	5,000	-2,500	0	10,973
20113.30.50	Contractors & Consultants - Health	Cost savings	5,000	5,500	-500	0	11,473
20113.201.58	Other Expenses - Health	Minimal over spend	2,500	2,000	500	0	10,973
20113.201.57	Materials - Health	Cost savings	1,200	1,500	-300	0	11,273
Via PC	Public Health Planning	Not occurring in 21/22, will be in 22/23.	-	20,000	-20,000	0	31,273
Via PC	Seaview Kindergarten	Increase in building maintenance required	4,550	2,350	2,200	0	29,073
10188.46.12	Leases - Welfare	Due to Shine lease	- 24,500	23,600	-	-900	29,973
10089.145.20	Reimbursements	Due to Shine	- 7,000	4,300	-	-2,700	32,673
Via PC	Seniors Week	Minimal over spend	3,240	3,000	240	-	32,433

**Town of Cottesloe**  
**BUDGET REVIEW 21/22**  
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GL account no.	Account Name	Reason	Budget Review		Expense/Assets Increase or (Decrease)	Revenue/Liabilities/Equity (Increase) or Decrease	Running Total of Surplus
			21/22	Budget 21/22			
20150.205.50	Contributions	Due to Shine	81,545	84,990	-3,445	-	35,878
	Domestic Refuse Removal Charges - Additional						
10094.119.12	Collections	Increase in bins collected	- 74,000	70,000	-4,000	-	39,878
10094.120.12	Replacement Bins	Increase in bins collected	- 2,000	1,500	-500	-	40,378
10094.313.12	Event Bins	Increase in bins collected	- 1,100	200	-900	-	41,278
10094.327.12	Recycling	New fee charge account required	- 23,800	-	-23,800	-	65,078
10094.328.12	Green Waste	New fee charge account required	- 8,600	-	-8,600	-	73,678
10209.193.15	Penalty Interest - Waste	Less interest charged than budgeted	- 300	800	500	-	73,178
10177.89.14	Grants - Waste	FOGO grant	- 22,651	20,000	-2,651	-	75,829
10098.200.17	Other Revenue		- 1,200	-	-1,200	-	77,029
NEW	Container Deposit Scheme	New Container deposit scheme - our share of income from Solo	- 20,000	-	-20,000	-	97,029
20171.325.52	Agency/Labour Hire	With the use of extra casual staff, less reliance on agency staff required	10,072	24,072	-14,000	-	111,029
		Due to increase in planning applications, extra casual staff cover has been required	70,307	77,307	-7,000	-	118,029
20171.141.52	Superannuation	Decrease in legal expenses budget expected	90,000	100,000	-10,000	-	128,029
20173.71.50	Legal Expenses	Grant applied for Local Planning Strategy	- 20,000	-	-20,000	-	148,029
NEW	Grant -Heritage Consultant (DPLH)	Required for engagement consultant, economic consultant, & transport consultant, plus \$50k from 20/21 c/fwd adjustment - this will be reviewed if successful with grant from DPLH	230,000	215,000	15,000	-	133,029
Via PC	Cottesloe Village Centre Precinct Plan						
Via PC	Local Planning Scheme Review	Moved this \$20k to Local Planning Strategy Review (via PC 57.9000.927)	-	20,000	-20,000	-	153,029
Via PC	Conservation Management Plan	As per Council resolution- - south of Indianas	20,000	-	20,000	-	133,029
10216.200.12	Materials on Verge	Lower than expected income	- 30,000	35,000	5,000	-	128,029
10217.200.12	Work Zone Permits	Expected increase due to increased building in area	- 40,000	22,000	-18,000	-	146,029
Plant Postings	Motor Vehicles Costs - Compliance	These costs were previously in waste services	9,000	-	9,000	-	137,029
10109.46.12	Facilities Hire - civic centre	There has been an increase in hire of the civic centre & its grounds	- 60,000	45,000	-15,000	-	152,029
10204.46.12	Other Fees - Rent	Caretakers Cottage	- 21,000	17,500	-3,500	-	155,529
10108.86.11	Contributions	Pineapple club damage	- 4,000	-	-4,000	-	159,529
		New account to capture commission payable for hire of spaces online via Spacetoco	600	-	600	-	158,929
NEW	SpacetoCo Commission - 15% - Civic Centre						
Via PC	Coastwest - grant st dune	Identified double up	-	14,000	-14,000	-	172,929
Via PC	Foreshore development promotion	Expected to be under budget	45,000	50,000	-5,000	-	177,929
Via PC - NEW	Barchetta Lease Works	Legal costs	10,000	-	10,000	-	167,929
		New account to capture commission payable for hire of spaces online via Spacetoco	1,000	-	1,000	-	166,929
NEW	SpacetoCo Commission - 15% - Foreshore						
20202.30.50	Contractors & Consultants - Beaches	Over budgeted for SLSWA contract	226,907	233,907	-7,000	-	173,929
10120.46.12	Facilities Hire - Sport & Rec	Increased venue hire income	- 2,000	500	-1,500	-	175,429
10118.145.20	Reimbursements - Sport & Rec	Increased reimbursements	- 6,000	5,000	-1,000	-	176,429
Via PC	Other buildings maintenance - Sport & Rec	Building maintenance expected to be less than budgeted	26,000	35,248	-9,248	-	185,677
Via PC	Rec centre masterplan	Expected to be under budget	15,000	20,000	-5,000	-	190,677
10182.200.17	Other Revenue	Minimal increase in income	- 500	-	-500	-	191,177
Via PC	Sculpture by the Sea	Costs for extra bins for the event	73,000	70,000	3,000	-	188,177
Via PC	New Years Eve	Event was cancelled	-	5,000	-5,000	-	193,177
10134.86.11	Contributions - Roads	Extra contributions	- 3,400	-	-3,400	-	196,577
10176.200.17	Other Revenue - Roads		- 1,700	1,000	-700	-	197,277
Via PC	Road maintenance	Expected to be under budget	348,285	352,422	-4,137	-	201,414



**Town of Cottesloe**  
**BUDGET REVIEW 21/22**  
**Detail of minor amendments that fall under the materiality level set of \$25,000**

GL account no.	Account Name	Reason	Budget Review		Expense/Assets Increase or (Decrease)	Revenue/Liabilities/Equity (Increase) or Decrease	Running Total of Surplus	
			21/22	Budget 21/22				
Via PC	Integrated Transport Strategy	Not occurring in 21/22, to be c/fwd to 22/23	10,000	20,000	-10,000	-	211,414	
Via PC	Asset Management Plan	Expected to be under budget, as per quote	40,000	50,000	-10,000	-	221,414	
Via PC	Ride to school day	Cost savings	250	500	-250	-	221,664	
10054.289.12	Fines and Penalties - Withdrawals - Parking	Appeals process improvements	60,000	80,000		-20,000	241,664	
10054.385.12	Parking Permit Fees	No fees to be charged	-	5,000		5,000	236,664	
10053.145.20	Reimbursements - Parking	Minimal variance	- 27,335	27,500		165	236,499	
10054.200.17	Other Revenue - Parking	Minimal variance	- 1,400	500		-900	237,399	
20089.141.52	Superannuation - Parking	Extra casual staff required for East Cott parking	53,398	46,398	7,000	-	230,399	
20090.103.50	Printing, Stationery & Postage	Reduction in this areas costs offset by an increase in Admin Stationery	20,300	25,800	-5,500	-	235,899	
20091.71.50	Legal Expenses - Parking	Increase in expenses expected	25,000	15,000	10,000	-	225,899	
20091.30.50	Contractors & Consultants - Parking	Cost savings	200,000	207,000	-7,000	-	232,899	
20230.30.50	Consultants	Procott payment - more collected in rates income than budgeted, which is passed on	120,175	113,555	6,620	-	226,279	
10155.143.12	Swimming Pool Inspections	Minimal variance	- 22,000	23,000		1,000	225,279	
20245.130.62	Salary & Wages - building	Timing of staff recruited	166,433	176,433	-10,000	-	235,279	
20245.325.52	Agency/Labour Hire - building	Savings	6,000	8,448	-2,448	-	237,727	
20246.103.50	Printing, Stationery & Postage - building	Reduction in this areas costs offset by an increase in Admin Stationery	500	2,200	-1,700	-	239,427	
20247.71.50	Legal Expenses - building	Savings	12,000	15,000	-3,000	-	242,427	
20247.30.50	Contractors & Consultants - building	Swimming pool audits not occurring in 21/22, C/fwd to 22/23	5,000	24,000	-19,000	-	261,427	
20260.325.52	Agency Staff	Depot staff via agency	2,000	500	1,500	-	259,927	
20260.29.52	Training, Memberships & Conferences	Not expected to be incurred this year	10,000	28,560	-18,560	-	278,487	
Via PC	Depot site maintenance	Savings	52,000	60,000	-8,000	-	286,487	
20277.160.90	Less Allocated to Works & Services	Savings in Costs, adjustments amounts allocated to individual jobs	- 1,539,280	1,546,545	7,265	-	279,222	
<b>Total of budget review amendments that are individually under materiality level of \$25,000</b>							<b>-</b>	<b>279,222</b>

**Town of Cottesloe**

**BUDGET REVIEW 21/22**

**Detail of administration allocation accounts that offset to nil**

GL account no.	Account Name	Reason for Budget review	Budget Review 21/22	Budget 21/22	Expense/Assets Increase or	Revenue/Liabili ties/Equity	Running Total of Surplus
<b><u>Administration costs are re-allocated out to all of the other departments, and offset each other to balance to nil.</u></b>							
	Governance administration - Allocated						
20034.68.90	Administrative Overhead	Offset against each other - re-allocation of costs to other programs	- 3,707,219	- 3,013,784	-693,435	-	693,435
20017.68.90	Allocated Administrative Costs	Offset against each other - re-allocation of costs to other programs	368,822	299,834	68,988	-	624,447
20075.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	36,882	29,983	6,899	-	617,548
20081.68.90	Allocated Administrative Overhead	Offset against each other - re-allocation of costs to other programs	147,528	119,933	27,595	-	589,953
20087.68.90	Administration Allocation	Offset against each other - re-allocation of costs to other programs	73,765	59,967	13,798	-	576,155
20092.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	442,587	359,801	82,786	-	493,369
20114.68.90	Allocated Administrative Overheads	Offset against each other - re-allocation of costs to other programs	147,529	119,934	27,595	-	465,774
20129.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	73,765	59,967	13,798	-	451,976
20151.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	110,646	89,950	20,696	-	431,280
20169.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	258,176	209,884	48,292	-	382,988
20174.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	331,939	269,850	62,089	-	320,899
20185.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	36,882	29,983	6,899	-	314,000
20191.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	295,057	239,867	55,190	-	258,810
20203.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	184,411	149,917	34,494	-	224,316
20209.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	110,646	89,950	20,696	-	203,619
20216.68.90	Allocated Administration Overhead	Offset against each other - re-allocation of costs to other programs	73,765	59,967	13,798	-	189,822
20222.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	110,646	89,950	20,696	-	169,125
20248.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	147,529	119,934	27,595	-	141,530
20263.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	221,289	179,897	41,392	-	100,138
20286.68.90	Administration Overhead Allocation	Offset against each other - re-allocation of costs to other programs	147,529	119,934	27,595	-	72,543
20288.68.90	Allocated Administrative Overheads	Offset against each other - re-allocation of costs to other programs	387,825	315,282	72,543	-	0
<b><u>Compliance departments administration costs are re-allocated out to all of the regulatory service departments, and offset each other to balance to nil.</u></b>							
	Compliance Administration costs - Allocated						
New	to Waste, Planning, Building, Health &	Offset against each other - re-allocation of costs to other programs	- 342,256	-	-342,256	-	342,256
New	Compliance Allocation	Offset against each other - re-allocation of costs to other programs	69,376	-	69,376	-	272,880
New	Compliance Allocation	Offset against each other - re-allocation of costs to other programs	78,626	-	78,626	-	194,253
New	Compliance Allocation	Offset against each other - re-allocation of costs to other programs	46,251	-	46,251	-	148,003
New	Compliance Allocation	Offset against each other - re-allocation of costs to other programs	106,377	-	106,377	-	41,626
New	Compliance Allocation	Offset against each other - re-allocation of costs to other programs	41,626	-	41,626	-	0

**Town of Cottesloe**  
**BUDGET REVIEW 21/22**  
**Detail of Non cash items, excluded from calculation of surplus**

GL account no.	Account Name	Reason for Budget review	Budget Review 21/22	Budget 21/22	Expense/Assets Increase or (Decrease)	Revenue/Liabili ties/Equity (Increase) or Decrease	Running Total of Non cash items
10160.106.18	Profit on Disposal of Assets	Sale of four vehicles as per capital replacement program	-	18,000	-	0	-18,000
20035.186.51	Depreciation - Mobile Plant & Vehicles	Revaluation at 30/06/21 - completed after Budget adopted	16,000	10,440	5,560	-	12,440
20035.34.51	Depreciation - Furniture & Equipment	Revaluation at 30/06/21 - completed after Budget adopted	27,750	57,750	-30,000	-	42,440
20035.35.51	Depreciation - Buildings	Revaluation at 30/06/21 - completed after Budget adopted	172,434	142,434	30,000	-	12,440
20088.186.51	Depreciation - Mobile Plant and Equipment	Revaluation at 30/06/21 - completed after Budget adopted	500	894	-394	-	12,834
20125.34.51	Depreciation - Furniture & Office Equipment	Revaluation at 30/06/21 - completed after Budget adopted	1,000	-	1,000	-	11,834
20130.35.51	Depreciation - Buildings	Revaluation at 30/06/21 - completed after Budget adopted	34,100	24,360	9,740	-	2,094
20152.35.51	Depreciation - Buildings	Revaluation at 30/06/21 - completed after Budget adopted	54,943	29,784	25,159	-	23,065
20152.36.51	Depreciation - Plant and Equipment	Revaluation at 30/06/21 - completed after Budget adopted	233	-	233	-	23,298
20192.35.51	Depreciation - Buildings	Revaluation at 30/06/21 - completed after Budget adopted	212,000	142,434	69,566	-	92,864
20300.186.51	Depreciation - Mobile Plant & Vehicles	Revaluation at 30/06/21 - completed after Budget adopted	7,800	4,765	3,035	-	95,899
20204.35.51	Depreciation - Buildings	Revaluation at 30/06/21 - completed after Budget adopted	161,000	-	161,000	-	256,899
20204.188.51	Depreciation - Parks Infrastructure	Revaluation at 30/06/21 - completed after Budget adopted	2,000	-	2,000	-	258,899
20210.35.51	Depreciation - Buildings	Revaluation at 30/06/21 - completed after Budget adopted	99,000	81,372	17,628	-	276,527
20210.186.51	Depreciation - Mobile Plant & Vehicles	Revaluation at 30/06/21 - completed after Budget adopted	11,000	5,395	5,605	-	282,132
20210.188.51	Depreciation - Parks Infrastructure	Revaluation at 30/06/21 - completed after Budget adopted	225,815	90,257	135,558	-	417,690
20224.36.51	Depreciation - Plant & Equipment	Revaluation at 30/06/21 - completed after Budget adopted	3,300	4,332	-1,032	-	416,658
20224.186.51	Depreciation - Mobile Plant & Equipment	Revaluation at 30/06/21 - completed after Budget adopted	38,000	29,552	8,448	-	425,106
20224.189.51	Depreciation - Infrastructure Roads	Revaluation at 30/06/21 - completed after Budget adopted	830,000	801,784	28,216	-	453,322
20224.191.51	Depreciation - Streetscape Infrastructure	Revaluation at 30/06/21 - completed after Budget adopted	52,000	17,608	34,392	-	487,714
20224.25651	Depreciation - Miscellaneous	Revaluation at 30/06/21 - completed after Budget adopted	2,000	-	2,000	-	489,714
20226.34.51	Depreciation - Furniture & Equipment	Revaluation at 30/06/21 - completed after Budget adopted	39,000	3,528	35,472	-	525,186
20226.186.51	Depreciation - Mobile Plant & Equipment	Revaluation at 30/06/21 - completed after Budget adopted	6,000	4,934	1,066	-	526,252
20264.35.51	Depreciation - Buildings and Fixed Equipment	Revaluation at 30/06/21 - completed after Budget adopted	14,000	33,333	-19,333	-	506,919
20264.186.51	Depreciation - Mobile Plant & Vehicles	Revaluation at 30/06/21 - completed after Budget adopted	10,000	21,329	-11,329	-	495,590