



Shire of
Peppermint Grove

ADOPTED BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

adopted by Council at its OCM on the 22 June 2021

SHIRE'S VISION

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

SHIRE OF PEPPERMINT GROVE
ADOPTED BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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SHIRE OF PEPPERMINT GROVE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Forecast	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	3,419,406	3,345,072	3,326,228
Operating grants, subsidies and contributions		1,276,524	1,264,517	1,149,166
Fees and charges		325,698	281,415	246,285
Interest earnings		35,200	16,622	22,600
Other revenue		7,442	332	34,274
		5,064,270	4,907,958	4,778,553
Expenses				
Employee costs		(2,133,401)	(2,176,403)	(2,114,504)
Materials and contracts		(2,017,916)	(1,601,826)	(1,991,474)
Utility charges		(94,650)	(91,004)	(100,707)
Depreciation on non-current assets	13	(582,290)	(473,123)	(473,123)
Interest expenses		(54,964)	(57,074)	(57,074)
Insurance expenses		(104,134)	(100,382)	(108,267)
Other expenditure		(109,732)	(101,728)	(153,377)
		(5,097,087)	(4,601,540)	(4,998,526)
Subtotal		(32,817)	306,418	(219,973)
Non-operating grants, subsidies and contributions		177,734	49,631	154,249
Profit on asset disposals	13(b)	0	25,619	12,000
Loss on asset disposals	13(b)	(20,504)	(9,051)	(12,364)
		157,230	66,199	153,885
Net result		124,413	372,617	(66,088)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		124,414	372,617	(66,088)

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

SHIRE OF PEPPERMINT GROVE FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Peppermint Grove 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. A separate statement of those monies appears at Note 20 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, Manners Hill park Pavilion differential, specified area rates, minimum rates, interim rates, back rates, Foreshore Dinghy fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF PEPPERMINT GROVE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Forecast	2020/21 Budget
Revenue		\$	\$	\$
Governance		8,000	7,890	4,500
General purpose funding		3,591,578	3,402,140	3,330,746
Law, order, public safety		9,000	8,865	8,005
Health		11,000	10,255	7,000
Community amenities		120,900	183,051	126,100
Recreation and culture		1,256,292	1,235,376	1,277,355
Economic services		67,500	60,382	24,480
		5,064,270	4,907,959	4,778,186
Expenses excluding finance costs				
Governance		(1,664,814)	(1,418,731)	(1,491,600)
General purpose funding		(2,750)	(1,075)	(2,150)
Law, order, public safety		(22,000)	(20,960)	(1,700)
Health		(12,000)	(9,987)	(11,792)
Education and welfare		(17,500)	(17,474)	(19,500)
Housing		0	0	0
Community amenities		(824,000)	(624,992)	(765,349)
Recreation and culture		(1,553,532)	(1,457,881)	(1,647,666)
Transport		(626,377)	(732,848)	(604,944)
Economic services		(6,000)	(4,553)	(24,500)
Other property and services		(313,150)	(313,040)	(371,884)
		(5,042,123)	(4,601,541)	(4,941,085)
Finance costs				
Recreation and culture		(54,963)	0	(57,074)
		(54,963)	0	(57,074)
Subtotal		(32,816)	306,418	(219,973)
Non-operating grants, subsidies and contributions		177,734	49,631	154,249
Profit on disposal of assets	13(b)	0	25,619	12,000
(Loss) on disposal of assets	13(b)	(20,504)	(9,051)	(12,364)
Net result		124,414	372,617	(66,088)
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		124,414	372,617	(66,088)

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

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.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

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

LAW, ORDER, PUBLIC SAFETY

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

Supervision of various local laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

Contribution towards the operations of a community services provider, Aged Persons Support Service, community centre and other voluntary services.

COMMUNITY AMENITIES

To provide services to the community.

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

RECREATION AND CULTURE

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

Maintenance of parks and reserves. Administration of the library and community centre that services the Cottesloe, Mosman Park and Peppermint Grove localities.

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Implementation of building controls.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overhead operating accounts.

Plant operation and public works overhead costs.

SHIRE OF PEPPERMINT GROVE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,359,406	3,310,072	3,246,228
Operating grants, subsidies and contributions		1,376,524	1,315,517	1,281,166
Fees and charges		285,698	265,415	206,285
Interest received		35,200	16,622	22,600
Goods and services tax received		65,000	85,000	220,000
Other revenue		7,442	332	21,909
		5,129,270	4,992,958	4,998,188
Payments				
Employee costs		(2,133,401)	(2,176,403)	(2,069,504)
Materials and contracts		(2,017,916)	(1,601,826)	(2,076,474)
Utility charges		(94,650)	(91,004)	(100,707)
Interest expenses		(54,964)	(57,074)	(57,074)
Insurance paid		(104,134)	(100,382)	(73,267)
Goods and services tax paid		(65,000)	(85,000)	(220,000)
Other expenditure		(109,732)	(101,728)	(148,012)
		(4,579,797)	(4,213,417)	(4,745,038)
Net cash provided by (used in) operating activities	12	549,473	779,541	253,150
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	13(a)	(222,900)	(224,332)	(261,000)
Payments for construction of infrastructure	13(a)	(667,850)	(782,491)	(852,331)
Non-operating grants, subsidies and contributions		177,734	49,631	154,249
Net cash provided by (used in) investing activities		(663,016)	(858,192)	(863,582)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	14(a)	(40,077)	(31,726)	(31,725)
Proceeds from new borrowings	14(a)	25,000	0	0
Net cash provided by (used in) financing activities		(15,077)	(31,726)	(31,725)
Foreshore Dinghy				
Net increase (decrease) in cash held		(128,620)	(110,377)	(642,157)
Cash at beginning of year		1,390,626	1,518,660	1,225,000
Cash and cash equivalents at the end of the year	12	1,262,006	1,408,283	582,843

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

SHIRE OF PEPPERMINT GROVE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	83,169	281,423	139,265
		83,169	281,423	139,265
Revenue from operating activities (excluding rates)				
Governance		8,000	7,890	4,500
General purpose funding		172,172	57,068	4,518
Law, order, public safety		9,000	8,865	8,005
Health		11,000	10,255	7,000
Community amenities		120,900	183,051	126,100
Recreation and culture		1,256,292	1,235,376	1,289,355
Transport		0	25,619	0
Economic services		67,500	60,382	24,480
Other property and services		0	0	0
		1,644,864	1,588,506	1,463,958
Expenditure from operating activities				
Governance		(1,664,814)	(1,418,731)	(1,491,600)
General purpose funding		(2,750)	(1,075)	(2,150)
Law, order, public safety		(22,000)	(20,960)	(1,700)
Health		(12,000)	(9,987)	(11,792)
Education and welfare		(17,500)	(17,474)	(19,500)
Housing		0	0	0
Community amenities		(824,000)	(624,992)	(775,726)
Recreation and culture		(1,608,495)	(1,457,881)	(1,704,740)
Transport		(646,882)	(741,899)	(606,213)
Economic services		(6,000)	(4,553)	(25,218)
Other property and services		(313,150)	(313,040)	(371,520)
		(5,117,591)	(4,610,592)	(5,010,159)
Non-cash amounts excluded from operating activities	1(b)	602,794	522,816	473,487
Amount attributable to operating activities		(2,786,764)	(2,217,847)	(2,933,449)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		177,734	49,631	154,249
Payments for property, plant and equipment	13(a)	(222,900)	(224,332)	(261,000)
Payments for construction of infrastructure	13(a)	(667,850)	(782,491)	(852,331)
Proceeds from disposal of assets	13(b)	50,000	99,000	95,500
Proceeds from financial assets at amortised cost - self supporting loans		(25,000)	0	0
		(688,016)	(858,192)	(863,582)
FINANCING ACTIVITIES				
Repayment of borrowings	14(a)	(40,077)	(31,726)	(31,725)
Principal elements of finance lease payments				
Proceeds from new borrowings-SSL	14(a)	25,000	0	0
Transfers to cash backed reserves (restricted assets)		(172,930)	(154,137)	(51,600)
Transfers from cash backed reserves (restricted assets)		248,000	0	561,000
Amount attributable to financing activities		59,993	(185,863)	477,675
Budgeted deficiency before imposition of general rates		(3,414,787)	(3,261,902)	(3,319,356)
Estimated amount to be raised from general rates	1	3,419,404	3,345,071	3,326,227
Net current assets at end of financial year - surplus/(deficit)	2(a)	4,617	83,169	6,872

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

SHIRE OF PEPPERMINT GROVE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	83,169	281,423	139,265
		83,169	281,423	139,265
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions		1,276,524	1,264,517	1,149,166
Fees and charges		325,698	281,415	246,285
Interest earnings		35,200	16,622	22,600
Other revenue		7,442	332	34,638
Profit on asset disposals	13(b)	0	25,619	12,000
		1,644,864	1,588,505	1,464,689
Expenditure from operating activities				
Employee costs		(2,133,401)	(2,176,403)	(2,114,504)
Materials and contracts		(2,017,916)	(1,601,826)	(1,991,474)
Utility charges		(94,650)	(91,004)	(100,707)
Depreciation on non-current assets	13	(582,290)	(473,123)	(473,123)
Interest expenses		(54,964)	(57,074)	(57,074)
Insurance expenses		(104,134)	(100,382)	(108,267)
Other expenditure		(109,732)	(101,728)	(153,377)
Loss on asset disposals	13(b)	(20,504)	(9,051)	(12,364)
		(5,117,591)	(4,610,591)	(5,010,890)
Non-cash amounts excluded from operating activities	1(b)	602,794	522,816	473,487
Amount attributable to operating activities		(2,786,764)	(2,217,847)	(2,933,449)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		177,734	49,631	154,249
Payments for property, plant and equipment	13(a)	(222,900)	(224,332)	(261,000)
Payments for construction of infrastructure	13(a)	(667,850)	(782,491)	(852,331)
Proceeds from disposal of assets	13(b)	50,000	99,000	95,500
Amount attributable to investing activities		(688,016)	(858,192)	(863,582)
FINANCING ACTIVITIES				
Repayment of borrowings	14(a)	(40,077)	(31,726)	(31,725)
Proceeds from new borrowings		25,000	0	0
Transfers to cash backed reserves (restricted assets)		(172,930)	(154,137)	(51,600)
Transfers from cash backed reserves (restricted assets)		248,000	0	561,000
Amount attributable to financing activities		59,993	(185,863)	477,675
Budgeted deficiency before general rates		(3,414,787)	(3,261,902)	(3,319,356)
Estimated amount to be raised from general rates	1(a)	3,419,404	3,345,071	3,326,228
Net current assets at end of financial year - surplus/(deficit)	2	4,617	83,169	6,872

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

SHIRE OF PEPPERMINT GROVE
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FOR THE YEAR ENDED 30 JUNE 2022

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SHIRE OF PEPPERMINT GROVE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
General Rates	0.08745	591	37,967,621	3,320,268	8,000		3,328,268	3,255,471	3,236,627
Sub-Totals		591	37,967,621	3,320,268	8,000	0	3,328,268	3,255,471	3,236,627
Minimum									
Minimum payment									
\$									
Gross rental valuations									
General Rates	1,424	64	810,290	91,136			91,136	89,600	89,600
Sub-Totals		64	810,290	91,136	0	0	91,136	89,600	89,600
							0		
							3,419,404	3,345,071	3,326,227
Total amount raised from general rates							3,419,404	3,345,071	3,326,227

All land (other than exempt land) in the Shire of Peppermint Grove is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Peppermint Grove.

The general rates detailed for the 2021/22 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 local government services/facilities.

SHIRE OF PEPPERMINT GROVE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
10 RATES (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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	2/09/2021	0	4.0%	4.0%
Option two				
First instalment	2/09/2021	0	4.0%	4.0%
Second instalment	4/11/2021	15	4.0%	4.0%
Option three				
First instalment	2/09/2021	15	4.0%	4.0%
Second instalment	4/11/2021	15	4.0%	4.0%
Third instalment	6/01/2022	15	4.0%	4.0%
Fourth instalment	10/03/2022	15	4.0%	4.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	9,000	0	0
Instalment plan interest earned	4,700	0	0
Unpaid rates and service charge interest earned	6,000	3,675	3,500
	19,700	3,675	3,500

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
NET CURRENT ASSETS

	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Note	\$	\$	\$
Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	12 518,853	465,338	111,740
Cash and cash equivalents - restricted	12 1,242,944	1,318,014	471,103
Receivables	84,000	64,000	242,393
	<u>1,845,797</u>	<u>1,847,352</u>	<u>825,236</u>
Less: current liabilities			
Trade and other payables	(419,790)	(380,000)	(347,261)
Long term borrowings	14 (25,000)	(40,077)	(31,725)
Employee provisions		(66,169)	
	<u>(444,790)</u>	<u>(486,246)</u>	<u>(378,986)</u>
Net current assets	<u>1,401,007</u>	<u>1,361,106</u>	<u>446,250</u>
Less: Total adjustments to net current assets	11(c) (1,396,389)	(1,277,937)	(439,378)
Net current assets used in the Rate Setting Statement	<u>4,617</u>	<u>83,169</u>	<u>6,872</u>

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
11 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 of Peppermint Grove 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.

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 City 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 of Peppermint Grove contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Peppermint Grove contributes are defined contribution plans.

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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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 goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
12 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:

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	1,262,006	1,408,282	582,843
Total cash and cash equivalents	1,262,006	1,408,282	582,843
Held as			
- Unrestricted cash and cash equivalents	19,062	90,268	111,740
- Restricted cash and cash equivalents	1,242,944	1,318,014	471,103
	1,262,006	1,408,282	582,843
Restrictions			
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	1,242,944	1,318,014	471,103
	1,242,944	1,318,014	471,103
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	1,242,944	1,318,014	471,103
	1,242,944	1,318,014	471,103
Reconciliation of net cash provided by operating activities to net result			
Net result	124,413	372,617	(66,088)
Depreciation	13	582,290	473,123
(Profit)/loss on sale of asset	13(b)	20,504	(16,568)
Non-operating grants, subsidies and contributions		(177,734)	(49,631)
Net cash from operating activities		549,473	779,541

SIGNIFICANT 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 1 - 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 2022
13 FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

	2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
Asset class	\$	\$	\$
<i>Property, Plant and Equipment</i>			
Buildings - specialised	69,900	70,656	112,000
Furniture and equipment	3,000	16,500	10,000
Plant and equipment	150,000	137,176	139,000
	222,900	224,332	261,000
<i>Infrastructure</i>			
Infrastructure - roads	308,350	326,507	391,000
Other infrastructure - Footpaths	165,000		0
Other infrastructure-Drainage	10,000	0	52,500
Other infrastructure Parks & Reserve	119,500	455,984	408,831
Other infrastructure	65,000		
	667,850	782,491	852,331
Total acquisitions	890,750	1,006,823	1,113,331

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

SIGNIFICANT 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.

SHIRE OF PEPPERMINT GROVE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 13 FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Community amenities		0	0	0	22,689	22,689	0	0	38,000	27,623	0	(10,377)
Recreation and culture		0	0	0	0	0	0	0	0	12,000	12,000	0
Transport	70,505	50,000	0	(20,505)	30,385	46,953	25,619	(9,051)	45,500	44,231	0	(1,269)
Economic services		0	0	0		0	0	0	12,364	11,646	0	(718)
Other property and services		0	0	0	29,358	29,358	0	0	0	0	0	0
	70,505	50,000	0	(20,505)	82,432	99,000	25,619	(9,051)	95,864	95,500	12,000	(12,364)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	70,505	50,000		(20,505)	82,432	99,000	25,619	(9,051)	95,864	95,500	12,000	(12,364)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICIES

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 2022
13 ASSET DEPRECIATION

By Program

Governance
 Recreation and culture
 Transport

By Class

Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Other infrastructure - Footpaths
 Other infrastructure-Drainage
 Other infrastructure Parks & Reserves
 Other infrastructure

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
74,551	61,359	61,359
113,214	93,565	93,565
394,524	318,199	318,199
582,289	473,123	473,123
220,675	81,392	81,392
2,238	8,045	8,045
32,504	38,392	38,392
187,118	195,352	195,352
56,314	58,314	58,314
15,607	15,607	15,607
60,886	64,942	64,942
6,947	11,079	11,079
582,289	473,123	473,123

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line 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:

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual

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 2022
 14 INFORMATION ON 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	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21
				Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments	Principal 1 July 2020	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2021	Actual Interest Repayments	Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																		
Library/ Community Centre	41	WATC	6.9%	724,982		(33,953)	691,029	(54,647)	756,708		(31,726)	724,982	(51,674)	756,708		(31,725)	724,983	(51,674)
Self Supporting Loan -Tennis C	42	WATC	1.4%	0	25,000	(6,124)	18,876	(317)	0	0	0	0					0	
				724,982	25,000	(40,077)	709,905	(54,964)	756,708	0	(31,726)	724,982	(51,674)	756,708	0	(31,725)	724,983	(51,674)
				724,982	25,000	(40,077)	709,905	(54,964)	756,708	0	(31,726)	724,982	(51,674)	756,708	0	(31,725)	724,983	(51,674)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
15 CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
(a) Reserve cash backed - Leave reserve	\$ 108,273	\$ 50,900		\$ 159,173	\$ 105,816	\$ 2,457		\$ 108,273	\$ 150,329	\$ 1,970		\$ 152,299
(b) Reserve cash backed - Plant reserve	21,214			21,214	20,873	341		21,214	20,805	273		21,078
(c) Reserve cash backed- Infrastructure/ Building Reserve	643,402	101,300	(135,000)	609,702	589,552	53,850		643,402	363,696	6,419	(250,000)	120,115
(d) Reserve cash backed- Information Technology Reserve	24,465	0		24,465	24,073	392		24,465	24,076	396		24,472
(e) Reserve cash backed - Arts & Culture Reserve	20,823			20,823	823	20,000		20,823	674	20,190		20,864
(f) Reserve cash backed- Roads & Drains Reserve	444,239	30	(113,000)	331,269	391,739	52,500		444,239	390,474	20,118	(311,000)	99,592
(g) Reserve cash backed- Library Infrastructure Reserve	35,513	20,700		56,213	11,134	24,379		35,513	11,098	145		11,243
(h) Reserve cash backed- Legal Costs Reserve	20,085			20,085	19,867	218		20,085	19,351	2,089		21,440
	1,318,014	172,930	(248,000)	1,242,944	1,163,877	154,137	0	1,318,014	980,503	51,600	(561,000)	471,103

(b) Cash Backed Reserves - 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) Reserve cash backed - Leave reserve		To fund Annual and Long Service Leave entitlements.
(b) Reserve cash backed - Plant reserve		To fund replacement and upgrading of Council vehicles and plant
(c) Reserve cash backed- Infrastructure/ Building Reserve		To fund replacement and upgrading of recreational infrastructure and municipal Buildings
(d) Reserve cash backed- Information Technology Reserve		To fund replacement and upgrading of Council's Information & Technology Assets
(e) Reserve cash backed - Arts & Culture Reserve		To enable the purchase of Public Art
(f) Reserve cash backed- Roads & Drains Reserve		To fund renewal and expansion of Council's roads and drainage system
(g) Reserve cash backed- Library Infrastructure Reserve		To fund the Shire's portion of Capital items at the Grove Library and /or Community Cen'
(h) Reserve cash backed- Legal Costs Reserve		To provide for future general expenses including building and Planning actions

16 FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	13,831	15,245	2,400
Law, order, public safety	7,800		2,000
Health	43,664	41,374	5,505
Community amenities	97,645	153,085	150,100
Recreation and culture	87,835	71,712	85,800
Economic services	74,923		480
	325,698	281,416	246,285

17 GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
General purpose funding	29,192	26,942	29,149
Recreation and culture	1,253,396	1,237,575	1,113,017
	1,282,588	1,264,517	1,149,166
(b) Non-operating grants, subsidies and contributions			
Transport	177,734	49,631	154,249
	177,734	49,631	154,249
Total grants, subsidies and contributions	1,460,322	1,314,148	1,303,415

SHIRE OF PEPPERMINT GROVE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
18 OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	7,500		16,600
- Other funds	8,000		6,000
Late payment of fees and charges *	9,000		
Other interest revenue (refer note 1b)	10,700	3,675	3,500
	35,200	3,675	26,100
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at .			
(b) Other revenue			
Reimbursements and recoveries	7,442	332	34,274
	7,442	332	34,274
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	25,000	31,907	25,800
Other services			
	25,000	31,907	25,800
(d) Interest expenses (finance costs)			
Borrowings (refer Note 14(a))	54,964	51,674	51,674
Other			
	54,964	51,674	51,674

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
19 INTERESTS IN ASSOCIATES & JOINT ARRANGEMENTS

The Shire has a 9.09 per cent interest in the Grove Library, which is involved in the provision of library services for the ratepayers of the Shire of Peppermint Grove, Town of Cottesloe and Town of Mosman Park. The voting rights of the Shire is 33.33 per cent. The principal place of business of the Grove Library is 1 Leake Street, Peppermint Grove, WA 6011.

The Shire's interests in the Gove Library are accounted for as a joint operation using the proportional consolidation method in the financial statements. Summarised financial information of the joint operation, based on its IFRS financial statements as of 30 June 2020 and the year then ended, and adjusted for the Shire's proportional interest (9.09%) is set out below:

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Non-current assets			
Plant and equipment	1,194,230	1,232,208	1,283,743
Less: accumulated depreciation	(37,978)	(37,978)	(38,427)
	1,156,252	1,194,230	1,245,316

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

SHIRE OF PEPPERMINT GROVE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
20 TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Manners Hill Bonds	1,200		(1,200)	0
Footpath Deposit	12,350	10,500	(5,600)	17,250
Community Hall Bonds	0			0
LEMC Funding	53,390		(53,390)	0
	66,940	10,500	(60,190)	17,250

21 SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
22 REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
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	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

23 ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Elected member Cr Rachel Thomas			
President's allowance	15,048	15,048	15,048
Meeting attendance fees	18,176	18,176	18,176
	33,224	33,224	33,224
Elected member Cr Charles Hohnen			
Deputy President's allowance	3,762	3,762	3,762
Meeting attendance fees	9,088	9,088	9,088
	12,850	12,850	12,850
Elected member Cr Dawne Horrex			
Meeting attendance fees	9,088	9,088	9,088
	9,088	9,088	9,088
Elected member Cr Greg Peters			
Meeting attendance fees	9,088	9,088	9,088
	9,088	9,088	9,088
Elected member Cr Karen Farley			
Meeting attendance fees	9,088	9,088	9,088
	9,088	9,088	9,088
Meeting attendance fees	9,088	9,088	9,088
Manr Local Government Act 1995	\$210 for 1/2 day booking 4 hours		420
	9,088	9,088	9,508
Elected member Cr Patrick Dawkins			
Meeting attendance fees	9,088	9,088	9,088
	9,088	9,088	9,088
Total Elected Members Renumeration	91,514	91,514	91,934

SHIRE OF PEPPERMINT GROVE SCHEDULE OF FEES AND CHARGES FOR THE YEAR ENDING 30 JUNE 2022.

Program	Type of Fee	Legislation	Fee/Charge – * GST Inclusive	Estimated Revenue \$
General Purpose Funding	Rate/Property Enquiry Fee	Local Government Act 1995	\$150 for each written enquiry	4,000
	Rate Instalment Fee	Local Government Act 1995	\$15 per assessment	2,250
Law, Order & Public Safety	FOI Applications	FOI Act 1992	\$30 per application	0
	Cat/Dog Fines and penalties	Dog Act 1976/Cat Act 2013	As per relevant Act	100
	Cat/Dog Impounding Fees	Dog Act 1976/Cat Act 2013	\$120	250
	Cat/Dog License Fees	Dog Act 1976/Cat Act 2013	Various	4,000
	Vehicle Impounding Fees	Local Government Act 1995	\$250 plus towing costs	200
Health	Notification Fee	Food Act 2008/Local Government Act 1995	Fee for Service	50
	Exempted Food Premises fee	Food Act 2008/Local Government Act 1995	Nil	0
	Annual Risk Assessment/ Inspection Fee			
	High Risk	Food Act 2008/Local Government Act 1995	Primary Classification \$550 (4)	2,200
	High Risk	Food Act 2008/Local Government Act 1995	Additional Classification \$250	0
	Medium Risk	Food Act 2008/Local Government Act 1995	Primary Classification \$490 (5)	2,450
	Medium Risk	Food Act 2008/Local Government Act 1995	Additional Classification \$250 (1)	250
	Low Risk	Food Act 2008/Local Government Act 1995	Primary Classification \$250 (6)	1,500
	Low Risk	Food Act 2008/Local Government Act 1995	Additional Classification \$250	0
	Very Low Risk	Food Act 2008/Local Government Act 1995	No fee	0
	Transfer Fee	Food Act 2008/Local Government Act 1995	Fee for Service	50
Community	Additional Domestic Refuse Service	Waste Avoidance and Resource Recovery Act 2007 -	\$248 pa for (1) Weekly Service – 240L MGB	20,336
	Additional Commerical Refuse Service	Waste Avoidance and Resource Recovery Act 2007 -	\$248 pa for (1) Weekly Service – 240L MGB	9,920
	Refuse Service – Non Rateable Properties	Waste Avoidance and Resource Recovery Act 2007 -	\$248 pa for (1) Weekly Service – 240L MGB	744
	Refuse Service – Non Rateable Properties	Waste Avoidance and Resource Recovery Act 2007 -	\$199 pa for (1) Fortnightly Service – 240L MGB	0
	Refuse Service – Non Rateable Properties	Waste Avoidance and Resource Recovery Act 2007 -	\$140 pa for (1) Fortnightly Service– 240L MGB	560
	Additional Domestic Recycling Service	Waste Avoidance and Resource Recovery Act 2007 -	\$199 pa for (1) Fortnightly Service – 240L MGB	5,970
	Additional Domestic Recycling Service	Waste Avoidance and Resource Recovery Act 2007 -	\$199 pa for (1) Fortnightly Service – 240L MGB	398
	Additional Commerical Recycling Service	Waste Avoidance and Resource Recovery Act 2007 -	\$199 pa for (1) Fortnightly Service – 240L MGB	2,985
	Additional Green Organic Waste - Residential	Waste Avoidance and Resource Recovery Act 2007 -	\$140 pa for (1) Fortnightly Service– 240L MGB	4,760
	Additional Green Organic Waste - Commerical	Waste Avoidance and Resource Recovery Act 2007 -	\$140 pa for (1) Fortnightly Service– 240L MGB	420
	Special Rubbish Removal	Waste Avoidance and Resource Recovery Act 2007 -	Various costs with a minimum of \$125*	250
	Additional Rate Payer Tip Pass Fees	Local Government Act 1995	\$100* per each additional tip pass	2,500
	Town Planning Fees	Town Planning (Local Govt Planning Fees) Regs 2000	Various – Scale of charges based on cost of development	90,000
	Development Application Exemption	Town Planning (Local Govt Planning Fees) Regs 2000	As provided by the P & D regulations - \$295	295
	Subdivisional Clearance Fee	Town Planning (Local Govt Planning Fees) Regs 2000	\$200/ lot	600

SHIRE OF PEPPERMINT GROVE SCHEDULE OF FEES AND CHARGES FOR THE YEAR ENDING 30 JUNE 2022.

	Deemed to Comply Check - <i>Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015, Schedule 2, Clause 61A (effective February 2021)</i>	Town Planning (Local Govt Planning Fees) Regs 2000	\$295 for each application	
	Determining an application to amend or cancel	Town Planning (Local Govt Planning Fees) Regs 2000	\$295 for each application	
	Permit for use of foreshore/Parks for commercial use	Local Government Act 1995	\$300 PA (pro rata) Permit fee for use of foreshore/parks for commercial use	600
	Bus Shelter Rent	Local Government Act 1995	Advertising and Rental	3,500
Recreation & Culture	Manners Hill Park Pavilion	Local Government Act 1995	\$250* per use. Shire of Peppermint Grove residents- inc electricity	2,200
	Manners Hill Park Pavilion	Local Government Act 1995	\$415* per use. Non-Shire of Peppermint Grove residents	2,100
	Manners Hill park Pavilion	Local Government Act 1995	\$210 for 1/2 day booking 4 hours	420
	Manners Hill Park Pavilion - bond	Local Government Act 1995	\$550* per booking	0
	Foreshore Dinghy	Local Government Act 1995	\$200 per mooring bay p a.	9,000
	Foreshore Dinghy impound fee	Local Government Act 1995	\$110* per vessel impounded.	4,000
	Peppermint Grove Tennis Club	Local Government Act 1995	Contribution to Utilities	1,200
	Library Café Rental	Local Government Act 1995	\$8,000 annual lease	8,000
	Freshwater Café Rental	Local Government Act 1995	Annual Rental as per lease	35,375
	Library – Lost and Damaged Books	Local Government Act 1995	Depreciated and/or replacement value	2,400
	Library – Photocopying & Printing	Local Government Act 1995	20c* per sheet (Black); .50c* per sheet (Colour)	9,000
	Library - Replacement Cards & Sundry Income	Local Government Act 1995	\$5.50* per card	1,500
	Library – Local History - copying and supply of CD	Local Government Act 1995	\$6.60* (scanning additional as per below)	750
	Library - Sale of Books	Local Government Act 1995	Various - Full or partial cost recovery	500
	Library - Pod Room	Local Government Act 1995	\$12.00 per hour	320
	Library - Book club book hire	Local Government Act 1995	\$5 per meeting per year paid in advance	400
	Library - Events	Local Government Act 1995	Various - full or partial cost recovery	210
	Colour printing - photographic	Local Government Act 1995	\$10 per page	450
	Hire of scanner	Local Government Act 1995	\$10 per hour	150
	Community Centre & Flax Room- Community Groups Meetings, classes & groups	Local Government Act 1995	\$25.00 per hour	1,480
	Community Centre & Library Hall - All other hirers	Local Government Act 1995	\$300 full day (8am to 6pm Monday to Friday, 8am to 4pm Saturday or Sunday)	1,200
	West Coast Community Group	Local Government Act 1995	\$9,000 as per MOU	4,500
	Community Centre - Cancellation Fee. Less than 24 hours notice.	Local Government Act 1995	Full hire cost forfeited	

SHIRE OF PEPPERMINT GROVE SCHEDULE OF FEES AND CHARGES FOR THE YEAR ENDING 30 JUNE 2022.

Building	Building Application/Permit	Building Act 2011	Various fees from 1 July 2017 as published by the Building Commission (inc retrospective approvals)	65,000
Transport	Parking Fines	Local Government Act 1995	As per Local Law	4,200
	Demolition/Construction bond	Local Government Act 1995	Up to \$10,000 as determined by the CEO	
	Road Verge Footpath Reinstatement	Local Government Act 1995	Cost recovery basis plus 20% Overheads	0
Economic Services	Building Permit Statistical Information	Local Government Act 1995	\$44.00* per annum	500
	Copy of Building Plans	Local Government Act 1995	Fee for Service- \$70/hr	500
	Demolition permit	Local Government Act 1995	For each Level=\$97.70	745
	Swimming Pool Inspection Fee	Local Government Act 1995	\$30 per swimming pool, annual charge	8,460
				TOTAL