

**SHIRE OF PEPPERMINT GROVE**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**  
**LOCAL GOVERNMENT ACT 1995**

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The Shire of Peppermint Grove a Class 4 local government conducts the operations of a local government with the following community vision:

A Shire valued for it's heritage, sense of community and natural ambience.

**SHIRE OF PEPPERMINT GROVE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2027**

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	4,036,719	3,878,246	3,856,665
Grants, subsidies and contributions		1,663,813	1,643,185	1,511,866
Fees and charges	13	392,244	443,330	380,991
Interest revenue	10(a)	209,243	206,000	235,919
Other revenue		4,200	4,250	4,600
		<u>6,306,219</u>	<u>6,175,011</u>	<u>5,990,041</u>
<b>Expenses</b>				
Employee costs		(2,863,822)	(2,709,668)	(2,744,146)
Materials and contracts		(2,865,063)	(2,167,650)	(2,483,096)
Utility charges		(129,150)	(117,400)	(114,550)
Depreciation	6	(503,350)	(468,350)	(468,350)
Finance costs	10(c)	(69,810)	(50,750)	(69,010)
Insurance		(98,850)	(91,270)	(103,000)
Other expenditure		(160,456)	(154,184)	(162,208)
		<u>(6,690,501)</u>	<u>(5,759,272)</u>	<u>(6,144,360)</u>
		<u>(384,282)</u>	<u>415,739</u>	<u>(154,319)</u>
Capital grants, subsidies and contributions		0	384,585	342,248
Profit on asset disposals	5	926,000	0	416,000
Fair value adjustments to financial assets at fair value through profit or loss		0	18,890	0
		<u>926,000</u>	<u>403,475</u>	<u>758,248</u>
<b>Net result for the period</b>		<b>541,718</b>	<b>819,214</b>	<b>603,929</b>
<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>541,718</b>	<b>819,214</b>	<b>603,929</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 2027**

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 4,036,719	\$ 3,876,754	\$ 3,856,665
Grants, subsidies and contributions		1,663,813	1,725,461	1,511,866
Fees and charges		392,244	443,330	380,991
Interest revenue		209,243	206,000	235,919
Other revenue		4,200	4,250	4,600
		6,306,219	6,255,795	5,990,041
<b>Payments</b>				
Employee costs		(2,863,822)	(2,702,306)	(2,744,146)
Materials and contracts		(2,865,063)	(2,178,348)	(2,483,096)
Utility charges		(129,150)	(117,400)	(114,550)
Finance costs		(69,810)	(49,349)	(69,010)
Insurance paid		(98,850)	(91,270)	(103,000)
Other expenditure		(160,456)	(154,184)	(162,208)
		(6,187,151)	(5,292,857)	(5,676,010)
<b>Net cash provided by operating activities</b>	4	119,068	962,938	314,031
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans	8	0	0	(200,000)
Payments for purchase of property, plant & equipment	5(a)	(2,433,000)	(63,000)	(2,122,000)
Payments for construction of infrastructure	5(b)	(282,000)	(1,220,154)	(794,019)
Proceeds from capital grants, subsidies and contributions		0	384,585	342,248
Proceeds from disposal of property, plant and equipment	5(a)	3,076,000	0	2,076,000
Proceeds on financial assets at amortised cost - self supporting loans	8(a)	0	0	200,000
<b>Net cash provided by (used in) investing activities</b>		361,000	(898,569)	(497,771)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	8(a)	(2,047,663)	(38,886)	(1,738,886)
Proceeds from new borrowings	8(a)	2,000,000	0	1,700,000
Payments for principal portion of lease liabilities	7	(15,000)	(15,000)	(15,000)
<b>Net cash (used in) financing activities</b>		(62,663)	(53,886)	(53,886)
<b>Net increase (decrease) in cash held</b>		417,405	10,483	(237,626)
Cash at beginning of year		2,967,477	2,956,994	3,182,927
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,384,882</b>	<b>2,967,477</b>	<b>2,945,301</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 2027**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals
Fair value adjustments to financial assets at fair value through profit or loss

Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
2(a)(i)	3,986,530	3,770,606	3,749,025
2(a)	50,189	107,640	107,640
	1,663,813	1,643,185	1,511,866
13	392,244	443,330	380,991
10(a)	209,243	206,000	235,919
	4,200	4,250	4,600
5	926,000	0	416,000
	0	18,890	0
	<b>7,232,219</b>	<b>6,193,901</b>	<b>6,406,041</b>

**Expenditure from operating activities**

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure

	(2,863,822)	(2,709,668)	(2,744,146)
	(2,865,063)	(2,167,650)	(2,483,096)
	(129,150)	(117,400)	(114,550)
6	(503,350)	(468,350)	(468,350)
10(c)	(69,810)	(50,750)	(69,010)
	(98,850)	(91,270)	(103,000)
	(160,456)	(154,184)	(162,208)
	<b>(6,690,501)</b>	<b>(5,759,272)</b>	<b>(6,144,360)</b>

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

3(c)	(422,650)	449,460	52,350
	<b>119,068</b>	<b>884,089</b>	<b>314,031</b>

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Proceeds from capital grants, subsidies and contributions
Proceeds from disposal of property, plant and equipment
Proceeds from financial assets at amortised cost - self supporting loans

	0	384,585	342,248
5(a)	3,076,000	0	2,076,000
8(a)	0	0	200,000
	<b>3,076,000</b>	<b>384,585</b>	<b>2,618,248</b>

**Outflows from investing activities**

Right of use assets received - non cash
Acquisition of property, plant and equipment
Acquisition of infrastructure
Payments for financial assets at amortised cost - self supporting loans
Payments for financial assets at amortised cost - term deposits

5(c)	0	(12,310)	(12,310)
5(a)	(2,433,000)	(63,000)	(2,122,000)
5(b)	(282,000)	(1,220,154)	(794,019)
8(a)	0	0	(200,000)
	0	0	
	<b>(2,715,000)</b>	<b>(1,295,464)</b>	<b>(3,128,329)</b>

Non-cash amounts excluded from investing activities

**Amount attributable to investing activities**

3(d)	0	12,310	12,310
	<b>361,000</b>	<b>(898,569)</b>	<b>(497,771)</b>

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings
Proceeds from new leases - non cash
Transfers from reserve accounts

8(a)	2,000,000	0	1,700,000
7	0	67,373	12,310
9(a)	350,000	594,569	484,771
	<b>2,350,000</b>	<b>661,942</b>	<b>2,197,081</b>

**Outflows from financing activities**

Repayment of borrowings
Payments for principal portion of lease liabilities
Transfers to reserve accounts

8(a)	(2,047,663)	(38,886)	(1,738,886)
7	(15,000)	(15,000)	(15,000)
9(a)	(1,218,964)	(573,981)	(788,981)
	<b>(3,281,627)</b>	<b>(627,867)</b>	<b>(2,542,867)</b>

Non-cash amounts excluded from financing activities

**Amount attributable to financing activities**

3(e)	0	(67,373)	(12,310)
	<b>(931,627)</b>	<b>(33,298)</b>	<b>(358,096)</b>

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus remaining at the start of the financial year**

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

3	481,168	528,946	618,508
	119,068	884,089	314,031
	361,000	(898,569)	(497,771)
	(931,627)	(33,298)	(358,096)
3	<b>29,609</b>	<b>481,168</b>	<b>76,672</b>

**Surplus remaining after the imposition of general rates**

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

**SHIRE OF PEPPERMINT GROVE  
FOR THE YEAR ENDED 30 JUNE 2027  
INDEX OF NOTES TO THE BUDGET**

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**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Peppermint Grove which is a Class 4 local government 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 Leases* 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 11 to the annual budget.

**2025/26 actual balances**

Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

**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 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

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

- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

**Critical accounting estimates and judgements**

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 annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment
- Infrastructure
- Expected credit losses on financial assets
- Impairment losses of non-financial assets
- Measurement of employee benefits

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
General rates	Gross rental valuation	0.065900	626	60,190,131	3,966,530	20,000	3,986,530	3,770,606	3,749,025
<b>Total general rates</b>			626	60,190,131	3,966,530	20,000	3,986,530	3,770,606	3,749,025
		<b>Minimum</b>							
		\$							
<b>(ii) Minimum payment</b>									
General rates	Gross rental valuation	1,619.00	31	529,500	50,189	0	50,189	107,640	107,640
<b>Total minimum payments</b>			31	529,500	50,189	0	50,189	107,640	107,640
<b>Total general rates and minimum payments</b>			657	60,719,631	4,016,719	20,000	4,036,719	3,878,246	3,856,665
Instalment plan charges							7,200	7,200	6,000
Instalment plan interest							20,000	20,000	20,000
Late payment of rate or service charge interest							10,000	6,000	10,000
							37,200	33,200	36,000

The Shire did not raise specified area rates for the year ended 30th June 2027.

\*Rateable Value at time of adopting budget.

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 2026/27 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 payments 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 2027**

**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	28/08/2026	0	5.5%	6.0%
<b>Option two</b>				
First instalment	28/08/2026	15	5.5%	6.0%
Second instalment	30/10/2026	15	5.5%	6.0%
<b>Option three</b>				
First instalment	28/08/2026	15	5.5%	6.0%
Second instalment	30/10/2026	15	5.5%	6.0%
Third instalment	15/01/2027	15	5.5%	6.0%
Fourth instalment	19/03/2027	15	5.5%	6.0%

SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**3. NET CURRENT ASSETS**

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

		<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
	<b>Note</b>	<b>30 June 2027 Carried forward</b>	<b>30 June 2026 Carried forward</b>	<b>30 June 2026 Carried forward</b>
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	4	3,384,882	2,967,477	2,945,301
Receivables		85,795	85,795	95,795
		<u>3,470,677</u>	<u>3,053,272</u>	<u>3,041,096</u>
<b>Less: current liabilities</b>				
Trade and other payables		(380,000)	(380,000)	(450,000)
Capital grant/contributions liabilities		0	0	(29,786)
Lease liabilities	7	3,826	(11,174)	(12,310)
Long term borrowings	8	3,149	(44,514)	(2,729)
Employee provisions		(210,000)	(210,000)	(185,000)
		<u>(583,025)</u>	<u>(645,688)</u>	<u>(679,825)</u>
<b>Net current assets</b>		<u>2,887,652</u>	<u>2,407,584</u>	<u>2,361,271</u>
<b>Less: Total adjustments to net current assets</b>	3(b)	(2,858,043)	(1,926,416)	(2,284,599)
<b>Net current assets used in the Statement of Financial Activity</b>		<u>29,609</u>	<u>481,168</u>	<u>76,672</u>

**(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: Reserve accounts	9	(2,996,842)	(2,127,878)	(2,452,676)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		(3,149)	44,514	2,729
- Current portion of lease liabilities		(3,826)	11,174	12,310
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		145,774	145,774	153,038
<b>Total adjustments to net current assets</b>		<u>(2,858,043)</u>	<u>(1,926,416)</u>	<u>(2,284,599)</u>

**EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities**

		<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
	<b>Note</b>	<b>30 June 2027 Carried forward</b>	<b>30 June 2026 Carried forward</b>	<b>30 June 2026 Carried forward</b>
Less: Profit on asset disposals	5	(926,000)	0	(416,000)
Less: Fair value adjustments to financial assets at fair value through profit and loss			(18,890)	0
Add: Depreciation	6	503,350	468,350	468,350
Movement in current liabilities associated funds held in reserve account:				
<b>Non cash amounts excluded from operating activities</b>		<u>(422,650)</u>	<u>449,460</u>	<u>52,350</u>

**(d) Amounts excluded from investing activities**

Right of use assets recognised	5(c)	0	12,310	12,310
<b>Non cash amounts excluded from investing activities</b>		<u>0</u>	<u>12,310</u>	<u>12,310</u>

**(e) Amounts excluded from financing activities**

Less: Lease liability recognised	7	0	(67,373)	(12,310)
<b>Non cash amounts excluded from financing activities</b>		<u>0</u>	<u>(67,373)</u>	<u>(12,310)</u>

### 3. NET CURRENT ASSETS (CONTINUED)

#### (f) 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 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.

##### INVENTORY - 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.

Inventory - 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.

##### 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.

##### 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.

##### 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 2027**

**4. RECONCILIATION OF CASH**

**(a) Reconciliation of cash**

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 3,384,882	\$ 2,967,477	\$ 2,945,301
<b>Restrictions</b>				
The following classes of financial 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		2,996,842	2,127,878	334,462
Restricted financial assets at amortised cost - term deposits		0	0	2,148,000
		2,996,842	2,127,878	2,482,462
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	2,996,842	2,127,878	2,452,676
Contract liabilities		0	0	
Capital grant/contributions liabilities		0	0	29,786
<b>Total restricted financial assets</b>		2,996,842	2,127,878	2,482,462

**(b) Reconciliation of net cash provided by operating activities**

Net result		541,718	819,214	603,929
Non-cash items:				
Depreciation	6	503,350	468,350	468,350
(Profit) on sale of assets	5	(926,000)	0	(416,000)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(18,890)	0
Changes in assets and liabilities:				
Decrease in receivables		0	80,784	
(Increase) in trade and other payables		0	(6,258)	
Decrease in employee related provisions		0	4,323	
Capital grants, subsidies and contributions		0	(384,585)	(342,248)
Net cash provided by operating activities		119,068	962,938	314,031

**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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**5. PROPERTY, PLANT AND EQUIPMENT**

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

	2026/27 Budget				2025/26 Actual	2025/26 Budget			
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit		Additions	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	2,100,000	(2,100,000)	3,000,000	900,000		1,600,000	(1,600,000)	2,000,000	400,000
Buildings - specialised	223,000	0	0	0	55,000	404,000	0	0	0
Furniture and equipment					8,000	8,000	0	0	0
Plant and equipment	110,000	(50,000)	76,000	26,000		110,000	(60,000)	76,000	16,000
<b>Total</b>	<b>2,433,000</b>	<b>(2,150,000)</b>	<b>3,076,000</b>	<b>926,000</b>	<b>63,000</b>	<b>2,122,000</b>	<b>(1,660,000)</b>	<b>2,076,000</b>	<b>416,000</b>
<b>(b) Infrastructure</b>									
Infrastructure - roads	50,000	0	0	0	979,287	504,019	0	0	0
Infrastructure - footpaths	45,000	0	0	0	62,000	30,000	0	0	0
Infrastructure - drainage	20,000	0	0	0	64,000	20,000	0	0	0
Infrastructure - parks and ovals	65,000	0	0	0	64,867	90,000	0	0	0
Other infrastructure - other	102,000	0	0	0	50,000	150,000	0	0	0
<b>Total</b>	<b>282,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,220,154</b>	<b>794,019</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Right of Use Assets</b>									
Right of use - plant and equipment	0	0	0	0	12,310	12,310	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,310</b>	<b>12,310</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>2,715,000</b>	<b>(2,150,000)</b>	<b>3,076,000</b>	<b>926,000</b>	<b>1,295,464</b>	<b>2,928,329</b>	<b>(1,660,000)</b>	<b>2,076,000</b>	<b>416,000</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.

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**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>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
\$	\$	\$
140,000	132,000	132,000
4,350	4,350	4,350
56,000	56,000	56,000
175,000	168,000	168,000
45,000	40,000	40,000
12,000	12,000	12,000
50,000	45,000	45,000
21,000	11,000	11,000
<b>503,350</b>	<b>468,350</b>	<b>468,350</b>
<b>503,350</b>	<b>468,350</b>	<b>468,350</b>
<b>503,350</b>	<b>468,350</b>	<b>468,350</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  
Furniture and equipment  
Plant and equipment  
Infrastructure - roads  
Infrastructure - footpaths  
Infrastructure - drainage  
Infrastructure - parks and ovals  
Other infrastructure - other

**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 2027

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2026/27 Budget	Budget Lease	2026/27 Budget	Actual Principal	2025/26 Actual	Actual Lease	2025/26 Actual	Budget Principal	2025/26 Budget	Budget Lease	Budget Lease	2025/26 Budget	2025/26 Budget	
					Principal 1 July 2026	New Leases	Principal outstanding 30 June 2027	Lease Interest Repayments		Principal 1 July 2025	Lease repayments 30 June 2026	Principal repayments 1 July 2025		New Leases	Principal outstanding 30 June 2026	Principal repayments 1 July 2025	New Leases	Principal outstanding 30 June 2026	Principal repayments 1 July 2025
Photocopiers and phones	2	FujiFilm	10.0%	60	\$ 34,464	\$ 0	\$ (10,000)	\$ 24,464	\$ 39,464	\$ 0	\$ (5,000)	\$ 34,464	\$ 41,060	\$ 0	\$ (5,000)	\$ 36,060	\$ (3,000)		
ICT equipment	3	IICT	10.0%	48	\$ 57,373	\$ 0	\$ (5,000)	\$ 52,373	\$ 0	\$ 67,373	\$ (10,000)	\$ 57,373	\$ 0	\$ 12,310	\$ (10,000)	\$ 2,310	\$ (3,510)		
					\$ 91,837	\$ 0	\$ (15,000)	\$ 76,837	\$ 39,464	\$ 67,373	\$ (15,000)	\$ 91,837	\$ 41,060	\$ 12,310	\$ (15,000)	\$ 38,370	\$ (6,510)		

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027

8. 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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
Library/Community Centre	42	WATC	6.9%	\$ 535,305	\$ 0	\$ (47,663)	\$ 487,642	\$ (40,000)	\$ 574,191	\$ 0	\$ (38,886)	\$ 535,305	\$ (47,500)	\$ 574,192	\$ 0	\$ (38,886)	\$ 535,306	\$ (43,500)
Road Drainage - Johnston Street	43	WATC	4.0%	0	2,000,000	(2,000,000)	0	(19,000)	0	0	0	0	0	0	1,500,000	(1,500,000)	0	(19,000)
				535,305	2,000,000	(2,047,663)	487,642	(59,000)	574,191	0	(38,886)	535,305	(47,500)	574,192	1,500,000	(1,538,886)	535,306	(62,500)
<b>Self Supporting Loans</b>																		
Tennis Club	41	WATC	4.0%	0	0	0	0	0	0	0	0	0	0	0	200,000	(200,000)	0	0
				0	0	0	0	0	0	0	0	0	0	0	200,000	(200,000)	0	0
				535,305	2,000,000	(2,047,663)	487,642	(59,000)	574,191	0	(38,886)	535,305	(47,500)	574,192	1,700,000	(1,738,886)	535,306	(62,500)

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 2027**

**8. BORROWINGS (CONTINUED)**

**(b) New borrowings - 2026/27**

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%	2,000,000	19,000	2,000,000	0
					2,000,000	19,000	2,000,000	0

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

**(d) Credit Facilities**

	2026/27 Budget	2025/26 Actual	2025/26 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	(5,000)	0
<b>Total amount of credit unused</b>	<b>250,000</b>	<b>245,000</b>	<b>250,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	487,642	535,305	535,306

**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 2027**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2026/27		Budget	2025/26		Actual	2025/26		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 council</b>												
(a) Leave reserve	260,893	10,697		271,590	248,635	12,258		260,893	248,635	12,258		260,893
(b) Plant reserve	196,252	8,046		204,298	187,031	9,221		196,252	187,031	9,221		196,252
(c) Infrastructure Building reserve	974,272	151,667	(250,000)	875,939	668,138	331,001	(24,867)	974,272	668,138	146,001	(300,000)	514,139
(d) Information Technology reserve	28,509	1,169		29,678	27,170	1,339		28,509	27,170	1,339		28,509
(e) Arts and Culture reserve	24,158	990		25,148	23,023	1,135		24,158	23,023	1,135		24,158
(f) Legal costs reserve	86,690	3,554		90,244	82,617	4,073		86,690	82,617	4,073		86,690
(g) Roads and drainage reserve	312,711	82,821		395,532	774,243	108,170	(569,702)	312,711	774,243	108,170	(184,771)	697,642
(h) Library infrastructure reserve	29,463	1,208		30,671	28,079	1,384		29,463	28,079	1,384		29,463
(i) Investment reserve	214,930	958,812	(100,000)	1,073,742	109,530	105,400		214,930	109,530	505,400		614,930
	2,127,878	1,218,964	(350,000)	2,996,842	2,148,466	573,981	(594,569)	2,127,878	2,148,466	788,981	(484,771)	2,452,676

**(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
<b>Restricted by legislation</b>		
<b>Restricted by council</b>		
(a) Leave reserve	On going	To fund Annual & Long Service Leave entitlements
(b) Plant reserve	On going	To fund replacement and upgrading of Council vehicles and plant
(c) Infrastructure Building reserve	On going	To fund replacement and upgrading of recreational infrastructure & Municipal Buildings
(d) Information Technology reserve	On going	To fund upgrading and replacement of Council's Information & Technology assets
(e) Arts and Culture 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) Roads and drainage reserve	On going	To fund renewal and expansion of Roads and Drainage system
(h) Library infrastructure reserve	On going	To fund the Shire's portion of Capital items at the Grove Library and/or Community Centre
(i) Investment reserve	On going	To fund the implementation of an investment portfolio

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**10. OTHER INFORMATION**

	<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments	179,243	180,000	205,919
Other interest revenue	30,000	26,000	30,000
	209,243	206,000	235,919
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	44,625	42,500	42,500
	44,625	42,500	42,500
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 8(a))	59,000	47,500	62,500
Interest on lease liabilities (refer Note 7)	5,310	3,250	6,510
Other finance costs	5,500		
	69,810	50,750	69,010

**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**11. COUNCIL MEMBERS REMUNERATION**

	<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
	\$	\$	\$
<b>President</b>			
President's allowance	22,094	21,348	21,347
Meeting attendance fees	21,514	20,788	20,786
ICT expenses	1,280	1,242	1,242
Superannuation contribution payments	5,233	3,792	5,056
	<b>50,121</b>	<b>47,170</b>	<b>48,431</b>
<b>Deputy President</b>			
Deputy President's allowance	5,523	5,336	5,336
Meeting attendance fees	10,472	10,120	10,118
ICT expenses	1,280	1,242	1,242
Superannuation contribution payments	1,919	1,391	1,854
	<b>19,194</b>	<b>18,089</b>	<b>18,550</b>
<b>Council member 3</b>			
Meeting attendance fees	10,472	10,120	10,118
ICT expenses	1,280	1,242	1,242
Superannuation contribution payments	1,257	911	1,214
	<b>13,009</b>	<b>12,273</b>	<b>12,574</b>
<b>Council member 4</b>			
Meeting attendance fees	10,472	10,120	10,118
ICT expenses	1,280	1,242	1,242
Superannuation contribution payments	1,257	910	1,214
	<b>13,009</b>	<b>12,272</b>	<b>12,574</b>
<b>Council member 5</b>			
Meeting attendance fees	10,472	10,120	10,118
ICT expenses	1,280	1,242	1,242
Superannuation contribution payments	1,257	0	1,214
	<b>13,009</b>	<b>11,362</b>	<b>12,574</b>
<b>Council member 6</b>			
Meeting attendance fees	10,472	10,120	10,118
ICT expenses	1,280	310	1,242
Superannuation contribution payments	1,257	0	1,214
	<b>13,009</b>	<b>10,430</b>	<b>12,574</b>
<b>Council member 7</b>			
Meeting attendance fees	10,472	6,457	10,118
ICT expenses	1,280	791	0
Superannuation contribution payments	1,257	136	1,214
	<b>13,009</b>	<b>7,384</b>	<b>11,332</b>
<b>Total Council Member Remuneration</b>	<b>134,360</b>	<b>118,980</b>	<b>128,609</b>
President's allowance	22,094	21,348	21,347
Deputy President's allowance	5,523	5,336	5,336
Meeting attendance fees	84,346	77,845	81,494
ICT expenses	8,960	7,311	7,452
Superannuation contribution payments	13,437	7,140	12,980
	<b>134,360</b>	<b>118,980</b>	<b>128,609</b>

**SHIRE OF PEPPERMINT GROVE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**12. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**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**

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 2027**

**12. REVENUE AND EXPENDITURE (CONTINUED)**

**(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 2027**

**13. FEES AND CHARGES**

	<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	9,000	75,000	8,000
General purpose funding	16,000	14,500	15,000
Law, order, public safety	13,000	11,000	12,000
Health	9,000	9,300	8,000
Community amenities	132,000	129,000	130,000
Recreation and culture	52,000	48,000	50,000
Economic services	161,244	156,530	157,991
	<b>392,244</b>	<b>443,330</b>	<b>380,991</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SHIRE OF PEPPERMINT GROVE SCHEDULE OF FEES AND CHARGES FOR THE YEAR ENDING 30 JUNE 2027					
Note: If GST is applicable, amount includes GST					
Fee Description	Statutory Fee	Legislation	GST	Fee 2025/26	Fee 2026/27
<b>Administration</b>					
Rate/Property Enquiry Fee	No	Local Government Act	No	\$150.00	\$150.00
Special Payment Arrangements	Yes	Local Government Act	No	\$45.00	\$45.00
Rate Instalment Fee	Yes	Local Government Act	No	\$15.00	\$15.00
Debt recovery fees	No	None	Yes	Cost recovery	Cost recovery
Peppermint Grove book	No	None	Yes	\$25.00	\$25.00
<b>Governance</b>					
FOI - Applications	Yes	FOIA 1992	No	\$30.00	\$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	\$30.00
<b>Law, Order, Public Safety</b>					
<b>Cat Registration Fees and Charges</b>					
Eligible Pensioners -- 50% of fee	Yes	Cat Regulations 2012			
Sterilised Cat - 1 year	Yes	Cat Regulations 2012	No	\$20.00	\$20.00
Sterilised Cat - If application is made after 31st of May until next 31st of October - 1 year	Yes	Cat Regulations 2012	No	\$10.00	\$10.00
Sterilised Cat - 3 years	Yes	Cat Regulations 2012	No	\$42.50	\$42.50
Sterilised Cat - Lifetime Registration	Yes	Cat Regulations 2012	No	\$100.00	\$100.00
Cat Haven Shenton Park - Daily impounding fee (payable directly to Cat Haven)	No	Local Government Act 1995	N/A	Cost recovery	Cost recovery
<b>Dog Registration Fees and Charges</b>					
Eligible Pensioners - 50% of fee for dogs (other than a dangerous dog)	Yes	Dog Regulations 2013	No		
Sterilised Dog - 1 year	Yes	Dog Regulations 2013	No	\$20.00	\$20.00
Sterilised Dog - If application is made after 31st of May until next 31st of October - 1 year	Yes	Dog Regulations 2013	No	\$10.00	\$10.00
Sterilised Dog - 3 years	Yes	Dog Regulations 2013	No	\$42.50	\$42.50
Sterilised Dog - Lifetime Registration	Yes	Dog Regulations 2013	No	\$100.00	\$100.00
Guide Dogs	Yes	Local Government Act 1995	No	No charge	No charge
Unsterilised Dog - 1 year	Yes	Dog Regulations 2013	No	\$50.00	\$50.00
Unsterilised Dog - If application is made after 31st of May until next 31st of October - 1 year	Yes	Dog Regulations 2013	No	\$25.00	\$25.00
Unsterilised Dog - 3 years	Yes	Dog Regulations 2013	No	\$120.00	\$120.00
Unsterilised Dog - Lifetime Registration	Yes	Dog Regulations 2013	No	\$250.00	\$250.00
Dog Refuge Home Shenton Park - Daily impounding fee (payable directly to Dog Refuge Home)	No	Local Government Act 1995	N/A	Cost recovery	Cost recovery
<b>Abandoned Vehicles</b>					
Vehicle Impounding Fees	No	Local Government Act 1995	No	\$250 plus towing costs	\$250 plus towing costs
Vehicle impound fee per day thereafter	No	Local Government Act 1995	No	\$50.00	\$50.00
<b>Environmental Health Services, Public Events and Trading</b>					
Inspection and Re-inspection Fee (where not otherwise referenced)		Local Government Act 1995	Yes	\$120.00	\$120.00
<b>Annual Food Premise Inspection Fee</b>					
High Risk - Primary Classification (includes triannual routine inspections)	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$720.00	\$600.00
High Risk - Additional Classification (includes triannual routine inspections)	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$480.00	\$360.00
Medium Risk - Primary Classification (includes biannual routine inspections)	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$480.00	\$480.00
Medium Risk - Additional Classification (includes biannual routine inspections)	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$240.00	\$240.00
Low Risk - Primary Classification (includes annual routine inspection)	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$240.00	\$240.00
Low Risk - Additional Classification (includes annual routine inspection)	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$120.00	\$120.00
Very Low Risk	Yes	Food Regulations 2009 & Local Government Act 1995	No	Nil	Nil
<b>Miscellaneous Food Premises Services</b>					
Construction and Establishment of Food Premises (includes Initial Inspection & One-off Registration Fee)	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$180.00	\$180.00
Food Premise Registration Transfer Fee	Yes	Food Regulations 2009 & Local Government Act 1995	Yes	\$120.00	\$120.00
Issuance of Improvement Notice (includes Re-inspection Fee)	Yes	Food Regulations 2009 & Local Government Act 1995	Yes	\$180.00	\$180.00
Food Safety Program Verification - Assessment and Inspection	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$480.00	\$480.00
Conduct an Outdoor Eating Area - Application Fee	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$180.00	\$180.00
Conduct an Outdoor Eating Area - Renewal Fee	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$120.00	\$120.00
Conduct an Outdoor Eating Area - Transfer Fee	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$120.00	\$120.00
Conduct an Outdoor Eating Area - Annual Fee	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$180.00	\$180.00
Settlement Agent - Written Report	Yes	Food Regulations 2009 & Local Government Act 1995	No	\$120.00	\$120.00
<b>Public Buildings, Events and Activities</b>					
Outdoor Event Application (Includes Initial Inspection and issuing fees for traders/stallholders permits)	Yes	Health (Public Buildings) Regulations 1992	No	\$240.00	\$300.00
Certificate of Approval (Includes Initial Inspection)	Yes	Health (Miscellaneous Provisions) Act 1911	No	\$240.00	\$240.00
Outdoor Event or Public Building Reinspection Fee	Yes	Health (Public Buildings) Regulations 1992	No	\$120.00	\$120.00
Skin Penetration Premise Application Fee (Includes Initial Inspection)	Yes	Health (Public Buildings) Regulations 1992	No	\$180.00	\$180.00
Skin Penetration Premise Reinspection Fee	Yes	Health (Public Buildings) Regulations 1992	No	\$120.00	\$120.00
Maximum Occupancy Review/Certificate	Yes	Health (Public Buildings) Regulations 1992	No	\$120.00	\$120.00
Nightworks Permit Applications (Includes Assessment of Noise Management Plans and Traffic Management Plans). Noise monitoring at the applicant's cost or, at full cost recovery.	Yes	Health (Public Buildings) Regulations 1992	No	\$295.00	\$300.00
Swimming Pool Water Testing and Reporting (per collection)	Yes	Health Act (Public Buildings) Regulations 1992/Local Government Act 1995	No	\$180 + courier costs	\$180.00

Fee Description	Statutory Fee	Legislation	GST	Fee 2025/26	Fee 2026/27
Section 39 (Certificate of Local Health Authority)	Yes	Liquor Control Act 1988	No	\$73.00	\$120.00
Section 39 (Certificate of Local Health Authority) Inspection Fee	Yes	Liquor Control Act 1988	No	\$180.00	\$120.00
<b>Traders Permit/Stallholder's Permit</b>					
Not For Profit or Charitable Organisations	No	Activities in Thoroughfares and Public Places Local Law	No	Nil	Nil
Issuing Fee (not applicable if in conjunction with an Outdoor Event Application)	No	Activities in Thoroughfares and Public Places Local Law	No	\$100.00	\$100.00
Daily Fee (or part thereof)	No	Activities in Thoroughfares and Public Places Local Law	No	\$50.00	\$50.00
Weekly Fee (or part thereof)	No	Activities in Thoroughfares and Public Places Local Law	No	\$200.00	\$200.00
Monthly Fee (or part thereof)	No	Activities in Thoroughfares and Public Places Local Law	No	\$400.00	\$400.00
Annual Fee	No	Activities in Thoroughfares and Public Places Local Law	No	\$900.00	\$900.00
<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	\$286.00	\$357.00
Commercial Red Lid MWS	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$286.00	\$357.00
Non Rateable Properties Red Lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$286.00	\$357.00
Non Rateable Properties Yellow Lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$254.00	\$211.00
Non Rateable Properties Green lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	209.00	290.00
Additional Domestic Yellow lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$254.00	\$211.00
Additional Domestic Green lid (FOGO)	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$209.00	\$290.00
Additional Commercial Yellow lid	No	Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68.	No	\$254.00	\$211.00
Freshwater View memorial Plaque (supply and Install)	No	LG Act 1995	Yes	\$400.00	\$440.00
Freshwater View memorial Plaque deposit (taken off full fee of \$440 when plaque installed)		LG Act 1995	Yes		\$110.00
FOGO kitchen caddy	No	LG Act 1995	Yes	\$15.00	\$15.00
FOGO compostable liners - 1 roll	No	LG Act 1995	Yes	\$5.00	\$5.00
Shire number plates - initial release	No	LG Act 1995	Yes	On line auction	On line auction
Shire number plates - ongoing sales, per set	No	LG Act 1995	Yes	\$440.00	\$440.00
<b>Planning and Building Services</b>					
<b>Determination of a Standard Development Application (Where the Development Has Not Commenced or Been Carrier Out) Based on the Cost of Development</b>					
A) Not More than \$50,000	Yes	Planning and Development Regulations 2009	No	\$147	\$147
B) More than \$50,000 but not more than \$500,000	Yes	Planning and Development Regulations 2009	No	0.32% of the estimated cost of development.	0.32% of the estimated cost of development.
C) More than \$500,000 but not more than \$2.5 million	Yes	Planning and Development Regulations 2009	No	\$1,700 plus 0.257% for every \$1 in excess of \$500,000	\$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 Regulations 2009	No	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million
E) More than \$5 million but not more than \$21.5 million	Yes	Planning and Development Regulations 2009	No	\$12,633 plus 0.123% for every \$1 in excess of \$5 million	\$12,633 plus 0.123% for every \$1 in excess of \$5 million
F) More than \$21.5 million	Yes	Planning and Development Regulations 2009	No	\$34,196	\$34,196
Determining a Retrospective Development Application Based on the Cost of Development	Yes	Planning and Development Regulations 2009	No	The fee for a standard development application plus by way of penalty, twice that fee	The fee for a standard development application plus by way of penalty, twice that fee
<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	\$147
B) More than \$50,000 but not more than \$500,000	Yes	Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021.	No	0.32% of the estimated cost of development.	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	\$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	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million
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	\$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	34196	34196

Fee Description	Statutory Fee	Legislation	GST	Fee 2025/26	Fee 2026/27
<b>DAP Development Application Fees</b>					
A) Less than \$2 million	Yes	DAP Amendment Regulations 2017	No		\$5,341.00
A) Not less than \$2 million but less than \$7 million	Yes	DAP Amendment Regulations 2017	No	\$5,603.00	\$6,168.00
B) Not less than \$7 million but less than \$10 million	Yes	DAP Amendment Regulations 2017	No	\$8,650.00	\$9,522.00
C) Not less than \$10 million but less than \$12.5 million	Yes	DAP Amendment Regulations 2017	No	\$9,411.00	\$10,361.00
D) Not less than \$12.5 million but less than \$15 million	Yes	DAP Amendment Regulations 2017	No	\$9,680.00	\$10,656.00
E) Not less than \$15 million but less than \$17.5 million	Yes	DAP Amendment Regulations 2017	No	\$9,948.00	\$10,952.00
F) Not less than 17.5 million but less than \$20 million	Yes	DAP Amendment Regulations 2017	No	\$10,218.00	\$11,249.00
G) Not less than \$20 million but less than \$50 million	Yes	DAP Amendment Regulations 2017	No	\$10,486.00	\$11,544.00
H) Not less than \$50 million	Yes	DAP Amendment Regulations 2017	No		\$16,680.00
<b>Miscellaneous Planning Services</b>					
Application for a Minor Amendment or Cancellation of Development Approval	Yes	Planning and Development Regulations 2009	No	\$295.00	\$295.00
Application for a Complex Amendment (Development Approval Already Granted for Substantive Development However Does Not Qualify as a Minor Amendment)	Yes	Planning and Development Regulations 2009	No		full cost recovery based on Shire estimated hours @ \$88 per hour plus disbursements
Determining and Application for a Change of Use or for an Alteration or Extension or Change of a Non-conforming Use to which a Construction Value Does Not Apply Where the Change or the Alteration, Extension or Change Has Not Commenced or Been Carried Out	Yes	Planning and Development Regulations 2009	No	\$295.00	\$295.00
Determining and Application for a Retrospective Change of Use or for an Alteration or Extension or Change of a Non-conforming Use to which a Construction Value Does Not Apply Where the Change or the Alteration, Extension or Change Has Commenced or Been Carried Out	Yes	Planning and Development Regulations 2009	No	\$885.00	\$885.00
Home Business - Initial Application	Yes	Planning and Development Act 2005	No	\$222.00	\$222.00
Home Business - Retrospective Application (Occupation Commenced)	Yes	Planning and Development Act 2005	No	\$666.00	\$666.00
Home Business - Renewal per annum	Yes	Planning and Development Act 2005	No	\$73.00	\$73.00
Deemed-to-Comply Check	Yes	Planning and Development Local Planning Schemes) Regulations 2015, Schedule 2, Clause 61A	No	\$295.00	\$295.00
<b>Planning Scheme Amendments - Upfront Fee on a Cost Recovery Basis</b>					
Basic Scheme Amendment	Yes	Planning and Development Regulations 2009	Yes	\$7,167.62	\$7,167.62
Standard Scheme Amendment	Yes	Planning and Development Regulations 2009	Yes	\$8,471.50	\$8,471.50
Complex Scheme Amendment	Yes	Planning and Development Regulations 2009	Yes	\$11,367.32	\$11,367.32
<b>Structure Plan Endorsements or Amendments - Upfront Fee on a Cost Recovery Basis</b>					
Initial Application	No	Planning and Development Regulations 2009, Schedule 4	No	\$3,500.00	\$3,500.00
Amendment	No	Planning and Development Regulations 2009, Schedule 4	No	\$2,500.00	\$2,500.00
Withdrawal of Caveat - Administration Fee	No	Local Government Act 1995	Yes	\$411.00	\$440.00
<b>Subdivision Clearance Fee</b>					
Not more than 5 lots	Yes	Planning and Development Regulations 2009	No	\$73 per lot	\$73 per lot
More than 5 lots but not more than 195 lots	Yes	Planning and Development Regulations 2009	No	\$73 per lot for the first 5 lots then \$35 per lot	\$73 per lot for the first 5 lots then \$35 per 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	\$150.00
<b>Built Strata Clearance Fee</b>					
A) 1 to 5 lots - \$656 plus \$65 per lot	Yes	Strata Title (General) Regulations 2019, Schedule 6	No		
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		
<b>Miscellaneous Services</b>					
Search Fee Building Permit/Development Approval and Plans - Single House	No	Local Government Act 1995	Yes	\$100.00	\$100.00
Search Fee Building Permit/Development Approval and Plans - Commercial/Dwelling within a Complex of more than Three Units	No	Local Government Act 1995	Yes	\$150.00	\$150.00
Building Permit Statistical Information - Fee per hour (minimum one hour)	No	Local Government Act 1995	Yes	\$73.00	\$73.00
Issue of Zoning Certificate	Yes	Planning and Development Regulations 2009	Yes	\$73.00	\$73.00
Reply to a Property Settlement Questionnaire	Yes	Planning and Development Regulations 2009	No	\$73.00	\$73.00
Provision of Written Planning Advice or Copies of Planning Decision Documents or Home Indemnity Insurance	Yes	Planning and Development Regulations 2009/ Local Government Act 1995	No	\$73.00	\$73.00
Liquor License - Section 40 Certificate of Local Planning Authority	Yes	Liquor Control Act 1988	No	\$240.00	\$240.00
Gaming Permit - Section 55 Certificate of Local Planning Authority	Yes	Gaming and Wagering Commission Act 1987	No	\$120.00	\$120.00
<b>Community Consultation</b>					
A) Up to 10 Letters	No	Local Government Act 1995	No	Nil	Nil
B) Between 11 - 50 Letters	No	Local Government Act 1995	No	\$100.00	\$100.00
C) Between 51 - 100 Letters	No	Local Government Act 1995	No	\$200.00	\$200.00
D) Over 100 - \$2.50 per Letter	No	Local Government Act 1995	No	\$2.50	\$3.00
Public Newspaper Notice	No	Local Government Act 1995	Yes	Actual Cost + \$73	Actual Cost + \$73
<b>Local Government Building Permit Fees (excludes BSL fees)</b>					
Certified Application for a Building Permit (Class 1 or 10 Building or Incidental Structure)	Yes	Building Act 2011	No	0.19% value of works. Minimum \$110	0.19% value of works. Minimum \$121
Certified Application for a Building Permit (Class 2 - 9 Building or Incidental Structure)	Yes	Building Act 2011	No	0.09% value of works. Minimum \$110	0.09% value of works. Minimum \$121
Uncertified Application for a Building Permit (Class 1a or 10 only)	Yes	Building Act 2011	No	0.32% value of works. Minimum \$110	0.32% value of works. Minimum \$121
Application for a Building Approval Certificate (Retrospective Building Works)	Yes	Building Act 2011	No	0.38% value of works. Minimum \$110	0.38% value of works. Minimum \$121
Demolition Permit - Whole or Part of a Residential Building (Class 1 or 10)	Yes	Building Act 2011	No	\$110.00	\$121.00

Fee Description	Statutory Fee	Legislation	GST	Fee 2025/26	Fee 2026/27
Demolition Permit - Whole or Part of a Commercial, industrial or Public Building (Class 2 - 9 )	Yes	Building Act 2011	No	\$110 for each storey of the building	\$121 for each storey of the building
Application for an Occupancy Permit (Where Unauthorised Works Have Not Been Done)	Yes	Building Act 2011	No	\$110.00	\$121.00
Application for Occupancy Permit (Retrospective Building Works)	Yes	Building Act 2011	No	0.18% value of works. Minimum \$110	0.18% value of works. Minimum \$121
Application to Extend the Time of an Occupancy Permit or Building Approval Certificate	Yes	Building Act 2011	No	\$110.00	\$121.00
Application for Approval of a Battery Powered Smoke Alarm	Yes	Building Regulations 2012	No		\$197.00
Other Miscellaneous Application Type Not Listed	Yes	Building Act 2011	No		As per the Building Act
<b>Swimming Pool Barriers</b>					
Annual Swimming Pool Inspection Fee	Yes	Building Regulations 2012	No	\$78.00	\$78.00
Swimming Pool Barrier Inspection or Reinspection Fee - upon request	Yes	Building Regulations 2012	No	\$312.00	\$312.00
<b>Recreation and Culture</b>					
<b>Parks and Foreshore</b>					
Manners Hill Pavilion - Hire. (Shire of Peppermint Grove residents only - includes electricity) per hour - Minimum of 5 hours	No	Local Government Act 1995	Yes	\$50/hour	\$50/hour
Manners Hill Pavilion - Bond (Shire of Peppermint Grove residents only)	No	Local Government Act 1995	No	\$550.00	\$550.00
Manners Hill Pavilion - Hire. (Non-Shire of Peppermint Grove residents - includes electricity) per hour - Minimum of 5 hours	No	Local Government Act 1995	Yes	\$100/hour	\$100/hour
Manners Hill Pavilion - Bond (non residents)	No	Local Government Act 1995	No		\$550.00
Manners Hill Park for Clubs/Commercial (including pavilion)	No	Local Government Act 1995	No	\$1000 per day	\$1000 per day
Manners Hill Pavilion - Bond - Clubs and Commercial	No	Local Government Act 1995	No	\$1,000.00	\$1,000.00
Foreshore Dinghy Storage - Per Mooring Bay Annual	No	Local Government Act 1995	Yes	\$215.00	\$250.00
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	\$25, plus \$50 annual administration fee
Foreshore Dinghy impound fee per vessel	No	Local Government Act 1995	Yes	\$110.00	\$110.00
<b>Library and Community facilities</b>					
Library – Lost and Damaged Books - per book	No	Local Government Act 1995	Yes	Depreciated chart value	Depreciated chart value
Library – Photocopying & Printing - Black and White - per page	No	Local Government Act 1995	Yes	\$0.20	\$0.20
Library – Photocopying & Printing - Colour - per page	No	Local Government Act 1995	Yes	\$0.50	\$0.50
Library - Replacement Cards & Sundry Income - per card	No	Local Government Act 1995	Yes	\$5.50	\$5.50
Library - Local History - Reproduction of photos-Commercial handing fee - per image	No	Local Government Act 1995	Yes	\$30.00	\$30.00
Library - Sale of Books - per book	No	Local Government Act 1995	Yes	Cost recovery	Cost recovery
Library - Pod Room - per hour	No	Local Government Act 1995	Yes	\$12.00	\$12.00
Library - Events	No	Local Government Act 1995	Yes	Cost recovery	Cost recovery
Colour printing - photographic - per image	No	Local Government Act 1995	Yes	\$10.00	\$10.00
Sale of USB	No	Local Government Act 1995	Yes	\$5.50	\$5.50
Ear buds	No	Local Government Act 1995	Yes	\$4.00	\$4.00
Library Flax Room - per hour	No	Local Government Act 1995	Yes	\$25.00	\$25.00
Community Centre - All other hirers (Monday to Sunday 8am - 6pm) - per day	No	Local Government Act 1995	Yes	\$300.00	\$300.00
Community Centre - Local NFP community groups. Day 8.30am -10.30pm - per hour	No	Local Government Act 1995	Yes	\$25.00	\$25.00
Community Centre - Local NFP community groups. Day 8.30 - 6pm - per day	No	Local Government Act 1997	Yes	\$125.00	\$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	Yes		
Community Centre - Local Community Groups. Day 8.30am to 10.30pm (80% of a groups members must live in Mosman Park, Cottesloe or Peppermint Grove) - per hour	No	Local Government Act 1995	Yes	\$25.00	\$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) - per day	No	Local Government Act 1995	Yes	\$125.00	\$125.00
Community Centre - All Other Hirers. Day 8.30am to 10pm - per hour	No	Local Government Act 1995	Yes	\$60.00	\$60.00
Community Centre - All Other Hirers. Day 8.30am to 6pm - per day	No	Local Government Act 1995	Yes	\$300.00	\$300.00
Café Rental	No	Local Government Act 1995	Yes	As per Lease	As per Lease
Bus Shelter rental	No	Local Government Act 1995	Yes	As per Agreement	As per Agreement
<b>Transport</b>					
Parking Fines - Final Demand Letter as per amended regulations	No	Local Government Act 1995	Yes	\$25.30	\$25.30
<b>Economic Services</b>					
<b>Demolition/Construction bond</b>					
Incidental Works	No	Local Government Act 1995	No	Nil	Nil
Minor Works	No	Local Government Act 1995	No	\$1,000.00	\$1,000.00
Standard Works	No	Local Government Act 1995	No	\$2,500.00	\$2,500.00
Significant Works	No	Local Government Act 1995	No	\$5,000.00	\$5,000.00
Complex Works - As determined by CEO	No	Local Government Act 1995	No	CEO	CEO
Road Verge Footpath Reinstatement	No	Local Government Act 1997	No	Actual Cost plus 20%	Actual Cost plus 20%