

SHIRE OF PEPPERMINT GROVE



2011/2012

BUDGET



SHIRE OF PEPPERMINT GROVE

2011/12 BUDGET

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SHIRE OF PEPPERMINT GROVE

PART 1

- 1. BUDGET COMMENTARY**
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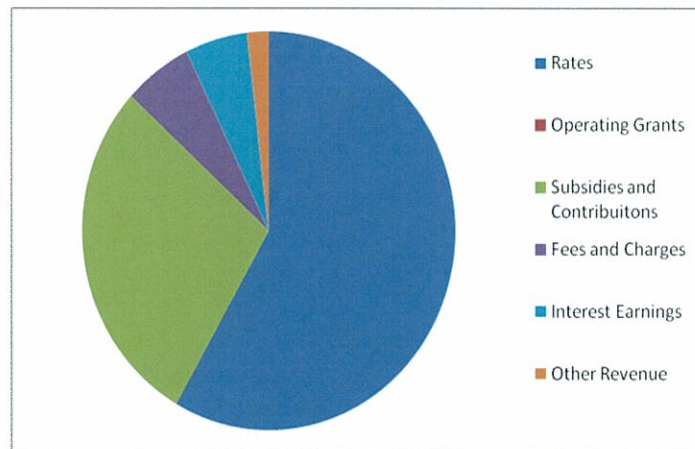
BUDGET COMMENTARY

INTRODUCTION

The Shire of Peppermint Grove is a small metropolitan local government serving a largely residential population of 1,652 residents. The Shire's focus is on excellent customer service and outstanding amenity for the community.

Income for the Shire is mainly generated through rates which are raised from 605 households, State and Federal Government Grants, contributions from neighbouring local governments for the management of the library service, and fees and charges from planning applications and building licenses. The contribution from the Towns of Cottesloe and Mosman Park for the combined library service accounts for approximately 26% of the Shire's revenue.

REVENUE SOURCES



The majority of expenditure funds the Shire's workforce, the maintenance of infrastructure (footpaths, roads, parks and reserves), the operation of the Library Service, contracted waste services, and grant-funded projects.

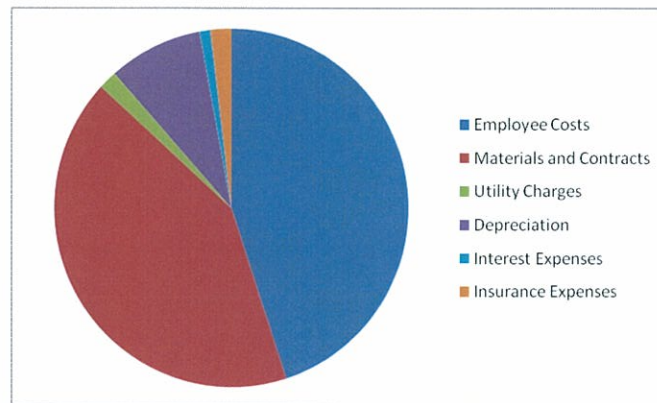
The Combined Library Service accounts for approximately 29.5% of the Shire's total expenditure. This includes the cost of staff which is part of the Shire's staffing establishment. Overall the Shire funds approximately 9.25% of the total cost of operating the Library Service.

The Shire has a small workforce of 24 full-time and part-time staff (22.87 full time equivalents) in the following areas:

Administration	8 (7.67 FTEs)
Works	5 (5 FTEs)
Library	16 (10.2 FTEs)

A service unique to the Shire of Peppermint Grove is the personalised rubbish service provided to residents. While the collection of domestic waste (standard and recycled) is contracted to Perth Waste Services, Shire workers collect and return rubbish bins to approximately 90% of households.

AREAS OF EXPENDITURE



LAST YEAR, 2010/11

Last year Council increased rate revenue by 10.00% over the previous year. Major areas of expenditure in 2010/11 included:

- ROW works Cottesloe Central
- Provision of disabled parking bays and footpaths at Hobbs Place
- Completion of the construction of new Library and Administration offices
- Completion of upgrade of Keane's Point playground, footpaths, barbeques and seating
- Town Planning Scheme Review – phase 1
- Shire newsletter

2011/12 BUDGET

2011/12 is a revaluation year and the Shire has been advised by the Valuer General's office that the total Gross Rental Valuation has risen from \$28,341,018 at 30th June 2011 to \$32,883,533 at 1 July 2011; an increase of \$4,535,515. As with previous revaluation years, the Shire has readjusted its rate in the dollar down to offset this increase. While this normalises any rate increase, it will have impacts, both positive and negative, on individual property owners whose property values have changed.

The Rate Setting Statement shows total revenue required from property rates of \$2,140,471 compared with \$1,940,864 budgeted in 2010/11, an increase of \$199,607. This equates to a rate increase of 10% where 1% of rates delivers \$19,960.

Minimum rates will rise from \$882 to \$970 and the rate in the dollar is 6.4653 compared with 6.8914 in 2010/11.

Major and new items of expenditure in the 2011/12 budget include:

- Two additional days per week in building and administration staff support
- Additional IT Software for Asset Management, Infringements, Purchase Orders, Customer Service and website upgrade
- A \$49,000 Roads to Recovery Grant will be allocated to work to implement strategies identified by the Traffic Management and Road Safety Advisory Group
- Urgent repairs to river wall at a cost of \$50,000
- An allocation of \$50,000 has been made for consultants for a range of projects – traffic management, regional environmental projects (WESROC), cafe redevelopment, Pontoon Boardwalk Feasibility Study, Waste Study and Tender for Waste Services, and support for implementing new legislative requirements (long term financial planning, asset management planning, community plan, corporate plan and associated capability plans)
- Two reticulation boxes for Manners Hill Park
- Safety barrier upgrade on The Esplanade
- Johnston Street/Keane Street right of way maintenance
- Right of way repairs/maintenance \$30,000
- Mosman Park Mens shed contribution \$5,000
- Bus Shelter, Leake St in front of Administration Building, \$15,000.

In view of the need to rebuild a sustainable level of reserves, the budget recommends the allocation of the budgeted cost of rate discounts of \$40,000 to reserves funds. Therefore the previous availability of a discount for early payment of rates (5%) will no longer be offered.

TRAFFIC MANAGEMENT

Management of the volume and speed of vehicle traffic throughout the Shire continues to be of concern to residents and Council. Provision has been made in the budget to continue the review of the Traffic Management Study and plan for the provision of traffic calming devices and safety initiatives. This process is being assisted by a community-based Advisory Group.

RECREATION AREAS

Parks and reserves impact on the amenity of Peppermint Grove and again figure prominently in the 2011/12 budget. Continued attention will be given to the maintenance program for parks, gardens and roundabouts in the Shire. The upgrade of the playground will be completed with the construction of a small community facility partly funded by a Federal Regional and Local Community Infrastructure Grant. A new project will be the upgrade of Keane's Point Foreshore following community consultation. Particular attention will be given to the redevelopment of the café/kiosk and the possible integration of public toilets.

PLANNING

A major project continued in 2010/11 was the review of the Town Planning Scheme. Funds for phase one were budgeted for Planning Consultants and further funds have been committed for 2011/12 for the completion of the project.

The Community Plan, Developed in 2010/11, together with the Asset Management Plan, will provide the basis for a revised Plan for the Future which will be developed in 2011/12.

ONGOING FINANCIAL POSITION

The Rate Setting Statement shows that the Shire will have an expected cash deficit of \$55,169 for 2010/11 and cash backed reserves at the 30th June 2012 budgeted to be \$661,594 after budgeted Capital Projects are completed.

\$274,000 of these reserves are quarantined for Public Open Space resulting from cash in lieu obtained for the subdivision of the Bay View Street 'super block'.

PLAN FOR THE FUTURE OF THE DISTRICT

The budget is consistent with the Shire's current Plan for the Future of the District.

COMPILATION OF THE BUDGET

The Shire's Administration, led by the Chief Executive Officer, Anne Banks-McAllister, has prepared the budget with guidance on priorities from the Councillors of the Shire of Peppermint Grove.

SHIRE OF PEPPERMINT GROVE

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

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**SHIRE OF PEPPERMINT GROVE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUE				
Rates	8	2,140,471	1,905,883	1,940,864
Operating Grants, Subsidies and Contributions		1,168,781	1,120,878	1,023,053
Fees and Charges	9	243,242	296,454	236,076
Interest Earnings	2(a)	45,000	91,481	38,450
Other Revenue		222,382	373,809	262,445
		<u>3,819,876</u>	<u>3,788,505</u>	<u>3,500,888</u>
EXPENSES				
Employee Costs		(1,804,739)	(1,854,957)	(1,692,512)
Materials and Contracts		(1,508,721)	(1,565,444)	(1,448,776)
Utility Charges		(145,000)	(133,119)	(72,000)
Depreciation	2(a)	(373,941)	(368,378)	(363,923)
Interest Expenses	2(a)	(66,172)	(67,302)	(67,302)
Insurance Expenses		(108,000)	(88,000)	(94,000)
Other Expenditure		0	0	(67,888)
		<u>(4,006,573)</u>	<u>(4,077,200)</u>	<u>(3,806,401)</u>
		(186,697)	(288,695)	(305,513)
Non-Operating Grants, Subsidies and Contributions		49,433	226,022	296,374
Profit on Asset Disposals	4	1,964	12,113	14,455
Loss on Asset Disposals	4	0	(100,445)	
NET RESULT		(135,300)	(151,005)	5,316
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(135,300)</u>	<u>(151,005)</u>	<u>5,316</u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF PEPPERMINT GROVE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUE (Refer Notes 1,2,8 to 11)				
Governance		55,490	214,292	22,645
General Purpose Funding		2,204,741	2,127,067	2,045,959
Law, Order, Public Safety		20,830	50,279	48,555
Community Amenities		115,371	104,149	117,937
Recreation and Culture		1,284,586	1,126,901	1,181,156
Transport		24,100	10,315	11,100
Economic Services		88,350	182,246	98,350
Other Property and Services		200	736	3,200
		<u>3,793,668</u>	<u>3,815,985</u>	<u>3,528,902</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2)				
Governance		(685,817)	(637,434)	(592,887)
General Purpose Funding		(44,359)	(144,004)	(84,659)
Law, Order, Public Safety		(61,690)	(116,079)	(120,892)
Health		(43,284)	(40,589)	(47,034)
Education and Welfare		(25,123)	(18,108)	(24,940)
Community Amenities		(564,449)	(565,180)	(624,887)
Recreation & Culture		(1,785,241)	(1,652,091)	(1,632,396)
Transport		(626,130)	(624,795)	(555,318)
Economic Services		(78,100)	(139,714)	(84,100)
Other Property and Services		0	(99,384)	0
		<u>(3,914,193)</u>	<u>(4,037,378)</u>	<u>(3,767,113)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
		(66,172)	(67,302)	(67,302)
		(66,172)	(67,302)	(67,302)
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Governance				
Recreation and Culture		0	226,022	246,941
Transport		49,433	0	49,433
		<u>49,433</u>	<u>226,022</u>	<u>296,374</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Recreation and Culture		1,600	(88,332)	12,455
Other Property and Services		364	0	2,000
		<u>1,964</u>	<u>(88,332)</u>	<u>14,455</u>
NET RESULT		<u>(135,300)</u>	<u>(151,005)</u>	<u>5,316</u>
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u>(135,300)</u>	<u>(151,005)</u>	<u>5,316</u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF PEPPERMINT GROVE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,141,471	1,883,246	1,946,464
Operating Grants, Subsidies and Contributions		1,300,000	1,120,878	1,072,486
Fees and Charges		250,000	296,436	236,076
Interest Earnings		40,000	91,481	38,450
Goods and Services Tax		950,000	913,724	103,379
Other		400,000	414,084	321,000
		<u>5,081,471</u>	<u>4,719,849</u>	<u>3,717,855</u>
Payments				
Employee Costs		(1,804,739)	(1,860,512)	(1,701,000)
Materials and Contracts		(2,082,886)	(1,857,169)	(1,510,000)
Utility Charges		(139,775)	(133,119)	(85,000)
Insurance Expenses		(102,000)	(88,000)	(94,000)
Interest Expenses		(66,172)	(67,302)	(67,302)
Goods and Services Tax		(850,000)	(800,960)	(70,000)
Other		0	0	(72,000)
		<u>(5,045,572)</u>	<u>(4,807,062)</u>	<u>(3,599,302)</u>
Net Cash Provided By Operating Activities	12(b)	<u>35,899</u>	<u>(87,213)</u>	<u>118,553</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(185,790)	(1,580,283)	(1,651,800)
Payments for Construction of Infrastructure	3	(70,000)	(153,477)	(326,272)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		21,000	226,022	296,374
Proceeds from Sale of Plant & Equipment	4	1,964	67,742	69,454
Net Cash Used in Investing Activities		<u>(232,826)</u>	<u>(1,439,996)</u>	<u>(1,612,244)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(17,230)	(16,099)	(16,099)
Net Cash Provided By (Used In) Financing Activities		(17,230)	(16,099)	(16,099)
Net Increase (Decrease) in Cash Held		(214,157)	(1,543,308)	(1,509,790)
Cash at Beginning of Year		925,635	2,468,943	2,468,943
Cash and Cash Equivalents at the End of the Year	12(a)	<u>711,478</u>	<u>925,635</u>	<u>959,153</u>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF PEPPERMINT GROVE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUES	1,2			
Governance		55,490	244,376	22,645
General Purpose Funding		104,270	214,292	119,550
Law, Order, Public Safety		20,830	50,279	48,555
Community Amenities		115,371	104,149	117,937
Recreation and Culture		1,286,186	1,371,679	1,428,097
Transport		73,533	10,315	60,533
Economic Services		88,350	182,246	98,350
Other Property and Services		564	736	3,200
		<u>1,744,594</u>	<u>2,178,072</u>	<u>1,898,867</u>
EXPENSES	1,2			
Governance		(734,817)	(722,140)	(592,887)
General Purpose Funding		(84,359)	(144,004)	(84,659)
Law, Order, Public Safety		(61,690)	(116,079)	(120,892)
Health		(43,284)	(40,589)	(47,034)
Education and Welfare		(25,123)	(18,108)	(24,940)
Community Amenities		(498,277)	(565,180)	(624,887)
Recreation & Culture		(1,851,413)	(1,753,335)	(1,632,396)
Transport		(626,131)	(624,795)	(555,318)
Economic Services		(78,100)	(139,713)	(84,100)
Other Property and Services		0	(99,385)	0
Finance and Borrowing		(66,172)	(67,302)	(67,302)
		<u>(4,069,366)</u>	<u>(4,290,630)</u>	<u>(3,834,415)</u>
Net Operating Result Excluding Rates		(2,324,772)	(2,112,558)	(1,935,548)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(1,964)	88,332	(14,455)
Write back accruals		5,000	0	5,000
Depreciation on Assets	2(a)	373,941	368,371	323,923
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(52,700)	(1,202,086)	(1,550,000)
Purchase Infrastructure Assets - Roads	3	(97,033)	(88,296)	(281,272)
Purchase Infrastructure Assets - Parks	3	(50,000)	(33,522)	(45,000)
Purchase Plant and Equipment	3	(88,019)	(176,278)	(100,450)
Purchase Furniture and Equipment	3	(90,610)	(183,260)	(1,350)
Proceeds from Disposal of Assets	4	36,365	67,742	69,454
Repayment of Debentures	5	(17,229)	(16,099)	(16,099)
Proceeds from New Debentures	5	0	0	0
Transfers to Reserves (Restricted Assets)	6	(105,978)	(303,376)	(322,747)
Transfers from Reserves (Restricted Assets)	6	327,697	1,756,748	1,894,289
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	(55,169)	(126,770)	33,391
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	(55,169)	0
Amount Required to be Raised from Rates	8	<u>(2,140,471)</u>	<u>(1,905,883)</u>	<u>(1,940,864)</u>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

The budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this budget document.

(c) 2010/11 Actual Balances

Balances shown in this budget as 2010/11 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

(f) Goods and Services Tax

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.

(g) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees.

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Trade and Other Receivables

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

(j) Inventories

General

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

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

Land Held for Resale

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

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

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

(k) Fixed Assets

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

Initial Recognition

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

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation of Non-Current Assets

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

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

This grant of \$1,500,000 was to the three Councils in partnership in the Library, namely Town of Mosman

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

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

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

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

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

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period (classified as non-current assets).

(iii) Held-to-maturity investments

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

Held-to-maturity financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period, which are classified as current assets.

If the Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

(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.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months of the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(n) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

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.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(o) Trade and Other Payables

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

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Council has a present obligation to pay resulting from employees' services provided to reporting date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(q) 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.

(r) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result to settle the obligation; and
- c) that outflow can be reliably measured.

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

Provisions are not recognised for future operating losses.

(s) Current and Non-Current Classification

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

(t) Comparative Figures

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

(u) Budget Comparative Figures

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

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	11,500	10,594	11,500
Other Services	1,000	750	1,000
Depreciation			
<u>By Program</u>			
Governance	76,666	75,907	105,000
Recreation and Culture	73,336	72,610	35,322
Transport	165,167	161,665	160,026
Other Property and Services	58,772	58,190	63,575
	<u>373,941</u>	<u>368,372</u>	<u>363,923</u>
<u>By Class</u>			
Land and Buildings	109,108	107,038	110,000
Furniture and Equipment	20,581	20,377	16,000
Plant and Equipment	75,948	75,196	70,923
Roads	128,635	126,485	130,000
Footpaths	30,401	30,100	25,000
Parks	4,838	4,790	7,000
Drainage	4,430	4,386	5,000
	<u>373,941</u>	<u>368,372</u>	<u>363,923</u>
Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	66,172	67,302	67,302
	<u>66,172</u>	<u>67,302</u>	<u>67,302</u>
Rental Charges			
- Operating Leases	61,000	50,374	50,374
	<u>61,000</u>	<u>50,374</u>	<u>50,374</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	20,000	66,813	20,000
- Other Funds	20,000	17,434	15,000
Other Interest Revenue (<i>refer note 10</i>)	5,000	7,234	3,450
	<u>45,000</u>	<u>91,481</u>	<u>38,450</u>

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Administration and operation of facilities and services to Members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue. Costs associated with raising of rates and other funding activities.

LAW, ORDER, PUBLIC SAFETY

Supervision of various bylaws, fire prevention, emergency services, pest control and animal control.

HEALTH

Maternal and infant health, immunisation control, health inspections, pest control and preventative services.

EDUCATION AND WELFARE

Contributions towards various community services such as aged persons support and other voluntary services.

COMMUNITY AMENITIES

Rubbish collection and recycling services, administration of the Town Planning Scheme and maintenance of bus shelters.

RECREATION AND CULTURE

Maintenance of parks and reserves. Administration of the Cottesloe - Peppermint Grove - Mosman Park Combined Library.

TRANSPORT

Construction and maintenance of roads, drainage, footpaths, parking and traffic signs. Cleaning of streets and maintaining street verges and street trees.

ECONOMIC SERVICES

Implementation of building controls.

OTHER PROPERTY & SERVICES

Plant operation and overheads.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

3. ACQUISITION OF ASSETS	2011/12 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Land and Buildings	25,000
Furniture and Equipment	44,610
Recreation and Culture	
Land and Buildings	27,700
Infrastructure-Parks	96,000
Plant and Equipment	30,000
Transport	
Infrastructure-roads	49,433
Infrastructure-Bus Shelter	15,000
Infrastructure-Barrier Railing	17,600
Infrastructure-drainage	15,000
Other Property and Services	
Plant and Equipment	58,019
	378,362
	378,362
<u>By Class</u>	
Land and Buildings	52,700
Infrastructure Assets - Roads	97,033
Infrastructure Assets - Parks	96,000
Plant and Equipment	88,019
Furniture and Equipment	44,610
	378,362
	378,362

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

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

4. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2011/12 BUDGET \$	2011/12 BUDGET \$	2011/12 BUDGET \$
Recreation and Culture Subaru Forester	18,400	20,000	1,600
Other Property and Services Holden Omega	16,000	16,364	364
	34,400	36,364	1,964

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2011/12 BUDGET \$	2011/12 BUDGET \$	2011/12 BUDGET \$
Plant and Machinery	34,400	36,364	1,964
	34,400	36,364	1,964

<u>Summary</u>	2011/12 BUDGET \$
Profit on Asset Disposals	1,964
Loss on Asset Disposals	0
	<u>1,964</u>

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-11	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2011/12 Budget \$	2010/11 Actual \$	2011/12 Budget \$	2010/11 Actual \$	2011/12 Budget \$	2010/11 Actual \$
	963,242	0	17,230	16,099	946,012	963,242	66,172	67,302
	963,242	0	17,230	16,099	946,012	963,242	66,172	67,302

All debenture repayments are to be financed by general purpose revenue.

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2011/12

There are no new debentures for 2011/12.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2011 nor is it expected to have unspent debenture funds as at 30th June 2012.

(d) Overdraft

Council has utilised an overdraft facility during the financial year. This overdraft facility of \$200,000 is with the National Australia Bank. It is anticipated that this facility will be required to be utilised during 2011/12.

SHIRE OF PEPPERMINT GROVE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
6. RESERVES			
(a) LSL/Annual Leave Reserve			
Opening Balance	15,066	17,930	17,930
Amount Set Aside / Transfer to Reserve	3,000	22,925	12,000
Amount Used / Transfer from Reserve	<u>(15,000)</u>	<u>(25,789)</u>	<u>0</u>
	<u>3,066</u>	<u>15,066</u>	<u>29,930</u>
(b) Plant Replacement Reserve			
Opening Balance	183,238	178,171	178,171
Amount Set Aside / Transfer to Reserve	500	5,067	1,000
Amount Used / Transfer from Reserve	<u>(58,019)</u>	<u>0</u>	<u>(142,839)</u>
	<u>125,719</u>	<u>183,238</u>	<u>36,332</u>
(c) Infrastructure/Building Reserve			
Opening Balance	153,132	1,250,134	1,250,133
Amount Set Aside / Transfer to Reserve	48,000	43,552	64,385
Amount Used / Transfer from Reserve	<u>(137,700)</u>	<u>(1,140,554)</u>	<u>(1,183,093)</u>
	<u>63,432</u>	<u>153,132</u>	<u>131,425</u>
(d) Sitting Fee Reserve			
Opening Balance	18,602	42,143	42,143
Amount Set Aside / Transfer to Reserve	0	1,198	0
Amount Used / Transfer from Reserve	<u>(10,000)</u>	<u>(24,739)</u>	<u>(28,000)</u>
	<u>8,602</u>	<u>18,602</u>	<u>14,143</u>
(e) Road Reserve			
Opening Balance	72,019	128,368	128,368
Amount Set Aside / Transfer to Reserve	1,500	3,651	3,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>(60,000)</u>	<u>(85,000)</u>
	<u>73,519</u>	<u>72,019</u>	<u>46,368</u>
(f) Library Leave Reserve			
Opening Balance	41,606	47,213	47,213
Amount Set Aside / Transfer to Reserve	1,000	1,343	5,000
Amount Used / Transfer from Reserve	<u>(35,000)</u>	<u>(6,950)</u>	<u>0</u>
	<u>7,606</u>	<u>41,606</u>	<u>52,213</u>
(g) Public Open Space Reserve			
Opening Balance	285,303	347,190	347,190
Amount Set Aside / Transfer to Reserve	5,000	15,051	5,000
Amount Used / Transfer from Reserve	<u>(16,000)</u>	<u>(76,938)</u>	<u>(10,000)</u>
	<u>274,303</u>	<u>285,303</u>	<u>342,190</u>

SHIRE OF PEPPERMINT GROVE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget	2010/11 Actual	2010/11 Budget
	\$	\$	\$
6. RESERVES (Continued)			
(h) Library Infrastructure Reserve			
Opening Balance	114,347	111,185	111,185
Amount Set Aside / Transfer to Reserve	1,000	3,162	1,000
Amount Used / Transfer from Reserve	<u>(10,000)</u>	<u>0</u>	<u>(33,469)</u>
	<u>105,347</u>	<u>114,347</u>	<u>78,716</u>
(i) Green Funds Reserve			
Opening Balance	0	214,351	214,351
Amount Set Aside / Transfer to Reserve	45,978	207,427	187,556
Amount Used / Transfer from Reserve	<u>(45,978)</u>	<u>(421,778)</u>	<u>(401,907)</u>
	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Backed Reserves	<u>661,594</u>	<u>883,313</u>	<u>731,317</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

Current valuation of buildings is carried out at least once every three years by an independent valuer.

RESERVES (Continued)	2011/12 Budget	2010/11 Actual	2010/11 Budget
	\$	\$	\$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
LSL/Annual Leave Reserve	3,000	22,925	12,000
Plant Reserve	500	5,067	1,000
Infrastructure/Building Reserve	48,000	43,552	64,385
Sitting Fee Reserve	0	1,198	0
Road Reserve	1,500	3,651	3,000
Library Staff Leave Reserve	1,000	1,343	5,000
Public Open Space Reserve	5,000	15,051	5,000
Library Infrastructure Reserve	1,000	3,162	1,000
Green Funds Reserve	45,978	207,427	187,556
	<u>105,978</u>	<u>303,376</u>	<u>278,941</u>
Transfers from Reserves			
LSL/Annual Leave Reserve	(15,000)	(25,789)	0
Plant Reserve	(58,019)	0	(142,839)
Infrastructure/Building Reserve	(137,700)	(1,140,554)	(1,183,093)
Sitting Fee Reserve	(10,000)	(24,739)	(28,000)
Road Reserve	0	(60,000)	(85,000)
Library Staff Leave Reserve	(35,000)	(6,950)	0
Public Open Space Reserve	(16,000)	(76,938)	(10,000)
Library Infrastructure Reserve	(10,000)	0	(33,469)
Green Funds Reserve	(45,978)	(421,778)	(401,907)
	<u>(327,697)</u>	<u>(1,756,748)</u>	<u>(1,884,308)</u>
Total Transfer to/(from) Reserves	<u>(221,719)</u>	<u>(1,453,372)</u>	<u>(1,605,367)</u>

SHIRE OF PEPPERMINT GROVE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

the reserves are set aside are as follows:

6. RESERVES (Continued)

Long Service/ Annual leave reserve.

- to provide funding to meet the ongoing liability of staff annual and long service leave entitlements. \$3,000 interest earnings are budgeted to be placed in this reserve in 2011/12. Funds up to the maximum will be withdrawn from this reserve to meet liabilities occurring during 2011/12

Plant Replacement Reserve

- to set aside sufficient funds to allow for the cost of replacing/upgrading Council's heavy plant and equipment on a regular basis. \$1,000 interest earnings are budgeted to be placed in this reserve in 2011/12. \$58,019 is budgeted to be withdrawn from this reserve in 2011/12 for plant purchases.

Infrastructure/Building Reserve

- to provide sufficient funding for the upgrading and replacement of recreational infrastructure and Council buildings. \$137,700 is budgeted to be withdrawn from this reserve to contribute to the costs of the final completion of the new Shire Administration Building, its share of the new library, funds towards a bus shelter, drainage installation, office equipment and river wall. \$48,000 budgeted to be placed in this reserve in 2011/12.

Sitting Fee Reserve

- This reserve was established in 2007/08 with a beginning balance of \$20,400. No money is budgeted to be placed in this reserve in 2011/12. \$10,000 is budgeted to be withdrawn from this reserve in 2011/12.

Road Works Reserve

- to set aside sufficient funds for the upgrade and maintenance of the road and drainage systems. Funds will be withdrawn from this reserve as required. \$1,500 interest earnings are budgeted to be placed in this reserve in 2011/12.

Leave Reserve (Library Staff)

- to provide funding to meet the liability of staff leave entitlements of the Cottesloe - Peppermint Grove - Mosman Park Combined Library. \$1,000 interest earnings are budgeted to be placed in this reserve in 2011/12. Funds up to the maximum will be withdrawn from this reserve to meet liabilities occurring during 2011/12

Library Infrastructure Reserve

- to provide funds for capital expenditure projects for the Cottesloe - Peppermint Grove - Mosman Park Combined Library. \$1,000 interest earnings are budgeted to be placed in this reserve in 2011/12. \$10,000 is budgeted to be withdrawn from this reserve for the purchase of a library vehicle.

Public Open Space Reserve

- This reserve was established in 2007/08 following receipt of Public Open Space funds. \$16,000 is budgeted to be withdrawn from this reserve for the purchase of reticulation control boxes.

Green Funds Reserve

- This reserve was established in 2009/10 following receipt of Federal Government Green Precincts Funds. This grant of \$1,500,000 was to the three Councils in partnership in the Library, namely Town of Mosman Park, Town of Cottesloe and the Shire of Peppermint Grove. This reserve contains Peppermint Grove's remaining share of the grant together with its remaining share of the LotteryWest Grant. These shares total \$45,978 which will be expended in 2011/2012.

SHIRE OF PEPPERMINT GROVE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

	Note	2011/12 Budget \$	2010/11 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	12(a)	49,884	42,323
Cash - Restricted Reserves	12(a)	661,594	883,312
Receivables		98,229	109,541
		<u>809,707</u>	<u>1,035,176</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(174,884)</u>	<u>(281,934)</u>
NET CURRENT ASSET POSITION		634,823	753,242
Less: Cash - Restricted Reserves	12(a)	(661,594)	(883,312)
Add Back: Current Loan Liability	5	16,099	17,229
Add Back: Liabilities Supported by Reserves	6	<u>10,672</u>	<u>57,672</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>(55,169)</u></u>

The estimated surplus/(deficiency) c/fwd in the 2010/11 actual column represents the surplus (deficit) brought forward as at 1 July 2011.

The estimated surplus/(deficiency) c/fwd in the 2011/12 budget column represents the surplus (deficit) carried forward as at 30 June 2012.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

8. RATING INFORMATION - 2011/12 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2011/12 Budgeted Rate Revenue \$	2011/12 Budgeted Interim Rates \$	2011/12 Budgeted Back Rates \$	2011/12 Budgeted Total Revenue \$	2010/11 Actual \$
General Rate								
Residential	6.4653	557	27,108,396	1,752,640	1,000	0	1,752,640	1,702,490
Commercial	6.4653	19	4,422,857	285,951			285,951	156,385
Commercial/R/Use	6.4653	5	146,876	9,496			9,496	7,916
Railway Reserve	6.4653	3	65,225	4,217			4,217	3,895
MRS Reserve	6.4653	1	437,505	28,286			28,286	23,620
Parks	6.4653	1	26,000	1,681			1,681	1,402
Sub-Totals		586	32,206,860	2,082,271	1,000	0	2,082,271	1,895,708
Minimum Rates	Minimum \$							
Residential	970	45	506,164	43,650			43,650	62,622
Commercial	970	13	141,370	12,610			12,610	11,466
Commercial/R/Use	970	2	29,125	1,940			1,940	1,764
Sub-Totals		60	676,658	58,200	0	0	58,200	75,852
							2,140,471	1,971,560
							2,140,471	1,971,560
Discounts			32,883,518	2,140,471			0	(65,677)
Totals							2,140,471	1,905,883

All land except exempt land in the Shire of Peppermint Grove is rated according to its Gross Rental Value (GRV).

The general rates detailed above for the 2011/12 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

9. FEES & CHARGES REVENUE	2011/12 Budget \$	2010/11 Actual \$
Governance	190	5,366
General Purpose Funding	5,450	5,280
Law, Order, Public Safety	1,980	0
Health	2,300	2,054
Community Amenities	113,974	104,149
Recreation & Culture	45,098	55,441
Transport	3,300	9,460
Economic Services	70,950	114,704
	<u>243,242</u>	<u>296,454</u>

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

10. INTEREST CHARGES AND INSTALMENTS - 2011/12 FINANCIAL YEAR

a) Interest Charges

The following interest charge is proposed in the 2011/12 budget:-

11% interest (annual) will be charged on a daily basis on all rates outstanding after the due date, i.e. 09 September 2011.

This charge will not apply to rates outstanding where the ratepayer has previously elected to pay the rate by instalments, unless the instalments are overdue and/or the ratepayer is an entitled person under the Rates and Charges (Rebates and Deferments) Act 1992.

The total estimated revenue to be obtained from this interest charge is \$3,200.

b) Payment of Rates by Instalments

Where a person elects to make the payment of rates by instalments, four (4) equal payments are to be made on or before the following dates.

First Instalment	Due Date: 09 September 2011
Second Instalment	Due Date: 09 November 2011
Third Instalment	Due Date: 09 January 2012
Fourth Instalment	Due Date: 09 March 2012

An additional charge of \$30 per assessment will be imposed where a person elects to make the payments by instalments. This charge will be levied to cover the cost of the administration required.

Interest will not be charged for the instalment option unless any instalment is overdue and if this occurs the rate of 11% will apply on any payments outstanding. No discount will apply to rates paid under this option.

The total estimated revenue to be obtained from this instalment administration fee is \$5,000.

11. ELECTED MEMBERS REMUNERATION

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

	2011/12 Budget \$	2010/11 Actual \$
Meeting Fees	20,400	11,000
	<u>20,400</u>	<u>11,000</u>

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

12. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash - Unrestricted	49,884	42,323	227,836
Cash - Restricted	661,594	883,312	731,317
	<u>711,478</u>	<u>925,635</u>	<u>959,153</u>

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

LSL/Annual Leave Reserve	3,066	15,066	29,930
Plant Reserve	125,719	183,238	36,332
Infrastructure/Building Maintenance Reserve	63,432	153,132	131,425
Public Open Space Reserve	274,303	285,303	342,190
Sitting Fee Reserve	8,602	18,602	14,143
Roads Reserve	73,519	72,019	46,368
Library Staff Leave Reserve	7,606	41,606	52,213
Library Infrastructure Reserve	105,347	114,346	78,716
Green funds Reserve	0	0	0
	<u>661,594</u>	<u>883,312</u>	<u>731,317</u>

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

Net Result	(135,300)	(151,005)	5,316
Depreciation	373,941	368,364	363,923
(Profit)/Loss on Sale of Asset	(1,964)	88,332	(14,455)
(Increase)/Decrease in Receivables	124,847	130,000	(110,000)
Increase/(Decrease) in Payables	(239,062)	(242,990)	120,710
Increase/(Decrease) in Employee Provisions	(37,230)	(53,892)	0
Grants/Contributions for the Development of Assets	(49,333)	(226,022)	(246,941)
Net Cash from Operating Activities	<u>35,899</u>	<u>(87,213)</u>	<u>118,553</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	200,000	200,000	200,000
Bank Overdraft at Balance Date	0	(90,000)	0
Credit Card limit	9,000	9,000	9000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>209,000</u>	<u>119,000</u>	<u>209,000</u>

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

13. TRUST FUNDS

Funds held at balance date over which the District has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-11 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-12 \$
Community Centre bonds	0	1,088	(300)	788
Legal and other receipts	600	0	0	600
Footpath Deposit Funds	130,345	24,000	(18,000)	136,345
	<u>130,945</u>			<u>137,733</u>

14. MAJOR LAND TRANSACTIONS

(a) Details

Council may consider development of the Johnston sump for sale as residential land. In this event a Business Plan will be advertised to the Community.

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2011/12.

SHIRE OF PEPPERMINT GROVE

PART 2

1. SCHEDULES

OPERATING BUDGET 2011/12 v ESTIMATED 2010/11

Summary of income and operating expenditure by program

2. CAPITAL ITEMS

BUDGET 2011/12 v ESTIMATED 2010/11

3. ASSET DISPOSALS

CASH REQUIREMENTS FOR PLANT REPLACEMENT

4. SCHEDULE OF FEES AND CHARGES

SHIRE OF PEPPERMINT GROVE

Schedules

Operating Revenue and Expenses

A/c No.	Program/ Sub-Program Name Nature or Type Classification Description General Purpose Funding Rates	Budget \$ (11/12)		Estimated \$ (10/11)	
		Revenue	Expenditure	Revenue	Expenditure
1030000	General Rate	2,082,271		1,904,012	
1030010	Minimum Rate	58,200		75,852	
1030020	Non Payment Penalty	5,000		7,234	
1030030	Discount			(65,677)	
1030040	Instalment Administration Fees	3,450		3,380	
1030050	Interim Rates	1,000			2,749
1030060	Rating/Property Enquiry Fees	2,000		1,900	
1030070	Reimbursements	400		-	
1030080	Write off rates		200		122
1030090	Levying/Collection of Rates		81,459		75,827
	sub-program total	2,152,321	81,659	1,926,701	78,698
	General Purpose Grants				
1030100	Grants Commission	34,075		34,653	
1030110	Grants Commission - Roads Component	18,345		18,659	
1030130	Grant Submission Expenses		2,600		2,500
	sub-program total	52,420	2,600	53,312	2,500
	General Financing				
1030200	Interest on Overdraft		100		
1030250	Interest on Reserve Funds	20,000		66,814	
1030260	Interest - Municipal	20,000		19,586	
1030300	Other Income	-		-	
	sub-program total	40,000	100	86,400	
	Total General Purpose Funding	2,244,741	84,359	2,066,413	81,198
	Governance				
	Members of Council				
1040000	Conference Expenses		10,000		10,337
1040010	Election Expenses		9,591		-
1040020	Refreshments & Receptions		62,269		76,845
1040030	Council Chambers Maintenance		25,872		39,188
1040040	Insurance		11,495		11,243
1040050	WA Local Government Association		5,830		6,590
1040060	Meeting Attendance Fees		11,000		12,494
1040090	Other Expenses		11,400		14,432
	sub-program total	-	147,457	-	171,129
	Other Governance Costs				
1040140	Administration Costs		538,360		425,359
1040460	Reimbursements - GST	25,000		112,676	
1040480	LGIS OSH Experience Rebate	5,300			
1040470	Sale of Electoral Rolls	160		9	
1040490	Reimbursements - GST Free	25,000		91,288	
1040500	F.O.I. Applications	30		450	
1040700	Profit on sale of assets	-		10,319	
	sub-program total	55,490	538,360	214,742	425,359
	Administration				
1040150	Salaries		601,648		511,116
1040160	Superannuation		82,025		80,083
1040170	Insurance		34,513		28,651
1040200	Office Bldg & Garden Maintenance		129,360		224,011
1040210	Printing & Stationery		10,000		17,248
1040220	Telephone		17,700		19,721
1040230	Advertising		5,000		6,482
1040240	Office Equipment Maintenance		7,163		11,614
1040250	Bank Charges		5,480		5,808
1040260	Postage & Freight		2,800		2,779
1040270	Publications/Journals		1,600		1,416
1040280	Office Expenses - Other		9,206		65,318
1040290	Staff Training/Conference Expenditure		10,000		6,359
1040300	Audit Fees		9,500		11,344
1040310	Lease Expenses		10,100		10,260
1040320	Legal Expenses		30,000		35,122
1040330	Computer Development & Maintenance		30,815		45,385
1040340	Fringe Benefits Tax		21,050		22,005
1040350	LSL/Annual Leave Liability		3,000		12,685
1040360	Newsletters/Annual Report		14,320		13,405
1040380	Consultation Fees		51,000		45,054
1040390	Vehicle Operating Costs		35,430		35,033
1040400	QSH Management		6,996		
1042000	Administration Allocated		(1,128,707)		(1,068,934)
	sub-program total	-	-	-	141,965
	Total Governance	55,490	685,817	214,742	738,453

Schedules
Operating Revenue and Expenses

A/c No.	Program/ Sub-Program Name	Budget \$ (11/12)		Estimated \$ (10/11)	
		Revenue	Expenditure	Revenue	Expenditure
	Law, Order, Public Safety				
	Fire Prevention				
1050010	Other Expenses		3,160		8,382
1050020	FESA - ESL Administration Fee	4,400		4,000	
	sub-program total	4,400	3,160	4,000	8,382
	Animal Control				
1050100	Control Officer - Contract		15,000		28,942
1050110	Pound Maintenance		1,000		624
1050120	Registration & Administration		8,300		8,218
1050130	Donation to Cat Haven		1,000		1,000
1050150	Fines & Penalties	100		-	
1050160	Impounding Fees	80		-	
1050170	Dog Licence Fees	1,600		2,054	
	sub-program total	1,780	25,300	2,054	38,784
	Other Law, Order & Public Safety				
1050200	Impounded Vehicles		80		-
1050220	Neighbourhood Watch Support		9,500		38,152
1050230	Community Security		23,650		30,762
1050280	Crime Prevention Grant	14,650		44,225	
	sub-program total	14,650	33,230	44,225	68,914
	Total Law Order & Safety	20,830	61,690	50,279	116,080
	Health				
	Health Inspection & Admin				
1070100	Community Health Centre Expenses				327
1070200	Inspection & Admin Services		29,000		29,000
1070210	Control Expenses		9,150		8,480
1070220	Other Expenses		1,000		-
	sub-program total	-	39,150		37,480
	Pest Control				
1070300	Eradication - Rodents		884		384
	sub-program total	-	884		384
	Preventative Services - Other				
1070350	Analytical Expenses		3,250		2,398
	sub-program total	-	3,250		2,398
	Total Health	-	43,284	-	40,262
	Education and Welfare Services				
	Schools				
1060000	Subsidies/Contributions		3,600		1,000
	sub-program total	-	3,600		1,000
	Other Welfare				
1080120	Community Participation Fund Grant				
1080020	Disability and Access		250		-
1080090	Seniors Programs		7,600		3,748
1080100	Home Help Services TAPPS		11,573		11,260
1080110	West Coast Community Centre		2,100		2,100
	sub-program total	-	21,523	-	17,108
	Total Education and Welfare	-	25,123	-	18,108
	Community Amenities				
	Sanitation Household Refuse				
1100000	Domestic Refuse Collection		271,367		246,082
1100010	Residential Clean Up Programme		61,292		52,767
1100020	Special Rubbish Removal		8,974		9,598
1100030	Poisons/Pesticides Disposal		900		-
1100040	Ratepayer Tip Pass Fees		5,933		10,033
1100050	Recycling Programme		79,324		86,808
1100100	Charges - Refuse Removal	41,364		28,926	
1100110	Charges - Special Rubbish	10,000		8,806	
1100140	Charges - Additional Rate Tip Passes	87		86	
	sub-program total	51,451	427,790	37,818	405,288
	Other Sanitation				
1100200	Refuse Collection - Parks/Gardens		44,107		40,921
1100220	Purchase of Bins		1,642		6,352
1100250	Western Metro Regional Council		1,600		1,600
1100290	Increase in equity WMRC				-
110300	Protection of Environment		1,050		
1100300	Recoup - Purchase of Bins				-
	sub-program total	-	48,399	-	48,873
	Town Planning & Regional Development				
1100400	Town Planning - Administration		77,500		106,942
1100420	Municipal Heritage Inventory		10,760		4,075
1100490	Grant for plaques	3,000			
1100500	Sale of Town Planning Scheme	420			
1100510	Development Application Fees	60,000		66,131	
1100520	Fencing Application Fees	500		200	
	sub-program total	63,920	88,260	66,331	111,017
	Other Community Amenities				
1100600	Bus Shelters				-
1100610	Street Furniture				-
	sub-program total	-	-	-	-
	Total Community Amenities	115,371	564,449	104,149	565,178

Schedules
Operating Revenue and Expenses

A/c No.	Program/ Sub-Program Name	Budget \$ (11/12)		Estimated \$ (10/11)	
		Revenue	Expenditure	Revenue	Expenditure
Recreation and Culture					
Community Centre					
1111500	Employee Costs		40,243		25,941
1111510	Property		29,400		22,352
1111520	Office Equipment and Expenses		6,000		1,599
1111530	Telecommunications		4,000		2,125
1111540	Promotion & Extensions Services		2,500		
1111550	Corporate Costs		5,485		
1111560	Community Centre Income	23,285		25,534	
1111570	Contributions	54,819		46,733	
	sub-program total	78,104	87,628	72,267	52,017
Swimming Areas/Beaches					
1110200	Foreshore Public Conveniences		17,273		16,121
1110210	Foreshore General Reserve		45,430		58,373
1110220	Foreshore Jetty		18,548		7,316
1110240	Foreshore Reserve		20,830		10,877
1110270	Keanes Point Reserve - General		57,035		94,775
1110280	Keane Street - Public Convenience		17,458		22,422
1110290	Keanes Point Kiosk - General		3,302		7,152
1110300	Community Recreational Projects		31,874		4,041
1110350	Charges - Keanes Point Kiosk	8,720		8,446	
1110360	Grants Department of Infrastructure	-		30,000	
	sub-program total	8,720	211,750	38,446	221,077
Other Recreational & Sport					
1110400	Manners Hill Park - General Mtce		79,434		98,613
1110440	Public Conveniences - M.H.Park		20,837		26,957
1110460	Parks & Gardens - General Maintenance		64,302		24,260
1110481	Interest on Library Loan		66,172		67,931
1110550	Charges - Manners Hill Park	5,000		5,014	
1110560	Charges - P/Grove Tennis Club	2,000		2,000	
1110580	Charges - Other	3,500			
1110590	Grant Income	30,000			
	sub-program total	40,500	230,745	7,014	217,761
Libraries					
1110800	Salaries		678,228		625,714
1110810	Long Service/Annual Leave		3,000	4,575	
1110820	Superannuation		80,677		61,501
1110830	Postage & Freight		5,800		6,264
1110840	Telephone/ISDN		3,630		4,648
1110850	Equipment Maintenance		5,530		7,313
1110860	Library Board Van Charge		2,024		1,786
1110870	Advertising		3,000		6,233
1110880	Printing		8,500		7,689
1110890	Stationery - Childrens Library		1,000		193
1110900	Stationery - General Library		10,000		9,091
1110910	Audit		3,000		3,000
1110930	Photocopier		8,364		8,837
1110940	Sundry Items		5,244		4,842
1110950	Cleaning		43,000		37,383
1110960	Electricity		36,000		36,246
1110970	Water		3,000		2,084
1110980	Building Maintenance		54,700		59,989
1110990	Insurance		38,036		33,271
1111010	New Books - Adult		33,730		30,606
1111020	New Books - Children		13,270		12,322
1111030	Magazines and Newspapers		16,682		16,436
1111080	Lost Books		5,000		2,119
1111090	Minor Equipment		4,000		2,392
1111100	Special Services Program		6,600		5,189
1111110	Childrens Book Week		2,450		2,085
1111120	Staff Training/Conference		9,000		2,715
1111130	Computer Maintenance		52,300		48,712
1111140	Computer System Enhancements		3,000		2,035
1111150	Computer Lease Costs		58,972		66,167
1111170	Vehicle Operating Costs		8,535		8,267
1111180	Administration Charges		61,652		54,565
1111200	Regionalisation Activities		2,750		288
1111260	Fringe Benefits Tax		9,200		6,861
1111280	Consultancies		4,000		2,733
1111290	Media Applications		2,180		1,606
1111310	Internet/Public Access Costs		8,670		7,165
1111320	Local History Materials		3,000		1,210
1111410	Town of Mosman Park	564,829		509,146	
1111420	Town of Cottesloe	486,713		447,607	
1111430	Public Email	1,500		2,075	
1111440	Charges - Lost Books	4,500		3,758	
1111450	Charges - Photocopier	9,000		10,087	
1111460	Fines - Late Returns	5,000		5,738	
1111470	Grants	935			
1111480	Other Income	62,285		42,011	
1111490	Sale of Bushes, Beaches & Riverbanks	100		17	
	sub-program total	1,144,862	1,297,724	1,025,014	1,189,557
Other Culture					
1111700	Oral History Project		9,000		8,391
1111750	Literature Prize		12,000		16,033
1111760	Official Launch of New Library				6,692
1111800	Carols by Candlelight		12,090		8,130
1111930	Lottery West Grant			27,222	
1111940	Federal Green Funds Grant			168,801	
1111950	Contributions to Special Projects	14,000		19,000	
	sub-program total	14,000	33,090	215,023	39,246
	Total Recreation	1,208,082	1,773,309	1,357,764	1,719,658

Schedules
Operating Revenue and Expenses

A/c No.	Program/ Sub-Program Name	Budget \$ (11/12)		Estimated \$ (10/11)	
		Revenue	Expenditure	Revenue	Expenditure
Transport					
Construction Streets, Roads, Bridges Dep					
1120450	Roads to Recovery Grant	49,433	-	-	-
1120420	Other Contributions	-	-	-	-
	sub-program total	49,433	-	-	-
Maint Streets, Roads, Bridges, Depot					
1120650	Depreciation - Infrastructure	-	160,000	-	156,591
1120670	Depreciation - (Infrastructure - Drainage)	-	4,170	-	4,386
1120700	Roads - General Maintenance	-	30,990	-	69,946
1120710	Street Cleaning	-	62,890	-	35,081
1120720	Street Verges	-	28,663	-	46,647
1120730	Street Trees	-	64,264	-	80,118
1120740	Road Drainage	-	25,731	-	22,959
1120750	Footpaths - General Maintenance	-	29,280	-	17,568
1120760	Street Lighting	-	42,502	-	32,362
1120770	Traffic Signs & Control Equip	-	14,973	-	14,339
1120780	Depot Maintenance	-	37,154	-	41,276
1120790	Right of Way Maintenance	-	54,421	-	22,087
1120810	Road Inventory Preparation	-	7,793	-	7,965
1120820	Traffic Management/Planning	-	43,500	-	52,209
1120400	Roads to Recovery Grant	-	-	-	-
1120420	Black Spot Grant	-	-	-	-
1120900	Reimbursements	50	-	-	-
1120920	Charges - Reinstatements	50	-	855	-
1120930	Government Grant - Road	6,000	-	3,559	-
1120950	Street Lighting Subsidy	3,000	-	-	-
	sub-program total	9,100	606,331	4,414	603,534
Parking Facilities					
1121400	Control Officer - Contract	-	15,000	-	18,942
1121410	Other Control Expenses	-	4,800	-	3,609
1121500	Fines & Penalties	15,000	-	9,460	-
	sub-program total	15,000	19,800	9,460	22,551
	Total Transport	73,533	626,131	13,874	626,085
Economic Services					
Building Control					
1130000	Building Control Administration	-	61,000	-	57,672
1130080	BCITF Levies	-	15,000	-	80,319
1130090	Builders Registration Board	-	2,100	-	1,723
1130100	Charges - Building License Fees	70,000	-	102,306	-
1130110	Fines & Penalties	300	-	-	-
1130130	BCITF & BRB - Collecting Commission	650	-	401	-
1130140	Charges - Building Statistics	300	-	398	-
1130170	BCITF Levies	15,000	-	65,843	-
1130120	Swimming Pool Inspection fees	-	-	12,000	-
1130180	Builders Registration Board	2,100	-	1,298	-
	sub-program total	88,350	78,100	182,246	139,714
	Total Economic Services	88,350	78,100	182,246	139,714
Other Property and Services					
Public Works Overheads					
1140000	Superannuation	-	41,227	-	47,222
1140010	Sick and Holiday Pay	-	30,400	-	78,982
1140020	Insurance on Works	-	13,199	-	14,364
1140030	Protective Clothing - Depot Staff	-	2,700	-	1,759
1140040	Subsidies	-	500	-	133
1140050	Employee Bonus Payments	-	-	-	11,446
1140090	Vehicle Operating Costs	-	11,711	-	13,863
1140100	OHS Requirements	-	6,466	-	1,485
1140110	Works Office/Admin Expenses	-	17,800	-	18,962
1140120	Staff Training	-	4,500	-	4,489
1140130	Other Minor Expenses	-	2,400	-	1,424
1140140	Supervision Works Foreperson Salary	-	86,856	-	69,487
1148000	LSL/Annual Leave Liability	-	2,500	-	-
1140200	Overheads Allocated	-	(220,259)	-	(224,287)
1140300	Other Income	464	-	736	-
	sub-program total	464	-	736	39,329
Amount over/under Allocated					
Plant Operating Costs					
1140550	Plant Repair Wages	-	4,846	-	6,493
1140560	Tyres & Tubes	-	1,800	-	-
1140570	Parts & Repairs	-	9,300	-	15,748
1140580	Insurances & Licences	-	7,050	-	15,342
1140590	Fuel & Oil	-	27,900	-	21,597
1140600	Plant Depreciation Expense	-	64,896	-	58,190
1140700	Other Income	100	-	-	-
1140500	Plant Operation Allocated	-	(115,792)	-	(64,327)
	sub-program total	100	-	-	53,043
Salaries & Wages					
1140890	Workers Compensation Payments	-	-	-	4,098
1140900	Gross Total Wages & Salaries	-	1,595,346	-	1,581,983
1140910	Salaries & Wages Allocated	-	(1,595,346)	-	(1,581,983)
	sub-program total	-	-	-	4,098
	Total Other Property and Services	564	-	736	96,470
	Totals reconciled with Operating Statement	3,806,961	3,942,262	3,990,203	4,141,208

Shire of Peppermint Grove

Disposal of Assets (Budget)

Program/Sub-program	Written Down Value Budget \$ 2011/12	Proceeds from Sale Budget \$ 2011/12	Gain(Loss) on Sale Budget \$ 2011/12	Cost of Replacement Asset Budget \$ 2011/12	Change Over Budget \$ 2011/12
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Recreation and Culture

Library Vehicle	18,400	20,000	1,600	30,000	10,000
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Other Property and Services

Holden Omega	16,000	16,364	364	38,219	21,855
Totals	34,400	36,364	1,964	68,219	31,855

Disposal of Assets (Actual)

Program/Sub-program	Written Down Value Actual 2010/11	Proceeds from Sale Actual 2010/11	Gain(Loss) on Sale Actual 2010/11
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Governance

Former Shire Offices	90,307	0	(90,307)
MoCS vehicle	19,078	30,455	11,377
CEO vehicle	27,876	26,818	(1,058)

Recreation and Culture

Former Library Building	9,080	0	(9,080)
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Other Property and Services

Holden Rodeo	9,733	10,469	736
Totals	156,074	67,742	(88,332)

SHIRE OF PEPPERMINT GROVE SCHEDULE OF FEES AND CHARGES FOR THE YEAR ENDING 30 JUNE 2012.

Program	Type of Fee	Legislation	Fee/Charge – * GST Inclusive	\$ Total Revenue Exclusive of GST
General Purpose Funding	Rate/Property Enquiry Fee	Local Government Act 1995	\$50 for each written enquiry	1,500
	Rate Instalment Fee	Local Government Act 1995	\$30 per assessment	3,450
Governance	Copy of Electoral Rolls	Local Government Act 1995	\$50 per copy	50
	Sale of Council Minutes	Local Government Act 1995	\$15* per copy	0
	Sale of Council Budget	Local Government Act 1995	\$15* per copy	0
	Sale of Annual Report/Financial Statement	Local Government Act 1995	\$15* per copy	0
	Copy of Council Local Laws	Local Government Act 1995	\$10 per local law	10
	FOI Applications	FOI Act 1992	\$30 per application	30
	Copy of Rate Book/Street Listing	Local Government Act 1995	\$100 per copy	100
Law, Order & Safety	Dog Fines	Dog Act 1976		100
	Dog Impounding Fees	Dog Act 1976	\$40	80
	Dog License Fees	Dog Act 1976	Various	1,600
	Vehicle Impounding Fees	Local Government Act 1995	\$50 plus towing costs	100
	Sign Impounding fee	Local Government Act 1995	\$50	100
Health	Notification Fee	Food Act 2005	\$50	50
	Exempted Food Premises fee	Food Act 2005	Nil	
	Annual Risk Assessment/ Inspection Fee			
	High Risk	Food Act 2005	Primary Classification \$400	400
	High Risk	Food Act 2005	Additional Classification \$200	200
	Medium Risk	Food Act 2005	Primary Classification \$350	350
	Medium Risk	Food Act 2005	Additional Classification \$150	150
	Low Risk	Food Act 2005	Primary Classification \$200	200
	Low Risk	Food Act 2005	Additional Classification \$100	100
	Very Low Risk	Food Act 2005	No fee	
	Transfer Fee	Food Act 2005	\$50	50
	Application Fee Construction and Establishment of Food Premises (including one off notification fee) Premises			
	Risk Level	Food Act 2005		
	High/Medium	Food Act 2005	\$400	400
	Low Risk	Food Act 2005	\$150	150
	Very Low Risk	Food Act 2005	\$50	50
To amend or refurbish a good premises	Food Act 2005	\$200	200	
Community Amenities	Additional Domestic Refuse Service	Health Act 1911 }	\$325*pa for (1) Weekly Service – 240L MGB	42,185
	Refuse Service – Non Rateable Properties	Health Act 1911 }	\$325*pa for (1) Weekly Service – 240L MGB	
	Commercial Service	Health Act 1911 }	\$325*pa for (1) Weekly Service – 240L MGB	3,135
	Additional Domestic Recycling Service	Health Act 1911 }	\$230*pa for (1) Weekly Service – 240L MGB	
	Special Rubbish Removal	Health Act 1911	Various costs with a minimum of \$125*	4,000
	Additional Rate Payer Tip Pass Fees	Local Government Act 1995	\$95* per each additional tip pass	87
	Town Planning Fee	Town Planning (Local Govt Planning Fees) Regs	Various – Scale of charges based on cost of development	60,000
	Zoning Enquiry/Property Enquiry Fee	Local Government Act 1995	\$50 per enquiry	100
	Sale of Town Planning Scheme Text	Local Government Act 1995	\$25 per copy	100
	Fence Approval Administration Fees	Local Government Act 1995	\$100 per application	2,000
	Sale of Municipal Heritage Inventory:	Local Government Act 1995		
	- Single property Black & White (hard copy) Fee		\$3.00* per double sided sheet	14
	- Single property Colour Fee (hard copy) Fee		\$5.00* per double sided sheet	14
	- Whole Inventory Colour (hard copy) Fee		\$60.00* per copy	55
- Whole Inventory Black & White (hard copy) Fee		\$35.00* per copy	32	
- Whole Inventory on CD Rom Fee		\$35.00* per copy	32	

Recreation & Culture	Keane's Point Kiosk	Local Government Act 1995	\$9,314* annual lease – review due January 2011	8,466
	Manners Hill Park Pavilion	Local Government Act 1995	\$200* per use	2,400
	Manners Hill Park Electricity	Local Government Act 1995	\$55* per use	100
	Foreshore Keane's Point	Local Government Act 1995	\$100* per use	200
	Peppermint Grove Tennis Club	Local Government Act 1995	\$2,200*pa annual reticulation pump hire	2,000
	Manners Hill Park Parking Supervision	Local Government Act 1995	At cost	1,500
	Library – Lost and Damaged Books	Local Government Act 1995	Depreciated and/or replacement value of each item	4,500
	Library – Account fee for very over due items	Local Government Act 1995	\$3.00 per item	5,000
	Library – Photocopying	Local Government Act 1995	20c* per sheet (Black); .50c* per sheet (Colour)	9,000
	Library – Printing from Internet	Local Government Act 1995	20c* per page (Black) 50c* per page (Colour)	2,800
	Library - Replacement Cards	Local Government Act 1995	\$5.00 per card	1,000
	Library - Non member Internet usage	Local Government Act 1995	\$2.00* per hour	1,500
	Library – Fax Machine	Local Government Act 1995	\$4.00 + \$1.00* Aust; \$10.00 + \$4.00* Overseas	200
	Library – Local History - copying of Tape to CD	Local Government Act 1995	\$20.00 + GST* digital copy of tape transfer fee \$10 for each CD	600
	Library - Local History - Reproduction of photographs-handing fee	Local Government Act 1995	\$15.00 + GST per order	100
	Library - Local History - Reproduction per photographs	Local Government Act 1995	\$7.00 + GST per photograph	100
	Library - Local History - Reproduction of photos-Commercial	Local Government Act 1995	\$30.00 + GST per order	100
	Library - Local History - Reproduction photo for Commercial	Local Government Act 1995	\$10.00 + GST per photograph	100
	Community Centre - Meetings, classes & groups	Local Government Act 1995	\$12.00 + GST* per hour	3,563
	Community Centre - Commercial meetings & seminars	Local Government Act 1995	\$50.00 + GST* per hour (Day) \$100.00 + GST per hour	3,364
Community Centre - Cancellation Fee	Local Government Act 1995	\$25.00 + GST*	227	
Transport	Road Verge Footpath Reinstatement	Local Government Act 1995	Various	4,300
Economic Services	Building Permit Fees	Local Government Act 1995	Various – Scale of charges based on cost of development	70,000
	Building Permit Statistical Information	Local Government Act 1995	\$36.00* per annum	150
	Copy of Building Plans	Local Government Act 1995	\$5* first sheet and \$2* per additional sheet.	150
	BCITF & BRB – Collection Commissions	Local Government Act 1995	Various	650
			TOTAL	243,242

SHIRE OF PEPPERMINT GROVE

PART 3

1. SCHEDULES

DETAIL OF OPERATING AND CAPITAL REVENUE AND EXPENDITURE

2. DETAIL OF PLANT OPERATION COSTS

3. ALLOCATION OF WAGES, OVERHEADS AND PLANT OPERATING COSTS

SHIRE OF PEPPERMINT GROVE

GENERAL PURPOSE FUNDING DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>RATES</u>		
Operating Expenditure		
1030080	<u>Write Off - Rates</u>	200
	Estimated write offs for year	<u>200</u>
1030090	<u>Expenses Relating to Levying & Collection of Rates</u>	81,459
	Administration costs	70,959
	2011 Landgate GRV 3 yearly revaluation	9,000
	Valuation Expenses	500
	Collection fees/legal costs	<u>1,000</u>
	TOTAL	<u>81,459</u>
TOTAL EXPENDITURE TO OPERATING STATEMENT		<u>\$81,659</u>
Operating Income		
1030000	<u>General Rate (GRV)</u>	2,082,271
	586 Rate assessments	
	Rateable land value \$32,206,875 x .064653	<u>2,082,271</u>
1030010	<u>Minimum Rate (GRV)</u>	58,200
	60 Assessments x \$970 =	
	Rateable land value \$676,658	<u>58,200</u>
1030020	<u>Non Payment Penalty</u>	5,000
	Interest on overdue rates	<u>5,000</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1030040	<u>Instalment Administration Fee</u>	3,450
	Rate payment plan - Administration fee 115 x \$30 =	<u>3,450</u>
1030050	<u>Interim Rates</u>	1,000
	Nominal amount for rating adjustments during 2011/12	<u>1,000</u>
1030060	<u>Rating & Property Enquiry Fees</u>	2,000
	Nominal amount for rating enquiries during 2011/12 \$50 per enquiry	<u>2,000</u>
1030070	<u>Reimbursements</u>	400
	Legal and collection costs recovered	<u>400</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$2,152,321</u>
	<u>GENERAL PURPOSE GRANTS</u>	
	Operating Expenditure	
1030130	<u>Expenses Relating to Grants Commission Information Returns & Submissions</u>	2,600
	Administration	2,500
	Other expenses	<u>100</u>
	TOTAL	<u>2,600</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$2,600</u>
	Operating Income	
1030100	<u>Grants Commission</u>	34,075
	General purpose funding grant (Notional grant 2011/12)	<u>34,075</u>
1030110	<u>Grants Commission</u>	18,345
	General purpose funding grant (road component) (Notional grant 2011/12)	<u>18,345</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$52,420</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>GENERAL FINANCING</u>		
Operating Expenditure		
1030200	<u>Interest on Overdraft</u>	100
	Nominal allowance for 2011/12	<u>100</u>
TOTAL EXPENDITURE TO OPERATING STATEMENT		<u>\$100</u>
Operating Income		
1030250	<u>Interest on Investments</u>	40,000
	Estimated interest on reserve funds invested during 2011/12	20,000
1030260	Estimated interest on surplus general funds invested during 2011/12	<u>20,000</u>
	TOTAL	<u>40,000</u>
TOTAL INCOME TO OPERATING STATEMENT		<u>\$40,000</u>

SHIRE OF PEPPERMINT GROVE

GOVERNANCE

DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>MEMBERS OF COUNCIL</u>		
Operating Expenditure		
1040000	<u>Conference/Travelling Expenses</u>	10,000
	Conferences/seminars	10,000
	TOTAL	<u>10,000</u>
1040010	<u>Election Expenses</u>	9,591
	Administration costs	
	Ballot paper printing	500
	WA Electoral Commission	9,091
	TOTAL	<u>9,591</u>
1040020	<u>Refreshments and Receptions</u>	62,269
	Administration costs	29,038
	Meetings - catering	28,231
	Dinners/functions	5,000
	TOTAL	<u>62,269</u>
1040030	<u>Council Chambers Maintenance</u>	26,172
	Estimated costs based on percentage of total floor area of administration building. 20% of the total cost of administration building and gardens as per account 4020	<u>26,172</u>
1040040	<u>Insurance</u>	11,495
	Personal Accident Councillors	2,365
	Councillors & Officers Liability	5,280
	Public Liability	3,850
	TOTAL	<u>11,495</u>
1040050	<u>WA Local Government Association</u>	5,830
	LGMA Corporate Membership	
	Estimated subscription 2011/12	5,830
	TOTAL	<u>5,830</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1040060	<u>Meeting Attendance Fees</u>	11,000
	Allowance based on - Minimum per regulations (Meeting attendance)	<u>11,000</u>
1040090	<u>Other</u>	11,400
	Australia Day Function 2012	7,000
	Citizenship Ceremonies	500
	Presentations/gifts	2,000
	Binding of Minute Books	600
	Diaries/manuals	300
	Other minor items	<u>1,000</u>
	TOTAL	<u>11,400</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$147,757</u>
	<u>OTHER GOVERNANCE COSTS</u>	
	Operating Expenditure	
1040140	<u>Administration Costs</u>	539,560
	Costs allocated from administration	<u>539,560</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$539,560</u>
	Operating Income	
1040470	<u>Sale of Electoral Rolls, Rate book, Street listing, Local Laws</u>	160
1040460	<u>Reimbursements - GST</u>	25,000
	Various	<u>25,000</u>
1040480	<u>LGIS OSH Experience Rebate</u>	5,300
		<u>5,300</u>
1040490	<u>Reimbursements - GST Free</u>	25,000
	Various	<u>25,000</u>
1040500	<u>Freedom of Information Fee & Charges</u>	30
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$55,490</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	<u>ADMINISTRATION</u>	
	Operating Expenditure	
1040150	<u>Salaries</u>	601,648
	Administration Staff (includes contract relief)	
	TOTAL	<u>601,648</u>
1040160	<u>Superannuation</u>	82,025
	Administration Staff	
	TOTAL	<u>82,025</u>
1040170	<u>Insurance</u>	34,513
	Workers Compensation:-	
	Administration staff salaries and superannuation \$713,911	
	\$713,911 x 2.5%	17,092
	Property	3,960
	Journey injury	2,750
	Public Liability	10,712
	TOTAL	<u>34,513</u>
1040200	<u>Office Building Maintenance</u>	130,860
	Wages	2,500
	Overheads	3,450
	Plant Operating costs	3,000
	Airconditioning maintenance/service	1,060
	Cleaning (contract)	11,000
	Insurance	10,000
	Maintenance of Electronic doors	1,000
	Security System	3,000
	Electricity	15,000
	Plants	4,000
	Depreciation (non cash cost)	75,000
	General Repairs & Maintenance	1,000
	Fire Extinguisher Maintenance	500
	Other	<u>350</u>
	TOTAL	<u>130,860</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1040210	<u>Printing & Stationery</u>	10,000
	Photocopying paper	1,000
	Computer paper	500
	Printing - Letter Heads	1,000
	Printing - Envelopes	1,500
	Ribbons and toner cartridges	1,000
	Office supplies	<u>5,000</u>
	TOTAL	<u>10,000</u>
1040220	<u>Telephone</u>	17,700
	Office calls and rent	7,000
	Facsimile	500
	Administration lap tops	2,200
	Mobile phone calls and rent	<u>8,000</u>
	TOTAL	<u>17,700</u>
1040230	<u>Advertising</u>	5,000
	Public notices and meetings	
	Administration job vacancies	
	Gazettal of Local Laws	
	Statutory requirements and notices	<u>5,000</u>
1040240	<u>Office Equipment Maintenance</u>	7,163
	Photocopier charges	2,500
	Facsimile service	500
	Depreciation (non cash cost)	<u>4,163</u>
	TOTAL	<u>7,163</u>
1040250	<u>Bank Charges</u>	5,480
	Account fees	1,500
	Local Government B Point fees	3,500
	BPay - Rates	<u>480</u>
	TOTAL	<u>5,480</u>
1040260	<u>Postage - Freight</u>	2,800
	Postage	2,500
	Courier	200
	Post Office Box rent	<u>100</u>
	TOTAL	<u>2,800</u>
1040270	<u>Publications/Periodicals/Journals</u>	1,600
	Newspapers	300
	Government Gazette	500
	Municipal Directories	100
	Legislation/Manuals	400
	Industry journals	<u>300</u>
	TOTAL	<u>1,600</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1040280	<u>Office Expenses - Other</u>	9,206
	WALGA Work Place Solutions Services (part only)	1,091
	WALGA Tax Service	1,115
	Landgate annual access fee	2,000
	Miscellaneous items including uniforms	<u>5,000</u>
	TOTAL	<u>9,206</u>
1040290	<u>Administration Staff Training & Conference Expenses</u>	10,000
	Conferences/Training	10,000
	TOTAL	<u>10,000</u>
1040300	<u>Audit Fees</u>	9,500
	Estimated fees 2010/11 Financial Statements	11,500
	Additional services	1,000
	Less: allocated to Library	<u>-3,000</u>
	TOTAL	<u>9,500</u>
1040310	<u>Lease Charges</u>	10,100
	Lease on four computers and Server	5,500
	Photocopier	<u>4,600</u>
	TOTAL	<u>10,100</u>
1040320	<u>Legal Expenses</u>	30,000
	Legal opinions/advice (general)	<u>30,000</u>
	TOTAL	<u>30,000</u>
1040330	<u>Computer Development & Maintenance</u>	30,815
	Annual software maintenance - I T Vision	21,815
	Allowance for additional Maintenance	3,000
	BMS System	1,000
	Equipment servicing	2,000
	Peppermint Grove Website Maintenance	<u>3,000</u>
	TOTAL	<u>30,815</u>
1040340	<u>Fringe Benefits Tax</u>	21,050
	CEO, MDS, MF	20,000
	Chief Executive Officer - telephone	750
	Other minor benefits (Administration Staff)	<u>300</u>
	TOTAL	<u>21,050</u>
1040350	<u>Long Service/Annual Leave</u>	3,000
	Estimated accrued liability applicable (Non-Cash)	<u>3,000</u>

ACCOUNT NO.	PARTICULARS		BUDGET ESTIMATE
1040360	<u>Newsletters & Annual Report</u>		14,320
	Newsletters		10,000
	Annual Report		750
	Distribution:-		
	Wages	1,500	
	Overheads	<u>2,070</u>	<u>3,570</u>
	TOTAL		<u>14,320</u>
1040380	<u>Consultants/Regional Council Activities</u>		51,000
	Consultants		30,000
	Partner membership of CCP		1,000
	Regional Cooperation and Shared Services		20,000
	TOTAL		<u>51,000</u>
1040390	<u>Vehicle Operating Costs</u>		35,430
	Chief Executive Officer's Vehicle:-		
	Fuel and oils	3,000	
	License and insurance	1,000	
	Depreciation	7,480	
	Other	<u>650</u>	12,130
	Manager of Development Services		
	Fuel and oils	3,000	
	License and insurance	1,000	
	Depreciation	7,000	
	Other	<u>650</u>	<u>11,650</u>
	Manager Finance		
	Fuel and oils	3,000	
	License and insurance	1,000	
	Depreciation	7,000	
	Other	<u>650</u>	<u>11,650</u>
	TOTAL		<u>35,430</u>
1040400	<u>OSH Management</u>		6,996
	LGIS OSH Management		3,996
	OSH Training		2,000
	First Aid Training		1,000
	TOTAL		<u>6,996</u>
	SUB TOTAL		1,130,206
1042000	Less Allocated to:-		
	General Purpose Funding	73,459	
	Governance	596,770	
	Law, Order & Public Safety	23,000	
	Health	31,384	
	Education & Welfare	5,200	
	Community Amenities	100,901	
	Recreation & Culture	115,971	
	Transport	113,521	
	Economic Services	55,000	
	Other Property & Services	<u>15,000</u>	1,130,206
	TOTAL ADMINISTRATION GENERAL		<u>NIL</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	Capital Expenditure	
1040560	Computer equipment/programs	39,610
	Website upgrade	10,000
	Additional programs	29,610
	TOTAL	<u>39,610</u>
1040620	<u>Office Furniture/Fittings/Equipment</u>	5,000
	Office Furniture	5,000
	TOTAL	<u>5,000</u>
1040630	<u>New Administration Office</u>	25,000
	Administration	2,000
	New Administration building	23,000
	TOTAL	<u>25,000</u>
	TOTAL CAPITAL EXPENDITURE	<u>\$69,610</u>

SHIRE OF PEPPERMINT GROVE
LAW, ORDER & PUBLIC SAFETY
DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	<u>FIRE PREVENTION</u>	
	Operating Expenditure	
1050010	<u>Other Expenses</u>	3,160
	Administration costs	3,000
	Advertising	<u>160</u>
	TOTAL	<u>3,160</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$3,160</u>
	Operating Income	
1050020	<u>FESA - ESL Administration fee</u>	4,400
	Estimated administration fee	<u>4,400</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$4,400</u>
	<u>ANIMAL CONTROL</u>	
	Operating Expenditure	
1050100	<u>Control Officer</u>	15,000
	Ranger costs	<u>15,000</u>
1050110	<u>Pound Maintenance</u>	1,000
	Contribution to Combined Dog Control Committee	<u>1,000</u>
1050120	<u>Dog Registration & Administration</u>	8,300
	Administration costs	8,000
	Registration discs & other	<u>300</u>
	TOTAL	<u>8,300</u>
1050130	<u>Donations</u>	1,000
	Donation to Cat Haven	<u>1,000</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$25,300</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	Operating Income	
1050150	<u>Fines - Penalties</u>	100
	Estimated fines/penalties	<u>100</u>
1050160	<u>Dog impounding Fees</u>	80
	Notional Amount - Fees	<u>80</u>
1050170	<u>Dog Registration</u>	1,600
	Estimated registrations	<u>1,600</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$1,780</u>
	<u>OTHER LAW ORDER & PUBLIC SAFETY</u>	
	Operating Expenditure	
1050200	<u>Impounded Vehicles</u>	80
	Estimated costs	<u>80</u>
1050220	<u>Neighbourhood Watch Support</u>	9,500
	Administration costs	6,000
	Training (Courses)	500
	Volunteers/meeting expenses	500
	Neighbourhood Watch Halloween HotSpot Safety Program	500
	Other - Project Costs	<u>2,000</u>
	TOTAL	<u>9,500</u>
1050230	<u>Community Security</u>	23,650
	Administration	6,000
	Volunteers Meeting Expenses	
	Road Safety Promotion Grant	475
	Pilot Demonstration Street Lighting Project Hurstford Close	11,675
	New Initiative Project Plan- Youth Engagement Program	0
	Emergency Management Training / Meeting Expenses	500
	Community Safety and Security Programs	<u>5,000</u>
	TOTAL	<u>23,650</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$33,230</u>
	Operating Income	
1050280	<u>Crime Prevention & Community Safety Grant</u>	14,650
	Road Safety Initiatives Grant c/f 10/11	475
	Pilot Demonstration Street lighting Project grant c/f 10/11	11,675
	Office of Crime Prevention Grant	2,000
	Neighbourhood Watch Community Grant	<u>500</u>
		<u>14,650</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$14,650</u>

SHIRE OF PEPPERMINT GROVE

HEALTH DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>HEALTH INSPECTION & ADMINISTRATION</u>		
Operating Expenditure		
1070200	<u>Inspection & Administration Services</u>	29,000
	Administration costs	<u>29,000</u>
1070210	<u>Control Expenses</u>	9,150
	Annual subscription to Australian Inst. Environ. Hlth	350
	Hosting WMRC Meeting x 1	300
	Contract EHO assistance	<u>8,500</u>
	TOTAL	<u>9,150</u>
1070220	<u>Other</u>	1,000
	Legal costs	<u>1,000</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$39,150</u>
<u>PEST CONTROL</u>		
Operating Expenditure		
1070300	<u>Eradication - Rodents</u>	884
	Administration costs	384
	Contractors	<u>500</u>
	TOTAL	<u>884</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$884</u>
<u>PREVENTATIVE SERVICES - OTHER</u>		
Operating Expenditure		
1070350	<u>Analytical Expenses</u>	3,250
	Administration costs	2,000
	Food Samples - Analysis costs	1,000
	Purchase of samples	<u>250</u>
	TOTAL	<u>3,250</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$3,250</u>

SHIRE OF PEPPERMINT GROVE

**EDUCATION & WELFARE SERVICES
DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012**

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	<u>SCHOOLS</u>	
	Operating Expenditure	
1060000	<u>Contributions/donations Subsidies</u>	3,600
	Chaplaincy Shenton College	600
	School Crime Prevention and Safety Education Programs	500
	Sponsorship of Walking School Bus Program	500
	Schools Sustainable Calendar	<u>2,000</u>
	TOTAL	<u>3,600</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$3,600</u>
	<u>OTHER WELFARE</u>	
	Operating Expenditure	
1080100	<u>Support- TAPSS Community Care</u>	11,573
	Administration costs	1,000
	Estimated 2011/12 contribution	<u>10,573</u>
	TOTAL	<u>11,573</u>
1080090	<u>Seniors Programs</u>	7,600
	Administration Costs	2,100
	Seniors Week Morning Tea	1,500
	Age Friendly Communities Project	3,000
	Subsidy to Seniors Internet training - St Hilda's College	<u>1,000</u>
	TOTAL	<u>7,600</u>
1080020	<u>Disability and Access</u>	250
	Sportslink Program (PLC)	250
	TOTAL	250
1080110	<u>West Coast Community Centre</u>	2,100
	Administration costs	<u>2,100</u>
	TOTAL	<u>2,100</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$21,523</u>

SHIRE OF PEPPERMINT GROVE

COMMUNITY AMENITIES

DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>SANITATION - HOUSEHOLD REFUSE</u>		
Operating Expenditure		
1100000	<u>Domestic Refuse Collection</u>	271,367
	Administration costs	20,000
	Wages (Average 22 man hours per week)	8,736
	Overheads	12,056
	Refuse contractor @ \$2.20 per bin	98,892
	Rubbish Tip Fees, 600 tonnes @ \$154.68 (net of GST)	92,808
	Contract labour ,52 Days @ 6hrs@\$31phr x 4 people	38,875
	TOTAL	<u>271,367</u>
1100010	<u>Residential Clean Up Programme</u>	61,292
	Administration costs	3,000
	Wages	10,000
	Overheads	13,800
	Contract	18,000
	Rubbish Tip Fees	<u>16,492</u>
	TOTAL	<u>61,292</u>
1100020	<u>Special Rubbish Removal</u>	8,474
	Administration costs	3,000
	Wages (75 Man hours per year)	1,575
	Overheads	2,174
	Plant Operation Costs	1,225
	Rubbish Tip Fees	<u>500</u>
	TOTAL	<u>8,474</u>
1100030	<u>Poisons/Pesticides/Asbestos Disposal</u>	900
	Estimated Tip Fees for Annual Disposal	<u>900</u>
1100040	<u>Ratepayer Tip Passes</u>	5,933
	Administration costs	1,501
	Estimated cost of passes to be issued:	
	Mixed waste pass (75 passes @\$40.91) (net of GST)	3,068
	Green waste pass (75 passes @\$18.18) (net of GST)	1,364
	TOTAL	<u>5,933</u>
1100050	<u>Recycling Programme</u>	79,324
	Administration costs	5,000
	Wages	3,276
	Overheads	4,521
	Recycle contractor 665bins @ \$3.789 per bin per week	66,527
	TOTAL	<u>79,324</u>
TOTAL EXPENDITURE TO OPERATING STATEMENT		<u>\$427,290</u>

ACCOUNT NO.	PARTICULARS	0 BUDGET ESTIMATE
1100100	<u>Charges - Refuse Removal</u>	41,364
	Additional services requested	<u>41,364</u>
1100110	<u>Charges - Special Rubbish Removal</u>	10,000
	Charges for special pickups	<u>10,000</u>
1100140	<u>Charges - Additional rate payer tip passes</u>	87
	Tip passes at \$87 (net of GST)	<u>87</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$51,451</u>
	<u>OTHER SANITATION</u>	
	Operating Expenditure	
1100200	<u>Refuse Collection Parks Gardens & Street Reserves</u>	44,107
	Administration costs	1,800
	Wages	1,092
	Overheads	1,507
	Refuse contractor @ \$6.00 per bin	26,208
	Rubbish Tip Fees 150 tonnes @ \$90	<u>13,500</u>
	TOTAL	<u>44,107</u>
1100220	<u>Bin Replacement/repairs</u>	1,642
	Estimated cost	<u>1,642</u>
1100250	<u>Western Metropolitan Regional Council</u>	1,600
	Administration costs	<u>1,600</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$47,349</u>
110030	<u>Protection of Environment</u>	<u>\$1,050</u>
	Sustainability Education courses	800
	Revegetation programs	250
	TOTAL	<u>1,050</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$1,050</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>TOWN PLANNING & REGIONAL DEVELOPMENT</u>		
Operating Expenditure		
1100400	<u>Town Planning Scheme - Administration</u>	77,500
	Administration costs	62,000
	Legal Advice/Costs	10,000
	Annual subscription PIA (WA)	500
	Review of Town Planning Scheme	5,000
	TOTAL	<u>77,500</u>
1100420	<u>Municipal Heritage Inventory</u>	10,760
	Administration costs	3,000
	Wages	2,000
	Overheads	2,760
	Heritage Plaques - Installation	3,000
	TOTAL	<u>10,760</u>
TOTAL EXPENDITURE TO OPERATING STATEMENT		<u>\$88,260</u>
Operating Income		
1100490	<u>Grant for plaques</u>	3,000
1100500	<u>Charges - Shire Town Planning Scheme/Heritage Listing/ Zoning enquiry</u>	420
	Estimated fees for enquiries	<u>420</u>
1100510	<u>Charges - Development Applications</u>	60,000
	Estimated fees for development applications	<u>60,000</u>
1100520	<u>Charges - Fencing Approval Application Fees</u>	500
	Fencing applications administration fees (\$100 per application)	<u>500</u>
TOTAL INCOME TO OPERATING STATEMENT		<u>\$63,920</u>

SHIRE OF PEPPERMINT GROVE

RECREATION AND CULTURE

DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	<u>SWIMMING AREAS/BEACHES</u>	
	Operating Expenditure	
1110200	<u>Foreshore - Public Conveniences</u>	17,273
	Administration costs	2,000
	Wages	4,500
	Overheads	6,210
	Plant Operating costs	1,000
	Toilet consumables	1,000
	Water	400
	Insurance	203
	Electricity	1,000
	Depreciation	<u>960</u>
	TOTAL	<u>17,273</u>
1110210	<u>Foreshore Reserve - General Maintenance</u>	45,430
	Administration costs	12,000
	Wages	6,000
	Overheads	8,280
	Plant Operation costs	1,800
	Electricity	1,000
	Fertilizer and soil conditioning (contract application)	2,500
	Turf Renovation	8,850
	Reticulation repairs and materials	3,000
	Tree pruning/stump grinding	1,500
	Rubbish Tip Fees	<u>500</u>
	TOTAL	<u>45,430</u>
1110220	<u>Foreshore Reserve - Jetty</u>	9,023
	Administration costs	1,500
	Wages	576
	Overheads	795
	Insurance	365
	Annual maintenance	1,000
	Depreciation	4,787
	TOTAL	<u>9,023</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1110240	<u>Foreshore Reserve - Natural Heritage Area</u> (North of Leake Street)	21,830
	Administration	6,000
	Wages	3,500
	Overheads	4,830
	Plant	3,000
	Plants and other materials	2,500
	Tree pruning/stump grinding	2,000
	TOTAL	<u>21,830</u>
1110270	<u>Keane's Point Reserve - General Maintenance</u>	55,035
	Administration costs	8,000
	Wages	6,000
	Overheads	8,280
	Plant operation costs	5,680
	Insurance	373
	Electricity	660
	Signage	1,000
	Depreciation	4,702
	Turf Renovation	10,240
	Rubbish Tip Fees	900
	Contract Sandpit Clean	3,500
	Pest/Weed Control	500
	Reticulation/Pump Repairs and Materials	3,000
	Playgroup equipment (replacement parts)	1,000
	Play Ground Equipment - inspection and assessment	<u>1,200</u>
	TOTAL	<u>55,035</u>
1110280	<u>Keane's Point - Public Conveniences</u>	17,458
	Administration Costs	3,000
	Wages	5,000
	Overheads	6,900
	Plant Costs	500
	Maintenance	1,000
	Water	300
	Insurance	258
	Electricity	500
	TOTAL	<u>17,458</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1110290	<u>Keane's Point Kiosk Maintenance</u>	3,302
	Administration costs	1,000
	Maintenance	2,000
	Insurance	108
	Depreciation (non cash costs)	<u>194</u>
	TOTAL	<u>3,302</u>
1110300	<u>Community Recreational Projects</u>	31,874
	Claremont boardwalk- contribution to Business Case	20,000
	Community Walking Program	500
	AMPFEST/National Youth Week	4,500
	Donation - Peppermint Grove Tennis Club	1,274
	Donation - Mens Shed Mosman Park	5,000
	Donation Mosman Bay Sea Scouts	<u>600</u>
	TOTAL	<u>31,874</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$201,225</u>
	Operating Income	
1110350	<u>Charges - Keane's Point Kiosk</u>	8,720
	Annual Lease Keane's Point Kiosk	<u>8,720</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$8,720</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	<u>OTHER RECREATION & SPORT</u>	
	Operating Expenditure	
1110400	<u>Manners Hill Park - General Maintenance</u>	77,934
	Administration costs	6,119
	Wages	11,000
	Overheads	15,180
	Plant operation costs	5,680
	Signage	1,000
	Electricity	2,100
	Rubbish Tip Fees	2,500
	Insurance	192
	Turf Renovation	17,325
	Reticulation Repairs	2,500
	Pest/Weed Control	1,500
	Pump repairs/maintenance	2,000
	Materials	600
	Depreciation (non cash cost)	8,738
	Infrastructure depreciation (non cash cost)	<u>1,500</u>
	TOTAL	<u>77,934</u>
1110440	<u>Manners Hill Park - Public Conveniences</u>	20,837
	Administration costs	2,000
	Wages	5,000
	Overheads	6,900
	Plant operation costs	500
	Toilet consumables	500
	Water	1,000
	Insurance	694
	Electricity	600
	Depreciation (non cash cost)	<u>3,643</u>
	TOTAL	<u>20,837</u>
1110460	<u>Parks and Gardens - General Maintenance</u>	65,292
	Administration	8,000
	Wages	17,732
	Overheads	24,470
	Plant operation costs	2,490
	Electricity	500
	Turf Renovation	1,600
	Landscape maintenance new buildings	10,500
	TOTAL	<u>65,292</u>
		66,172
1110490	<u>Interest on library loan</u>	<u>66,172</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$230,235</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	Operating Income	
1110550	<u>Charges - Manners Hill Park Pavilion</u>	5,000
	Estimated income	<u>5,000</u>
1110560	<u>Charges - Peppermint Grove Tennis Club</u>	2,000
	Annual Electricity/Water Charge	<u>2,000</u>
1110580	<u>Charges - Other</u>	3,500
	Other contributions	2,000
	Royal Freshwater Bay Yacht Club - Supervision of parking	<u>1,500</u>
		<u>3,500</u>
1110590	Grant income	30,000
	Exercise equipment grant	<u>30,000</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$40,500</u>
	Capital Expenditure	
1110610	<u>Furniture and Equipment - Parks</u>	52,825
	Administration	2,000
	Wages	1,500
	Overheads	2,070
	Exercise Equipment MHP	30,000
	Reticulation control boxes	16,000
	Plant	1,255
	TOTAL	<u>52,825</u>
1110640	<u>Library Building</u>	27,700
	Administration	2,000
	Peppermint Grove share Library Building	25,700
	TOTAL	<u>27,700</u>
1110670	<u>Keanes Point Foreshore</u>	50,000
	River wall repairs	50,000
	TOTAL	<u>50,000</u>
	TOTAL CAPITAL EXPENDITURE	<u>\$130,525</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	<u>LIBRARIES</u>	
	Operating Expenditure	
1110800	<u>Salaries</u>	678,228
	Library Staff	<u>678,228</u>
1110810	<u>Long Service/Annual Leave</u>	3,000
	Estimated accrued liability (non cash cost)	<u>3,000</u>
1110820	<u>Superannuation</u>	80,677
	Library Staff	<u>80,677</u>
1110830	<u>Postage - Freight</u>	5,800
	Based on 2010/11 actual	<u>5,800</u>
1110840	<u>Telephone</u>	3,630
	Phone, Rental, Fax	<u>3,630</u>
1110850	<u>Equipment Maintenance</u>	5,530
	Maintenance Equipment	1,530
	Depreciation (non cash cost)	<u>4,000</u>
	TOTAL	<u>5,530</u>
1110860	<u>Library Board Van Charge</u>	2,024
	Estimated annual charge	<u>2,024</u>
1110870	<u>Advertising</u>	3,000
	Estimated advertising costs	<u>3,000</u>
1110880	<u>Printing</u>	8,500
	Estimated costs	<u>8,500</u>
1110890	<u>Stationery - Childrens Library</u>	1,000
	Estimated requirements	<u>1,000</u>
1110900	<u>Stationery - General Library</u>	10,000
	General stationery items	<u>10,000</u>
1110910	<u>Audit</u>	3,000
		<u>3,000</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1110930	<u>Photocopier</u>	8,364
	Lease	<u>8,364</u>
1110940	<u>Sundry Items</u>	5,244
	Institutional memberships	1,394
	Medical examinations	450
	Catering	1,500
	Parking/travel	200
	Miscellaneous items	<u>1,700</u>
	TOTAL	<u>5,244</u>
1110950	<u>Cleaning</u>	43,000
	Cleaning contract	<u>43,000</u>
1110960	<u>Electricity</u>	36,000
	Based on 2010/11 actual	<u>36,000</u>
1110970	<u>Water</u>	3,000
	Based on 2010/11 actual	<u>3,000</u>
1110980	<u>Building Maintenance</u>	54,700
	Plant hire	1,500
	Security system (monitoring, call outs and system alterations)	2,500
	Fire extinguisher service	350
	Lighting	1,350
	Maintenance	10,000
	Garden Maintenance	6,000
	Depreciation - Buildings and furnishings (non cash item)	<u>33,000</u>
	TOTAL	<u>54,700</u>
1110990	<u>Insurance</u>	38,036
	Workers compensation:-	
	Total salaries \$758,905 x 2.5% =	18,973
	Property / Industrial Special Risk	16,000
	Other	<u>3,063</u>
	TOTAL	<u>38,036</u>
1111010	<u>New Library Materials - Adult</u>	33,730
	Allocation for 2011/12	<u>33,730</u>
1111020	<u>New Library Materials - Children</u>	13,270
	Allocation for 2011/12	<u>13,270</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1111030	<u>Magazines - Newspapers</u>	16,682
	Allocation for 2011/12	<u>16,682</u>
1111080	<u>Lost Books</u>	5,000
	Payments to LISWA for lost and damaged books	<u>5,000</u>
1111090	<u>Minor Equipment/Furniture</u>	4,000
	Minor Equipment/Furniture	<u>4,000</u>
1111100	<u>Special Services Program</u>	6,600
	Allocation for 2011/12	<u>6,600</u>
1111110	<u>Childrens Promotion - Book Week Activities</u>	2,450
	Allocation for 2011/12	<u>2,450</u>
1111120	<u>Staff Training & Conferences</u>	9,000
	Conferences	3,000
	Amlib Training	1,000
	Other courses	3,000
	Change Management	<u>2,000</u>
	TOTAL	<u>9,000</u>
1111130	<u>Computer Maintenance & Operation</u>	52,300
	Annual software maintenance of Amlib	5,363
	Additional onsite service	1,342
	Sip 2	2,000
	Envisionware PC booking system	711
	Envisionware Self Checker Maintenance	5,000
	Service charge PPS	11,000
	Communications Link	4,056
	Ironport Mailbox Filtering Licence	7,600
	Deep Freeze	200
	McAfee	2,755
	Technical support for network PPS	<u>12,273</u>
	TOTAL	<u>52,300</u>
1111140	<u>Computer Systems Enhancements</u>	3,000
	Software as needed	<u>3,000</u>
1111150	<u>Computer Lease Costs</u>	58,972
	Allocation for 2011/12	<u>58,972</u>

ACCOUNT NO.	PARTICULARS		BUDGET ESTIMATE
1111170	<u>Library Vehicle Operation</u>		8,535
	Registration, insurance, fuel and oils	3,535	
	Depreciation	<u>5,000</u>	
	TOTAL	<u>8,535</u>	
1111180	<u>Administration</u>		61,652
	Administration costs (as per agreement - 5% net operation cost)	<u>61,652</u>	
1111200	<u>Regionalisation Activities</u>		2,750
	Allowance to progress regional activities	<u>2,750</u>	
1111260	<u>Fringe Benefits Tax</u>		9,200
	Estimated FBT on private use of library vehicle	<u>9,200</u>	
1111280	<u>Consultancies</u>		4,000
	Various	<u>4,000</u>	
1111290	<u>Media Applications</u>		2,180
	Foxtel	1,680	
	APRA Licence	<u>500</u>	
	TOTAL	<u>2,180</u>	
1111310	<u>Internet & Public Access Costs</u>		8,670
	Internet & Public Access Costs	<u>8,670</u>	
1111330	<u>Local History Materials</u>		3,000
	Local History Materials	<u>3,000</u>	
	TOTAL EXPENDITURE TO OPERATING STATEMENT		<u>\$1,297,724</u>
	Operating Income		
1111410	<u>Town of Mosman Park</u>		564,829
	Contribution to Library	600,996	
	Less Contribution to Community Centre	-29,167	
	Less Contribution to Special project	<u>-7,000</u>	
	TOTAL	<u>564,829</u>	
1111420	<u>Town of Cottesloe</u>		496,713
	Contribution to Library	529,365	
	Less Contribution to Community Centre	-25,652	
	Less Contribution to Special project	<u>-7,000</u>	
	TOTAL	<u>496,713</u>	

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1111430	<u>Public E-Mail</u>	1,500
	Public E-Mail	<u>1,500</u>
1111440	<u>Charges - Lost Books</u>	4,500
	Estimated charges raised for lost or damaged books	<u>4,500</u>
1111450	<u>Charges - Photocopier</u>	9,000
	Estimated income for use of photocopier	<u>9,000</u>
1111460	<u>Fines - Late Returns</u>	5,000
	Fines - Late Returns	<u>5,000</u>
1111470	<u>Grants</u>	935
	Grants	<u>935</u>
1111480	<u>Other</u>	62,285
	Other	<u>62,285</u>
1111490	<u>Sale of Bushes, Beaches & Riverbanks</u>	100
	Sales	<u>100</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$1,144,862</u>
	Capital Expenditure	
1111620	New Library vehicle	30,000
	New Library vehicle	<u>30,000</u>
	TOTAL CAPITAL EXPENDITURE	<u>\$30,000</u>
	<u>COMMUNITY CENTRE</u>	
	Operating Expenditure	
1111500	<u>Employee costs</u>	40,243
	Salaries	34,148
	Superannuation	5,464
	Workers Compensation	632
		<u>40,243</u>
1111510	<u>Property</u>	29,400
	Building maintenance	5,000
	Water	400
	Electricity	3,000
	Gas	1,000
	Cleaning	15,000
	Insurance	5,000
		<u>29,400</u>

ACCOUNT NO.	PARTICULARS		BUDGET ESTIMATE
1111520	<u>Office Equipment & Expenses</u>		6,000
	Stationery	1,000	
	Postage	1,000	
	Equipment Maintenance	1,000	
	Printing	1,000	
	Kitchen supplies	1,000	
	Minor equipment	1,000	
		<u>6,000</u>	
1111530	<u>Telecommunications & Computer costs</u>		4,000
	Telephone	500	
	Internet access	500	
	Events Management System	1,500	
	Room Booking System	1,500	
		<u>4,000</u>	
1111540	<u>Promotion & Extension Services</u>		
	Advertising	500	2,500
	Programs	2,000	
		<u>2,500</u>	
1111550	<u>Corporate Costs</u>		5,485
	Administration charges	3,985	
	Auditors	500	
	Sundry items	1,000	
		<u>5,485</u>	
	TOTAL EXPENDITURE TO OPERATING STATEMENT		87,628
	Operating Income		
1111560	Income		23,285
	Fees & charges	4,900	
	West Coast Community Centre contribution	2,400	
	Grants	1,000	
	Recoup outgoings Health Dept/ Town of Claremont etc	10,000	
	Other Income	4,985	
		<u>23,285</u>	
1111570	Contributions from Partner Councils		54,819
	Town of Cottesloe	25,652	
	Town of Mosman Park	29,167	
		<u>54,819</u>	
	TOTAL INCOME TO OPERATING STATEMENT		78,104

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	<u>OTHER CULTURE</u>	
	Operating Expenditure	
1111700	<u>Oral History Project</u>	9,000
	Oral History Project	<u>9,000</u>
1111750	<u>Literature Prize</u>	12,000
	Literature Prize	<u>12,000</u>
1111800	<u>Carols by Candlelight Manners Hill Park</u>	12,090
	Administration costs	700
	Wages	500
	Overheads	690
	Plant operation costs	200
	Organising committee costs	<u>10,000</u>
	TOTAL	<u>12,090</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$33,090</u>
	Operating Income	
1111950	<u>Contributions to Special projects.</u>	14,000
	\$7,000 each from Towns of Cottesloe and Mosman Park	<u>14,000</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$14,000</u>

SHIRE OF PEPPERMINT GROVE

TRANSPORT DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>CONSTRUCTION STREETS, ROADS, BRIDGES & DEPOTS</u>		
Capital Expenditure		
1120040	<u>Traffic Management Projects</u>	61,433
	1. Reseal, Roads to Recovery Funds	
	Contract cost	49,433
	Administration costs	<u>12,000</u>
	TOTAL	<u>61,433</u>
1120100	<u>Misc Traffic and Roadworks</u>	84,740
	<u>Drainage</u>	
	Administration	30,000
	Wages	3,000
	Overheads	4,140
	Bus Shelter Library	15,000
	Barrier Railing - The Esplanade	17,600
	Drainage Installation ROWs	<u>15,000</u>
	TOTAL	<u>84,740</u>
	TOTAL CAPITAL EXPENDITURE	<u>\$146,173</u>
Operating Income		
1120400	<u>Road Grant Funding</u>	49,433
	Roads to Recovery Programme	<u>49,433</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$49,433</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>MAINTENANCE STREETS, ROADS, BRIDGES & DEPOTS</u>		
Operating Expenditure		
1120650	<u>Depreciation</u> (Infrastructure Assets)	160,000
	Allowance for roads, footpaths and improvements there-on (non cash cost)	<u>160,000</u>
1120670	<u>Depreciation</u> (Infrastructure - Drainage)	4,170
		<u>4,170</u>
1120700	<u>Roads - General Maintenance</u>	31,990
	Administration costs	5,000
	Wages	10,080
	Overheads	13,910
	Plant operation costs	2,000
	Other	<u>1,000</u>
	TOTAL	<u>31,990</u>
1120710	<u>Street Sweeping/ Graffiti removal</u>	60,693
	Administration costs	4,500
	Wages	7,000
	Overheads	9,660
	Plant operation costs	12,883
	Contract sweeping	25,000
	Rubbish Tip Fees	1,400
	Other	<u>250</u>
	TOTAL	<u>60,693</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1120720	<u>Street Verges, Islands and Roundabouts</u>	28,663
	Administration costs	3,003
	Wages	7,000
	Overheads	9,660
	Plant operation costs	2,000
	Tip Fees	1,000
	Landscaping - Plants/Reticulation	<u>6,000</u>
	TOTAL	<u>28,663</u>
1120730	<u>Street Trees</u>	64,264
	Administration costs	6,000
	Wages	12,000
	Overheads	16,560
	Plant operation costs	5,500
	Rubbish Tip Fees	1,000
	Replacement trees	8,204
	Contract tree surgery	15,000
	TOTAL	<u>64,264</u>
1120740	<u>Road Drainage</u>	25,731
	Administration costs	3,000
	Wages	2,450
	Overheads	3,381
	Plant operation costs	1,500
	Contractor - Cleaning sumps	13,000
	Stormwater quality testing	2,000
	Other	<u>400</u>
	TOTAL	<u>25,731</u>
1120750	<u>Footpath - General Maintenance</u>	29,280
	Administration costs	4,000
	Wages	6,000
	Overheads	8,280
	Plant operation costs	4,000
	Contractor - Concrete - Rehabilitation	5,000
	Rubbish Tip Fees	<u>2,000</u>
	TOTAL	<u>29,280</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1120760	<u>Street Lighting</u>	42,502
	Administration costs	500
	Annual contract cost	<u>42,002</u>
	TOTAL	<u>42,502</u>
1120770	<u>Road Signage & Marking</u>	15,691
	Administration costs	1,500
	Wages	2,000
	Overheads	2,760
	Plant operation costs	1,431
	Sign Replacement	4,000
	Road marking	<u>4,000</u>
	TOTAL	<u>15,691</u>
1120780	<u>Depot and General Maintenance</u>	37,154
	Administration costs	5,000
	Wages	9,700
	Overheads	13,386
	Plant operation costs	1,445
	Electricity	1,000
	Water	200
	Depreciation (non cash cost)	688
	Insurance (building)	735
	General maintenance costs	<u>5,000</u>
	TOTAL	<u>37,154</u>
1120790	<u>Right of Ways - Maintenance & Control</u>	54,421
	Administration costs	6,000
	Wages	5,849
	Overheads	8,072
	Plant operation costs	3,000
	Materials	1,500
	Laneway repairs - contract	<u>30,000</u>
	TOTAL	<u>54,421</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1120810	<u>Road Inventory Preparation</u>	7,793
	Administration costs	1,518
	Roman 11 Licence fees	4,275
	Management fee (Town of Mosman Park)	<u>2,000</u>
	TOTAL	<u>7,793</u>
1120820	<u>Road Traffic Management & Planning</u>	43,500
	Administration costs	28,500
	Traffic Management Consultancy	<u>15,000</u>
	TOTAL	<u>43,500</u>
	TOTAL EXPENDITURE TO OPERATING EXPENDITURE	<u>\$605,852</u>
	Operating Income	
1120900	<u>Reimbursements</u>	50
	Nominal amount for reimbursements	<u>50</u>
1120920	<u>Charges - Reinstatements</u>	50
	Nominal amount for footpath reinstatement	<u>50</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1120930	<u>Government Grants - Roads</u>	6,000
	Signage	3,000
	Estimated annual State Government grant	<u>3,000</u>
		6,000
1120950	<u>Main Roads - Street Lighting</u>	3,000
	Estimated street lighting contribution	<u>3,000</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$9,100</u>
	<u>PARKING FACILITIES</u>	
	Operating Expenditure	
1121400	<u>Control Officer</u>	15,000
	Ranger costs	<u>15,000</u>
1121410	<u>Other Control Expenses</u>	4,800
	Administration costs	3,000
	Vehicle search fees	200
	Legal fees (prosecutions)	500
	Photograph development	500
	Signs	500
	Other	<u>100</u>
	TOTAL	<u>4,800</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$19,800</u>
	Operating Income	
1121500	<u>Fines & Penalties</u>	15,000
	Estimated income from infringements and prosecutions	<u>15,000</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$15,000</u>

SHIRE OF PEPPERMINT GROVE

ECONOMIC SERVICES DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>BUILDING CONTROL</u>		
Operating Expenditure		
1130000	<u>Building Control Administration</u>	61,000
	Administration costs	55,000
	Legal advice/costs	3,000
	Other costs	800
	Annual Subscription to BCA and Standards on CD Rom	1,200
	Annual Subscription to AIBS (WA)	350
	Hosting regional Building Surveyors' Group Meetings x 2	300
	Attendance at Workshops and Training Sessions x 6	350
	TOTAL	<u>61,000</u>
1130080	<u>Building & Construction Industry Training Fund Levy</u>	15,000
	Estimated funds remitted to BCITF	<u>15,000</u>
1130090	Builders Registration Board BRB levy - Sixty building licences @\$35.00.	2,100
		<u>2,100</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>\$78,100</u>
Operating Income		
1130100	<u>Charge - Building License Fees</u>	70,000
	Estimated fees	<u>70,000</u>
1130110	<u>Fines & Penalties</u>	300
	Estimated fees	<u>300</u>
1130130	<u>BCITF & BRB - Collecting Commission</u>	650
	Estimated Commissions	<u>650</u>
1130140	<u>Charges - Statistical Building Information/ Building Plans</u>	300
	Estimated Charges	<u>300</u>
1130170	<u>Building & Construction Industry Training Fund Levy</u>	15,000
	Estimated fees collected on behalf of BCITF	<u>15,000</u>
1130180	Builders Registration Board BRB Levy - Sixty building licences @ \$35.00	2,100
		<u>2,100</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$88,350</u>

SHIRE OF PEPPERMINT GROVE

OTHER PROPERTY & SERVICES DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
<u>PUBLIC WORKS OVERHEADS</u>		
Operating Expenditure		
1140000	<u>Superannuation - Works Staff</u>	41,227
	Works Staff (As per Appendix No.2)	<u>41,227</u>
1140010	<u>Sick & Holiday Pay</u>	30,400
	Works Staff (5) (4) Weeks Annual Leave per person (2) Weeks Public Holidays per person (2) Week Sick Leave per person	<u>30,400</u>
1140020	<u>Insurance on Works</u>	13,199
	Workers Compensation: Total Wages Works Staff (exclude Casual) \$247,566	
	\$323,290 x 2.5% =	8,082
	Public Liability	<u>5,116</u>
	TOTAL	<u>13,199</u>
1140090	<u>Works Supervisor's Vehicle</u>	11,711
	Works Supervisor's 100% of estimated actual	
	Depreciation	5,000
	Fringe Benefits Tax	1,700
	Operating cost	<u>5,011</u>
	TOTAL	<u>11,711</u>
1140100	<u>Occupational Health & Safety Requirements</u> (Works staff operations)	6,466
	OHS training	2,000
	LGIS Risk Management	3,966
	First Aid training	<u>500</u>
		<u>6,466</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1140110	<u>Works Office & Administration Expenses</u>	17,800
	Administration works (including O/S staff payroll)	15,000
	Telephone:-	
	Rent and calls (20% office phone)	1,500
	Advertising - works tenders	500
	Rental - mobile telephone	500
	Stationery Printing	<u>300</u>
	TOTAL	<u>17,800</u>
1140120	<u>Training</u>	4,500
	Wages	3,000
	Registration	<u>1,500</u>
	TOTAL	<u>4,500</u>
1140030	<u>Protective Clothing & Equipment</u>	2,700
	(5) Persons	
	Pants, shirts and boots	1,300
	Hats and vests	100
	Earmuffs/safety glasses	150
	Gloves	200
	Wet weather gear	800
	Other	<u>150</u>
	TOTAL	<u>2,700</u>
1140040	<u>Subsidies</u>	500
	Drivers license reimbursement	450
	Other	<u>50</u>
	TOTAL	<u>500</u>

ACCOUNT NO.	PARTICULARS		BUDGET ESTIMATE
1140140	<u>Supervision - Works Manager's Salary</u>		86,856
	(As per Other Property & Services Appendix No.2)	86,856	
	TOTAL	<u>86,856</u>	
1148000	<u>Long Service Leave/Annual Leave (Works Staff Only)</u>		2,500
	Estimated accrued liability applicable (Non-Cash) to 2010/11 for Works staff	<u>2,500</u>	
	TOTAL	<u>2,500</u>	
1140130	<u>Other</u>		2,400
	WALGA Work Place Solutions Services (part only)	1,000	
	Pre employment medical examination	400	
	Other miscellaneous items	<u>1,000</u>	
	TOTAL	<u>2,400</u>	
	SUB TOTAL		220,259
	Total estimated wages (subject to overheads only)		
	Works staff wages		281,322
	LESS items included in overheads:-		
	Account No.14001 - Sick/holiday pay	30,400	
	Account No.14014 - Forepersons supervision	86,856	
	Account No.14012 - Training	<u>4,500</u>	<u>-121,756</u>
	Work staff wages subject to overheads		<u>159,566</u>
	Total overheads to be allocated		<u>220,259</u>
	(see Plant Allocation Schedule) Appendix No.4		
1140200	<u>Overheads Allocated</u>		220,259
	PUBLIC WORKS OVERHEADS NOT ALLOCATED TO OPERATING STATEMENT		<u>\$0</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	Operating Income	
1140300	<u>Reimbursements/Other</u>	464
	Profit on the Sale 2009 Omega wagon	364
	Miscellaneous items	<u>100</u>
	TOTAL	<u>464</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$464</u>
	<u>PLANT OPERATION COSTS</u>	
	Operating Expenditure (As per Other Property & Services Appendix No.4)	
1140550	<u>PLANT REPAIR WAGES</u>	4,214
1140560	<u>TYRES AND TUBES</u>	1,800
1140570	<u>PARTS AND REPAIRS</u>	7,653
1140580	<u>INSURANCES AND LICENCES</u>	6,650
1140590	<u>FUEL AND OIL</u>	27,300
1140600	<u>PLANT DEPRECIATION EXPENSE</u>	60,547
1140700	<u>OTHER INCOME</u>	0
	SUB TOTAL	108,164
1140500	<u>Allocated to Works & Services</u>	108,164
	PLANT OPERATION COSTS NOT ALLOCATED TO OPERATING STATEMENT	<u>\$0</u>
	Operating Income	
1140700	<u>Reimbursements</u>	\$100
	Miscellaneous item	<u>100</u>
	TOTAL INCOME TO OPERATING STATEMENT	<u>\$100</u>

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
	Capital Expenditure	
1140650	<u>Purchase of Plant</u>	58,019
	Replacement 2008 Holden Wagon	38,219
	Mower	12,800
	Minor Plant replacement	7,000
	TOTAL	<u>58,019</u>
	TOTAL CAPITAL EXPENDITURE	<u>\$58,019</u>
	<u>SALARIES & WAGES</u>	
	Operating Expenditure	
1140890	<u>Workers Compensation Payments</u>	Nil
1140900	<u>Gross Wages & Salaries</u>	1,595,346
	(As per Property & Other Services Appendix No.2)	1,595,346
1140910	<u>Allocated to Works & Services</u>	1,595,346
	AMOUNT UNDER ALLOCATED TO OPERATING STATEMENT	<u>Nil</u>

SHIRE OF PEPPERMINT GROVE

FINANCE & BORROWING DETAILS OF THE ADOPTED BUDGET FOR YEAR ENDING 30 JUNE 2012

ACCOUNT NO.	PARTICULARS	BUDGET ESTIMATE
1160000	<u>Interest on Loans</u>	66,172
	(For details see Finance & Borrowing Appendix No.1)	
	Repayment for 2011/12	66,172
	TOTAL	<u>66,172</u>
	SUB TOTAL	66,172
1161000	Less Allocated to:-	66,172
	Recreation and Culture (Account 11049)	66,172
	TOTAL	<u>66,172</u>
	TOTAL EXPENDITURE TO OPERATING STATEMENT	<u>Nil</u>
	Capital Expenditure	
1160200	<u>Principal on Loans</u>	17,229
	(For details see Finance & Borrowing Appendix No.1)	<u>17,229</u>
	TOTAL CAPITAL EXPENDITURE	<u>\$17,229</u>

**SHIRE OF PEPPERMINT GROVE
PLANT OPERATION COSTS 2011/12**

YEAR MODEL	VEHICLE/PLANT DETAILS	REG. NO.		YEARLY HRS/KMS	WAGE	O/HEADS	INSURANCE	LICENSE	FUEL/OILS	TYRES	PARTS/ REPAIRS	DEPREC	TOTAL	CHARGE OUT RATE Per hour
2004	STREET SWEEPER	1BNN713	P34	104	200	221	400	250	1,500	200	1,000	10,400	14,171	136
2010	SUBARU LIBERTY	1DMH951	P61	12,000			400	500	3,000		750	7,166	11,816	auto allocated
2010	SUBARU FORESTER	1DJL040	P58	27,500			400	500	3,000		750	6,392	11,042	auto allocated
2008	SUBARU FORESTER	1DJV047	P59	12,000			400	500	3,000		750	6,046	10,696	auto allocated
2011	NISSAN NAVARA	1DRC896	P56	25,000	100	111	200	300	3,900		400	5,457	10,468	auto allocated
2008	HOLDEN COLORADO	1DJD467	P57	20,000	100	111	200	300	5,000	200	500	2,836	9,246	18
2007	HOLDEN COLORADO	1DLX769	P60	10,000	100	111	200	300	2,500	200	500	3,600	7,511	15
2008	ISUZU TIP TRUCK	1CZS202	P54	520	300	332	300	250	1,000	500	500	4,800	7,982	24
2010	KUBOTA OUTFRONT MOWER			520	500	554	550	250	2,000	200	200	5,000	9,254	18
2007	CATERPILLAR LOADER	1CSR885	P49	350	200	221	250	50	2,000	500	1,000	8,150	12,371	34
	LIGHT MACHINERY		P3	500	500	554	150		400		1,303	700	3,607	3
					2,000	2,214	3,450	3,200	27,300	1,800	7,653	60,547	108,164	

SHIRE OF PEPPERMINT GROVE

ALLOCATION OF WAGES, OVERHEADS AND PLANT OPERATION COSTS - 2011/12 BUDGET

ACCOUNT NUMBER	PARTICULARS	SALARY	WAGES	OVERHEADS	PLANT OPERATION COSTS
4015	Administration Staff Salaries	601,647.97			
4020	Office Building and Garden Maintenance		2,500	3,450	3,000
4036	Newsletters and Annual Reports		1,500	2,070	0
4039	Vehicle Expenses - CEO/MOD/MF		0	0	35,430
10000	Domestic Refuse Collection		8,736	12,056	0
10001	Residential cleanup		10,000	13,800	
10002	Special Rubbish Removals		1,575	2,174	1,225
10005	Recycling Programme		3,276	4,521	0
10020	Parks, Gardens, Reserves and Street Refuse		1,092	1,507	0
10042	Municipal Heritage Inventory		2,000	2,760	734
11020	Foreshore Public Conveniences		4,500	6,210	1,000
11021	Foreshore General Maintenance		6,000	8,280	1,800
11022	Foreshore Jetty		576	795	0
11024	Foreshore - Nature Area		3,500	4,830	3,000
11027	Keane's Point General Maintenance		6,000	8,280	5,680
11028	Keane's Point Public Conveniences		5,000	6,900	500
11040	Manners Hill Park General Maintenance		11,000	15,180	5,680
11044	Manners Hill Park Public Conveniences		5,000	6,900	500
11046	Leake Street Park - General Maintenance		17,732	24,470	2,490
11061	Park - Furniture and Equipment		1,500	2,070	1,255
11080	Library Staff Salaries	678,228		0	0
11098	Library Building Maintenance		0	0	200
11180	Carols by Candlelight		500	690	200
12010	Misc Traffic & Roadworks		3,000	4,140	0
12070	Road General Maintenance		10,080	13,910	2,000
12071	Street Cleaning		7,000	9,660	12,883
12072	Street Verges		7,000	9,660	2,000
12073	Street Trees		12,000	16,560	5,500
12074	Road Drainage		2,450	3,381	1,500
12075	Footpath Maintenance		6,000	8,280	4,000
12077	Traffic Signs and Equipment		2,000	2,760	1,431
12078	Depot Maintenance		9,700	13,386	1,445
12079	Right of Ways Maintenance		5,849	8,072	3,000
14001	PWO - Sick and Holiday Pay		30,400		0
14012	PWO - Training		4,500		0
14014	PWO - Supervision Manager		86,856		0
14009	PWO - Vehicle Use		0		11,711
14055	Plant Maintenance Costs		2,500	3,510	0
	TOTALS ALLOCATED		281,322	220,258	108,164