

**SHIRE OF PEPPERMINT GROVE**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

A Shire valued for its heritage, sense of community and natural ambience.

**SHIRE OF PEPPERMINT GROVE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>				
		\$	\$	\$
Rates	2(a)	3,754,655	3,653,520	3,670,054
Grants, subsidies and contributions		1,589,518	1,406,640	1,448,599
Fees and charges	13	309,055	311,665	342,796
Interest revenue	9(a)	206,000	218,300	138,836
Other revenue		4,000	16,277	4,000
		5,863,228	5,606,402	5,604,285
<b>Expenses</b>				
Employee costs		(2,544,750)	(2,531,885)	(2,409,666)
Materials and contracts		(2,553,591)	(2,088,338)	(2,317,008)
Utility charges		(127,395)	(120,415)	(123,595)
Depreciation	6	(468,350)	(499,000)	(582,289)
Finance costs	9(c)	(69,702)	(53,192)	(69,702)
Insurance		(131,950)	(125,627)	(118,902)
Other expenditure		(123,600)	(126,968)	(120,357)
		(6,019,338)	(5,545,425)	(5,741,519)
		(156,110)	60,977	(137,234)
Profit on asset disposals	5	418,000	13,715	6,112
Loss on asset disposals	5	0	0	(52,500)
		418,000	13,715	(46,388)
<b>Net result for the period</b>		<b>261,890</b>	<b>74,692</b>	<b>(183,622)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>261,890</b>	<b>74,692</b>	<b>(183,622)</b>

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

**SHIRE OF PEPPERMINT GROVE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Receipts</b>		\$	\$	\$
Rates		3,754,655	3,622,664	3,670,054
Grants, subsidies and contributions		1,589,518	1,725,967	1,448,599
Fees and charges		309,055	311,665	342,796
Service charges		0	0	138,836
Interest revenue		206,000	218,300	0
Other revenue		4,000	16,277	4,000
		5,863,228	5,894,873	5,604,285
<b>Payments</b>				
Employee costs		(2,544,750)	(2,527,230)	(2,409,666)
Materials and contracts		(2,553,591)	(2,399,323)	(2,317,008)
Utility charges		(127,395)	(120,415)	(123,595)
Finance costs		(69,702)	(53,192)	(69,702)
Insurance paid		(131,950)	(125,627)	(118,902)
Other expenditure		(123,600)	(126,968)	(120,357)
		(5,550,988)	(5,352,755)	(5,159,230)
<b>Net cash provided by operating activities</b>	4	312,240	542,118	445,055

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for financial assets at amortised cost - self supporting loans		(200,000)	0	(200,000)
Payments for purchase of property, plant & equipment	5(a)	(2,293,000)	(267,063)	(280,700)
Payments for construction of infrastructure	5(b)	(654,000)	(37,180)	(2,575,500)
Proceeds from sale of property, plant and equipment	5(a)	2,078,000	36,653	2,080,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	200,000	0	200,000
<b>Net cash (used in) investing activities</b>		(869,000)	(267,590)	(775,700)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(1,738,886)	(38,886)	(1,738,886)
Proceeds from new borrowings	7(a)	1,700,000	0	1,700,000
<b>Net cash (used in) financing activities</b>		(38,886)	(38,886)	(38,886)
<b>Net increase (decrease) in cash held</b>		(595,646)	235,642	(369,531)
Cash at beginning of year		2,786,062	2,550,420	2,522,584
<b>Cash and cash equivalents at the end of the year</b>	4	<b>2,190,416</b>	<b>2,786,062</b>	<b>2,153,053</b>

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

**SHIRE OF PEPPERMINT GROVE  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 3,646,025	\$ 3,547,446	\$ 3,563,980
Rates excluding general rates	2(a)	108,630	106,074	106,074
Grants, subsidies and contributions		1,589,518	1,406,640	1,448,599
Fees and charges	13	309,055	311,665	342,796
Interest revenue	9(a)	206,000	218,300	138,836
Other revenue		4,000	16,277	4,000
Profit on asset disposals	5	418,000	13,715	6,112
		<b>6,281,228</b>	<b>5,620,117</b>	<b>5,610,397</b>

**Expenditure from operating activities**

Employee costs		(2,544,750)	(2,531,885)	(2,409,666)
Materials and contracts		(2,553,591)	(2,088,338)	(2,317,008)
Utility charges		(127,395)	(120,415)	(123,595)
Depreciation	6	(468,350)	(499,000)	(582,289)
Finance costs	9(c)	(69,702)	(53,192)	(69,702)
Insurance		(131,950)	(125,627)	(118,902)
Other expenditure		(123,600)	(126,968)	(120,357)
Loss on asset disposals	5	0	0	(52,500)
		<b>(6,019,338)</b>	<b>(5,545,425)</b>	<b>(5,794,019)</b>

Non cash amounts excluded from operating activities

	3(c)	50,350	485,285	628,677
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**Amount attributable to operating activities**

**312,240      559,977      445,055**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Proceeds from disposal of assets	5	2,078,000	36,653	2,080,500
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	200,000	0	200,000
		<b>2,278,000</b>	<b>36,653</b>	<b>2,280,500</b>

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(2,293,000)	(267,063)	(280,700)
Payments for construction of infrastructure	5(b)	(654,000)	(37,180)	(2,575,500)
Payments for financial assets at amortised cost - self supporting loans	7(a)	(200,000)	0	(200,000)
		<b>(3,147,000)</b>	<b>(304,243)</b>	<b>(3,056,200)</b>
<b>Amount attributable to investing activities</b>		<b>(869,000)</b>	<b>(267,590)</b>	<b>(775,700)</b>

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	1,700,000	0	1,700,000
Transfers from reserve accounts	8(a)	550,000	513,284	748,284
		<b>2,250,000</b>	<b>513,284</b>	<b>2,448,284</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(1,738,886)	(38,886)	(1,738,886)
Transfers to reserve accounts	8(a)	(773,862)	(471,922)	(715,362)
		<b>(2,512,748)</b>	<b>(510,808)</b>	<b>(2,454,248)</b>
<b>Amount attributable to financing activities</b>		<b>(262,748)</b>	<b>2,476</b>	<b>(5,964)</b>

**MOVEMENT IN SURPLUS OR DEFICIT**

<b>Surplus at the start of the financial year</b>	3	821,746	526,883	350,026
Amount attributable to operating activities		312,240	559,977	445,055
Amount attributable to investing activities		(869,000)	(267,590)	(775,700)
Amount attributable to financing activities		(262,748)	2,476	(5,964)
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>2,238</b>	<b>821,746</b>	<b>13,417</b>

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

**SHIRE OF PEPPERMINT GROVE  
FOR THE YEAR ENDED 30 JUNE 2025  
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**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**1 BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

**2023/24 actual balances**

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
    - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards
    - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards
    - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards
    - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards
    - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
General Rates	Gross rental valuation	0.07744	587	46,952,802	3,636,025		3,636,025	3,542,130	3,549,980
Interim Rates	Gross rental valuation				0	10,000	10,000	5,316	14,000
<b>Total general rates</b>			587	46,952,802	3,636,025	10,000	3,646,025	3,547,446	3,563,980
		<b>Minimum</b>							
		\$							
<b>(j) Minimum payment</b>									
General Rates	Gross rental valuation	1,530	71		108,630		108,630	106,074	106,074
Interim Rates	Gross rental valuation				0		0		
<b>Total minimum payments</b>			71	0	108,630	0	108,630	106,074	106,074
<b>Total general rates and minimum payments</b>			658	46,952,802	3,744,655	10,000	3,754,655	3,653,520	3,670,054
					3,744,655	10,000	3,754,655	3,653,520	3,670,054
<b>Total rates</b>					3,744,655	10,000	3,754,655	3,653,520	3,670,054

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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 local government services/facilities.

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	23/08/2024	0	6.0%	6.0%
<b>Option two</b>				
First instalment	23/08/2024	15	6.0%	6.0%
Second instalment	25/10/2024	15	6.0%	6.0%
<b>Option three</b>				
First instalment	23/08/2024	15	6.0%	6.0%
Second instalment	25/10/2024	15	6.0%	6.0%
Third instalment	10/01/2025	15	6.0%	6.0%
Fourth instalment	14/03/2025	15	6.0%	6.0%

	<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	7,200	6,750	7,200
Instalment plan interest earned	18,000	17,300	13,800
Unpaid rates and service charge interest earned	6,700	8,000	6,700
	<b>31,900</b>	<b>32,050</b>	<b>27,700</b>



**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2025.

**(d) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Financial assets  
 Receivables

**Less: current liabilities**

Trade and other payables  
 Contract liabilities  
 Lease liabilities  
 Long term borrowings  
 Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

**(b) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts  
 Add: Current liabilities not expected to be cleared at end of year  
 - Current portion of borrowings  
 - Current portion of lease liabilities

**Total adjustments to net current assets**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	2,190,416	2,786,062	2,153,053
	20,389	20,389	
	542,279	542,279	96,000
	2,753,084	3,348,730	2,249,053
	(370,000)	(370,000)	(280,000)
	(29,786)	(29,786)	
7	(11,785)	(11,785)	
7	1	(38,885)	2,550
	(180,000)	(180,000)	
	(591,570)	(630,456)	(277,450)
	2,161,514	2,718,274	1,971,603
3(b)	(2,159,276)	(1,896,528)	(1,958,186)
	2,238	821,746	13,417
8	(2,171,060)	(1,947,198)	(1,955,636)
	(1)	38,885	(2,550)
	11,785	11,785	0
	(2,159,276)	(1,896,528)	(1,958,186)

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(c) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals

Add: Loss on asset disposals

Add: Depreciation

**Non cash amounts excluded from operating activities**

<b>Note</b>	<b>2024/25 Budget 30 June 2025</b>	<b>2023/24 Actual 30 June 2024</b>	<b>2023/24 Budget 30 June 2024</b>
	\$	\$	\$
5	(418,000)	(13,715)	(6,112)
5	0	0	52,500
6	468,350	499,000	582,289
	50,350	485,285	628,677

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(e) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**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.

**Superannuation**

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

**LAND HELD FOR RESALE**

Land held for development and sale 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 completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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.

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**4. 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>Note</b>	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
Cash at bank and on hand		\$ 19,356	\$ 838,864	\$ 197,417
Term deposits		2,171,060	1,947,198	1,955,636
<b>Total cash and cash equivalents</b>		<b>2,190,416</b>	<b>2,786,062</b>	<b>2,153,053</b>
Held as				
- Unrestricted cash and cash equivalents		19,356	838,864	197,417
- Restricted cash and cash equivalents		2,171,060	1,947,198	1,955,636
	3(a)	2,190,416	2,786,062	2,153,053
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,171,060	1,947,198	1,955,636
		2,171,060	1,947,198	1,955,636
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	2,171,060	1,947,198	1,955,636
		2,171,060	1,947,198	1,955,636
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		261,890	74,692	(183,622)
Depreciation	6	468,350	499,000	582,289
(Profit)/loss on sale of asset	5	(418,000)	(13,715)	46,388
(Increase)/decrease in receivables		0	258,685	
Increase/(decrease) in payables		0	(310,985)	
Increase/(decrease) in contract liabilities		0	29,786	
Increase/(decrease) in employee provisions		0	4,655	
<b>Net cash from operating activities</b>		<b>312,240</b>	<b>542,118</b>	<b>445,055</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments 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 in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF PEPPERMINT GROVE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget				2023/24 Actual				2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	1,600,000	1,600,000	2,000,000	400,000						2,100,000	2,047,500		(52,500)
Buildings - specialised	596,500				196,000				225,000				
Furniture and equipment					8,555				9,700				
Plant and equipment	96,500	60,000	78,000	18,000	62,508	22,938	36,653	13,715	46,000	26,888	33,000	6,112	
<b>Total</b>	<b>2,293,000</b>	<b>1,660,000</b>	<b>2,078,000</b>	<b>418,000</b>	<b>267,063</b>	<b>22,938</b>	<b>36,653</b>	<b>13,715</b>	<b>280,700</b>	<b>2,126,888</b>	<b>2,080,500</b>	<b>6,112</b>	<b>(52,500)</b>
<b>(b) Infrastructure</b>													
Infrastructure - roads	32,000				5,000				1,680,500				
Infrastructure - footpaths	20,000				14,000								
Infrastructure - drainage	30,000				6,000								
Infrastructure - parks and ovals	32,000				7,180								
Other infrastructure - Recreation	365,000								350,000				
Other infrastructure - Other	175,000				5,000				545,000				
<b>Total</b>	<b>654,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,575,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>2,947,000</b>	<b>1,660,000</b>	<b>2,078,000</b>	<b>418,000</b>	<b>304,243</b>	<b>22,938</b>	<b>36,653</b>	<b>13,715</b>	<b>2,856,200</b>	<b>2,126,888</b>	<b>2,080,500</b>	<b>6,112</b>	<b>(52,500)</b>

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - specialised  
Furniture and equipment  
Plant and equipment  
Infrastructure - roads  
Infrastructure - footpaths  
Infrastructure - drainage  
Infrastructure - parks and ovals  
Other infrastructure - Other

**By Program**

Other property and services

<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
\$	\$	\$
132,000	146,000	220,675
4,350	5,000	2,238
56,000	61,000	32,504
168,000	168,000	187,118
40,000	44,000	56,316
12,000	13,000	15,612
45,000	50,000	60,886
11,000	12,000	6,940
<b>468,350</b>	<b>499,000</b>	<b>582,289</b>
<b>468,350</b>	<b>499,000</b>	<b>582,289</b>
<b>468,350</b>	<b>499,000</b>	<b>582,289</b>

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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.

Major depreciation periods used for each class of depreciable asset are:

Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 10 years
Infrastructure - roads	40 to 75 years
Infrastructure - footpaths	20 to 50 years
Infrastructure - drainage	70 to 80 years
Infrastructure - parks and ovals	3 to 50 Years
Other infrastructure - Other	5 to 50 years

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF PEPPERMINT GROVE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Library/Community Centre	42	WATC	6.9%	615,807	0	(38,886)	576,921	(50,642)	654,693	0	(38,886)	615,807	(53,192)	618,357	0	(38,886)	579,471	(50,642)
Road Drainage - Johnston Street	43	WATC	4.0%	0	1,500,000	(1,500,000)	0	(19,060)	0	0	0	0	0	0	1,500,000	(1,500,000)	0	(19,060)
				615,807	1,500,000	(1,538,886)	576,921	(69,702)	654,693	0	(38,886)	615,807	(53,192)	618,357	1,500,000	(1,538,886)	579,471	(69,702)
<b>Self Supporting Loans</b>																		
Self Supporting Loans - Tennis Clut	41	WATC	4.0%	0	200,000	(200,000)	0	0	0	0	0	0	0	0	200,000	(200,000)	0	0
				0	200,000	(200,000)	0	0	0	0	0	0	0	0	200,000	(200,000)	0	0
				615,807	1,700,000	(1,738,886)	576,921	(69,702)	654,693	0	(38,886)	615,807	(53,192)	618,357	1,700,000	(1,738,886)	579,471	(69,702)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
 The self supporting loan(s) repayment will be fully reimbursed.



**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Johnston St drainage	WATC	Debenture	1	4.0%	1,500,000	19,060	1,500,000	0
Tennis club	WATC	Debenture	1	4.0%	200,000	0		200,000
					1,700,000	19,060	1,500,000	200,000

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

**(d) Credit Facilities**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	250,000	250,000	250,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	576,921	615,807	579,471

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Road and Drainage Reserve	658,109	154,000	(250,000)	562,109	595,117	67,992	(5,000)	658,109	595,116	62,992	(250,000)	408,108
(b) Library Reserve	15,570	2,500		18,070	56,455	2,399	(43,284)	15,570	56,454	2,399	(43,284)	15,569
(c) Building and Infrastructure Reserve	550,343	148,562	(300,000)	398,905	851,025	129,318	(430,000)	550,343	851,025	119,531	(420,000)	550,556
(d) IT Reserve	26,175	1,000		27,175	25,108	1,067		26,175	25,108	1,067		26,175
(e) Public Art Reserve	17,644	1,000		18,644	31,313	21,331	(35,000)	17,644	31,313	21,118	(35,000)	17,431
(f) Legal Costs Reserve	21,619	1,000		22,619	20,738	881		21,619	20,738	881		21,619
(g) Investment Reserve	305,810	423,000		728,810	100,000	205,810		305,810	100,000	464,250		564,250
	1,595,270	731,062	(550,000)	1,776,332	1,679,756	428,798	(513,284)	1,595,270	1,679,754	672,238	(748,284)	1,603,708
<b>Restricted by council</b>												
(a) Staff Leave Reserve	219,931	37,800		257,731	182,188	37,743		219,931	182,188	37,743		219,931
(b) Plant Replacement Reserve	131,997	5,000		136,997	126,616	5,381		131,997	126,616	5,381		131,997
	351,928	42,800	0	394,728	308,804	43,124	0	351,928	308,804	43,124	0	351,928
	1,947,198	773,862	(550,000)	2,171,060	1,988,560	471,922	(513,284)	1,947,198	1,988,558	715,362	(748,284)	1,955,636

**(b) Reserve Accounts - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Road and Drainage Reserve	On-going	To fund renewal and expansion of Roads and Drainage system
(b) Library Reserve	On-going	To fund the Shire's portion of Capital items at the Grove Library and/or Community Centre
(c) Building and Infrastructure Reserve	On-going	To fund replacement and upgrading of recreational infrastructure & Municipal Buildings
(d) IT Reserve	On-going	To fund upgrading and replacement of Council's Information & Technology assets
(e) Public Art Reserve	On-going	To fund the purchase of Public Art
(f) Legal Costs Reserve	On-going	To provide for future general expenses including building and planning actions
(g) Investment Reserve	On-going	To fund the implementation of an investment portfolio
(a) Staff Leave Reserve	On-going	To fund Annual & Long Service Leave entitlements
(b) Plant Replacement Reserve	On-going	To fund replacement and upgrading of Council vehicles and plant

**SHIRE OF PEPPERMINT GROVE  
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FOR THE YEAR ENDED 30 JUNE 2025**

**9. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
Investments - Reserve	101,300	100,000	85,836
Investments - Other	80,000	93,000	32,500
Other interest revenue	24,700	25,300	20,500
	<u>206,000</u>	<u>218,300</u>	<u>138,836</u>

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 6%.

**Other revenue**

Reimbursements and recoveries	4,000	16,277	4,000
	<u>4,000</u>	<u>16,277</u>	<u>4,000</u>

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	27,500	27,500	27,500
Other services	0	11,350	4,350
	<u>27,500</u>	<u>38,850</u>	<u>31,850</u>

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	69,702	53,192	69,702
	<u>69,702</u>	<u>53,192</u>	<u>69,702</u>

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**10. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>President</b>			
President's allowance	17,500	16,198	16,195
Meeting attendance fees	20,000	19,114	19,086
Annual allowance for ICT expenses	1,200	300	
	<b>38,700</b>	<b>35,612</b>	<b>35,281</b>
<b>Deputy President</b>			
Deputy President's allowance	4,500	4,058	4,049
Meeting attendance fees	10,000	9,780	9,781
ICT expenses	1,200	600	
	<b>15,700</b>	<b>14,438</b>	<b>13,830</b>
<b>Elected Member</b>			
Meeting attendance fees	10,000	9,780	9,781
Annual allowance for ICT expenses	1,200	1,200	1,200
	<b>11,200</b>	<b>10,980</b>	<b>10,981</b>
<b>Elected Member</b>			
Meeting attendance fees	10,000	9,780	9,781
Annual allowance for ICT expenses	1,200	1,200	1,200
	<b>11,200</b>	<b>10,980</b>	<b>10,981</b>
<b>Elected Member</b>			
Meeting attendance fees	10,000	9,780	9,781
ICT expenses	1,200		
	<b>11,200</b>	<b>9,780</b>	<b>9,781</b>
<b>Elected Member</b>			
Meeting attendance fees	10,000	9,780	9,781
Annual allowance for ICT expenses		600	1,200
	<b>10,000</b>	<b>10,380</b>	<b>10,981</b>
<b>Elected Member</b>			
Meeting attendance fees	10,000	9,780	9,781
Annual allowance for ICT expenses			1,200
	<b>10,000</b>	<b>9,780</b>	<b>10,981</b>
<b>Total Elected Member Remuneration</b>	<b>108,000</b>	<b>101,950</b>	<b>102,816</b>
President's allowance	17,500	16,198	16,195
Deputy President's allowance	4,500	4,058	4,049
Meeting attendance fees	80,000	77,794	77,772
ICT expenses	2,400	600	0
Annual allowance for ICT expenses	3,600	3,300	4,800
	<b>108,000</b>	<b>101,950</b>	<b>102,816</b>

## REVENUES

### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

### GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

### INTEREST REVENUE

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

### OTHER REVENUE / INCOME

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

### PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

## EXPENSES

### EMPLOYEE COSTS

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

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

### UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

### INSURANCE

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

### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

### FINANCE COSTS

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

### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**11. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

**OBJECTIVE**

**ACTIVITIES**

**Governance**

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities and services to members of Council; other costs that relate to the tasks of assisting Elected Members and ratepayers on matters which do not concern specific Council services.

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to help ensure a safer community.

Fire prevention, animal control and inspections.

**Health**

To provide services to help ensure a safer community.

Food quality, pest control and inspections.

**Education and welfare**

To meet the needs of the community in these areas.

Includes education programs, youth based activities, care of families, the aged and disabled.

**Community amenities**

Provide services required by the community.

Rubbish collection services, townsite storm water drainage control and maintenance and administration of the Town Planning Scheme.

**Recreation and culture**

To establish and manage efficiently, infrastructure and resources which will help the social wellbeing of the community.

Maintenance of facilities, reserves, library, support of community events and matters relating to heritage.

**Transport**

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads and footpaths, traffic signs and depot maintenance.

**Economic services**

To help promote the Shire and improve its wellbeing.

The regulation and provision of tourism, area promotion, building control and noxious weeds.

**Other property and services**

To provide effective and efficient administration services.

Administration overheads.

**SHIRE OF PEPPERMINT GROVE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025**

**13. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	2,000	3,500	4,030
General purpose funding	12,600	12,700	12,690
Law, order, public safety	9,300	10,300	10,400
Health	8,250	8,100	6,550
Community amenities	158,795	161,000	161,022
Recreation and culture	94,640	94,500	93,504
Transport	5,250	6,000	4,000
Economic services	18,220	15,565	50,600
	<b>309,055</b>	<b>311,665</b>	<b>342,796</b>



**SHIRE OF PEPPERMINT GROVE - FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2025**

**14 FEES AND CHARGES DETAILED**

Fee Description	Statutory Fee	Legislation	GST	Fee 2024/25
<b>Administration</b>				
Rate/Property Enquiry Fee	No	Local Government Act	No	\$150.00
Special Payment Arrangements	Yes	Local Government Act	No	\$45.00
Rate Instalment Fee	Yes	Local Government Act	No	\$15.00
<b>Governance</b>				
FOI - Applications	Yes	FOIA 1992	No	\$30.00
Charge for time taken dealing with application (per hour or pro rata for a part of an hour)	Yes	FOIA 1992	No	\$30.00
<b>Law, Order, Public Safety</b>				
<b>Cat Registration Fees and Charges</b>				
Sterilised Cat - 1 year	Yes	Cat Reg 2012	No	\$20.00
Sterilised Cat - If application is made after 31st of May until next 31st of October	Yes	Cat Reg 2012	No	\$10.00
Sterilised Cat - 3 years	Yes	Cat Reg 2012	No	\$42.50
Sterilised Cat - Lifetime Registration	Yes	Cat Reg 2012	No	\$100.00
Eligible Pensioners -- 50% of fee	Yes	Cat Reg 2012	No	50%
Cat Impounding Fee	No	Local Government Act 1995	No	\$120.00
<b>Dog registration</b>				
Dog Registration Fees and Charges				
Sterilised Dog - 1 year	Yes	Dog Reg 2013	No	\$20.00
Sterilised Dog - If application is made after 31st of May until next 31st of October	Yes	Dog Reg 2013	No	\$10.00
Sterilised Dog - 3 years	Yes	Dog Reg 2013	No	\$42.50
Sterilised Dog - Lifetime Registration	Yes	Dog Reg 2013	No	\$100.00
Eligible Pensioners - 50% of fee	Yes	Dog Reg 2013	No	50%
Guide Dogs	Yes		No	No Charge
Unsterilised Dog - 1 year	Yes	Dog Reg 2013	No	\$50.00
Unsterilised Dog - If application is made after 31st of May until next 31st of October	Yes	Dog Reg 2013	No	\$25.00
Unsterilised Dog - 3 years	Yes	Dog Reg 2013	No	\$120.00
Unsterilised Dog - Lifetime Registration	Yes	Dog Reg 2013	No	\$250.00
Dog Impounding Fee	No	Local Government Act	No	\$120.00
Cat/Dog Fines and penalties		Dog Regulations 2013/Cat Regulations 2012		
Cat/Dog Impounding Fees		Dog Regulations 2013/Cat Regulations 2012		
Cat/Dog License Fees		Dog Regulations 2013/Cat Regulations 2012		
<b>Abandoned Vehicles</b>				
Vehicle Impounding Fees	No	Local Government Act	No	\$250 plus towing costs
Vehicle impound fee per day thereafter	No	Local Government Act	No	\$50.00
<b>Health</b>				
Notification of Conduct of Food Business	No	Food Regulations 2009 & Local Government Act 1995	No	\$120.00
Registration of Food Business	No	Food Regulations 2009 & Local Government Act 1995	No	\$240.00
Exempted Food Premises fee	No	Food Regulations 2009 & Local Government Act 1995	No	Nil
<b>Annual Risk Assessment/ Inspection Fee</b>				
High Risk - Primary Classification	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$720.00
High Risk - Additional Classification	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$480.00
Medium Risk - Primary Classification	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$480.00
Medium Risk - Additional Classification	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$240.00
Low Risk - Primary Classification	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$240.00
Low Risk - Additional Classification	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$120.00
Very Low Risk	Yes	Food Regulations 2009 & Local Government Act 1995	No	Nil
Transfer Fee - Fee for service	Yes	Food Regulations 2009 & Local Government Act 1995	Yes	\$120.00
Improvement Notices - Issuance of Notice	Yes	Food Regulations 2009 & Local Government Act 1995	Yes	\$120.00
Conduct an Outdoor Eating Area - Application Fee	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$180.00
Conduct an Outdoor Eating Area - Renewal Fee	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$120.00

Fee Description	Statutory Fee	Legislation	GST	Fee 2024/25
Conduct an Outdoor Eating Area - Transfer Fee	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$120.00
Conduct an Outdoor Eating Area - Annual Fee	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$180.00
Settlement Agent - Written Report	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$120.00
Food Safety Program Verification - Assessment and Inspection	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$480.00
Food Business Reinspection	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$180.00
Water Sampling Pools (schools/public)	Yes	Health Act (Public Buildings)	No	\$120.00
<b>Application Fee Construction and Establishment of Food Premises (including one off notification fee)</b>				
High/Medium Risk	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$550.00
Low Risk	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$250.00
Very Low Risk	Yes	Food Regulations 2009 & Local Government Act 1995	No	Nil
To amend or refurbish a good premises	Yes	Food Regulations 2009 & Local Government Act 1995	No	Nil
<b>Public Buildings</b>				
Certificate of Electrical Compliance (Minimum of one hour)	Yes	Health (Public Buildings) Regulations 1992	No	\$120.00
Application Fee Construction and Establishment of Food Premises, including one off notification fee (Minimum of one hour)	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$120.00
Outdoor Event Application (Includes Initial Inspection)	Yes	Health (Public Buildings) Reg.	No	\$240.00
Public Building Construction/Alteration /Variation to Capacity Application (Includes Initial Inspection)	Yes	Health (Public Buildings) Reg.	No	\$240.00
Outdoor Event or Public Building Reinspection Fee	Yes	Health (Public Buildings) Reg.	No	\$120.00
Skin Penetration Premise Application Fee (Includes Initial Inspection)	Yes	Health (Public Buildings) Reg.	No	\$180.00
Skin Penetration Premise Reinspection Fee	Yes	Health (Public Buildings) Reg.	No	\$120.00
Maximum Occupancy Review/Certificate	Yes	Health (Public Buildings) Reg.	No	\$120.00
Nightworks Permit Applications - Includes Assessment of Noise Management Plans and Traffic Management Plans (as applicable). NB: Noise monitoring and public notification (as applicable) at the applicant's cost or, if undertaken by the Shire at full cost recovery	Yes	Health (Public Buildings) Reg.	No	\$295.00
<b>Liquor and Gaming</b>				
Section 39 (Certificate of Local Health Authority)	Yes	Liquor Control Act	No	\$240.00
Section 40 (Certificate of Local Planning Authority)	Yes	Liquor Control Act	No	\$120.00
Section 55 Certificate of Local Planning Authority - <i>Gaming Permit</i>	Yes	Liquor Control Act	No	\$240.00
<b>Community Amenities</b>				
<b>Refuse collection - additional weekly 240L MGB</b>				
Additional Domestic Red Lid MWS	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$325.50
Additional Commercial Red Lid MWS	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$325.50
Non Rateable Properties red Lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$325.50
Non Rateable Properties Yellow Lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$280.00
Non Rateable Properties Green lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	197.00
Additional Domestic Yellow lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$280.00
Additional Domestic Green lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$197.00
Additional Commercial Yellow lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$280.00
Additional Tip Passes	No	LG Act 1995	No	\$100.00
Freshwater View memorial Plaque (supply and Install)	No	LG Act 1995	Yes	\$400.00
FOGO kitchen caddy	No	LG Act 1995	Yes	\$15.00
FOGO compstable liners	No	LG Act 1995	Yes	\$5.00
<b>Planning and Development Services</b>				
Development Compliance Fee	Yes	LG Act 1995	yes	Min \$125.00
<b>Local Government Town Planning Fees in Addition to DAP Fees (Determination of a Development Application by DAP)</b>				
A) Not More than \$50,000	Yes	Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021.	No	\$147.00
B) More than \$50,000 but not more than \$2.5M	Yes	Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021.	No	0.32% of the estimated cost of development.
C) More than \$500,000 but not more than \$2.5 million	Yes	Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021.	No	\$1,700 plus 0.257% for every \$1 in excess of \$500,000
D) More than \$2.5 million but not more than \$5 million	Yes	Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021.	No	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million

Fee Description	Statutory Fee	Legislation	GST	Fee 2024/25
E) More than \$5 million but not more than \$21.5 million	Yes	Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021.	No	\$12,633 plus 0.123% for every \$1 in excess of \$5 million
F) More than \$21.5 million	Yes	Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021.	No	\$34,196.00
<b>Mandatory DAP when development is above \$10M, optional DAP when development costs is more than \$2M and less than \$10M or for Community Housing</b>				
A) Less than \$2 million	Yes	DAP Amendment Regulations 2017	No	
A) \$2 million but less than \$7 million	Yes	DAP Amendment Regulations 2017	No	\$5,603.00
B) \$7 million but less than \$10 million	Yes	DAP Amendment Regulations 2017	No	\$8,650.00
C) \$10 million but less than \$12.5 million	Yes	DAP Amendment Regulations 2017	No	\$9,411.00
D) \$12.5 million but less than \$15 million	Yes	DAP Amendment Regulations 2017	No	\$9,680.00
E) \$15 million but less than \$17.5 million	Yes	DAP Amendment Regulations 2017	No	\$9,948.00
F) \$17.5 million but less than \$20 million	Yes	DAP Amendment Regulations 2017	No	\$10,218.00
G) \$20 million or more	Yes	DAP Amendment Regulations 2017	No	\$10,486.00
Town Planning Fees (Determination of a Development Application or Retrospective Development Application by the Shire)	Yes	Planning and Development Regulations 2009	No	Various – Scale of charges based on cost of development
Determining an application to amend or cancel development approval	No	Planning and Development Regulations 2009	No	\$295.00
Home Business - Initial Application	Yes	Planning and Development Act 2005	No	\$222.00
Home Business - Retrospective Application (Occupation Commenced)	Yes	Planning and Development Act 2005	No	\$666.00
Home Business - Renewal per annum	Yes	Planning and Development Act 2005	No	\$73.00
Deemed to Comply Check - for a simple application such as minor additions, outbuildings, incidental structures and front fences	Yes	Planning and Development Local Planning Schemes) Regulations 2015, Schedule 2, Clause 61A	No	\$100.00
Deemed to Comply Check - for a complex application including new single houses, grouped dwellings and multiple dwellings	Yes	Planning and Development Local Planning Schemes) Regulations 2015, Schedule 2, Clause 61A	No	\$295.00
<b>Scheme Amendments - The Shire will provide services subject to an upfront application fee on a cost recovery basis in accordance with the Planning and Development Regulations 2009. At the conclusion of the administrative process a detailed invoice will be provided to the Applicant and any adjustment to the application fee. The determination of whether the application is Basic, Standard or Complex is at the Shire's sole discretion.</b>				
Basic Scheme Amendment	Yes	Planning and Development Regulations 2009	Yes	\$7,167.62
Standard Scheme Amendment	Yes	Planning and Development Regulations 2009	Yes	\$8,471.50
Complex Scheme Amendment	Yes	Planning and Development Regulations 2009	Yes	\$11,367.32
<b>Structure Plan Endorsement or Amendments - The Shire will provide services subject to an upfront application fee on a cost recovery basis in accordance with the Planning and Development Regulations 2009. At the conclusion of the administrative process a detailed invoice will be provided to the Applicant and any adjustment to the application fee.</b>				
Initial Application	No	Planning and Development Regulations 2009, Schedule 4	No	\$3,500.00
Amendment	No	Planning and Development Regulations 2009, Schedule 4	No	\$2,500.00
Withdrawal of Caveat - Administration Fee	No	Local Government Act 1995	Yes	\$385.00
<b>Subdivisional Clearance Fee</b>				
A) 1 to 5 lots - Charge per lot	Yes	Planning and Development Regulations 2009	No	\$73.00
B) Between 6 and 195 lots - Charge for first 5 lots \$365.00, then \$35.00 per additional lot	Yes	Planning and Development Regulations 2009	No	\$365.00 for the first 5 lots, then \$35.00 per additional lot
Subdivision Re-inspection Fee - where a subdivider has lodged a clearance request or has advised that subdivision works are complete, but following inspection the works are incomplete and subsequent re-inspection is required.	Yes	Local Government Act 1995	No	\$150.00
<b>Built Strata Applications</b>				
A) 1 to 5 lots - \$656 plus \$65 per lot	Yes	Strata Title (General) Regulations 2019, Schedule 6	No	\$656 plus \$65 per lot
B) Between 6 and 100 lots - Charge for first 5 lots \$981.00, then \$43.50 per additional lot	Yes	Strata Title (General) Regulations 2019, Schedule 6	No	\$981.00, then \$43.50 per additional lot
Reply to a Property Settlement Questionnaire	Yes	Town Planning (Local Govt Planning Fees) Regs 2000	No	\$73.00
Provision of written planning advice (Minimum of one hour)	Yes	Town Planning (Local Govt Planning Fees) Regs 2000	No	\$73.00
<b>Copy of Plans Application</b>				
Building Permit and Plans - Single House	No	Local Government Act 1995	Yes	\$100.00
Building Permit and Plans - Commercial/Dwelling within a Complex of more than Three Units	No	Local Government Act 1995	Yes	\$150.00
Planning/Development Approvals - Commercial/Dwelling within a Complex of more than Three Units	No	Local Government Act 1995	Yes	\$150.00
Home Indemnity Insurance Certificate	No	Local Government Act 1995	Yes	\$73.00

Fee Description	Statutory Fee	Legislation	GST	Fee 2024/25
Issue of Zoning Certificate	No	Planning and Development Regulations 2009	Yes	\$73.00
Advertising - Newspaper Notice	No	Local Government Act 1995		Actual Cost
Advertising - Sign on Site	No	Local Government Act 1995	Yes	\$150.00
<b>Advertising - Notification Letters</b>				
A) 0 - 10 Letters	No	Local Government Act 1995	No	Nil
B) 11 - 50 Letters	No	Local Government Act 1995	No	\$100.00
C) 51 - 100 Letters	No	Local Government Act 1995	No	\$200.00
D) Over 100 - \$2.50 per letter	No	Local Government Act 1995	No	\$2.50
<b>Traders Permit / Stallholder's Permit</b>				
Not for profit or charitable organisations	No	Activities in Thoroughfares and Public Places Local Law	No	Nil
Issuing Fee	No	Activities in Thoroughfares and Public Places Local Law	No	\$100.00
Daily Fee (or part thereof)	No	Activities in Thoroughfares and Public Places Local Law	No	\$50.00
Weekly Fee (or part thereof)	No	Activities in Thoroughfares and Public Places Local Law	No	\$200.00
Monthly Fee (or part thereof)	No	Activities in Thoroughfares and Public Places Local Law	No	\$400.00
Annual fee (an area less than or equal to 10m <sup>2</sup> )	No	Activities in Thoroughfares and Public Places Local Law	No	\$900.00
Erection of Commercial Signage - Based on the cost of development	Yes	Planning and Development Regulations 2009	No	\$147
Section 40 Certificate for Liquor License	Yes	Liquor Control Act 1988	No	\$240.00
Section 55 Certificate of Local Planning Authority - <i>Gaming Permit</i>	Yes	Liquor Control Act 1988	No	\$120.00
Nightworks Permit Applications - Includes Assessment of Noise Management Plans and Traffic Management Plans (as applicable). NB: Noise monitoring and public notification (as applicable) at the applicant's cost or, if undertaken by the Shire at full cost recovery	No	Local Government Act 1995	No	\$295.00
Retrospective Building Permit Application Class 1 or Class 10 Building. Minimum Fee \$110	Yes	Building Act 2011	No	0.38% value of works. Minimum \$110
Occupancy Permit - Includes temporary permits for incomplete buildings, modification to permit, and replacement permits	Yes	Building Act 2011	No	\$110 plus Building Services Levy (as applicable)
Demolition Permit - Whole or part of a residential building (Class 1 or 10)	Yes	Building Act 2011	No	\$110 plus Building Services Levy (as applicable)
Demolition Permit - Whole or part of a commercial, industrial or public building (Class 2 - 9)	Yes	Building Act 2011	No	\$110, plus Building Services levy (as applicable)
Extension of Time Application - includes Building Permit, Demolition Permit, Building Approval Certificate, and Occupancy Permit	Yes	Building Act 2011	No	\$110.00
Annual Swimming Pool Inspection Fee	Yes	Building Regulations 2012	No	\$60.00
Swimming Pool Initial Construction Inspection or Reinspection Fee	Yes	Building Regulations 2012	No	\$312.00
Swimming Pool Barrier Inspection upon Request	Yes	Building Regulations 2012	No	\$150.00
<b>Recreation and Culture</b>				
<b>Parks and Foreshore</b>				
Manners Hill Pavilion - Hire. (Shire of Peppermint Grove residents only - includes electricity) - Minimum of 5 hours	No	Local Government Act 1995	Yes	\$50.00
Manners Hill Pavilion - Bond (Shire of Peppermint Grove residents only)	No	Local Government Act 1995	No	\$550.00
Manners Hill Pavilion - Hire. (Non-Shire of Peppermint Grove residents - includes electricity) - Minimum of 5 hours	No	Local Government Act 1995	Yes	\$100.00
Manners Hill Pavilion - Bond (Non Shire of Peppermint Grove residents)	No	Local Government Act 1995	No	\$550.00
Manners Hill Park for Clubs/Commercial	No	Local Government Act 1995	No	\$1000 per day plus Pavilion hire
Manners Hill Pavilion - Bond - Clubs and Commercial	No	Local Government Act 1995	No	\$1,000.00
Manners Hill Pavilion - bond	No	Local Government Act 1995	No	\$550.00
Foreshore Dinghy Storage - Per Mooring Bay Annual	No	Local Government Act 1995	Yes	\$215.00
Foreshore Dinghy Storage - Per Mooring Bay Monthly which also incurs an annual administration fee of \$50.00	No	Local Government Act 1995	Yes	\$20, plus \$50 annual administration fee
Foreshore Dinghy impound fee per vessel	No	Local Government Act 1995	Yes	\$110.00
<b>Library and Community facilities</b>				
Library – Lost and Damaged Books	No	Local Government Act 1995	Yes	At either depreciated or replacement value
Library – Account fee for very overdue items	No	Local Government Act 1995	Yes	\$3.00 per item, to a maximum of \$15.
Library – Photocopying & Printing - Black and White	No	Local Government Act 1995	Yes	\$0.20
Library – Photocopying & Printing - Colour	No	Local Government Act 1995	Yes	\$0.50
Library - Replacement Cards & Sundry Income	No	Local Government Act 1995	Yes	\$5.50
Library – Local History - Copying and supply of CD	No	Local Government Act 1995	Yes	\$6.60
Library - Local History - Reproduction of photographs-handling fee images	No	Local Government Act 1995	Yes	\$16.50
Library - Local History - Reproduction of photographs	No	Local Government Act 1995	Yes	\$7.70
Library - Local History - Reproduction of photos-Commercial handing fee	No	Local Government Act 1995	Yes	\$33.00
Library - Local History - Reproduction photo for Commercial	No	Local Government Act 1995	Yes	\$11.00

Fee Description	Statutory Fee	Legislation	GST	Fee 2024/25
Library - Local History - Digital Image Scanning per disk up to 5 photographs	No	Local Government Act 1995	Yes	\$6.60
Library - Local History - Digital Image Scanning per disk over 5 photographs	No	Local Government Act 1995	Yes	\$6.60 for 5 images, then \$1.10 per image
Library - Local History - Digital Image Scanning to personal USB drive	No	Local Government Act 1995	Yes	\$1.10
Library - Book Club book hire	No	Local Government Act 1995	Yes	Actual Cost
Library - Replacement locker key	No	Local Government Act 1995	Yes	\$11.00
Library - Sale of Books	No	Local Government Act 1995	Yes	Cost recovery
Library - Pod Room	No	Local Government Act 1995	Yes	\$12.00
Library - Book club book hire, per meeting per year	No	Local Government Act 1995	Yes	\$5.00
Library - Events	No	Local Government Act 1995	Yes	Cost recovery
Local History Hi res image transfer - Up to 5 images	No	Local Government Act 1995	Yes	\$25.00
Local History Hi res image transfer - Commercial - up to 5 images	No	Local Government Act 1995	Yes	\$50.00
Colour printing - photographic	No	Local Government Act 1995	Yes	\$10.00
Hire of scanner	No	Local Government Act 1995	Yes	\$10.00
Sale of USB	No	Local Government Act 1995	Yes	\$5.50
Ear buds	No	Local Government Act 1995	Yes	\$4.00
Library Flax Room	No	Local Government Act 1995	Yes	\$25.00
Community Centre - Local NFP community groups. Day 8.30am - 6pm	No	Local Government Act 1995	Yes	\$25.00
Community Centre - Local NFP community groups. Night 6 - 10.30pm	No	Local Government Act 1996	Yes	\$25.00
Community Centre - Local NFP community groups. Day 8.30 - 6pm	No	Local Government Act 1997	Yes	\$125.00
Community Centre - Cancellation Fee. Where more than 24 hours' notice. At discretion of CEO	No	Local Government Act 1995	Yes	
Community Centre - Cancellation Fee. Where less than 24 hours notice. At discretion of CEO	No	Local Government Act 1995	No	
Community Centre - Local Community Groups. Day 8.30am to 6pm (80% of a groups members must live in Mosman Park, Cottesloe or Peppermint Grove)	No	Local Government Act 1995	Yes	\$25.00
Community Centre - Local Community Groups. Night 6 - 10.30pm - Minimum of 2 hours (80% of a groups members must live in Mosman Park, Cottesloe or Peppermint Grove)	No	Local Government Act 1995	Yes	\$25.00
Community Centre - Local Community Groups. Day 8.30am to 6pm (80% of a groups members must live in Mosman Park, Cottesloe or Peppermint Grove)	No	Local Government Act 1995	Yes	\$125.00
Bond - Where Community Centre is hired by a local community group	No	Local Government Act 1995	No	\$100.00
Community Centre - All Other Hirers. Day 8.30am to 6pm	No	Local Government Act 1995	Yes	\$60.00
Community Centre - All Other Hirers. Night 6 - 10pm. Minimum of 2 hours	No	Local Government Act 1995	Yes	\$60.00
Community Centre - All Other Hirers. Day 8.30am to 6pm	No	Local Government Act 1995	Yes	\$300.00
Bond - Where Community Centre is hired by a non-local community group	No		No	\$100.00
Café Rental	No	Local Government Act 1995	Yes	As per Lease
Bus Shelter rental	No	Local Government Act 1995	Yes	As per Agreement
Bond (Booking Deposit)	No	Local Government Act 1995	No	Up to \$200 per booking
Small Meeting Rooms/Spaces - All hirers	No	Local Government Act 1995	Yes	\$22.00
Small Meeting Rooms/Spaces - Community Groups Meetings, classes & groups. After 6pm - 2 hour minimum	No	Local Government Act 1995	Yes	\$15.00
Small Meeting Rooms/Spaces - Private Hirers/Commercial meetings & seminars. After 6pm - 2 hour minimum	No	Local Government Act 1995	Yes	\$20.00
Community Centre & Library Hall - All other hirers - After hours duty management - Weeknights after 6pm and Saturdays	No	Local Government Act 1995	Yes	\$60.00
Community Centre & Library Hall - All other hirers - After hours duty management on Sunday	No	Local Government Act 1995	Yes	\$60.00
<b>Transport</b>				
Parking Fines - Final Demand Letter as per amended regulations	No	Local Government Act 1995	Yes	\$25.30
<b>Economic Services</b>				
<b>Demolition/Construction bond</b>				
Incidental Works	No	Local Government Act 1995	No	Nil
Minor Works	No	Local Government Act 1995	No	\$1,000.00
Standard Works	No	Local Government Act 1995	No	\$2,500.00
Significant Works	No	Local Government Act 1995	No	\$5,000.00
Complex Works - As determined by CEO	No	Local Government Act 1995	No	CEO
Road Verge Footpath Reinstatement	No	Local Government Act 1997	No	Actual Cost plus 20%
Building Permit Fees	Yes	Building Services Act 2011	No	0.137% of the value of the work
Building Permit Statistical Information - Minimum 1 hour	No	Local Government Act 2000	Yes	\$73.00