

# SHIRE OF PEPPERMINT GROVE



**2012/2013**

**BUDGET**



## **SHIRE OF PEPPERMINT GROVE**

### **2012/13 BUDGET**

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# BUDGET OVERVIEW

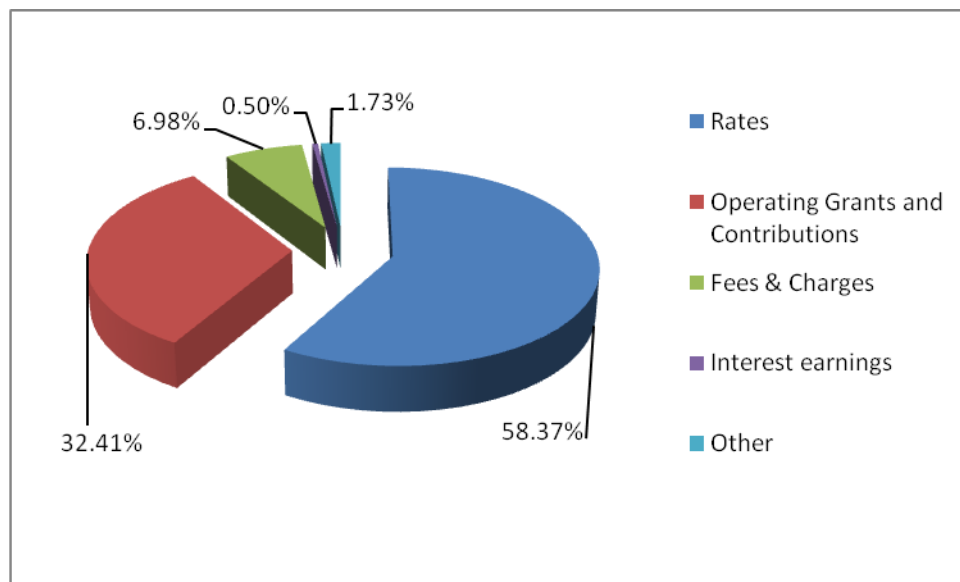
## INTRODUCTION

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 (58%) which are raised from 605 households.

Additional income is received from State and Federal Government Grants, contributions from neighbouring local governments for the management of the Grove library and Community Centre, and fees and charges from planning applications and building licenses. The contribution from the Towns of Cottesloe and Mosman Park for the combined Library and Community Centre accounts for approximately 30% of the Shire's revenue.

## SOURCES OF REVENUE



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

The Combined Library and Community Centre represents approximately 34.0% 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 and Community Centre.

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

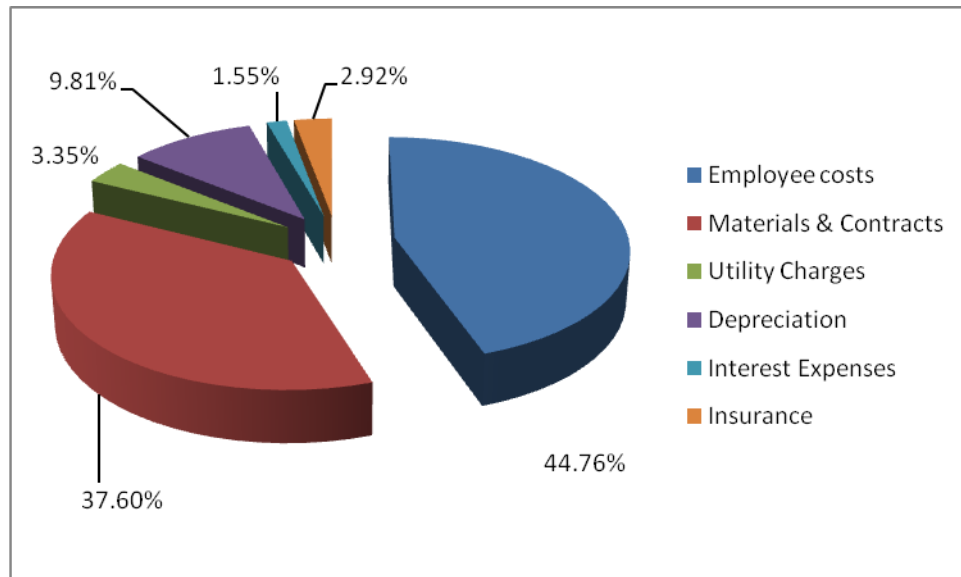
Administration	8 (7.67 FTE's)
Works	5 (5 FTE's)

Library

16 (10.2 FTE's)

The collection of general waste and recyclables is contracted to Perth Waste Services with Clean City contracted to return empty bins to residents' properties.

### AREAS OF EXPENDITURE



### LAST YEAR, 2011/12

Last year Council increased rate revenue by 10% over the previous year. Major areas of expenditure in 2011/12 included:

- Settlement to the Cottesloe – Peppermint Grove Bowling Club.
- Completion of the upgrade of Keane's Point playground, footpaths, barbeques and seating
- Town Planning Scheme Four Review – phase 1
- Delivery of quarterly newsletters to residents
- Asset Management software.
- An upgrade to the Shire's website.
- Two additional days per week in building and administration staff support
- Stage one of urgent repairs to the river wall at a cost of \$50,000
- Installation of two reticulation boxes at Manners Hill Park
- The upgrade of the safety barrier on The Esplanade
- Johnston Street/Keane Street right of way maintenance
- Right of way repairs/maintenance \$30,000
- A contribution to Mosman Park Mens' shed of \$5,000
- The installation of a Bus Shelter on Leake St outside the Administration Building, \$15,000.

### 2012/13 BUDGET

The Rate Setting Statement shows total revenue required from property rates of \$2,318,457 compared with \$2,140,471 budgeted in 2011/12, an increase of

\$177,986. This equates to a rate increase of 7.5% where 1% of rates delivers \$23,000.

Minimum rates will rise from \$970 to \$1,043 and the rate in the dollar is 6.590 compared with 6.653 in 2011/12.

Major and new items of expenditure in the 2012/13 budget include:

- Stage Two of repairs to the foreshore river wall, \$35,000.
- Replacement of two vehicles at a cost of \$73,278. The net cost after trade-in is \$19,458.
- The completion of works at Leake Street/Hurstford Close, Keane Street/Bay View Terrace, and Leake Street/Stirling Highway funded by a \$49,000 Roads to Recovery Grant received in 2011/12.
- Ranger Services will undertake additional parking patrols, \$10,000.
- Additional street tree maintenance will be undertaken, \$14,000.
- An allocation of \$20,000 to Reserves.

## **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.

## **RECREATION AREAS**

Parks and reserves impact on the amenity of Peppermint Grove and again figure prominently in the 2012/13 budget. Continued attention will be given to the maintenance program for parks, gardens and roundabouts in the Shire. An expression of interest process has commenced regarding the Cappuccino café/kiosk upgrade and possible integration of public toilets.

## **PLANNING**

Work will continue on the Strategic Community Plan together with the Asset Management and Long Term Financial Plans. When they are finalised they will provide the basis for an Integrated Planning and Reporting Framework.

## **FEES & CHARGES**

A review of fees & charges was undertaken during budget preparation. Statutory Fees & Charges e.g Development Fees are outside the discretion of Council to amend and remain unchanged until advised by the appropriate statutory body.

Existing discretionary fees & charges have been increased generally in line with the estimated change in CPI of 3.5%.

Hire fees for the Grove Community centre have been extensively reviewed and have been increased to reflect the cost of assistance required by hirers with the

exception of the fee for commercial evening hire has been reduced in an effort to encourage greater occupancy by this sector.

New fees include:

Dinghy moorings. An administration fee of \$44.00 pa has been introduced to cover costs associated with providing foreshore mooring posts for dinghies.

Hire of the Childrens' Play Shelter at Keane's Point. This fee of \$55.00 per session is introduced for the hire of a play area for the purpose of childrens' birthday parties etc at Keane's Point.

### **ONGOING FINANCIAL POSITION**

The Rate Setting Statement shows that the Shire will have an expected cash deficit of \$116,000 for 2011/12 and cash backed reserves at the 30<sup>th</sup> June 2012 are budgeted to be \$406,337. \$204,000 of these reserves is quarantined for Public Open Space resulting from cash in lieu obtained for the subdivision of the Bay View Street 'super block'.

### **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 and input from the Senior Management Team and staff.

# SHIRE OF PEPPERMINT GROVE

## BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

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**SHIRE OF PEPPERMINT GROVE  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUE</b>				
Rates	8	2,318,457	2,151,499	2,140,471
Operating Grants, Subsidies and Contributions		1,287,492	1,188,524	1,168,781
Fees and Charges	9	277,405	242,415	243,242
Interest Earnings	2(a)	20,000	59,404	45,000
Other Revenue		<u>68,772</u>	<u>212,571</u>	<u>222,382</u>
		3,972,126	3,854,413	3,819,876
<b>EXPENSES</b>				
Employee Costs		(1,870,491)	(1,730,148)	(1,804,739)
Materials and Contracts		(1,571,579)	(1,868,389)	(1,508,721)
Utility Charges		(140,122)	(148,943)	(145,000)
Depreciation	2(a)	(409,967)	(376,269)	(373,941)
Interest Expenses	2(a)	(64,962)	(66,172)	(66,172)
Insurance Expenses		(122,196)	(111,607)	(108,000)
Other Expenditure		-	-	-
		<u>(4,179,317)</u>	<u>(4,301,528)</u>	<u>(4,006,573)</u>
		(207,191)	(447,115)	(186,697)
Non-Operating Grants, Subsidies and Contributions		-	-	49,433
Profit on Asset Disposals	4	10,732	-	1,964
Loss on Asset Disposals	4	<u>-</u>	<u>1,018</u>	<u>0</u>
<b>NET RESULT</b>		<b>(196,459)</b>	<b>(446,097)</b>	<b>(135,300)</b>
<b>Other Comprehensive Income</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(196,459)</u></b>	<b><u>(446,097)</u></b>	<b><u>(135,300)</u></b>

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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 11)</b>				
Governance		45,690	83,562	55,490
General Purpose Funding		2,408,909	2,266,015	2,204,741
Law, Order, Public Safety		7,270	5,131	20,830
Community Amenities		109,595	89,343	115,371
Recreation and Culture		1,285,607	1,242,097	1,284,586
Transport		21,415	13,480	24,100
Economic Services		93,640	121,435	88,350
Other Property and Services		-	33,350	200
		<u>3,972,126</u>	<u>3,854,413</u>	<u>3,793,668</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 )</b>				
Governance		(726,509)	(868,803)	(685,817)
General Purpose Funding		(78,749)	(100,914)	(44,359)
Law, Order, Public Safety		(48,297)	(62,078)	(61,690)
Health		(44,990)	(47,551)	(43,284)
Education and Welfare		(26,033)	(27,964)	(25,123)
Community Amenities		(502,742)	(641,902)	(564,449)
Recreation & Culture		(1,926,985)	(1,723,315)	(1,785,241)
Transport		(679,550)	(614,683)	(626,130)
Economic Services		(80,500)	(114,796)	(78,100)
Other Property and Services		-	(33,350)	0
		<u>(4,114,355)</u>	<u>(4,235,356)</u>	<u>(3,914,193)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Recreation and Culture		(64,962)	(66,172)	(66,172)
		(64,962)	(66,172)	(66,172)
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Governance				
Recreation and Culture		-	-	-
Transport		-	-	49,433
		<u>-</u>	<u>-</u>	<u>49,433</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance		10,732	-	1,600
Recreation & Culture		-	1,018	364
		<u>10,732</u>	<u>1,018</u>	<u>1,964</u>
<b>NET RESULT</b>		<u>(196,459)</u>	<u>(446,097)</u>	<u>(135,300)</u>
<b>Other Comprehensive Income</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><u>(196,459)</u></u>	<u><u>(446,097)</u></u>	<u><u>(135,300)</u></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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		2,318,457	2,151,498	2,141,471
Operating Grants, Subsidies and Contributions		1,287,492	1,188,524	1,300,000
Fees and Charges		277,405	242,415	250,000
Interest Earnings		20,000	59,404	40,000
Goods and Services Tax		166,930	236,000	950,000
Other Revenue		68,772	191,296	400,000
		<u>4,139,056</u>	<u>4,069,137</u>	<u>5,081,471</u>
<b>Payments</b>				
Employee Costs		(1,870,491)	(1,730,148)	(1,804,739)
Materials and Contracts		(1,571,579)	(1,868,552)	(2,082,886)
Utility Charges		(140,122)	(148,943)	(139,775)
Insurance Expenses		(122,196)	(111,607)	(102,000)
Interest Expenses		(64,962)	(66,172)	(66,172)
Goods and Services Tax		(142,900)	(162,700)	(850,000)
Other Expenditure		0	-	-
		<u>(3,912,250)</u>	<u>(4,088,122)</u>	<u>(5,045,572)</u>
<b>Net Cash Provided By Operating Activities</b>	12(b)	<u>226,806</u>	<u>(18,985)</u>	<u>35,899</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment	3	(73,278)	(211,650)	(185,790)
Payments for Construction of Infrastructure	3	(70,000)	(87,516)	(70,000)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		-	-	21,000
Proceeds from Sale of Plant & Equipment	4	53,820	34,693	1,964
<b>Net Cash Used in Investing Activities</b>		<u>(89,458)</u>	<u>(264,473)</u>	<u>(232,826)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(18,438)	(17,230)	(17,230)
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(18,438)</u>	<u>(17,230)</u>	<u>(17,230)</u>
<b>Net Increase (Decrease) in Cash Held Cash at Beginning of Year</b>		118,910 585,430	(300,688) 886,118	(214,157) 925,635
<b>Cash and Cash Equivalents at the End of the Year</b>	12(a)	<u><u>704,340</u></u>	<u><u>585,430</u></u>	<u><u>711,478</u></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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUE</b>	1,2			
Governance		56,422	83,562	55,490
General Purpose Funding		90,450	114,516	64,270
Law, Order, Public Safety		7,270	5,131	20,830
Community Amenities		109,595	89,343	115,371
Recreation and Culture		1,285,607	1,242,097	1,286,186
Transport		21,415	13,480	73,533
Economic Services		93,640	121,435	88,350
Other Property and Services		0	33,350	564
		<u>1,664,399</u>	<u>1,702,914</u>	<u>1,704,594</u>
<b>EXPENSES</b>	1,2			
Governance		(726,509)	(868,803)	(685,817)
General Purpose Funding		(78,749)	(100,914)	(44,359)
Law, Order, Public Safety		(48,297)	(62,078)	(61,690)
Health		(44,990)	(47,551)	(43,284)
Education and Welfare		(26,033)	(27,964)	(25,123)
Community Amenities		(502,742)	(641,902)	(564,449)
Recreation & Culture		(1,926,985)	(1,723,315)	(1,785,241)
Transport		(679,550)	(614,683)	(626,131)
Economic Services		(80,500)	(114,796)	(78,100)
Other Property and Services		0	(33,350)	0
Finance and Borrowing		(64,962)	(66,172)	(66,172)
		<u>(4,179,317)</u>	<u>(4,301,528)</u>	<u>(3,980,366)</u>
<b>Net Result Excluding Rates</b>		(2,514,918)	(2,598,614)	(2,275,772)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(10,732)	(1,018)	(1,964)
Write back accruals		-	-	5,000
Depreciation on Assets	2(a)	409,968	376,287	373,941
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	-	(71,398)	(52,700)
Purchase Infrastructure Assets - Roads	3	-	(87,516)	(97,033)
Purchase Infrastructure Assets - Parks	3	(75,000)	-	(96,000)
Purchase Plant and Equipment	3	(73,278)	(76,523)	(88,019)
Purchase Furniture and Equipment	3	-	(63,730)	(44,610)
Proceeds from Disposal of Assets	4	53,820	34,693	36,365
Repayment of Debentures	5	(18,438)	(17,229)	(17,229)
Proceeds from New Debentures	5	-	-	-
Transfers to Reserves (Restricted Assets)	6	(50,088)	(30,653)	(105,978)
Transfers from Reserves (Restricted Assets)	6	76,250	411,427	327,697
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	(116,042)	(143,267)	(55,169)
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	-	(116,042)	49,000
<b>Amount Required to be Raised from Rates</b>	8	<u>(2,318,458)</u>	<u>(2,151,499)</u>	<u>(2,140,471)</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 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Preparation**

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 13 to this budget document.

**(c) 2011/12 Actual Balances**

Balances shown in this budget as 2011/12 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**

Revenues, expenses and assets capitalised are stated net of any GST recoverable. Cash flows are presented on a Gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO are presented as operating cash flows.

**(g) Superannuation**

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**(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 2013**

**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 overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

**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 2013**

**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 2013**

**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 with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

**Capitalisation Threshold**

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(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 2013**

**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 2013**

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

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

Financial Assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(m) Impairment**

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

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

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

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

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2013.

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

**(n) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured 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 2013**

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

**(o) Employee Benefits**

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds to terms to maturity that match the expected timing of cash flows.

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(q) Provisions**

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result 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.

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

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	17,000	10,594	11,500
Other Services	1,000	750	1,000
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	108,453	76,700	76,666
Recreation and Culture	82,775	73,400	73,336
Transport	163,863	167,487	165,167
Other Property and Services	54,876	58,718	58,772
	<u>409,967</u>	<u>376,305</u>	<u>373,941</u>
<b><u>By Class</u></b>			
Land and Buildings	135,007	109,110	109,108
Furniture and Equipment	34,392	20,580	20,581
Plant and Equipment	72,607	75,950	75,948
Roads	128,298	130,995	128,635
Footpaths	30,083	30,400	30,401
Parks	4,787	4,840	4,838
Drainage	4,793	4,430	4,430
	<u>409,967</u>	<u>376,305</u>	<u>373,941</u>
<b>Borrowing Costs (Interest)</b>			
- Debentures ( <i>refer note 5(a)</i> )	64,962	66,172	66,172
	<u>64,962</u>	<u>66,172</u>	<u>66,172</u>
<b>Rental Charges</b>			
- Operating Leases	61,000	50,374	61,000
	<u>61,000</u>	<u>50,374</u>	<u>61,000</u>
(ii) Crediting as Revenue:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	10,000	49,766	20,000
- Other Funds	10,000	9,339	20,000
Other Interest Revenue ( <i>refer note 10</i> )	5,000	8,047	5,000
	<u>25,000</u>	<u>67,151</u>	<u>45,000</u>

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**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 2013**

<b>3. ACQUISITION OF ASSETS</b>	<b>2012/13 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Governance</b>	
Plant and Equipment	73,278
<b>Transport</b>	
Infrastructure-Parks	70,000
<b>Other Property and Services</b>	
Plant and Equipment	0
	<b>143,278</b>
	<b>143,278</b>
<b><u>By Class</u></b>	
Infrastructure Assets - Parks	70,000
Plant and Equipment	73,278
	<b>143,278</b>
	<b>143,278</b>

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 2013**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2012/13 BUDGET</b>	<b>2012/13 BUDGET</b>	<b>2012/13 BUDGET</b>
	\$	\$	\$
Governance			
Subaru Forester	21,567	27,945	6,378
Subaru Forester	21,521	25,875	4,354
	43,088	53,820	10,732

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2012/13 BUDGET</b>	<b>2012/13 BUDGET</b>	<b>2012/13 BUDGET</b>
	\$	\$	\$
Plant and Machinery	43,088	53,820	10,732
	43,088	53,820	10,732

<b><u>Summary</u></b>	<b>2012/13 BUDGET</b>
	\$
Profit on Asset Disposals	10,732
Loss on Asset Disposals	10,732
	10,732

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-12	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$
Shire of Peppermint Grove Library loan	936,950	0	18,438	17,229	918,512	946,013	64,962	66,172
	936,950	0	18,438	17,229	918,512	946,013	64,962	66,172

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 2013**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2012/13

There are no new debentures for 2012/13.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2012 nor is it expected to have unspent debenture funds as at 30th June 2013.

(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 not anticipated that this facility will be required to be utilised during 2012/13.



## SHIRE OF PEPPERMINT GROVE

## NOTES TO AND FORMING PART OF THE BUDGET

## FOR THE YEAR ENDED 30TH JUNE 2013

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>6. RESERVES</b>			
<b>(a) LSL/Annual Leave Reserve</b>			
Opening Balance	3,046	15,066	15,066
Amount Set Aside / Transfer to Reserve	20,077	2,980	3,000
Amount Used / Transfer from Reserve	-	(15,000)	(15,000)
	<u>23,123</u>	<u>3,046</u>	<u>3,066</u>
<b>(b) Plant Replacement Reserve</b>			
Opening Balance	22,785	108,034	183,238
Amount Set Aside / Transfer to Reserve	-	2,939	500
Amount Used / Transfer from Reserve	-	(88,188)	(58,019)
	<u>22,785</u>	<u>22,785</u>	<u>125,719</u>
<b>(c) Infrastructure/Building Reserve</b>			
Opening Balance	25,945	142,842	153,132
Amount Set Aside / Transfer to Reserve	500	4,651	48,000
Amount Used / Transfer from Reserve	-	(121,548)	(137,700)
	<u>26,445</u>	<u>25,945</u>	<u>63,432</u>
<b>(d) Sitting Fee Reserve</b>			
Opening Balance	9,452	18,602	18,602
Amount Set Aside / Transfer to Reserve	2,000	-	-
Amount Used / Transfer from Reserve	(11,250)	(9,150)	(10,000)
	<u>202</u>	<u>9,452</u>	<u>8,602</u>
<b>(e) Road Reserve</b>			
Opening Balance	14,603	72,019	72,019
Amount Set Aside / Transfer to Reserve	500	2,584	1,500
Amount Used / Transfer from Reserve	-	(60,000)	-
	<u>15,103</u>	<u>14,603</u>	<u>73,519</u>
<b>(f) Library Leave Reserve</b>			
Opening Balance	7,859	41,606	41,606
Amount Set Aside / Transfer to Reserve	20,000	1,253	1,000
Amount Used / Transfer from Reserve	(25,000)	(35,000)	(35,000)
	<u>2,859</u>	<u>7,859</u>	<u>7,606</u>
<b>(g) Public Open Space Reserve</b>			
Opening Balance	240,762	285,303	285,303
Amount Set Aside / Transfer to Reserve	4,000	11,535	5,000
Amount Used / Transfer from Reserve	(40,000)	(56,076)	(16,000)
	<u>204,762</u>	<u>240,762</u>	<u>274,303</u>

**SHIRE OF PEPPERMINT GROVE**

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

**FOR THE YEAR ENDED 30TH JUNE 2013**

	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>	<b>2011/12 Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>(h) Library Infrastructure Reserve</b>			
Opening Balance	108,058	114,347	114,347
Amount Set Aside / Transfer to Reserve	3,000	4,711	1,000
Amount Used / Transfer from Reserve	-	(11,000)	(10,000)
	<u>111,058</u>	<u>108,058</u>	<u>105,347</u>
<b>(i) Green Funds Reserve</b>			
Opening Balance	-	45,978	-
Amount Set Aside / Transfer to Reserve	-	-	45,978
Amount Used / Transfer from Reserve	-	(45,978)	(45,978)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Cash Backed Reserves</b>	<u>406,337</u>	<u>432,510</u>	<u>661,594</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.

<b>RESERVES (Continued)</b>	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>	<b>2011/12 Budget \$</b>
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
LSL/Annual Leave Reserve	20,077	2,980	3,000
Plant Reserve	-	2,939	500
Infrastructure/Building Reserve	500	4,651	48,000
Sitting Fee Reserve	2,000	-	-
Road Reserve	500	2,584	1,500
Library Staff Leave Reserve	20,000	1,253	1,000
Public Open Space Reserve	4,000	11,535	5,000
Library Infrastructure Reserve	3,000	4,711	1,000
Green Funds Reserve	-	-	45,978
	<u>50,077</u>	<u>30,653</u>	<u>105,978</u>
<b>Transfers from Reserves</b>			
LSL/Annual Leave Reserve	-	(15,000)	(15,000)
Plant Reserve	-	(88,188)	(58,019)
Infrastructure/Building Reserve	-	(121,548)	(137,700)
Sitting Fee Reserve	(11,250)	(9,150)	(10,000)
Road Reserve	-	(60,000)	-
Library Staff Leave Reserve	(25,000)	(35,000)	(35,000)
Public Open Space Reserve	(40,000)	(56,076)	(16,000)
Library Infrastructure Reserve	-	(11,000)	(10,000)
Green Funds Reserve	-	(45,978)	(45,978)
	<u>(76,250)</u>	<u>(441,940)</u>	<u>(327,697)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(26,173)</u>	<u>(411,287)</u>	<u>(221,719)</u>

## SHIRE OF PEPPERMINT GROVE

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30TH JUNE 2013

In accordance with council resolutions in relation to each reserve account, the purpose for which 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. \$20,077 is budgeted to be placed in this reserve in 2012/13.

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 2012/13.

Infrastructure/Building Reserve

- to provide sufficient funding for the upgrading and replacement of recreational infrastructure and Council buildings. \$1,000 interest earnings are budgeted to be placed in this reserves in 2012/13

Sitting Fee Reserve

- This reserve was established in 2007/08 with a beginning balance of \$20,400. \$2,000 is budgeted to be transferred to this reserve in 2012/13.

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. \$500 interest is budgeted to be transferred to this reserve in 2012/13.

Leave Reserve (Library Staff)

- to provide funding to meet the liability of staff leave entitlements of the Cottesloe - Peppermint Grove - Mosman Park Combined Library.

\$20,000 is budgeted to be placed in this reserve in 2012/13.

\$25,000 is budgeted to be transferred from this reserve to fund staff leave in 2012/13

Library Infrastructure Reserve

- to provide funds for capital expenditure projects for the Cottesloe - Peppermint Grove - Mosman Park Combined Library. \$3,000 interest earnings are budgeted to be placed in this reserve in 2012/13.

Public Open Space Reserve

- This reserve was established in 2007/08 following receipt of Public Open Space funds.

\$4,000 interest is budgeted to be transferred to this reserve. \$40,000 is budgeted to be transferred from this reserve to fund work at Keane's Point recreation area.

**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	Note	2012/13 Budget \$	2011/12 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	12(a)	298,003	152,920
Cash - Restricted Reserves	12(a)	406,337	432,510
Receivables		48,229	72,209
		<u>752,569</u>	<u>657,639</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(364,670)</u>	<u>(358,400)</u>
NET CURRENT ASSET POSITION		387,899	299,239
Less: Cash - Restricted Reserves	12(a)	(406,337)	(432,510)
Add Back: Current Loan Liability	5	18,438	17,229
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>(116,042)</u></u>

The estimated surplus/(deficiency) c/fwd in the 2011/12 actual column represents the surplus (deficit) brought forward as at 1 July 2012.

The estimated surplus/(deficiency) c/fwd in the 2012/13 budget column represents the surplus (deficit) carried forward as at 30 June 2013.

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**8. RATING INFORMATION - 2012/13 FINANCIAL YEAR**

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Budgeted Rate Revenue \$	2012/13 Budgeted Interim Rates \$	2012/13 Budgeted Back Rates \$	2012/13 Budgeted Total Revenue \$	2011/12 Actual \$
<b>General Rate</b>								
Residential	6.9502	557	27,359,291	1,901,525	1,000	-	1,901,525	1,763,668
Commercial	6.9502	19	4,422,857	307,397			307,397	285,951
Commercial/R/Use	6.9502	5	146,876	10,208			10,208	9,496
Railway Reserve	6.9502	3	65,225	4,533			4,533	4,217
MRS Reserve	6.9502	1	437,505	30,407			30,407	28,286
Parks	6.9502	1	26,000	1,807			1,807	1,681
<b>Sub-Totals</b>		586	32,457,755	2,255,877	1,000	-	2,255,877	2,093,299
<b>Minimum Rates</b>	<b>Minimum \$</b>							
Residential	1043	45	506,164	46,935			46,935	43,650
Commercial	1043	13	141,370	13,559			13,559	12,610
Commercial/R/Use	1043	2	29,125	2,086			2,086	1,940
<b>Sub-Totals</b>		60	676,658	62,580	-	-	62,580	58,200
							2,318,457	2,151,499
							2,318,457	2,151,499
Discounts							-	-
<b>Totals</b>							2,318,457	2,151,499

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 2012/13 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 2013**

<b>9. FEES &amp; CHARGES REVENUE</b>	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>
Governance	200	190
General Purpose Funding	5,640	5,450
Law, Order, Public Safety	1,800	1,980
Health	1,102	2,300
Community Amenities	111,145	113,974
Recreation & Culture	73,970	44,271
Transport	10,478	3,300
Economic Services	73,070	70,950
	<u>277,405</u>	<u>242,415</u>

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**10. INTEREST CHARGES AND INSTALMENTS - 2012/13 FINANCIAL YEAR**

a) Interest Charges

The following interest charge is proposed in the 2012/13 budget:-

11% interest (annual) will be charged on a daily basis on all rates outstanding after the due date, i.e. 9 August 2012.

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 \$5,080.

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:	9 August 2012
Second Instalment	Due Date:	9 October 2012
Third Instalment	Due Date:	10 December 2012
Fourth Instalment	Due Date:	11 February 2013

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 \$3,570.

**11. ELECTED MEMBERS REMUNERATION**

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

	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>
Meeting Fees	20,400	9,150
	<u>20,400</u>	<u>9,150</u>

**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**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:

	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>	<b>2011/12 Budget \$</b>
Cash - Unrestricted	298,003	152,920	49,884
Cash - Restricted	406,337	432,510	661,594
	<u>704,340</u>	<u>585,430</u>	<u>711,478</u>

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

LSL/Annual Leave Reserve	23,123	3,046	3,066
Plant Reserve	22,785	22,785	125,719
Infrastructure/Building Maintenance Reserve	26,445	25,945	63,432
Public Open Space Reserve	204,762	240,762	274,303
Sitting Fee Reserve	202	9,452	8,602
Roads Reserve	15,103	14,603	73,519
Library Staff Leave Reserve	2,859	7,859	7,606
Library Infrastructure Reserve	111,058	108,058	105,347
	<u>406,337</u>	<u>432,510</u>	<u>661,594</u>

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

Net Result	(196,459)	(446,097)	(135,300)
Depreciation	409,967	376,287	373,941
(Profit)/Loss on Sale of Asset	(10,732)	1,018	(1,964)
(Increase)/Decrease in Receivables	24,030		124,847
Increase/(Decrease) in Payables	-	49,807	(239,062)
Increase/(Decrease) in Employee Provisions	-	-	(37,230)
Grants/Contributions for the Development of Assets	-	-	(49,333)
<b>Net Cash from Operating Activities</b>	<u>226,806</u>	<u>(18,985)</u>	<u>35,899</u>

**(c) Undrawn Borrowing Facilities  
Credit Standby Arrangements**

Bank Overdraft limit	200,000	200,000	200,000
Bank Overdraft at Balance Date	0	-	0
Credit Card limit	9,000	9,000	9000
Credit Card Balance at Balance Date	0	0	0
<b>Total Amount of Credit Unused</b>	<u>209,000</u>	<u>209,000</u>	<u>209,000</u>



**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**13. TRUST FUNDS**

Estimated movement in funds held at balance date over which the Shire has no control and which are not included in the financial statements are as follows:

<b>Detail</b>	<b>Balance 01/07/12 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 30/06/13 \$</b>
Community Centre bonds	788	1,500	(600)	1,688
Legal and other receipts	600	0	0	600
Footpath Deposit Funds	129,345	23,000	(36,285)	116,060
	<u>130,733</u>			<u>118,348</u>

**14. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2012/13.

**15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2012/13.

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

GENERAL PURPOSE FUNDING

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
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RATES

Operating Income

03000	GENERAL RATE				
	01	Rates Income			2,276,879
03001	MINIMUM RATE				
	01	Rates Income			63,120
03002	NON PAYMENT PENALTY				
	09	Other Revenue			
		Interest on overdue rates			5,080
03004	INSTALMENT ADMINISTRATION FEES				
	02	Fees & Charges			3,570
		Rate Payment plan			
03005	INTERIM RATES				
	01	Rates Income			
		Rating adjustments during year			1,090
03006	RATING/PROPERTY ENQUIRY FEES				
	02	Fees & Charges			2,070
03007	REIMBURSEMENTS				
	04	Contributions,Donations,Reimb.			410
		Legal and collections costs recovered.			
					<u><u>2,352,219</u></u>

Operating Expenditure

03008	WRITE OFFS - RATES				
	33	Materials,Contracts,Other Exp.			210
		Estimate of rate write-offs during year.			
03009	LEVYING/COLLECTION OF RATES				
	33	Materials,Contracts,Other Exp.			1,870
		Revaluation			
		Valuation Expenses		500	
		Collection fees		500	
		Legal costs		870	
	40	Admin Allocation			76,469
					<u><u>78,549</u></u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
<b>GENERAL PURPOSE GRANTS</b>					
Operating Income					
03010	GRANTS COMMISSION 03	Grants & Subsidies General Purpose Funding Grant			36,972
03011	LOCAL ROAD COMPONENT 03	Grants & Subsidies General Purpose Funding Grant- Road Component			21,148
					<u>58,120</u>
Operating Expenditure					
03013	GRANT SUBMISSION EXPENSES 33	Materials,Contracts,Other Exp.			100
					<u>100</u>
<b>GENERAL FINANCING</b>					
Operating Income					
03025	INTEREST ON INVESTMENTS 05	Interest On Investments Reserves funds			10,000
03026	INTEREST - MUNICIPAL 05	Interest On Investments Municipal funds			10,000
Operating Expenditure					
03020	INTEREST ON OVERDRAFT 33	Materials,Contracts,Other Exp.			100
					<u>20,100</u>
Total Revenue					<u>2,430,439</u>
Total Expenditure					<u>78,749</u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

GOVERNANCE

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
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MEMBERS OF COUNCIL

Operating Income

04046	REIMBURSEMENTS - GST 09	Other Revenue Various			20,000
04047	SALE OF ELECTORAL ROLLS AND OT HER DOCUMENTS 02	Fees & Charges			170
04048	LGIS Experience rebate 04	Contributions,Donations,Reimb.			5,490
04049	REIMBURSEMENTS - GST FREE 09	Other Revenue Various			20,000
04050	F.O.I. APPLICATIONS 02	Fees & Charges Application fees			30
	Total	Operating Income			45,690

Operating Expenditure

04000	CONFERENCE EXPENSES 33	Materials,Contracts,Other Exp. Local Government Convention Training		5,000 5,150	10,150
04001	ELECTION EXPENSES 33	Materials,Contracts,Other Exp. Ballot paper printing WA Electoral Commission		- -	-
04002	REFRESHMENTS & RECEPTIONS 33	Materials,Contracts,Other Exp. Meetings Functions		10,120 7,060	17,180
	40	Admin Allocation			61,457
04003	COUNCIL CHAMBERS MAINTENANCE 33	Materials,Contracts,Other Exp. 20% of building operating cost			27,090
04004	INSURANCE 65	Insurance Costs Personal Accident - Councillors Councillors & Officers Liability Public Liability		2,600 5,800 4,240	12,640
04005	W A MUNICIPAL ASSOCIATION 33	Materials,Contracts,Other Exp. LGMA corporate membership WALGA Subscription		1,030 5,000	6,030
04006	MEETING ATTENDANCE FEES 33	Materials,Contracts,Other Exp. Sitting Fees & Allowances - based on minimum regulations			20,400

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
04009		OTHER EXPENSES			
	33	Materials,Contracts,Other Exp.			11,800
		Australia Day function		7,000	
		Citizenship Ceremonies		500	
		Presentations/Gifts		1,500	
		Minute Books - binding		600	
		Diaries/manuals		300	
		Other minor items		900	
OTHER GOVERNANCE COSTS					
Operating Expenditure					
04014		ADMINISTRATION COSTS			
	40	Admin Allocation			560,949
					727,695

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
ADMINISTRATION					
Operating Expenditure					
04015	SALARIES				
	30	Employee Costs			622,710
04016	SUPERANNUATION				
	31	Cost Of Employment-Superannuation			84,900
		WORKERS COMPENSATION INSURANCE			
	65	Insurance Costs			15,568
04017	INSURANCE				
	65	Insurance Costs			20,878
		Property		4,350	
		Journey		3,030	
		Public Liability		13,498	
04020	OFFICE BLDG & GARDENS - MTCE				
	30	Employee Costs	225	24.19	3,024
	43	Labour overheads	225	45.18	4,354
	33	Materials,Contracts,Other Exp.			22,680
		Aircon		1,100	
		Cleaning		11,385	
		Door maintenance		1,035	
		Security		3,105	
		Indoor Garden Maintenance		4,140	
		General repairs		1,035	
		Fire Systems		520	
		Other		10,360	
		Additional		17,090	
		Less 20% allocated to Members		(27,090)	
	34	Public Utility Charges			16,500
		Electricity			
	37	Asset Depreciation			91,437
		Building			
	41	Plant Allocations And Labour Overheads			3,285
	65	Insurance Costs			11,000
04021	PRINTING & STATIONERY				
	33	Materials,Contracts,Other Exp.			10,360
		Copy paper		1,550	
		Letterheads		1,040	
		Envelopes		1,550	
		Toner		1,040	
		General		5,180	
04022	TELEPHONE				
	34	Public Utility Charges			18,320
		Landline calls/rental		7,760	
		Mobile calls/rental		8,280	
		Laptop wireless		2,280	
04023	ADVERTISING				
	33	Materials,Contracts,Other Exp.			5,180
		Public notices			
		Job vacancies			
		Statutory requirements & notices			
04024	OFFICE EQUIPMENT MAINTENANCE				
	33	Materials,Contracts,Other Exp.			3,110
		Photocopier charges			
	37	Asset Depreciation			17,015
04025	BANK CHARGES				
	33	Materials,Contracts,Other Exp.			5,670
		Account fees		1,550	
		Bpoint fees		3,620	
		Bpay fees		500	

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
04026		POSTAGE & FREIGHT			
	33	Materials,Contracts,Other Exp.			2,790
		Postage		2,590	
		Courier charges		200	
04027		PUBLICATIONS/JOURNALS			830
	33	Materials,Contracts,Other Exp.		310	
		Municipal directories		100	
		Legislation		420	
04028		OFFICE EXPENSES - OTHER			14,530
	33	Materials,Contracts,Other Exp.			
		WALGA Workplace solutions - annual subscription		1,130	
		WALGA Tax - annual subscription		1,150	
		Landgate - annual access fee		2,070	
		Admin Staff Uniforms		1,500	
		General		3,680	
		Property revaluation (insurance)		5,000	
04029		STAFF TRAINING/CONFERENCE EXP			10,350
	33	Materials,Contracts,Other Exp.			
		Conferences		5,175	
		Training		3,105	
		General		2,070	
04030		AUDIT FEES			13,000
	33	Materials,Contracts,Other Exp.			
		Financial Statement audit		12,000	
		Additional Services		1,000	
04031		LEASE CHARGES			10,100
	33	Materials,Contracts,Other Exp.			
		Photocopier		4,600	
		IT equipment		5,500	
04032		LEGAL EXPENSES			20,000
	33	Materials,Contracts,Other Exp.			
		Contingency			
04033		COMPUTER DEVELOPMENT & MTCE			33,890
	33	Materials,Contracts,Other Exp.			
		IT Vision software fees		22,600	
		IT Vision additional maintenance		2,700	
		Building Maintenance System		1,000	
		Equipment servicing		7,590	
04034		FRINGE BENEFITS TAX			22,623
	42	Cost Of Employment-Fbt, Lsl/Annual Leave Liability			
		FBT - CEO			
		FBT - MCS			
		FBT - MDS			
04035		L.S.L/ANNUAL LEAVE LIABILITY			3,000
	42	Cost Of Employment-Fbt, Lsl/Annual Leave Liability			
04036		NEWSLETTERS/ANNUAL REPORT			11,130
	30	Employee Costs			
	33	Materials,Contracts,Other Exp.			
		Newsletter (4)		10,350	
		Annual Report Distribution		780	
04038		CONSULTANTS FEES			46,000
	33	Materials,Contracts,Other Exp.			
		Consultants		15,000	
		Contract staff		10,000	
		ICLEI Annual subscription		1,000	
		Regional cooperation and Shared Services		20,000	

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
04039		VEHICLE OPERATING COSTS			
	41	Materials,Contracts,Other Exp. CEO MCS MDS			26,036
04040		OSH MANAGEMENT			
	33	Materials,Contracts,Other Exp. LGIS - OSH management contract fee OSH training First Aid training - 2 staff		4,135 1,500 605	6,240
04200		ADMINISTRATION ALLOCATED			
	40	Admin Allocation GPF Governance LOPS Health Education & Welfare Communities Amenities Recreation & Culture Transport Economic Servcies OP & S			(1,176,510)
		Total			- 0
Total Revenue					45,690
Total Expenditure					727,695



SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

LAW, ORDER & PUBLIC SAFETY

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
FIRE PREVENTION					
Operating Income					
05002	ESL ADMINISTRATION FEE				
	09	Other Revenue			
		FESA ESL Annual administration fee			4,470
					<u>4,470</u>
Operating Expenditure					
05001	OTHER EXPENSES				
	33	Materials, Contracts, Other Exp.			170
		Advertising			
	40	Admin Allocation			3,123
		Administration			
					<u>3,293</u>
ANIMAL CONTROL					
Operating Income					
05015	FINES & PENALTIES				
	02	Fees & Charges			100
05016	IMPOUNDING FEES				
	02	Fees & Charges			80
05017	DOG LICENCE FEES				
	02	Fees & Charges			1,620
					<u>1,800</u>
Operating Expenditure					
05010	CONTROL OFFICER - CONTRACT				
	33	Materials, Contracts, Other Exp.			15,230
		Ranger costs - Town of Cottesloe			
05011	POUND MAINTENANCE				
	33	Materials, Contracts, Other Exp.			1,020
		Dog Refuse Home - Pound Fees			
05012	REGISTRATION & ADMINISTRATION				
	33	Materials, Contracts, Other Exp.			310
		Registration discs			
	40	Admin Allocation			8,328
		Administration overheads			
05013	DONATION TO CAT HAVEN				
	33	Materials, Contracts, Other Exp.			520

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
OTHER LAW ORDER & PUBLIC SAFET					
Operating Income					
05028		CRIME PREVENTION GRANT			
	03	Grants & Subsidies			1,000
		Office of Crime Prevention		500	
		Neighbourhood Watch Community Grant		500	
					1,000
Operating Expenditure					
05020		IMPOUNDED VEHICLES			
	33	Materials,Contracts,Other Exp.			80
05022		NEIGHBOURHOOD WATCH SUPPORT			
	33	Materials,Contracts,Other Exp.			3,550
		Training		500	
		Volunteers meeting expenses (grant funded)		500	
		Neighbourhood Watch Halloween Project		500	
		Other project costs		2,050	
	40	Admin Allocation			6,246
05023		COMMUNITY SECURITY			
	33	Materials,Contracts,Other Exp.			3,475
		Volunteers meeting expenses		475	
		Emergency Management Training		500	
		Spped Trailer maintenance		500	
		Community Safety & Security Programs		2,000	
	40	Admin Allocation			6,246
					19,597
Total Revenue					7,270
Total Expenditure					48,297

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

HEALTH

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
MATERNAL & INFANT HEALTH					
Operating Expenditure					
07020		INSPECTION & ADMIN SERVICES			
	33	Materials,Contracts,Other Exp.			
	40	Admin Allocation			30,188
07021		CONTROL EXPENSES			
	33	Materials,Contracts,Other Exp.	4,200		9,470
		Annual subscription to AIEH		360	
		Hosting WMRC		310	
		Contract EHO assistance		8,800	
07022		OTHER EXPENSES			
	33	Materials,Contracts,Other Exp.			1,040
		Legal costs			
07030		ERADICATION-FLIES / RODENTS / WASPS			
	33	Materials,Contracts,Other Exp.			520
		Contractors			
	40	Admin Allocation			400
07035		ANALYTICAL EXPENSES			
	33	Materials,Contracts,Other Exp.			1,290
		Food Samples - Analysis costs		1,035	
		Purchase of samples		255	
	40	Admin Allocation			2,082
Total Expenditure					44,990

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

EDUCATION & WELFARE SERVICES

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
SCHOOLS					
Operating Expenditure					
06000		SUBSIDIES/CONTRIBUTIONS			
	33	Materials,Contracts,Other Exp.			3,730
		Chaplaincy - Shenton College		600	
		School Crime Prevention & Safety Education programs		560	
		Walking School Bus Program		570	
		Schools Sustainable Calender		2,000	
08010		HOME HELP SERVICES-T.A.P.S.S.			
	33	Materials,Contracts,Other Exp.			10,940
		Contribution			
	40	Admin Allocation			1,041
08009		AGED PERSONS SERVICES - OTHER			
	33	Materials,Contracts,Other Exp.			5,690
		Seniors Week morning tea		1,550	
		Age Friendly Communities		3,100	
		Seniors Internet Training - St Hilds's		1,040	
	40	Admin Allocation			2,186
08002		DISABILITY AND ACCESS			
	33	Materials,Contracts,Other Exp.			260
		Sportslink			
08011		WEARNE-COMMUNITY CENTRE			
	40	Admin Allocation			2,186
		Total Expenditure			26,033

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

COMMUNTY AMENTIES

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
SANITATION-HOUSEHOLD REFUSE					
Operating Income					
10010	02	CHARGES - COMMERCIAL WASTE COLLECTION Fees & Charges	141	295	41,595
10011	02	CHARGES - SPECIAL RUBBISH Fees & Charges	40	295	11,800
10014	02	CHARGES-ADD R/PAYER TIP PASSES Fees & Charges			100
		Total Operating Income			<u>53,495</u>
Operating Expenditure					
10000		DOMESTIC REFUSE COLLECTION			
	30	Employee Costs			-
	43	Labour Overheads			-
	33	Materials,Contracts,Other Exp. Collections - contractor \$2.2 per bin	798	1.90	78,842
		Disposal Fees \$175.00	600	189	113,472
		Contract labour			-
		Valet service			29,170
	40	Admin Allocation			20,819
10001		RESIDENTIAL CLEAN-UP PROGRAMME			
	30	Employee Costs		25.04	10,642
	43	Labour Overheads		45.18	19,201
	33	Materials,Contracts,Other Exp. Collections - contractor			18,630
		Disposal Fees			17,070
	40	Admin Allocation			3,123
10002		SPECIAL RUBBISH REMOVAL			
	30	Employee Costs		25.04	1,377
	43	Labour Overheads		45.18	-
	33	Materials,Contracts,Other Exp. Disposal Fees			520
	40	Admin Allocation			3,123
	41	Plant Allocations And Labour Overheads			804
10003		POISONS/PESTICIDES DISPOSAL			
	33	Materials,Contracts,Other Exp. Disposal Fees			910
					-
10004		RATEPAYER TIP PASS FEES			
	33	Materials,Contracts,Other Exp. Mixed Waste passes	75	36.36	3,175
		Greens Waste passes	75	21.82	1,637
	40	Admin Allocation			1,562
10005		RECYCLING PROGRAMME			
	33	Materials,Contracts,Other Exp. Collections - contractor \$3.79	654	2.40	40,810
		Valet return bin service			15,030
	40	Admin Allocation			5,205
		Total Operating Expenditure			<u>385,122</u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
OTHER SANITATION					
Operating Expenditure					
10020		REFUSE COLLECTION			
	33	Materials,Contracts,Other Exp. Collections - contractor	42	3.20	13,978
		Disposal Fees			13,970
			150	90	
	40	Admin Allocation			1,874
10022		BIN REPLACEMENT/REPAIRS			
	33	Materials,Contracts,Other Exp.			1,670
10025		WESTERN METRO REGIONAL COUNCIL			
	33	Materials,Contracts,Other Exp.			
	40	Admin Allocation			1,666
10030		PROTECTION OF ENVIRONMENT			
	33	Materials,Contracts,Other Exp.			1,070
		Sustainability Education Costs		820	
		Revegetation programs		250	
	Total	Operating Expenditure			<u><u>34,227</u></u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
TOWN PLANNING & REGIONAL DEVL P					
Operating Income					
10050	02	SALE OF TOWN PLANNING SCHEME Fees & Charges			430
10051	02	DEVELOPMENT APPLICATION FEES Fees & Charges Development Application fees			55,150
10052	02	FENCING APPLICATION FEES Fees & Charges Fencing application fees			520
		Total Operating Income			<u>56,100</u>
Operating Expenditure					
10040	33	TOWN PLANNING - ADMINISTRATION Materials,Contracts,Other Exp. Legal advice costs		10,210	15,730
		Annual PIA(WA) subscription		520	
		TPS review costs		5,000	
	40	Admin Allocation			67,663
10042	30	MUNICIPAL HERITAGE INVENTORY Employee Costs		25.04	-
	43	Labour Overheads		45.18	-
	40	Admin Allocation			-
		Total Operating Expenditure			<u>83,393</u>
Total Revenue					<u>109,595</u>
Total Expenditure					<u>502,742</u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

RECREATION & CULTURE

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
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SWIMMING AREAS/BEACHES

Operating Income

11035	CHARGES - KEANES POINT KIOSK				
	02	Fees & Charges			10,500
		Annual Lease fee - Cappacino by the River			
	Total	Operating Income			<u>10,500</u>

Operating Expenditure

11020	FORESHORE PUBLIC CONVENIENCES				
	30	Employee Costs			-
	43	Labour Overheads			-
	33	Materials,Contracts,Other Exp.			10,000
		Consumables			
	34	Public Utility Charges			1,540
		Electricity		1,120	
		Water		420	
	37	Asset Depreciation			960
	40	Admin Allocation			2,082
	41	Plant Allocations And Labour Overheads			1,095
	65	Insurance Costs			220
11021	FORESHORE RESERVE GENERAL				
	30	Employee Costs		25.04	7,512
	43	Labour Overheads		45.18	13,553
	33	Materials,Contracts,Other Exp.			16,600
		Fertiliser/Soil conditioning - contract		2,590	
		Turf renovation		9,160	
		Reticulation - repairs & maintenance		3,100	
		Tree pruning/stump grinding		1,550	
		Disposal fees		200	
	34	Public Utility Charges			1,100
		Electricity		1,100	
		Water			
	40	Admin Allocation			12,492
	41	Plant Allocations And Labour Overheads			1,971
11022	FORESHORE - PLATFORM & JETTY				
	30	Employee Costs		25.04	726
	43	Labour Overheads		45.18	1,310
	33	Materials,Contracts,Other Exp.			1,020
		Maintenance			
	37	Asset Depreciation			4,787
	40	Admin Allocation			1,561
	41	Plant Allocations And Labour Overheads			
	65	Insurance Costs			400
11024	FORESHORE-NATURAL HERITAGE ARE A				
	30	Employee Costs		25.04	4,382
	43	Labour Overheads		45.18	7,906
	33	Materials,Contracts,Other Exp.			4,570
		Plants & materials		2,570	
		Tree pruning/stump grinding		2,000	
	40	Admin Allocation			6,246
	41	Plant Allocations And Labour Overheads			3,285



SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
11027		KEANES POINT RESV-GENERAL			
	30	Employee Costs			
		Wages		25.04	7,512
	43	Labour Overheads		45.18	13,553
	40	Admin Allocation			8,328
	41	Plant Allocations And Labour Overheads			6,219
	34	Public Utility Charges			730
		Electricity		730	730
	33	Materials,Contracts,Other Exp.			21,660
		Signage		1,035	
		Turf		10,300	
		Disposal fees		930	
		Sandpit clean		3,500	
		Pest/weed control		520	
		Reticulation		3,100	
		Play equipment - parts		1,035	
		Play equipment - assessment		1,240	
	37	Asset Depreciation			15,562
11028		KEANES POINT - PUBLIC CONVEN.			
	30	Employee Costs			
		Wages		25.04	6,260
	43	Labour Overheads		45.18	11,294
	33	Materials,Contracts,Other Exp.			1,020
		Maintenance			
	34	Public Utility Charges			880
		Electricity		550	
		Water		330	
	40	Admin Allocation			3,123
	41	Plant Allocations And Labour Overheads			547
	65	Insurance Costs			280
11029		KEANES PT KIOSK-GENERAL			
	30	Employee Costs			
	43	Labour Overheads			
	33	Materials,Contracts,Other Exp.			2,030
		Maintenance			
	37	Asset Depreciation			194
	40	Admin Allocation			1,041
	65	Insurance Costs			120
11030		COMMUNITY RECREATIONAL PROJECTS			
	33	Materials,Contracts,Other Exp.			10,600
		Claremont Boardwalk			
		Community Walk Program		500	
		AMPFEST		1,000	
		/National Youth Week		2,000	
		Regional Sustainability Projects		500	
		Suatainability Education Courses		500	
		Revegetation Program		600	
		Donation - Mens' Shed Mosman Park		5,000	
		Donation - Sea Scouts Mosman Park		600	
	Total	Operating Expenditure			<u>217,001</u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
OTHER RECREATION & SPORT					
Operating Income					
11055		CHARGES - MANNERS HILL PARK			
	02	Fees & Charges			6,000
		Pavilion Hire Income			
11056		CHARGES - P/GROVE TENNIS CLUB			
	02	Fees & Charges			2,070
		Annual electricity/water			
11058		CHARGES - OTHER			
	02	Fees & Charges			4,000
		Other contributions		2,500	
		Royal Freshwater Bay Yacht Club - Parking supervision		1,500	
	Total	Operating Income			<u>12,070</u>
Operating Expenditure					
11040		MANNERS HILL PARK-GENERAL MTCE			
	30	Employee Costs			
				25.04	13,771
	43	Labour Overheads		45.18	24,848
	33	Materials,Contracts,Other Exp.			27,840
		Signage		1,035	
		Disposal fees		2,500	
		Turf Renovation		17,465	
		Reticulation repairs		2,600	
		Pest/Weed control		1,550	
		Pump repairs/maintenance		2,070	
		Materials		620	
	34	Public Utility Charges			2,310
		Electricity			
	37	Asset Depreciation			8,738
	40	Admin Allocation			6,370
	41	Plant Allocations And Labour Overheads			6,219
	65	Insurance Costs			210
11044		PUBLIC CONVENIENCES - M.H.PARK			
	30	Employee Costs			
				25.04	6,260
	43	Labour Overheads		45.18	11,294
	33	Materials,Contracts,Other Exp.			510
	34	Public Utility Charges			1,760
		Electricity		620	
		Water		1,140	
	37	Asset Depreciation			4,018
	40	Admin Allocation			2,082
	41	Plant Allocations And Labour Overheads			547
	65	Insurance Costs			760

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
11046		PARKS A& GARDENS-GENERAL MTCE			
	30	Employee Costs		25.04	22,185
	43	Labour Overheads		45.18	37,994
	34	Public Utility Charges Electricity			550
	40	Admin Allocation			8,328
	41	Plant Allocations And Labour Overheads			<u>2,726</u>
11049		INTEREST ON LIBRARY LOAN			
	35	Interest & Financing Costs Interest on library loan			64,962
	Total	Operating Expenditure			<u><u>254,282</u></u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
LIBRARIES					
Operating Income					
11141	TOWN OF MOSMAN PARK 04	Contributions,Donations,Reimb.			620,384
11142	TOWN OF COTTESLOE 04	Contributions,Donations,Reimb.			545,486
11143	PUBLIC E- MAIL 02	Fees & Charges			2,000
11144	CHARGES - LOST BOOKS 02	Fees & Charges			4,500
11145	CHARGES - PHOTOCOPIER 02	Fees & Charges			10,000
11146	FINES - LATE RETURNS 02	Fees & Charges			6,000
11147	GRANTS 03	Grants & Subsidies			1,162
11148	OTHER INCOME 02	Fees & Charges Cafe Lease			2,000 -
	Total	Operating Income			<u>1,191,532</u>
Operating Expenditure					
11080	SALARIES 30	Employee Costs			662,937
11081	LONG SERVICE/ANNUAL LEAVE 42	Cost Of Employment-Fbt, Lsl/Annual Leave Liability			3,000
11082	SUPERANNUATION 30 31	Employee Costs Cost Of Employment-Superannuation			75,154
	WORKERS COMPENSATION INSURANCE 65	Insurance Costs			16,573
11083	POSTAGE & FREIGHT 33	Materials,Contracts,Other Exp.			5,000
11084	TELEPHONE 33 34	Materials,Contracts,Other Exp. Public Utility Charges			2,500
11085	EQUIPMENT MAINTENANCE 33 37	Materials,Contracts,Other Exp. Asset Depreciation			4,500 6,349
11086	LIBRARY BOARD VAN CHARGE 33	Materials,Contracts,Other Exp.			2,000

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
11087		ADVERTISING			
	33	Materials,Contracts,Other Exp.			2,000
11088		PRINTING			
	33	Materials,Contracts,Other Exp.			6,000
11090		STATIONERY-GENERAL LIBRARY			
	33	Materials,Contracts,Other Exp.			9,500
11091		AUDIT			
	33	Materials,Contracts,Other Exp.			3,000
11093		PHOTOCOPIER			
	33	Materials,Contracts,Other Exp. Lease			8,490
11094		SUNDRY ITEMS			
	33	Materials,Contracts,Other Exp. Institutional memberships Medical Examinations Catering Parkin/Travel Miscellaneous		1,440 470 1,000 200 980	4,090
11095		CLEANING			
	33	Materials,Contracts,Other Exp. Cleaning contract			49,130
11096		ELECTRICITY			
	34	Public Utility Charges			42,000
11097		WATER			
	34	Public Utility Charges			2,000
11098		BUILDING MAINTENANCE			
	30	Employee Costs			
	33	Materials,Contracts,Other Exp. Security Fire equipment Lighting Maintenance Garden Maintenance			60,000
	37	Asset Depreciation			36,640
	41	Plant Allocations And Labour Overheads			1,642
11099		INSURANCE			
	65	Insurance Costs Workers comp Property/ISR			24,027
11101		NEW BOOKS-ADULT			
	33	Materials,Contracts,Other Exp.			25,000
11102		NEW BOOKS-CHILDREN			
	33	Materials,Contracts,Other Exp.			10,000
11103		MAGAZINES AND NEWSPAPERS			
	33	Materials,Contracts,Other Exp.			10,000
11107		NON-BOOK RESOURCES			
	33	Materials,Contracts,Other Exp.			6,000
		E-RESOURCES			
	33	Materials,Contracts,Other Exp.			11,825
11108		LOST BOOKS			

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
	33	Materials,Contracts,Other Exp.			5,000
11109		MINOR EQUIPMENT			
	33	Materials,Contracts,Other Exp.			4,000
11110		SPECIAL SERVICES PROGRAM			
	33	Materials,Contracts,Other Exp.			7,000
11111		CHILDRENS BOOK WEEK			
	33	Materials,Contracts,Other Exp.			2,000
11112		STAFF TRAINING/CONFERENCES			
	33	Materials,Contracts,Other Exp.			9,000
		Conferences		3,000	
		AMLIB training		1,000	
		Other		3,000	
		Change management		2,000	
11113		COMPUTER MAINTENANCE			
	33	Materials,Contracts,Other Exp.			56,000
		AMLIB Annual software maintenance		5,363	
		Additional onsite service		2,000	
		Sip2		2,000	
		Envisionware PC booking system		711	
		Envisionware Selfchecker maintenance		5,000	
		PPS Service charge		11,000	
		Comms link		4,056	
		Ironport Mailbox Filtering Licence		7,600	
		Deep Freeze		200	
		McAfee		2,755	
		PPS Tech support		15,315	
11114		COMPUTER SYSTEM ENHANCEMENTS			
	33	Materials,Contracts,Other Exp.			3,000
		Software as required			
11115		COMPUTER LEASE COSTS			
	33	Materials,Contracts,Other Exp.			58,972
		Public & server			
		Staff			
		Apple			
		Envisionware			
11117		VEHICLE OPERATING COSTS			
	33	Materials,Contracts,Other Exp.			3,700
	37	Asset Depreciation			5,528
11118		ADMINISTRATION CHARGES			
	33	Materials,Contracts,Other Exp.			62,992
		Admin fee 5% of gross operating expenditure			
	40	Admin Allocation			
11126		FRINGE BENEFITS TAX			
	42	Cost Of Employment-Fbt, Lsl/Annual Leave Liability			9,200
11128		CONSULTANCIES			
	33	Materials,Contracts,Other Exp.			3,500
		Various			

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
11129		MEDIA APPLICATIONS			
	33	Materials,Contracts,Other Exp. Foxtel APRA licence			3,363
11131		INTERNET/PUBLIC ACCESS COSTS			
	33	Materials,Contracts,Other Exp.			9,120
11132		LOTTERY WEST EXPENDITURE			
	33	Materials,Contracts,Other Exp.			
11133		LOCAL HISTORY MATERIALS			
	33	Materials,Contracts,Other Exp.			500
		Total Operating Expenditure			1,332,232

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
PUBLIC HALLS & CIVIC CENTRES					
Operating Income					
11156		COMMUNITY CENTRE INCOME			
	02	Fees & Charges			26,900
		Fees & charges			
		West Coast Comm Centre			
		Reimbursement of outgoings			
		Other income			
11157		CONTRIBUTIONS			
	04	Contributions,Donations,Reimb.			-
		Town of Cottesloe			14,366
		Town of Mosman Park			16,239
		Total Operating Income			<u>57,505</u>
Operating Expenditure					
11150		EMPLOYEE COSTS			
	30	Employee Costs			32,723
	31	Cost Of Employment-Superannuation			2,946
	33	Materials,Contracts,Other Exp.			632
11151		PROPERTY			
	30	Employee Costs			
	33	Materials,Contracts,Other Exp.			26,540
		Building maintenance			
		Cleaning			
	34	Public Utility Charges			4,400
		Electricity		3,000	
		Gas		1,000	
		Water		400	
	65	Insurance Costs		5,000	5,000
11152		OFFICE EQUIPMENT & EXPENSES			
	33	Materials,Contracts,Other Exp.			6,000
		Stationery		1,000	
		Postag		1,000	
		Equipment maintenance		1,000	
		Printing		1,000	
		Kitchen supplies		1,000	
		Minor equipment		1,000	
11153		TELECOMMUNICATIONS			
	33	Materials,Contracts,Other Exp.			4,000
		Landline		500	
		Internet access		500	
		Events Management System		1,500	
		Room Booking System		1,500	
11154		PROMOTION & EXTENSION SERVICES			
	33	Materials,Contracts,Other Exp.			2,500
		Advertising		500	
		Programs		2,000	
11155		CORPORATE COSTS			
	33	Materials,Contracts,Other Exp.			1,500
		Auditors		500	
		Sundry		1,000	
	40	Admin Allocation			4,164
		Total Operating Expenditure			<u>90,405</u>



SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
OTHER CULTURE					
Operating Income					
11195		CONTRIBUTION TO SPECIAL PROJECTS			
	04	Contributions,Donations,Reimb.			14,000
		Town of Cottesloe		7,000	
		Town of Mosman Park		7,000	
		Total Operating Income			<u>14,000</u>
Operating Expenditure					
11170		ORAL HISTORY PROJECT			
	33	Materials,Contracts,Other Exp.			9,000
11175		LITERATURE PRIZE			
	33	Materials,Contracts,Other Exp.			12,000
11180		CAROLS BY CANDLELIGHT			
	30	Employee Costs			
	33	Materials,Contracts,Other Exp.			10,150
		Organising committee costs			
	40	Admin Allocation			729
		Total Operating Expenditure			<u>31,879</u>
Total Revenue					<u>1,285,607</u>
Total Expenditure					<u>1,925,799</u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

TRANSPORT

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
MAINT STS ROADS & BRIDGES,DEPO					
Operating Income					
12090	REIMBURSEMENTS				
	04	Contributions,Donations,Reimb.			50
12092	CHARGES - REINSTATEMENTS				
	02	Fees & Charges			50
12093	GOVERNMENT GRANT - ROADS				
	03	Grants & Subsidies			6,155
		Signage		3,045	
		MRDG		3,110	
12095	STREET LIGHTING SUBSIDY				
	03	Grants & Subsidies			4,630
		State Government street lighting grant			
	Total	Operating Income			<u>10,885</u>
Operating Expenditure					
12065	DEPRECIATION-INFRASTRUCTURE				
	37	Asset Depreciation			158,382
		Roads & footpaths			
12067	DEPRC. INFRAST - DRAINAGE				
	37	Asset Depreciation			4,793
		Drainage			
12070	ROADS - GENERAL MAINTENANCE				
	30	Employee Costs	504	25.04	12,620
	43	Labour Overheads	504	45.18	22,770
	33	Materials,Contracts,Other Exp.			1,020
		Other			
	40	Admin Allocation			5,205
	41	Plant Allocations And Labour Overheads			2,190
12071	STREET CLEANING				
	30	Employee Costs	350	25.04	8,764
	43	Labour Overheads	350	45.18	15,812
	33	Materials,Contracts,Other Exp.			27,050
		Contract sweeping		25,400	
		Disposal fees		1,400	
		Other		250	
	40	Admin Allocation			4,684
	41	Plant Allocations And Labour Overheads			14,105
12072	STREET VERGES				
	30	Employee Costs			
			350	25.04	8,764
	43	Labour Overheads	350	45.18	15,812
	33	Materials,Contracts,Other Exp.			7,110
		Landscaping			
		Disposal fees			
	40	Admin Allocation			3,126
	41	Plant Allocations And Labour Overheads			2,190

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
12073		<b>STREET TREES</b>			
	30	Employee Costs	600	25.04	15,023
	43	Labour Overheads	600	45.18	27,107
	33	Materials,Contracts,Other Exp. Disposal fees Replacement trees Contract tree surgery			34,570
	40	Admin Allocation			6,246
	41	Plant Allocations And Labour Overheads			6,022
12074		<b>ROAD DRAINAGE</b>			
	30	Employee Costs	122	25.04	3,055
	43	Labour Overheads	122	45.18	5,512
	33	Materials,Contracts,Other Exp. Sump cleaning - contract Stormwater quality testing Other		13,230 2,000 400	15,630
	40	Admin Allocation		-	3,123
	41	Plant Allocations And Labour Overheads			1,642
12075		<b>FOOTPATHS-GENERAL MAINTENANCE</b>			
	30	Employee Costs	300	25.04	7,512
	43	Labour Overheads	300	45.18	13,553
	33	Materials,Contracts,Other Exp. Concrete rehabilitation - contract Disposal fees		5,110 2,000	7,110
	40	Admin Allocation			4,164
	41	Plant Allocations And Labour Overheads			4,380
12076		<b>STREET LIGHTING</b>			
	30	Employee Costs			
	43	Labour Overheads			
	33	Materials,Contracts,Other Exp.			
	34	Public Utility Charges Annual Synergy cost			46,200
	40	Admin Allocation			520
	41	Plant Allocations And Labour Overheads			-
12077		<b>TRAFFIC SIGNS &amp; CONTROL EQUIP.</b>			
	30	Employee Costs	100	25.04	2,504
	43	Labour Overheads	100	45.18	4,518
	33	Materials,Contracts,Other Exp. Sign replacement Road marking		4,060 4,060	8,120
	40	Admin Allocation			1,561
	41	Plant Allocations And Labour Overheads			1,567
12078		<b>DEPOT MAINTENANCE</b>			
	30	Employee Costs			
			485	25.04	12,144
	43	Labour Overheads	485	45.18	21,911
	33	Materials,Contracts,Other Exp. General maintenance costs			5,080
	34	Public Utility Charges Electricity Water		1,100	1,100
	37	Asset Depreciation			688
	40	Admin Allocation			5,205
	41	Plant Allocations And Labour Overheads			1,582
	65	Insurance Costs			

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
12079		RIGHT OF WAY MAINTENANCE			
	30	Employee Costs	292	25.04	7,311
	43	Labour Overheads	292	45.18	13,192
	33	Materials,Contracts,Other Exp.			1,970
		Materials,Contracts,Other Exp. Laneway repairs - contract			
	40	Admin Allocation			6,246
	41	Plant Allocations And Labour Overheads			3,285
12081		ROAD INVENTORY PREPARATION			
	33	Materials,Contracts,Other Exp.			4,370
		Roman 11 licence		4,370	
		Roman 11 management fee (Mosman Park)		-	
	40	Admin Allocation			1,580
12082		TRAFFIC MANAGEMENT/PLANNING			
	30	Employee Costs			
	33	Materials,Contracts,Other Exp.			-
		Traffic Management consultancy			
	40	Admin Allocation			29,668
	41	Plant Allocations And Labour Overheads			
	Total	Operating Expenditure			<u><u>649,367</u></u>
PARKING FACILITIES					
Operating Income					
12150		FINES & PENALTIES			
	02	Fees & Charges			10,530
	Total	Operating Income			<u><u>10,530</u></u>
Operating Expenditure					
12140		CONTROL OFFICER - CONTRACT			
	33	Materials,Contracts,Other Exp.	7,700		25,230
		Ranger Costs - Town of Cottesloe			
12141		OTHER CONTROL EXPENSES			
	33	Materials,Contracts,Other Exp.			1,830
		Vehicle search fees		200	
		Legal fees (prosecutions)		510	
		Signs		510	
		Other		610	
	40	Admin Allocation			3,123
	Total	Operating Expenditure			<u><u>30,183</u></u>
Total Revenue					<u><u>21,415</u></u>
Total Expenditure					<u><u>679,550</u></u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

ECONOMIC DEVELOPMENT

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
BUILDING CONTROL					
Operating Income					
13010	02	CHARGES-BUILDING LICENSE FEES Fees & Charges Building Licence fees			75,000
13011	02	FINES & PENALTIES Fees & Charges			310
13013	09	BCITF & BRB COLLECTING COMMISSION Other Revenue Commissions for fees collected			660
13014	02	CHARGES - BUILDING STATISTICS Fees & Charges			310
13017	09	BCITF LEVIES Other Revenue Fees collected			15,230
13018	09	BUILDERS REGISTRATION BOARD Other Revenue Fees collected			2,130
		Total Operating Income			<u>93,640</u>
Operating Expenditure					
13000	33	BUILDING CONTROL ADMINISTRATION Materials,Contracts,Other Exp. Legal costs Other BCA - Annual subscription AIBS (WA) - Annual subscription Building Surveyors Group meeting (hosting) Attendance at workshops & training		3,100 720 1,240 360 310 360	6,090
	40	Admin Allocation			57,253
13008	33	BCITF LEVIES Materials,Contracts,Other Exp. Funds remitted to BCITF			15,230
13009	33	BUILDERS REGISTRATION BOARD Materials,Contracts,Other Exp. Funds remitted to BCITF			2,130
		Total Operating Expenditure			<u>80,703</u>
Total Revenue					<u>93,640</u>
Total Expenditure					<u>80,703</u>

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

OTHER PROPERTY & SERVICES

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
<b>PUBLIC WORKS OVERHEADS</b>					
Operating Expenditure					
14000	SUPERANNUATION - WORKS STAFF				
	31	Cost Of Employment-Superannuation			42,670
14001	SICK AND HOLIDAY PAY				
	30	Employee Costs			35,776
		Four staff			
		Annual Leave	760	24.19	
		Public Holidays	365	24.19	
		Sick leave	304	24.19	
14002	INSURANCE ON WORKS				
	65	Insurance Costs			14,520
		Workers compensation			
		@2.5%		8,365	
		Public Liability		6,155	
14009	VEHICLE OPERATION COSTS				
	41	Materials,Contracts,Other Exp.			12,822
		Operating cost			
	41	Plant Allocations And Labour Overheads			-
	42	Cost Of Employment-Fbt, Lsl/Annual Leave Liability			
		Fringe Benefits Tax			7,950
14010	OCCUPATIONAL HEALTH & SAFETY				
	30	Employee Costs			
	33	Materials,Contracts,Other Exp.			4,500
		OHS training			
		LGIS Risk Management (MCS)		4,000	
		First Aid training		500	
	41	Plant Allocations And Labour Overheads			
14011	WORKS OFFICE/ADMIN EXPENSES				
	33	Materials,Contracts,Other Exp.			2,900
		Landline		1,550	
		Mobile phone		515	
		Advertising - tenders		515	
		Stationery & printing		320	
	34	Public Utility Charges			
	40	Admin Allocation			59,335
14012	STAFF TRAINING				
	30	Employee Costs			2,000
	33	Materials,Contracts,Other Exp.			-
	41	Plant Allocations And Labour Overheads			
14013	OTHER MINOR EXPENSES				
14003	PROTECTIVE GEAR - DEPOT STAFF				
	33	Materials,Contracts,Other Exp.			2,790
		Clothes		1,390	
		Hats/vests		100	
		Earmuffs/glasses		150	
		Gloves		200	
		Wet weather		800	
		Other		150	
14004	SUBSIDIES				
	33	Materials,Contracts,Other Exp.			520
		Drivers licence		460	
		Other		60	

SHIRE OF PEPPERMINT GROVE  
2012/2013 BUDGET

Account Number	IE code	Description	Unit Qty	Unit Rate \$	2012/13
14014		SUPERVISION - WORKS SUPERVISOR'S SALARY			
	30	Employee Costs			94,703
14094		FBT SUSPENSE			
	33	Materials,Contracts,Other Exp.			
14800		L.S.L/ANNUAL LEAVE LIABILITY			
	42	Cost Of Employment-Fbt, Lsl/Annual Leave Liability			2,500
14013		OTHER MINOR EXPENSES			
	33	Materials,Contracts,Other Exp.			2,480
		WALGA workplace solutions		1,040	
		Pre-employment medicals		400	
		OTHER		1,040	
14020		OVERHEADS ALLOCATED			
	43	Labour overheads			(285,465)
	Total	Operating Expenditure			<u>0</u>

PLANT OPERATION COSTS

Operating Expenditure

14050		PLANT OPERATION ALLOCATED			
	41	Plant Allocations And Labour Overheads			(104,160)
14055		PLANT REPAIR WAGES			
	30	Employee Costs			
	33	Materials,Contracts,Other Exp.			4,361
	41	Plant Allocations And Labour Overheads			
14056		TYRES & TUBES			
	33	Materials,Contracts,Other Exp.			1,863
14057		PARTS & REPAIRS			
	33	Materials,Contracts,Other Exp.			7,921
14058		INSURANCES & LICENCES			
	33	Materials,Contracts,Other Exp.			6,883
	34	Public Utility Charges			
	65	Insurance Costs			
14059		FUEL & OIL			
	33	Materials,Contracts,Other Exp.			28,256
14060		PLANT DEPRECIATION EXPENSE			
	37	Asset Depreciation			54,876
	Total	Operating Expenditure			<u>0</u>

SALARIES AND WAGES

Operating Expenditure

14090		Gross Salaries & Wages			1,616,548
14091		Gross Salaries & Wages - Allocated			(1,616,548)
	Total	Operating Expenditure			<u>0</u>

**SHIRE OF PEPPERMINT GROVE SCHEDULE OF FEES AND CHARGES FOR THE YEAR ENDING 30 JUNE 2013.**

Program	Type of Fee	Legislation	Fee/Charge – * GST Inclusive	\$ Estimated Revenue
<b>General Purpose Funding</b>	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	2,070
<b>Governance</b>	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
<b>Law, Order &amp; Safety</b>	Dog Fines	Dog Act 1976	Various	100
	Dog Impounding Fees	Dog Act 1976	\$40	80
	Dog License Fees	Dog Act 1976	Various	1,620
	Vehicle Impounding Fees	Local Government Act 1995	\$50 plus towing costs	80
	Sign Impounding fee	Local Government Act 1995	\$50	100
<b>Health</b>	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 Classificaion \$200	200
	Medium Risk	Food Act 2005	Primary Classification \$350	350
	Medium Risk	Food Act 2005	Additional Classificaion \$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	
<b>Community Amenities</b>	Additional Domestic Refuse Service	Waste Avoidance and Resource Recovery Act 2007 - s.67 and	\$335*pa for (1) Weekly Service – 240L MGB	11,800
	Refuse Service – Non Rateable Properties	Waste Avoidance and Resource Recovery Act 2007 - s.67 and	\$335*pa for (1) Weekly Service – 240L MGB	335
	Commercial Refuse Service	Waste Avoidance and Resource Recovery Act 2007 - s.67 and	\$335*pa for (1) Weekly Service – 240L MGB	41,595
	Additional Domestic Recycling Service	Waste Avoidance and Resource Recovery Act 2007 - s.67 and	\$230*pa for (1) Weekly Service – 240L MGB	2,300
	Commercial Recycling Service	Waste Avoidance and Resource Recovery Act 2007 - s.67 and	\$230*pa for (1) Weekly Service – 240L MGB	2,300
	Special Rubbish Removal	Waste Avoidance and Resource Recovery Act 2007 - s.67 and	Various costs with a minimum of \$125*	4,000
	Additional Rate Payer Tip Pass Fees	Local Government Act 1995	\$100* per each additional tip pass	100
	Town Planning Fee	Town Planning (Local Govt Planning Fees) Regs 2000	Various – Scale of charges based on cost of development	55,150
	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	520
	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	



**SHIRE OF PEPPERMINT GROVE SCHEDULE OF FEES AND CHARGES FOR THE YEAR ENDING 30 JUNE 2013.**

Program	Type of Fee	Legislation		Fee/Charge – * GST Inclusive	\$ Estimated Revenue
Recreation & Culture	Keane's Point Kiosk	Local Government Act 1995		\$9,692* annual lease – review due January 2013	10,500
	Manners Hill Park Pavilion	Local Government Act 1995		\$200* per use	6,000
	Manners Hill Park Electricity	Local Government Act 1995		\$55* per use	500
	Keane's Point - Hire of Childrens Play Shelter	Local Government Act 1995	New	\$55* per hire	500
	Foreshore Dinghy Mooring	Local Government Act 1995	New	\$44* per mooring per annum.	1,200
	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 – Local History - copying and supply of CD	Local Government Act 1995		\$6.60* (scanning additional as per below)	600
	Library - Local History - Reproduction of photographs-	Local Government Act 1995		\$16.50* per order	100
	Library - Local History - Reproduction per photographs	Local Government Act 1995		\$7.70* per photograph	100
	Library - Local History - Reproduction of photos-Commercial	Local Government Act 1995		\$33.00* per order	100
	Library - Local History - Reproduction photo for Commercial	Local Government Act 1995		\$11.00* per photograph	100
	Library - Local History - Digital Image Scanning	Local Government Act 1995		\$6.60* per disc up to 5 images, \$1.10* per image thereafter	
	Library - Local History - Digital Image Scanning	Local Government Act 1995		\$1.10* per image to personal USB drive.	
	Library - Sale of keep cups - Large	Local Government Act 1995		\$15.00* each	40
	Library - Sale of keep cups - Medium	Local Government Act 1995		\$12.00* each	30
	Library - Sale of keep cups - Small	Local Government Act 1995		\$10.00* each	30
	Library - Personal ear buds	Local Government Act 1995		\$2.00* each	20
	Library - Book club book hire	Local Government Act 1995		Various - full cost recovery	
	Library - Events	Local Government Act 1995		Various - full or partial cost recovery	
	Community Centre & Small Meetings spaces - Community Groups Meetings, classes & groups	Local Government Act 1995		\$15.00* per hour (8am to 6pm)	12,400
	Community Centre & Small Meetings spaces - Community Groups Meetings, classes & groups	Local Government Act 1995		\$15.00* per hour (min 2 hours after 6pm)	3,000
	Community Centre & Small Meetings spaces - Community Groups Meetings, classes & groups	Local Government Act 1995		\$100.00* full day (8am to 6pm)	3,000
	Community Centre & Library Hall - Private Hirers/Commercial meetings & seminars	Local Government Act 1995		\$30.00* per hour (8am to 6pm)	3,000
	Community Centre & Library Hall - Private Hirers/Commercial meetings & seminars	Local Government Act 1995		\$30.00* per hour (min 2 hours after 6pm)	1,000
	Community Centre & Library Hall - Private Hirers/Commercial meetings & seminars	Local Government Act 1995		\$200.00* full day (8am to 6pm)	1,000
Community Centre - Cancellation Fee	Local Government Act 1995		\$25.00*	250	
Bond (Booking Deposit)	Local Government Act 1995		\$100.00 per booking		
Small Meeting Rooms/Spaces - Community Groups Meetings, classes & groups	Local Government Act 1995		\$15.00* per hour	1,000	
Small Meeting Rooms/Spaces - Private Hirers/Commercial meetings & seminars	Local Government Act 1995		\$20.00* per hour	600	

**SHIRE OF PEPPERMINT GROVE SCHEDULE OF FEES AND CHARGES FOR THE YEAR ENDING 30 JUNE 2013.**

<b>Program</b>	<b>Type of Fee</b>	<b>Legislation</b>	<b>Fee/Charge – * GST Inclusive</b>	<b>\$ Estimated Revenue</b>
	Small Meeting Rooms/Spaces - Community Groups Meetings, classes & groups	Local Government Act 1995	\$15.00* per hour (min 2 hours after 6pm)	1,000
	Small Meeting Rooms/Spaces - Private Hirers/Commercial meetings & seminars	Local Government Act 1995	\$20.00* per hour (min 2 hours after 6pm)	600
<b>Transport</b>	Road Verge Footpath Reinstatement	Local Government Act 1995	Various	1,000
<b>Economic Services</b>	Building Permit Fees	Local Government Act 1995	Various – Scale of charges based on cost of development	75,000
	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
<b>TOTAL</b>				<b>277,405</b>

**Shire of Peppermint Grove**  
**Acquisition and Construction of Assets 2012/2013**

Program	Non-Infrastructure			Infrastructure		Totals	Funding source
	Land & Buildings	Plant & Equipment	Furniture & Equipment	Roads	Other		
	Budget \$ 2012/13	Budget \$ 2012/13	Budget \$ 2012/13	Budget \$ 2012/13	Budget \$ 2012/13		
<b>Goverance</b>						-	
MCS Vehicle		36,225				36,225	Municipal
MDS Vehicle		37,053				37,053	Municipal
<b>Recreation and Culture</b>					40,000	40,000	Reserve
Keanes Point - Angle Parking					35,000	35,000	Municipal
Riverwall repairs						-	
<b>Totals</b>	-	73,278	-	-	75,000	148,278	