

# **TOWN OF COTTESLOE**



## **BUDGET REVIEW 2018-19**

**PRESENTED TO THE COUNCIL MEETING  
ON 26 FEBRUARY 2019**

**Town of Cottesloe**

**REVIEW OF BUDGET REPORT**

**For the Period Ended 31st December 2018**

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**Town of Cottesloe**  
**STATEMENT OF BUDGET REVIEW**  
**(Nature or Type)**  
**For the Period Ended 31st December 2018**

FM Reg 33A

FM Reg Sch 1

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

|                                         |                         | Budget v Actual         |                              |          | Predicted<br>Variance<br>Timing<br>(Carryover) | Year End \$<br>(a)+(c)+(d) |   |
|-----------------------------------------|-------------------------|-------------------------|------------------------------|----------|------------------------------------------------|----------------------------|---|
| Note                                    | Annual<br>Budget \$ (a) | YTD<br>Actual \$<br>(b) | Variance<br>Permanent<br>(c) | (d)      |                                                |                            |   |
| <b>Operating Revenues</b>               |                         |                         |                              |          |                                                |                            |   |
| 4.1.1                                   | \$ 10,094,824           | \$ 10,148,750           | \$ 105,176                   | \$ 0     | \$ 10,200,000                                  |                            | ▲ |
| 4.1.2                                   | 172,171                 | 90,018                  | 30,957                       | 0        | 203,128                                        |                            | ▲ |
| 4.1.3                                   | 0                       | 8,337                   | 0                            | 0        | 0                                              |                            |   |
| 4.1.4                                   | 1,857,609               | 1,077,470               | 21,950                       | 0        | 1,879,559                                      |                            | ▲ |
|                                         | 0                       | 0                       | 0                            | 0        | 0                                              |                            |   |
| 4.1.5                                   | 291,926                 | 312,649                 | 142,274                      | 0        | 434,200                                        |                            | ▲ |
| 4.1.6                                   | 139,377                 | 98,495                  | 16,700                       | 0        | 156,077                                        |                            | ▲ |
|                                         | <b>12,555,907</b>       | <b>11,735,719</b>       | <b>317,057</b>               | <b>0</b> | <b>12,872,964</b>                              |                            |   |
| <b>Operating Expense</b>                |                         |                         |                              |          |                                                |                            |   |
| 4.2.1                                   | (4,649,828)             | (2,290,077)             | (129,781)                    | 0        | (4,779,609)                                    |                            | ▲ |
| 4.2.2                                   | (5,237,059)             | (2,244,925)             | (225,231)                    | 0        | (5,462,290)                                    |                            | ▲ |
| 4.2.3                                   | (372,660)               | (155,367)               | 0                            | 0        | (372,660)                                      |                            |   |
| 4.2.4                                   | (2,119,233)             | (1,138,913)             | 0                            | 0        | (2,119,233)                                    |                            |   |
| 4.2.5                                   | (255,050)               | (128,332)               | 0                            | 0        | (255,050)                                      |                            |   |
| 4.2.6                                   | (152,098)               | (141,880)               | 17,000                       | 0        | (135,098)                                      |                            | ▼ |
| 4.2.7                                   | 0                       | (11,475)                | 0                            | 0        | 0                                              |                            |   |
| 4.2.8                                   | (1,024,383)             | (471,968)               | (28,886)                     | 0        | (1,053,269)                                    |                            | ▲ |
|                                         | <b>(13,810,311)</b>     | <b>(6,582,937)</b>      | <b>(366,898)</b>             | <b>0</b> | <b>(14,177,209)</b>                            |                            |   |
| <b>Funding Balance Adjustment</b>       |                         |                         |                              |          |                                                |                            |   |
| 4.5.2                                   | 2,119,233               | 1,138,913               | 0                            | 0        | 2,119,233                                      |                            |   |
| 4.5.1                                   | 0                       | 3,138                   | 0                            | 0        | 0                                              |                            |   |
|                                         | 0                       | 63,206                  | 0                            | 0        | 0                                              |                            |   |
|                                         | <b>864,829</b>          | <b>6,358,039</b>        | <b>(49,841)</b>              | <b>0</b> | <b>814,988</b>                                 |                            |   |
| <b>Capital Revenues</b>                 |                         |                         |                              |          |                                                |                            |   |
| 4.3.1                                   | 0                       | 19,869                  | 519,637                      | 0        | 519,637                                        |                            | ▲ |
| 4.3.2                                   | 67,150                  | 86,094                  | 18,944                       | 0        | 86,094                                         |                            | ▲ |
| 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                                   | 58,356                  | 14,819                  | 0                            | 0        | 58,356                                         |                            |   |
| 4.3.7                                   | 5,322,383               | 183,141                 | 276,181                      | 0        | 5,598,564                                      |                            | ▲ |
|                                         | <b>5,447,889</b>        | <b>303,923</b>          | <b>814,762</b>               | <b>0</b> | <b>6,262,651</b>                               |                            |   |
| <b>Capital Expenses</b>                 |                         |                         |                              |          |                                                |                            |   |
| 4.4.1                                   | 0                       | 0                       | 0                            | 0        | 0                                              |                            |   |
| 4.4.2                                   | (743,000)               | (28,849)                | 0                            | 0        | (743,000)                                      |                            |   |
| 4.4.3                                   | (304,700)               | (265,201)               | 0                            | 0        | (304,700)                                      |                            |   |
| 4.4.4                                   | (271,000)               | (137,755)               | 49,120                       | 0        | (221,880)                                      |                            | ▼ |
| 4.4.5                                   | (403,000)               | (52,593)                | (549,880)                    | 0        | (952,880)                                      |                            | ▲ |
| 4.4.6                                   | (4,931,561)             | (1,828,838)             | (487,956)                    | 0        | (5,419,517)                                    |                            | ▲ |
| 4.4.7                                   | 0                       | 0                       | 0                            | 0        | 0                                              |                            |   |
| 4.4.8                                   | (475,390)               | (234,342)               | 0                            | 0        | (475,390)                                      |                            |   |
| 4.4.9                                   | 0                       | 0                       | 0                            | 0        | 0                                              |                            |   |
| 4.4.10                                  | (736,226)               | (722,972)               | (676,327)                    | 0        | (1,412,553)                                    |                            | ▲ |
|                                         | <b>(7,864,877)</b>      | <b>(3,270,550)</b>      | <b>(1,665,043)</b>           | <b>0</b> | <b>(9,529,920)</b>                             |                            |   |
| <b>Net Capital</b>                      |                         |                         |                              |          |                                                |                            |   |
|                                         | <b>(2,416,988)</b>      | <b>(2,966,627)</b>      | <b>(850,281)</b>             | <b>0</b> | <b>(3,267,269)</b>                             |                            |   |
| <b>Net Operating + Capital</b>          |                         |                         |                              |          |                                                |                            |   |
|                                         | <b>(1,552,159)</b>      | <b>3,391,412</b>        | <b>(900,122)</b>             | <b>0</b> | <b>(2,452,281)</b>                             |                            |   |
| 4.5.3                                   | 1,552,159               | 2,452,281               | 900,122                      | 0        | 2,452,281                                      |                            | ▲ |
| <b>Closing Funding Surplus(Deficit)</b> |                         |                         |                              |          |                                                |                            |   |
|                                         | <b>0</b>                | <b>5,843,693</b>        | <b>0</b>                     | <b>0</b> | <b>0</b>                                       |                            |   |

FM Reg  
33A(2A)(b)

**Town of Cottesloe**  
**STATEMENT OF BUDGET REVIEW**  
**(Statutory Reporting Program)**  
**For the Period Ended 31st December 2018**

FM Reg 33A

FM Reg Sch 1

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

| Note                                    | Budget v Actual         |                      |                           | Predicted                             | Year End \$<br>(a)+(c)+(d) |   |
|-----------------------------------------|-------------------------|----------------------|---------------------------|---------------------------------------|----------------------------|---|
|                                         | Annual Budget \$<br>(a) | YTD Actual \$<br>(b) | Variance Permanent<br>(c) | Variance Timing<br>(Carryover)<br>(d) |                            |   |
| <b>Operating Revenues</b>               |                         |                      |                           |                                       |                            |   |
| Governance                              | \$ 5,500                | \$ 55,908            | \$ 49,700                 | \$ 0                                  | \$ 55,200                  | ▲ |
| General Purpose Funding                 | 10,559,321              | 10,552,937           | 238,157                   | 0                                     | 10,797,478                 | ▲ |
| Law, Order and Public Safety            | 34,600                  | 41,253               | 8,000                     | 0                                     | 42,600                     | ▲ |
| Health                                  | 102,094                 | 93,227               | 0                         | 0                                     | 102,094                    |   |
| Education and Welfare                   | 29,115                  | 17,083               | 0                         | 0                                     | 29,115                     |   |
| Community Amenities                     | 471,450                 | 279,715              | 13,300                    | 0                                     | 484,750                    | ▲ |
| Recreation and Culture                  | 399,968                 | 216,273              | 0                         | 0                                     | 399,968                    |   |
| Transport                               | 791,100                 | 392,715              | 15,900                    | 0                                     | 807,000                    | ▲ |
| Economic Services                       | 162,259                 | 84,874               | (8,000)                   | 0                                     | 154,259                    | ▼ |
| Other Property and Services             | 500                     | 1,734                | 0                         | 0                                     | 500                        |   |
|                                         | <b>12,555,907</b>       | <b>11,735,719</b>    | <b>317,057</b>            | <b>0</b>                              | <b>12,872,964</b>          |   |
| <b>Operating Expense</b>                |                         |                      |                           |                                       |                            |   |
| Governance                              | (795,396)               | (431,047)            | (247,284)                 | 0                                     | (1,042,680)                | ▲ |
| General Purpose Funding                 | (272,353)               | (144,993)            | 0                         | 0                                     | (272,353)                  |   |
| Law, Order and Public Safety            | (338,001)               | (190,883)            | 0                         | 0                                     | (338,001)                  |   |
| Health                                  | (278,102)               | (128,677)            | 0                         | 0                                     | (278,102)                  |   |
| Education and Welfare                   | (286,014)               | (138,873)            | 0                         | 0                                     | (286,014)                  |   |
| Community Amenities                     | (3,458,676)             | (1,477,722)          | 141,348                   | 0                                     | (3,317,328)                | ▼ |
| Recreation and Culture                  | (4,271,899)             | (2,000,585)          | (34,037)                  | 0                                     | (4,305,936)                | ▲ |
| Transport                               | (3,608,835)             | (1,699,896)          | (76,500)                  | 0                                     | (3,685,335)                | ▲ |
| Economic Services                       | (501,035)               | (312,052)            | (11,999)                  | 0                                     | (513,034)                  | ▲ |
| Other Property and Services             | 0                       | (58,209)             | (138,426)                 | 0                                     | (138,426)                  | ▲ |
|                                         | <b>(13,810,311)</b>     | <b>(6,582,937)</b>   | <b>(366,898)</b>          | <b>0</b>                              | <b>(14,177,209)</b>        |   |
| <b>Funding Balance Adjustment</b>       |                         |                      |                           |                                       |                            |   |
| Add Back Depreciation                   | 4.5.2 2,119,233         | 1,138,913            | 0                         | 0                                     | 2,119,233                  |   |
| Adjust (Profit)/Loss on Asset Disposal  | 4.5.1 0                 | 3,138                | 0                         | 0                                     | 0                          |   |
| Adjust Provisions and Accruals          | 0                       | 63,206               | 0                         | 0                                     | 0                          |   |
| <b>Net Operating</b>                    | <b>864,829</b>          | <b>6,358,039</b>     | <b>(49,841)</b>           | <b>0</b>                              | <b>814,988</b>             |   |
| <b>Capital Revenues</b>                 |                         |                      |                           |                                       |                            |   |
| Grants, Subsidies and Contributions     | 4.3.1 0                 | 19,869               | 519,637                   | 0                                     | 519,637                    |   |
| Proceeds from Disposal of Assets        | 4.3.2 67,150            | 86,094               | 18,944                    | 0                                     | 86,094                     | ▲ |
| Proceeds from New Debentures            | 4.3.3 0                 | 0                    | 0                         | 0                                     | 0                          |   |
| Proceeds from Sale of Investments       | 4.3.4 0                 | 0                    | 0                         | 0                                     | 0                          |   |
| Proceeds from Advances                  | 4.3.5 0                 | 0                    | 0                         | 0                                     | 0                          |   |
| Self-Supporting Loan Principal          | 4.3.6 58,356            | 14,819               | 0                         | 0                                     | 58,356                     |   |
| Transfer from Reserves                  | 4.3.7 5,322,383         | 183,141              | 276,181                   | 0                                     | 5,598,564                  | ▲ |
|                                         | <b>5,447,889</b>        | <b>303,923</b>       | <b>814,762</b>            | <b>0</b>                              | <b>6,262,651</b>           |   |
| <b>Capital Expenses</b>                 |                         |                      |                           |                                       |                            |   |
| Land Held for Resale                    | 4.4.1 0                 | 0                    | 0                         | 0                                     | 0                          |   |
| Land and Buildings                      | 4.4.2 (743,000)         | (28,849)             | 0                         | 0                                     | (743,000)                  |   |
| Plant and Equipment                     | 4.4.3 (304,700)         | (265,201)            | 0                         | 0                                     | (304,700)                  |   |
| Furniture and Equipment                 | 4.4.4 (271,000)         | (137,755)            | 49,120                    | 0                                     | (221,880)                  | ▼ |
| Infrastructure Assets - Roads           | 4.4.5 (403,000)         | (52,593)             | (549,880)                 | 0                                     | (952,880)                  | ▲ |
| Infrastructure Assets - Other           | 4.4.6 (4,931,561)       | (1,828,838)          | (487,956)                 | 0                                     | (5,419,517)                | ▲ |
| Purchase of Investments                 | 4.4.7 0                 | 0                    | 0                         | 0                                     | 0                          |   |
| Repayment of Debentures                 | 4.4.8 (475,390)         | (234,342)            | 0                         | 0                                     | (475,390)                  |   |
| Advances to Community Groups            | 4.4.9 0                 | 0                    | 0                         | 0                                     | 0                          |   |
| Transfer to Reserves                    | 4.4.10 (736,226)        | (722,972)            | (676,327)                 | 0                                     | (1,412,553)                | ▲ |
|                                         | <b>(7,864,877)</b>      | <b>(3,270,550)</b>   | <b>(1,665,043)</b>        | <b>0</b>                              | <b>(9,529,920)</b>         |   |
| <b>Net Capital</b>                      | <b>(2,416,988)</b>      | <b>(2,966,627)</b>   | <b>(850,281)</b>          | <b>0</b>                              | <b>(3,267,269)</b>         |   |
| <b>Net Operating + Capital</b>          | <b>(1,552,159)</b>      | <b>3,391,412</b>     | <b>(900,122)</b>          | <b>0</b>                              | <b>(2,452,281)</b>         |   |
| <b>Opening Funding Surplus(Deficit)</b> | 4.5.3 1,552,159         | 2,452,281            | 900,122                   | 0                                     | 2,452,281                  | ▲ |
| <b>Closing Funding Surplus(Deficit)</b> | 0                       | 5,843,693            | 0                         | 0                                     | 0                          |   |

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

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

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

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

**(h) Inventories**

**General**

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be raised in the next 12 months.

**Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Municipality includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

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

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

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates periods used for each class of depreciable asset are:

|                                  | Adopted Budget  |                                  | Revised Budget |
|----------------------------------|-----------------|----------------------------------|----------------|
| Buildings                        | 33 to 159 years | Buildings                        | 33 - 159 years |
| Furniture and Equipment          | 2 to 15 years   | Furniture and Equipment          | 2 to 15 years  |
| Plant and Equipment              | 2 to 10 years   | Plant and Equipment              | 2 to 10 years  |
| Computer and Ancillary Equipment | 2 to 30 years   | Computer and Ancillary Equipment | 2 to 20 years  |
| Roads - Asphalt                  | 25 years        | Infrastructure - Roads           | 35 years       |
| - Concrete                       | 50 years        |                                  |                |
| - Brick blocks                   | 33 years        |                                  |                |

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

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

|                                | Adopted Budget |                                | Revised Budget  |
|--------------------------------|----------------|--------------------------------|-----------------|
| Footpaths - slab               | 25 years       | Infrastructure - Footpaths     | 50 years        |
| - asphalt                      | 25 years       |                                |                 |
| - concrete                     | 50 years       |                                |                 |
| - brick                        | 33 years       |                                |                 |
| Drainage - pipe                | 50 years       | Infrastructure - Drainage      | 79 to 100 years |
| - soak wells                   | 50 years       |                                |                 |
| - manholes                     | 20 years       |                                |                 |
| Reticulation - bores           | 20 years       | Infrastructure - Irrigation    | 23 years        |
| - pumps                        | 14 years       |                                |                 |
| - PVC Pipe                     | 25 years       |                                |                 |
| - sprinklers                   | 8 years        |                                |                 |
| - electrical                   | 14 years       |                                |                 |
| Parks furniture                | 5 years        | Infrastructure - Parks         | 10 to 237 years |
| Street Furniture - S/F Shelter | 10 years       | Infrastructure - Streetscapes  | 10 to 25 years  |
| - Timber shelter               | 10 years       |                                |                 |
| - concrete shelter             | 20 years       |                                |                 |
| - slab                         | 50 years       |                                |                 |
| - bins                         | 10 years       |                                |                 |
|                                |                | Infrastructure - Right of Ways | 34 years        |
|                                |                | Infrastructure - Car Parks     | 34 years        |
|                                |                | Infrastructure - Miscellaneous | 10 to 60 years  |

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**Capitalisation threshold**

Expenditure on infrastructure assets, land and buildings construction, purchase of plant and furniture and equipment under \$5,000 is not capitalised.

**(k) Fair Value of Assets and Liabilities**

When performing a revaluation, the Town uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Town would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

**(k) Fair Value of Assets and Liabilities**

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Town selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Town are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.



**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

**(k) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Town gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**(l) Financial Instruments**

**Initial recognition and measurement**

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

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

**Classification and subsequent measurement**

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

Amortised cost is calculated as:

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

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

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

**(I) Financial Instruments (Continued)**

**Classification and subsequent measurement (continued)**

**(i) Financial assets at fair value through profit and loss**

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

**(iii) Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Town has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

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

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

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

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

**(v) Financial liabilities**

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

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

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

**Impairment**

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

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

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

**Derecognition**

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

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

**(m) Impairment of Assets**

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

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-term employee benefits**

Provision is made for the Town's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Town's obligations for short-term employee benefits such as wages and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Town's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other long-term employee benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**(q) Provisions**

Provisions are recognised when the Town has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

**(r) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Town, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(s) Investment in Associates**

An associate is an entity over which the Town has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Town's share of net assets of the associate. In addition, the Town's share of the profit or loss of the associate is included in the Town's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Town's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Town and the associate are eliminated to the extent of the Town's interest in the associate.

When the Town's share of losses in an associate equals or exceeds its interest in the associate, the Town discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Town will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**(t) Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Town's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

**(u) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

**(v) Superannuation**

The Town contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Town contributes are defined contribution plans.

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

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

**(x) Rounding Off Figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

**(y) Comparative Figures**

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

When the Town applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**(z) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial 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 2018**

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

**(aa) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity, neighbourhood surveillance services and water. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

**(aa) Nature or Type Classifications (Continued)**

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(bb) Statement of Objectives**

"To preserve and improve Cottesloe's natural and built environment and beach lifestyle by using sustainable strategies. Members of the community will continue to be engaged to shape the future for Cottesloe and strengthen Council's leadership role."

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

To provide services to help ensure a safer and environmentally conscious community.

**Activities:**

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Inspection of food outlets and their control, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

**Objective:**

To provide services to disadvantaged persons, the elderly, children and youth.

**Activities:**

Provision of child care centres and aged care support services in conjunction with community organisations.



**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

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

**(bb) Statement of Objectives (Continued)**

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the community.

**Activities:**

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes and public conveniences.

**RECREATION AND CULTURE**

**Objective:**

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

**Activities:**

Maintenance of public halls, civic centres, beaches, recreation facilities and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

**TRANSPORT**

**Objective:**

To provide safe, effective and efficient transport services to the community.

**Activities:**

Construction and maintenance of roads, streets, footpaths, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**ECONOMIC SERVICES**

**Objective:**

To help promote the shire and its economic wellbeing.

**Activities:**

Tourism and area promotion including the maintenance and provision of services including Building Control.

**OTHER PROPERTY AND SERVICES**

**Objective:**

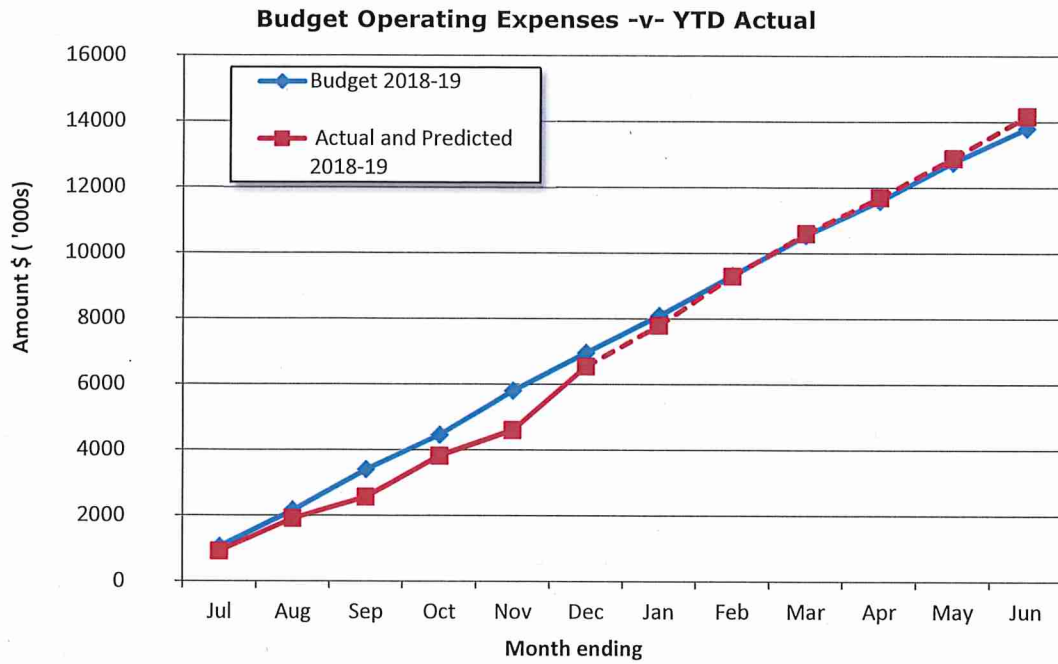
To monitor and control Town's overheads operating accounts.

**Activities:**

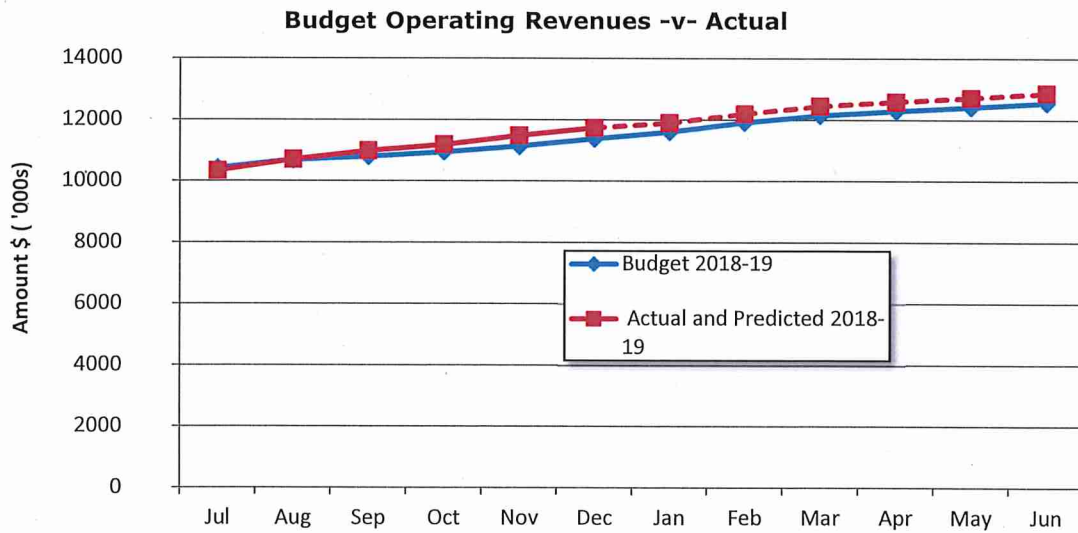
Private works operation, plant repair and operation costs and engineering operation costs.

Town of Cottesloe  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 31st December 2018

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



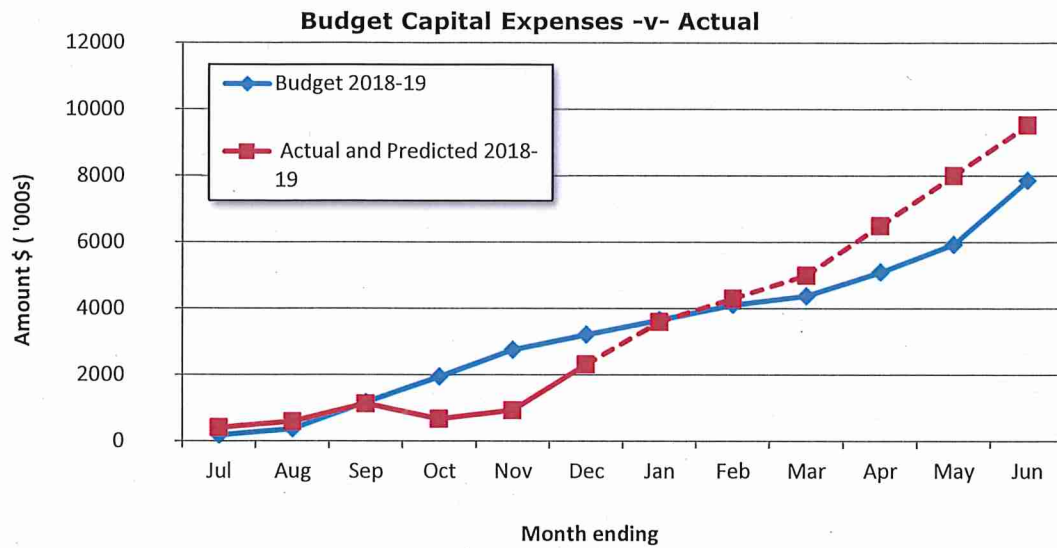
**Comments/Notes - Operating Expenses**



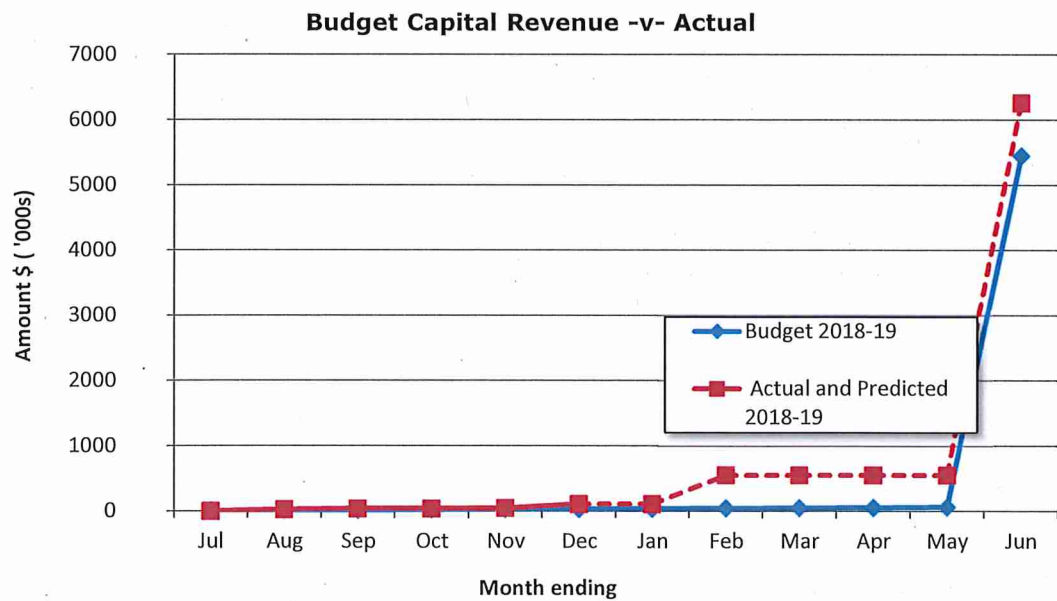
**Comments/Notes - Operating Revenues**

Town of Cottesloe  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 31st December 2018

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 2018**

**Note 3: NET CURRENT FUNDING POSTION**

FM Reg  
33A  
(2A)(c)

**Current Assets**

Cash Unrestricted  
Cash Restricted  
Receivables - Rates  
Receivables -Other  
Less Provision for Doubtful Debts  
Prepayments  
Inventories

**Less: Current Liabilities**

Payables  
Loans  
Provisions  
Other

**Less:**

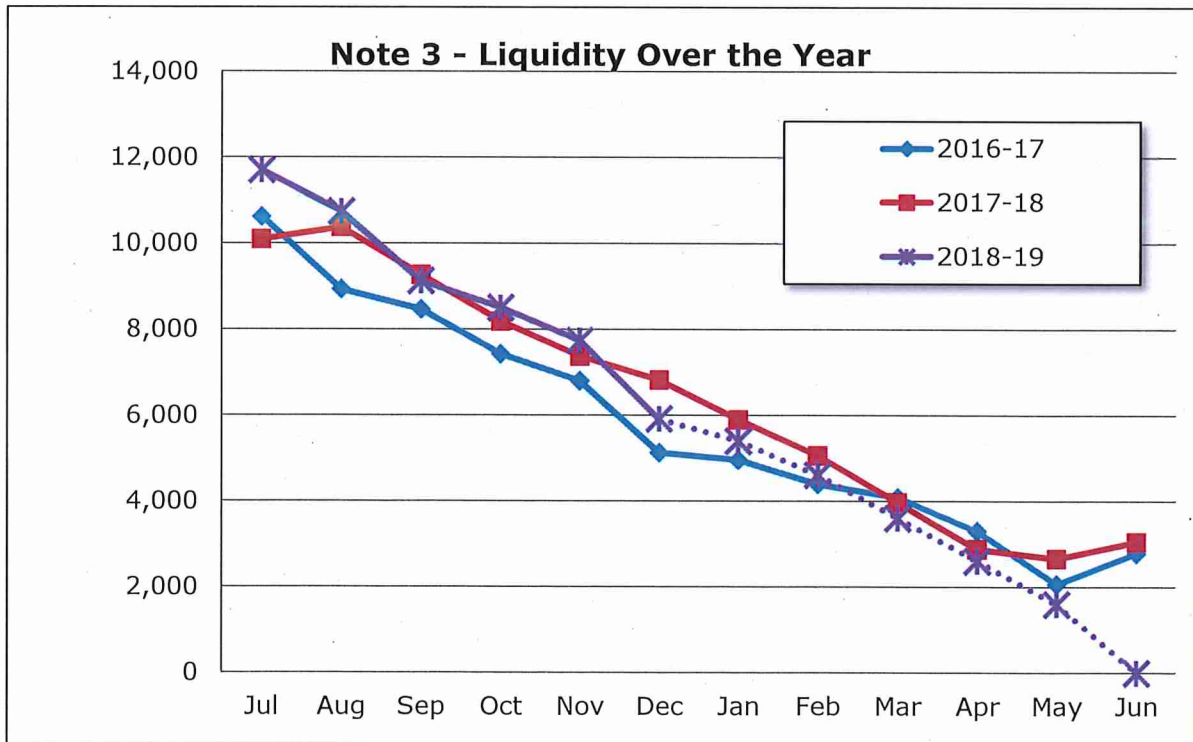
Cash Restricted  
Self Supporting Loans

**Add:**

Loans  
Provisions

**Net Current Funding Position**

| Positive=Surplus (Negative=Deficit) |              |              |                       |
|-------------------------------------|--------------|--------------|-----------------------|
| 2018-19                             |              | 2017-18      |                       |
| Note                                | This Period  | Last Period  | Same Period Last Year |
|                                     | \$           | \$           | \$                    |
|                                     | 5,351,558    | 2,564,937    | 5,490,321             |
|                                     | 11,626,193   | 11,090,391   | 10,927,656            |
|                                     | 2,279,397    | 129,448      | 2,533,898             |
|                                     | 789,390      | 773,737      | 702,138               |
|                                     | (216,868)    | (228,616)    | (211,156)             |
|                                     | 148,758      | 0            | 0                     |
|                                     | 36,809       | 36,809       | 37,437                |
|                                     | 20,015,237   | 14,366,706   | 19,480,294            |
|                                     | (2,505,540)  | (773,423)    | (1,694,389)           |
|                                     | (241,047)    | (475,390)    | (227,830)             |
|                                     | (862,549)    | (819,320)    | (853,166)             |
|                                     | 0            | 0            | (5)                   |
|                                     | (3,609,136)  | (2,068,133)  | (2,775,390)           |
|                                     | (11,626,193) | (11,086,361) | (10,927,656)          |
|                                     | (39,811)     | (54,631)     | (37,940)              |
|                                     | 241,047      | 475,390      | 227,830               |
|                                     | 862,549      | 819,320      | 853,166               |
|                                     | 5,843,693    | 2,452,291    | 6,820,304             |



Comments/Notes - Net Current Funding Position

**Town of Cottesloe**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31st December 2018**

**Note 4: PREDICTED VARIANCES**

**Comments/Reason for Variance**

|                                                                                                          | <b>Variances \$</b> |
|----------------------------------------------------------------------------------------------------------|---------------------|
| <b>4.1 OPERATING REVENUE</b>                                                                             |                     |
| <b>4.1.1 RATE REVENUE</b>                                                                                |                     |
| Rate revenue is predicted to be ahead of budget due to interim charges levied on properties in the Town. | 105,176             |
| <b>4.1.2 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>                                                         |                     |
| Increased grant funding.                                                                                 | 30,957              |
| <b>4.1.3 PROFIT ON ASSET DISPOSAL</b>                                                                    |                     |
| No material variance.                                                                                    | 0                   |
| <b>4.1.4 FEES AND CHARGES</b>                                                                            |                     |
| No material variance.                                                                                    | 21,950              |
| <b>4.1.5 INTEREST EARNINGS</b>                                                                           |                     |
| Foreshore projects delayed.                                                                              | 142,274             |
| <b>4.1.6 OTHER REVENUE</b>                                                                               |                     |
| No material variance.                                                                                    | 16,700              |
| Predicted Variances Carried Forward                                                                      | <b>317,057</b>      |

**Town of Cottesloe**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31st December 2018**

**Note 4: PREDICTED VARIANCES**

**Comments/Reason for Variance**

|                                                                                         | <b>Variances \$</b> |
|-----------------------------------------------------------------------------------------|---------------------|
| Predicted Variances Brought Forward                                                     | <b>317,057</b>      |
| <b>4.2 OPERATING EXPENSES</b>                                                           |                     |
| <b>4.2.1 EMPLOYEE COSTS</b>                                                             |                     |
| Extra expenditure on employee costs                                                     | (129,781)           |
| <b>4.2.2 MATERIAL AND CONTRACTS</b>                                                     | (225,231)           |
| New projects for a review of organisational culture, strategic IT review etc - \$60,000 |                     |
| Matched contractor expenditure for three bin project - \$37,250                         |                     |
| Cleaning of the restrooms at Indiana Tea Rooms - \$103,370                              |                     |
| Reduced contractors expenses for the hire of temporary of portable toilets - \$70,000   |                     |
| Increased allocation for a playgrounds study - \$30,000                                 |                     |
| Reduced expenditure on the Town's library contrivbutions - \$28,138                     |                     |
| Green infrastructure management plan not proceeding - \$25,000                          |                     |
| Increased expenditure on road safety audits - \$52,000                                  |                     |
| New project - tree management - \$42,000                                                |                     |
| New project - traffic study -\$15,000                                                   |                     |
| <b>4.2.3 UTILITY CHARGES</b>                                                            |                     |
| No material variance.                                                                   | 0                   |
| <b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>                                          |                     |
| No material variance.                                                                   | 0                   |
| <b>4.2.5 INTEREST EXPENSES</b>                                                          |                     |
| No material variance.                                                                   | 0                   |
| <b>4.2.6 INSURANCE EXPENSES</b>                                                         |                     |
| No material variance.                                                                   | 17,000              |
| <b>4.2.7 LOSS ON ASSET DISPOSAL</b>                                                     |                     |
| No material variance.                                                                   | 0                   |
| <b>4.2.8 OTHER EXPENDITURE</b>                                                          |                     |
| Increased donations to community groups.                                                | (28,886)            |
| Predicted Variances Carried Forward                                                     | <b>(49,841)</b>     |

**Town of Cottesloe**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31st December 2018**

**Note 4: PREDICTED VARIANCES**

**Comments/Reason for Variance**

|                                                                                                            | Predicted Variances Brought Forward | Variances \$    |
|------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------|
| <b>4.3 CAPITAL REVENUE</b>                                                                                 |                                     | <b>(49,841)</b> |
| <b>4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>                                                           |                                     | 519,637         |
| Extra non operating grants and contributions including Roads to Recovery \$443,000 and Main Roads \$60,000 |                                     |                 |
| <b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>                                                              |                                     | 18,944          |
| Improved sales and trade in values.                                                                        |                                     |                 |
| <b>4.3.3 PROCEEDS FROM NEW DEBENTURES</b>                                                                  |                                     | 0               |
| No material variance.                                                                                      |                                     |                 |
| <b>4.3.4 PROCEEDS FROM SALE OF INVESTMENT</b>                                                              |                                     | 0               |
| No material variance.                                                                                      |                                     |                 |
| <b>4.3.5 PROCEEDS FROM ADVANCES</b>                                                                        |                                     | 0               |
| No material variance.                                                                                      |                                     |                 |
| <b>4.3.6 SELF-SUPPORTING LOAN PRINCIPAL</b>                                                                |                                     | 0               |
| No material variance.                                                                                      |                                     |                 |
| <b>4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>                                                    |                                     | 276,181         |
| Increased transfers from Depot Reserve to fund foreshore projects - \$382,425                              |                                     |                 |
| Reduced transfers from the Infrastructure reserve due to carry forward surplus - \$203,000                 |                                     |                 |
|                                                                                                            | Predicted Variances Carried Forward | <b>764,921</b>  |

**Town of Cottesloe**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31st December 2018**

**Note 4: PREDICTED VARIANCES**

Comments/Reason for Variance

|                                                                                     | Variances \$     |
|-------------------------------------------------------------------------------------|------------------|
| Predicted Variances Brought Forward                                                 | <b>764,921</b>   |
| <b>4.4 CAPITAL EXPENSES</b>                                                         |                  |
| <b>4.4.1 LAND HELD FOR RESALE</b>                                                   |                  |
| No material variance.                                                               | 0                |
| <b>4.4.2 LAND AND BUILDINGS</b>                                                     |                  |
| No material variance.                                                               | 0                |
| <b>4.4.3 PLANT AND EQUIPMENT</b>                                                    |                  |
| No material variance.                                                               | 0                |
| <b>4.4.4 FURNITURE AND EQUIPMENT</b>                                                |                  |
| Reduced expenditure on various equipment purchases. (transferred to new IT reserve) | 49,120           |
| <b>4.4.5 INFRASTRUCTURE ASSETS - ROADS</b>                                          | (549,880)        |
| New roads to recovery projects, mainly grant funded - \$486,871                     |                  |
| Increased expenditure and Marine Parade - \$80,000                                  |                  |
| <b>4.4.6 INFRASTRUCTURE ASSETS - OTHER</b>                                          | (487,956)        |
| Increased expenditure on beach access paths - \$382,485                             |                  |
| Increased expenditure on street tree planting - \$60,000 (funded by Main Roads)     |                  |
| Increased expenditure on footpath construction - \$81,589                           |                  |
| Reduced expenditure the Dugout facility - \$21,500                                  |                  |
| <b>4.4.7 PURCHASES OF INVESTMENT</b>                                                |                  |
| No material variance.                                                               | 0                |
| <b>4.4.8 REPAYMENT OF DEBENTURES</b>                                                |                  |
| No material variance.                                                               | 0                |
| <b>4.4.9 ADVANCES TO COMMUNITY GROUPS</b>                                           |                  |
| No material variance.                                                               | 0                |
| <b>4.1.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b>                              | (676,327)        |
| Transfer to the leave reserve - \$200,000                                           |                  |
| Increased transfer to the depot reserve of extra interest earned - \$130,092        |                  |
| Transfer to a new IT reserve - \$284,400                                            |                  |
| Transfer to a new recreation precinct reserve - \$21,500                            |                  |
| Predicted Variances Carried Forward                                                 | <b>(900,122)</b> |



**Town of Cottesloe**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31st December 2018**

**Note 4: PREDICTED VARIANCES**

**Comments/Reason for Variance**

|                                                                                                                                                                               | <b>Variances \$</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Predicted Variances Brought Forward                                                                                                                                           | <b>(900,122)</b>    |
| <b>4.5 OTHER ITEMS</b>                                                                                                                                                        |                     |
| <b>4.5.1 NON-CASH WRITE BACK OF PROFIT (LOSS)</b>                                                                                                                             |                     |
| Please see 4.1.3 and 4.2.7 above for explanation of the change in net Profit (Loss)                                                                                           | 0                   |
| <b>4.5.2 NON-CASH WRITE BACK OF DEPRECIATION</b>                                                                                                                              |                     |
| Please see 4.2.4 above for explanation of the change in depreciation                                                                                                          | 0                   |
| <b>4.5.3 OPENING FUNDING SURPLUS(DEFICIT)</b>                                                                                                                                 |                     |
| 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. | 900,122             |
| <b>Total Predicted Variances as per Annual Budget Review</b>                                                                                                                  | <b>0</b>            |

Town of Cottesloe  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 31st December 2018

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

| GL/PC<br>Account<br>Code | Description                                             | Council<br>Resolution | Classification    | Proposed<br>Amended 2018-<br>2019 Budget | No Change -<br>(Non Cash<br>Items) |                               |                                  | Comments                                                                                           |
|--------------------------|---------------------------------------------------------|-----------------------|-------------------|------------------------------------------|------------------------------------|-------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------|
|                          |                                                         |                       |                   |                                          | Adjust.                            | Increase in<br>Available Cash | Decrease in<br>Available<br>Cash |                                                                                                    |
|                          | Budget Review Items 31 December 2018<br>2018-2019 Items |                       |                   |                                          | \$                                 | \$                            | \$                               |                                                                                                    |
|                          | Operating Revenue                                       |                       |                   |                                          |                                    |                               |                                  |                                                                                                    |
| 10000.123.19             | Rates income                                            |                       | Operating Revenue | Proposed                                 |                                    | 105,176                       |                                  | Interim rates                                                                                      |
| 10009.66.15              | Interest income on reserves                             |                       | Operating Revenue | Proposed                                 |                                    | 124,274                       |                                  | Extra interest on reserves - delays in foreshore works                                             |
| 10016.145.20             | Reimbursements                                          |                       | Operating Revenue | Proposed                                 |                                    | 46,700                        |                                  | Reimbursements of long service leave from other Local Governments                                  |
| 10175.119.12             | Commercial waste income                                 |                       | Operating Revenue | Proposed                                 |                                    |                               | (22,000)                         | Reduced revenue from commercial waste charges                                                      |
| 10177.89.14              | Grant income                                            |                       | Operating Revenue | Proposed                                 |                                    | 37,250                        |                                  | Final grant funding for project matched with expenditure below                                     |
| 10054.287.12             | Infringement income                                     |                       | Operating Revenue | Proposed                                 |                                    | 63,900                        |                                  | Increased revenue from fines however this amount is offset by increased withdrawals and write offs |
| 10155.9.12               | Building licence income                                 |                       | Operating Revenue | Proposed                                 |                                    |                               | (35,000)                         | Reduced income from building licence applications                                                  |

Town of Cottesloe  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 31st December 2018

**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. |                            |           | Comments                                                                                                                                                                                                                                 |
|--------------------|-----------------------------------------------|------------------------------------------|--------------------|-----------------------------------|--------------------------------------|----------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                    |                                               |                                          |                    |                                   | Increase in Available Cash           | Decrease in Available Cash |           |                                                                                                                                                                                                                                          |
|                    | Operating Expenditure                         |                                          |                    |                                   |                                      |                            |           |                                                                                                                                                                                                                                          |
| 20029.204.58       | Donations                                     | 10.1.7 - June 2018 & 10.1.16 - August 18 | Operating Expenses | Adopted & Proposed                |                                      |                            | (31,524)  | Extra expenditure on donations for ICEA, Whalebone Classic and Cottesloe Surf Life Saving Club, plus \$2200 for Lighting at Cottesloe surf club and \$2700 to North Cottesloe Surf Club for the launch of Take 3 for the sea initiative  |
| 20031.130.62       | Wages                                         |                                          | Operating Expenses | Proposed                          |                                      |                            | (49,263)  | Increased expenditure on wages, all casuals in administration are now employed rather than through a mixture of contractors and casual employees. Increases to management wages plus cashing out of leave entitlements plus terminations |
| 20031.29.52        | Training and conferences                      |                                          | Operating Expenses | Proposed                          |                                      |                            | (20,000)  | Increased expenditure on training, has been reduced in previous years                                                                                                                                                                    |
| 20031.141.52       | Superannuation                                |                                          | Operating Expenses | Proposed                          |                                      |                            | (50,000)  | Extra superannuation contributions                                                                                                                                                                                                       |
| Various            | New projects                                  |                                          | Operating Expenses | Proposed                          |                                      |                            | (60,000)  | Three new projects, review of organisational culture \$30K, Strategic IT Review \$25K and Emergency management \$5K                                                                                                                      |
| 98.8050.3.50       | Grant funded project                          |                                          | Operating Expenses | Proposed                          |                                      |                            | (37,250)  | Final expenditure for the grant funded better bin project - income above                                                                                                                                                                 |
| Various            | Reduced waste collection disposal costs       |                                          | Operating Expenses | Proposed                          |                                      | 200,000                    | (27,307)  | Waste collection/disposal costs less than budgeted                                                                                                                                                                                       |
| Various            | Increased waste collection/disposal costs     |                                          | Operating Expenses | Proposed                          |                                      |                            |           | Extra fees from WMRC                                                                                                                                                                                                                     |
| 20171.130.62       | Reduced staff costs                           |                                          | Operating Expenses | Proposed                          |                                      | 64,000                     |           | New staff member did not commence until late November 2018                                                                                                                                                                               |
| 20173.30.50        | Increased contractors expenditure             |                                          | Operating Expenses | Proposed                          |                                      |                            | (45,000)  | Contractors used until new staff member started in late November 2018                                                                                                                                                                    |
| 20173.71.50        | Legal expenses                                |                                          | Operating Expenses | Proposed                          |                                      |                            | (30,000)  | Increased expenditure in legal expenses                                                                                                                                                                                                  |
| 80.1097.3          | Beach buildings expenditure                   | 10.1.17 - October 2018                   | Operating Expenses | Proposed                          |                                      |                            | (103,370) | Cleaning of the restrooms at Indiana Tea Rooms                                                                                                                                                                                           |
| 20202.30.50        | Contractor expenditure                        |                                          | Operating Expenses | Proposed                          |                                      | 70,000                     |           | Reduced expenditure for restroom facilities                                                                                                                                                                                              |
| New                | Project expenditure                           |                                          | Operating Expenses | Proposed                          |                                      |                            | (30,000)  | New project for the design costs for upgraded toilets at Indiana Tea Rooms                                                                                                                                                               |
| 57.9000.907        | Project expenditure                           |                                          | Operating Expenses | Proposed                          |                                      |                            | (29,000)  | Increased allocation for playgrounds study                                                                                                                                                                                               |
| 10213.244.72       | Library contributions                         |                                          | Operating Expenses | Proposed                          |                                      | 28,138                     |           | Reduced expenditure on Grove Library contributions                                                                                                                                                                                       |
| 57.9000.910        | Project expenditure                           |                                          | Operating Expenses | Proposed                          |                                      | 25,000                     |           | Green Infrastructure Management Plan not proceeding this year                                                                                                                                                                            |
| Various            | Project expenditure                           |                                          | Operating Expenses | Proposed                          |                                      |                            | (52,000)  | Increased expenditure on road safety audits                                                                                                                                                                                              |
| New                | Project expenditure                           | 10.1.10 - June 2018                      | Operating Expenses | Proposed                          |                                      |                            | -40,000   | New project - Tree Management                                                                                                                                                                                                            |
|                    |                                               |                                          |                    |                                   |                                      |                            | (15,000)  | New project - Traffic study at North Cottesloe Primary School - Originally funded from savings in Town planning Contractors and reserves, now from general savings                                                                       |
| New                | Project expenditure                           | 10.1.12 - July 2018                      | Operating Expenses | Proposed                          |                                      |                            |           | Various savings (MES)                                                                                                                                                                                                                    |
| New                | Works Maintenance - Materials and Contractors |                                          | Operating Expenses | Proposed                          |                                      | 79,000                     |           |                                                                                                                                                                                                                                          |

Town of Cottesloe  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 31st December 2018

**Note 5: BUDGET AMENDMENTS**

Significant amendments to original budget since budget adoption. Surplus/(Deficit)

| GL/PC<br>Account<br>Code | Description                                   | Council<br>Resolution | Classification   | Proposed<br>Amended 2018-<br>2019 Budget | No Change -<br>(Non Cash<br>Items)<br>Adjust. |  | Increase in<br>Available Cash | Decrease in<br>Available<br>Cash | Comments                                                                                                         |
|--------------------------|-----------------------------------------------|-----------------------|------------------|------------------------------------------|-----------------------------------------------|--|-------------------------------|----------------------------------|------------------------------------------------------------------------------------------------------------------|
|                          |                                               |                       |                  |                                          |                                               |  |                               |                                  |                                                                                                                  |
|                          | Capital Revenue                               |                       |                  |                                          |                                               |  |                               |                                  |                                                                                                                  |
| 10131.8.13               | Grant income                                  |                       | Capital Revenue  | Proposed                                 |                                               |  | 519,637                       |                                  | New Roads to Recovery grant income of up to \$443,164 and also \$60,000 from Main Roads for street tree planting |
| Various                  | Proceeds from Disposal of Assets              |                       | Capital Revenue  | Proposed                                 |                                               |  | 18,944                        |                                  |                                                                                                                  |
|                          | Capital Expenditure                           |                       |                  |                                          |                                               |  |                               |                                  |                                                                                                                  |
| Various                  | Footpath Construction                         | 10.1.9 - August 2019  | Capital Expenses | Proposed                                 |                                               |  | 23,991                        | (81,589)                         | Footpath expenditure funded from the Active Transport Reserve                                                    |
| 40.1081.2                | Graham Court Road Construction                |                       | Capital Expenses | Proposed                                 |                                               |  |                               | (80,000)                         | Reduced expenditure on this project                                                                              |
| 40.1126.2                | Marine Parade Road Construction               |                       | Capital Expenses | Proposed                                 |                                               |  |                               | (371,346)                        | Increased expenditure on this project now not required to be funded from reserves due to surplus brought forward |
| 40.1123.2                | New Roads To Recovery Project - Marine Parade |                       | Capital Expenses | Proposed                                 |                                               |  |                               |                                  | New grant funded road project on Marine Parade                                                                   |
| 40.1099.2                | New Roads To Recovery Project - Jarra Road    |                       | Capital Expenses | Proposed                                 |                                               |  |                               | (115,525)                        | New grant funded road project on Jarra Road                                                                      |
| 40.1008.2                | Andrews Place                                 |                       | Capital Expenses | Proposed                                 |                                               |  |                               | (22,000)                         | Increased expenditure on this project                                                                            |
| 42.9000.5                | Street tree planting                          |                       | Capital Expenses | Proposed                                 |                                               |  |                               | (60,000)                         | Extra street tree planting funded by a grant from Main Roads                                                     |
| 45.6030.2                | Dugout Facilities                             |                       | Capital Expenses | Proposed                                 |                                               |  | 21,500                        |                                  | Project not proceeding                                                                                           |
| 45.4131.2                | Beach Access Paths                            | 13.1.2 - August 2018  | Capital Expenses | Proposed                                 |                                               |  |                               | (382,425)                        | Increased expenditure on the beach access paths already approved by council                                      |
| 49.9000.17               | Phone system                                  |                       | Capital Expenses | Proposed                                 |                                               |  | 25,000                        |                                  | Reduced expenditure on this project, savings transferred to reserves                                             |
| 49.9000.13               | Website upgrade                               |                       | Capital Expenses | Proposed                                 |                                               |  | 25,000                        |                                  | This work was done and paid for in 2017-18, savings transferred to new reserve                                   |
| 49.9000.14               | Hardware replacement                          |                       | Capital Expenses | Proposed                                 |                                               |  | 27,000                        |                                  | Reduced expenditure on this project, savings transferred to reserves                                             |
| New                      | Smart Parking replacement                     | 10.1.4 - August 2018  | Capital Expenses | Proposed                                 |                                               |  |                               | (35,280)                         | Temporary renewal of smart parking system initially to be funded from reserves but now from savings              |

Town of Cottesloe  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 31st December 2018

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

| GL/PC<br>Account<br>Code | Description                                                                       | Council<br>Resolution | Classification              | Proposed<br>Amended 2018-<br>2019 Budget | No Change -<br>(Non Cash<br>Items)<br>Adjust. |  | Increase in<br>Available Cash | Decrease in<br>Available<br>Cash | Comments                                                                                                                                  |
|--------------------------|-----------------------------------------------------------------------------------|-----------------------|-----------------------------|------------------------------------------|-----------------------------------------------|--|-------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
|                          |                                                                                   |                       |                             |                                          |                                               |  |                               |                                  |                                                                                                                                           |
|                          | <b>Transfers to Reserves</b>                                                      |                       |                             |                                          |                                               |  |                               |                                  |                                                                                                                                           |
| Various                  | Leave reserve                                                                     |                       | Capital Expenses            | Proposed                                 |                                               |  |                               | (203,971)                        | Transfer from reserve funded from increased surplus brought forward                                                                       |
| Various                  | Depot reserve                                                                     |                       | Capital Expenses            | Proposed                                 |                                               |  |                               | (124,074)                        | Reserve funded projects delayed                                                                                                           |
| Various                  | Library reserve                                                                   |                       | Capital Expenses            | Proposed                                 |                                               |  |                               | (28,000)                         | Savings from library contributions transferred to reserves                                                                                |
| Various                  | New IT reserve                                                                    |                       | Capital Expenses            | Proposed                                 |                                               |  |                               | (284,400)                        | Savings from current year IT projects plus extra surplus funds brought forward used to create this new reserve to fund future IT projects |
| Various                  | New Recreation Precinct reserve                                                   |                       | Capital Expenses            | Proposed                                 |                                               |  |                               | (21,500)                         | Savings from current year projects used to create this new reserve                                                                        |
|                          | <b>Transfer from Reserves</b>                                                     |                       |                             |                                          |                                               |  |                               |                                  |                                                                                                                                           |
| Various                  | Infrastructure reserves                                                           |                       | Capital Revenue             | Proposed                                 |                                               |  | 203,000                       |                                  |                                                                                                                                           |
| Various                  | Depot reserves                                                                    | 13.1.2 - August 2018  | Capital Revenue             |                                          |                                               |  |                               | (382,425)                        |                                                                                                                                           |
| Various                  | Active Transport reserves                                                         | 10.1.9 - August 2018  | Capital Revenue             |                                          |                                               |  |                               | (81,589)                         |                                                                                                                                           |
| Various                  | Car Park Reserve                                                                  |                       | Capital Revenue             | Proposed                                 |                                               |  |                               | (13,153)                         |                                                                                                                                           |
|                          | <b>Opening Position<br/>Adjustment to Opening Surplus Position Post<br/>Audit</b> |                       | Opening<br>Surplus(Deficit) | Proposed                                 |                                               |  | 900,122                       |                                  |                                                                                                                                           |
| <b>TOTALS</b>            |                                                                                   |                       |                             |                                          |                                               |  | <b>2,607,632</b>              | <b>(2,963,991)</b>               |                                                                                                                                           |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

|                                      |
|--------------------------------------|
| <b>GENERAL PURPOSE FUNDING</b>       |
| <b>BUDGET ALLOCATION 2018 - 2019</b> |

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

### REVENUE

|                         |            |            |
|-------------------------|------------|------------|
| TOTAL AMOUNT FROM RATES | 10,200,000 | 10,094,824 |
|-------------------------|------------|------------|

#### Grant Revenue - Operating

|             |                                      |                |                |
|-------------|--------------------------------------|----------------|----------------|
| 10007.89.14 | General Purpose Grant Revenue        | 80,452         | 83,779         |
| 10008.89.14 | Local Road Grant Revenue             | 48,426         | 51,392         |
|             | <b>Total Operating Grant Revenue</b> | <b>128,878</b> | <b>135,171</b> |

#### Interest Received

|             |                                    |                |                |
|-------------|------------------------------------|----------------|----------------|
| 10009.65.15 | Interest On Investments - General  | 75,000         | 65,000         |
| 10009.66.15 | Interest On Investments - Reserves | 265,000        | 135,726        |
| 10009.67.15 | Other Interest                     | 5,000          | 5,000          |
| 10005.98.15 | Pensioner Deferred Rates Interest  | 3,800          | 3,800          |
| 10004.63.15 | Instalment Interest (5.5%)         | 37,500         | 37,500         |
| 10004.95.15 | Interest Outstanding Rates (11%)   | 36,000         | 36,000         |
| 10004.96.15 | Penalty Interest Written Off       | (100)          | (100)          |
| 10011.95.15 | ESL Penalty Interest               | 6,500          | 6,500          |
|             | <b>Total Interest Received</b>     | <b>428,700</b> | <b>289,426</b> |

#### Fees and Charges

|              |                               |               |               |
|--------------|-------------------------------|---------------|---------------|
| 10006.111.22 | Rates Search                  | 18,000        | 18,000        |
| 10006.135.22 | Sale of Roll                  | 100           | 100           |
| 10004.62.22  | Administration Charge         | 21,500        | 21,500        |
|              | <b>Total Fees and Charges</b> | <b>39,600</b> | <b>39,600</b> |

#### Other Revenue

|             |                            |            |            |
|-------------|----------------------------|------------|------------|
| 10004.69.20 | Reimbursement - Legal fees | 300        | 300        |
|             | <b>Total Other Revenue</b> | <b>300</b> | <b>300</b> |

|                               |         |         |
|-------------------------------|---------|---------|
| TOTAL OTHER GENERAL FINANCING | 597,478 | 464,497 |
|-------------------------------|---------|---------|

|                      |                   |                   |
|----------------------|-------------------|-------------------|
| <b>TOTAL REVENUE</b> | <b>10,797,478</b> | <b>10,559,321</b> |
|----------------------|-------------------|-------------------|

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

|                                                                                               |
|-----------------------------------------------------------------------------------------------|
| <p align="center"><b>GENERAL PURPOSE FUNDING</b><br/><b>BUDGET ALLOCATION 2018 - 2019</b></p> |
|-----------------------------------------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

### EXPENDITURE

|                           |                                 |                |                |
|---------------------------|---------------------------------|----------------|----------------|
| <b>Office Expenses</b>    |                                 |                |                |
| 20005.103.50              | Contractors & Consultants       | 19,000         | 19,000         |
|                           | <b>Total Office Expenses</b>    | <b>19,000</b>  | <b>19,000</b>  |
| <b>Other Expenses</b>     |                                 |                |                |
| 20009.110.50              | Rate Recovery Costs             | 4,000          | 4,000          |
| 20009.156.61              | Valuation Expenses              | 5,000          | 5,000          |
| 20009.148.58              | Title Searches                  | 1,000          | 1,000          |
|                           | <b>Total Other Expenses</b>     | <b>10,000</b>  | <b>10,000</b>  |
| <b>Allocated Expenses</b> |                                 |                |                |
| 20017.68.90               | Allocated Administrative Costs  | 243,353        | 243,353        |
|                           | <b>Total Allocated Expenses</b> | <b>243,353</b> | <b>243,353</b> |
|                           | <b>TOTAL - EXPENDITURE</b>      | <b>272,353</b> | <b>272,353</b> |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

|                                                                                  |
|----------------------------------------------------------------------------------|
| <p align="center"><b>GOVERNANCE</b><br/><b>BUDGET ALLOCATION 2018 - 2019</b></p> |
|----------------------------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

### REVENUE

|              |                            |            |            |
|--------------|----------------------------|------------|------------|
|              | <b>Other Revenue</b>       |            |            |
| 10014.145.20 | Reimbursements             | 500        | 500        |
| 10186.86.11  | Contributions              | 0          | 0          |
|              | <b>Total Other Revenue</b> | <b>500</b> | <b>500</b> |
|              | <b>TOTAL REVENUE</b>       | <b>500</b> | <b>500</b> |

### EXPENDITURE

|              |                                |                |                |
|--------------|--------------------------------|----------------|----------------|
|              | <b>Office Expenses</b>         |                |                |
| 20028.103.50 | Printing, Stationery & Postage | 2,000          | 2,000          |
| 20029.201.58 | Other Office Expenses          | 3,300          | 3,300          |
|              | <b>Total Office Expenses</b>   | <b>5,300</b>   | <b>5,300</b>   |
|              | <b>Member Costs</b>            |                |                |
| 20026.42.58  | Sitting Fees                   | 148,000        | 148,000        |
| 20026.81.58  | Allowances - Mayor             | 27,500         | 27,500         |
| 20026.37.58  | Allowances - Deputy Mayor      | 6,875          | 6,875          |
| 20026.84.58  | Members Travelling             | 3,200          | 3,200          |
| 20026.31.58  | Communications Allowances      | 18,000         | 18,000         |
| 20026.29.58  | Conference & Training          | 15,000         | 8,500          |
| 20026.31.63  | Other Member Costs             | 1,300          | 1,300          |
|              | <b>Total Member Costs</b>      | <b>219,875</b> | <b>213,375</b> |
|              | <b>Other Projects</b>          |                |                |
| Via PC       | Wages                          | 2,750          | 2,750          |
| Via PC       | Materials                      | 9,200          | 9,200          |
| Via PC       | Contractors                    | 150,000        | 150,000        |
|              | <b>Total Other Projects</b>    | <b>161,950</b> | <b>161,950</b> |



**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|              |                                      | <b>GOVERNANCE</b>                             |                                    |
|--------------|--------------------------------------|-----------------------------------------------|------------------------------------|
|              |                                      | <b>BUDGET ALLOCATION 2018 - 2019</b>          |                                    |
|              |                                      | <b>BUDGET<br/>REVIEW<br/>2018-2019<br/>\$</b> | <b>BUDGET<br/>2018-2019<br/>\$</b> |
|              | <b>Other Expenses</b>                |                                               |                                    |
| 20029.71.50  | Legal Expenses                       | 2,000                                         | 2,000                              |
| 20029.203.50 | Subscriptions & Publications         | 19,664                                        | 19,664                             |
| 20029.30.50  | Contractors                          | 3,000                                         | 3,000                              |
| 20025.202.50 | Election Expenses                    | 5,500                                         | 5,500                              |
| 20028.3.50   | Advertising                          | 34,124                                        | 34,124                             |
| 20029.205.50 | Contributions - Wesroc               | 45,000                                        | 45,000                             |
|              | <b>Total Other Expenses</b>          | <b>109,288</b>                                | <b>109,288</b>                     |
|              | <b>Donations/Contributions</b>       |                                               |                                    |
| 20029.204.58 | Donations                            | 72,400                                        | 40,876                             |
|              | <b>Total Donations/Contributions</b> | <b>72,400</b>                                 | <b>40,876</b>                      |
|              | <b>Non Cash Expenses</b>             |                                               |                                    |
| 20284.34.51  | Depreciation - Furniture & Equipment | 374                                           | 374                                |
|              | <b>Total Non Cash Expenses</b>       | <b>374</b>                                    | <b>374</b>                         |
|              | <b>Allocated Expenses</b>            |                                               |                                    |
| 20288.68.90  | Allocated Administrative Overheads   | 273,772                                       | 273,772                            |
|              | <b>Total Allocated Expenses</b>      | <b>273,772</b>                                | <b>273,772</b>                     |
|              | <b>TOTAL - EXPENDITURE</b>           | <b>842,959</b>                                | <b>804,935</b>                     |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### REVENUE

|                        |                                   |               |              |
|------------------------|-----------------------------------|---------------|--------------|
| <b>Interest Income</b> |                                   |               |              |
| 10208.193.15           | Penalty Interest - Sundry Debtors | 4,500         | 1,500        |
|                        |                                   | <b>4,500</b>  | <b>1,500</b> |
| <b>Other Revenue</b>   |                                   |               |              |
| 10016.145.20           | Reimbursements                    | 50,000        | 3,300        |
| 10018.200.17           | Other Income                      | 200           | 200          |
|                        | <b>Total Other Revenue</b>        | <b>50,200</b> | <b>3,500</b> |
| <b>Grant Revenue</b>   |                                   |               |              |
| 10187.89.14            | Grant Revenue                     | 0             | 0            |
|                        | <b>Total Grant Revenue</b>        | <b>0</b>      | <b>0</b>     |
| <b>TOTAL REVENUE</b>   |                                   | <b>54,700</b> | <b>5,000</b> |

#### EXPENDITURE

|                       |                             |                  |                  |
|-----------------------|-----------------------------|------------------|------------------|
| <b>Employee Costs</b> |                             |                  |                  |
| 20031.130.62          | Salary & Wages              | 1,295,997        | 1,246,737        |
| 20031.141.52          | Superannuation              | 210,131          | 160,131          |
| 20031.205.52          | Contributions               | 31,573           | 31,573           |
| 20031.206.52          | Other Employee Costs        | 92,176           | 92,176           |
| 20031.29.52           | Training & Conferences      | 70,000           | 50,000           |
| Via Plant Postings    | Motor Vehicles Costs        | 28,546           | 28,546           |
| 20031.138.52          | Recruitment                 | 42,000           | 42,000           |
|                       | <b>Total Employee Costs</b> | <b>1,770,423</b> | <b>1,651,163</b> |
| <b>Finance Costs</b>  |                             |                  |                  |
| 20276.7.58            | Bank Fees                   | 38,000           | 38,000           |
| 20276.92.54           | Overdraft Interest          | 100              | 100              |
|                       | <b>Total Finance Costs</b>  | <b>38,100</b>    | <b>38,100</b>    |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### ADMINISTRATION - OTHER GOVERNANCE BUDGET ALLOCATION 2018 - 2019

|              |                                          | BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|--------------|------------------------------------------|-------------------------------------|---------------------------|
|              | <b>Office Expenses</b>                   |                                     |                           |
| 20032.103.50 | Printing & Postage                       | 26,000                              | 26,000                    |
| 20032.103.57 | Stationary                               | 6,500                               | 6,500                     |
| 20032.208.57 | Office Equipment Maintenance - Materials | 2,200                               | 2,200                     |
| 20032.208.50 | Contractors - Software Licence Fees      | 150,000                             | 150,000                   |
| 20032.3.58   | Advertising                              | 25,000                              | 25,000                    |
| 20033.85.57  | Minor Furniture & Equipment              | 30,000                              | 19,000                    |
|              | <b>Total Office Expenses</b>             | <b>239,700</b>                      | <b>228,700</b>            |
|              | <b>Utility Expenses</b>                  |                                     |                           |
| 20032.144.63 | Telephone/Internet                       | 27,500                              | 27,500                    |
|              | <b>Total Utility Expenses</b>            | <b>27,500</b>                       | <b>27,500</b>             |
|              | <b>Other Projects</b>                    |                                     |                           |
| Via PC       | Contractors                              | 65,000                              | 0                         |
|              | <b>Total Other Projects</b>              | <b>65,000</b>                       | <b>0</b>                  |
|              | <b>Other Expenses</b>                    |                                     |                           |
| 20033.71.50  | Legal Expenses                           | 8,000                               | 8,000                     |
| 20033.30.50  | Contractors & Consultants                | 219,039                             | 219,039                   |
| 20033.64.53  | Insurance                                | 123,000                             | 140,000                   |
| 20033.237.50 | Audit & Associated Fees                  | 62,000                              | 46,000                    |
| 20033.203.50 | Subscriptions & Publications             | 2,000                               | 2,000                     |
| 20033.156.50 | Valuation Expenses                       | 20,000                              | 5,000                     |
| 20033.201.58 | Other Expenses                           | 15,000                              | 15,000                    |
|              | <b>Total Other Expenses</b>              | <b>449,039</b>                      | <b>435,039</b>            |
|              | <b>Non Cash Expenses</b>                 |                                     |                           |
| 20035.186.51 | Depreciation - Mobile Plant & Vehicles   | 10,440                              | 10,440                    |
| 20035.34.51  | Depreciation - Furniture & Equipment     | 44,746                              | 44,746                    |
| 20035.78.56  | Loss on Disposal of Assets               | 0                                   | 0                         |
| 20031.207.52 | Provision for Leave                      | 0                                   | 0                         |
|              | <b>Total Non Cash Expenses</b>           | <b>55,186</b>                       | <b>55,186</b>             |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                            |
|----------------------------------------------------------------------------|
| <b>ADMINISTRATION - OTHER GOVERNANCE<br/>BUDGET ALLOCATION 2018 - 2019</b> |
|----------------------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

20034.68.90      **Allocated Expenses**  
                          Less Allocated Administrative Oh

|             |             |
|-------------|-------------|
| (2,445,227) | (2,445,227) |
| (2,445,227) | (2,445,227) |

**Total Allocated Expenses**

**TOTAL - EXPENDITURE**

|         |         |
|---------|---------|
| 199,721 | (9,539) |
|---------|---------|

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                |
|----------------------------------------------------------------|
| <b>FIRE PREVENTION</b><br><b>BUDGET ALLOCATION 2018 - 2019</b> |
|----------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**REVENUE**

|              |                            |              |              |
|--------------|----------------------------|--------------|--------------|
|              | <b>Other Revenue</b>       |              |              |
| 10041.145.20 | Reimbursements             | 8,500        | 8,500        |
|              | <b>Total Other Revenue</b> | <b>8,500</b> | <b>8,500</b> |
|              | <b>TOTAL REVENUE</b>       | <b>8,500</b> | <b>8,500</b> |

**EXPENDITURE**

|             |                                    |               |               |
|-------------|------------------------------------|---------------|---------------|
|             | <b>Other Expenses</b>              |               |               |
| 20074.30.50 | Emergency Services Levies          | 9,500         | 9,500         |
| 20073.3.50  | Advertising                        | 300           | 300           |
|             | <b>Total Other Expenses</b>        | <b>9,800</b>  | <b>9,800</b>  |
|             | <b>Allocated Expenses</b>          |               |               |
| 20075.68.90 | Administration Overhead Allocation | 24,336        | 24,336        |
| 20075.58.90 | Ranger Resource Allocation         | 9,640         | 9,640         |
|             | <b>Total Allocated Expenses</b>    | <b>33,976</b> | <b>33,976</b> |
|             | <b>TOTAL EXPENDITURE</b>           | <b>43,776</b> | <b>43,776</b> |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                         |
|---------------------------------------------------------|
| <b>ANIMAL CONTROL<br/>BUDGET ALLOCATION 2018 - 2019</b> |
|---------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**REVENUE**

|              |                                 |               |               |
|--------------|---------------------------------|---------------|---------------|
|              | <b>Fees &amp; Charges</b>       |               |               |
| 10047.41.12  | Dog Registration Fees           | 15,000        | 15,000        |
| 10047.269.12 | Cat Registration Fees           | 9,000         | 9,000         |
| 10047.49.12  | Fines & Penalties               | 100           | 100           |
| 10047.101.12 | Impounding Charges              | 1,500         | 1,500         |
|              | <b>Total Fees &amp; Charges</b> | <b>25,600</b> | <b>25,600</b> |

|              |                            |          |          |
|--------------|----------------------------|----------|----------|
|              | <b>Other Revenue</b>       |          |          |
| 10045.145.20 | Reimbursements             | 0        | 0        |
|              | <b>Total Other Revenue</b> | <b>0</b> | <b>0</b> |

**TOTAL REVENUE**

|               |               |
|---------------|---------------|
| <b>25,600</b> | <b>25,600</b> |
|---------------|---------------|

**EXPENDITURE**

|             |                             |          |          |
|-------------|-----------------------------|----------|----------|
|             | <b>Employee Costs</b>       |          |          |
| 20078.29.52 | Training                    | 0        | 0        |
|             | <b>Total Employee Costs</b> | <b>0</b> | <b>0</b> |

|              |                             |               |               |
|--------------|-----------------------------|---------------|---------------|
|              | <b>Other Expenses</b>       |               |               |
| 20080.209.57 | Materials                   | 33,848        | 33,848        |
| 20080.71.50  | Legal Fees                  | 10,000        | 10,000        |
|              | <b>Total Other Expenses</b> | <b>43,848</b> | <b>43,848</b> |

|              |                                      |              |              |
|--------------|--------------------------------------|--------------|--------------|
|              | <b>Donations/Contributions</b>       |              |              |
| 20080.205.50 | Contributions                        | 6,200        | 6,200        |
|              | <b>Total Donations/Contributions</b> | <b>6,200</b> | <b>6,200</b> |

|             |                                   |                |                |
|-------------|-----------------------------------|----------------|----------------|
|             | <b>Allocated Expenses</b>         |                |                |
| 20081.58.90 | Ranger Resource Allocation        | 43,380         | 43,380         |
| 20081.68.90 | Allocated Administrative Overhead | 97,341         | 97,341         |
|             | <b>Total Allocated Expenses</b>   | <b>140,721</b> | <b>140,721</b> |

**TOTAL EXPENDITURE**

|                |                |
|----------------|----------------|
| <b>190,769</b> | <b>190,769</b> |
|----------------|----------------|

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### OTHER LAW, ORDER & PUBLIC SAFETY BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### REVENUE

|              |                               |              |            |
|--------------|-------------------------------|--------------|------------|
|              | Grant Revenue - Operating     |              |            |
| 10055.89.14  | Grant Revenue                 | 500          | 500        |
|              | Total Operating Grant Revenue | 500          | 500        |
|              | Fees & Charges                |              |            |
| 10051.49.12  | Fines & Penalties             | 8,000        | 0          |
|              | Total Fees & Charges          | 8,000        | 0          |
|              | Other Revenue                 |              |            |
| 10049.145.20 | Reimbursements                | 0            | 0          |
|              | Total Other Revenue           | 0            | 0          |
|              | <b>TOTAL REVENUE</b>          | <b>8,500</b> | <b>500</b> |

#### EXPENDITURE

|              |                                             |                |                |
|--------------|---------------------------------------------|----------------|----------------|
|              | Other Expenses                              |                |                |
| 20086.30.50  | Contractors                                 | 5,000          | 5,000          |
| 20086.71.50  | Legal Expenses                              | 2,000          | 2,000          |
|              | Total Other Expenses                        | 7,000          | 7,000          |
|              | Non Cash Expenses                           |                |                |
| 20088.34.51  | Depreciation - Furniture & Office Equipment | 0              | 0              |
| 20088.191.51 | Depreciation - Streetscapes Infrastructure  | 4,406          | 4,406          |
|              | Total Non Cash Expenses                     | 4,406          | 4,406          |
|              | Allocated Expenses                          |                |                |
| 20087.58.90  | Ranger Resource Allocation                  | 43,380         | 43,380         |
| 20087.68.90  | Administration Allocation                   | 48,670         | 48,670         |
|              | Total Allocated Expenses                    | 92,050         | 92,050         |
|              | <b>TOTAL EXPENDITURE</b>                    | <b>103,456</b> | <b>103,456</b> |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

|                                         |
|-----------------------------------------|
| HEALTH<br>BUDGET ALLOCATION 2018 - 2019 |
|-----------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

### REVENUE

#### Fees & Charges

|              |                                                            |               |               |
|--------------|------------------------------------------------------------|---------------|---------------|
| 10069.4.12   | Food Assessment Fees                                       | 23,680        | 23,680        |
| 10069.72.12  | Outdoor Eating Fees                                        | 58,500        | 58,500        |
| 10069.253.12 | Food Notification Fees                                     | 300           | 300           |
| 10069.254.12 | Lodging House Fees                                         | 480           | 480           |
| 10069.303.12 | Skin Penetration Assessment Fee                            | 980           | 980           |
| 10069.255.12 | Other Fees                                                 | 1,500         | 1,500         |
| 10069.304.12 | Health (Public Buildings) Regulations                      | 832           | 832           |
| 10069.305.12 | Health (Public Buildings) Regulations<br>(Temporary/Event) | 2,322         | 2,322         |
| 10069.306.12 | Noise Regulation 18 Application Fee                        | 3,000         | 3,000         |
| 10069.256.12 | Temporary Stalholder Fees                                  | 1,500         | 1,500         |
| 10069.49.12  | Fines and Penalties                                        | 0             | 0             |
|              | <b>Total Fees &amp; Charges</b>                            | <b>93,094</b> | <b>93,094</b> |

#### Interest Income

|              |                  |   |   |
|--------------|------------------|---|---|
| 10209.193.15 | Penalty Interest | 0 | 0 |
|              |                  | 0 | 0 |

#### Other Revenue

|              |                      |              |              |
|--------------|----------------------|--------------|--------------|
| 10067.145.20 | Reimbursements       | 9,000        | 9,000        |
| 10069.200.17 | Other Revenue        | 0            | 0            |
|              | <b>Other Revenue</b> | <b>9,000</b> | <b>9,000</b> |

|                    |                              |   |   |
|--------------------|------------------------------|---|---|
| Via Asset Register | Profit on Disposal of Assets | 0 | 0 |
|--------------------|------------------------------|---|---|

### TOTAL REVENUE

|                |                |
|----------------|----------------|
| <b>102,094</b> | <b>102,094</b> |
|----------------|----------------|



# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### HEALTH BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### EXPENDITURE

##### Employee Costs

|                             |                       |                |                |
|-----------------------------|-----------------------|----------------|----------------|
| 20111.130.62                | Salary & Wages        | 128,584        | 128,584        |
| 20100.52.62                 | Salary & Wages (SOPG) | 2,000          | 2,000          |
| 20111.141.52                | Superannuation        | 12,406         | 12,406         |
| 20111.206.52                | Other Employee Costs  | 4,096          | 4,096          |
| <b>Total Employee Costs</b> |                       | <b>147,086</b> | <b>147,086</b> |

##### Office Expenses

|                              |                                |              |              |
|------------------------------|--------------------------------|--------------|--------------|
| 20112.103.50                 | Printing, Postage & Stationery | 1,000        | 1,000        |
| 20112.144.63                 | Telephone                      | 200          | 200          |
| <b>Total Office Expenses</b> |                                | <b>1,200</b> | <b>1,200</b> |

##### Other Expenses

|                             |                             |               |               |
|-----------------------------|-----------------------------|---------------|---------------|
| 20113.71.50                 | Legal Expenses              | 5,000         | 5,000         |
| 20113.30.50                 | Contractors & Consultants   | 6,500         | 6,500         |
| 20113.201.58                | Other Expenses              | 14,600        | 14,600        |
| 20113.201.57                | Materials                   | 3,400         | 3,400         |
| 20112.3.58                  | Advertising - Other         | 500           | 500           |
| 20113.85.57                 | Minor Furniture & Equipment | 500           | 500           |
| <b>Total Other Expenses</b> |                             | <b>30,500</b> | <b>30,500</b> |

##### Non Cash expenses

|                                 |                                             |              |              |
|---------------------------------|---------------------------------------------|--------------|--------------|
| 20125.34.51                     | Depreciation - Furniture & Office Equipment | 1,976        | 1,976        |
| <b>Total Allocated Expenses</b> |                                             | <b>1,976</b> | <b>1,976</b> |

##### Allocated Expenses

|                                 |                                    |               |               |
|---------------------------------|------------------------------------|---------------|---------------|
| 20114.68.90                     | Allocated Administrative Overheads | 97,340        | 97,340        |
| <b>Total Allocated Expenses</b> |                                    | <b>97,340</b> | <b>97,340</b> |

#### TOTAL EXPENDITURE

|                |                |
|----------------|----------------|
| <b>278,102</b> | <b>278,102</b> |
|----------------|----------------|

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### EDUCATION BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### REVENUE

|              |                             |              |              |
|--------------|-----------------------------|--------------|--------------|
|              | <b>Other Revenue</b>        |              |              |
| 10077.145.20 | Reimbursements              | 4,000        | 4,000        |
|              | <b>Total Other Revenue</b>  | <b>4,000</b> | <b>4,000</b> |
|              | <b>Grant Revenue</b>        |              |              |
| 10212.8.13   | Non-Operating Grant Revenue | 0            | 0            |
|              | <b>Total Grant Revenue</b>  | <b>0</b>     | <b>0</b>     |
|              | <b>TOTAL REVENUE</b>        | <b>4,000</b> | <b>4,000</b> |

#### EXPENDITURE

|              |                                                         |               |               |
|--------------|---------------------------------------------------------|---------------|---------------|
|              | <b>Buildings Maintenance</b>                            |               |               |
| Via PC       | Overheads                                               | 0             | 0             |
| Via PC       | Contractors                                             | 0             | 0             |
| Via PC       | Utilities                                               | 4,700         | 4,700         |
|              | <b>Total Buildings Maintenance</b>                      | <b>4,700</b>  | <b>4,700</b>  |
|              | <b>Non Cash Expenses</b>                                |               |               |
| 20130.35.51  | Depreciation - Buildings                                | 23,709        | 23,709        |
|              | <b>Total Non Cash Expenses</b>                          | <b>23,709</b> | <b>23,709</b> |
|              | <b>Other Expenses</b>                                   |               |               |
| 20128.201.58 | Other Expenses                                          | 100           | 100           |
| 20128.71.50  | Legal Fees                                              | 1,100         | 1,100         |
|              | <b>Total Other</b>                                      | <b>1,200</b>  | <b>1,200</b>  |
|              | <b>Allocated Expenses</b>                               |               |               |
| 20129.68.90  | Administration Overhead Allocation                      | 48,670        | 48,670        |
|              | <b>Total Festivals, Events &amp; Community Programs</b> | <b>48,670</b> | <b>48,670</b> |
|              | <b>TOTAL EXPENDITURE</b>                                | <b>78,279</b> | <b>78,279</b> |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### WELFARE, AGED & DISABLED BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### REVENUE

|                                           |                                                 |               |               |
|-------------------------------------------|-------------------------------------------------|---------------|---------------|
| <b>Fees &amp; Charges</b>                 |                                                 |               |               |
| 10188.46.12                               | Leases - Welfare                                | 22,915        | 22,915        |
|                                           | <b>Total Fees &amp; Charges</b>                 | <b>22,915</b> | <b>22,915</b> |
| <b>Contributions &amp; Reimbursements</b> |                                                 |               |               |
| 10089.145.20                              | Reimbursements                                  | 2,200         | 2,200         |
|                                           | <b>Total Contributions &amp; Reimbursements</b> | <b>2,200</b>  | <b>2,200</b>  |
| <b>TOTAL REVENUE</b>                      |                                                 | <b>25,115</b> | <b>25,115</b> |

#### EXPENDITURE

|                             |                                    |               |               |
|-----------------------------|------------------------------------|---------------|---------------|
| <b>Property Maintenance</b> |                                    |               |               |
| Via PC                      | Wages                              | 3,127         | 3,127         |
| Via PC                      | Overheads                          | 5,316         | 5,316         |
| Via PC                      | Plant Charges                      | 300           | 300           |
| Via PC                      | Materials                          | 2,000         | 2,000         |
| Via PC                      | Contractors                        | 8,000         | 8,000         |
|                             | <b>Total Property Maintenance</b>  | <b>18,743</b> | <b>18,743</b> |
| <b>Non Cash Expenses</b>    |                                    |               |               |
| 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             |
|                             | <b>Total Non Cash Expenses</b>     | <b>31,176</b> | <b>31,176</b> |
| <b>Other Projects</b>       |                                    |               |               |
| Via PC                      | Wages                              | 300           | 300           |
| Via PC                      | Contractors                        | 2,700         | 2,700         |
|                             | <b>Total Other Projects</b>        | <b>3,000</b>  | <b>3,000</b>  |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                             |
|-----------------------------------------------------------------------------|
| <b>WELFARE, AGED &amp; DISABLED</b><br><b>BUDGET ALLOCATION 2018 - 2019</b> |
|-----------------------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

|              |                                    |                |                |
|--------------|------------------------------------|----------------|----------------|
|              | <b>Other Expenses</b>              |                |                |
| 20150.30.50  | Contractors & Consultants          | 2,500          | 2,500          |
| 20150.205.50 | Contributions                      | 79,310         | 79,310         |
|              | <b>Total Other Expenses</b>        | <b>81,810</b>  | <b>81,810</b>  |
|              | <b>Allocated Expenses</b>          |                |                |
| 20151.68.90  | Administration Overhead Allocation | 73,006         | 73,006         |
|              | <b>Total Allocated Expenses</b>    | <b>73,006</b>  | <b>73,006</b>  |
|              | <b>TOTAL EXPENDITURE</b>           | <b>207,735</b> | <b>207,735</b> |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                 |
|-----------------------------------------------------------------|
| <b>WASTE MANAGEMENT</b><br><b>BUDGET ALLOCATION 2018 - 2019</b> |
|-----------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**REVENUE**

|                           |                                                          |                |                |
|---------------------------|----------------------------------------------------------|----------------|----------------|
| <b>Fees &amp; Charges</b> |                                                          |                |                |
| 10094.119.12              | Domestic Refuse Removal Charges - Additional Collections | 92,000         | 92,000         |
| 10175.119.12              | Commercial Charges                                       | 192,000        | 214,000        |
| 10175.49.12               | Litter fines                                             | 0              | 0              |
| 10094.120.12              | Replacement Bins                                         | 2,500          | 0              |
| 10098.147.12              | Tip Passes                                               | 50             | 4,500          |
| 10094.245.12              | Other Fees                                               | 0              | 0              |
|                           | <b>Total Fees &amp; Charges</b>                          | <b>286,550</b> | <b>310,500</b> |
| <b>Interest Income</b>    |                                                          |                |                |
| 10209.193.15              | Penalty Interest                                         | 1,000          | 1,000          |
|                           |                                                          | <b>1,000</b>   | <b>1,000</b>   |
| <b>Grant Revenue</b>      |                                                          |                |                |
| 10177.89.14               | Grants                                                   | 37,250         | 0              |
|                           | <b>Total Grant Revenue</b>                               | <b>37,250</b>  | <b>0</b>       |
| <b>Other Revenue</b>      |                                                          |                |                |
| 10097.86.22               | Contributions                                            | 0              | 0              |
| 10098.200.17              | Other Revenue                                            | 2,000          | 2,000          |
|                           | <b>Total Other Revenue</b>                               | <b>2,000</b>   | <b>2,000</b>   |
| <b>TOTAL REVENUE</b>      |                                                          | <b>326,800</b> | <b>313,500</b> |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### WASTE MANAGEMENT BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### EXPENDITURE

|                                  |                                        |                  |                  |
|----------------------------------|----------------------------------------|------------------|------------------|
| <b>Employee Costs</b>            |                                        |                  |                  |
| 20166.130.62                     | Salary & Wages                         | 77,582           | 77,582           |
| 20166.141.52                     | Superannuation                         | 7,370            | 7,370            |
| 20166.206.52                     | Other Employee Costs                   | 3,495            | 3,495            |
| Via Plant Postings               | Motor Vehicles Costs                   | 5,474            | 5,474            |
|                                  | <b>Total Employee Costs</b>            | <b>93,921</b>    | <b>93,921</b>    |
| <b>Office Expenses</b>           |                                        |                  |                  |
| 20167.103.50                     | Printing, Postage & Stationery         | 3,366            | 3,366            |
| 20167.144.63                     | Telephone                              | 408              | 408              |
| 20167.208.50                     | Other Office Expenses                  | 153              | 153              |
|                                  | <b>Total Office Expenses</b>           | <b>3,927</b>     | <b>3,927</b>     |
| <b>Waste Collection/Disposal</b> |                                        |                  |                  |
| Via PC                           | Wages                                  | 139,152          | 139,152          |
| Via PC                           | Overheads                              | 226,817          | 226,817          |
| Via PC                           | Plant Charges                          | 21,500           | 21,500           |
| Via PC                           | Contractors                            | 1,461,477        | 1,596,920        |
| Via PC                           | Materials                              | 8,400            | 8,400            |
|                                  | <b>Total Waste Collection/Disposal</b> | <b>1,857,346</b> | <b>1,992,789</b> |
| <b>Other Expenses</b>            |                                        |                  |                  |
| 20168.71.50                      | Legal Expenses                         | 5,100            | 5,100            |
| 20168.30.50                      | Contractors                            | 28,560           | 28,560           |
| 20168.209.57                     | Materials                              | 39,270           | 39,270           |
| 20168.212.58                     | Bad Debts Written Off                  | 3,060            | 3,060            |
| 20168.201.58                     | Other Expenses                         | 1,530            | 1,530            |
| 20168.85.57                      | Minor Furniture & Equipment            | 510              | 510              |
|                                  | <b>Total Other Expenses</b>            | <b>78,030</b>    | <b>78,030</b>    |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                      |
|--------------------------------------|
| <b>WASTE MANAGEMENT</b>              |
| <b>BUDGET ALLOCATION 2018 - 2019</b> |

|                                 |                                               | BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|---------------------------------|-----------------------------------------------|-------------------------------------|---------------------------|
| <b>Non Cash Expenses</b>        |                                               |                                     |                           |
| 20170.186.51                    | Depreciation - Mobile Plant & Vehicles        | 6,605                               | 6,605                     |
| 20170.34.51                     | Depreciation - Furniture and Office Equipment | 0                                   | 0                         |
| 20170.191.51                    | Depreciation - Infrastructure                 | 10,736                              | 10,736                    |
| 20158.191.51                    | Depreciation - Infrastructure                 | 0                                   | 0                         |
| 20170.78.56                     | Loss on Sale of Assets                        | 0                                   | 0                         |
| <b>Total Non Cash Expenses</b>  |                                               | <b>17,341</b>                       | <b>17,341</b>             |
| <b>Allocated Expenses</b>       |                                               |                                     |                           |
| 20169.68.90                     | Administration Overhead Allocation            | 170,347                             | 170,347                   |
| <b>Total Allocated Expenses</b> |                                               | <b>170,347</b>                      | <b>170,347</b>            |
| <b>TOTAL EXPENDITURE</b>        |                                               | <b>2,220,912</b>                    | <b>2,356,355</b>          |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                         |
|---------------------------------------------------------|
| <b>SUSTAINABILITY<br/>BUDGET ALLOCATION 2018 - 2019</b> |
|---------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**REVENUE**

|              |                                                 |               |               |
|--------------|-------------------------------------------------|---------------|---------------|
|              | <b>Contributions &amp; Reimbursements</b>       |               |               |
| 10193.145.20 | Reimbursements                                  | 0             | 0             |
| 10194.86.11  | Contributions                                   | 10,000        | 10,000        |
|              | <b>Total Contributions &amp; Reimbursements</b> | <b>10,000</b> | <b>10,000</b> |

|             |                                       |               |               |
|-------------|---------------------------------------|---------------|---------------|
|             | <b>Grants - Operating</b>             |               |               |
| 10196.89.14 | Grants - Operating                    | 12,500        | 12,500        |
|             | <b>Total Grants Operating Revenue</b> | <b>12,500</b> | <b>12,500</b> |

**TOTAL REVENUE**

|               |               |
|---------------|---------------|
| <b>22,500</b> | <b>22,500</b> |
|---------------|---------------|

**EXPENDITURE**

|              |                             |               |               |
|--------------|-----------------------------|---------------|---------------|
|              | <b>Employee Costs</b>       |               |               |
| 20176.130.62 | Salary & Wages              | 54,000        | 70,905        |
| 20176.141.52 | Superannuation              | 7,137         | 7,137         |
| 20176.206.52 | Other Employee Costs        | 1,999         | 1,999         |
|              | <b>Total Employee Costs</b> | <b>63,136</b> | <b>80,041</b> |

|              |                                |            |            |
|--------------|--------------------------------|------------|------------|
|              | <b>Office Expenses</b>         |            |            |
| 20177.103.57 | Printing, Stationery & Postage | 500        | 500        |
|              | <b>Total Office Expenses</b>   | <b>500</b> | <b>500</b> |

|        |                              |               |               |
|--------|------------------------------|---------------|---------------|
|        | <b>Projects</b>              |               |               |
| Via PC | Contractors                  | 99,500        | 99,500        |
|        | <b>Total Office Expenses</b> | <b>99,500</b> | <b>99,500</b> |

|             |                                    |               |               |
|-------------|------------------------------------|---------------|---------------|
|             | <b>Allocated Expenses</b>          |               |               |
| 20179.68.90 | Administration Overhead Allocation | 24,336        | 24,336        |
|             | <b>Total Allocated Expenses</b>    | <b>24,336</b> | <b>24,336</b> |

**TOTAL EXPENDITURE**

|                |                |
|----------------|----------------|
| <b>187,472</b> | <b>204,377</b> |
|----------------|----------------|



**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                                   |
|-----------------------------------------------------------------------------------|
| <b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT<br/>BUDGET ALLOCATION 2018 - 2019</b> |
|-----------------------------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**REVENUE**

|                           |                                 |                |                |
|---------------------------|---------------------------------|----------------|----------------|
| <b>Fees &amp; Charges</b> |                                 |                |                |
| 10105.38.12               | Town Planning Charges           | 130,000        | 130,000        |
| 10105.200.12              | Other Fees & Charges            | 4,750          | 4,750          |
| 10105.139.12              | Subdivision Clearance Fees      | 500            | 500            |
|                           | <b>Total Fees &amp; Charges</b> | <b>135,250</b> | <b>135,250</b> |
| <b>Other Revenue</b>      |                                 |                |                |
| 10105.200.17              | Other Income                    | 200            | 200            |
|                           | <b>Total Other Revenue</b>      | <b>200</b>     | <b>200</b>     |
|                           | <b>TOTAL REVENUE</b>            | <b>135,450</b> | <b>135,450</b> |

**EXPENDITURE**

|                       |                             |                |                |
|-----------------------|-----------------------------|----------------|----------------|
| <b>Employee Costs</b> |                             |                |                |
| 20171.130.62          | Salary & Wages              | 305,143        | 369,143        |
| 20171.141.52          | Superannuation              | 43,543         | 43,543         |
| 20171.206.52          | Other Employee Costs        | 17,367         | 17,367         |
| Plant Postings        | Motor Vehicles Costs        | 5,553          | 5,553          |
|                       | <b>Total Employee Costs</b> | <b>371,606</b> | <b>435,606</b> |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### TOWN PLANNING & REGIONAL DEVELOPMENT BUDGET ALLOCATION 2018 - 2019

|              |                                        | BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|--------------|----------------------------------------|-------------------------------------|---------------------------|
|              | <b>Office Expenses</b>                 |                                     |                           |
| 20172.103.58 | Printing & Stationery                  | 800                                 | 800                       |
| 20172.144.63 | Telephone                              | 200                                 | 200                       |
| 20172.201.58 | Other Office Expenses                  | 200                                 | 200                       |
|              | <b>Total Office Expenses</b>           | <b>1,200</b>                        | <b>1,200</b>              |
|              | <b>Other Expenses</b>                  |                                     |                           |
| 20173.71.50  | Legal Expenses                         | 105,000                             | 75,000                    |
| 20173.30.50  | Contractors & Consultants              | 105,000                             | 60,000                    |
| 20173.201.58 | Other Expenses                         | 500                                 | 500                       |
| 20173.211.58 | Scheme Review                          | 10,000                              | 10,000                    |
|              | <b>Total Other Expenses</b>            | <b>220,500</b>                      | <b>145,500</b>            |
|              | <b>Non Cash Expenses</b>               |                                     |                           |
| 20175.34.51  | Depreciation-Furniture & Equipment     | 0                                   | 0                         |
| 20175.36.51  | Depreciation - Mobile Plant & Vehicles | 4,068                               | 4,068                     |
| 20175.78.56  | Loss on Sale of Assets                 | 0                                   | 0                         |
|              | <b>Total Non Cash Expenses</b>         | <b>4,068</b>                        | <b>4,068</b>              |
|              | <b>Allocated Expenses</b>              |                                     |                           |
| 20174.68.90  | Administration Overhead Allocation     | 219,018                             | 219,018                   |
|              | <b>Total Allocated Expenses</b>        | <b>219,018</b>                      | <b>219,018</b>            |
|              | <b>TOTAL - EXPENDITURE</b>             | <b>816,392</b>                      | <b>805,392</b>            |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### OTHER COMMUNITY SERVICES BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

### EXPENDITURE

|              |                                           |               |               |
|--------------|-------------------------------------------|---------------|---------------|
|              | <b>Street Furniture Maintenance</b>       |               |               |
| Via PC       | Wages                                     | 18,762        | 18,762        |
| Via PC       | Overheads                                 | 30,582        | 30,582        |
| Via PC       | Plant Charges                             | 3,000         | 3,000         |
| Via PC       | Materials                                 | 12,000        | 12,000        |
| Via PC       | Contractors                               | 3,500         | 3,500         |
| Via PC       | Utilities                                 | 0             | 0             |
|              | <b>Total Street Furniture Maintenance</b> | <b>67,844</b> | <b>67,844</b> |
|              | <b>Non Cash Expenses</b>                  |               |               |
| 20186.191.51 | Depreciation - Infrastructure             | 372           | 372           |
| 20186.78.56  | Loss on Sale of Assets                    |               | 0             |
|              | <b>Total Non Cash Expenses</b>            | <b>372</b>    | <b>372</b>    |
|              | <b>Allocated Expenses</b>                 |               |               |
| 20185.68.90  | Administration Overhead Allocation        | 24,336        | 24,336        |
|              | <b>Total Allocated Expenses</b>           | <b>24,336</b> | <b>24,336</b> |
|              | <b>TOTAL - EXPENDITURE</b>                | <b>92,552</b> | <b>92,552</b> |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### REVENUE

|                                                 |                                                 |               |               |
|-------------------------------------------------|-------------------------------------------------|---------------|---------------|
| <b>Fees &amp; Charges</b>                       |                                                 |               |               |
| 10109.46.12                                     | Facilities Hire                                 | 55,000        | 55,000        |
| 10204.46.12                                     | Other Fees - Rent                               | 21,000        | 21,000        |
|                                                 | <b>Total Fees &amp; Charges</b>                 | <b>76,000</b> | <b>76,000</b> |
| <b>Contributions &amp; Reimbursements</b>       |                                                 |               |               |
| 10107.145.20                                    | Reimbursements                                  | 1,500         | 1,500         |
| 10108.86.11                                     | Contributions                                   | 0             | 0             |
|                                                 | <b>Total Contributions &amp; Reimbursements</b> | <b>1,500</b>  | <b>1,500</b>  |
| <b>Grants &amp; Non Operating Contributions</b> |                                                 |               |               |
| 10207.244.72                                    | Non Operating Contributions                     | 0             | 0             |
|                                                 | <b>Total Contributions &amp; Reimbursements</b> | <b>0</b>      | <b>0</b>      |
| <b>Non Cash Revenue</b>                         |                                                 |               |               |
| 10106.106.18                                    | Profit on Disposal of Assets                    | 0             |               |
|                                                 | <b>Total Non Cash Revenue</b>                   | <b>0</b>      | <b>0</b>      |
| <b>TOTAL REVENUE</b>                            |                                                 | <b>77,500</b> | <b>77,500</b> |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### CIVIC & COMMUNITY CENTRE BUDGET ALLOCATION 2018 - 2019

|                              |                                        | BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|------------------------------|----------------------------------------|-------------------------------------|---------------------------|
| <b>EXPENDITURE</b>           |                                        |                                     |                           |
| <b>Employee Costs</b>        |                                        |                                     |                           |
| 20188.141.52                 | Superannuation                         | 6,883                               | 6,883                     |
| 20188.206.52                 | Other Employee Costs                   | 1,927                               | 1,927                     |
|                              | <b>Total Employee Costs</b>            | <b>8,810</b>                        | <b>8,810</b>              |
| <b>Other Expenses</b>        |                                        |                                     |                           |
| 20190.85.57                  | Minor Furniture & Equipment            | 10,000                              | 10,000                    |
| 20190.212.58                 | Bad Debts Written Off                  | 200                                 | 200                       |
|                              | <b>Total Office Expenses</b>           | <b>10,200</b>                       | <b>10,200</b>             |
| <b>Buildings Maintenance</b> |                                        |                                     |                           |
| Via PC                       | Wages                                  | 74,190                              | 74,190                    |
| Via PC                       | Overheads                              | 3,568                               | 3,568                     |
| Via PC                       | Plant Charges                          | 50                                  | 50                        |
| Via PC                       | Materials                              | 4,100                               | 4,100                     |
| Via PC                       | Contractors                            | 87,000                              | 97,000                    |
| Via PC                       | Utilities                              | 48,600                              | 48,600                    |
|                              | <b>Total Buildings Maintenance</b>     | <b>217,508</b>                      | <b>227,508</b>            |
| <b>Grounds Maintenance</b>   |                                        |                                     |                           |
| Via PC                       | Wages                                  | 65,667                              | 65,667                    |
| Via PC                       | Overheads                              | 107,037                             | 107,037                   |
| Via PC                       | Plant Charges                          | 5,000                               | 5,000                     |
| Via PC                       | Materials                              | 13,000                              | 13,000                    |
| Via PC                       | Contractors                            | 12,000                              | 12,000                    |
| Via PC                       | Utilities                              | 2,000                               | 2,000                     |
|                              | <b>Total Grounds Maintenance</b>       | <b>204,704</b>                      | <b>204,704</b>            |
| <b>Non Cash Expenses</b>     |                                        |                                     |                           |
| 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         | 701                                 | 701                       |
| 20300.186.51                 | Depreciation - Mobile Plant & Vehicles | 2,640                               | 2,640                     |
|                              | <b>Total Non Cash Expenses</b>         | <b>286,563</b>                      | <b>286,563</b>            |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                       |
|-----------------------------------------------------------------------|
| <b>CIVIC &amp; COMMUNITY CENTRE<br/>BUDGET ALLOCATION 2018 - 2019</b> |
|-----------------------------------------------------------------------|

|              |                                    | BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|--------------|------------------------------------|-------------------------------------|---------------------------|
|              | <b>Financing Expenses</b>          |                                     |                           |
| 20298.240.54 | Loan Interest                      | 7,901                               | 7,901                     |
| 20298.240.58 | Other Loan Fees                    | 1,299                               | 1,299                     |
|              | <b>Total Financing Expenses</b>    | <b>9,200</b>                        | <b>9,200</b>              |
|              | <b>Allocated Expenses</b>          |                                     |                           |
| 20191.68.90  | Administration Overhead Allocation | 194,683                             | 194,683                   |
|              | <b>Total Allocated Expenses</b>    | <b>194,683</b>                      | <b>194,683</b>            |
|              | <b>TOTAL - EXPENDITURE</b>         | <b>931,668</b>                      | <b>941,668</b>            |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                             |
|-----------------------------------------------------------------------------|
| <b>SWIMMING AREAS &amp; BEACHES</b><br><b>BUDGET ALLOCATION 2018 - 2019</b> |
|-----------------------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**REVENUE**

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

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### SWIMMING AREAS & BEACHES BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### EXPENDITURE

|              |                                    |                  |                  |
|--------------|------------------------------------|------------------|------------------|
|              | <b>Beach Parks</b>                 |                  |                  |
| Via PC       | Wages                              | 103,191          | 103,191          |
| Via PC       | Overheads                          | 168,201          | 168,201          |
| Via PC       | Plant Charges                      | 11,500           | 11,500           |
| Via PC       | Materials                          | 50,000           | 50,000           |
| Via PC       | Contractors                        | 35,311           | 59,000           |
| Via PC       | Utilities                          | 24,000           | 24,000           |
|              | <b>Total Beach Parks</b>           | <b>392,203</b>   | <b>415,892</b>   |
|              | <b>Beach Buildings</b>             |                  |                  |
| Via PC       | Wages                              | 6,254            | 6,254            |
| Via PC       | Overheads                          | 10,194           | 10,194           |
| Via PC       | Plant Charges                      | 600              | 600              |
| Via PC       | Materials                          | 5,500            | 5,500            |
| Via PC       | Contractors                        | 126,070          | 5,000            |
| Via PC       | Utilities                          | 29,000           | 29,000           |
|              | <b>Total Beach Buildings</b>       | <b>177,618</b>   | <b>56,548</b>    |
|              | <b>Other Projects</b>              |                  |                  |
| Via PC       | Wages                              | 7,000            | 7,000            |
| Via PC       | Contractors                        | 153,000          | 123,000          |
|              | <b>Total Other Projects</b>        | <b>160,000</b>   | <b>130,000</b>   |
|              | <b>Other Expenses</b>              |                  |                  |
| 20202.71.50  | Legal Expenses                     | 60,000           | 60,000           |
| 20202.30.50  | Contractors & Consultants          | 222,468          | 292,468          |
| 20202.195.57 | Coast Care                         | 6,130            | 6,130            |
|              | <b>Total Other Expenses</b>        | <b>288,598</b>   | <b>358,598</b>   |
|              | <b>Allocated Expenses</b>          |                  |                  |
| 20203.68.90  | Administration Overhead Allocation | 121,677          | 121,677          |
|              | <b>Total Allocated Expenses</b>    | <b>121,677</b>   | <b>121,677</b>   |
|              | <b>TOTAL - EXPENDITURE</b>         | <b>1,140,096</b> | <b>1,082,715</b> |



# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### OTHER SPORT & RECREATION BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### REVENUE

|                                           |                                                 |               |               |
|-------------------------------------------|-------------------------------------------------|---------------|---------------|
| <b>Fees &amp; Charges</b>                 |                                                 |               |               |
| 10120.46.12                               | Facilities Hire                                 | 2,000         | 2,000         |
|                                           | <b>Total Fees &amp; Charges</b>                 | <b>2,000</b>  | <b>2,000</b>  |
| <b>Contributions &amp; Reimbursements</b> |                                                 |               |               |
| 10183.243.20                              | Reimbursements SVGC                             | 16,124        | 16,124        |
| 10183.161.20                              | Reimbursements CTC                              | 8,794         | 8,794         |
| 10118.145.20                              | Reimbursements                                  | 0             | 0             |
|                                           | <b>Total Contributions &amp; Reimbursements</b> | <b>24,918</b> | <b>24,918</b> |
| <b>Non Operating Contributions</b>        |                                                 |               |               |
| 10207.244.72                              | Non Operating Contributions                     | 0             | 0             |
|                                           | <b>Total Non Operating Contributions</b>        | <b>0</b>      | <b>0</b>      |
| <b>Non Cash Revenue</b>                   |                                                 |               |               |
| 10117.106.18                              | Profit on Disposal of Assets                    | 0             | 0             |
|                                           | <b>Total Non Cash Revenue</b>                   | <b>0</b>      | <b>0</b>      |
|                                           | <b>TOTAL REVENUE</b>                            | <b>26,918</b> | <b>26,918</b> |

#### EXPENDITURE

|                              |                                    |                |                |
|------------------------------|------------------------------------|----------------|----------------|
| <b>Parks Maintenance</b>     |                                    |                |                |
| Via PC                       | Wages                              | 101,628        | 101,628        |
| Via PC                       | Overheads                          | 165,652        | 165,652        |
| Via PC                       | Plant Charges                      | 21,000         | 21,000         |
| Via PC                       | Materials                          | 81,000         | 81,000         |
| Via PC                       | Contractors                        | 105,000        | 115,000        |
| Via PC                       | Utilities                          | 13,000         | 13,000         |
|                              | <b>Total Parks Maintenance</b>     | <b>487,280</b> | <b>497,280</b> |
| <b>Buildings Maintenance</b> |                                    |                |                |
| Via PC                       | Wages                              | 18,762         | 18,762         |
| Via PC                       | Overheads                          | 30,582         | 30,582         |
| Via PC                       | Plant Charges                      | 1,800          | 1,800          |
| Via PC                       | Materials                          | 2,200          | 2,200          |
| Via PC                       | Contractors                        | 2,700          | 2,700          |
| Via PC                       | Utilities                          | 15,000         | 15,000         |
|                              | <b>Total Buildings Maintenance</b> | <b>71,044</b>  | <b>71,044</b>  |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### OTHER SPORT & RECREATION BUDGET ALLOCATION 2018 - 2019

|              |                                        | BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|--------------|----------------------------------------|-------------------------------------|---------------------------|
|              | <b>Other Projects</b>                  |                                     |                           |
| Via PC       | Wages                                  | 4,000                               | 4,000                     |
| Via PC       | Contractors                            | 90,794                              | 61,000                    |
|              | <b>Total Other Projects</b>            | <b>94,794</b>                       | <b>65,000</b>             |
|              | <b>Non Cash Expenses</b>               |                                     |                           |
| 20210.35.51  | Depreciation - Buildings               | 81,372                              | 81,372                    |
| 20210.36.51  | Depreciation - Plant & Equipment       | 1,140                               | 1,140                     |
| 20210.186.51 | Depreciation - Mobile Plant & Vehicles | 5,556                               | 5,556                     |
| 20210.188.51 | Depreciation - Infrastructure          | 202,944                             | 202,944                   |
| 20210.78.56  | Loss on Sale                           | 0                                   | 0                         |
|              | <b>Total Non Cash Expenses</b>         | <b>291,012</b>                      | <b>291,012</b>            |
|              | <b>Financing Expenses</b>              |                                     |                           |
| 20289.296.54 | Interest Paid - Loans CTC              | 6,921                               | 6,921                     |
| 20289.296.58 | Other Loan Fees                        | 1,874                               | 1,874                     |
| 20289.243.54 | Interest Paid - Loans SVGC             | 10,811                              | 10,811                    |
| 20289.243.58 | Other Loan Fees                        | 1,140                               | 1,140                     |
|              | <b>Total Financing Expenses</b>        | <b>20,746</b>                       | <b>20,746</b>             |
|              | <b>Other Expenses</b>                  |                                     |                           |
| 20208.71.50  | Legal Expenses                         | 1,500                               | 1,500                     |
| 20208.30.50  | Contractors                            | 10,000                              | 10,000                    |
|              | <b>Total Other Expenses</b>            | <b>11,500</b>                       | <b>11,500</b>             |
|              | <b>Allocated Expenses</b>              |                                     |                           |
| 20209.68.90  | Administration Overhead Allocation     | 73,006                              | 73,006                    |
|              | <b>Total Allocated Expenses</b>        | <b>73,006</b>                       | <b>73,006</b>             |
|              | <b>TOTAL EXPENDITURE</b>               | <b>1,049,382</b>                    | <b>1,029,588</b>          |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### LIBRARIES BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### REVENUE

|              |                                                 |          |          |
|--------------|-------------------------------------------------|----------|----------|
|              | Non Operating Grants/Contributions              |          |          |
| 10213.244.72 | Non Operating Contributions                     | 0        | 0        |
| 10192.8.13   | Non Operating Grants                            | 0        | 0        |
|              | <b>Total Non Operating Grants/Contributions</b> | <b>0</b> | <b>0</b> |

#### TOTAL REVENUE

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

#### EXPENDITURE

|              |                                   |                |                |
|--------------|-----------------------------------|----------------|----------------|
|              | Other Expenses                    |                |                |
| 20215.205.58 | Contributions                     | 620,031        | 648,169        |
|              | <b>Total Other Expenses</b>       | <b>620,031</b> | <b>648,169</b> |
|              | Non Cash Expenses                 |                |                |
| 20217.35.51  | Depreciation - Buildings          | 105,348        | 105,348        |
|              | <b>Total Non Cash Expenses</b>    | <b>105,348</b> | <b>105,348</b> |
|              | Financing Expenses                |                |                |
| 20299.241.54 | Loan Interest                     | 229,317        | 229,317        |
| 20299.241.58 | Other Loan Fees                   | 23,812         | 23,812         |
|              | <b>Total Financing Expenses</b>   | <b>253,129</b> | <b>253,129</b> |
|              | Allocated Expenses                |                |                |
| 20216.68.90  | Allocated Administration Overhead | 48,670         | 48,670         |
|              | <b>Total Allocated Expenses</b>   | <b>48,670</b>  | <b>48,670</b>  |

#### TOTAL EXPENDITURE

|           |           |
|-----------|-----------|
| 1,027,178 | 1,055,316 |
|-----------|-----------|

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                        |
|--------------------------------------------------------|
| <b>OTHER CULTURE<br/>BUDGET ALLOCATION 2018 - 2019</b> |
|--------------------------------------------------------|

|                                               |                                    |
|-----------------------------------------------|------------------------------------|
| <b>BUDGET<br/>REVIEW<br/>2018-2019<br/>\$</b> | <b>BUDGET<br/>2018-2019<br/>\$</b> |
|-----------------------------------------------|------------------------------------|

**REVENUE**

|              |                                          |   |   |  |
|--------------|------------------------------------------|---|---|--|
|              | <b>Non Operating Contributions</b>       |   |   |  |
| 10205.244.72 | Non Operating Contributions              | 0 | 0 |  |
|              | <b>Total Non Operating Contributions</b> | 0 | 0 |  |
|              |                                          |   |   |  |
|              | <b>Grants - Operating</b>                |   |   |  |
| 10181.89.14  | Grants - Operating                       | 0 | 0 |  |
|              | <b>Total Grants Operating Revenue</b>    | 0 | 0 |  |
|              |                                          |   |   |  |
|              | <b>Other Revenue</b>                     |   |   |  |
| 10182.200.17 | Other Revenue                            | 0 | 0 |  |
|              | <b>Total Other Revenue</b>               | 0 | 0 |  |
|              |                                          |   |   |  |
|              | <b>TOTAL REVENUE</b>                     | 0 | 0 |  |

**EXPENDITURE**

|              |                                           |         |         |  |
|--------------|-------------------------------------------|---------|---------|--|
|              | <b>Other Projects</b>                     |         |         |  |
| Via PC       | Wages                                     | 626     | 626     |  |
| Via PC       | Overheads                                 | 1,020   | 1,020   |  |
| Via PC       | Plant Costs                               | 1,000   | 1,000   |  |
| Via PC       | Materials                                 | 1,800   | 1,800   |  |
| Via PC       | Contractors                               | 18,000  | 18,000  |  |
| Via PC       | Other                                     | 18,500  | 18,500  |  |
|              | <b>Total Other Projects</b>               | 40,946  | 40,946  |  |
|              |                                           |         |         |  |
|              | <b>Sculpture and Artworks Maintenance</b> |         |         |  |
| Via PC       | Wages                                     | 7,818   | 7,818   |  |
| Via PC       | Overheads                                 | 12,743  | 12,743  |  |
| Via PC       | Plant Costs                               | 2,000   | 2,000   |  |
| Via PC       | Materials                                 | 3,000   | 3,000   |  |
| Via PC       | Contractors                               | 0       | 5,000   |  |
|              | <b>Total Other Expenses</b>               | 25,561  | 30,561  |  |
|              |                                           |         |         |  |
|              | <b>Non Cash Expenses</b>                  |         |         |  |
| 20223.191.51 | Depreciation - Streetscape Infrastructure | 17,748  | 17,748  |  |
|              | <b>Total Non Cash Expenses</b>            | 17,748  | 17,748  |  |
|              |                                           |         |         |  |
|              | <b>Allocated Expenses</b>                 |         |         |  |
| 20222.68.90  | Administration Overhead Allocation        | 73,357  | 73,357  |  |
|              | <b>Total Allocated Expenses</b>           | 73,357  | 73,357  |  |
|              |                                           |         |         |  |
|              | <b>TOTAL EXPENDITURE</b>                  | 157,612 | 162,612 |  |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                                      |
|--------------------------------------------------------------------------------------|
| <b>STREETS, BRIDGES &amp; FOOTPATH MAINTENANCE<br/>BUDGET ALLOCATION 2018 - 2019</b> |
|--------------------------------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**REVENUE**

**Grant Revenue/Contributions - Non Operating**

|              |                                          |                |          |
|--------------|------------------------------------------|----------------|----------|
| 10131.8.13   | Grant Revenue - Non Operating            | 503,164        | 0        |
| 10200.244.72 | Contributions - Non Operating            | 16,473         | 0        |
|              | <b>Total Non Operating Grant Revenue</b> | <b>519,637</b> | <b>0</b> |

**Grant Revenue - Operating**

|             |                                      |               |               |
|-------------|--------------------------------------|---------------|---------------|
| 10190.89.14 | Grant Revenue                        | 14,000        | 14,000        |
|             | <b>Total Operating Grant Revenue</b> | <b>14,000</b> | <b>14,000</b> |

**Other Revenue**

|              |                            |              |               |
|--------------|----------------------------|--------------|---------------|
| 10134.86.11  | Contributions              | 2,000        | 2,000         |
| 10214.86.11  | Right of Way Contributions | 0            | 30,000        |
| 10133.145.20 | Reimbursements             | 2,000        | 2,000         |
| 10176.200.17 | Other Revenue              | 2,100        | 2,100         |
|              | <b>Total Other Revenue</b> | <b>6,100</b> | <b>36,100</b> |

**Non Cash Revenue**

|              |                               |          |          |
|--------------|-------------------------------|----------|----------|
| 10132.106.18 | Profit on Disposal of Assets  | 0        | 0        |
|              | <b>Total Non Cash Revenue</b> | <b>0</b> | <b>0</b> |

**TOTAL REVENUE**

|                |               |
|----------------|---------------|
| <b>539,737</b> | <b>50,100</b> |
|----------------|---------------|

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### STREETS, BRIDGES & FOOTPATH MAINTENANCE BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### EXPENDITURE

|              |                                                   |                  |                  |
|--------------|---------------------------------------------------|------------------|------------------|
|              | <b>Roads, Footpath, Drains, Street Trees</b>      |                  |                  |
| Via PC       | Wages                                             | 259,541          | 259,541          |
| Via PC       | Overheads                                         | 438,901          | 438,901          |
| Via PC       | Plant Charges                                     | 52,874           | 52,874           |
| Via PC       | Materials                                         | 56,000           | 56,000           |
| Via PC       | Contractors                                       | 210,500          | 230,000          |
| Via PC       | Utilities                                         | 170,000          | 170,000          |
|              | <b>Total Road, Footpath, Drains, Street Trees</b> | <b>1,187,816</b> | <b>1,207,316</b> |
|              | <b>Other Projects</b>                             |                  |                  |
| Via PC       | Wages                                             | 3,500            | 3,500            |
| Via PC       | Materials                                         | 0                | 0                |
| Via PC       | Contractors                                       | 218,800          | 146,800          |
|              | <b>Total Other Projects</b>                       | <b>222,300</b>   | <b>150,300</b>   |
|              | <b>Other Expenses</b>                             |                  |                  |
| 20285.30.50  | Contractors & Consultants                         | 20,000           | 20,000           |
|              | <b>Total Other Expenses</b>                       | <b>20,000</b>    | <b>20,000</b>    |
|              | <b>Non Cash Expenses</b>                          |                  |                  |
| 20224.36.51  | Depreciation - Plant & Equipment                  | 5,580            | 5,580            |
| 20224.186.51 | Depreciation - Mobile Plant & Equipment           | 23,196           | 23,196           |
| 20224.189.51 | Depreciation - Infrastructure Roads               | 762,360          | 762,360          |
| 20224.190.51 | Depreciation - Infrastructure Footpaths           | 192,240          | 192,240          |
| 20224.191.51 | Depreciation - Infrastructure Streetscapes        | 12,516           | 12,516           |
| 20224.192.51 | Depreciation - Infrastructure Drainage            | 91,536           | 91,536           |
| 20224.78.56  | Loss on Sale                                      | 0                | 0                |
|              | <b>Total Non Cash Expenses</b>                    | <b>1,087,428</b> | <b>1,087,428</b> |
|              | <b>Allocated Expenses</b>                         |                  |                  |
| 20286.68.90  | Administration Overhead Allocation                | 73,357           | 73,357           |
|              | <b>Total Allocated Expenses</b>                   | <b>73,357</b>    | <b>73,357</b>    |
|              | <b>TOTAL - EXPENDITURE</b>                        | <b>2,590,901</b> | <b>2,538,401</b> |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                             |
|-------------------------------------------------------------|
| <b>PARKING FACILITIES<br/>BUDGET ALLOCATION 2018 - 2019</b> |
|-------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**REVENUE**

**Fees & Charges**

|              |                                   |                |                |
|--------------|-----------------------------------|----------------|----------------|
| 10054.49.12  | Fines and Penalties               | 0              | 0              |
| 10054.287.12 | Fines and Penalties               | 814,900        | 751,000        |
| 10054.289.12 | Fines and Penalties - Withdrawals | (58,000)       | (40,000)       |
|              | <b>Total Fees &amp; Charges</b>   | <b>756,900</b> | <b>711,000</b> |

**Other Revenue**

|              |                            |               |               |
|--------------|----------------------------|---------------|---------------|
| 10053.145.20 | Reimbursements             | 29,000        | 29,000        |
| 10054.200.11 | Contributions              | 0             | 0             |
| 10054.200.17 | Other Revenue              | 1,000         | 1,000         |
|              | <b>Total Other Revenue</b> | <b>30,000</b> | <b>30,000</b> |

**Non Cash Revenue**

|              |                               |          |          |
|--------------|-------------------------------|----------|----------|
| 10138.106.18 | Profit on Disposal of Assets  | 0        | 0        |
|              | <b>Total Non Cash Revenue</b> | <b>0</b> | <b>0</b> |

**Non Operating Contributions**

|              |                                          |          |          |
|--------------|------------------------------------------|----------|----------|
| 10189.244.72 | Non Operating Contributions              | 0        | 0        |
|              | <b>Total Non Operating Contributions</b> | <b>0</b> | <b>0</b> |

**TOTAL REVENUE**

|                |                |
|----------------|----------------|
| <b>786,900</b> | <b>741,000</b> |
|----------------|----------------|

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### PARKING FACILITIES BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

#### EXPENDITURE

|                             |                                   |                |                |
|-----------------------------|-----------------------------------|----------------|----------------|
| <b>Employee Costs</b>       |                                   |                |                |
| 20089.130.62                | Salary & Wages                    | 361,521        | 346,521        |
| Via PC                      | Salary & Wages (SOPG)             | 10,000         | 10,000         |
| 20089.141.52                | Superannuation                    | 32,445         | 32,445         |
| Plant Postings              | Motor Vehicles Costs              | 7,320          | 7,320          |
| 20089.206.52                | Other Employee Costs              | 22,828         | 22,828         |
|                             | <b>Total Employee Costs</b>       | <b>434,114</b> | <b>419,114</b> |
| <b>Office Expenses</b>      |                                   |                |                |
| 20090.103.50                | Printing, Stationary & Postage    | 17,767         | 17,767         |
| 20090.144.63                | Telephone                         | 4,502          | 4,502          |
| 20090.208.50                | Office Equipment Maintenance      | 2,958          | 2,958          |
| 20090.3.58                  | Advertising                       | 1,126          | 1,126          |
| 20091.85.57                 | Minor Furniture & Equipment       | 955            | 955            |
|                             | <b>Total Office Expenses</b>      | <b>27,308</b>  | <b>27,309</b>  |
| <b>Car Park Maintenance</b> |                                   |                |                |
| Via PC                      | Wages                             | 12,508         | 12,508         |
| Via PC                      | Overheads                         | 20,388         | 20,388         |
| Via PC                      | Plant Charges                     | 2,450          | 2,450          |
| Via PC                      | Materials                         | 1,000          | 1,000          |
| Via PC                      | Contractors                       | 26,000         | 36,000         |
| Via PC                      | Utilities                         | 2,250          | 2,250          |
|                             | <b>Total Car Park Maintenance</b> | <b>64,596</b>  | <b>74,596</b>  |
| <b>Other Expenses</b>       |                                   |                |                |
| 20091.71.50                 | Legal Expenses                    | 13,000         | 13,000         |
| 20091.209.57                | Signs                             | 6,000          | 6,000          |
| 20091.30.50                 | Contractors & Consultants         | 130,246        | 130,246        |
| 20091.205.50                | Contributions - Railway Leases    | 22,042         | 22,042         |
| 20091.212.58                | Bad Debts Written Off             | 39,000         | 20,000         |
|                             | <b>Total Other Expenses</b>       | <b>210,288</b> | <b>191,288</b> |



**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                   |
|-------------------------------------------------------------------|
| <b>PARKING FACILITIES</b><br><b>BUDGET ALLOCATION 2018 - 2019</b> |
|-------------------------------------------------------------------|

|                                 |                                           | BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|---------------------------------|-------------------------------------------|-------------------------------------|---------------------------|
| <b>Non Cash Expenses</b>        |                                           |                                     |                           |
| Via AR                          | Loss on Sale of Assets                    | 0                                   | 0                         |
| 20226.34.51                     | Depreciation - Furniture & Equipment      | 0                                   | 0                         |
| 20226.186.51                    | Depreciation - Mobile Plant & Equipment   | 1,956                               | 1,956                     |
| 20226.265.51                    | Depreciation - Streetscape Infrastructure | 162,324                             | 162,324                   |
| 20091.291.58                    | Provision for Doubtful Debts              | 0                                   | 0                         |
| <b>Total Non Cash Expenses</b>  |                                           | <b>164,280</b>                      | <b>164,280</b>            |
| <b>Allocated Expenses</b>       |                                           |                                     |                           |
| 20092.68.90                     | Administration Overhead Allocation        | 290,248                             | 290,248                   |
|                                 | Less Allocated to Other Law, Order & PS,  |                                     |                           |
| 20092.58.90                     | Animal Control and Fire Prevention        | (96,400)                            | (96,400)                  |
| <b>Total Allocated Expenses</b> |                                           | <b>193,848</b>                      | <b>193,848</b>            |
| <b>TOTAL - EXPENDITURE</b>      |                                           | <b>1,094,434</b>                    | <b>1,070,434</b>          |

**TOWN OF COTTESLOE**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                      |
|--------------------------------------|
| <b>AREA PROMOTION</b>                |
| <b>BUDGET ALLOCATION 2018 - 2019</b> |

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**EXPENDITURE**

|             |                             |                |                |
|-------------|-----------------------------|----------------|----------------|
|             | <b>Other Expenses</b>       |                |                |
| 20230.30.50 | Consultants                 | 106,377        | 106,377        |
|             | <b>Total Other Expenses</b> | <b>106,377</b> | <b>106,377</b> |

|                            |                |                |
|----------------------------|----------------|----------------|
| <b>TOTAL - EXPENDITURE</b> | <b>106,377</b> | <b>106,377</b> |
|----------------------------|----------------|----------------|

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                                                 |
|-----------------------------------------------------------------|
| <b>BUILDING CONTROL</b><br><b>BUDGET ALLOCATION 2018 - 2019</b> |
|-----------------------------------------------------------------|

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**REVENUE**

|                                               |                                                 |                |                |
|-----------------------------------------------|-------------------------------------------------|----------------|----------------|
| <b>Fees &amp; Charges</b>                     |                                                 |                |                |
| 10155.9.12                                    | Building Licence Fees                           | 85,000         | 120,000        |
| 10155.200.12                                  | Other Fees & Charges                            | 6,000          | 20,000         |
| 10216.200.12                                  | Materials on Verge                              | 35,000         | 0              |
| 10217.200.12                                  | Work Zone Permits                               | 6,000          | 0              |
| 10155.143.12                                  | Swimming Pool Inspections                       | 9,600          | 9,600          |
|                                               | <b>Total Fees &amp; Charges</b>                 | <b>141,600</b> | <b>149,600</b> |
| <br><b>Contributions &amp; Reimbursements</b> |                                                 |                |                |
| 10153.145.20                                  | Reimbursements                                  | 11,159         | 11,159         |
|                                               | <b>Total Contributions &amp; Reimbursements</b> | <b>11,159</b>  | <b>11,159</b>  |
| <br><b>Other Revenue</b>                      |                                                 |                |                |
| 10155.200.17                                  | Other Revenue                                   | 1,500          | 1,500          |
|                                               | <b>Total Other Revenue</b>                      | <b>1,500</b>   | <b>1,500</b>   |
| <br><b>TOTAL REVENUE</b>                      |                                                 | <b>154,259</b> | <b>162,259</b> |

**TOWN OF COTTESLOE**

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**

**FOR THE YEAR ENDED 30TH JUNE 2019**

|                                      |
|--------------------------------------|
| <b>BUILDING CONTROL</b>              |
| <b>BUDGET ALLOCATION 2018 - 2019</b> |

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

**EXPENDITURE**

**Employee Costs**

|                |                             |                |                |
|----------------|-----------------------------|----------------|----------------|
| 20245.130.62   | Salary & Wages              | 218,691        | 218,691        |
| 20245.141.52   | Superannuation              | 25,811         | 25,811         |
| Plant Postings | Motor Vehicles Costs        | 5,433          | 5,433          |
| 20245.206.52   | Other Employee Costs        | 21,072         | 21,072         |
|                | <b>Total Employee Costs</b> | <b>271,007</b> | <b>271,007</b> |

**Office Expenses**

|              |                                |              |              |
|--------------|--------------------------------|--------------|--------------|
| 20246.103.50 | Printing, Stationery & Postage | 2,200        | 2,200        |
| 20246.144.63 | Telephone                      | 500          | 500          |
|              | <b>Total Office Expenses</b>   | <b>2,700</b> | <b>2,700</b> |

**Other Expenses**

|              |                              |               |               |
|--------------|------------------------------|---------------|---------------|
| 20247.85.57  | Minor Furniture & Equipment  | 300           | 300           |
| 20247.71.50  | Legal Expenses               | 2,000         | 2,000         |
| 20247.30.50  | Contractors & Consultants    | 40,000        | 28,000        |
| 20247.203.58 | Subscriptions & Publications | 500           | 500           |
|              | <b>Total Other Expenses</b>  | <b>42,800</b> | <b>30,800</b> |

**Non Cash Expenses**

|              |                                  |              |              |
|--------------|----------------------------------|--------------|--------------|
| 20249.186.51 | Depreciation - Plant & Equipment | 4,978        | 4,978        |
| 20249.78.56  | Loss on Sale of Assets           | 0            | 0            |
|              | <b>Total Non Cash Expenses</b>   | <b>4,978</b> | <b>4,978</b> |

**Allocated Expenses**

|             |                                    |               |               |
|-------------|------------------------------------|---------------|---------------|
| 20248.68.90 | Administration Overhead Allocation | 85,172        | 85,172        |
|             | <b>Total Allocated Expenses</b>    | <b>85,172</b> | <b>85,172</b> |

**TOTAL EXPENDITURE**

|                |                |
|----------------|----------------|
| <b>406,657</b> | <b>394,657</b> |
|----------------|----------------|

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2018 - 2019

| BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|-------------------------------------|---------------------------|
|-------------------------------------|---------------------------|

### PUBLIC WORKS OVERHEADS REVENUE

|                                           |                                                 |            |            |
|-------------------------------------------|-------------------------------------------------|------------|------------|
| <b>Reimbursements &amp; Contributions</b> |                                                 |            |            |
| 10161.145.20                              | Reimbursements                                  | 200        | 200        |
| 10168.86.11                               | Contributions                                   | 100        | 100        |
| 10211.200.17                              | Other                                           | 200        | 200        |
|                                           | <b>Total Reimbursements &amp; Contributions</b> | <b>500</b> | <b>500</b> |
| <b>Non Cash Revenue</b>                   |                                                 |            |            |
| 10160.106.18                              | Profit on Disposal of Assets                    | 0          | 0          |
|                                           | <b>Total Non Cash Revenue</b>                   | <b>0</b>   | <b>0</b>   |
|                                           | <b>TOTAL REVENUE</b>                            | <b>500</b> | <b>500</b> |

### PUBLIC WORKS OVERHEADS EXPENDITURE

|                        |                                     |                |                |
|------------------------|-------------------------------------|----------------|----------------|
| <b>Employee Costs</b>  |                                     |                |                |
| 20260.130.62           | Ordinary Salary & Wages incl.RDO's  | 610,000        | 548,063        |
| 20260.141.52           | Superannuation                      | 160,000        | 145,511        |
| 20260.138.52           | Recruitment                         | 6,000          | 6,000          |
| 20260.29.52            | Training, Memberships & Conferences | 27,000         | 27,000         |
| Via Plant Postings     | Motor Vehicles Costs                | 17,584         | 17,584         |
| 20260.206.52           | Other Employee Costs                | 64,075         | 64,075         |
|                        | <b>Total Employee Costs</b>         | <b>884,659</b> | <b>808,233</b> |
| <b>Office Expenses</b> |                                     |                |                |
| 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            |
|                        | <b>Total Office Expenses</b>        | <b>7,915</b>   | <b>7,915</b>   |
| <b>Other Expenses</b>  |                                     |                |                |
| 20262.30.50            | Contractors & Consultants           | 40,000         | 3,000          |
| 20262.203.58           | Subscriptions                       | 500            | 500            |
| 20262.85.57            | Minor Furniture & Equipment         | 10,000         | 10,000         |
| 20268.71.50            | Legal Expenses                      | 10,000         | 10,000         |
|                        | <b>Total Other Expenses</b>         | <b>60,500</b>  | <b>23,500</b>  |

# TOWN OF COTTESLOE

## NOTES TO AND FORMING PART OF THE BUDGET REVIEW

FOR THE YEAR ENDED 30TH JUNE 2019

### OTHER PROPERTY AND SERVICES BUDGET ALLOCATION 2018 - 2019

|              |                                              | BUDGET<br>REVIEW<br>2018-2019<br>\$ | BUDGET<br>2018-2019<br>\$ |
|--------------|----------------------------------------------|-------------------------------------|---------------------------|
|              | <b>Non Cash Expenses</b>                     |                                     |                           |
| 20264.36.51  | Depreciation - Plant & Equipment             | 1,596                               | 1,596                     |
| 20264.35.51  | Depreciation - Buildings and Fixed Equipment | 0                                   | 0                         |
| 20264.186.51 | Depreciation - Mobile Plant & Vehicles       | 20,016                              | 20,016                    |
| 20264.256.12 | Depreciation - Misc Infrastructure           | 1,656                               | 1,656                     |
|              | <b>Total Non Cash Expenses</b>               | <b>23,268</b>                       | <b>23,268</b>             |
|              | <b>Depot Building &amp; Grounds</b>          |                                     |                           |
| Via PC       | Wages                                        | 6,254                               | 6,254                     |
| Via PC       | Plant Charges                                | 300                                 | 300                       |
| Via PC       | Materials                                    | 4,000                               | 4,000                     |
| Via PC       | Contractors                                  | 32,000                              | 7,000                     |
| Via PC       | Utilities                                    | 25,000                              | 25,000                    |
| Via PC       | Depot Lease                                  | 175,000                             | 175,000                   |
|              | <b>Total Depot Building &amp; Grounds</b>    | <b>242,554</b>                      | <b>217,554</b>            |
|              | <b>Allocated Expenses</b>                    |                                     |                           |
| 20263.68.90  | Administration Overhead Allocation           | 140,530                             | 140,530                   |
| 20277.160.90 | Less Allocated to Works & Services           | (1,221,000)                         | (1,221,000)               |
|              | <b>Total Allocated Expenses</b>              | <b>(1,080,470)</b>                  | <b>(1,080,470)</b>        |
|              | <b>TOTAL - EXPENDITURE</b>                   | <b>138,426</b>                      | <b>0</b>                  |

### PLANT OPERATIONS

|                    |                                                |           |           |
|--------------------|------------------------------------------------|-----------|-----------|
| Via Plant Postings | Wages                                          | 11,726    | 11,726    |
| Via Plant Postings | Fuel & Oils                                    | 46,700    | 46,700    |
| Via Plant Postings | Materials                                      | 9,800     | 9,800     |
| Via Plant Postings | Insurance                                      | 12,098    | 12,098    |
| Via Plant Postings | Licences                                       | 14,000    | 14,000    |
| Via Plant Postings | Contractors                                    | 10,000    | 10,000    |
| Via Plant Postings | Other                                          | 19,050    | 19,050    |
| Via Timesheets     | Less Allocated to Works & Services             | (123,374) | (123,374) |
|                    | <b>Total Unallocated Plant Operating Costs</b> | <b>0</b>  | <b>0</b>  |

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

**Capital Works Program**

| PROJECT NO | PROGRAMME AREA                                                 | BUDGET |                            |                                                       |                        | FORECAST                                             |        |                            |                        |
|------------|----------------------------------------------------------------|--------|----------------------------|-------------------------------------------------------|------------------------|------------------------------------------------------|--------|----------------------------|------------------------|
|            |                                                                | Total  | Income from sale of assets | Net cost to Council before transfers to/from Reserves | Transfer from Reserves | Net cost to Council after transfers to/from Reserves | Total  | Income from sale of assets | Transfer from Reserves |
|            | Car Park Construction                                          |        |                            |                                                       |                        |                                                      |        |                            |                        |
| 6.9000.2   | Ocean Beach Hotel - Acrod Bay                                  | 5,000  |                            | 5,000                                                 |                        | 5,000                                                | 5,000  |                            |                        |
| 6.5080.2   | Station Street (West) - Linemarking                            | 20,000 |                            | 20,000                                                |                        | 20,000                                               | 20,000 |                            |                        |
| 6.5080.2   | Station Street (East) - Footpath                               | 15,000 |                            | 15,000                                                |                        | 15,000                                               | 15,000 |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
| 11.9000.2  | Drainage Construction                                          |        |                            |                                                       |                        |                                                      |        |                            |                        |
|            | Various                                                        | 25,000 |                            | 25,000                                                |                        | 25,000                                               | 27,569 |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            | 7,500                  |
| 15.1048.2  | Curtin Avenue Slip Road (Grant Street to lights)               | -      |                            | -                                                     |                        | -                                                    | 7,500  |                            | 7,500                  |
| 15.1060.2  | Eric Street (Marine to Hamersley)                              | -      |                            | -                                                     |                        | -                                                    | 18,000 |                            | 18,000                 |
| 15.1126.2  | Marine Parade (Forrest Street to Pearse Street - western side) | -      |                            | -                                                     |                        | -                                                    | 13,621 |                            | 13,621                 |
| 15.1126.2  | Marine Parade (Warton to Beach)                                | -      |                            | -                                                     |                        | -                                                    | 21,468 |                            | 21,468                 |
| 15.1128.2  | Marmion Street (North to Grant)                                | -      |                            | -                                                     |                        | -                                                    | 11,000 |                            | 11,000                 |
| 15.9000.2  | Missing links (various)                                        | -      |                            | -                                                     |                        | -                                                    | 10,000 |                            | 10,000                 |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
|            | Irrigation Construction                                        |        |                            |                                                       |                        |                                                      |        |                            |                        |
| 20.9000.2  | Various                                                        | 10,000 |                            | 10,000                                                |                        | 10,000                                               | 10,000 |                            |                        |
| 20.1126.2  | Curtin Avenue (removal of redundant pump station)              | 12,000 |                            | 12,000                                                |                        | 12,000                                               | 12,000 |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
|            |                                                                | -      |                            | -                                                     |                        | -                                                    | -      |                            |                        |
|            | Right of Way Construction                                      |        |                            |                                                       |                        |                                                      |        |                            |                        |
| 24.2105.2  | ROW 21                                                         | -      |                            | -                                                     |                        | -                                                    | 12,667 |                            |                        |

**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

**Capital Works Program**

| PROJECT NO | PROGRAMME AREA                                | BUDGET  |                            |                                                       |                        | FORECAST                                             |         |                            |
|------------|-----------------------------------------------|---------|----------------------------|-------------------------------------------------------|------------------------|------------------------------------------------------|---------|----------------------------|
|            |                                               | Total   | Income from sale of assets | Net cost to Council before transfers to/from Reserves | Transfer from Reserves | Net cost to Council after transfers to/from Reserves | Total   | Income from sale of assets |
|            | <b>Parks &amp; Reserves Construction</b>      |         |                            |                                                       |                        |                                                      |         |                            |
| 30.1060.2  | Eric Street/Curtin Avenue park fencing        | -       | -                          | -                                                     | -                      | -                                                    | -       | -                          |
| 30.9000.2  | Playground Construction - Various             | 17,000  | -                          | 17,000                                                | 295,000                | 17,000                                               | 397,206 | 222,000                    |
| 30.9000.2  | Disability Playground Equipment (C/F)         | 410,000 | -                          | 410,000                                               | -                      | 115,000                                              | 25,000  | -                          |
| 30.9000.5  | Natural Areas Management                      | 25,000  | -                          | 25,000                                                | -                      | 25,000                                               | 100,000 | -                          |
| 30.7123.2  | Fish Habitat Protection Area Signage Upgrade  | 100,000 | -                          | 100,000                                               | -                      | 100,000                                              | 20,000  | -                          |
| 30.6100.2  | Harvey Field Fencing Replacement              | 20,000  | -                          | 20,000                                                | -                      | 20,000                                               | 17,000  | -                          |
| 30.5010.2  | New Foreshore Park (Previously Car Park No 1) | 17,000  | -                          | 17,000                                                | -                      | 17,000                                               | 955,900 | 462,057                    |
| 29.5011.2  | Shaded Seating (C/F)                          | 955,900 | -                          | 955,900                                               | -                      | -                                                    | 34,814  | -                          |
| 29.6082.2  | Foreshore Signage (C/F)                       | 462,057 | -                          | 462,057                                               | -                      | -                                                    | 500,000 | -                          |
|            |                                               | 34,814  | -                          | 34,814                                                | -                      | 34,814                                               | 88,170  | -                          |
|            | <b>Property Construction</b>                  |         |                            |                                                       |                        |                                                      |         |                            |
| 35.4122.2  | Depot Construction (C/F)                      | -       | -                          | -                                                     | -                      | -                                                    | 4,830   | -                          |
| 35.4050.2  | Civic Centre - Building Construction          | 500,000 | -                          | 500,000                                               | 500,000                | -                                                    | 150,000 | -                          |
| 35.4010.2  | Anderson Pavillion (C/F)                      | 88,170  | -                          | 88,170                                                | -                      | 88,170                                               | 4,830   | -                          |
| 35.6030.2  | Civic Centre - Grounds Construction           | 4,830   | -                          | 4,830                                                 | -                      | 4,830                                                | 500,000 | -                          |
|            |                                               | 150,000 | -                          | 150,000                                               | -                      | 150,000                                              | 88,170  | -                          |
|            |                                               |         |                            |                                                       |                        |                                                      | 4,830   | -                          |
|            |                                               |         |                            |                                                       |                        |                                                      | 150,000 | -                          |



## Capital Works Program

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**Town of Cottesloe**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31st December 2018**

**Capital Works Program**

| PROJECT NO | PROGRAMME AREA                                | BUDGET           |                            |                                                       |                        | FORECAST                                             |                  |                            |
|------------|-----------------------------------------------|------------------|----------------------------|-------------------------------------------------------|------------------------|------------------------------------------------------|------------------|----------------------------|
|            |                                               | Total            | Income from sale of assets | Net cost to Council before transfers to/from Reserves | Transfer from Reserves | Net cost to Council after transfers to/from Reserves | Total            | Income from sale of assets |
|            | <b>Miscellaneous Infrastructure</b>           | -                | -                          | -                                                     | -                      | -                                                    | -                | -                          |
| 45.9000.2  | Sculpture                                     | 70,000           | -                          | 70,000                                                | -                      | 70,000                                               | 70,000           | 50,000                     |
| 45.9000.2  | Sculpture Renewal (sundial)                   | 45,000           | -                          | 45,000                                                | -                      | 45,000                                               | 45,000           | -                          |
| 45.6060.2  | Dugout Facilities - Cottesloe Oval            | 21,500           | -                          | 21,500                                                | -                      | 21,500                                               | -                | -                          |
| 45.4131.2  | Beach Access Paths (C/F)                      | 300,000          | -                          | 300,000                                               | -                      | 300,000                                              | 682,425          | 682,425                    |
| 45.6080.2  | Foreshore Development (C/F)                   | 170,000          | -                          | 170,000                                               | -                      | 170,000                                              | 170,000          | 170,000                    |
| 45.6140.2  | Pylon Restoration (C/F)                       | 143,500          | -                          | 143,500                                               | -                      | 143,500                                              | 143,500          | 143,500                    |
| 45.6065.2  | Universal Beach Access (C/F)                  | 655,617          | -                          | 655,617                                               | -                      | 655,617                                              | 655,617          | 655,617                    |
| 45.1047.2  | Shade Structures (C/F)                        | 672,173          | -                          | 672,173                                               | -                      | 672,173                                              | 672,173          | 672,173                    |
|            | <b>Plant, Machinery &amp; Equipment</b>       | -                | -                          | -                                                     | -                      | -                                                    | -                | -                          |
| 47.9000.2  | Animal Canopy                                 | 15,000           | -                          | 15,000                                                | -                      | 15,000                                               | 15,000           | -                          |
| 47.9000.2  | Electric Bike                                 | 2,000            | -                          | 2,000                                                 | -                      | 2,000                                                | 2,000            | -                          |
| 47.9000.2  | Plant and Equipment                           | 287,700          | 67,150                     | 220,550                                               | -                      | 220,550                                              | 287,700          | 86,094                     |
|            | <b>Furniture &amp; Equipment</b>              | -                | -                          | -                                                     | -                      | -                                                    | -                | -                          |
| 49.9000.11 | Customer Relationship Management System (C/F) | 40,000           | -                          | 40,000                                                | -                      | 40,000                                               | 40,000           | -                          |
| 49.9000.16 | Photocopiers                                  | 25,000           | -                          | 25,000                                                | -                      | 25,000                                               | 17,600           | -                          |
| 49.9000.17 | Phone System                                  | 30,000           | -                          | 30,000                                                | -                      | 30,000                                               | 5,000            | -                          |
| 49.9000.8  | CCTV                                          | 65,000           | -                          | 65,000                                                | -                      | 65,000                                               | 65,000           | -                          |
| 49.9000.12 | Mobile Device Replacement                     | 10,000           | -                          | 10,000                                                | -                      | 10,000                                               | 10,000           | -                          |
| 49.9000.13 | Software Upgrade - Website (C/F)              | 30,000           | -                          | 30,000                                                | -                      | 30,000                                               | 5,000            | -                          |
| 49.9000.14 | Hardware Replacement - Other                  | 50,000           | -                          | 50,000                                                | -                      | 50,000                                               | 23,000           | -                          |
| 49.9000.18 | Defibrillators                                | 6,000            | -                          | 6,000                                                 | -                      | 6,000                                                | 6,000            | -                          |
| 49.9000.19 | Personal Camera's - Rangers                   | 15,000           | -                          | 15,000                                                | -                      | 15,000                                               | 15,000           | -                          |
| New        | Communications Equipment - Smart Parking      | -                | -                          | -                                                     | -                      | -                                                    | 35,280           | -                          |
|            | <b>Totals</b>                                 | <b>6,653,261</b> | <b>67,150</b>              | <b>6,586,111</b>                                      | <b>2,212,957</b>       | <b>4,373,154</b>                                     | <b>7,632,977</b> | <b>86,094</b>              |
|            |                                               |                  |                            |                                                       |                        |                                                      |                  | <b>5,152,261</b>           |

# TOWN OF COTTESLOE

## RESERVE TRANSFERS SUMMARY AS PART OF THE BUDGET REVIEW

FOR THE PERIOD 1 JULY 2018 to 30 JUNE 2019

| Particulars                        | 2018/19 BUDGET         |                                     |                            |                              | 2018/19 BUDGET REVIEW FORECAST |                        |                                     |                            |                              |                       |
|------------------------------------|------------------------|-------------------------------------|----------------------------|------------------------------|--------------------------------|------------------------|-------------------------------------|----------------------------|------------------------------|-----------------------|
|                                    | Balance<br>1 July 2018 | Interest<br>Received<br>2018 - 2019 | Transfer<br>to<br>Reserves | Transfer<br>from<br>Reserves | Balance<br>30 June 19          | Balance<br>1 July 2018 | Interest<br>Received<br>2018 - 2019 | Transfer<br>to<br>Reserves | Transfer<br>from<br>Reserves | Balance<br>30 June 19 |
| Leave Reserve                      | 95,824                 | 2,635                               | 0                          | 0                            | 98,459                         | 95,675                 | 2,713                               | 203,971                    | 0                            | 302,359               |
| Civic Centre Improvements Reserve  | 353,262                | 9,715                               | 0                          | 0                            | 362,977                        | 352,992                | 10,001                              | 0                          | 0                            | 362,993               |
| Waste Management Reserve           | 602,293                | 11,550                              | 0                          | 0                            | 613,843                        | 602,485                | 12,039                              | 0                          | 0                            | 614,524               |
| Parking Reserve (In lieu of)       | 11,203                 | 308                                 | 0                          | 0                            | 11,511                         | 11,194                 | 317                                 | 0                          | 0                            | 11,511                |
| Property Reserve                   | 375,169                | 10,317                              | 0                          | 0                            | 385,486                        | 373,601                | 10,620                              | 0                          | 0                            | 384,221               |
| Infrastructure Reserve             | 658,358                | 12,732                              | 0                          | 592,000                      | 79,090                         | 721,922                | 13,317                              | 0                          | 389,000                      | 346,239               |
| Legal Reserve                      | 164,247                | 4,517                               | 0                          | 0                            | 168,764                        | 164,122                | 4,651                               | 0                          | 0                            | 168,773               |
| Unspent Grants/Funds Reserve       | 181,896                | 0                                   | 0                          | 181,896                      | 0                              | 183,910                | 0                                   | 0                          | 183,910                      | 0                     |
| Parking Facilities Reserve         | 187,950                | 4,619                               | 0                          | 0                            | 192,569                        | 166,841                | 4,619                               | 0                          | 0                            | 171,460               |
| Sustainability Initiatives Reserve | 160,062                | 4,402                               | 0                          | 0                            | 164,464                        | 159,937                | 4,532                               | 0                          | 0                            | 164,469               |
| Depot Funds Reserve                | 7,457,097              | 51,418                              | 0                          | 4,331,487                    | 3,177,028                      | 7,420,513              | 181,510                             | 0                          | 4,713,912                    | 2,888,111             |
| Right of Way Reserve               | 10,715                 | 295                                 | 145,000                    | 0                            | 156,010                        | 17,607                 | 426                                 | 145,000                    | 0                            | 163,033               |
| Public Open Space (In lieu of)     | 642,908                | 17,680                              | 0                          | 0                            | 660,588                        | 642,565                | 18,201                              | 0                          | 0                            | 660,766               |
| Sculpture and Artworks Reserve     | 123,600                | 4,224                               | 0                          | 50,000                       | 77,824                         | 124,388                | 4,325                               | 0                          | 50,000                       | 78,713                |
| Library Reserve                    | 47,778                 | 1,314                               | 0                          | 0                            | 49,092                         | 35,656                 | 1,343                               | 28,000                     | 0                            | 64,999                |
| Car Park Reserve - North Cottesloe |                        |                                     |                            |                              |                                |                        |                                     |                            |                              |                       |
| Primary School Reserve             | 4,500                  | 0                                   | 0                          | 0                            | 4,500                          | 12,953                 | 200                                 | 0                          | 13,153                       | 0                     |
| Green Infrastructure Reserve       | 0                      | 0                                   | 167,000                    | 167,000                      | 0                              | 0                      | 2,135                               | 167,000                    | 167,000                      | 2,135                 |
| Active Transport Reserve           | 0                      | 0                                   | 288,500                    | 0                            | 288,500                        | 0                      | 3,233                               | 288,500                    | 81,589                       | 210,144               |
| Information Technology Reserve     | 0                      | 0                                   | 0                          | 0                            | 0                              | 0                      | 0                                   | 284,400                    | 0                            | 284,400               |
| Recreation Precinct Reserve        | 0                      | 0                                   | 0                          | 0                            | 0                              | 0                      | 0                                   | 21,500                     | 0                            | 21,500                |
| Total                              | 11,076,862             | 135,726                             | 600,500                    | 5,322,383                    | 6,490,705                      | 11,086,361             | 274,182                             | 1,138,371                  | 5,598,564                    | 6,900,350             |