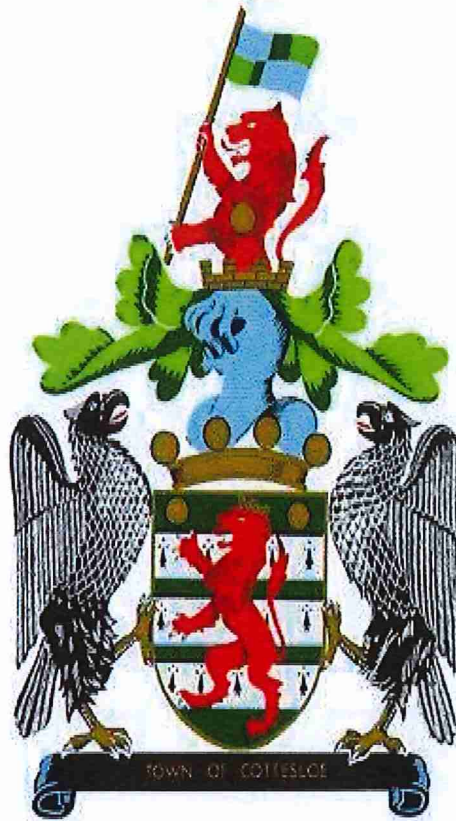


TOWN OF COTTESLOE



BUDGET REVIEW 2019-20

PRESENTED TO THE COUNCIL MEETING
ON 25 FEBRUARY 2020

Town of Cottesloe

REVIEW OF BUDGET REPORT

For the Period Ended 31st December 2019

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Town of Cottesloe
STATEMENT OF BUDGET REVIEW
(Nature or Type)
For the Period Ended 31st December 2019

FM Reg
33A (1)

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

FM Reg 33A

FM Reg Sch 1

Operating Revenues

| Note | Budget v Actual | | | Predicted Variance Timing (Carryover) (d) | Year End \$ (a)+(c)+(d) | |
|--------|-----------------------------------|-------------------------|------------------------------|---|----------------------------|----------|
| | Annual Budget \$ (a) | YTD Actual \$ (b) | Variance Permanent (c) | | | |
| | \$ | \$ | \$ | \$ | \$ | |
| 4.1.1 | 10,602,252 | 10,650,294 | 116,678 | 0 | 10,718,930 | ▲ |
| 4.1.2 | 315,500 | 95,219 | (126,854) | 0 | 188,646 | ▼ |
| 4.1.3 | 0 | 38,792 | 38,792 | 0 | 38,792 | ▲ |
| 4.1.4 | 1,825,920 | 948,712 | (168,227) | 0 | 1,657,693 | ▼ |
| | 0 | 0 | 0 | 0 | 0 | |
| 4.1.5 | 311,731 | 182,963 | 6,393 | 0 | 318,124 | ▲ |
| 4.1.6 | 121,653 | 108,330 | 99,802 | 0 | 221,455 | ▲ |
| | 13,177,056 | 12,024,310 | (33,416) | 0 | 13,143,640 | |
| | Operating Expense | | | | | |
| 4.2.1 | (4,673,891) | (2,092,288) | (2,423) | 0 | (4,676,314) | ▲ |
| 4.2.2 | (5,511,052) | (2,665,135) | (62,773) | 0 | (5,573,825) | ▲ |
| 4.2.3 | (377,817) | (163,281) | (408) | 0 | (378,225) | ▲ |
| 4.2.4 | (2,112,267) | (1,167,384) | (120,914) | 0 | (2,233,181) | ▲ |
| 4.2.5 | (230,261) | (116,204) | 100 | 0 | (230,161) | ▼ |
| 4.2.6 | (152,600) | (148,574) | 9,100 | 0 | (143,500) | ▼ |
| 4.2.7 | 0 | 0 | 0 | 0 | 0 | |
| 4.2.8 | (989,429) | (489,768) | 17,520 | 0 | (971,909) | ▼ |
| | (14,047,317) | (6,842,634) | (159,798) | 0 | (14,207,115) | |
| | Funding Balance Adjustment | | | | | |
| 4.5.2 | 2,112,267 | 1,167,384 | 120,914 | 0 | 2,233,181 | ▲ |
| 4.5.1 | 0 | (38,792) | (38,792) | 0 | (38,792) | ▼ |
| | 0 | (58,665) | 0 | 0 | 0 | |
| | Net Operating | | | | | |
| | 1,242,006 | 6,251,603 | (111,092) | 0 | 1,130,914 | |
| | Capital Revenues | | | | | |
| 4.3.1 | 60,000 | 69,751 | 11,950 | 0 | 71,950 | ▲ |
| 4.3.2 | 108,000 | 91,477 | 0 | 0 | 108,000 | |
| 4.3.3 | 0 | 0 | 0 | 0 | 0 | |
| 4.3.4 | 0 | 0 | 0 | 0 | 0 | |
| 4.3.5 | 0 | 0 | 0 | 0 | 0 | |
| 4.3.6 | 60,970 | 0 | 0 | 0 | 60,970 | |
| 4.3.7 | 3,345,874 | 0 | (52,028) | 0 | 3,293,846 | ▼ |
| | 3,574,844 | 161,228 | (40,078) | 0 | 3,534,766 | |
| | Capital Expenses | | | | | |
| 4.4.1 | 0 | 0 | 0 | 0 | 0 | |
| 4.4.2 | (813,750) | (475,458) | (32,000) | 0 | (845,750) | ▲ |
| 4.4.3 | (307,000) | (266,631) | 0 | 0 | (307,000) | |
| 4.4.4 | (436,000) | (42,868) | (140,000) | 0 | (576,000) | ▲ |
| 4.4.5 | (285,000) | (96,027) | (33,000) | 0 | (318,000) | ▲ |
| 4.4.6 | (3,986,036) | (1,215,638) | 41,000 | 0 | (3,945,036) | ▼ |
| 4.4.7 | 0 | 0 | 0 | 0 | 0 | |
| 4.4.8 | (292,575) | (144,098) | 0 | 0 | (292,575) | |
| 4.4.9 | 0 | 0 | 0 | 0 | 0 | |
| 4.4.10 | (469,962) | (83,380) | (360,525) | 0 | (830,487) | ▲ |
| | (6,590,323) | (2,324,100) | (524,525) | 0 | (7,114,848) | |
| | Net Capital | | | | | |
| | (3,015,479) | (2,162,872) | (564,603) | 0 | (3,580,082) | |
| | Net Operating + Capital | | | | | |
| | (1,773,473) | 4,088,731 | (675,695) | 0 | (2,449,168) | |
| 4.5.3 | 1,733,473 | 2,449,168 | 715,695 | 0 | 2,449,168 | ▲ |
| | (40,000) | 6,537,899 | 40,000 | 0 | 0 | ▲ |

FM Reg
33A(2A)(b)

Town of Cottesloe
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For the Period Ended 31st December 2019

FM Reg
33A (1)

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

FM Reg 33A

FM Reg Sch 1

Operating Revenues

| Note | Budget v Actual | | | Predicted | | |
|------|-------------------------|----------------------|---------------------------|---------------------------------------|----------------------------|---|
| | Annual Budget \$ (a) | YTD Actual \$ (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | Year End \$ (a)+(c)+(d) | |
| | \$ | \$ | \$ | \$ | \$ | |
| | 31,485 | 22,102 | 18,279 | 0 | 49,764 | ▲ |
| | 11,205,309 | 10,937,555 | 1,145 | 0 | 11,206,454 | ▲ |
| | 38,550 | 46,793 | 20,714 | 0 | 59,264 | ▲ |
| | 106,430 | 100,234 | 4,031 | 0 | 110,461 | ▲ |
| | 32,400 | 17,922 | 500 | 0 | 32,900 | ▲ |
| | 447,890 | 282,857 | 60,911 | 0 | 508,801 | ▲ |
| | 405,392 | 216,695 | 16,368 | 0 | 421,760 | ▲ |
| | 764,100 | 305,220 | (164,458) | 0 | 599,642 | ▼ |
| | 145,000 | 94,319 | 8,910 | 0 | 153,910 | ▲ |
| | 500 | 612 | 212 | 0 | 712 | ▲ |
| | 13,177,056 | 12,024,309 | (33,388) | 0 | 13,143,668 | |

Operating Expense

| | | | | | | |
|--|---------------------|--------------------|------------------|----------|---------------------|---|
| | | | 0 | | | |
| | (893,285) | (489,851) | (158,155) | 0 | (1,051,440) | ▲ |
| | (296,460) | (146,800) | 7,250 | 0 | (289,210) | ▼ |
| | (361,058) | (203,669) | (15,147) | 0 | (376,205) | ▲ |
| | (292,662) | (142,072) | 14,149 | 0 | (278,513) | ▼ |
| | (288,730) | (142,191) | 2,918 | 0 | (285,812) | ▼ |
| | (3,622,000) | (1,822,853) | (393) | 0 | (3,622,393) | ▲ |
| | (4,402,853) | (1,922,240) | 31,537 | 0 | (4,371,316) | ▼ |
| | (3,461,424) | (1,704,342) | 54,578 | 0 | (3,406,846) | ▼ |
| | (428,845) | (297,161) | (74,428) | 0 | (503,273) | ▲ |
| | 0 | 28,546 | (22,135) | 0 | (22,135) | ▲ |
| | (14,047,317) | (6,842,633) | (159,826) | 0 | (14,207,143) | |

Funding Balance Adjustment

| | | | | | | |
|-------|------------------|------------------|------------------|----------|------------------|---|
| 4.5.2 | 2,112,267 | 1,167,384 | 120,914 | 0 | 2,233,181 | ▲ |
| 4.5.1 | 0 | (38,792) | (38,792) | 0 | (38,792) | ▼ |
| | 0 | (58,665) | 0 | 0 | 0 | |
| | 1,242,006 | 6,251,603 | (111,092) | 0 | 1,130,914 | |

Net Operating

Capital Revenues

| | | | | | | |
|-------|------------------|----------------|-----------------|----------|------------------|---|
| 4.3.1 | 60,000 | 69,751 | 11,950 | 0 | 71,950 | |
| 4.3.2 | 108,000 | 91,477 | 0 | 0 | 108,000 | |
| 4.3.3 | 0 | 0 | 0 | 0 | 0 | |
| 4.3.4 | 0 | 0 | 0 | 0 | 0 | |
| 4.3.5 | 0 | 0 | 0 | 0 | 0 | |
| 4.3.6 | 60,970 | 0 | 0 | 0 | 60,970 | |
| 4.3.7 | 3,345,874 | 0 | (52,028) | 0 | 3,293,846 | ▼ |
| | 3,574,844 | 161,228 | (40,078) | 0 | 3,534,766 | |

Capital Expenses

| | | | | | | |
|--------|--------------------|--------------------|------------------|----------|--------------------|---|
| 4.4.1 | 0 | 0 | 0 | 0 | 0 | |
| 4.4.2 | (813,750) | (475,458) | (32,000) | 0 | (845,750) | ▲ |
| 4.4.3 | (307,000) | (266,631) | 0 | 0 | (307,000) | |
| 4.4.4 | (436,000) | (42,868) | (140,000) | 0 | (576,000) | ▲ |
| 4.4.5 | (285,000) | (96,027) | (33,000) | 0 | (318,000) | ▲ |
| 4.4.6 | (3,986,036) | (1,215,638) | 41,000 | 0 | (3,945,036) | ▼ |
| 4.4.7 | 0 | 0 | 0 | 0 | 0 | |
| 4.4.8 | (292,575) | (144,098) | 0 | 0 | (292,575) | |
| 4.4.9 | 0 | 0 | 0 | 0 | 0 | |
| 4.4.10 | (469,962) | (83,380) | (360,525) | 0 | (830,487) | ▲ |
| | (6,590,323) | (2,324,100) | (524,525) | 0 | (7,114,848) | |
| | (3,015,479) | (2,162,872) | (564,603) | 0 | (3,580,082) | |

Net Capital

Net Operating + Capital

| | | | | | | |
|-------|--------------------|------------------|------------------|----------|--------------------|---|
| | (1,773,473) | 4,088,731 | (675,695) | 0 | (2,449,168) | |
| 4.5.3 | 1,733,473 | 2,449,168 | 715,695 | 0 | 2,449,168 | ▲ |
| | (40,000) | 6,537,899 | 40,000 | 0 | 0 | ▲ |

FM Reg
(33A(2A)(b))

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST DECEMBER 2019

1. BASIS OF PREPARATION

The budget review report 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. Material accounting policies which have been adopted in the preparation of this budget review report are presented below and have been consistently applied unless stated otherwise.

The report 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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of 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 judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2019-20 ACTUAL BALANCES

Balances shown in this budget review report as 2019-20 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

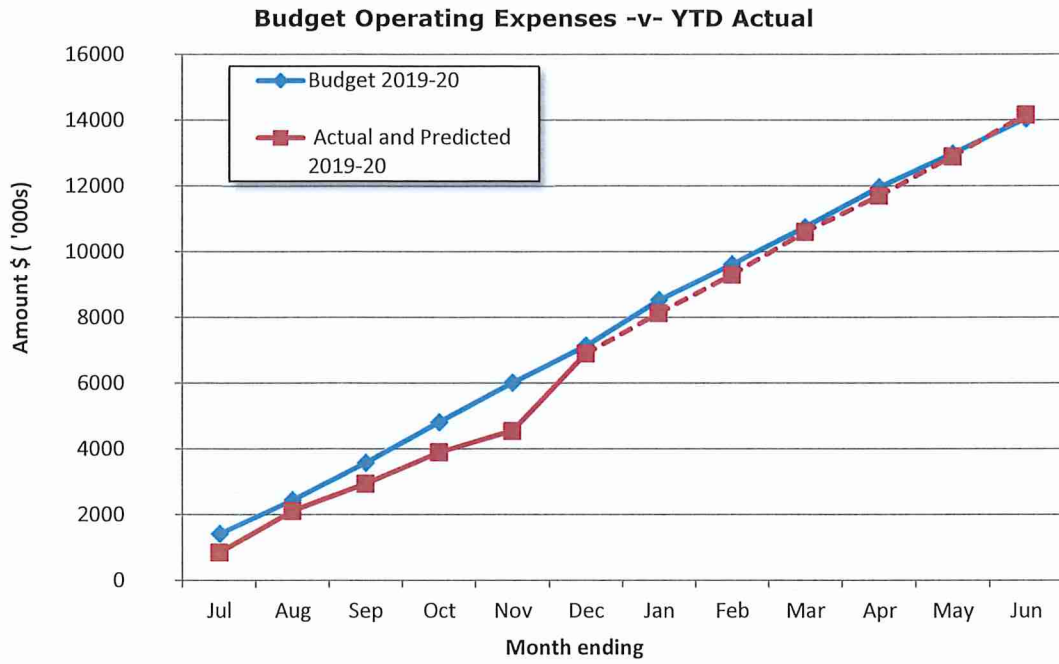
All figures shown in this budget review report are rounded to the nearest dollar.

BUDGET COMPARATIVE FIGURES

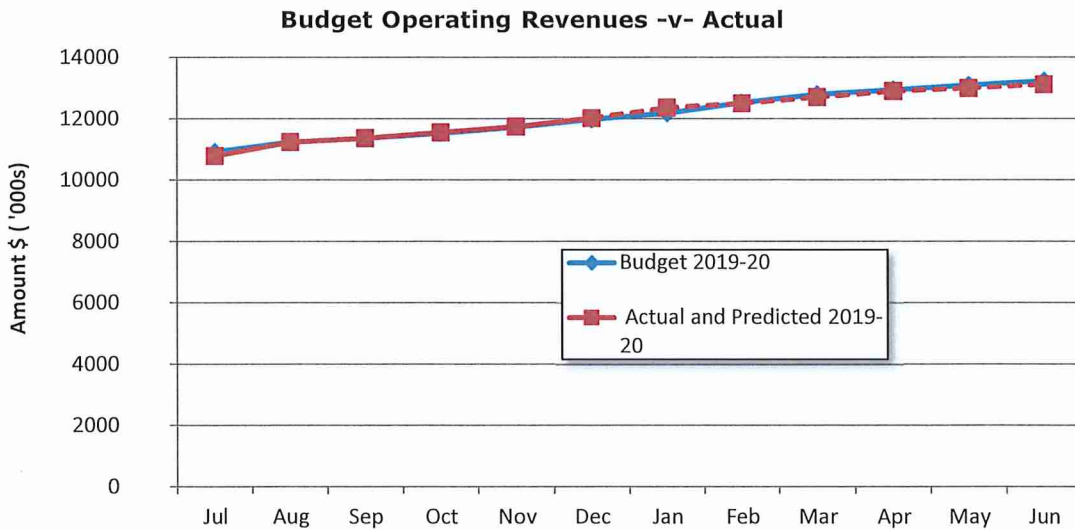
Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

Town of Cottesloe
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st December 2019

Note 2 - Graphical Representation - Source Statement of Financial Activity



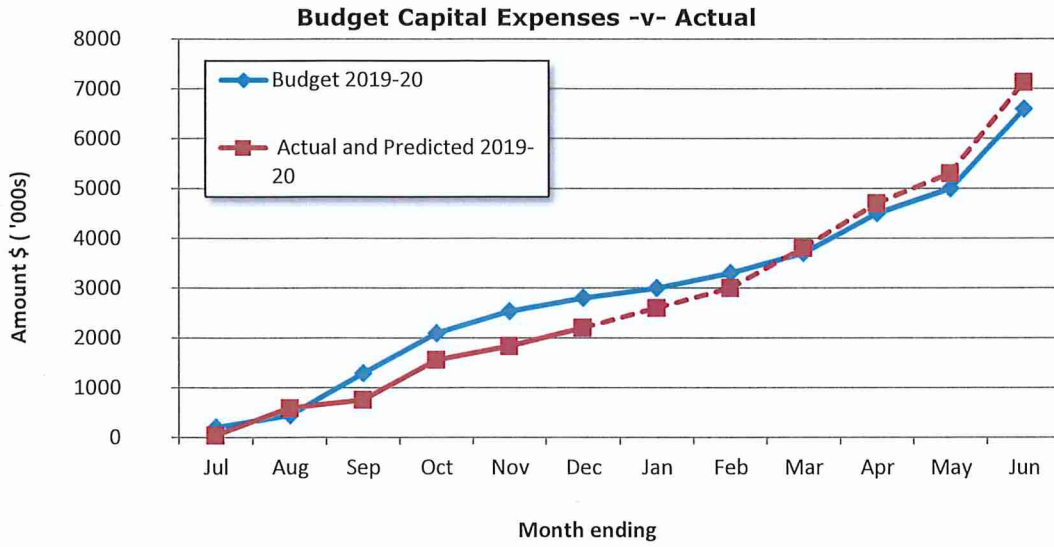
Comments/Notes - Operating Expenses



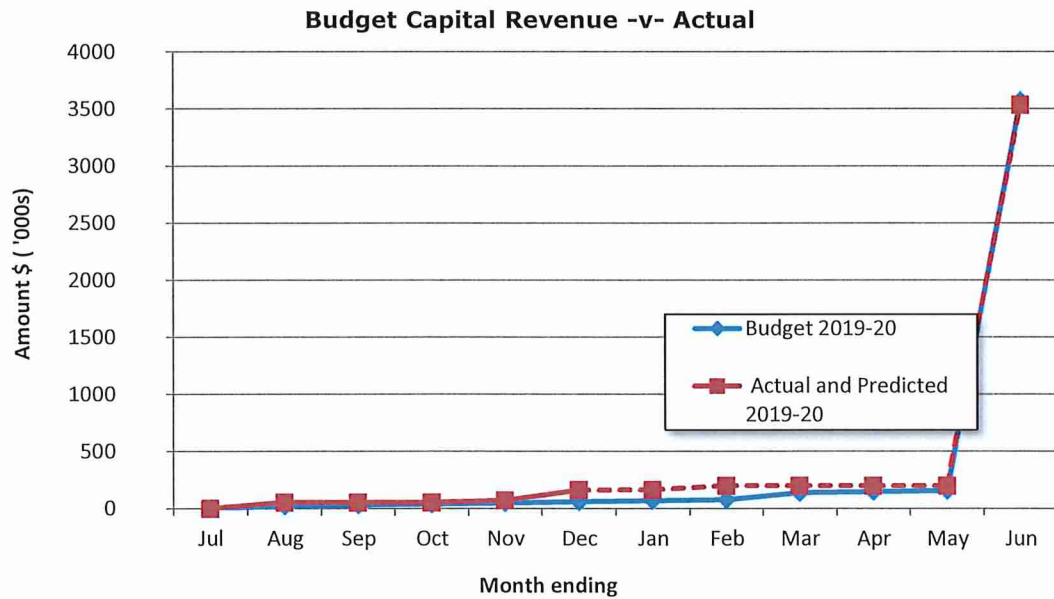
Comments/Notes - Operating Revenues

Town of Cottesloe
 NOTES TO THE BUDGET REVIEW REPORT
 For the Period Ended 31st December 2019

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



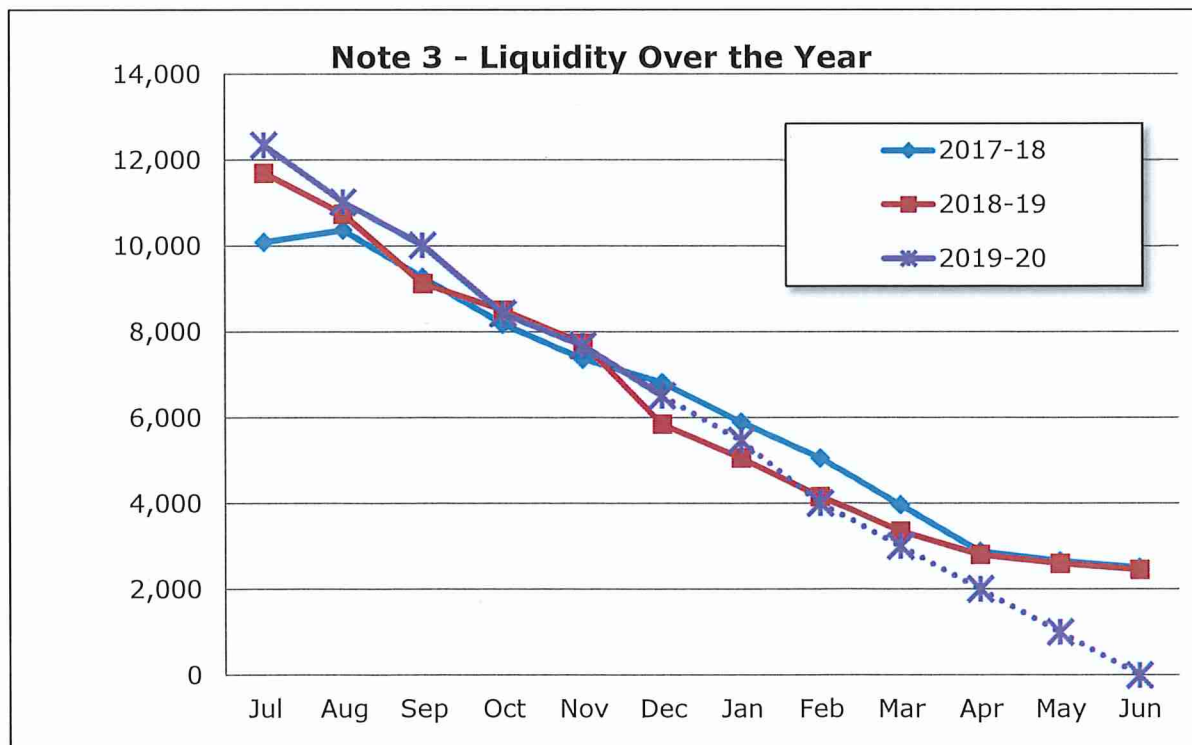
Comments/Notes - Capital Revenues

Town of Cottesloe
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st December 2019

Note 3: NET CURRENT FUNDING POSTION

FM Reg
 33A
 (2A)(c)

| | | Positive=Surplus (Negative=Deficit) | | |
|-------------------------------------|------------------|-------------------------------------|------------------|--------------------------|
| | | 2019-20 | 2018-19 | Same Period Last Year |
| Note | This Period | Last Period | | |
| | \$ | \$ | \$ | |
| Current Assets | | | | |
| Cash Unrestricted | 6,764,614 | 3,830,086 | 5,249,985 | |
| Cash Restricted | 10,447,497 | 10,360,042 | 12,425,787 | |
| Receivables - Rates | 2,282,144 | 157,610 | 2,279,348 | |
| Receivables -Other | 623,374 | 595,674 | 789,333 | |
| Less Provision for Doubtful Debts | (231,185) | (210,470) | (216,868) | |
| Prepayments | 0 | 31,262 | 148,758 | |
| Inventories | 10,410 | 10,410 | 36,809 | |
| | 19,896,854 | 14,774,614 | 20,713,152 | |
| Less: Current Liabilities | | | | |
| Payables | (2,819,255) | (1,814,033) | (3,203,444) | |
| Loans | (148,478) | (292,576) | (241,047) | |
| Provisions | (876,314) | (945,098) | (862,549) | |
| Other | (700,248) | (755,340) | 0 | |
| | (4,544,295) | (3,807,047) | (4,307,040) | |
| Less: | | | | |
| Cash Restricted | (9,782,441) | (9,699,062) | (11,626,193) | |
| Self Supporting Loans | (57,011) | (57,011) | (39,811) | |
| Add: | | | | |
| Loans | 148,478 | 292,576 | 241,047 | |
| Provisions | 876,314 | 945,098 | 862,549 | |
| Net Current Funding Position | 6,537,899 | 2,449,168 | 5,843,704 | |



Comments/Notes - Net Current Funding Position

Town of Cottesloe
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
For the Period Ended 31st December 2019

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | Variances \$ |
|--|------------------|
| 4.1 OPERATING REVENUE | |
| 4.1.1 RATE REVENUE Rate revenue is predicted to be ahead of budget due to interim charges levied on properties in the Town. | 116,678 |
| 4.1.2 GRANTS, SUBSIDIES AND CONTRIBUTIONS Advance payment of grant funding (Financial Assistance Grants). | (126,854) |
| 4.1.3 PROFIT ON ASSET DISPOSAL Non cash movement in asset disposals | 38,792 |
| 4.1.4 FEES AND CHARGES Reduced income from parking. | (168,227) |
| 4.1.5 INTEREST EARNINGS No material variance. | 6,393 |
| 4.1.6 OTHER REVENUE Extra revenue from reimbursements and other sources. | 99,802 |
| 4.2 OPERATING EXPENSES | |
| 4.2.1 EMPLOYEE COSTS No material variance. | (2,423) |
| 4.2.2 MATERIAL AND CONTRACTS Increase in operational contractors and materials including increased depot operation costs and increased administration contractor costs. (Please refer to note 5 for a detailed analysis) | (62,773) |
| 4.2.3 UTILITY CHARGES No material variance. | (408) |
| 4.2.4 DEPRECIATION (NON CURRENT ASSETS) Increase in non cash depreciation expenses. | (120,914) |
| 4.2.5 INTEREST EXPENSES No material variance. | 100 |
| 4.2.6 INSURANCE EXPENSES No material variance. | 9,100 |
| 4.2.7 LOSS ON ASSET DISPOSAL No material variance. | 0 |
| 4.2.8 OTHER EXPENDITURE No material variance. | 17,520 |
| Predicted Variances Carried Forward | (193,214) |

Town of Cottesloe
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
For the Period Ended 31st December 2019

Note 4: PREDICTED VARIANCES

Comments/Reason for Variance

| Comments/Reason for Variance | Variances \$ |
|---|---------------------|
| Predicted Variances Brought Forward | (193,214) |
| 4.3 CAPITAL REVENUE | |
| 4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS | 11,950 |
| No material variance. | |
| 4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS | 0 |
| No material variance. | |
| 4.3.3 PROCEEDS FROM NEW DEBENTURES | 0 |
| No material variance. | |
| 4.3.4 PROCEEDS FROM SALE OF INVESTMENT | 0 |
| No material variance. | |
| 4.3.5 PROCEEDS FROM ADVANCES | 0 |
| No material variance. | |
| 4.3.6 SELF-SUPPORTING LOAN PRINCIPAL | 0 |
| No material variance. | |
| 4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS) | (52,028) |
| Reduced transfer from the infrastructure reserve to fund the shark barrier \$100,000 and recreation precinct reserve \$28 | |
| Increased transfers from the depot reserve \$166,028 | |
| New transfer from the active transport reserve \$35,000 | |
| Reduced transfer from the former public open space reserve \$153,000 | |
| 4.4 CAPITAL EXPENSES | |
| 4.4.1 LAND HELD FOR RESALE | 0 |
| No material variance. | |
| 4.4.2 LAND AND BUILDINGS | (32,000) |
| Increased expenditure on the new depot facility | |
| 4.4.3 PLANT AND EQUIPMENT | 0 |
| No material variance. | |
| 4.4.4 FURNITURE AND EQUIPMENT | (140,000) |
| Increased expenditure on Information Technology software upgrades/acquisitions. | |
| 4.4.5 INFRASTRUCTURE ASSETS - ROADS | (33,000) |
| Increased expenditure on road construction. | |
| 4.4.6 INFRASTRUCTURE ASSETS - OTHER | 41,000 |
| Increased expenditure on the foreshore construction \$110,000 | |
| Reduced expenditure on playground construction \$173,000 and sundial refurbishment \$25,000 | |
| Reduced expenditure on the new shark barrier construction \$100,000 | |
| Increased expenditure on a number of infrastructure project including car parks, dog wash facilities, bike racks, tree planting and right of ways totalling \$147,000 | |
| Predicted Variances Carried Forward | (397,292) |

Town of Cottesloe
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
For the Period Ended 31st December 2019

Note 4: PREDICTED VARIANCES

Comments/Reason for Variance

| Comments/Reason for Variance | Variances \$ |
|---|------------------|
| Predicted Variances Brought Forward | (397,292) |
| 4.4.7 PURCHASES OF INVESTMENT No material variance. | 0 |
| 4.4.8 REPAYMENT OF DEBENTURES No material variance. | 0 |
| 4.4.9 ADVANCES TO COMMUNITY GROUPS No material variance. | 0 |
| 4.1.10 TRANSFER TO RESERVES (RESTRICTED ASSETS) Transfer to a new Shark Barrier reserve - \$110,000 Transfer to the Active Transport reserve - \$103,324 Increased transfers to the Infrastructure reserve - \$38,610 Transfer to the Parking Facilities reserve - \$100,000 Reduced interest on reserve investments - approximately \$20,339 | (360,525) |
| 4.5 OTHER ITEMS | |
| 4.5.1 NON-CASH WRITE BACK OF (PROFIT) LOSS Please see 4.1.3 and 4.2.7 above for explanation of the change in net (Profit) Loss | (38,792) |
| 4.5.2 NON-CASH WRITE BACK OF DEPRECIATION Please see 4.2.4 above for explanation of the change in depreciation | 120,914 |
| 4.5.3 OPENING FUNDING SURPLUS(DEFICIT) At the time of adopting the budget, most of the income and expenditure figures were predictions for 2016-17. Most of these items are referred to in Note 5 Budget Amendments. | 715,695 |
| Total Predicted Variances as per Annual Budget Review | 40,000 |

Town of Cottesloe
 NOTES TO THE BUDGET REVIEW REPORT
 For the Period Ended 31st December 2019

Note 5: BUDGET AMENDMENTS
 Significant amendments to original budget since budget adoption. Surplus/(Deficit)

| GL/PC Account Code | Description | Council Resolution | Classification | Proposed Amended 2018-2019 Budget | No Change - (Non Cash Items) | | | Decrease in Available Cash | Comments |
|--------------------|--|--------------------|-------------------|-----------------------------------|------------------------------|----------------------------|---------|----------------------------|---|
| | | | | | Adjst. | Increase in Available Cash | \$ | | |
| 10000.123.19 | Operating Revenue | | | | | | | | |
| Various | Rates income - General Purpose Funding | | Operating Revenue | Proposed | | | | | Interim rates |
| Various | Grant Funding - Governance | | Operating Revenue | Proposed | 38,792 | 116,678 | 129,182 | | Financial assistance grant funding paid in advance |
| Various | Profit on Disposal of Assets - Governance | | Non Cash Item | Proposed | | | | | Non cash profit on disposal |
| Various | Fees and Charges - Governance | | Operating Revenue | Proposed | | 32,483 | | | Extra revenue from other fees and charges |
| 10051.49.12 | Other Revenue - Governance | | Operating Revenue | Proposed | | 18,965 | | | Extra revenue for reimbursements of maternity leave etc |
| 10094.119.12 | Fees and Charges - Other Law and Order | | Operating Revenue | Proposed | | 28,000 | | | Extra revenue from other fees and charges |
| 10175.119.12 | Fees and Charges - Community Amenities | | Operating Revenue | Proposed | | | 13,868 | | Reduced revenue from domestic refuse collection charges |
| 10099.106.18 | Profit on Disposal of Assets - Community Amenities | | Non Cash Item | Proposed | 23,608 | | 10,840 | | Reduced revenue from commercial refuse collection charges |
| 10103.145.20 | Other Revenue - Community Amenities | | Operating Revenue | Proposed | | 40,000 | | | Non cash profit on disposal |
| 10109.46.12 | Other Revenue - Recreation and Culture | | Operating Revenue | Proposed | | 10,000 | | | Reimbursement of town planning project costs offset by extra expenditure |
| 10133.145.20 | Other Revenue - Transport | | Operating Revenue | Proposed | | 18,000 | | | Extra revenue from venue hire |
| 10132.106.18 | Profit on Disposal of Assets - Transport | | Non Cash Item | Proposed | 11,402 | | | | Extra reimbursements for the way finding project matched with expenditure |
| 10054.287.12 | Fees and Charges - Transport | | Operating Revenue | Proposed | | | 201,000 | | Non cash profit on disposal |
| 10155.9.12 | Fees and Charges - Building Control | | Operating Revenue | Proposed | | | 17,000 | | Reduced revenue from parking fines |
| Various | Fees and Charges - Building Control | | Operating Revenue | Proposed | | 27,410 | | | Reduced revenue from building licence applications |
| | | | | | | | | | Increased revenue from other building related fees and charges |

Town of Cottesloe
 NOTES TO THE BUDGET REVIEW REPORT
 For the Period Ended 31st December 2019

Note 5: BUDGET AMENDMENTS
 Significant amendments to original budget since budget adoption. Surplus/(Deficit)

| GL/PC Account Code | Description | Council Resolution | Classification | Proposed Amended 2018-2019 Budget | No Change - (Non Cash Items) Adjst. | Increase in Available Cash | Decrease in Available Cash | Comments |
|--------------------|---|--------------------|--------------------|-----------------------------------|-------------------------------------|----------------------------|----------------------------|---|
| | Operating Expenditure | | | | | | | |
| Various | Project Expenditure - Governance | | Operating Expenses | Proposed | | 26,310 | | Reduced expenditure on projects and events including Carols by Candlelight |
| 20025.202.50 | Election Expenditure - Governance | | Operating Expenses | Proposed | | 9,000 | | Reduced expenditure on elections |
| 20029.204.58 | Donations - Governance | | Operating Expenses | Proposed | | | 5,000 | Increased expenditure on donations including a contribution to Sea View Kindergarten for septic tank works |
| 20031.130.62 | Wages - Governance | | Operating Expenses | Proposed | | | 100,000 | Increased expenditure due mainly to staff resignations and termination payments |
| 20031.138.52 | General Recruitment - Governance | | Operating Expenses | Proposed | | 18,260 | | Reduced expenditure in general recruitment |
| 20031.320.52 | CEO Recruitment - Governance | Dec 2019 13.1.2 | Operating Expenses | Adopted | | | 20,000 | Budget amendment to create a separate allocation for the CEO recruitment process |
| 20033.30.50 | Contractors Expenditure - Governance | | Operating Expenses | Proposed | | | 100,000 | Increased expenditure on contractors including contract staff to cover vacant positions and extra time allocated to a software consultant |
| 20035.34.51 | Depreciation - Governance | | Non Cash Item | Proposed | 17,750 | | | Extra depreciation charges |
| 20088.256.51 | Depreciation - Other Law and Order | | Non Cash Item | Proposed | 15,292 | | | Extra depreciation charges |
| Various | Fees and Charges - Community Amenities | | Operating Expenses | Proposed | | | 76,424 | Reduced waste collection and disposal costs |
| Various | Project Expenditure - Community Amenities | | Operating Expenses | Proposed | | | 7,000 | Extra expenditure on sustainability projects |
| Various | Project Expenditure - Community Amenities | | Operating Expenses | Proposed | | | 60,000 | Extra expenditure on the local area plan project partially matched by extra income |
| 20173.30.50 | Contractors Expenditure - Community Amenities | | Operating Expenses | Proposed | | | 55,000 | Extra expenditure on town planning contractors to cover vacancies, leave and work backlogs |
| Various | Project Expenditure - Recreation and Culture | | Operating Expenses | Proposed | | | 140,100 | Reduced expenditure on projects including study's for the coastal outfall and skate park feasibility study |
| Various | Depreciation - Recreation and Culture | | Non Cash Item | Proposed | 127,342 | | | Extra depreciation charges for miscellaneous infrastructure including structures such as the groyne and beach access paths |
| 20215.205.58 | Library Contributions - Recreation and Culture | | Operating Expenses | Proposed | | 17,850 | | Reduced expenditure on library expenditure |
| Various | Contractor Expenditure - Transport | | Operating Expenses | Proposed | | 20,000 | | Reduced contractor expenditure in Transport |
| New | Contractor Expenditure - Transport | July 2019 10.1.18 | Operating Expenses | Proposed | | | 15,000 | Increased expenditure on a wayfinding project matched with funding |
| 20091.30.50 | Contractor Expenditure - Transport | | Operating Expenses | Proposed | | 15,246 | | Reduced contractor expenditure in Parking |
| 20247.30.50 | Contractor Expenditure - Building Control | | Operating Expenses | Proposed | | | 88,500 | Extra expenditure on contractors to perform swimming pool inspections (\$25,000), extra contractors whilst recruiting for a new Building Surveyor, and also an extra \$13,500 to employ casual staff. |
| 80.41253.50 | Contractor Expenditure - Public Works Overheads | | Operating Expenses | Proposed | | | 50,000 | Extra expenditure for depot maintenance costs due to delays in construction of the new depot facility |

Town of Cottesloe
NOTES TO THE BUDGET REVIEW REPORT
 For the Period Ended 31st December 2019

Note 5. BUDGET AMENDMENTS
 Significant amendments to original budget since budget adoption. Surplus/(Deficit)

| GL/PC Account Code | Description | Council Resolution | Classification | Proposed Amended 2018-2019 Budget | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Comments |
|--------------------|---|--------------------|-------------------|-----------------------------------|--------------------------------------|----------------------------|----------------------------|---|
| | Capital Revenue | | | | | | | |
| 10131.8.13 | Grant Funding - Transport | | Operating Revenue | Proposed | | 16,950 | | Extra revenue from the roads to recovery program |
| | Capital Expenditure | | | | | | | |
| New | Car Park Construction | | Capital Expenses | Proposed | | | 32,000 | Extra projects including the boat shed car park |
| 25.2290.2 | Right Of Way Construction | July 2019 10.1.16 | Capital Expenses | Adopted | | | 15,000 | Budget amendment for works at right of way 58 |
| 25.1042.2 | Right Of Way Construction | Aug 2019 10.1.16 | Capital Expenses | Adopted | | | 20,000 | Budget amendment for right of way works at Clapham Lane |
| 30.9000.2 | Playground Construction | | Capital Expenses | Proposed | | 173,000 | | Reduced expenditure on playgrounds construction as these funds were to be partially funded by accessing funds from monies contributed |
| 35.4122.2 | Buildings Construction | Nov 2019 10.1.13 | Capital Expenses | Adopted | | | 56,000 | Extra expenditure to fund the new depot facility at Mosman Park to be funded by savings in other areas |
| 45.9000.2 | Miscellaneous Infrastructure Construction | Nov 2019 10.1.13 | Capital Expenses | Adopted | | 25,000 | | Reduced expenditure on the sundial refurbishment to go towards the extra funds budgeted for the new depot facility |
| 35.4050.2 | Buildings Construction | Nov 2019 10.1.13 | Capital Expenses | Adopted | | 14,000 | | Reduced expenditure on the air conditioning upgrade at the civic centre to go towards the extra funds budgeted for the new depot facility |
| 35.4130.2 | Buildings Construction | Nov 2019 10.1.13 | Capital Expenses | Adopted | | 10,000 | | Reduced expenditure on the Indiana tea rooms electrical works to go towards the extra funds budgeted for the new depot facility |
| Various | Roads Construction | Sept 2019 10.1.7 | Capital Expenses | Adopted | | | 16,000 | Extra expenditure on roads construction |
| New | Roads Construction | | Capital Expenses | Proposed | | | 17,000 | New roads construction |
| 45.9000.5 | Streetscape Construction | | Capital Expenses | Proposed | | | 20,000 | Extra expenditure on street tree planting |
| 42.6160.2 | Streetscape Construction | | Capital Expenses | Proposed | | | 20,000 | Extra expenditure on the nature scape project |
| New | Streetscape Construction | | Capital Expenses | Proposed | | | 10,000 | New dog wash facility |
| 42.9000.2 | Streetscape Construction | Aug 2019 10.3.8 | Capital Expenses | Adopted | | | 20,000 | New expenditure on bike racks |
| New | Miscellaneous Infrastructure Construction | Dec 2019 10.3.2 | Capital Expenses | Adopted | | | 10,000 | New expenditure on the installation of the sea shells sculpture |
| 45.6080.2 | Miscellaneous Infrastructure Construction | | Capital Expenses | Proposed | | | 110,000 | Extra expenditure on foreshore construction |
| 45.4185.2 | Miscellaneous Infrastructure Construction | | Capital Expenses | Proposed | | | | Reduced expenditure on the purchase and installation of the shark barrier |
| New | Furniture and Equipment | | Capital Expenses | Proposed | | 100,000 | | New expenditure to upgrade authority to a more up to date version |
| New | Furniture and Equipment | | Capital Expenses | Proposed | | | 60,000 | Various new and upgraded software including online purchasing and online building applications |
| | | | Capital Expenses | Proposed | | | 80,000 | |

Town of Cottesloe
NOTES TO THE BUDGET REVIEW REPORT
 For the Period Ended 31st December 2019

Note 5: BUDGET AMENDMENTS
 Significant amendments to original budget since budget adoption. Surplus/(Deficit)

| GL/PC Account Code | Description | Council Resolution | Classification | Proposed Amended 2018-2019 Budget | No Change - | | | Comments |
|--------------------|---|--------------------|--------------------------|-----------------------------------|--------------------------|----------------------------|----------------------------|--|
| | | | | | (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | |
| | Transfers to Reserves | | | | | | | |
| Various | Transfers to Reserves - Infrastructure | | Capital Expenses | Proposed | | 38,610 | | Extra transfers to the infrastructure reserve to build up the reserve for future demands and/or projects |
| Various | Transfers to Reserves - Parking Facilities | | Capital Expenses | Proposed | | 100,000 | | Extra transfers to the parking facilities reserve to build up the reserve for future demands and/or projects |
| Various | Transfers to Reserves - Active Transport | | Capital Expenses | Proposed | | 103,324 | | Extra transfers to the active transport reserve to build up the reserve for future demands and/or projects |
| Various | Transfers to Reserves - Shark Barrier | | Capital Expenses | Proposed | | 110,000 | | Extra transfers to a newly created shark barrier reserve to build up the reserve for future demands and/or projects |
| | Transfer from Reserves | | | | | | | |
| Various | Transfers from Reserves - Infrastructure | | Capital Revenue | Proposed | | 100,000 | | Reduced transfers from the infrastructure reserve to fund the reduced cost of the shark barrier purchase and installation |
| Various | Transfers from Reserves - Depot | | Capital Revenue | Proposed | | 166,028 | | Increased transfers from the depot reserve to fund to foreshore development and depot construction |
| Various | Transfers from Reserves - Active Transport | July 2019 10.1.18 | Capital Revenue | Adopted | | 15,000 | | Increased transfers from the active transport reserve to fund the way finding project |
| Various | Transfers from Reserves - Public Open Space | | Capital Revenue | Proposed | | 153,000 | | Reduced transfers from the former public open space monies reserve. As advised by the Office of the Auditor General, these monies should be held in trust and not in a reserve and these changes have been effected. |
| Various | Transfers from Reserves - Active Transport | Aug 2019 10.3.8 | Capital Revenue | Adopted | | 20,000 | | Increased transfers from the active transport reserve to fund new bike racks |
| | Opening Position | | | | | | | |
| | Adjustment to Opening Surplus Position Post Audit | | Opening Surplus(Deficit) | Proposed | | 715,695 | | The higher than anticipated opening surplus was due to a number of factors including and advice payment of grant funding of \$140,879 made to the Town in late June 2019. Other factors having a significant contribution were less than anticipated waste collection and disposal costs and capital works jobs that did not proceed e.g. CRM, rangers personal cameras, sundial refurbishment etc |
| TOTALS | | | | | 234,186 | 1,653,875 | 2,179,848 | |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2019 - 2020 |
|--|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|--------------|--------------------------------------|-------------------|-------------------|
| | TOTAL AMOUNT FROM RATES | 10,718,930 | 10,602,252 |
| | Grant Revenue - Operating | | |
| 10007.89.14 | General Purpose Grant Revenue | 88,914 | 165,000 |
| 10008.89.14 | Local Road Grant Revenue | 46,904 | 100,000 |
| | Total Operating Grant Revenue | 135,818 | 265,000 |
| | Interest Received | | |
| 10009.65.15 | Interest On Investments - General | 55,000 | 67,000 |
| 10009.66.15 | Interest On Investments - Reserves | 145,000 | 136,407 |
| 10009.67.15 | Other Interest | 15,000 | 4,500 |
| 10005.98.15 | Pensioner Deferred Rates Interest | 3,000 | 3,600 |
| 10004.63.15 | Instalment Interest (5.5%) | 38,600 | 37,500 |
| 10004.95.15 | Interest Outstanding Rates (11%) | 33,000 | 33,000 |
| 10004.96.15 | Penalty Interest Written Off | 0 | 0 |
| 10011.95.15 | ESL Penalty Interest | 6,500 | 6,500 |
| | Total Interest Received | 296,100 | 288,507 |
| | Fees and Charges | | |
| 10006.111.22 | Rates Search | 30,000 | 18,000 |
| 10006.135.22 | Sale of Roll | 78 | 50 |
| 10004.62.22 | Administration Charge | 21,500 | 21,500 |
| | Total Fees and Charges | 51,578 | 39,550 |
| | Other Revenue | | |
| 10004.69.20 | Reimbursement - Legal fees | 4,000 | 10,000 |
| | Total Other Revenue | 4,000 | 10,000 |
| | TOTAL OTHER GENERAL FINANCING | 487,496 | 603,057 |
| | TOTAL REVENUE | 11,206,426 | 11,205,309 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| GENERAL PURPOSE FUNDING BUDGET ALLOCATION 2019 - 2020 |
|--|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

EXPENDITURE

| | | | |
|----------------------------|---------------------------------|---------------------------|----------------|
| | | Office Expenses | |
| 20005.103.50 | Contractors & Consultants | 18,000 | 18,000 |
| | Total Office Expenses | 18,000 | 18,000 |
| | | Other Expenses | |
| 20009.110.50 | Rate Recovery Costs | 10,000 | 17,000 |
| 20009.156.61 | Valuation Expenses | 4,000 | 4,000 |
| 20009.148.58 | Title Searches | 500 | 750 |
| | Total Other Expenses | 14,500 | 21,750 |
| | | Allocated Expenses | |
| 20017.68.90 | Allocated Administrative Costs | 256,710 | 256,710 |
| | Total Allocated Expenses | 256,710 | 256,710 |
| TOTAL - EXPENDITURE | | 289,210 | 296,460 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| GOVERNANCE BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|----------------------|----------------------------|---------------|---------------|
| Other Revenue | | | |
| 10014.145.20 | Reimbursements | 16,000 | 18,500 |
| 10186.86.11 | Contributions | 4,000 | 4,000 |
| | Total Other Revenue | 20,000 | 22,500 |
| TOTAL REVENUE | | 20,000 | 22,500 |

EXPENDITURE

| | | | |
|------------------------|--------------------------------|----------------|----------------|
| Office Expenses | | | |
| 20028.103.50 | Printing, Stationery & Postage | 1,700 | 1,700 |
| 20029.201.58 | Other Office Expenses | 2,000 | 2,700 |
| | Total Office Expenses | 3,700 | 4,400 |
| Member Costs | | | |
| 20026.42.58 | Sitting Fees | 148,000 | 148,000 |
| 20026.81.58 | Allowances - Mayor | 27,000 | 27,500 |
| 20026.37.58 | Allowances - Deputy Mayor | 6,875 | 6,875 |
| 20026.84.58 | Members Travelling | 5,000 | 5,000 |
| 20026.31.58 | Communications Allowances | 18,000 | 18,000 |
| 20026.29.58 | Conference & Training | 20,000 | 13,500 |
| 20026.31.63 | Other Member Costs | 1,370 | 1,370 |
| | Total Member Costs | 226,245 | 220,245 |
| Other Projects | | | |
| Via PC | Wages | 3,700 | 3,700 |
| Via PC | Materials | 10,350 | 10,350 |
| Via PC | Contractors | 160,000 | 186,310 |
| | Total Other Projects | 174,050 | 200,360 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| GOVERNANCE BUDGET ALLOCATION 2019 - 2020 |
|---|

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|--------------|--------------------------------------|-------------------------------------|---------------------------|
| | Other Expenses | | |
| 20029.71.50 | Legal Expenses | 2,000 | 2,000 |
| 20029.203.50 | Subscriptions & Publications | 24,000 | 20,254 |
| 20029.30.50 | Contractors | 1,500 | 1,500 |
| 20025.202.50 | Election Expenses | 25,000 | 34,000 |
| 20028.3.50 | Advertising | 33,000 | 33,000 |
| 20029.205.50 | Contributions - Wesroc | 40,000 | 46,350 |
| | Total Other Expenses | 125,500 | 137,104 |
| | Donations/Contributions | | |
| 20029.204.58 | Donations | 46,500 | 42,000 |
| | Total Donations/Contributions | 46,500 | 42,000 |
| | Non Cash Expenses | | |
| 20284.34.51 | Depreciation - Furniture & Equipment | 0 | 374 |
| | Total Non Cash Expenses | 0 | 374 |
| | Allocated Expenses | | |
| 20288.68.90 | Allocated Administrative Overheads | 288,802 | 288,802 |
| | Total Allocated Expenses | 288,802 | 288,802 |
| | TOTAL - EXPENDITURE | 864,797 | 893,285 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

**ADMINISTRATION - OTHER GOVERNANCE
BUDGET ALLOCATION 2019 - 2020**

| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

REVENUE

| | | | |
|--------------|-----------------------------------|---------------|--------------|
| | Interest Income | | |
| 10208.193.15 | Penalty Interest - Sundry Debtors | 1,000 | 1,950 |
| | | 1,000 | 1,950 |
| | Other Revenue | | |
| 10016.145.20 | Reimbursements | 11,000 | 2,500 |
| 10018.200.17 | Other Income | 15,000 | 4,535 |
| | Total Other Revenue | 26,000 | 7,035 |
| | Non Cash Revenue | | |
| 10015.106.18 | Profit on Disposal of Assets | 1,914 | 0 |
| | Total Non Cash Revenue | 1,914 | 0 |
| | Grant Revenue | | |
| 10187.89.14 | Grant Revenue | 850 | 0 |
| | Total Grant Revenue | 850 | 0 |
| | TOTAL REVENUE | 29,764 | 8,985 |

EXPENDITURE

| | | | |
|--------------------|-----------------------------|------------------|------------------|
| | Employee Costs | | |
| 20031.130.62 | Salary & Wages | 1,443,523 | 1,343,523 |
| 20031.141.52 | Superannuation | 180,000 | 185,447 |
| 20031.205.52 | Contributions | 31,573 | 31,573 |
| 20031.206.52 | Other Employee Costs | 64,470 | 64,470 |
| 20031.29.52 | Training & Conferences | 55,000 | 60,000 |
| Via Plant Postings | Motor Vehicles Costs | 29,000 | 39,900 |
| 20031.138.52 | Recruitment | 25,000 | 43,260 |
| 20031.320.52 | CEO Recruitment | 20,000 | 0 |
| | Total Employee Costs | 1,848,566 | 1,768,173 |
| | Finance Costs | | |
| 20276.7.58 | Bank Fees | 45,000 | 50,000 |
| 20276.92.54 | Overdraft Interest | 100 | 100 |
| | Total Finance Costs | 45,100 | 50,100 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2019 - 2020 |
|--|

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|--------------|--|-------------------------------------|---------------------------|
| | Office Expenses | | |
| 20032.103.50 | Printing & Postage | 30,000 | 30,000 |
| 20032.103.57 | Stationary | 6,695 | 6,695 |
| 20032.208.57 | Office Equipment Maintenance - Materials | 2,266 | 2,266 |
| 20032.208.50 | Contractors - Software Licence Fees | 152,385 | 152,385 |
| 20032.3.58 | Advertising | 15,000 | 5,000 |
| 20033.85.57 | Minor Furniture & Equipment | 25,000 | 36,000 |
| | Total Office Expenses | 231,346 | 232,346 |
| | Utility Expenses | | |
| 20032.144.63 | Telephone/Internet | 28,325 | 28,325 |
| | Total Utility Expenses | 28,325 | 28,325 |
| | Other Projects | | |
| Via PC | Contractors | 12,500 | 0 |
| | Total Other Projects | 12,500 | 0 |
| | Other Expenses | | |
| 20033.71.50 | Legal Expenses | 15,000 | 6,000 |
| 20033.30.50 | Contractors & Consultants | 307,021 | 217,021 |
| 20033.64.53 | Insurance | 130,000 | 140,000 |
| 20033.237.50 | Audit & Associated Fees | 65,000 | 65,000 |
| 20033.203.50 | Subscriptions & Publications | 2,060 | 2,060 |
| 20033.156.50 | Valuation Expenses | 1,000 | 10,000 |
| 20033.201.58 | Other Expenses | 12,000 | 10,000 |
| | Total Other Expenses | 532,081 | 450,081 |
| | Non Cash Expenses | | |
| 20035.186.51 | Depreciation - Mobile Plant & Vehicles | 10,440 | 10,440 |
| 20035.34.51 | Depreciation - Furniture & Equipment | 57,750 | 40,000 |
| 20035.78.56 | Loss on Disposal of Assets | 0 | 0 |
| 20031.207.52 | Provision for Leave | 0 | 0 |
| | Total Non Cash Expenses | 68,190 | 50,440 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2019 - 2020 |
|--|

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|-------------|---|-------------------------------------|---------------------------|
| | Allocated Expenses | | |
| 20034.68.90 | Less Allocated Administrative Overheads | (2,579,465) | (2,579,465) |
| | Total Allocated Expenses | (2,579,465) | (2,579,465) |
| | TOTAL - EXPENDITURE | 186,643 | 0 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| FIRE PREVENTION BUDGET ALLOCATION 2019 - 2020 |
|--|

| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

REVENUE

| | | | |
|--------------|----------------------------|---------------|---------------|
| | Other Revenue | | |
| 10041.145.20 | Reimbursements | 12,614 | 11,500 |
| | Total Other Revenue | 12,614 | 11,500 |
| | TOTAL REVENUE | 12,614 | 11,500 |

EXPENDITURE

| | | | |
|-------------|------------------------------------|---------------|---------------|
| | Other Expenses | | |
| 20074.30.50 | Emergency Services Levies | 12,710 | 11,500 |
| 20073.3.50 | Advertising | 300 | 300 |
| | Total Other Expenses | 13,010 | 11,800 |
| | Allocated Expenses | | |
| 20075.68.90 | Administration Overhead Allocation | 25,672 | 25,672 |
| 20075.58.90 | Ranger Resource Allocation | 9,640 | 9,640 |
| | Total Allocated Expenses | 35,312 | 35,312 |
| | TOTAL EXPENDITURE | 48,322 | 47,112 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| ANIMAL CONTROL BUDGET ALLOCATION 2019 - 2020 |
|---|

| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

REVENUE

| Fees & Charges | | | |
|---------------------------|---------------------------------|---------------|---------------|
| 10047.41.12 | Dog Registration Fees | 13,000 | 12,250 |
| 10047.269.12 | Cat Registration Fees | 5,000 | 7,000 |
| 10047.49.12 | Fines & Penalties | 100 | 4,000 |
| 10047.101.12 | Impounding Charges | 600 | 1,000 |
| 10047.289.12 | Fee Withdrawals | (200) | (200) |
| | Total Fees & Charges | 18,500 | 24,050 |

| Other Revenue | | | |
|----------------------|----------------------------|------------|------------|
| 10045.145.20 | Reimbursements | 50 | 50 |
| 10215.200.17 | Other Revenue | 100 | 100 |
| | Total Other Revenue | 150 | 150 |

TOTAL REVENUE

| | |
|---------------|---------------|
| 18,650 | 24,200 |
|---------------|---------------|

EXPENDITURE

| Other Expenses | | | |
|-----------------------|-----------------------------|---------------|---------------|
| 20080.209.57 | Materials | 40,000 | 36,903 |
| 20080.71.50 | Legal Fees | 8,000 | 10,000 |
| 20081.201.58 | Other Expenses | 600 | 350 |
| | Total Other Expenses | 48,600 | 47,253 |

| Donations/Contributions | | | |
|--------------------------------|--------------------------------------|---------------|---------------|
| 20080.205.50 | Contributions | 10,000 | 10,000 |
| | Total Donations/Contributions | 10,000 | 10,000 |

| Allocated Expenses | | | |
|---------------------------|-----------------------------------|----------------|----------------|
| 20081.58.90 | Ranger Resource Allocation | 43,380 | 43,380 |
| 20081.68.90 | Allocated Administrative Overhead | 102,685 | 102,685 |
| | Total Allocated Expenses | 146,065 | 146,065 |

TOTAL EXPENDITURE

| | |
|----------------|----------------|
| 204,665 | 203,318 |
|----------------|----------------|

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|---------------------------|---------------------------------|---------------|--------------|
| Fees & Charges | | | |
| 10051.49.12 | Fines & Penalties | 30,000 | 3,000 |
| 10051.289.12 | Fines & Penalties - Withdrawals | (2,000) | (200) |
| | Total Fees & Charges | 28,000 | 2,800 |

| | | | |
|----------------------|----------------------------|----------|-----------|
| Other Revenue | | | |
| 10049.145.20 | Reimbursements | 0 | 50 |
| | Total Other Revenue | 0 | 50 |

TOTAL REVENUE

| | |
|---------------|--------------|
| 28,000 | 2,850 |
|---------------|--------------|

EXPENDITURE

| | | | |
|-----------------------|-----------------------------|--------------|---------------|
| Other Expenses | | | |
| 20086.30.50 | Contractors | 6,000 | 10,000 |
| 20086.71.50 | Legal Expenses | 1,500 | 1,500 |
| | Total Other Expenses | 7,500 | 11,500 |

| | | | |
|--------------------------|---|---------------|--------------|
| Non Cash Expenses | | | |
| 20088.34.51 | Depreciation - Furniture & Office Equipment | 5,704 | 0 |
| 20088.191.51 | Depreciation - Streetscapes Infrastructure | 0 | 4,406 |
| 20088.256.51 | Depreciation - Miscellaneous Infrastructure | 15,292 | 0 |
| | Total Non Cash Expenses | 20,996 | 4,406 |

| | | | |
|---------------------------|---------------------------------|---------------|---------------|
| Allocated Expenses | | | |
| 20087.58.90 | Ranger Resource Allocation | 43,380 | 43,380 |
| 20087.68.90 | Administration Allocation | 51,342 | 51,342 |
| | Total Allocated Expenses | 94,722 | 94,722 |

TOTAL EXPENDITURE

| | |
|----------------|----------------|
| 123,218 | 110,628 |
|----------------|----------------|

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| HEALTH BUDGET ALLOCATION 2019 - 2020 |
|---|

| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

REVENUE

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---------------------------|--|-------------------------------------|---------------------------|
| Fees & Charges | | | |
| 10069.4.12 | Food Assessment Fees | 23,605 | 24,000 |
| 10069.49.12 | Fines and Penalties | 4,500 | 1,000 |
| 10069.72.12 | Outdoor Eating Fees | 60,656 | 58,500 |
| 10069.253.12 | Food Notification Fees | 300 | 300 |
| 10069.254.12 | Lodging House Fees | 2,000 | 980 |
| 10069.255.12 | Other Fees | 4,000 | 1,500 |
| 10069.256.12 | Temporary Stallholder Fees | 3,500 | 1,500 |
| 10069.303.12 | Skin Penetration Assessment Fee | 0 | 400 |
| 10069.304.12 | Health (Public Buildings) Regulations | 4,000 | 3,000 |
| 10069.305.12 | Health (Public Buildings) Regulations (Temporary/Event) | 1,000 | 2,300 |
| 10069.306.12 | Noise Regulation 18 Application Fee | 0 | 2,000 |
| 10069.312.12 | Acquatic Fees | 1,200 | 1,200 |
| | Total Fees & Charges | 104,761 | 96,680 |
| Interest Income | | | |
| 10218.193.15 | Penalty Interest | 1,200 | 750 |
| | | 1,200 | 750 |
| Other Revenue | | | |
| 10067.145.20 | Reimbursements | 4,500 | 9,000 |
| 10069.200.17 | Other Revenue | 0 | 0 |
| | Other Revenue | 4,500 | 9,000 |
| Via Asset Register | Profit on Disposal of Assets | 0 | 0 |
| | TOTAL REVENUE | 110,461 | 106,430 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

**HEALTH
BUDGET ALLOCATION 2019 - 2020**

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---------------------------|---|-------------------------------------|---------------------------|
| EXPENDITURE | | | |
| Employee Costs | | | |
| 20111.130.62 | Salary & Wages | 132,628 | 132,628 |
| 20100.52.62 | Salary & Wages (SOPG) | 300 | 2,040 |
| 20111.141.52 | Superannuation | 9,000 | 16,155 |
| 20111.206.52 | Other Employee Costs | 4,000 | 4,178 |
| | Total Employee Costs | 145,928 | 155,001 |
| Office Expenses | | | |
| 20112.103.50 | Printing, Postage & Stationery | 1,200 | 1,500 |
| 20112.144.63 | Telephone | 400 | 500 |
| | Total Office Expenses | 1,600 | 2,000 |
| Other Expenses | | | |
| 20113.71.50 | Legal Expenses | 5,000 | 5,000 |
| 20113.30.50 | Contractors & Consultants | 5,000 | 6,500 |
| 20113.201.58 | Other Expenses | 1,500 | 2,000 |
| 20113.201.57 | Materials | 1,000 | 1,500 |
| 20112.3.58 | Advertising - Other | 300 | 500 |
| 20113.85.57 | Minor Furniture & Equipment | 500 | 500 |
| | Total Other Expenses | 13,300 | 16,000 |
| Other Projects | | | |
| Via PC | Contractors | 15,000 | 15,000 |
| | Total Allocated Expenses | 15,000 | 15,000 |
| Non Cash expenses | | | |
| 20125.34.51 | Depreciation - Furniture & Office Equipment | 0 | 1,976 |
| | Total Allocated Expenses | 0 | 1,976 |
| Allocated Expenses | | | |
| 20114.68.90 | Allocated Administrative Overheads | 102,685 | 102,685 |
| | Total Allocated Expenses | 102,685 | 102,685 |
| | TOTAL EXPENDITURE | 278,513 | 292,662 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| EDUCATION BUDGET ALLOCATION 2019 - 2020 |
|--|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|--------------|-----------------------------|--------------|--------------|
| | Other Revenue | | |
| 10077.145.20 | Reimbursements | 5,500 | 5,000 |
| | Total Other Revenue | 5,500 | 5,000 |
| | Grant Revenue | | |
| 10212.8.13 | Non-Operating Grant Revenue | 0 | 0 |
| | Total Grant Revenue | 0 | 0 |
| | TOTAL REVENUE | 5,500 | 5,000 |

EXPENDITURE

| | | | |
|--------------|---|---------------|---------------|
| | Buildings Maintenance | | |
| Via PC | Overheads | 0 | 0 |
| Via PC | Contractors | 0 | 1,000 |
| Via PC | Utilities | 7,500 | 6,500 |
| | Total Buildings Maintenance | 7,500 | 7,500 |
| | Non Cash Expenses | | |
| 20130.35.51 | Depreciation - Buildings | 23,709 | 23,709 |
| | Total Non Cash Expenses | 23,709 | 23,709 |
| | Other Expenses | | |
| 20128.201.58 | Other Expenses | 100 | 100 |
| 20128.71.50 | Legal Fees | 1,200 | 1,200 |
| | Total Other | 1,300 | 1,300 |
| | Allocated Expenses | | |
| 20129.68.90 | Administration Overhead Allocation | 51,342 | 51,342 |
| | Total Festivals, Events & Community Programs | 51,342 | 51,342 |
| | TOTAL EXPENDITURE | 83,851 | 83,851 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| WELFARE, AGED & DISABLED BUDGET ALLOCATION 2019 - 2020 |
|---|

| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

REVENUE

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------|-------------------------------------|---------------------------|
| Fees & Charges | | | |
| 10188.46.12 | Leases - Welfare | 23,100 | 23,100 |
| Total Fees & Charges | | 23,100 | 23,100 |
| Contributions & Reimbursements | | | |
| 10089.145.20 | Reimbursements | 4,300 | 4,300 |
| Total Contributions & Reimbursements | | 4,300 | 4,300 |
| TOTAL REVENUE | | 27,400 | 27,400 |

EXPENDITURE

| | | | |
|-----------------------------------|------------------------------------|---------------|---------------|
| Property Maintenance | | | |
| Via PC | Wages | 0 | 0 |
| Via PC | Overheads | 0 | 0 |
| Via PC | Plant Charges | 0 | 0 |
| Via PC | Materials | 0 | 0 |
| Via PC | Contractors | 7,500 | 10,000 |
| Total Property Maintenance | | 7,500 | 10,000 |
| Non Cash Expenses | | | |
| 20152.35.51 | Depreciation - Buildings | 29,784 | 29,784 |
| 20152.36.51 | Depreciation - Plant and Equipment | 1,392 | 1,392 |
| 20152.256.51 | Depreciation - Misc Infrastructure | 0 | 0 |
| Total Non Cash Expenses | | 31,176 | 31,176 |
| Other Projects | | | |
| Via PC | Wages | 0 | 300 |
| Via PC | Contractors | 2,582 | 2,700 |
| Total Other Projects | | 2,582 | 3,000 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| WELFARE, AGED & DISABLED BUDGET ALLOCATION 2019 - 2020 |
|---|

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---------------------------|------------------------------------|-------------------------------------|---------------------------|
| Other Expenses | | | |
| 20150.30.50 | Contractors & Consultants | 2,000 | 2,000 |
| 20150.205.50 | Contributions | 81,689 | 81,689 |
| | Total Other Expenses | 83,689 | 83,689 |
| Allocated Expenses | | | |
| 20151.68.90 | Administration Overhead Allocation | 77,014 | 77,014 |
| | Total Allocated Expenses | 77,014 | 77,014 |
| | TOTAL EXPENDITURE | 201,961 | 204,879 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| WASTE MANAGEMENT BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|----------------------|--|---------------------------|----------------|
| | | Fees & Charges | |
| | Domestic Refuse Removal Charges - Additional Collections | 66,132 | 80,000 |
| 10094.119.12 | | | |
| 10175.119.12 | Commercial Charges | 185,000 | 195,840 |
| 10175.49.12 | Litter fines | 1,000 | 2,500 |
| 10094.120.12 | Replacement Bins | 1,000 | 2,000 |
| 10098.147.12 | Tip Passes | 2,000 | 1,800 |
| 10094.245.12 | Bin Repairs | 1,200 | 1,000 |
| 10094.313.12 | Event Bins | 400 | 0 |
| | Total Fees & Charges | 256,732 | 283,140 |
| | | Interest Income | |
| 10209.193.15 | Penalty Interest | 300 | 1,000 |
| | | 300 | 1,000 |
| | | Non Cash Revenue | |
| 10099.106.18 | Profit on Disposal of Assets | 23,608 | 0 |
| | Total Non Cash Revenue | 23,608 | 0 |
| | | Grant Revenue | |
| 10177.89.14 | Grants | 0 | 0 |
| | Total Grant Revenue | 0 | 0 |
| | | Other Revenue | |
| 10097.86.22 | Contributions | 0 | 0 |
| 10096.145.20 | Reimbursements | 24,461 | 0 |
| 10098.200.17 | Other Revenue | 1,500 | 2,000 |
| | Total Other Revenue | 25,961 | 2,000 |
| TOTAL REVENUE | | 306,601 | 286,140 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| WASTE MANAGEMENT BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

EXPENDITURE

| | | | |
|--|---|----------------------------------|------------------|
| | | Employee Costs | |
| | 20166.130.62 Salary & Wages | 115,726 | 115,726 |
| | 20166.141.52 Superannuation | 25,000 | 27,513 |
| | 20166.206.52 Other Employee Costs | 8,500 | 8,500 |
| Via Plant Postings | Motor Vehicles Costs | 7,000 | 8,900 |
| Total Employee Costs | | 156,226 | 160,639 |
| | | Office Expenses | |
| | 20167.103.50 Printing, Postage & Stationery | 3,366 | 3,366 |
| | 20167.144.63 Telephone | 400 | 400 |
| | 20167.208.50 Other Office Expenses | 150 | 150 |
| Total Office Expenses | | 3,916 | 3,916 |
| | | Waste Collection/Disposal | |
| Via PC | Wages | 110,000 | 116,490 |
| Via PC | Overheads | 180,000 | 189,879 |
| Via PC | Plant Charges | 17,000 | 17,000 |
| Via PC | Contractors | 1,490,000 | 1,566,424 |
| Via PC | Materials | 6,500 | 6,500 |
| Total Waste Collection/Disposal | | 1,803,500 | 1,896,293 |
| | | Other Expenses | |
| | 20168.71.50 Legal Expenses | 5,100 | 5,100 |
| | 20168.30.50 Contractors | 25,000 | 29,070 |
| | 20168.209.57 Materials | 35,000 | 39,270 |
| | 20168.212.58 Bad Debts Written Off | 1,200 | 3,060 |
| | 20168.201.58 Other Expenses | 1,200 | 1,500 |
| | 20168.85.57 Minor Furniture & Equipment | 500 | 500 |
| Total Other Expenses | | 68,000 | 78,500 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| WASTE MANAGEMENT BUDGET ALLOCATION 2019 - 2020 |
|---|

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|--------------|---|-------------------------------------|---------------------------|
| | Non Cash Expenses | | |
| 20170.186.51 | Depreciation - Mobile Plant & Vehicles | 10,960 | 6,605 |
| 20170.34.51 | Depreciation - Furniture and Office Equipment | 0 | 0 |
| 20170.191.51 | Depreciation - Infrastructure | 18,996 | 10,736 |
| 20158.191.51 | Depreciation - Infrastructure | 0 | 0 |
| 20170.78.56 | Loss on Sale of Assets | 0 | 0 |
| | Total Non Cash Expenses | 29,956 | 17,341 |
| | Allocated Expenses | | |
| 20169.68.90 | Administration Overhead Allocation | 179,699 | 179,699 |
| | Total Allocated Expenses | 179,699 | 179,699 |
| | TOTAL EXPENDITURE | 2,241,297 | 2,336,388 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| SUSTAINABILITY BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|---|----------------|---|---------------|
| | | Contributions & Reimbursements | |
| 10193.145.20 | Reimbursements | 0 | 0 |
| 10194.86.11 | Contributions | 10,000 | 10,000 |
| Total Contributions & Reimbursements | | 10,000 | 10,000 |

| | | | |
|---------------------------------------|--------------------|---------------------------|---------------|
| | | Grants - Operating | |
| 10196.89.14 | Grants - Operating | 12,500 | 12,500 |
| Total Grants Operating Revenue | | 12,500 | 12,500 |

| | | |
|----------------------|---------------|---------------|
| TOTAL REVENUE | 22,500 | 22,500 |
|----------------------|---------------|---------------|

EXPENDITURE

| | | | |
|-----------------------------|----------------------|-----------------------|---------------|
| | | Employee Costs | |
| 20176.130.62 | Salary & Wages | 81,235 | 81,235 |
| 20176.141.52 | Superannuation | 7,717 | 7,717 |
| 20176.206.52 | Other Employee Costs | 2,000 | 2,000 |
| Total Employee Costs | | 90,952 | 90,952 |

| | | | |
|------------------------------|--------------------------------|------------------------|------------|
| | | Office Expenses | |
| 20177.103.57 | Printing, Stationery & Postage | 500 | 500 |
| Total Office Expenses | | 500 | 500 |

| | | | |
|------------------------------|-------------|-----------------|---------------|
| | | Projects | |
| Via PC | Contractors | 105,000 | 98,000 |
| Total Office Expenses | | 105,000 | 98,000 |

| | | | |
|---------------------------------|------------------------------------|---------------------------|---------------|
| | | Allocated Expenses | |
| 20179.68.90 | Administration Overhead Allocation | 25,672 | 25,672 |
| Total Allocated Expenses | | 25,672 | 25,672 |

| | | |
|--------------------------|----------------|----------------|
| TOTAL EXPENDITURE | 222,124 | 215,124 |
|--------------------------|----------------|----------------|

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|---------------------------|---------------------------------|--------------------|--------------------|
| Fees & Charges | | | |
| 10105.38.12 | Town Planning Charges | 130,000 | 133,800 |
| 10105.200.12 | Other Fees & Charges | 9,000 | 4,750 |
| 10105.139.12 | Subdivision Clearance Fees | 500 | 500 |
| | Total Fees & Charges | 139,500 | 139,050 |
| Other Revenue | | | |
| 10105.200.17 | Other Income | 200 | 200 |
| 10103.145.20 | Reimbursements | 40,000 | 0 |
| | Total Other Revenue | 40,200 | 200 |
| | TOTAL REVENUE | 179,700 | 139,250 |

EXPENDITURE

| | | | |
|-----------------------|-----------------------------|----------------|----------------|
| Employee Costs | | | |
| 20171.130.62 | Salary & Wages | 368,000 | 388,700 |
| 20171.141.52 | Superannuation | 46,000 | 49,108 |
| 20171.206.52 | Other Employee Costs | 17,611 | 17,611 |
| Plant Postings | Motor Vehicles Costs | 6,500 | 7,400 |
| | Total Employee Costs | 438,111 | 462,819 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2019 - 2020 |
|---|

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|--------------|--|-------------------------------------|---------------------------|
| | Office Expenses | | |
| 20172.103.58 | Printing & Stationery | 5,000 | 5,000 |
| 20172.144.63 | Telephone | 500 | 500 |
| 20172.201.58 | Other Office Expenses | 1,000 | 1,000 |
| | Total Office Expenses | 6,500 | 6,500 |
| | Other Expenses | | |
| 20173.71.50 | Legal Expenses | 77,250 | 77,250 |
| 20173.30.50 | Contractors & Consultants | 85,000 | 30,000 |
| 20173.201.58 | Other Expenses | 550 | 550 |
| 20173.211.58 | Scheme Review | 10,000 | 10,000 |
| | Total Other Expenses | 172,800 | 117,800 |
| | Projects | | |
| Via PC | Contractors | 230,000 | 170,000 |
| | Total Office Expenses | 230,000 | 170,000 |
| | Non Cash Expenses | | |
| 20175.34.51 | Depreciation-Furniture & Equipment | 0 | 0 |
| 20175.36.51 | Depreciation - Mobile Plant & Vehicles | 2,632 | 4,068 |
| 20175.78.56 | Loss on Sale of Assets | 0 | 0 |
| | Total Non Cash Expenses | 2,632 | 4,068 |
| | Allocated Expenses | | |
| 20174.68.90 | Administration Overhead Allocation | 231,041 | 231,041 |
| | Total Allocated Expenses | 231,041 | 231,041 |
| | TOTAL - EXPENDITURE | 1,081,084 | 992,228 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

EXPENDITURE

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|-------------------------------------|---------------------------|
| Street Furniture Maintenance | | | |
| Via PC | Wages | 13,200 | 13,200 |
| Via PC | Overheads | 21,516 | 21,516 |
| Via PC | Plant Charges | 2,500 | 2,500 |
| Via PC | Materials | 10,000 | 10,000 |
| Via PC | Contractors | 5,000 | 5,000 |
| Via PC | Utilities | 0 | 0 |
| Total Street Furniture Maintenance | | 52,216 | 52,216 |
| Non Cash Expenses | | | |
| 20186.191.51 | Depreciation - Infrastructure | 0 | 372 |
| 20186.78.56 | Loss on Sale of Assets | | 0 |
| Total Non Cash Expenses | | 0 | 372 |
| Allocated Expenses | | | |
| 20185.68.90 | Administration Overhead Allocation | 25,672 | 25,672 |
| Total Allocated Expenses | | 25,672 | 25,672 |
| TOTAL - EXPENDITURE | | 77,888 | 78,260 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2019 - 2020 |
|---|

| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

REVENUE

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|---|-------------------------------------|---------------------------|
| Fees & Charges | | | |
| 10109.46.12 | Facilities Hire | 70,000 | 60,000 |
| 10204.46.12 | Other Fees - Rent | 17,000 | 17,000 |
| | Total Fees & Charges | 87,000 | 77,000 |
| Contributions & Reimbursements | | | |
| 10107.145.20 | Reimbursements | 300 | 500 |
| 10108.86.11 | Contributions | 200 | 0 |
| | Total Contributions & Reimbursements | 500 | 500 |
| Grants & Non Operating Contributions | | | |
| 10207.244.72 | Non Operating Contributions | 0 | 0 |
| | Total Contributions & Reimbursements | 0 | 0 |
| Non Cash Revenue | | | |
| 10106.106.18 | Profit on Disposal of Assets | 1,868 | 0 |
| | Total Non Cash Revenue | 1,868 | 0 |
| | TOTAL REVENUE | 89,368 | 77,500 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

**CIVIC & COMMUNITY CENTRE
BUDGET ALLOCATION 2019 - 2020**

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|------------------------------|--|-------------------------------------|---------------------------|
| EXPENDITURE | | | |
| Employee Costs | | | |
| 20188.141.52 | Superannuation | 7,650 | 7,650 |
| 20188.206.52 | Other Employee Costs | 2,000 | 2,000 |
| | Total Employee Costs | 9,650 | 9,650 |
| Other Expenses | | | |
| 20190.85.57 | Minor Furniture & Equipment | 7,500 | 7,500 |
| 20190.212.58 | Bad Debts Written Off | 0 | 0 |
| | Total Office Expenses | 7,500 | 7,500 |
| Buildings Maintenance | | | |
| Via PC | Wages | 82,829 | 82,829 |
| Via PC | Overheads | 3,749 | 3,749 |
| Via PC | Plant Charges | 0 | 0 |
| Via PC | Materials | 3,000 | 0 |
| Via PC | Contractors | 91,000 | 94,000 |
| Via PC | Utilities | 50,000 | 50,000 |
| | Total Buildings Maintenance | 230,578 | 230,578 |
| Grounds Maintenance | | | |
| Via PC | Wages | 66,000 | 66,000 |
| Via PC | Overheads | 107,580 | 107,580 |
| Via PC | Plant Charges | 11,000 | 11,000 |
| Via PC | Materials | 7,000 | 7,000 |
| Via PC | Contractors | 10,000 | 10,000 |
| Via PC | Utilities | 2,000 | 2,000 |
| | Total Grounds Maintenance | 203,580 | 203,580 |
| Non Cash Expenses | | | |
| 20192.35.51 | Depreciation - Buildings | 281,472 | 281,472 |
| 20192.34.51 | Depreciation - Furniture & Equipment | 1,750 | 1,750 |
| 20192.188.51 | Depreciation - Parks & Gardens | 2,500 | 701 |
| 20300.186.51 | Depreciation - Mobile Plant & Vehicles | 1,660 | 2,640 |
| | Total Non Cash Expenses | 287,382 | 286,563 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2019 - 2020 |
|---|

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---------------------------|------------------------------------|-------------------------------------|---------------------------|
| Financing Expenses | | | |
| 20298.240.54 | Loan Interest | | 0 |
| 20298.240.58 | Other Loan Fees | | 0 |
| | Total Financing Expenses | 0 | 0 |
| Allocated Expenses | | | |
| 20191.68.90 | Administration Overhead Allocation | 205,371 | 205,371 |
| | Total Allocated Expenses | 205,371 | 205,371 |
| | TOTAL - EXPENDITURE | 944,061 | 943,242 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|--------------|---|----------------|----------------|
| | Grant Revenue - Non Operating | | |
| 10202.8.13 | Grants - Non Operating | 0 | 0 |
| | Total Grant Revenue - Operating | 0 | 0 |
| | Grants - Operating | | |
| 10180.89.14 | Grants - Operating | 0 | 0 |
| | Total Grants Operating Revenue | 0 | 0 |
| | Fees & Charges | | |
| 10179.46.12 | Facility Hire | 292,050 | 292,050 |
| | Total Fees & Charges | 292,050 | 292,050 |
| | Contributions & Reimbursements | | |
| 10115.145.20 | Reimbursements | 3,500 | 3,500 |
| | Total Contributions & Reimbursements | 3,500 | 3,500 |
| | TOTAL REVENUE | 295,550 | 295,550 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

EXPENDITURE

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|--------------------------------|--|---|------------------------------------|
| Beach Parks | | | |
| Via PC | Wages | 107,845 | 107,845 |
| Via PC | Overheads | 220,799 | 220,799 |
| Via PC | Plant Charges | 22,000 | 22,000 |
| Via PC | Materials | 18,000 | 18,000 |
| Via PC | Contractors | 45,000 | 45,000 |
| Via PC | Utilities | 22,000 | 22,000 |
| Total Beach Parks | | 435,644 | 435,644 |
| Beach Buildings | | | |
| Via PC | Wages | 6,600 | 6,600 |
| Via PC | Overheads | 10,758 | 10,758 |
| Via PC | Plant Charges | 500 | 500 |
| Via PC | Materials | 5,000 | 5,000 |
| Via PC | Contractors | 126,000 | 116,000 |
| Via PC | Utilities | 31,000 | 31,000 |
| Total Beach Buildings | | 179,858 | 169,858 |
| Other Projects | | | |
| Via PC | Wages | 1,800 | 1,800 |
| Via PC | Contractors | 73,200 | 213,300 |
| Total Other Projects | | 75,000 | 215,100 |
| Other Expenses | | | |
| 20202.71.50 | Legal Expenses | 25,000 | 30,000 |
| 20202.30.50 | Contractors & Consultants | 218,360 | 218,360 |
| 20202.195.57 | Coast Care | 6,253 | 6,253 |
| Total Other Expenses | | 249,613 | 254,613 |
| Non Cash Expenses | | | |
| 20204.36.51 | Depreciation - Plant and Equipment | 3,500 | 3,500 |
| 20204.34.51 | Depreciation - Furniture & Equipment | 0 | 0 |
| 20204.188.51 | Depreciation - Parks & Reserves Infrastructure | 0 | 0 |
| 20204.256.51 | Depreciation - Miscellaneous Infrastructure | 230,844 | 0 |
| 20204.78.56 | Loss on Sale | 0 | 0 |
| Total Non Cash Expenses | | 234,344 | 3,500 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2019 - 2020 |
|---|

| | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|--|-------------------------------------|---------------------------|
| Allocated Expenses | | |
| 20203.68.90 Administration Overhead Allocation | 128,357 | 128,357 |
| Total Allocated Expenses | 128,357 | 128,357 |
| | | |
| TOTAL - EXPENDITURE | 1,302,816 | 1,207,072 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

**OTHER SPORT & RECREATION
BUDGET ALLOCATION 2019 - 2020**

| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

REVENUE

| | | | |
|--------------|---|---------------|---------------|
| | Fees & Charges | | |
| 10120.46.12 | Facilities Hire | 2,500 | 3,000 |
| | Total Fees & Charges | 2,500 | 3,000 |
| | Contributions & Reimbursements | | |
| 10183.243.20 | Reimbursements SVGC | 1,054 | 1,054 |
| 10183.161.20 | Reimbursements CTC | 1,564 | 1,564 |
| 10118.145.20 | Reimbursements | 8,000 | 7,000 |
| | Total Contributions & Reimbursements | 10,618 | 9,618 |
| | Interest Received | | |
| 10183.243.15 | Reimbursements SVGC | 13,417 | 13,417 |
| 10183.296.15 | Reimbursements CTC | 6,107 | 6,107 |
| | Total Contributions & Reimbursements | 19,524 | 19,524 |
| | Non Operating Contributions | | |
| 10207.244.72 | Non Operating Contributions | 0 | 0 |
| | Total Non Operating Contributions | 0 | 0 |
| | Non Cash Revenue | | |
| 10117.106.18 | Profit on Disposal of Assets | 0 | 0 |
| | Total Non Cash Revenue | 0 | 0 |
| | TOTAL REVENUE | 32,642 | 32,142 |

EXPENDITURE

| | | | |
|--------|--------------------------------|----------------|----------------|
| | Parks Maintenance | | |
| Via PC | Wages | 121,176 | 121,176 |
| Via PC | Overheads | 242,529 | 242,529 |
| Via PC | Plant Charges | 24,000 | 24,000 |
| Via PC | Materials | 81,000 | 81,000 |
| Via PC | Contractors | 95,000 | 95,000 |
| Via PC | Utilities | 24,000 | 24,000 |
| | Total Parks Maintenance | 587,705 | 587,705 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| OTHER SPORT & RECREATION BUDGET ALLOCATION 2019 - 2020 |
|---|

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|--------------|--|-------------------------------------|---------------------------|
| | Buildings Maintenance | | |
| Via PC | Wages | 6,600 | 6,600 |
| Via PC | Overheads | 10,758 | 10,758 |
| Via PC | Plant Charges | 500 | 500 |
| Via PC | Materials | 5,000 | 5,000 |
| Via PC | Contractors | 10,000 | 10,000 |
| Via PC | Utilities | 17,000 | 17,000 |
| | Total Buildings Maintenance | 49,858 | 49,858 |
| | Other Projects | | |
| Via PC | Wages | 1,800 | 1,800 |
| Via PC | Contractors | 70,135 | 70,135 |
| | Total Other Projects | 71,935 | 71,935 |
| | Non Cash Expenses | | |
| 20210.35.51 | Depreciation - Buildings | 81,372 | 81,372 |
| 20210.36.51 | Depreciation - Plant & Equipment | 0 | 0 |
| 20210.186.51 | Depreciation - Mobile Plant & Vehicles | 5,556 | 5,556 |
| 20210.188.51 | Depreciation - Infrastructure | 99,442 | 202,944 |
| 20210.78.56 | Loss on Sale | 0 | 0 |
| | Total Non Cash Expenses | 186,370 | 289,872 |
| | Financing Expenses | | |
| 20289.296.54 | Interest Paid - Loans CTC | 6,107 | 6,107 |
| 20289.296.58 | Other Loan Fees | 1,564 | 1,564 |
| 20289.243.54 | Interest Paid - Loans SVGC | 9,010 | 9,010 |
| 20289.243.58 | Other Loan Fees | 1,054 | 1,054 |
| | Total Financing Expenses | 17,735 | 17,735 |
| | Other Expenses | | |
| 20208.71.50 | Legal Expenses | 5,000 | 5,000 |
| 20208.30.50 | Contractors | 4,500 | 3,000 |
| | Total Other Expenses | 9,500 | 8,000 |
| | Allocated Expenses | | |
| 20209.68.90 | Administration Overhead Allocation | 77,014 | 77,014 |
| | Total Allocated Expenses | 77,014 | 77,014 |
| | TOTAL EXPENDITURE | 1,000,117 | 1,102,119 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| LIBRARIES BUDGET ALLOCATION 2019 - 2020 |
|--|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|--------------|---|---|----------|
| | | Non Operating Grants/Contributions | |
| 10213.244.72 | Non Operating Contributions | 0 | 0 |
| 10192.8.13 | Non Operating Grants | 0 | 0 |
| | Total Non Operating Grants/Contributions | 0 | 0 |

TOTAL REVENUE

| | |
|---|---|
| 0 | 0 |
|---|---|

EXPENDITURE

| | | | |
|--------------|-----------------------------|-----------------------|----------------|
| | | Other Expenses | |
| 20215.205.58 | Contributions | 595,000 | 612,850 |
| | Total Other Expenses | 595,000 | 612,850 |

| | | | |
|-------------|--------------------------------|--------------------------|----------------|
| | | Non Cash Expenses | |
| 20217.35.51 | Depreciation - Buildings | 105,348 | 105,348 |
| | Total Non Cash Expenses | 105,348 | 105,348 |

| | | | |
|--------------|---------------------------------|---------------------------|----------------|
| | | Financing Expenses | |
| 20299.241.54 | Loan Interest | 214,944 | 214,944 |
| 20299.241.58 | Other Loan Fees | 22,518 | 22,518 |
| | Total Financing Expenses | 237,462 | 237,462 |

| | | | |
|-------------|-----------------------------------|---------------------------|---------------|
| | | Allocated Expenses | |
| 20216.68.90 | Allocated Administration Overhead | 51,342 | 51,342 |
| | Total Allocated Expenses | 51,342 | 51,342 |

TOTAL EXPENDITURE

| | |
|---------|-----------|
| 989,152 | 1,007,002 |
|---------|-----------|

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| OTHER CULTURE BUDGET ALLOCATION 2019 - 2020 |
|--|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|----------------------|----------------------------|--------------|------------|
| Other Revenue | | | |
| 10126.145.20 | Reimbursements | 4,000 | 0 |
| 10182.200.17 | Other Revenue | 200 | 200 |
| | Total Other Revenue | 4,200 | 200 |

TOTAL REVENUE

| | |
|--------------|------------|
| 4,200 | 200 |
|--------------|------------|

EXPENDITURE

| | | | |
|-----------------------|-----------------------------|---------------|---------------|
| Other Projects | | | |
| Via PC | Wages | 1,410 | 1,410 |
| Via PC | Overheads | 1,076 | 1,076 |
| Via PC | Plant Costs | 1,000 | 1,000 |
| Via PC | Materials | 2,800 | 2,800 |
| Via PC | Contractors | 23,000 | 18,000 |
| Via PC | Other | 16,500 | 16,500 |
| | Total Other Projects | 45,786 | 40,786 |

| | | | |
|---|-----------------------------|---------------|--------------|
| Sculpture and Artworks Maintenance | | | |
| Via PC | Contractors | 12,000 | 7,500 |
| | Total Other Expenses | 12,000 | 7,500 |

| | | | |
|--------------------------|---|----------|---------------|
| Non Cash Expenses | | | |
| 20223.191.51 | Depreciation - Streetscape Infrastructure | 0 | 17,748 |
| | Total Non Cash Expenses | 0 | 17,748 |

| | | | |
|---------------------------|------------------------------------|---------------|---------------|
| Allocated Expenses | | | |
| 20222.68.90 | Administration Overhead Allocation | 77,384 | 77,384 |
| | Total Allocated Expenses | 77,384 | 77,384 |

TOTAL EXPENDITURE

| | |
|----------------|----------------|
| 135,170 | 143,418 |
|----------------|----------------|

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| STREETS, BRIDGES & FOOTPATH MAINTENANCE BUDGET ALLOCATION 2019 - 2020 |
|--|

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|--|--|-------------------------------------|---------------------------|
| REVENUE | | | |
| Grant Revenue/Contributions - Non Operating | | | |
| 10131.8.13 | Grant Revenue - Non Operating | 66,950 | 50,000 |
| 10200.244.72 | Contributions - Non Operating | 5,000 | 10,000 |
| | Total Non Operating Grant Revenue | 71,950 | 60,000 |
| Grant Revenue - Operating | | | |
| 10190.89.14 | Grant Revenue | 25,478 | 24,000 |
| | Total Operating Grant Revenue | 25,478 | 24,000 |
| Other Revenue | | | |
| 10134.86.11 | Contributions | 2,000 | 5,000 |
| 10214.86.11 | Right of Way Contributions | 0 | 0 |
| 10133.145.20 | Reimbursements | 20,000 | 2,000 |
| 10176.200.17 | Other Revenue | 10,000 | 2,100 |
| | Total Other Revenue | 32,000 | 9,100 |
| Non Cash Revenue | | | |
| 10132.106.18 | Profit on Disposal of Assets | 11,402 | 0 |
| | Total Non Cash Revenue | 11,402 | 0 |
| | TOTAL REVENUE | 140,830 | 93,100 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

**STREETS, BRIDGES & FOOTPATH MAINTENANCE
BUDGET ALLOCATION 2019 - 2020**

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|--|-------------------------------------|---------------------------|
| EXPENDITURE | | | |
| Roads, Footpath, Drains, Street Trees | | | |
| Via PC | Wages | 207,406 | 207,406 |
| Via PC | Overheads | 360,576 | 360,576 |
| Via PC | Plant Charges | 35,870 | 35,870 |
| Via PC | Materials | 43,000 | 43,000 |
| Via PC | Contractors | 156,000 | 176,000 |
| Via PC | Utilities | 144,000 | 144,000 |
| Total Road, Footpath, Drains, Street Trees | | 946,852 | 966,852 |
| Other Projects | | | |
| Via PC | Wages | 6,300 | 6,300 |
| Via PC | Materials | 0 | 0 |
| Via PC | Contractors | 166,995 | 151,995 |
| Total Other Projects | | 173,295 | 158,295 |
| Other Expenses | | | |
| 20285.30.50 | Contractors & Consultants | 30,000 | 30,000 |
| 20285.71.50 | Legal Expenses | 5,000 | 5,000 |
| 20285.85.57 | Minor Furniture and Equipment | 1,000 | 1,000 |
| Total Other Expenses | | 36,000 | 36,000 |
| Non Cash Expenses | | | |
| 20224.36.51 | Depreciation - Plant & Equipment | 4,332 | 1,000 |
| 20224.34.51 | Depreciation - Furniture and Equipment | 558 | 0 |
| 20224.186.51 | Depreciation - Mobile Plant & Equipment | 29,552 | 23,196 |
| 20224.189.51 | Depreciation - Infrastructure Roads | 801,784 | 762,360 |
| 20224.190.51 | Depreciation - Infrastructure Footpaths | 192,240 | 192,240 |
| 20224.191.51 | Depreciation - Infrastructure Streetscapes | 17,608 | 12,516 |
| 20224.192.51 | Depreciation - Infrastructure Drainage | 81,588 | 91,536 |
| 20224.78.56 | Loss on Sale | 0 | 0 |
| Total Non Cash Expenses | | 1,127,662 | 1,082,848 |
| Allocated Expenses | | | |
| 20286.68.90 | Administration Overhead Allocation | 77,384 | 77,384 |
| Total Allocated Expenses | | 77,384 | 77,384 |
| TOTAL - EXPENDITURE | | 2,361,193 | 2,321,379 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| PARKING FACILITIES BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | Fees & Charges | | | |
|--------------|--|----------------|--|----------------|
| 10054.49.12 | Fines and Penalties | 262 | | 0 |
| 10054.287.12 | Fines and Penalties | 550,000 | | 751,000 |
| 10054.289.12 | Fines and Penalties - Withdrawals | (50,000) | | (50,000) |
| | Total Fees & Charges | 500,262 | | 701,000 |
| | Other Revenue | | | |
| 10053.145.20 | Reimbursements | 28,000 | | 29,000 |
| 10054.200.11 | Contributions | 0 | | 0 |
| 10054.200.17 | Other Revenue | 2,500 | | 1,000 |
| | Total Other Revenue | 30,500 | | 30,000 |
| | Non Cash Revenue | | | |
| 10138.106.18 | Profit on Disposal of Assets | 0 | | 0 |
| | Total Non Cash Revenue | 0 | | 0 |
| | Non Operating Contributions | | | |
| 10189.244.72 | Non Operating Contributions | 0 | | 0 |
| | Total Non Operating Contributions | 0 | | 0 |
| | TOTAL REVENUE | 530,762 | | 731,000 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| PARKING FACILITIES BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

EXPENDITURE

| | | | |
|-----------------------------------|--------------------------------|-----------------------|----------------|
| | | Employee Costs | |
| 20089.130.62 | Salary & Wages | 367,318 | 367,318 |
| Via PC | Salary & Wages (SOPG) | 10,000 | 10,000 |
| 20089.141.52 | Superannuation | 37,000 | 42,526 |
| Plant Postings | Motor Vehicles Costs | 7,400 | 7,400 |
| 20089.206.52 | Other Employee Costs | 23,285 | 23,285 |
| Total Employee Costs | | 445,003 | 450,529 |
| Office Expenses | | | |
| 20090.103.50 | Printing, Stationary & Postage | 17,000 | 18,123 |
| 20090.144.63 | Telephone | 4,000 | 4,592 |
| 20090.208.50 | Office Equipment Maintenance | 2,500 | 3,017 |
| 20090.3.58 | Advertising | 800 | 1,148 |
| 20091.85.57 | Minor Furniture & Equipment | 5,000 | 974 |
| Total Office Expenses | | 29,300 | 27,854 |
| Car Park Maintenance | | | |
| Via PC | Wages | 6,270 | 6,270 |
| Via PC | Overheads | 10,220 | 10,220 |
| Via PC | Plant Charges | 2,000 | 2,000 |
| Via PC | Materials | 5,000 | 5,000 |
| Via PC | Contractors | 70,000 | 70,000 |
| Via PC | Utilities | 2,000 | 2,000 |
| Total Car Park Maintenance | | 95,490 | 95,490 |
| Other Expenses | | | |
| 20091.71.50 | Legal Expenses | 13,260 | 13,260 |
| 20091.209.57 | Signs | 6,120 | 6,120 |
| 20091.30.50 | Contractors & Consultants | 115,000 | 130,246 |
| 20091.205.50 | Contributions - Railway Leases | 22,483 | 22,483 |
| 20091.212.58 | Bad Debts Written Off | 18,000 | 20,000 |
| Total Other Expenses | | 174,863 | 192,109 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--------------------------------------|
| PARKING FACILITIES |
| BUDGET ALLOCATION 2019 - 2020 |

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|--------------|--|-------------------------------------|---------------------------|
| | Non Cash Expenses | | |
| Via AR | Loss on Sale of Assets | 0 | 0 |
| 20226.34.51 | Depreciation - Furniture & Equipment | 3,528 | 0 |
| 20226.186.51 | Depreciation - Mobile Plant & Equipment | 4,934 | 1,956 |
| 20226.265.51 | Depreciation - Streetscape Infrastructure | 82,752 | 162,324 |
| 20091.291.58 | Provision for Doubtful Debts | 0 | 0 |
| | Total Non Cash Expenses | 91,214 | 164,280 |
| | Allocated Expenses | | |
| 20092.68.90 | Administration Overhead Allocation | 306,183 | 306,183 |
| 20092.58.90 | Less Allocated to Other Law, Order & PS, Animal Control and Fire Prevention | (96,400) | (96,400) |
| | Total Allocated Expenses | 209,783 | 209,783 |
| | TOTAL - EXPENDITURE | 1,045,653 | 1,140,045 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| AREA PROMOTION BUDGET ALLOCATION 2019 - 2020 |
|---|

| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

EXPENDITURE

| | | | |
|-------------|-----------------------------|----------------|----------------|
| | Other Expenses | | |
| 20230.30.50 | Consultants | 110,248 | 110,100 |
| | Total Other Expenses | 110,248 | 110,100 |
| | TOTAL - EXPENDITURE | 110,248 | 110,100 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| BUILDING CONTROL BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

REVENUE

| | | | |
|---|---|--------------------|--------------------|
| Fees & Charges | | | |
| 10155.9.12 | Building Licence Fees | 68,000 | 85,000 |
| 10155.200.12 | Other Fees & Charges | 1,800 | 3,000 |
| 10216.200.12 | Materials on Verge | 38,000 | 38,000 |
| 10217.200.12 | Work Zone Permits | 25,000 | 7,000 |
| 10155.143.12 | Swimming Pool Inspections | 20,910 | 11,500 |
| | Total Fees & Charges | 153,710 | 144,500 |
| Contributions & Reimbursements | | | |
| 10153.145.20 | Reimbursements | 0 | 0 |
| | Total Contributions & Reimbursements | 0 | 0 |
| Other Revenue | | | |
| 10155.200.17 | Other Revenue | 200 | 500 |
| | Total Other Revenue | 200 | 500 |
| | TOTAL REVENUE | 153,910 | 145,000 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|---|
| BUILDING CONTROL BUDGET ALLOCATION 2019 - 2020 |
|---|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

EXPENDITURE

| | | | |
|-------------------------------|------------------------------------|----------------|----------------|
| Employee Costs | | | |
| 20245.130.62 | Salary & Wages | 155,000 | 164,374 |
| 20245.141.52 | Superannuation | 24,500 | 26,428 |
| Plant Postings | Motor Vehicles Costs | 4,500 | 4,900 |
| 20245.206.52 | Other Employee Costs | 12,477 | 12,477 |
| | Total Employee Costs | 196,477 | 208,179 |
| Office Expenses | | | |
| 20246.103.50 | Printing, Stationery & Postage | 2,200 | 2,200 |
| 20246.144.63 | Telephone | 500 | 500 |
| 20246.201.58 | Other Office Expenses | 240 | 240 |
| | Total Office Expenses | 2,940 | 2,940 |
| Other Expenses | | | |
| 20247.85.57 | Minor Furniture & Equipment | 300 | 300 |
| 20247.71.50 | Legal Expenses | 2,000 | 2,000 |
| 20247.30.50 | Contractors & Consultants | 98,500 | 10,000 |
| 20247.203.58 | Subscriptions & Publications | 500 | 500 |
| | Total Other Expenses | 101,300 | 12,800 |
| Non Cash Expenses | | | |
| 20249.186.51 | Depreciation - Plant & Equipment | 2,460 | 4,978 |
| 20249.78.56 | Loss on Sale of Assets | 0 | 0 |
| | Total Non Cash Expenses | 2,460 | 4,978 |
| Allocated Expenses | | | |
| 20248.68.90 | Administration Overhead Allocation | 89,848 | 89,848 |
| | Total Allocated Expenses | 89,848 | 89,848 |
| TOTAL EXPENDITURE | | 393,025 | 318,745 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

| |
|--|
| OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2019 - 2020 |
|--|

| | |
|---|------------------------------------|
| BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|------------------------------------|

PUBLIC WORKS OVERHEADS REVENUE

| | | | |
|---|------------------------------|---|------------|
| | | Reimbursements & Contributions | |
| 10161.145.20 | Reimbursements | 612 | 0 |
| 10168.86.11 | Contributions | 0 | 0 |
| 10211.200.17 | Other | 100 | 500 |
| Total Reimbursements & Contributions | | 712 | 500 |
| | | Non Cash Revenue | |
| 10160.106.18 | Profit on Disposal of Assets | 0 | 0 |
| Total Non Cash Revenue | | 0 | 0 |
| TOTAL REVENUE | | 712 | 500 |

PUBLIC WORKS OVERHEADS EXPENDITURE

| | | | |
|------------------------------|-------------------------------------|------------------------|----------------|
| | | Employee Costs | |
| 20260.130.62 | Ordinary Salary & Wages incl.RDO's | 611,476 | 611,476 |
| 20260.141.52 | Superannuation | 167,000 | 175,239 |
| 20260.138.52 | Recruitment | 4,000 | 6,000 |
| 20260.29.52 | Training, Memberships & Conferences | 20,000 | 28,000 |
| Via Plant Postings | Motor Vehicles Costs | 21,000 | 22,700 |
| 20260.206.52 | Other Employee Costs | 45,147 | 45,147 |
| Total Employee Costs | | 868,623 | 888,562 |
| | | Office Expenses | |
| 20261.103.50 | Printing & Stationery | 1,200 | 1,200 |
| 20261.144.63 | Telephone | 6,000 | 6,000 |
| 20261.208.50 | Office Equipment Maintenance | 515 | 515 |
| 20261.201.58 | Other Office Expenses | 200 | 200 |
| Total Office Expenses | | 7,915 | 7,915 |
| | | Other Expenses | |
| 20262.30.50 | Contractors & Consultants | 8,000 | 10,900 |
| 20262.203.58 | Subscriptions | 500 | 500 |
| 20262.85.57 | Minor Furniture & Equipment | 8,000 | 9,500 |
| 20268.71.50 | Legal Expenses | 8,000 | 10,000 |
| Total Other Expenses | | 24,500 | 30,900 |

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2020

**OTHER PROPERTY AND SERVICES
BUDGET ALLOCATION 2019 - 2020**

| | | BUDGET REVIEW 2019-2020 \$ | BUDGET 2019-2020 \$ |
|---|--|---|------------------------------------|
| Non Cash Expenses | | | |
| 20264.36.51 | Depreciation - Plant & Equipment | 0 | 1,596 |
| 20264.35.51 | Depreciation - Buildings and Fixed Equipment | 1,726 | 0 |
| 20264.186.51 | Depreciation - Mobile Plant & Vehicles | 20,016 | 20,016 |
| 20264.256.12 | Depreciation - Misc Infrastructure | 0 | 1,656 |
| Total Non Cash Expenses | | 21,742 | 23,268 |
| Depot Building & Grounds | | | |
| Via PC | Wages | 0 | 0 |
| Via PC | Plant Charges | 0 | 0 |
| Via PC | Materials | 5,000 | 5,000 |
| Via PC | Contractors | 27,000 | 27,000 |
| Via PC | Utilities | 39,000 | 39,000 |
| Via PC | Depot Lease | 205,000 | 155,000 |
| Total Depot Building & Grounds | | 276,000 | 226,000 |
| Allocated Expenses | | | |
| 20263.68.90 | Administration Overhead Allocation | 148,244 | 148,244 |
| 20277.160.90 | Less Allocated to Works & Services | (1,324,889) | (1,324,889) |
| Total Allocated Expenses | | (1,176,645) | (1,176,645) |
| TOTAL - EXPENDITURE | | 22,135 | 0 |

PLANT OPERATIONS

| | | | |
|--|------------------------------------|-----------|-----------|
| Via Plant Postings | Wages | 9,570 | 9,570 |
| Via Plant Postings | Fuel & Oils | 43,000 | 46,500 |
| Via Plant Postings | Materials | 10,000 | 8,250 |
| Via Plant Postings | Insurance | 13,500 | 12,600 |
| Via Plant Postings | Licences | 5,500 | 14,500 |
| Via Plant Postings | Contractors | 33,370 | 24,950 |
| Via Plant Postings | Other | 1,430 | 0 |
| Via Timesheets | Less Allocated to Works & Services | (116,370) | (116,370) |
| Total Unallocated Plant Operating Costs | | 0 | 0 |

Town of Cottesloe
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st December 2019

Capital Works Program

| PROJECT NO | PROGRAMME AREA | BUDGET | | | | BUDGET REVIEW | | | | Net cost to Council after transfers to/from Reserves | |
|------------|--|---------|----------------------------|---------------|------------------------|---------------|----------------------------|---------------|------------------------|--|---------|
| | | Total | Income from sale of assets | Grant Funding | Transfer from Reserves | Total | Income from sale of assets | Grant Funding | Transfer from Reserves | | |
| | Car Park Construction | | | | | | | | | | |
| 5.9000.2 | ACROD Bay Compliance | 15,000 | | | | 15,000 | | | | 15,000 | 15,000 |
| New | Boat Shed Carpark | - | | | | - | | | | - | 25,000 |
| New | Broome Street Carpark | - | | | | - | | | | - | 7,000 |
| 5.1157.2 | North Cottesloe Primary School | 140,000 | | | 140,000 | 140,000 | | | | 140,000 | 140,000 |
| | Footpath Construction | | | | | | | | | | |
| 15.1126.2 | Marine Parade West side (Warton St to Beach St) | - | | | | - | | | | - | - |
| 15.1126.2 | Marine Parade West side (Deane St to Salvado St) | 20,000 | | | | 20,000 | | | | 20,000 | 20,000 |
| 15.1126.2 | Marine Parade West side (Salvado St and Princes St) | 20,000 | | | | 20,000 | | | | 20,000 | 20,000 |
| 15.1148.2 | Pearse St North Side (50 Metres Starting at Marine Parade) | 10,000 | | | | 10,000 | | | | 10,000 | 10,000 |
| 15.1158.2 | Reginald Street Southside (George St to Curtin Ave) | 5,000 | | | | 5,000 | | | | 5,000 | 5,000 |
| 15.1016.2 | Bardsden St Eastside (Forrest St to Jarrad St) | 9,000 | | | | 9,000 | | | | 9,000 | 9,000 |
| 15.1024.2 | Margaret St Eastside (Various Sections) | 20,000 | | | | 20,000 | | | | 20,000 | 20,000 |
| 15.1166.2 | Salisbury St Westside (Various Sections) | 3,000 | | | | 3,000 | | | | 3,000 | 3,000 |
| 15.9000.2 | Missing Links | 5,000 | | | | 5,000 | | | | 5,000 | 5,000 |
| | | 10,000 | | | | 10,000 | | | | 10,000 | 10,000 |
| | | - | | | | - | | | | - | - |

Town of Cottesloe
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st December 2019

Capital Works Program

| PROJECT NO | PROGRAMME AREA | BUDGET | | | | BUDGET REVIEW | | | | | | |
|------------|--|---------|----------------------------|---------------|------------------------|--|-------|----------------------------|---------------|------------------------|--------------|--|
| | | Total | Income from sale of assets | Grant Funding | Transfer from Reserves | Net cost to Council after transfers to/from Reserves | Total | Income from sale of assets | Grant Funding | Transfer from Reserves | Reserve Name | Net cost to Council after transfers to/from Reserves |
| | Irrigation Construction | | | | | | | | | | | |
| 20.9000.2 | Various | 10,000 | | | | 10,000 | | | | | 10,000 | |
| | Right of Way Construction | | | | | | | | | | | |
| New | ROW 58 | - | | | | 15,000 | | | | | 15,000 | |
| New | Clapham Lane | - | | | | 20,000 | | | | | 20,000 | |
| | Parks & Reserves Construction | | | | | | | | | | | |
| 30.5010.2 | Foreshore Works (C/F) | 955,900 | | | 955,900 | 955,900 | | | 955,900 | Depot Funds | 230,000 | |
| 30.9000.2 | Playground Construction (C/F) | 403,000 | | | 153,000 | 250,000 | | | | | 25,000 | |
| 30.9000.2 | Disability Playground Equipment (C/F) | 25,000 | | | | 169,779 | | | | | 169,779 | |
| 30.9000.5 | Natural Areas Management | 169,779 | | | | 20,000 | | | | | 20,000 | |
| 30.7123.2 | Fish Habitat Protection Area Signage Upgrade (C/F) | 20,000 | | | | 34,814 | | | 34,814 | Depot Funds | - | |
| 29.6082.2 | Foreshore Signage (C/F) | 34,814 | | | | - | | | | | - | |
| | Property Construction | | | | | | | | | | | |
| 35.4122.2 | Town of Cottesloe Works Depot Construction (C/F) | 588,750 | | | 588,750 | 644,750 | | | 644,750 | Depot Funds | 5,000 | |
| 35.9000.2 | Signage | 5,000 | | | | 5,000 | | | | | 5,000 | |
| 35.9000.2 | Way Finding Signs | 5,000 | | | | 150,000 | | | | | 150,000 | |
| 35.6030.2 | Civic Centre Grounds Construction | 150,000 | | | | 50,000 | | | | | 36,000 | |
| 35.4050.2 | Civic Centre Airconditioner Replacements | 50,000 | | | | 10,000 | | | | | - | |
| 35.4130.2 | Indiana Toilets Electrical Compliance Works | 10,000 | | | | 5,000 | | | | | 5,000 | |
| 35.4050.2 | Civic Centre Painting | 5,000 | | | | - | | | | | - | |

Town of Cottesloe
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st December 2019

Capital Works Program

| PROJECT NO | PROGRAMME AREA | BUDGET | | | | BUDGET REVIEW | | | | Reserve Name | Net cost to Council after transfers to/from Reserves | |
|------------|---|---------|----------------------------|---------------|------------------------|--|--------|----------------------------|---------------|--------------|--|------------------------|
| | | Total | Income from sale of assets | Grant Funding | Transfer from Reserves | Net cost to Council after transfers to/from Reserves | Total | Income from sale of assets | Grant Funding | | | Transfer from Reserves |
| | Road Construction | | | | | | | | | | | |
| 40.1018.2 | Beach Street (Marine Parade to Avonmore Street) - RTR | - | - | 15,000 | - | 7,000 | - | 20,000 | - | 10,000 | - | 10,000 |
| 40.1034.2 | Burt Street (Railway Street to Dalgety Street) - RTR | 25,000 | | 15,000 | 10,000 | | | 20,000 | | | | 11,000 |
| 40.1012.2 | Avonmore Terrace (Deane St to Pearce St) - RTR | 28,000 | | 20,000 | 8,000 | | | 26,950 | | | | 3,050 |
| 40.1156.2 | Railway Street re-alignment (North Cottesloe Primary School Improvements) | 210,000 | | | 210,000 | | | | | | | 210,000 |
| New | Broome/Beach Intersection | - | | | - | | | | | | | 17,000 |
| | Streetscape Infrastructure | | | | | | | | | | | |
| 42.9000.2 | Various Drink Fountains, Bench Seats | 25,000 | | | 25,000 | | | | | | | 25,000 |
| 42.9000.5 | Street Tree Planting | 257,543 | | | 257,543 | | | | | | | 277,543 |
| 42.6160.2 | Nature Scape - Viamingh Memorial | 50,000 | | | 50,000 | | | | | | | 70,000 |
| 42.1126.2 | Eric Street/Marine Parade Landscaping | 10,000 | | | 10,000 | | | | | | | 10,000 |
| 42.1138.2 | Napoleon Street Tree Planting | 80,000 | | | 80,000 | | 80,000 | | 80,000 | | | - |
| 42.1048.2 | Curtin Avenue PSP Planting | 120,000 | | | 120,000 | | | | | | | 120,000 |
| New | Dogwash Facility | | | | | | | | | | | 10,000 |
| New | Bike Racks | | | | | | | | | | 20,000 | Active Transport |

Town of Cottesloe
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st December 2019

Capital Works Program

| PROJECT NO | PROGRAMME AREA | BUDGET | | | | | BUDGET REVIEW | | | | | | | |
|------------|---|------------------|----------------------------|---------------|------------------------|--|---------------|----------------------------|------------------|------------------------|----------------|--|------------------|------------------|
| | | Total | Income from sale of assets | Grant Funding | Transfer from Reserves | Net cost to Council after transfers to/from Reserves | Total | Income from sale of assets | Grant Funding | Transfer from Reserves | Reserve Name | Net cost to Council after transfers to/from Reserves | | |
| | Miscellaneous Infrastructure | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45.9000.2 | Sculpture - New | 70,000 | | | | 70,000 | | | | | | | | 70,000 |
| 45.9000.2 | Sculpture - Sundial | 44,000 | | | | 44,000 | | | | | | | | 19,000 |
| New | Sculpture - Sea Shells | - | | | | - | | | | | | | | 10,000 |
| 45.4131.2 | Beach Access Paths | 420,000 | | | 420,000 | 420,000 | | | | 420,000 | Depot Funds | | | - |
| 45.6080.2 | Foreshore Development | 170,000 | | | 170,000 | 170,000 | | | | 280,000 | Depot Funds | | | - |
| 45.9000.5 | Street Lighting LED Upgrade | 57,000 | | | 60,000 | 57,000 | | | | 60,000 | Infrastructure | | | 57,000 |
| 45.1052.2 | Deane Street Retaining Wall | 207,000 | | | 50,000 | 147,000 | | | | 50,000 | Infrastructure | | | 147,000 |
| 45.2160.2 | Stairs Construction - ROW 32B | 50,000 | | | 30,000 | 30,000 | | | | 30,000 | | | | 30,000 |
| 45.1171.2 | Fencing - Sea View Golf Club | 20,000 | | | 500,000 | 20,000 | | | | 20,000 | | | | 20,000 |
| 45.8041.2 | Beach Matting | 500,000 | | | | | | | | 400,000 | Infrastructure | | | - |
| 45.4185.2 | Marine (Shark) Barrier | - | | | | - | | | | - | | | | - |
| | Plant, Machinery & Equipment | - | | | | - | | | | - | | | | - |
| 47.9000.2 | Plant and Equipment | 307,000 | 108,000 | | | 199,000 | | | | 307,000 | | 108,000 | | 199,000 |
| | Furniture & Equipment | - | | | | - | | | | - | | | | - |
| 49.9000.11 | Customer Relationship Management System (C/F) | 35,000 | | | | 35,000 | | | | 35,000 | | | | 35,000 |
| 49.9000.8 | CCTV - Napoleon Street | 60,000 | | | | 60,000 | | | | 60,000 | | | | 60,000 |
| 49.9000.14 | Hardware Replacement - Other | 75,000 | | | | 75,000 | | | | 75,000 | | | | 75,000 |
| 49.9000.19 | Personal Camera's - Rangers (C/F) | 15,000 | | | | 15,000 | | | | 15,000 | | | | 15,000 |
| 49.9000.21 | Plotter Replacement | 6,000 | | | | 6,000 | | | | 6,000 | | | | 6,000 |
| 49.9000.20 | Smart Parking System | 225,000 | | | 171,475 | 53,525 | | | | 225,000 | | 171,475 | | 53,525 |
| 49.9000.22 | Software Upgrade - Roman | 10,000 | | | | 10,000 | | | | 10,000 | | | | 10,000 |
| 49.9000.23 | Sound Level Meter | 10,000 | | | | 10,000 | | | | 10,000 | | | | 10,000 |
| New | Authority Version Upgrade | - | | | | - | | | | - | | | | - |
| New | Online Purchasing Software | - | | | | - | | | | - | | | | - |
| | Totals | 5,827,786 | 108,000 | 50,000 | 3,323,939 | 2,345,847 | | 66,950 | 3,256,939 | 108,000 | 66,950 | 3,256,939 | 2,559,897 | 2,559,897 |

TOWN OF COTTESLOE

RESERVE TRANSFERS SUMMARY AS PART OF THE BUDGET REVIEW

FOR THE PERIOD 1 JULY 2019 to 30 JUNE 2020

| Particulars | 2019/20 BUDGET | | | | 2019/20 BUDGET REVIEW FORECAST | | | | | |
|------------------------------------|------------------------|-------------------------------------|----------------------------|------------------------------|--------------------------------|------------------------|-------------------------------------|----------------------------|------------------------------|-----------------------|
| | Balance 1 July 2019 | Interest Received 2019 - 2020 | Transfer to Reserves | Transfer from Reserves | Balance 30 June 20 | Balance 1 July 2019 | Interest Received 2019 - 2020 | Transfer to Reserves | Transfer from Reserves | Balance 30 June 20 |
| Leave Reserve | 302,359 | 6,124 | 0 | 0 | 308,483 | 304,167 | 4,337 | 0 | 0 | 308,504 |
| Civic Centre Improvements Reserve | 362,993 | 7,352 | 0 | 0 | 370,345 | 363,108 | 5,177 | 0 | 0 | 368,285 |
| Waste Management Reserve | 614,524 | 12,446 | 0 | 0 | 626,970 | 619,750 | 8,837 | 0 | 0 | 628,587 |
| Parking Reserve (In lieu of) | 11,511 | 233 | 0 | 0 | 11,744 | 11,515 | 164 | 0 | 0 | 11,679 |
| Property Reserve | 384,221 | 7,782 | 0 | 0 | 392,003 | 384,308 | 5,480 | 0 | 0 | 389,788 |
| Infrastructure Reserve | 568,239 | 14,531 | 229,248 | 750,000 | 62,018 | 575,183 | 8,201 | 267,858 | 650,000 | 201,242 |
| Legal Reserve | 168,773 | 3,418 | 0 | 0 | 172,191 | 168,866 | 2,408 | 0 | 0 | 171,274 |
| Parking Facilities Reserve | 171,460 | 15 | 0 | 0 | 171,622 | 171,622 | 2,447 | 100,000 | 171,475 | 102,594 |
| Sustainability Initiatives Reserve | 164,469 | 3,331 | 0 | 0 | 167,800 | 164,520 | 2,346 | 0 | 0 | 166,866 |
| Depot Funds Reserve | 5,611,762 | 46,913 | 0 | 2,249,464 | 3,409,211 | 5,993,612 | 92,165 | 0 | 2,415,464 | 3,670,313 |
| Right of Way Reserve | 163,033 | 3,302 | 0 | 0 | 166,335 | 166,597 | 2,375 | 0 | 0 | 168,972 |
| Public Open Space (In lieu of) | 660,766 | 13,383 | 0 | 153,000 | 521,149 | 0 | 0 | 0 | 0 | 0 |
| Sculpture and Artworks Reserve | 78,713 | 1,594 | 0 | 0 | 80,307 | 77,825 | 1,110 | 0 | 0 | 78,935 |
| Library Reserve | 64,999 | 3,377 | 104,305 | 0 | 172,681 | 64,922 | 926 | 104,305 | 0 | 170,153 |
| Green Infrastructure Reserve | 109,135 | 2,157 | 0 | 0 | 111,292 | 110,861 | 1,581 | 0 | 0 | 112,442 |
| Active Transport Reserve | 210,144 | 4,256 | 0 | 0 | 214,400 | 213,638 | 3,135 | 103,324 | 35,000 | 285,097 |
| Information Technology Reserve | 284,400 | 5,760 | 0 | 0 | 290,160 | 286,880 | 4,091 | 0 | 0 | 290,971 |
| Recreation Precinct Reserve | 21,500 | 435 | 0 | 21,935 | 0 | 21,687 | 220 | 0 | 21,907 | 0 |
| Shark Barrier Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110,000 | 0 | 110,000 |
| Total | 9,953,001 | 136,409 | 333,553 | 3,345,874 | 7,077,089 | 9,699,061 | 145,000 | 685,487 | 3,293,846 | 7,235,702 |