

# Annual Budget 2024/2025





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## **Acknowledgement**

Shire of Denmark acknowledges the Bibbulmun and Minang people of the Noongar nation, who are the Traditional Custodians of this land and we pay our respects to their Elders, past, present, and emerging.

We acknowledge and respect their continuing culture and contributions they make to this region, and we welcome their guidance and counsel.

*Electronic copies of the Annual Budget are available for download at [www.denmark.wa.gov.au](http://www.denmark.wa.gov.au). Copies of this document can be made available in alternative formats upon request.*

# Shire President's Message

I am pleased to present the Shire of Denmark 2024/2025 Annual Budget.

This budget maintains our focus on the key needs identified in our Strategic Community Plan. These are

- Local **roads** and storm water drainage
- Services and facilities for **youth**
- **Environmental conservation** and protection

Road maintenance and renewal receives another funding boost this year as we work to address historic shortfalls in our roads budget.

In addition, we will be purchasing a wheeled excavator to replace a tractor. This new piece of equipment will, among a variety of tasks, allow us to increase the amount of drainage maintenance completed annually, helping to improve road quality and safety.

We continue the redevelopment of the Surf Club and Ocean Beach precinct as well as beginning works on the Berridge Park redevelopment, particularly the skatepark component, this year.

This year will also see the construction of a dual-use-path between Springdale Beach and the Denmark townsite along the highway and the provision of a walking and cycling bridge across the river at Riverbend Lane, facilitating better and safer access for students and recreational walkers and riders.

The Turner Road Mountain Bike Trails should see trail construction commence this year too, with environmental assessments and planning now largely complete.

Having installed a small solar and battery system on the Denmark Public Library last year, we will be rolling out much larger systems at McLean Park and the Shire Administration Building which will see us progress our climate commitments as well as saving money.

We are also supporting a trial of Biochar production at our waste site which we anticipate will offer a cost-effective alternative solution for organic and green waste going forward.

Peaceful Bay will also receive a number of delayed amenity and facility upgrades as well as the continuation of the dust-suppression program through the leasehold area.

Staff and Councillors have worked hard to maximize community-focused outcomes while staying within our capacity to both fund and deliver these and many other projects and services. I thank the community for their direction and guidance, Councillors for their judgement, and especially the Shire's team of dedicated staff, who make it all happen.

Kingsley Gibson  
**Shire President**



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

**LOCAL GOVERNMENT ACT 1995**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	8,680,305	8,114,579	8,093,327
Grants, subsidies and contributions		1,882,514	2,646,366	1,331,949
Fees and charges	15	3,998,349	4,166,798	3,637,623
Interest revenue	10(a)	421,173	452,880	372,050
Other revenue		35,690	58,850	33,660
		<u>15,018,031</u>	<u>15,439,473</u>	<u>13,468,609</u>
<b>Expenses</b>				
Employee costs		(7,987,040)	(7,401,350)	(7,462,601)
Materials and contracts		(4,519,676)	(4,187,217)	(4,212,212)
Utility charges		(284,500)	(307,853)	(280,313)
Depreciation	6	(5,425,831)	(5,369,836)	(4,560,519)
Finance costs	10(c)	(122,853)	(97,166)	(108,786)
Insurance		(367,435)	(511,518)	(510,931)
Other expenditure		(478,546)	(459,879)	(454,829)
		<u>(19,185,881)</u>	<u>(18,334,819)</u>	<u>(17,590,191)</u>
		<u>(4,167,850)</u>	<u>(2,895,346)</u>	<u>(4,121,582)</u>
Capital grants, subsidies and contributions		4,550,202	3,007,321	4,509,786
Profit on asset disposals	5	76,250	2,800	20,000
Loss on asset disposals	5	(15,000)	(42,739)	(65,100)
		<u>4,611,452</u>	<u>2,967,382</u>	<u>4,464,686</u>
<b>Net result for the period</b>		<b>443,602</b>	<b>72,036</b>	<b>343,104</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<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>443,602</b>	<b>72,036</b>	<b>343,104</b>

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

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

**CASH FLOWS FROM OPERATING ACTIVITIES**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Receipts</b>		\$	\$	\$
Rates		8,729,833	8,037,742	8,098,582
Grants, subsidies and contributions		1,949,516	3,351,922	2,031,865
Fees and charges		3,998,349	4,166,798	3,637,623
Interest revenue		421,173	452,880	372,050
Goods and services tax received		0	88,232	-
Other revenue		35,690	58,850	33,660
		15,134,561	16,156,424	14,173,780
<b>Payments</b>				
Employee costs		(7,987,040)	(7,327,492)	(7,462,601)
Materials and contracts		(4,823,307)	(3,960,154)	(4,247,903)
Utility charges		(284,500)	(307,853)	(280,313)
Finance costs		(123,316)	(98,036)	(109,249)
Insurance paid		(367,435)	(511,518)	(510,931)
Other expenditure		(478,546)	(459,879)	(454,829)
		(14,064,144)	(12,664,932)	(13,065,826)
<b>Net cash provided by operating activities</b>	4	1,070,417	3,491,492	1,107,954

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(4,436,100)	(1,879,686)	(3,623,100)
Payments for construction of infrastructure	5(b)	(3,365,283)	(4,785,217)	(4,670,122)
Capital grants, subsidies and contributions		4,550,202	3,007,321	4,509,786
Proceeds from sale of property, plant and equipment	5(a)	174,750	725,073	720,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	21,061	22,474	22,474
<b>Net cash (used in) investing activities</b>		(3,055,370)	(2,910,035)	(3,040,462)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(350,936)	(255,113)	(290,613)
Payments for principal portion of lease liabilities	8	(10,568)	(23,106)	(23,105)
Proceeds from new borrowings	7(a)	975,000	0	500,000
<b>Net cash provided by (used in) financing activities</b>		613,496	(278,219)	186,282
<b>Net increase (decrease) in cash held</b>		(1,371,457)	303,238	(1,746,226)
Cash at beginning of year		6,971,752	6,668,513	6,668,513
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,600,295</b>	<b>6,971,752</b>	<b>4,922,287</b>

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



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

**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

**Expenditure from operating activities**

Employee costs  
Materials and contracts  
Utility charges  
Depreciation  
Finance costs  
Insurance  
Other expenditure  
Loss on asset disposals

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions  
Proceeds from disposal of assets  
Proceeds from financial assets at amortised cost - self supporting loans

**Outflows from investing activities**

Payments for property, plant and equipment  
Payments for construction of infrastructure

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings  
Transfers from reserve accounts

**Outflows from financing activities**

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

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

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

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

**Surplus/(deficit) remaining after the imposition of general rates**

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	7,247,674	6,777,689	6,756,437
	1,432,631	1,336,890	1,336,890
	1,882,514	2,646,366	1,331,949
15	3,998,349	4,166,798	3,637,623
10(a)	421,173	452,880	372,050
	35,690	58,850	33,660
5	76,250	2,800	20,000
	15,094,281	15,442,273	13,488,609
	(7,987,040)	(7,401,350)	(7,462,601)
	(4,519,676)	(4,187,217)	(4,212,212)
	(284,500)	(307,853)	(280,313)
6	(5,425,831)	(5,369,836)	(4,560,519)
10(c)	(122,853)	(97,166)	(108,786)
	(367,435)	(511,518)	(510,931)
	(478,546)	(459,879)	(454,829)
5	(15,000)	(42,739)	(65,100)
	(19,200,881)	(18,377,558)	(17,655,291)
3(c)	5,364,581	5,452,424	4,605,619
	<b>1,257,981</b>	<b>2,517,139</b>	<b>438,937</b>
	4,550,202	3,007,321	4,509,786
5	174,750	725,073	720,500
7(a)	21,061	22,474	22,474
	4,746,013	3,754,868	5,252,760
5(a)	(4,436,100)	(1,879,686)	(3,623,100)
5(b)	(3,365,283)	(4,785,217)	(4,670,122)
	(7,801,383)	(6,664,903)	(8,293,222)
	<b>(3,055,370)</b>	<b>(2,910,035)</b>	<b>(3,040,462)</b>
7(a)	975,000	0	500,000
9(a)	1,705,123	1,896,044	2,035,793
	2,680,123	1,896,044	2,535,793
7(a)	(350,936)	(255,113)	(290,613)
8	(10,568)	(23,106)	(23,105)
9(a)	(1,722,270)	(1,907,578)	(1,502,564)
	(2,083,774)	(2,185,797)	(1,816,282)
	<b>596,349</b>	<b>(289,753)</b>	<b>719,511</b>
	1,201,040	1,883,689	1,882,014
	1,257,981	2,517,139	438,937
	(3,055,370)	(2,910,035)	(3,040,462)
	596,349	(289,753)	719,511
3	<b>0</b>	<b>1,201,040</b>	<b>0</b>

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

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

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2023/24 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
1. Non-Rural Improved	Gross rental valuation	0.118117	2,368	41,523,515	4,904,633	27,170	4,931,803	4,518,501	4,497,249
2. Holiday Purposes	Gross rental valuation	0.230328	107	1,598,584	368,199	0	368,199	341,547	341,547
3. Vacant	Gross rental valuation	0.235484	207	1,981,550	466,623	0	466,623	456,814	456,814
4. Rural	Unimproved valuation	0.004042	440	329,416,000	1,331,499	0	1,331,499	1,319,316	1,319,316
5. Rural - Add. Use 1 - Holiday Purposes	Unimproved valuation	0.005255	22	13,753,000	72,272	0	72,272	59,560	59,560
6. Rural - Add. Use 2 - Commercial	Unimproved valuation	0.006871	15	11,247,000	77,278	0	77,278	81,951	81,951
<b>Total general rates</b>			3,159	399,519,649	7,220,504	27,170	7,247,674	6,777,689	6,756,437
		<b>Minimum</b>							
		\$							
<b>(j) Minimum payment</b>									
1. Non-Rural Improved	Gross rental valuation	1,443	620	5,425,455	894,660	0	894,660	859,732	859,732
2. Holiday Purposes	Gross rental valuation	1,732	0	0	0	0	0	19,716	19,716
3. Vacant	Gross rental valuation	1,412	202	913,890	285,224	0	285,224	281,400	281,400
4. Rural	Unimproved valuation	1,658	187	52,970,380	310,046	0	310,046	237,523	237,523
5. Rural - Add. Use 1 - Holiday Purposes	Unimproved valuation	2,155	6	2,062,000	12,930	0	12,930	8,180	8,180
6. Rural - Add. Use 2 - Commercial	Unimproved valuation	3,150	6	2,504,000	18,900	0	18,900	11,956	11,956
<b>Total minimum payments</b>			1,021	63,875,725	1,521,760	0	1,521,760	1,418,507	1,418,507
<b>Total general rates and minimum payments</b>			4,180	463,395,374	8,742,264	27,170	8,769,434	8,196,196	8,174,944
					8,742,264	27,170	8,769,434	8,196,196	8,174,944
Waivers or Concessions (Refer note 2(f))							(89,129)	(81,617)	(81,617)
<b>Total rates</b>					8,742,264	27,170	8,680,305	8,114,579	8,093,327

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

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payment has been determined by Council on the basis that all ratepayers make a reasonable contribution towards the ongoing maintenance of public assets, infrastructure and facilities, as well as the provision of community services throughout the Shire.



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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

**Option 1 (Full Payment)**

Full amount of rates and charges including any arrears, to be paid on or before 24 September 2024.

**Option 2 (Two Instalments)**

First instalment to be paid on or before 24 September 2024, including all arrears and half the current rates and service charges; and  
 Second instalment to be paid on or before 26 November 2024.

**Option 3 (Four Instalments)**

First instalment to be paid on or before 24 September 2024, including all arrears and half the current rates and service charges; and  
 Second instalment to be paid on or before 26 November 2024; and  
 Third instalment to be paid on or before 23 January 2025; and  
 Fourth instalment to be paid on or before 27 March 2025.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	24/09/2024	0	0.0%	11.0%
<b>Option two</b>				
First instalment	24/09/2024	0	0.0%	11.0%
Second instalment	26/11/2024	12.00	5.5%	11.0%
<b>Option three</b>				
First instalment	24/09/2024	0	0.0%	11.0%
Second instalment	26/11/2024	12.00	5.5%	11.0%
Third Instalment	23/01/2025	12.00	5.5%	11.0%
Fourth Instalment	27/03/2025	12.00	5.5%	11.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)  
 (b) Interest Charges and Instalments - Rates and Service Charges (continued)

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	24,000	24,167	22,000
Instalment plan interest earned	24,000	24,845	16,500
Unpaid rates and service charge interest earned	24,250	38,348	23,200
	72,250	87,360	61,700

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Rate Description	Characteristics	Objects	Reasons
1. Non-Rural Improved	All properties: a) held or used for Non-Rural Purposes and not for Holiday Purposes and; b) currently not vacant.	The object of this rate is to apply a base rate to improved land that is held or used for Non-Rural Purposes.	To ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance of public assets, infrastructure and facilities, as well as the provision of community services throughout the Shire.
2. Holiday Purposes	All properties held or used: a) for Non-Rural Purposes and; b) for Holiday Purposes.	The object of a higher rate in the dollar (95% premium on the Non-Rural improved rate in the dollar) for this category is to provide fairness and equity across different types of residential land use.	To ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance of public assets, infrastructure and facilities, as well as the provision of community services throughout the Shire. To reduce the significant disparity between the valuation of properties used for holiday purposes and those used as owner-occupier residents. Properties used for short term rentals generate higher gross rental income compared to properties used for long term residential purposes.



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

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

**(c) Objectives and Reasons for Differential Rating (Continued)**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
3. Vacant	All properties: a) held or used for Non-Rural Purposes and; b) currently vacant .	The object of a higher rate in the dollar (99% premium on the Non-Rural improved rate in the dollar) for this category is to encourage absent owners of vacant land to develop and infill to improve the local economy and improve the local visual amenity of the town.	To ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance of public assets, infrastructure and facilities, as well as the provision of community services throughout the Shire. The development of all vacant rateable land is in the best interests of the community as it will improve the vibrancy of the Shire.
4. Rural	All properties held or used for Rural purposes.	The object of the rate in the dollar for this category is to set an appropriate rate for properties held or used for Rural purposes.	To ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance of public assets, infrastructure and facilities, as well as the provision of community services throughout the Shire. To achieve the required amount of revenue from the differential rate category.
5. Rural - Additional Use - Holiday	All properties held or used: a) for Rural purposes and; b) have additional Non-Rural Holiday Use(s) .	The object of the rate in the dollar (30% premium on the base Rural rate) for this category is to recognise the additional non rural holiday use(s).	To ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance of public assets, infrastructure and facilities, as well as the provision of community services throughout the Shire. To reduce the disparity between the valuation of properties used for non rural holiday purposes and those used for Rural purposes.
6. Rural - Additional Use - Commercial	All properties held or used: a) for Rural purposes and; b) have additional Non-Rural Commercial Use(s).	The object of the rate in the dollar (70% premium on the base Rural rate) for this category is to recognise the additional non rural commercial use(s).	To ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance of public assets, infrastructure and facilities, as well as the provision of community services throughout the Shire. To reduce the disparity between the valuation of properties used for non rural commercial purposes and those used for Rural purposes.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

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

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
A5731 - Denmark Arts Council Inc.	Rate	Waiver	100%	6,201	6,201	5,883	5,883	LG Act 1995 S6.47 & Policy P110102	Community Group
A5585 - Denmark Boating & Angling Club	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A5587 - DB&AC, Denmark Sea Rescue Group	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A3565 - Denmark Clay Target Club	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A5584 - Denmark Cottage Crafts Inc.	Rate	Waiver	100%	2,953	2,953	2,802	2,802	LG Act 1995 S6.47 & Policy P110102	Community Group
A3088 - Denmark Country Club Inc.	Rate	Waiver	100%	3,225	3,225	3,059	3,059	LG Act 1995 S6.47 & Policy P110102	Community Group
A5960 - Denmark Environment Centre Inc.	Rate	Waiver	100%	3,090	3,090	2,932	2,932	LG Act 1995 S6.47 & Policy P110102	Community Group
A5599 - Denmark Machinery Restoration Group Inc.	Rate	Waiver	100%	1,536	1,536	1,457	1,457	LG Act 1995 S6.47 & Policy P110102	Community Group
A3179 - Denmark Occ. Day Care Centre & Playgroup	Rate	Waiver	100%	1,443	1,443	1,369	1,369	LG Act 1995 S6.47 & Policy P110102	Community Group
A3167 - Denmark Pistol Club	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A3189 - Denmark Equestrian Club Inc.	Rate	Waiver	100%	2,215	2,215	2,101	2,101	LG Act 1995 S6.47 & Policy P110102	Community Group
A5601 - Denmark Riverside Club (Riverfront Land)	Rate	Waiver	100%	1,443	1,443	1,369	1,369	LG Act 1995 S6.47 & Policy P110102	Community Group
A3069 - Denmark Riverside Club (Infrastructure)	Rate	Waiver	100%	12,018	12,018	11,403	11,403	LG Act 1995 S6.47 & Policy P110102	Community Group
A5588 - Denmark Surf Life Saving Club	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A5590 - Green Skills Inc.	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A5593 - Kentdale Community Hall Committee Inc.	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A5600 - Lions Club of Denmark Inc.	Rate	Waiver	100%	1,443	1,443	1,369	1,369	LG Act 1995 S6.47 & Policy P110102	Community Group
A5591 - Nornalup Residents & Ratepayers Assoc.	Rate	Waiver	100%	5,315	5,315	5,043	5,043	LG Act 1995 S6.47 & Policy P110102	Community Group
A5592 - Parry's Beach Volunteers Management Group	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A5615 - Peaceful Bay Progress Association Inc.	Rate	Waiver	100%	1,443	1,443	1,369	1,369	LG Act 1995 S6.47 & Policy P110102	Community Group
A5616 - Peaceful Bay Progress Association Inc.	Rate	Waiver	100%	1,443	1,443	1,369	1,369	LG Act 1995 S6.47 & Policy P110102	Community Group
A5596 - Peaceful Bay RSL Sub Branch	Rate	Waiver	100%	1,443	1,443	1,369	1,369	LG Act 1995 S6.47 & Policy P110102	Community Group
A5595 - Peaceful Bay Sea Rescue Group Inc.	Rate	Waiver	100%	1,772	1,772	1,681	1,681	LG Act 1995 S6.47 & Policy P110102	Community Group
A5597 - Scouts Association of Australia	Rate	Waiver	100%	2,835	2,835	2,690	2,690	LG Act 1995 S6.47 & Policy P110102	Community Group
A3097 - RSL of Australia WA Branch Inc.	Rate	Waiver	100%	2,717	2,717	2,577	2,577	LG Act 1995 S6.47 & Policy P110102	Community Group
A5594 - Tingleddale Hall Committee Inc.	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A3041 - Scotsdale Hall & Tennis Courts	Rate	Waiver	100%	1,658	1,658	1,573	1,573	LG Act 1995 S6.47 & Policy P110102	Community Group
A5729 - Denmark Community Resource Centre Inc.	Rate	Waiver	100%	4,046	4,046	3,838	3,838	LG Act 1995 S6.47 & Policy P110102	Community Group
A3256 - Denmark Historical Society Inc.	Rate	Waiver	100%	1,443	1,443	1,369	1,369	LG Act 1995 S6.47 & Policy P110102	Community Group
A6021 - Denmark Men's Shed	Rate	Waiver	100%	3,721	3,721	3,530	3,530	LG Act 1995 S6.47 & Policy P110102	Community Group
A6066 - Denmark Chamber of Commerce	Rate	Waiver	100%	6,260	6,260	5,939	5,939	LG Act 1995 S6.47 & Policy P110102	Community Group
A6054 - The Woodturners of Denmark	Rate	Waiver	100%	1,443	1,443	1,369	1,369	LG Act 1995 S6.47 & Policy P110102	Community Group
A6184 - Denmark Walpole Football Club	Rate	Waiver	100%	1,443	1,443	0	0	LG Act 1995 S6.47 & Policy P110102	Community Group
A6147 - Containers for Change - Greenskills	Rate	Waiver	100%	1,658	1,658	0	0	LG Act 1995 S6.47 & Policy P110102	Community Group
					89,129	81,617	81,617		

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

**3. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents  
Financial assets  
Receivables  
Contract assets  
Inventories

**Less: current liabilities**

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

**Net current assets**

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

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

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	5,600,295	6,971,752	4,922,287
	21,389	21,061	22,474
	464,625	513,247	561,158
	0	218,034	0
	76,707	91,770	101,976
	6,163,016	7,815,864	5,607,895
	(1,511,873)	(1,831,030)	(1,524,141)
	0	(150,126)	0
8	0	(10,568)	(10,568)
	(365,025)	(350,936)	(326,113)
	(1,227,145)	(1,227,145)	(1,242,412)
	(3,104,043)	(3,569,805)	(3,103,234)
	3,058,973	4,246,059	2,504,661
3(b)	(3,058,973)	(3,045,019)	(2,504,661)
	0	1,201,040	0

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

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
Less: Current assets not expected to be received at end of year  
- Current financial assets at amortised cost - self supporting loans  
- Other liabilities  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of lease liabilities  
- Current portion of employee benefit provisions

**Total adjustments to net current assets**

9	(4,623,190)	(4,606,043)	(4,061,280)
	(21,389)	(21,061)	(22,474)
	(6,564)	(6,564)	0
	365,025	350,936	326,113
	0	10,568	10,568
	1,227,145	1,227,145	1,242,412
	(3,058,973)	(3,045,019)	(2,504,661)

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

**Items excluded from calculation of budgeted deficiency**

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

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

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation  
Movement in current employee provisions associated with restricted cash  
Non-cash movements in non-current assets and liabilities:  
- Pensioner deferred rates  
- Employee provisions  
- Contract liability

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(76,250)	(2,800)	(20,000)
5	15,000	42,739	65,100
6	5,425,831	5,369,836	4,560,519
	0	(20,198)	0
	0	968	0
	0	55,316	0
	0	6,563	0
	5,364,581	5,452,424	4,605,619

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

GOODS AND SERVICES TAX (GST)

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

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

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

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

RECEIVABLES

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.

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.

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 annual leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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.

The Shire's obligations for short-term employee benefits such as wages, salaries and superannuation 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 DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

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

	<b>Note</b>	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
		\$	\$	\$
Cash at bank and on hand		994,252	2,365,709	327,778
Term deposits		4,606,043	4,606,043	4,594,509
<b>Total cash and cash equivalents</b>		<b>5,600,295</b>	<b>6,971,752</b>	<b>4,922,287</b>
Held as				
- Unrestricted cash and cash equivalents		977,105	2,365,709	861,007
- Restricted cash and cash equivalents		4,623,190	4,606,043	4,061,280
	3(a)	5,600,295	6,971,752	4,922,287
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,623,190	4,606,043	4,061,280
		4,623,190	4,606,043	4,061,280
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	4,623,190	4,606,043	4,061,280
		4,623,190	4,606,043	4,061,280
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		443,602	72,036	343,104
Depreciation	6	5,425,831	5,369,836	4,560,519
(Profit)/loss on sale of asset		(61,250)	39,939	45,100
(Increase)/decrease in receivables		48,622	69,083	17,839
(Increase)/decrease in contract assets		218,034	592,884	789,037
(Increase)/decrease in inventories		15,063	(4,770)	8,368
Increase/(decrease) in payables		(319,157)	230,963	(44,522)
Increase/(decrease) in contract liabilities		(150,126)	54,984	(101,705)
Increase/(decrease) in employee provisions		0	73,858	0
Capital grants, subsidies and contributions		(4,550,202)	(3,007,321)	(4,509,786)
<b>Net cash from operating activities</b>		<b>1,070,417</b>	<b>3,491,492</b>	<b>1,107,954</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**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 DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -
	Additions	Net Book Value	Sale Proceeds	Profit		Additions	Net Book Value	Sale Proceeds	Profit		Additions	Net Book Value	Sale Proceeds	Profit	
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	0	(730,000)	695,000	0	(35,000)	0	(490,000)	465,000	0	(25,000)
Buildings - non-specialised	3,650,000	0	0	0	0	429,546	0	0	0	0	2,215,000	0	0	0	0
Furniture and equipment	119,000	0	0	0	0	151,157	0	0	0	0	90,000	0	0	0	0
Plant and equipment	667,100	(113,500)	174,750	76,250	(15,000)	1,298,983	(35,012)	30,073	2,800	(7,739)	1,318,100	(275,600)	255,500	20,000	(40,100)
Total	4,436,100	(113,500)	174,750	76,250	(15,000)	1,879,686	(765,012)	725,073	2,800	(42,739)	3,623,100	(765,600)	720,500	20,000	(65,100)
(b) Infrastructure															
Infrastructure - Roads	1,294,783	0	0	0	0	2,771,756	0	0	0	0	2,849,122	0	0	0	0
Infrastructure - Paths	822,000	0	0	0	0	55,456	0	0	0	0	121,000	0	0	0	0
Infrastructure - Drainage	157,500	0	0	0	0	20,393	0	0	0	0	0	0	0	0	0
Infrastructure - Transport	300,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Reserves	763,000	0	0	0	0	1,824,837	0	0	0	0	1,595,000	0	0	0	0
Other Infrastructure - Transfer Station Upgr	28,000	0	0	0	0	55,058	0	0	0	0	40,000	0	0	0	0
Other Infrastructure - Fish Cleaning Faciliti	0	0	0	0	0	57,717	0	0	0	0	65,000	0	0	0	0
Total	3,365,283	0	0	0	0	4,785,217	0	0	0	0	4,670,122	0	0	0	0
Total	7,801,383	(113,500)	174,750	76,250	(15,000)	6,664,903	(765,012)	725,073	2,800	(42,739)	8,293,222	(765,600)	720,500	20,000	(65,100)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Paths
Infrastructure - Drainage
Infrastructure - Reserves
Other Infrastructure - Airstrip
Other Infrastructure - Bridges
Right of use - plant and equipment

**By Program**

Governance
Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
1,754,032	1,749,040	1,752,075
59,845	58,613	32,088
618,437	610,674	641,824
1,970,374	1,937,500	1,498,285
175,205	175,205	131,373
238,420	238,421	0
382,230	359,502	253,046
31,227	31,229	23,062
186,861	186,862	204,539
9,200	22,790	24,227
5,425,831	5,369,836	4,560,519
219,211	225,556	229,675
417,898	361,147	365,750
5,805	5,451	8,030
50,017	50,017	50,017
194,305	203,940	241,093
1,532,581	1,523,114	1,391,651
2,671,099	2,658,247	1,931,583
124,375	124,375	127,480
210,540	217,989	215,240
5,425,831	5,369,836	4,560,519

**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 - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - Roads	
- Sealed Roads and Streets	
- formation	not depreciated
- pavement	50 Years
- seal	
- bituminous seals	20 Years
- asphalt surfaces	25 Years
- Gravel Roads	
- formation	not depreciated
- pavement	50 Years
- gravel sheet	12 Years
Infrastructure - Paths	20 to 80 Years

**AMORTISATION**

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Lionsville	142	WATC	6.88%	251,387	0	(39,036)	212,351	(18,062)	287,869	0	(36,482)	251,387	(20,870)	287,869	0	(36,482)	251,387	(20,870)
Airport	143	WATC	6.26%	8,258	0	(8,258)	0	(474)	16,021	0	(7,763)	8,258	(1,018)	16,021	0	(7,763)	8,258	(1,015)
Football Clubrooms	147	WATC	6.37%	98,818	0	(14,000)	84,818	(6,782)	111,967	0	(13,149)	98,818	(7,720)	111,967	0	(13,149)	98,818	(7,715)
Purchase Reserve 27101	152	WATC	6.04%	205,637	0	(24,401)	181,236	(13,511)	228,628	0	(22,991)	205,637	(15,065)	228,628	0	(22,991)	205,637	(15,065)
Purchase Lot 228 Res.18587	158	WATC	2.70%	108,785	0	(53,663)	55,122	(3,097)	161,028	0	(52,243)	108,785	(4,893)	161,028	0	(52,243)	108,785	(4,892)
Riverside Club Stage 1	159	WATC	3.11%	341,120	0	(22,712)	318,408	(12,448)	363,142	0	(22,022)	341,120	(13,310)	363,142	0	(22,022)	341,120	(13,310)
Surf Club Precinct	162	WATC	4.55% *	0	575,000	(22,566)	552,434	(16,231)	0	0	0	0	0	0	0	0	0	0
Waste Disposal Truck	160	WATC	4.45% *	348,701	0	(81,501)	267,200	(16,936)	426,690	0	(77,989)	348,701	(21,370)	426,690	0	(77,989)	348,701	(21,256)
Denmark Solar Energy Projec	161	WATC	4.45% *	0	400,000	(63,739)	336,261	(23,318)	0	0	0	0	0	0	500,000	(35,500)	464,500	(11,500)
				1,362,706	975,000	(329,876)	2,007,830	(110,859)	1,595,345	0	(232,639)	1,362,706	(84,246)	1,595,345	500,000	(268,139)	1,827,206	(95,623)
Self Supporting Loans																		
Scouts (S/S)	129	WATC	5.80%	0	0	0	0	0	2,085	0	(2,085)	0	(8)	2,085	0	(2,085)	0	(8)
Riverside Club (S/S)	157	WATC	3.30%	303,991	0	(21,061)	282,930	(11,744)	324,380	0	(20,389)	303,991	(12,569)	324,380	0	(20,389)	303,991	(12,569)
				303,991	0	(21,061)	282,930	(11,744)	326,465	0	(22,474)	303,991	(12,577)	326,465	0	(22,474)	303,991	(12,577)
				1,666,697	975,000	(350,936)	2,290,760	(122,603)	1,921,810	0	(255,113)	1,666,697	(96,823)	1,921,810	500,000	(290,613)	2,131,197	(108,200)

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 by the relevant community groups.  
All borrowings are obtained from the WA Treasury Corporation (WATC).

\* Interest rate is an estimate as exact rate will be confirmed at time of borrowing approval.



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FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Solar Energy Project	WATC	P & I	7	4.45% (Est.)	400,000	87,057	400,000	0
Surf Club Precinct Deve	WATC	P & I	10	4.55% (Est.)	575,000	38,797	575,000	0
					975,000	125,854	975,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	(3,000)	(4,348)	(3,000)
Total amount of credit unused	17,000	15,652	17,000
Loan facilities			
Loan facilities in use at balance date	2,290,760	1,666,697	2,131,197

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF DENMARK  
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FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest Repayments	Actual Principal	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding	2023/24 Actual Lease Interest repayments	Budget Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding	2023/24 Budget Lease Interest repayments
					1 July 2024			30 June 2025		1 July 2023			30 June 2024		1 July 2023			30 June 2024	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Admin-Managed Print Services	3E Advantage	1.20%	36 months		0	0	0	0	0	5,148	0	(5,148)	0	(20)	5,147	0	(5,147)	0	(89)
Mitel Phone System	Capital Finance	2.10%	60 months		0	0	0	0	0	2,738	0	(2,738)	0	(10)	2,739	0	(2,739)	0	(43)
Toyota Camry - DE 45	CBA	1.10%	36 months		0	0	0	0	0	1,934	0	(1,934)	0	(5)	1,935	0	(1,935)	0	(25)
Toyota RAV4 - DE 992	CBA	1.30%	36 months		0	0	0	0	0	650	0	(650)	0	(15)	650	0	(650)	0	(61)
Toyota RAV4 - DE 245	CBA	1.70%	36 months		0	0	0	0	0	2,307	0	(2,307)	0	(3)	2,306	0	(2,306)	0	(18)
Gym - Strength Equipment	MAIA	2.30%	72 months		10,568	0	(10,568)	0	(250)	20,897	0	(10,329)	10,568	(290)	20,896	0	(10,328)	10,568	(350)
					10,568	0	(10,568)	0	(250)	33,674	0	(23,106)	10,568	(343)	33,673	0	(23,105)	10,568	(586)

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 DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25				2023/24				2023/24			
	Opening	Transfer	Budget	Closing	Opening	Transfer	Actual	Closing	Opening	Transfer	Budget	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council												
(a) Employee Entitlements Reserve	465,655	20,954	0	486,609	444,139	21,516	0	465,655	444,140	19,098	0	463,238
(b) Plant Reserve	375,161	416,882	(342,350)	449,693	718,265	434,796	(777,900)	375,161	718,265	430,885	(777,900)	371,250
(c) Parry Inlet Reserve	193,999	18,730	0	212,729	208,594	20,105	(34,700)	193,999	208,594	18,970	(34,700)	192,864
(d) Lime Quarry Rehabilitation Reserve	347,802	15,651	(40,000)	323,453	369,883	17,919	(40,000)	347,802	369,883	15,905	(40,000)	345,788
(e) Infrastructure Reserve	1,342,279	860,403	(1,164,346)	1,038,336	1,070,535	1,046,861	(775,117)	1,342,279	1,070,534	661,033	(930,193)	801,374
(f) Waste Services Reserve	965,300	213,438	(28,000)	1,150,738	826,401	210,035	(71,136)	965,300	826,401	205,535	(55,000)	976,936
(g) Aquatic Facility Development Reserve	109,970	14,949	0	124,919	95,351	14,619	0	109,970	95,351	14,100	0	109,451
(h) Lionsville Reserve	43,471	1,956	(45,427)	0	96,164	4,659	(57,352)	43,471	96,165	4,135	(58,000)	42,300
(i) Peaceful Bay Reserve	338,059	50,213	(60,000)	328,272	289,056	49,003	0	338,059	289,055	47,429	0	336,484
(j) Rivermouth Caravan Park Reserve	125,961	10,668	0	136,629	115,372	10,589	0	125,961	115,372	9,961	0	125,333
(k) Peaceful Bay Caravan Park Reserve	84,588	8,806	0	93,394	75,911	8,677	0	84,588	75,911	8,264	0	84,175
(l) Recreation Centre Reserve	10,774	50,485	(25,000)	36,259	119,809	30,804	(139,839)	10,774	119,809	30,152	(140,000)	9,961
(m) Strategic Reserve	124,639	10,609	0	135,248	114,111	10,528	0	124,639	114,111	9,907	0	124,018
(n) Legal Contingency Reserve	31,354	11,410	0	42,764	20,367	10,987	0	31,354	30,551	16,314	0	46,865
(o) ICT Reserve	47,031	17,116	0	64,147	30,551	16,480	0	47,031	20,367	10,876	0	31,243
	4,606,043	1,722,270	(1,705,123)	4,623,190	4,594,509	1,907,578	(1,896,044)	4,606,043	4,594,509	1,502,564	(2,035,793)	4,061,280

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlements Reserve	Ongoing	- to be used to fund employee leave entitlements as required.
(b) Plant Reserve	Ongoing	- to be used to fund plant purchase requirements.
(c) Parry Inlet Reserve	Ongoing	- to develop the Parry facility including Parryville Hall and maintenance of adjoining recreation reserves.
(d) Lime Quarry Rehabilitation Reserve	Ongoing	- to maintain or rehabilitate the lime quarry site.
(e) Infrastructure Reserve	Ongoing	- to be used for the purchase, construction or upgrade of infrastructure including land & buildings.
(f) Waste Services Reserve	Ongoing	- to be used for the purpose of providing for the proper performance of all or any waste services provided by Council.
(g) Aquatic Facility Development Reserve	Ongoing	- to be used for the development of aquatic facilities.
(h) Lionsville Reserve	Ongoing	- to be used for the repayment of the Lionsville loan fund.
(i) Peaceful Bay Reserve	Ongoing	- to be used for the future requirements of Peaceful Bay Reserve, including those linked to the asset management plan.
(j) Rivermouth Caravan Park Reserve	Ongoing	- to be used for future requirements with respect to site and end of lease conditions including adjoining recreation reserves.
(k) Peaceful Bay Caravan Park Reserve	Ongoing	- to be used for future requirements with respect to site and end of lease conditions including adjoining recreation reserves.
(l) Recreation Centre Reserve	Ongoing	- to be used for upgrades to the Recreation Centre facility including equipment.
(m) Strategic Reserve	Ongoing	- to be used to fund strategic projects as identified in the Shire's Strategic Community Plan & Corporate Business Plan as required.
(n) Legal Contingency Reserve	Ongoing	- to fund unanticipated legal expenses in excess of budget in any given year.
(o) ICT Reserve	Ongoing	- to finance the acquisition and enhancement of Information Technology and digital service delivery initiatives.

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

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
Investments	372,623	389,116	332,110
Late payment of fees and charges *	300	571	240
Other interest revenue	48,250	63,193	39,700
	<u>421,173</u>	<u>452,880</u>	<u>372,050</u>

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	40,000	34,790	38,000
Other services	2,000	4,180	2,000
	<u>42,000</u>	<u>38,970</u>	<u>40,000</u>

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

Borrowings (refer Note 7(a))	122,603	96,823	108,200
Interest on lease liabilities (refer Note 8)	250	343	586
	<u>122,853</u>	<u>97,166</u>	<u>108,786</u>

**(d) Write offs**

General rate	300	259	300
Fees and charges	500	0	500
	<u>800</u>	<u>259</u>	<u>800</u>

**(e) Low Value lease expenses**

Office equipment	0	7,886	7,886
Gymnasium equipment	10,568	10,329	10,328
	<u>10,568</u>	<u>18,215</u>	<u>18,214</u>



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

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	35,989	33,590	33,644
Meeting attendance fees	15,940	15,758	14,901
Annual allowance for ICT expenses	3,500	3,239	3,063
Travel and accommodation expenses	1,200	0	1,200
	56,629	52,587	52,808
<b>Elected member 2</b>			
Deputy President's allowance	8,997	8,411	8,411
Meeting attendance fees	15,940	14,901	14,901
Annual allowance for ICT expenses	3,500	3,063	3,063
Travel and accommodation expenses	850	2,460	850
	29,287	28,835	27,225
<b>Elected member 3</b>			
Meeting attendance fees	15,940	14,901	14,901
Annual allowance for ICT expenses	3,500	3,063	3,063
Travel and accommodation expenses	850	0	850
	20,290	17,964	18,814
<b>Elected member 4</b>			
Meeting attendance fees	15,940	14,901	14,901
Annual allowance for ICT expenses	3,500	3,063	3,063
Travel and accommodation expenses	850	0	850
	20,290	17,964	18,814
<b>Elected member 5</b>			
Meeting attendance fees	15,940	14,901	14,901
Annual allowance for ICT expenses	3,500	3,063	3,063
Travel and accommodation expenses	850	0	850
	20,290	17,964	18,814
<b>Elected member 6</b>			
Meeting attendance fees	15,940	14,901	14,901
Annual allowance for ICT expenses	3,500	3,063	3,063
Travel and accommodation expenses	850	0	850
	20,290	17,964	18,814
<b>Elected member 7</b>			
Meeting attendance fees	15,940	14,901	14,901
Annual allowance for ICT expenses	3,500	3,063	3,063
Travel and accommodation expenses	850	0	850
	20,290	17,964	18,814
<b>Elected member 8</b>			
Meeting attendance fees	15,940	14,877	14,901
Annual allowance for ICT expenses	3,500	3,057	3,063
Travel and accommodation expenses	850	0	850
	20,290	17,934	18,814
<b>Elected member 9</b>			
Meeting attendance fees	15,940	14,020	14,901
Annual allowance for ICT expenses	3,500	2,882	3,063
Travel and accommodation expenses	850	0	850
	20,290	16,902	18,814
<b>Total Elected Member Remuneration</b>	227,946	206,077	211,729
President's allowance	35,989	33,590	33,644
Deputy President's allowance	8,997	8,411	8,411
Meeting attendance fees	143,460	134,063	134,111
Annual allowance for ICT expenses	31,500	27,553	27,563
Travel and accommodation expenses	8,000	2,460	8,000
	227,946	206,077	211,729

SHIRE OF DENMARK  
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12. 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 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
DPI - Police Licensing	0	1,327,590	(1,327,590)	0
Parks & Trails Bond	850	0	(850)	0
	850	1,327,590	(1,328,440)	0

13. 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.  
Excludes 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, waste service provision and collection fees, rental of property, 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.

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 overdue debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings.

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, workers compensation insurance, employment expenses, removal & relocation expenses, training and conference costs, work health & safety expenses, medical examinations, fringe benefits tax, etc.  
Note *AASB 119 Employee Benefits* provides a definition of employee benefits.

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, memberships, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

All insurance premium policy costs other than workers compensation. Workers compensation insurance is 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 associated costs of finance paid, for borrowings and refinancing expenses.

OTHER EXPENDITURE

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

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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	Timing of Revenue recognition
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 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	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
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
Sale of stock	Sale of various stock items	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF DENMARK  
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FOR THE YEAR ENDED 30 JUNE 2025

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of Council services.

Law, order, public safety

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

Health

To provide an operational framework for environmental and community health needs.

Education and welfare

To provide services for the elderly, children and youth.

Housing

To provide and maintain residential housing as applicable.

Community amenities

To provide a range of general amenity services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resources which assist in the social well-being of the community.

Transport

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

Economic services

To help promote the Shire and its economic wellbeing.

Other property and services

To monitor and control Council's overheads operating accounts.

ACTIVITIES

Administration and operation of facilities and services to elected members of Council; other costs that relate to strategic planning, policy making and assisting elected members and ratepayers on matters which do not directly relate to other specific Council services.

Rates, interest revenue and other general purpose government funding grants together with any expenses incurred in realising these incomes.

Supervision and enforcement of various Local Laws, fire prevention, animal control and other aspects of public safety including emergency services.

Inspections and controls of various food outlets, noise control, waste disposal compliance, pest control.

Youth service, disability service and aged service support programs.

Costs associated with the redevelopment of the Hardy Street land and maintenance of other Council owned residential property.

Includes rubbish collection and disposal services, recycling initiatives, septic tank inspection services, urban stormwater drainage networks, environmental protection initiatives, cemetery facility operation costs, as well as the administration of Council's Town Planning Scheme and associated policies and obligations.

Maintenance of public halls, swimming areas and beaches, various recreation and natural reserves, recreation programs, the operation of the library facility, the maintenance and operation of the Recreation Centre and assistance to local sporting clubs and organisations.

Construction and maintenance of roads, bridges, drainage networks, footpaths, parking facilities, local traffic signs and the depot facility. This program also includes street cleaning, street lighting and the control and maintenance of the regional airport. Road Plant purchases.

The regulation and provision of tourism initiatives and facilities including the Denmark Tourism Association, Parry Beach camping grounds and area promotion. Building Controls, sale yard facilities and operation of the lime sand quarry. Provision of rural services including standpipes.


Private works operations, plant repairs and operation costs, engineering supervision operating costs, stock and salaries & wages allocations.



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

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	23,961	18,119	17,008
General purpose funding	58,400	68,238	54,400
Law, order, public safety	34,750	60,382	30,850
Health	29,900	33,356	27,900
Education and welfare	29,500	22,857	18,143
Housing	0	471	2,000
Community amenities	2,123,816	2,028,175	1,976,089
Recreation and culture	313,492	374,428	273,458
Transport	97,170	98,271	95,930
Economic services	1,287,060	1,461,698	1,141,545
Other property and services	300	803	300
	3,998,349	4,166,798	3,637,623

 <b>Detailed Capital Expenditure by Type</b>		
COA or Job	Description	2024/2025 Budget \$
<b>Furniture and Equipment</b>		
1161104	Recreation Centre - New Gym Equipment	100,000
1421104	Administration Centre - Upgrade to Alarm system	19,000
<b>Total Furniture and Equipment</b>		<b>119,000</b>
<b>Land and Buildings</b>		
52100	Denmark Surf Club Precinct Development	2,900,000
50214	Shire Buildings - Solar Panel Project	400,000
50220	DFES Fire Shed Upgrade	300,000
50154	Peaceful Bay Toilet Facility Expansion (rebudget from 23/24)	50,000
<b>Total Land and Buildings</b>		<b>3,650,000</b>
<b>Plant and Equipment</b>		
1421254	Plant Replacement (Governance) - refer Plant Replacement Program	54,600
1021054	Plant Replacement (Waste Management Services) - refer Plant Replacement Program	70,000
1131054	Plant Replacement (Recreation Services) - refer Plant Replacement Program	106,300
1231054	Plant Replacement (Transport) - refer Plant Replacement Program	436,200
<b>Total Plant and Equipment</b>		<b>667,100</b>
<b>Infrastructure Other</b>		
52110	Cemetery Grounds Improvements	27,000
52120	McIntosh Road Transfer Station Bore and Tank Installation	28,000
60130	Ocean Beach Sea Wall Coastal Adaptation Works (completion of 23/24 budgeted works)	230,000
52130	Peaceful Bay Water Supply Upgrade	60,000
52140	Irrigation Mains Replacement (High School)	22,000
52150	Denmark Surf Club Precinct Development - Public Realm	300,000
52160	Install BBQ Facilities at Rivermouth	44,000
52170	Springdale Park Bore Installation	20,000
52180	Facility Fencing and Delineation Upgrades (various locations)	60,000
50132	EV Infrastructure - Project 1 (Arena Future Fuels)	175,000
50135	EV Infrastructure - Project 2 (Charged Up)	125,000
<b>Total Infrastructure Other</b>		<b>1,091,000</b>
<b>Infrastructure Roads</b>		
50380	Mount Shadforth Road - SLK 3.04 - 4.22 (Reseal & Improve Drainage)	134,000
50381	Mount Shadforth Road SLK 4.22 - 5.41 (Road Widening & Improve Drainage)	244,000
50382	Parker Road - SLK 8.48 - 9.01 (Gravel Resheet with Drainage Upgrades)	91,783
50383	Tindale Road - SLK 0.03 - 4.52 (Gravel Resheet & Improve Drainage)	388,000
50200	Cussons Road - SLK 1.49 - 2.32 (Gravel Resheet & Improve Drainage)	85,000
50210	Wentworth Road - SLK 0.33 - 1.82 (Gravel Resheet & Improve Drainage)	120,000
50220	Recreation Centre Carpark Improvements	37,000
50230	Peaceful Bay Access Road Improvements & Dust Suppression	70,000
50045	Footbridge - Riverbend Lane	150,000
50020	Footpath Renewal	80,000
51004	Pathway - Springdale Beach	450,000
51005	Pathway - Pedestrian Bridge Renewal	50,000
50025	Mokare Path Renewal	92,000
50030	Drainage Renewal	100,000
50802	Drainage Upgrades - Flood Mitigation (CBP)	57,500
50000	Road Renewal - Sealed	100,000
50080	Road Renewal - CBD All Abilities Carpark Upgrades	25,000
<b>Total Infrastructure Roads</b>		<b>2,274,283</b>
<b>Totals By Asset Class</b>		
	Furniture and Equipment	119,000
	Land and Buildings	3,650,000
	Plant and Equipment	667,100
	Infrastructure Other	1,091,000
	Infrastructure Roads	2,274,283
<b>Grand Totals</b>		<b>7,801,383</b>



## Plant Replacement Program 2024/25

Asset Description/Function	Acquisitions				Disposals				
	Detail	Plant No.	Asset No.	Purchase Price	Sale Trade Price	Asset Value	Depreciation	Written Down Value	(Profit) or Loss
				\$	\$	\$	\$	\$	\$
<b>Governance/Administration</b>									
Light Vehicle - Council Pool Vehicle	New	P45001	New	54,600	0	0	0	0	0
<b>Sub Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Community Amenities</b>									
Dual Cab 4 x 4 Utility (Manager Sustainable Development) (Sale Only)	DE 07	P40140	UTE29	0	27,500	45,000	25,000	20,000	(7,500)
Compactor Bin (1)			237	25,000	0	0	0	0	0
Hook Lift Bin (1) & Hook Lift Bin Covers (2)				45,000	0	0	0	0	0
Refuse Compactor Collection Truck - (Sale Only)	DE 336	P40013	TRUCK21	0	10,000	90,000	78,000	12,000	2,000
<b>Sub Total</b>				<b>70,000</b>	<b>37,500</b>	<b>135,000</b>	<b>103,000</b>	<b>32,000</b>	<b>(5,500)</b>
<b>Recreation and Culture</b>									
Single Cab 4 x 4 Utility - Gardener (Sale Only)	DE 057		CARW14	0	17,000	26,900	21,400	5,500	(11,500)
Utility 4 x 4 Traytop	DE 192	P40108	UTE26	40,800	15,000	33,900	23,900	10,000	(5,000)
Noremat Magistra Mower (Sale Only)		P40341	MOWER6	0	20,000	91,200	81,200	10,000	(10,000)
Tipper Tray for Utility - Parks & Gardens	New			12,500	0	0	0	0	0
Ride on Mower		P40302	73	53,000	5,000	50,000	37,000	13,000	8,000
<b>Sub Total</b>				<b>106,300</b>	<b>57,000</b>	<b>202,000</b>	<b>163,500</b>	<b>38,500</b>	<b>(18,500)</b>
<b>Transport</b>									
Excavator	New	New	New	375,000	0	0	0	0	0
Dual Cab 4 x 4 Utility (Manager Technical Services) (Sale Only)	DE 201	P40107	UTE27	0	27,500	53,200	41,200	12,000	(15,500)
Truck	DE 13199	P40012	TRUCK28	61,200	10,000	52,000	37,000	15,000	5,000
MF 6713 Tractor (Sale Only)	DE 11647	P40022	TRACTOR6	0	40,000	132,400	117,400	15,000	(25,000)
<b>Sub Total</b>				<b>436,200</b>	<b>77,500</b>	<b>237,600</b>	<b>195,600</b>	<b>42,000</b>	<b>(35,500)</b>
<b>Economic Services</b>									
Utility Vehicle - Parry's Beach (Sale Only)	DE 080	P40180	UTE17	0	2,750	9,000	8,000	1,000	(1,750)
<b>Sub Total</b>				<b>0</b>	<b>2,750</b>	<b>9,000</b>	<b>8,000</b>	<b>1,000</b>	<b>(1,750)</b>
<b>Grand Totals</b>				<b>667,100</b>	<b>174,750</b>	<b>583,600</b>	<b>470,100</b>	<b>113,500</b>	<b>(61,250)</b>

<b>Funding</b>	
Proceeds from Sale	174,750
Transfers from Plant Replacement Reserve	342,350
Transfers from Parry Inlet Reserve	0
Transfer to Infrastructure Reserve	0
Funding from Borrowings	0
Funding Required from Municipal Budget	150,000
	<b>667,100</b>

<b>Profit on Sale of Assets</b>	<b>(76,250)</b>
<b>Loss on Sale of Assets</b>	<b>15,000</b>
<b>Net Profit</b>	<b>(61,250)</b>

## Community Contributions

Category	Recipient	Details	2024/25 Budget	2023/24 Budget
<b>1. Contributions</b>				
	Denmark Agricultural School Scholarship	Annual contribution	\$ 1,500	\$ 1,500
	Denmark Historical Society	Annual contribution to recipient for maintenance	\$ 3,500	\$ 3,500
	Denmark Riverside Club	Annual contribution to recipient for maintenance	\$ 5,000	\$ 4,000
	Kentdale Community Hall (KCHC)	Annual contribution to recipient for maintenance	\$ 2,000	\$ 2,000
	Lake Muir feral pig eradication	Annual contribution	\$ 3,100	\$ 2,800
	Morgan Richards Community Centre (Denmark CRC)	Annual contribution to recipient for maintenance	\$ 2,000	\$ 2,000
	Nornalup Community Hall (NRRA)	Annual contribution to recipient for maintenance	\$ 2,000	\$ 2,000
	Parryville Community Hall (PBVMG)	Annual contribution to recipient for maintenance	\$ 2,000	\$ 2,000
	Peaceful Bay Hall (PBPA)	Annual contribution to recipient for maintenance	\$ 2,000	\$ 2,000
	Peaceful Bay RSL	Annual contribution to community bus maintenance and running costs	\$ 1,000	\$ 1,000
	RSL Hall, Denmark	Annual contribution to recipient for maintenance	\$ 3,000	\$ 3,000
	Scotsdale Community Hall & Toilet	Annual contribution to recipient for maintenance	\$ 2,000	\$ 2,000
	Tingledale Community Hall (THC)	Annual contribution to recipient for maintenance	\$ 2,000	\$ 2,000
	Youth Leadership Award	Annual contribution	\$ 500	\$ 500
		<b>Sub total</b>	<b>\$ 31,600</b>	<b>\$ 30,300</b>
<b>2. Community Events</b>				
		Australia Day	\$ 12,000	\$ 12,000
		Volunteer Appreciation Day & Regional Sports Star of the Year	\$ 5,500	\$ 5,000
		ANZAC Day Services	\$ 5,600	\$ 5,600
		Seniors Week Civic Reception	\$ 6,000	\$ 5,200
		Community Christmas Event	\$ 10,000	\$ 10,000
		<b>Sub total</b>	<b>\$ 39,100</b>	<b>\$ 37,800</b>
<b>3. Service Agreements</b>				
	Denmark Chamber of Commerce (DCC)	Visitor Servicing	\$ 95,000	\$ 95,000
	Denmark Arts	Arts and Culture Services	\$ 65,000	\$ 55,000
	Albany Youth Support Association (AYSA)	Youth Outreach services	\$ 70,000	\$ 70,000
	Surf Life Saving WA Inc (SLSWA)	Lifesaving Services Ocean Beach	\$ 50,000	\$ 50,000
	Department of Transport (DoT)	Licensing Services	\$ 25,000	\$ 25,000
	Denmark Airport Association Inc	Denmark Aerodrome maintenance services	At Cost	At Cost

## Community Contributions

Category	Recipient	Details	2024/25 Budget	2023/24 Budget
	Denmark Lions Club Inc	Denmark Cemetery maintenance services	\$ 10,000	\$ 10,000
	South Coast Bushcare Services (MOU)	South Coast Bushcare Services for manual weed control	\$ 10,000	\$ 10,000
		<b>Sub total</b>	<b>\$ 325,000</b>	<b>\$ 315,000</b>
<b>4. Rate Waivers</b>				
	A5731 – Denmark Arts Council Inc.		\$ 6,201	\$ 5,883
	A5585 – Denmark Boating & Angling Club - Parry Beach		\$ 1,658	\$ 1,573
	A5587 – Denmark Boating & Angling Club & Denmark Sea Rescue Group		\$ 1,658	\$ 1,573
	A3565 – Denmark Clay Target Club		\$ 1,658	\$ 1,573
	A5729 – Denmark Community Resource Centre Inc.		\$ 4,046	\$ 3,838
	A5584 – Denmark Cottage Crafts Inc.		\$ 2,953	\$ 2,802
	A3088 – Denmark Country Club Inc.		\$ 3,225	\$ 3,059
	A5960 – Denmark Environment Centre Incorporated		\$ 3,090	\$ 2,932
	A3189 – Denmark Equestrian Club Inc.		\$ 2,215	\$ 2,101
	A3256 – Denmark Historical Society Inc.		\$ 1,443	\$ 1,369
	A5599 – Denmark Machinery Restoration Group Inc.		\$ 1,536	\$ 1,457
	A3179 – Denmark Occasional Day Care Centre Inc.		\$ 1,443	\$ 1,369
	A3167 – Denmark Pistol Club		\$ 1,658	\$ 1,573
	A5601 – Denmark Riverside Club - Infrastructure		\$ 1,443	\$ 1,369
	A3069 – Denmark Riverside Club - Riverfront Land		\$ 12,018	\$ 11,403
	A5588 – Denmark Surf Lifesaving Club		\$ 1,658	\$ 1,573
	A5590 – Green Skills Inc.		\$ 1,658	\$ 1,573
	A5593 – Kentdale Community Hall Committee Inc.		\$ 1,658	\$ 1,573
	A5600 – Lions Club of Denmark Inc.		\$ 1,443	\$ 1,369
	A5591 – Nornalup Residents and Ratepayers Association		\$ 5,315	\$ 5,043
	A5592 – Parry's Beach Voluntary Management Group Inc.		\$ 1,658	\$ 1,573
	A5615 – Peaceful Bay Progress Association Inc.		\$ 1,443	\$ 1,369
	A5616 – Peaceful Bay Progress Association Inc.		\$ 1,443	\$ 1,369
	A5596 – Peaceful Bay Returned Services League (RSL) Sub Branch		\$ 1,443	\$ 1,369
	A5595 – Peaceful Bay Sea Rescue Group Inc.		\$ 1,772	\$ 1,681
	A5597 – Scout Association of Australia		\$ 2,835	\$ 2,690
	A3097 – The Returned & Services League of Australia WA Branch Inc.		\$ 2,717	\$ 2,578
	A5594 – Tingleddale Hall Committee Inc.		\$ 1,658	\$ 1,573
	A3041 – Scotsdale Hall Committee Inc.		\$ 1,658	\$ 1,573

## Community Contributions

Category	Recipient	Details	2024/25 Budget	2023/24 Budget
	A6021 – Denmark Men's Shed		\$ 3,721	\$ 3,530
	A6066 – Denmark Chamber of Commerce		\$ 6,260	\$ 5,939
	A6054 – The Woodturners of Denmark		\$ 1,443	\$ 1,369
	A6184 – Denmark Walpole Football Club		\$ 1,443	\$ -
	A6147 – Containers For Change - Greenskills		\$ 1,658	\$ -
		<b>Sub total</b>	<b>\$ 89,127</b>	<b>\$ 81,618</b>
<b>5. Peppercorn Lease Gross Rental Valuation</b>				
	Denmark / Walpole Football Club	Portion of Reserve 15513	*	*
	Denmark Arts Council	Portion of Reserve 45623, No. 2 (Lot 1093) Scotsdale Road Denmark & Portion of No. 2 (Lot 228 Portion of Reserve 18587) Strickland Street, Denmark	\$ 52,500	\$ 52,500
	Denmark Boating and Angling Club	Portion of Reserve 20928, Parry Road, Parryville & Portion of Reserve 36578 Parry Road, Parryville	*	*
	Denmark Boating and Angling Club & Denmark Sea Rescue Group Inc	Reserve 24913 No. 891B (Part Lot 556) Ocean Beach Road	*	*
	Denmark Chamber of Commerce	Portion of Lot 501 on Deposited Plan 61023	\$ 53,000	\$ 53,000
	Denmark Community Resource Centre Inc.	Portion of No. 2 (Lot 228) Strickland Street, Denmark	\$ 34,250	\$ 34,250
	Denmark Cottage Crafts Inc.	No. 5 (Lease of Part Lot 41 ) Mitchell Street, Denmark	\$ 25,000	\$ 25,000
	Denmark Country Club	Reserve 22886 No. 925 South Coast Highway Denmark	\$ 27,300	\$ 27,300
	Denmark Equestrian Management Group Inc.	Reserve 39067, No. 73 (Lease of Whole Lot 1004) Beveridge Road, Denmark	\$ 18,750	\$ 18,750
	Denmark Historical Society	Reserve No. 42278, No. 16 (Lot 1021) Mitchell Street, Denmark	\$ 11,600	\$ 11,600
	Denmark Machinery Restoration Group	Portion of Reserve 30277 (Portion of 952 Crellin Street Denmark A3140	\$ 13,000	\$ 13,000
	Denmark Men's Shed Inc.	Portion of Reserve 30277 (Portion of 952 Crellin Street Denmark A3140	\$ 31,500	\$ 31,500
	Denmark Occasional Daycare Centre Inc. & Denmark Playgroup	Whole of Reserve 37516, Lot 500 South Coast Highway Denmark	\$ 11,440	\$ 11,440
	Denmark Pistol Club	Whole of Reserve 36044, Hay Location 7441 No. 223 Churchill Road Denmark	*	*
	Denmark Riverside Club Inc.	Portion of Reserve 20403, Lot 1110 on Deposited Plan 28861, No. 3 Morgan Road 39066) Denmark	\$ 101,750	\$ 101,750



## Community Contributions

Category	Recipient	Details	2024/25 Budget	2023/24 Budget
	Denmark Riverside Club Inc.	Portion of Reserve 39066, Lot 1002 on Deposited Plan 215923	\$ 5,000	\$ 5,000
	Denmark Surf Lifesaving Club Inc.	No. 891A (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach & Portion of Lot 556 on Deposited Plan 71707	*	*
	Denmark Woodturners Inc.	Portion of Lot 501 on Deposited Plan 61023	\$ 5,750	\$ 5,750
	Green Skills Inc.	No. 46 (Part Lot 326) McIntosh Road, Denmark	*	*
	Kentdale Community Hall Committee Inc.	Reserve 27490 No. 518 (Lease of Part Lot 300) Parker Road, Kentdale	*	*
	Nornalup Residents and Ratepayers Association	Portion of Reserve 17937, No. 3 (Lot 2368) Riverside Drive, Nornalup	\$ 45,000	\$ 45,000
	Parry's Beach Volunteer Management Committee	Reserve 19925, No. 2830 (Part Lot 5393) South Coast Highway, William Bay (A5592) Parry's Community Hall	*	*
	Peaceful Bay Progress Association Inc.	Portions of Reserve 24510, Lease of Sites 300 & 302, Peaceful Bay	\$ 10,000	\$ 10,000
	Peaceful Bay Sea Rescue Group	Sites 401 & 402 on Reserve 24510, Old Peaceful Bay Road Peaceful Bay A3104	\$ 15,000	\$ 15,000
	Returned & Services League Peaceful Bay Sub-Branch	Reserve 24510, No. 28 (Lease of whole Site 400) First Avenue, Peaceful Bay	\$ 5,000	\$ 5,000
	Scout Association of Australia	No. 53 (Lease of Part Lot 1087) Brazier Street, Denmark	\$ 24,000	\$ 24,000
	The Returned & Services League of Australia WA Branch Inc.	Whole of Reserve 23631, No. 54 (Lot 40) Strickland Street Denmark	\$ 23,000	\$ 23,000
	Tingledale Hall Committee Inc.	Reserve 19264, No. 976 (Part Lot 2381) Valley of the Giants Road, Tingledale (A5594)	*	*
		<b>Sub total</b>	<b>\$ 512,840</b>	<b>\$ 512,840</b>
	* Note: GRV valuation not available from Landgate.			
<b>Total</b>			<b>\$ 997,667</b>	<b>\$ 977,558</b>

# Schedule of **Fees and Charges** 2024/2025





# Schedule of Fees and Charges 2024/2025

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Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
General Purpose Funding							
Rates							
Instalment Options							
Interest Rate (chargeable to all assessments on an Instalment Option)							
ESL	C	Exempt	0.00%	0.00%	1318143		
Rate Charges	C	Exempt	5.50%	5.50%	1318143		
Administration Fee							
Two Instalments (Option 2)	C	Exempt	11.60	12.00	1318143		
Four Instalments (Option 3)	C	Exempt	34.80	36.00	1318143		
Custom Instalment Agreements Interest Rates							
ESL	C	Exempt	11.00%	11.00%	1318023		
Rate Charges	C	Exempt	11.00%	11.00%	1318023		
Administration Fee (per agreement, as shown below; per signed agreement)							
Over 12 months	C	Exempt	143.00	148.00	1318143		
Cloud Payment Group - Custom Instalment Transaction Fees	C	Exempt	Actual Cost; GST exclusive	Actual Cost; GST exclusive	1318043		
Rate Debt Collection Fees							
Legal Fees (ONLY GST exclusive value to be on-charged)	C	Exempt	Actual Cost; GST exclusive	Actual Cost; GST exclusive	1318043		
Interest Rate on Legal Fees (ONLY GST exclusive value to be on-charged)	C	Exempt	11.00%	11.00%	1318023		
Debt Paid Confirmation Letter (per Assessment, per enquiry)	C	Exempt	36.00	37.00	1318043		
Property Transfers							
Notification of property information, Orders and Requisitions (Minimum fee shown - further charges may apply)							
All properties - EAS Financials only	C	Exempt	70.00	70.00	1318133		
All properties - Financials, Orders & Requisitions	C	Exempt	200.00	200.00	1318133		
Peaceful Bay Leasehold Inspections - Health Officer Inspection (refer to "Health - Inspection Fees")	C	Exempt	Refer "Shire Officer Rate" under Admin - General fees		1318133		
Rate Book and Ownership Enquiries (not to be used for commercial purposes, statutory declaration required)							
Ownership Enquiries (per assessment, charged for written responses only, per enquiry)							
Rates Property Book Searches	C	Nil	No Charge	No Charge			
Standard Rate Book (per copy)							
Paper	C	GST	94.00	97.00	1318153		
Email	C	GST	23.00	24.00	1318153		
Modifications to Standard Rate Book (including, but not limited to, preparation of labels & spreadsheets)							
Hourly Rate	C	GST	65.60	68.00	1318153		
Mailing Labels (per page)	C	GST	1.50	1.55	1318153		

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Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Financials Requests (does not include requests as part of a property transfer)							
Rate Notices (includes instalment reminders, interim notices, reprints and updates; not reprinted for previous financial year; per notice)							
Over the Counter or Posted	C	GST	10.60	11.00	1318153		
Emailed	C		No Charge	No Charge	1318153		
Transaction Listing (per assessment, per enquiry)	C						
Over the Counter or Posted	C	GST	10.60	11.00	1318153		
Emailed	C	GST	5.00	5.00	1318153		
Other Rating Services Charges Interest Rate (>35 days)	C						
All overdue charges on a rate notice, except where listed elsewhere under Rating Services (per annum; charged in accordance with Section 6.13 of the Local Government Act 1995)	C	Exempt	11.00%	11.00%	1318023		
Governance							
Members of Council							
Local Government Elections							
Election Candidates							
Nomination Deposit (per Local Government [Elections] Regulations 1997 Regulation 26[1])	S	N/A	80.00	100.00	Trust (ND)		
Labels per page	C	GST	6.90	7.10	1427703		
* Plus Shire Officer time as listed under "Shire Officer time"							
Electoral Rolls (per copy; on CD, email, or paper; not to be used for commercial purposes).	C	GST	64.50	66.50	1427703		
Owners and Occupiers Roll (per Ward, per copy (paper or electronic); not to be used for commercial purposes)	C	GST	19.00	19.50	1427703		
Administration Building Council Chambers / Reception Area Hire							
Bonds - (payable on all room hire, at time of application)							
With Alcohol	C	N/A	500.00	500.00	BOND		
Without Alcohol	C	N/A	250.00	250.00	BOND		
Reception Area Only							
Room Hire (inclusive of kitchen; bar is not available for hire)							
Full Day	C	GST	435.00	450.00	1410103		
Hourly	C	GST	58.00	60.00	1410103		
Reception Area and Chambers (subject to approval)							
Room Hire (inclusive of kitchen; bar is not available for hire)							
Full Day	C	GST	637.50	660.00	1410103		
Hourly	C	GST	85.00	88.00	1410103		
Cancellation Fees for the above (within 48 hours prior to start of hire)	C	GST	Forfeit 50% of hire charge; GST Inc.				

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Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Administration - Other							
Official Shire Documents							
For Planning Documents, see "Administration Costs" under Planning Services; certain local government information/documents can be inspected, free of charge, Local Government Act 1995 (Sections 5.94 to 5.97) and all public documents are available on our website.							
Adopted Annual Budget (per copy), Annual Financial Statements (incl. Annual Report; per copy), Other Corporate Documents (per copy), e.g. Strategic Community Plan, Delegations Register, Policy Manual, Long Term Financial Plan	C	GST	32.00	40.00	1427703		
Local Laws (per copy, per law)	C	GST	12.00	12.50	1427703		
Council Meeting Papers							
Agendas (per copy)							
Full Agenda (not bound)	C	GST	32.00	33.00	1427703		
Single Agenda Item (not bound)	C	GST	12.00	12.50	1427703		
Minutes (per requested copy)							
Full Minutes (bound)	C	GST	39.00	40.00	1427703		
Single Minuted Item (not bound)	C	GST	12.00	12.50	1427703		
Special Rates for Agenda and Minute Copies							
Nornalup Residents and Ratepayers - provided free of charge			No Charge	No Charge			
Credit Card Commission Fees							
Charged per transaction when making payment by credit card (Note: American Express & Diners cards not accepted)	C	Exempt	0.80%	0.80%	1427503		
Sundry Debtors							
Peaceful Bay Holiday Cottage Leases							
Interest Rate on Overdue Accounts >7 days (per annum; charged in accordance with Clause 3.03 "Interest on Overdue Money" of the Lease)	C	Exempt	5.50%	5.50%	1422223		
Other Sundry Debtors Charges Interest Rate (>35 days)							
All overdue charges on a sundry debtors invoice, except where listed elsewhere under Sundry Debtors (per annum; charged in accordance with Section 6.13 of the Local Government Act 1995)	C	Exempt	5.50%	5.50%	1422223		
Sundry Office Costs							
Binding (per document)	C	GST	12.00	12.50	1427703		
Photocopying or Printing (per copy - each side)							
Black and White							
A4	C	GST	1.40	1.50	1427703		
A3	C	GST	2.40	2.50	1427703		
A1	C	GST	11.60	12.00	1427703		

Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Colour					
A4	C	GST	3.50	3.60	1427703
A3	C	GST	4.70	4.90	1427703
A1	C	GST	23.30	24.00	1427703
<b>Hire of Admin building foyer wall for artwork displays</b>					
Weekly	C	GST	10.00	10.00	1427703
<b>Rural Property Numbering</b>					
Green Metal Sign (per sign)	C	GST	37.00	38.00	1427703
<b>Freedom of Information (per Freedom of Information Regulations 1993)</b>					
<b>Application Fee</b>					
Non Personal	S	Exempt	30.00	30.00	1427073
<b>Search / Other Fees (per hour, or part thereof [where relevant])</b>					
Shire Officer Time (for dealing with the enquiry)	S	Exempt	30.00	30.00	1427073
Supervised Access Time	S	Exempt	30.00	30.00	1427073
<b>Photocopying Charges</b>					
Officer Time	S	Exempt	30.00	30.00	1427073
Per page copied	S	Exempt	0.20	0.20	1427073
Transcribing Information Time	S	Exempt	30.00	30.00	1427073
<b>Other</b>					
Media Duplication (non-paper media) and / or Delivery, Packaging and Postage	S	Exempt	Actual Cost	Actual Cost	1427073
<b>Public Street Banners / Signs / Displays (for non-commercial use only; in the following locations only)</b>					
<b>CBD Banner Poles (in the median strip on Strickland Street )</b>	C		No Charge	No Charge	
<b>Corner of Ocean Beach Road and South Coast Highway</b>	C		No Charge	No Charge	
<b>South Coast Highway outside the Shire Administration Centre</b>	C		No Charge	No Charge	
<b>Shire Officer Rates (per hour; where not otherwise stated)</b>					
Chief Executive Officer	C	GST	230.00	238.00	1427703
Directors	C	GST	205.00	212.00	1427703
Managers	C	GST	150.00	155.00	1427703
Environmental Health Officer	C	GST	150.00	155.00	1427703
Building Surveyor	C	GST	150.00	155.00	1427703
Engineering/Planning Technical Officer	C	GST	150.00	155.00	1427703
Ranger Officer	C	GST	150.00	155.00	1427703
General Administration & Finance Officers	C	GST	110.00	114.00	1427703
Cleaner	C	GST	100.00	103.00	1427703

Schedule of Fees and Charges 2024-2025		Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Law, Order &amp; Public Safety</b>						
<b>Fire Prevention</b>						
Supply of H Key Fire Gate Locks (no key provided)		C	GST	124.30	128.50	1517183
<b>Hazard Reduction Burning on Private Property</b>						
(Per Policy P050110)						
Standard Appliance Costs (per hour)						
Light Tanker		C	GST	60.00	62.00	1517183
1.4 Rural Tanker		C	GST	75.00	77.50	1517183
2.4 Rural/Urban Tanker		C	GST	95.00	98.00	1517183
3.4/4.4 Rural/Urban Tanker		C	GST	105.00	108.50	1517183
<b>Emergency Services Charges</b>						
General penalties and recovery of expenses incurred for contravention of the Bush Fires Act, Fire Brigades Act & FESA ACT will be in accordance with section 58 of the Bush Fires Act.						
<b>Animal Control</b>						
<b>Dog &amp; Cat Registration</b>						
(All dogs and cats must be micro-chipped and <b>cats must be sterilised prior to registration</b> )						
(Eligible pensioner discount - 50% of the fees otherwise payable)						
(Registration after 31st May - 50% of the fees otherwise payable for that year)						
<b>One Year Registration</b> (unless in a special category below)						
Sterilised - Dog or Cat		S	Exempt	20.00	20.00	1527143
Dog Unsterilised		S	Exempt	50.00	50.00	1527143
<b>Three Year Registration</b> (unless in a special category below; 50% fee after 31st May not applicable)						
Sterilised - Dog or Cat		S	Exempt	42.50	42.50	1527143
Dog Unsterilised		S	Exempt	120.00	120.00	1527143
<b>Lifetime Registration</b>						
Sterilised - Dog or Cat		S	Exempt	100.00	100.00	1527143
Dog Unsterilised		S	Exempt	250.00	250.00	1527143
<b>Dog Registration - Guide Dog</b>		S		No Charge	No Charge	
<b>Dog Registration - Working dog</b> (25% of set fee as defined above)						
<b>Application for grant or renewal of approval to breed Cats (per breeding cat male or female)</b>		S	Exempt	100.00	100.00	1527143
<b>Dogs kept in an approved Kennel Establishment</b> (per annum; per establishment, where dogs are not otherwise registered; per Section 27 of the Dog Act 1976)		S	Exempt	200.00	200.00	1527143

Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Kennel Licence Fees					
These fees are imposed and determined under sections 6.16 – 6.19 of the Local Government Act 1995					
Lodging an application for a kennel licence	S	Exempt	300.00	300.00	1527143
Issue or renewal of a kennel licence annually	S	Exempt	100.00	100.00	1527143
Lodging an application for the transfer of a valid kennel licence (the transferee) to pay	S	Exempt	100.00	100.00	1527143
Application to keep more than two (2) dogs, or more than two (2) cats	C	Exempt	250.00	258.00	1527143
Application to keep more than two (2) cats - Renewal Fee (clause 2.7)	C	Exempt	100.00	103.00	1527143
Application to keep more than two (2) cats - Transfer Fee (clause 2.8)	C	Exempt	100.00	103.00	1527143
Replacement Dog / Cat Tag	C	Exempt	No Charge	No Charge	1527143
Dog Register					
Inspection of Register or Certified Copy of an Entry in the Register	C	Exempt	1.00	1.00	1527143
Anti Barking Dog Collar					
Bond (per collar; payable on all hire)	C	N/A	110.00	110.00	BOND
Hire (per week)	C	GST	19.50	20.00	1527163
Small Animal Cage Traps Hire					
Bond (per cage; payable on all hire)	C	N/A	118.00	118.00	BOND
Hire (per week minimum charge)	C	GST	19.50	No Charge	1527163
Dog or Cat Impoundment Fees (per dog or cat)					
(release from pound and sustenance fees may also apply - see below)					
Impounded after 8.30am and before 5.00pm	C	Exempt	104.00	107.50	1527133
Impounded after 5.00pm and before 8.30am	C	Exempt	130.00	134.50	1527133
Impounded after 5.00pm Friday and before 8.30am Monday	C	Exempt	167.00	172.50	1527133
Second & subsequent Impounding Offence within 12 months of the previous offence (for a dog or cat)					
Impounded after 8.30am and before 5.00pm	C	Exempt	130.00	134.50	1527133
Impounded after 5.00pm and before 8.30am	C	Exempt	162.00	167.50	1527133
Impounded after 5.00pm Friday and before 8.30am Monday	C	Exempt	209.50	216.50	1527133
Release from Pound (per dog or cat; M-F after 8.30am and before 3.30pm only)	C	Exempt	61.50	63.50	1527133
Sustenance Fees for Dog or Cat Impounded					
(per dog or cat, per day or part thereof)	C	Exempt	26.00	27.00	1527133
Surrender of Dog or Cat for Euthanising - 100% Cost recovery	C	GST	Actual Cost; + GST	Actual Cost; + GST	1527163
Microchipping of Dog or Cat (required prior to release from pound)	C	GST	77.00	79.50	1527163
Stock Impoundment					
(Per Local Government [Miscellaneous Provisions] Act 1960 Section 464; when these fees and charges are varied by the Shire of Denmark, a notice to this effect will be published in the Government Gazette)					
Impounding Stock Fees					
All Stock Impounded after 6.00am and before 6.00pm (per head)	C	Exempt	26.00	27.00	1527133
All Stock Impounded after 6.00pm and before 6.00am (per head)	C	Exempt	39.00	40.00	1527133

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Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
All Stock Impounded after 6.00pm Friday and before 6.00am Monday (per head)	C	Exempt	77.00	79.50	1527133
Stock Poundage (per head per day) (\$462)	C	Exempt	17.50	18.00	1527133
Sustenance charges (per head per day)	C	Exempt	8.00	11.75	1527133
Transport of stock (Cost + 10% Administration Fee + GST)	C	GST	Actual Cost + 10% Admin + GST	Actual Cost + 10% Admin + GST	1527163
Stock trespassing on enclosed land under crop of any kind (per head per day) - large animal (includes garden or private enclosed property, public cemetery, public parkland or any other enclosed property)	C	Exempt	11.60	17.00	1527133
Stock trespassing on enclosed land under crop of any kind (per head per day) - small animal (includes garden or private enclosed property, public cemetery, public parkland or any other enclosed property)	C	Exempt	5.80	8.50	1527133
Staff Time for providing sustenance or transportation of all impounded animals - cats, dogs and stock (per hour as per Shire Officer time under Governance)	C	GST	Refer "Shire Officer Rates" in Admin - General	Refer "Shire Officer Rates" in Admin - General	1527163
<b>Snake Removal</b>					
(50% eligible pensioner discount per Section 6.46 of the Local Government Act 1995; removals are only carried out in the Shire of Denmark)					
Snake Removal & Relocation (Fee charged only if snake is caught & relocated)	C	Exempt	250.00	250.00	1527123
<b>Vehicle Impoundment</b>					
Towage of vehicle to be impounded	C	Exempt	Actual Cost + 10% Admin Fee (GST Exempt)		1537113
Storage of impounded vehicle (per day)	C	Exempt	5.80	6.00	1537113
Vehicle impound fee	C	Exempt	278.00	287.00	1537113
Postage of Letter - registered mail	C	Exempt	11.50	12.00	1537113
<b>Sign Impoundment</b>					
Collection of impounded sign	C	Exempt	70.00	72.00	1537113
<b>Fines and Penalties</b>					
(GST Exempt) Shire Law Enforcement Officers (Rangers) issue fines and penalties from time to time, per Shire of Denmark Local Laws and prescribed fines/penalties in relevant legislation. Current fines and penalties are available from the Shire Law Enforcement Officers (Rangers).					
<b>Fines Enforcement Registry Fees</b>					
Fees under Schedule 2 of the Fines, Penalties and Infringements Notice Enforcements Regulations 1994					
Final demand	S	Exempt	26.10	26.90	1537113
Enforcement Certificate Fee	S	Exempt	22.20	22.90	1537113
Fines Enforcement Registry Lodgement Fee	S	Exempt	83.50	86.00	1537113
Issuing a notice of intention to enforce	S	Exempt	57.00	56.50	1537113
<b>Department of Transport Fees</b>					
Release of Information (vehicle owner identification)	C	Exempt	4.20	4.30	1537113

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Health							
Application / Registration Fees							
Registration and Application Fees for Approval to Construct, Establish, Alter or Upgrade the following Premises							
Alfresco Dining (new and extension) (Note: Annual Licence Fee also applies)	C	GST	254.00	263.00	1732023		
Child / Family Day Care Centres	C	GST	254.00	263.00	1732023		
Miscellaneous Health Premises (e.g. Hairdresser, Tattoo Parlour, Acupuncturist, Beauty Therapist, Body Piercing/Modification, Pedicure, Manicure, Spray Tan, Cosmetic Tattooing, Electrolysis, Other)	C	GST	254.00	263.00	1732023		
Food Premises - Fixed	C	GST	210.00	217.00	1732023		
Food Vendors - Mobile	C	GST	210.00	217.00	1732023		
Home-based Food Producers	C	GST	30.00	30.00	1732023		
Lodging House	C	GST	230.00	238.00	1732023		
Trading in Thoroughfares and Public Places Activity Application (Food Related)							
(Bond / additional fees payable where there is a likelihood of damage or disturbance to the area of activity; costs of re-establishment or rehabilitation of the area will be invoiced to the applicant; reinstatement of the area is subject to the satisfaction of the Shire of Denmark.)	C	N/A	* Fee to be determined by Officer	* Fee to be determined by Officer	BOND		
Application Fee (applies to all applications except 'low-impact business activity')	C	GST	135.00	140.00	1732023		
Temporary (7 days or less)	C	GST	155.00	160.00	1732023		
Part-Time (1 month per annum)	C	GST	230.00	238.00	1732023		
Annual (pro-rata in the first year, then paid as an annual registration fee thereafter)	C	GST	470.00	500.00	1732023		
Gaming and Liquor Licensing (Section 39)							
Certificate of Local Government	C	Exempt	120.00	124.00	1737223		
Health (Public Buildings) Regulations 1992 (per Regulation 9)							
Application to construct, extend or alter a public building (Form 1)	C	GST	210.00	217.00	1732023		
Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974							
(These fees are applicable to Septic Tank applications)							
Application for the approval of an apparatus by a relevant local government (per Regulation 4)	S	Exempt	118.00	118.00	1037323		
Issuing of a ‘Permit to Use an Apparatus’ (per Regulation 10 [2])	S	Exempt	118.00	118.00	1037323		
Temporary Accommodation Permits							
Application Fee	C	GST	135.00	140.00	1732023		
Permit Fee (valid for 6 months)	C	GST	400.00	414.00	1732023		
Renewal (maximum of three renewals, each valid for six months)	C	GST	200.00	207.00	1732023		

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Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Annual Registration Fees</b>					
<b>Food Premises Annual Licence Fee (per Food Act 2008) (per annum, per property) (pro-rata ending 30 June)</b>					
Restaurants, Takeaways, Lunch Bars, Cafes, and Bakeries serving food	C	Exempt	243.00	251.00	1737223
General Stores, Supermarkets, Butchers	C	Exempt	243.00	251.00	1737223
Mobile / Itinerant / Street Traders (where no other licence is paid)	C	Exempt	120.00	124.00	1737223
Home-based Food Producers	C	Exempt	30.00	30.00	1737223
<b>Cellar Doors/Wine Bars Annual Licence Fee</b>					
Serving food	C	Exempt	252.00	260.00	1737223
Not serving food	C	Exempt	62.00	64.00	1737223
Selling imported liquor products (Inc. food fee)	C	Exempt	125.00	129.00	1737223
Liquor Stores	C	Exempt	125.00	129.00	1737223
<b>Rural Producers / Distributors</b>					
Major (including packaging dairies / apiaries)	C	Exempt	125.00	129.00	1737223
Minor (including cottage producers, low volume apiaries / olives)	C	Exempt	65.00	67.00	1737223
<b>Alfresco Dining / Trading - Annual Licence Fee</b>					
Public Places	C	Exempt	190.00	196.00	1737223
Hairdressers - Mobile - Annual Fee	C	Exempt	125.00	129.00	1737223
Trading in Thoroughfares and Public Places Annual Licence Fee - Shire managed land (mobile food vendors)	C	GST	470.00	500.00	1732023
E-Scooter Permit Fee - up to 30 parking stations	C	GST	1650.00	1706.00	1732023
<b>Caravan and Camping Grounds</b>					
<b>Caravan Parks / Camping Grounds (per Caravan Parks and Camping Grounds Regs 1997 Part 5)</b>					
Application for Grant or Renewal of Licence (Minimum)	S	GST	100.00	100.00	1732023
Annual	S	Exempt	200.00	200.00	1737223
Temporary	S	Exempt	100.00	100.00	1737223
Camping on Privately Held Land Policy (per Caravan Parks and Camping Grounds Regs 1997 Reg 13)	S	GST	100.00	100.00	1732023
<b>Site Types (the total charge for each site type, listed on an application, is added together; this final total is only charged if greater than the minimum fee above)</b>					
Long Stay and Short Stay Sites	S	Exempt	6.00	6.00	1737223
Sites in Transit Parks	S	Exempt	6.00	6.00	1737223
Camp Sites	S	Exempt	3.00	3.00	1737223
Overflow Sites	S	Exempt	1.50	1.50	1737223
Renewal after Expiry Penalty (charged in addition to application fee above)	S	Exempt	20.00	20.00	1737223
Transfer of Licence Fee	S	Exempt	100.00	100.00	1737223
Application for Approval of Park Home	C	Exempt	-	265.00	1737223
Application for Approval of Annexe	C	Exempt	-	265.00	1737223
Use of Shire Dump Point by Licenced Nature-Based Caravan Park (annual fee)	C	GST	150.00	150.00	1047503

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Schedule of Fees and Charges 2024-2025		Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Inspection Fees</b>						
<b>Inspection Fees (per property as required)</b>						
Peaceful Bay Leasehold (minimum charge 2 hours)	C			Refer "Shire Officer Rates" under Admin - General fees		1732023
Peaceful Bay Leasehold - administration of "self-assessment" inspection (1 hour officer time)	C			Refer "Shire Officer Rates" under Admin - General fees		1732023
Plumbing Works	C		GST	210.00	217.00	1732023
Holiday Accommodation: Holiday Homes; Chalets; Bed & Breakfast etc.	C		GST	280.00	290.00	1732023
All Other Properties	C		GST	210.00	217.00	1732023
<b>Other Fees</b>						
<b>Noise Monitoring Requests</b>						
Regulation 18 – Event Noise Exemption (EPA Noise Regulations), per application	C		Exempt	620.00	641.00	1737223
Officer Time (per hour)	C			Refer "Shire Officer Rates" under Admin - General fees		1737223
<b>Water Sampling Requests (GST Inclusive)</b>						
Collection of Samples (per hour or part thereof)	C		GST	210.00	217.00	1732023
Standard Chemical Analysis	C		GST	Actual Cost + 10% Admin Fee + GST	Actual Cost + 10% Admin Fee + GST	1732023
Brief Chemical Analysis	C		GST	Actual Cost + 10% Admin Fee + GST	Actual Cost + 10% Admin Fee + GST	1732023
Bacteriological Sampling Results	C		GST	Actual Cost + 10% Admin Fee + GST	Actual Cost + 10% Admin Fee + GST	1732023

Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Offensive Trades per Health (Offensive Trades Fees) Regulations 1976					
(per property, per annum, pro-rata ending 30 June)					
Slaughterhouses	S	Exempt	298.00	298.00	1737223
Piggeries	S	Exempt	298.00	298.00	1737223
Artificial Manure Depots	S	Exempt	211.00	211.00	1737223
Bone Mills	S	Exempt	171.00	171.00	1737223
Places for storing, drying or preserving bones	S	Exempt	171.00	171.00	1737223
Fat melting, fat extracting or tallow melting establishments:					
Butcher Shop (or similar)	S	Exempt	171.00	171.00	1737223
Larger establishments	S	Exempt	298.00	298.00	1737223
Blood Drying	S	Exempt	171.00	171.00	1737223
Gut scraping & preparation of sausage skins	S	Exempt	171.00	171.00	1737223
Fellmongeries	S	Exempt	171.00	171.00	1737223
Manure Works	S	Exempt	211.00	211.00	1737223
Fish Curing establishments	S	Exempt	211.00	211.00	1737223
Laundries / Dry cleaning establishments	S	Exempt	147.00	147.00	1737223
Bone Merchant premises	S	Exempt	171.00	171.00	1737223
Flock factories	S	Exempt	171.00	171.00	1737223
Knackeries	S	Exempt	298.00	298.00	1737223
Poultry Processing establishments	S	Exempt	298.00	298.00	1737223
Poultry or Rabbit Farming	S	Exempt	298.00	298.00	1737223
Seafood establishments					
Fish processing (whole fish are cleaned and prepared)	S	Exempt	298.00	298.00	1737223
Shellfish / Crustacean processing	S	Exempt	298.00	298.00	1737223
Other Offensive Trades (not elsewhere specified)	S	Exempt	298.00	298.00	1737223
Food Contamination					
Spoilt Food Disposal Certificate	C	Exempt	82.00	85.00	1737223
Supervision of Condemned Food Disposal (per hour or part thereof)	C		Refer "Shire Officer Rates" under Admin - General fees		1737223

Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Building Control							
(As per Shire of Denmark Policy P100606, as amended from time to time, building applications received from Non-Profit Organisations, on land <b>not</b> owned by or vested in the Shire of Denmark, shall be granted a 50% fee reduction [100% in relation to land owned or vested in the Shire of Denmark], however this Policy does not apply to State Government statutory charges; all estimated values of proposed construction are based on Reed Construction Data's Cordell publications and cost estimators for building construction, or Rawlinson’s Australian Construction Handbook; estimated values are GST inclusive).							
(all building licence fees are payable at the time of application)							
Application for building and demolition permits (s.16(1))							
New buildings, alterations and additions to existing buildings; per Local Government [Miscellaneous Provisions] Act 1960 Sections 374 and 399 and Building Regulations 2012 Schedule 2 Division 1; GST Exempt).							
Certified Application							
Class 1 or Class 10 - building or incidental structure	S	Exempt	0.19% of the estimated value - min. fee \$110.00			1337553	
Class 2 to Class 9 - building or incidental structure	S	Exempt	0.09% of the estimated value - min. fee \$110.00			1337553	
Uncertified application for a building permit Class 1 or Class 10 (s. 16(1))	S	Exempt	0.32% of the estimated value - min. fee \$110.00			1337553	
Application for a Certificate of Design Compliance for Classes 2 to 9 Buildings within the Shire of Denmark.	S	GST	0.09% of the estimated construction value - min. fee \$220 inc GST			1337553	
Application to amend a Building Permit (Uncertified Application)	C	GST	0.32% of the estimated construction value - min. fee \$99 inc GST			1337553	
Application to provide a Certificate of Construction Compliance – includes one (1) on site inspection	C	GST	\$233 min. inc GST	\$241 min inc. GST		1337553	
Application to provide a Certificate of Building Compliance – includes one (1) on site inspection	C	GST	\$233 min. inc GST	\$241 min inc. GST		1337553	
Building information, Copies of Permits, Building Approvals. Certificates (s129 Building Act 2011), Copies of Building Records to an Interested Person (s131 Building Act 2011)	S	GST	88.00	88.00		1337603	
Application for a demolition permit (s. 16(1))							
Class 1 or Class 10 - building or incidental structure	S	Exempt	110.00	110.00		1337553	
Class 2 to Class 9 - for each storey	S	Exempt	110.00	110.00		1337553	
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of sub-division (s. 50(1) and (2))	S	Exempt	\$11.60 for each strata unit - min. fee \$115.00			1337553	
Certified application for a building permit (s.16(1))							
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	S	Exempt	110.00	110.00		1337553	
Application for an occupancy permit for a completed building (s. 46)	S	Exempt	110.00	110.00		1337553	
Application for an temporary occupancy permit for an incomplete building (s. 47)	S	Exempt	110.00	110.00		1337553	
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	S	Exempt	110.00	110.00		1337553	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	S	Exempt	110.00	110.00		1337553	

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Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))	S	Exempt	0.18% of the estimated value - min. fee \$105.00		1337553
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51 (3))	S	Exempt	0.38% of the estimated value - min. fee \$105.00		1337553
Application to replace an occupancy permit for an existing building (s. 52(1))	S	Exempt	110.00	110.00	1337553
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	S	Exempt	110.00	110.00	1337553
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	S	Exempt	110.00	110.00	1337553
Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought)	S	Exempt	2160.15	2160.15	1337553
<b>Building Services Levy</b>					
Building permit under \$45,000	S	Exempt	61.65	61.65	9300316
Building permit over \$45,000	S	Exempt	0.137% of work value		9300316
Demolition permit under \$45,000	S	Exempt	61.65	61.65	9300316
Demolition permit over \$45,000	S	Exempt	0.137% of work value		9300316
Occupancy permit	S	Exempt	61.65	61.65	9300316
Building Approval Certificate	S	Exempt	61.65	61.65	9300316
Unauthorised Building Work under \$45,000 (BAC & OP)	S	Exempt	123.30	123.30	9300316
Unauthorised Building Work over \$45,000 (BAC & OP)	S	Exempt	0.274% of work value		9300316
<b>Determining Value of Work</b>					
The value of unauthorised work is the current value of the work determined by the Shire of Denmark					
When estimating the value of building work, the Building Regulations 2011 requires that the value is the sum of the value of the following relevant components (inc GST).					
All goods (including manufactured goods forming part of the work)					
Labour					
Services necessary					
Fees payable					
Overheads to be met and Profit margin					
<b>Private Swimming Pool Inspection</b>					
Mandatory Swimming Pool Inspection - one inspection within a 4 year cycle (charge applied annually to Rates Notice i.e. \$14.63 per annum)	S	Exempt	58.50	58.45	1337553
<b>Other Fees</b>					
Approval of battery powered smoke alarms	S	Exempt	180.00	179.40	1337553
<b>Consultation / Inspection</b>					
(per hour; upon request from client; for time to research / provide information, or provide on-site inspections, which are not considered normal search and assessment).	C		Refer "Shire Officer Rate" under Admin - General fees		1337603
<b>Building Permit Full Plans - Search Request</b>	C	GST	58.00	60.00	1337603

Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Town Planning							
Determination of Development Applications with Construction Values							
Estimated Cost (GST exclusive) of Proposed Development							
(The total fees for this service will be estimated using the relevant form prescribed in Planning and Development Regulations 2009 Part 7; the calculation is to be based on estimated salary costs, direct costs, special costs and scheme map/text preparation costs; other provisions apply to these fees)							
\$0 to \$50,000	S	Exempt	147.00	147.00	1047403		
\$50,001 to \$500,000	S	Exempt	0.32% of the estimated cost		1047403		
\$500,001 to \$2,500,000	S	Exempt	\$1,700+0.257% for every \$1 in excess of \$500,000 of the estimated cost		1047403		
\$2,500,001 to \$5,000,000	S	Exempt	\$7,161+0.206% for every \$1 in excess of \$2,500,000 of the estimated cost		1047403		
\$5,000,001 to \$21,500,000	S	Exempt	\$12,633+0.123% for every \$1 in excess of \$5,000,000 of the estimated cost		1047403		
\$21,500,001 and above	S	Exempt	34,196.00	34,196.00	1047403		
Trading in Thoroughfares and Public Places Activity Application (Non-Food Related)							
(Bond / additional fees payable where there is a likelihood of damage or disturbance to the area of activity; costs of re-establishment or rehabilitation of the area will be invoiced to the applicant; reinstatement of the area is subject to the satisfaction of the Shire of Denmark.)	C	N/A	* Fee to be determined by Officer		BOND		
Application Fee (applies to all applications)	C	GST	135.00	140.00	1047403		
Temporary (7 days or less)	C	GST	155.00	160.00	1047403		
Part-Time (1 month per annum)	C	GST	230.00	238.00	1047403		
Annual (pro-rata in the first year, then paid as an annual registration fee thereafter)	C	GST	-	500.00	1047403		
Permit to operate a 'low-impact' business activity in Council Reserves and Lands (For small scale / low impact permit applications, e.g. fitness groups and small group activities up to 10 people) (Note: Hire charges may apply if the applicant seeks the use of a specified area) No separate application fee applies	C	GST	100.00	100.00	1047403		
Determination of Development Applications where Construction Values are not relevant							
Determining an application for advice (P&D Regulations 2015 Sch.2 cl 61A)	C	Exempt	100.00	103.00	1047403		
Extractive Industry							
(per Planning and Development Regulations 2009 Part 7, and Shire of Denmark Extractive Industries Local Law).							
Application Fee (maximum)	S	Exempt	739.00	739.00	1047403		
Local Law Licence Fee	C	Exempt	150.00	155.00	1047403		
Annual Licence Fee	C	Exempt	70.00	72.00	1047403		
Transfer of Licence Fee (non-refundable)	C	Exempt	72.00	74.00	1047403		

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Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Renewal of Licence Fee	C	Exempt	72.00	74.00	1047403
Performance Guarantee - Security for rehabilitation of pasture (per hectare, or part thereof)	C	N/A	2400.00	2500.00	BOND
Performance Guarantee - Security for rehabilitation of natural vegetation (per hectare, or part thereof)	C	N/A	5500.00	5700.00	BOND
<b>Signs</b>	C	Exempt	87.00	90.00	1047403
<b>Change of use, or alteration or extension or change of non-conforming use</b> (per Planning and Development Regulations 2009 Part 7)					
Application Fee	S	Exempt	295.00	295.00	1047403
<b>Modifications to Building Envelope</b>	C	Exempt	90.00	93.00	1047403
<b>Home Occupation/Home Business; Holiday Homes; Holiday Accommodation; Bed and Breakfast; Family Day Care; Cottage Industries</b> (per Planning and Development Regulations 2009 Part 7)					
Initial Application - New (maximum fee)	S	Exempt	222.00	222.00	1047403
Renewal Fee before expiry (where applicable) (maximum fee)	S	Exempt	73.00	73.00	1047403
<b>Determination of all Retrospective Development Applications</b>					
Application Fee (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred)	C	Exempt	3 x the current Development Application fee		1047403
<b>Advertising Costs</b> (per Planning and Development Regulations Part 7)					
Development Applications, Scheme Amendment Requests, Rezoning Requests, Local Development Plans, Structure Plan Adoptions, and Road Closure Applications requiring advertising.	C	GST	Actual Cost (GST incl.)	Actual Cost (GST incl.)	1047333
<b>Development Assessment Panel Application</b>					
Fee for Service Associated with a Development Assessment Panel Application	C		Same fee as if application was to be determined by the Shire of Denmark		1047423
<b>Request for Amendment to Planning Approval</b>					
Minor	C	Exempt	70.00	72.00	1047403
Major	S	Exempt	50% of the current applicable application fee; maximum of \$295.00		1047403
<b>Request for Extension of Time to Planning Approval</b> (Request to be lodged prior to planning approval expiring)					
Fee	S	Exempt	295.00	295.00	1047403
<b>Certificate of Local Planning Authority (Section 40 Certificate)</b>	C	Exempt	120.00	124.00	1047403
<b>Road Closures - Permanent</b> (where an owner seeks to amalgamate the road reserve into their adjoining property; per Land Administration Act 1997 S. 58 )					
Application Fee	C	GST	400.00	415.00	1432003
<b>Provision of a Subdivision Clearance Requests</b> (Freehold and Strata; per Planning and Development Regulations 2009 Part 7)					

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Schedule of Fees and Charges 2024-2025		Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Number of Lots</b>						
Not more than 5 lots (per lot to maximum of \$365.00)		S	Exempt	73.00	73.00	1047403
More than 5 lots but not more than 195 lots (per lot in addition to \$365.00 fee as above)		S	Exempt	35.00	35.00	1047403
More than 196 lots		S	Exempt	7393.00	7393.00	1047403
<b>Scheme Amendment Requests / Rezoning Requests / Local Development Plans / Structure Plans</b>						
(The total fees for this service will be estimated using the relevant form prescribed in Planning and Development Regulations 2009 Part 7; the calculation is to be based on estimated salary costs, direct costs, special costs and scheme map/text preparation costs; other provisions apply to these fees, per the WAPC Planning Bulletin 93/2013; GST will be charged where applicable; fee required at time of application; additional costs may apply, per P&D Regulation 49; further details can be obtained from the Director of Planning and Sustainability).						
<b>Scheme Amendment Request (SAR) Application Fee</b>		C	GST	1200.00	1240.00	1047343
<b>Lodging of Amendment Document</b>						
Rezoning Requests						
(n.b. "Minor" is generally considered to be:						
involving 5 lots or less						
not introducing any new zone[s] into the Town Planning Scheme[s]						
unlikely to raise significant community concern in respect to land use and/or amenity, traffic management, fire safety, or environmental impact[s])						
"Minor" Amendments / Text Amendments		S	GST	2000.00	2000.00	1047343
"Major" Amendments		S	GST	4000.00	4000.00	1047343
<b>Local Development Plans / Structure Plans</b>						
New plans for Council adoption		C	GST	3000.00	3102.00	1047343
Minor variations to adopted plans		C	GST	750.00	775.00	1047343
<b>Shire Officer Time for Scheme Amendment / Structure Plan Adoptions</b>						
(used in the relevant form prescribed in Planning and Development Regulations 2009 Part 7 for estimating the total fees for this service; per hour)						
Director of Assets & Sustainable Development		S	GST	88.00	88.00	1047343
Manager Development Services/Senior Planner		S	GST	66.00	66.00	1047343
Planning Officer		S	GST	36.86	36.86	1047343
Other staff e.g. Environmental Health Technical Officer		S	GST	36.86	36.86	1047343
Secretarial / Admin staff e.g. CSO Tech Services		S	GST	30.20	30.20	1047343
<b>Local Planning Strategy (LPS) Amendment</b>						
Request Application Fee		C	GST	1000.00	1034.00	1047343
Lodging of LPS Amendment		C	GST	2500.00	2585.00	1047343
NB: Fee required at time of application; additional costs may apply as total fee will be based on Shire Officer Time spent on the proposal. Advertising costs associated with an LPS amendment are to be borne by the applicant (i.e. Actual Cost GST inclusive).						
NB: Where an amendment to the LPS and the Scheme is required, fees associated with each process will apply.						

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Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Cash in Lieu of Car Parking					
Town Centre core area (Where Local Planning Policy No.47 applies) - Rate per carpark (GST Exempt)	C	Exempt	5500.00	5750.00	Type (13)
Outside Town Centre core area (as per formula below)	C	Exempt	Shortfall x [(Bay Size x Land Value per m <sup>2</sup> ) + Construction Cost]		Type (13)
Definition of formula terms:					
"Bay Size" = 27m <sup>2</sup> "Construction Cost" = \$2,500 per bay					
"Land Value per m <sup>2</sup> " = as determined by a licensed valuer, and agreed to by the Shire of Denmark					
"Shortfall" = difference between the number of car parking bays required to be provided on-site as per TPS 3 and the number of car parking bays to actually be provided					
Relocated Dwellings					
Performance Bond (per dwelling)	C	N/A	5000.00	5170.00	BOND
Administration Costs					
Denmark Local Planning Strategy (per copy of full document; available on website for free)	C	GST	100.00	103.50	1047503
GIS Plan Creation	C	GST	25.00	26.00	1047503
Electronic Documents (per item of media)	C	GST	15.00	15.50	1047503
Officer Time (per hour; minimum one hour)	C	GST	Refer "Shire Officer Rate" under Admin - General		1047503
A4					
Colour	C	GST	140.00	145.00	1047503
Black and White	C	GST	130.00	134.00	1047503
A3					
Colour	C	GST	140.00	145.00	1047503
Black and White	C	GST	130.00	134.00	1047503
Municipal Heritage Inventory (per full document)					
Black and White	C	GST	40.00	41.00	1047503
Colour	C	GST	60.00	62.00	1047503
Property Settlement Questionnaire response					
per questionnaire; per P&D Regulations 2009 Part 7)	C	GST	73.00	75.00	1047503
Scheme Map (per sheet)	C	GST	15.00	15.50	1047503
Scheme Text (per copy of full document)	C	GST	50.00	52.00	1047503
Site / Property Plans (per set of plans)	C	GST	20.00	21.00	1047503
Statistics (per hour; minimum charge is 1 hour)	C	GST	Refer "Shire Officer Rate" under Admin - General		1047503
Structure Plans (per copy)	C	GST	20.00	21.00	1047503
Sundry Documents (per document)	C	GST	50.00	52.00	1047503
Written Town Planning Advice					
(per Planning and Development Regulations 2009 Part 7)	S	GST	73.00	73.00	1047503
Zoning Certificate issued					
(per certificate; per Planning and Development Regulations 2009 Part 7)	S	Exempt	73.00	73.00	1047503

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Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Community Amenities							
Sanitation - Household and Commercial							
(Only receptacles specified or approved by the Shire of Denmark may be used; per S67(1) Waste Avoidance and Resource Recovery Act 2007 Part 6 Division 3 and Schedule 5 Clause 3.1, and The Shire of Denmark Health Local Laws 1998 as amended Part 4 Division 2)							
Kerbside Waste Collection Services							
Domestic / Residential Premises (per bin, per financial year; house refuse only)							
Rubbish & Recycling Services Combined Fee (Required in Prescribed Collection Area)							
Denmark Domestic Kerbside Collection - Weekly (includes weekly rubbish + fortnightly recycling)	C	Exempt	606.00	647.00	1027303		
Denmark Domestic Kerbside Collection - Fortnightly (includes fortnightly rubbish + fortnightly recycling)	C	Exempt	453.00	483.00	1027283		
Rubbish Services (Peaceful Bay*, Nornalup and Opt In Collection Area)							
Rubbish Collection - Weekly (120L)	C	Exempt	398.00	425.00	1027303		
Rubbish Collection - Fortnightly (120L)	C	Exempt	245.00	261.00	1027283		
* Peaceful Bay Leasehold Special Collection Option							
Weekly service during peak holiday period only (November to April)	C	Exempt	245.00	261.00	1027303		
Kerbside Commercial Rubbish and Recycling Services (Initial)							
Rubbish Collection - Weekly (240L)	C	GST	796.00	849.00	1027313		
Recycling Collection - Weekly (240L)	C	GST	416.00	430.00	1027363		
Recycling Collection - Fortnightly (240L)	C	GST	208.00	215.00	1027363		
Additional Rubbish and Recycling Services - Domestic (includes Facilities Maintenance Fee)							
Additional Rubbish Collection - Weekly (120L)	C	Exempt	473.00	505.00	1027303		
Additional Rubbish Collection - Fortnightly (120L)	C	Exempt	320.00	342.00	1027283		
Additional Rubbish and Recycling Services - Commercial (includes Facilities Maintenance Fee)							
Additional Rubbish Collection - Weekly (240L)	C	GST	871.00	930.00	1027313		
Additional Recycling Collection - Weekly (240L)	C	GST	416.00	430.00	1027363		
Additional Recycling Collection - Fortnightly (240L)	C	GST	208.00	215.00	1027363		
Waste Levy							
GRV Facilities Maintenance Fee	C	GST	75.00	78.00	1028203		
UV Facilities Maintenance Fee	C	GST	75.00	78.00	1028203		
Waste Facilities Maintenance Rate (Section 66(1) Waste Avoidance and Resource Recovery Act 2007)							
Replacement of Bin Sticker	C	GST	10.00	10.00	1027333		
Purchase of 240L Recycling Bin Sale on behalf of Cleanaway	C	GST	118.00	122.00	1027333		

Schedule of Fees and Charges 2024-2025		Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Additional Tip Pass</b>						
10 x 120L tokens (available in lots of 10)		C	GST	\$9 per 120L token	\$10 per 120L token	1027313
<b>Special Rates</b>						
Extra bins picked up						
per minute (charges will be assessed and applied on a case by case basis)		C	GST	2.60	2.70	1027313
per bin picked up (120L)		C	GST	11.60	12.00	1027313
Provision of Rubbish Bin & Disposal for Events						
Per bin per day (additional travel charges will be assessed and charged on a case by case basis)		C	GST	25.00	27.00	1027313
* Not for Profit organisations (nil charge)		C			Nil charge	
<b>Non-Chargeable Organisations Premises</b>						
per bin, per financial year, unless otherwise stated; trade refuse only; house refuse not accepted)						
Rubbish Collection - Weekly (120L)						
Rubbish Collection - Fortnightly (120L)						
Recycling 2 x Weekly (240L)						
Recycling Fortnightly (240L)						
Rubbish 2 x Weekly (240L)						
Frequency of services and charges as per "Commercial / Industrial Premises" above						
<b>Denmark Waste Management &amp; Reuse Facility / Peaceful Bay Transfer Station - Refuse Disposal Fees</b>						
<b>General Material</b>						
(sorted for disposal in the onsite transfer bins; commercial cardboard is charged at 50% of these rates)						
Minimum fee - equivalent to 1x120L wheelie bin		C	GST	9.00	10.00	1027323
Per m <sup>3</sup>		C	GST	72.00	77.00	1027323
<b>Inert Waste (including building rubble)</b>						
Minimum fee - equivalent to 1x120L wheelie bin		C	GST	5.00	5.00	1027323
Per m <sup>3</sup>		C	GST	40.00	40.00	1027323
<b>General Waste Contaminated with Inert Waste, green waste, recyclable materials - Double General Waste M3 Charge</b>		C	GST	144.00	149.00	1027323
<b>Green Waste (free of charge on presentation of a valid tip pass)</b>		C	Nil	Nil	Nil	
<b>Green Waste - Uncontaminated</b>						
Minimum Fee		C	GST	5.00	5.00	1027323
Per m <sup>3</sup>		C	GST	9.00	9.00	1027323
<b>Mulch - Sales (check DWMRF site office for availability)</b>		C	GST	at cost recovery	at cost recovery	1027323
<b>Mattress Fees - Any Size</b>		C	GST	40.00	41.00	1027323
<b>Carcass/Offal</b>						
Minimum (e.g. cat)		C	GST	9.00	9.00	1027323
Maximum (e.g. dog/kangaroo only. No livestock)		C	GST	47.00	49.00	1027323

Schedule of Fees and Charges 2024-2025		Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Hazardous Waste – Asbestos</b>						
(disposal + quantity fees payable)						
Disposal Fee (per disposal)	C	GST		119.00	119.00	1027323
Quantity Fees:						
Per m <sup>3</sup> of hazardous waste material	C	GST		49.00	49.00	1027323
Earthworks (material greater than 1m <sup>3</sup> )	C	GST	Actual Cost; GST Incl.		Actual Cost; GST inc.	1027323
<b>Used Oil - Residential (No fee up to first 20 litres)</b>						
per litre Residential	C	GST		0.50	0.50	1027323
per litre Commercial	C	GST		0.50	0.50	1027323
<b>Tyres (per tyre)</b>						
Car	C	GST		9.00	9.00	1027323
Car tyre with rim	C	GST		25.00	26.00	1027323
Truck	C	GST		18.00	19.00	1027323
Truck or 4WD tyre with rim	C	GST		32.00	33.00	1027323
Tractor - Small	C	GST		40.00	41.00	1027323
Tractor - Large	C	GST		80.00	83.00	1027323
Larger tyres with rims					Not accepted	
<b>Vehicle Bodies (per vehicle) - Fuel tanks, batteries and all fluids must be removed</b>						
Trailer	C	GST		17.00	18.00	1027323
Car	C	GST		24.00	25.00	1027323
Truck	C	GST		60.00	62.00	1027323
Tractor	C	GST		60.00	62.00	1027323

Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Other Community Amenities</b>					
<b>Denmark Cemetery</b>					
(per Cemeteries Act 1986; when these fees and charges are varied by the Shire of Denmark, a notice to this effect will be published in the Government Gazette)					
<b>Grant of Right of Burial and Renewal of Grant</b> (for 25 years, based on surface area of burial site, per below)	C	Exempt	577.00	597.00	1057373
<b>Pre-need Fee</b> (Reservation of Burial Site)	C	GST	74.00	77.00	1057363
<b>Transfer of Grant of Right of Burial</b>	C	GST	26.00	27.00	1057363
<b>Sinking of New Graves</b> (based on 2 metres deep)					
Weekdays:					
For a person 7 years of age and over	C	GST	1,058.00	1094.00	1057363
For a person under 7 years of age (including stillborn)	C	GST	529.00	547.00	1057363
<b>Additional fee for Saturday, Sunday or Public Holidays</b>	C	GST	700.00	724.00	1057363
Over 2 metres deep (per each additional 0.3m, or part thereof; charged in addition to fee at 2 metres deep [see above])					
Dug by machine	C	GST	74.00	77.00	1057363
Dug by hand	C	GST	138.00	143.00	1057363
<b>Re-opening of Existing Grave &amp; Exhumation Fees</b>					
Interment in Existing Grave (re-opening)	C	GST	1,058.00	1094.00	1057363
Exhumation - Application Fee (work carried out by Metropolitan Cemeteries Board. Price on Application)	C	GST	1,143.00	1182.00	1057363
Reburial of a person after exhumation	C	GST	810.00	838.00	1057363
<b>Additional fee for Saturday, Sunday or Public Holidays</b>	C	GST	700.00	724.00	1057363
<b>Interment of Ashes in Niche Walls</b>					
<b>Ficifolia and Jacksonii</b>					
Single only	C	GST	116.00	120.00	1057363
Double only	C	GST	227.00	235.00	1057363
Pre-need Reservation					
Single only	C	GST	35.00	36.00	1057363
Double only	C	GST	35.00	36.00	1057363
<b>Interment of Ashes in Niche Walls</b>					
<b>Kingia Australis</b>					
Single only	C	GST	344.00	356.00	1057363
Double only	C	GST	571.00	590.00	1057363
Pre-need Reservation					
Single only	C	GST	85.00	88.00	1057363
Double only	C	GST	85.00	88.00	1057363
<b>Interment or Scattering of Ashes &amp; Plaques</b>					

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Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Application for interment of Ashes in a Family Grave	C	GST	106.00	110.00	1057363
In a location within Cemetery other than Niche Wall, Family Grave or Memorial Garden	C	GST	63.00	65.00	1057363
Transfer of ashes to a new location by Shire Officer (plus any associated costs)	C	GST	106.00	110.00	1057363
Removal of ashes from Cemetery by Shire Officer to an authorised family member	C	GST	106.00	110.00	1057363
Interment of ashes by Shire Officer (in addition to relevant interment fees above)					
Weekdays	C	GST	63.00	65.00	1057363
Weekends and Public Holidays	C	GST	127.00	131.00	1057363
Lawn Section - Garden Ground Niche Single (may not be available) - includes plinth	C	GST	265.00	274.00	1057363
Lawn Section - Garden Ground Niche Double (may not be available) - includes plinth	C	GST	529.00	547.00	1057363
Gazebo & Bridge Plaque Position (plus plaque) (may not be available)	C	GST	159.00	164.00	1057363
Jacksonii & Ficifolia Garden Area - Kerb Plaque Single (plus plaque costs) (may not be available)	C	GST	212.00	219.00	1057363
Plaque - cost plus 10%, plus \$50.00 Admin Fee (includes installation)	C	GST	[(Actual Cost + 10% ) + \$50 Admin Fee] + GST		1057363
<b>Memorial Tree</b>	C				
Pre-need Tree Leaf Position (25 year reservation)	C	GST	69.00	71.00	1057363
Tree Leaves (per position; plus plaque costs)	C	GST	212.00	219.00	1057363
<b>Undertakers Fees</b>					
Annual Licence Fee	C	Exempt	259.00	268.00	1057363
Single Funeral Permit	C	Exempt	161.00	166.00	1057363
Single Funeral Permit (non Funeral Directors)	C	Exempt	529.00	547.00	1057363
<b>Monumental Masons Fees</b>					
Annual Licence Fee	C	Exempt	259.00	268.00	1057363
Single Permit	C	Exempt	161.00	166.00	1057363
<b>Other Cemetery Fees</b>					
Interment or burial without due notice (refer clause 3.4 of Local Law)	C	GST	195.00	202.00	1057363
Printed copy of a Burial Register	C	Exempt	29.00	30.00	1057363
Late arrival or departure (refer clause 3.4 of Local Law)	C	GST	25.00	26.00	1057363
Permission to Erect or Alter Headstone, Monument or Name Plate	C	Exempt	69.00	71.00	1057363

Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Recreation and Culture - Public Halls, Civic Centre, Library</b>							
("Non-Commercial" is defined as "any organisation that is based within the Shire and operates on a not-for-profit basis", and is verified by an organisation's minutes, constitution or other similar document.)							
Cancellation Fees apply to all bookings (within 48 hours prior to start of hire)	C	GST	Forfeit 50% of hire charge; GST Inc.	Forfeit 50% of hire charge; GST Inc.			
						Forfeit 50% of hire charge; GST Inc. All casual hire cancellations will incur 2.5% fee	
<b>Denmark Civic Centre</b>							
(Hire is inclusive of performance fees, power, lighting, evaporative air-conditioning, heating, tables, seating, unless otherwise indicated below.)							
<b>Bond</b> (payable on all Civic Centre hire, at time of application)							
With Alcohol	C	N/A	450.00	450.00		BOND	
Without Alcohol	C	N/A	250.00	250.00		BOND	
<b>Non-Commercial</b>							
Full Day	C	GST	127.50	135.00		1117373	
Hourly	C	GST	17.00	18.00		1117373	
<b>Commercial</b>							
Full Day	C		217.50	225.00		1117373	
Hourly	C	GST	29.00	30.00		1117373	
<b>Retractable Seating</b> (seating is permanently extended - a retraction fee will apply if retraction is required by hirer)							
Retracted	C	GST	148.00	150.00		1117373	
Relocated	C	GST	328.00	340.00		1117373	
<b>Bar</b> (behind retractable seating)							
Full Day	C	GST	60.00	62.00		1117373	
<b>Dressing Rooms</b>							
Full Day	C	GST	42.00	42.00		1117373	
<b>Piano</b> (per performance)	C	GST	58.00	60.00		1117373	
<b>Piano Tuning</b> (as requested - at cost)	C	GST	Actual Cost + GST	Actual Cost + GST		1117373	
<b>Cleaning</b> (charged if required after inspection or requested additional clean)							
Per hour	C	GST	77.00	80.00		1117373	
Overtime Hours (Penalty Rates apply)							
<b>Chair and Table Hire Only</b> (when used outside of the Denmark Civic Centre)							
<b>Bond</b> (payable at time of application; per 50 items, or part thereof)							
Plastic Chairs and/or Tables Bond	C	N/A	200.00	150.00		BOND	
<b>Hire Charges</b>							
Plastic Chairs	C	GST	1.50	1.50		1117373	
Tables	C	GST	2.00	2.00		1117373	

Schedule of Fees and Charges 2024-2025		Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>McLean House</b>						
<b>Bond</b> (payable at time of application)						
Commercial	C	N/A		400.00	400.00	BOND
Non-Commercial	C	N/A		300.00	300.00	BOND
<b>Hire Fees</b>						
<b>Commercial Hire Rate</b>						
Full Day	C	GST		300.00	312.00	1620103
Hourly	C	GST		50.00	52.00	1620103
<b>Non - Commercial Hire Rate</b>						
Full Day	C	GST		180.00	186.00	1620103
Hourly	C	GST		30.00	31.00	1620103
<b>Youth-based activity or program</b>	C	GST	at discretion of Mgr Community Services			
<b>Cleaning</b> (charged if required after inspection or requested additional clean)						
Per hour (Overtime Hours at Penalty Rates apply)	C	GST		77.00	80.00	1117373
<b>Library</b>						
<b>Administration - Library</b>						
Memberships						
Resident Users	C			No Charge	No Charge	
<b>Replacement Library Cards</b> (lost or damaged)	C	GST		3.70	4.00	1147113
<b>Lost, damaged, or non returned Library items borrowed</b>						
Charged at the discretion of the Senior Librarian (if applicable, costs incurred in debt collection or recovery of Library items, including actual replacement or repair cost will be charged)	C	GST		17.50	at discretion of Senior Librarian	1147113
<b>Photocopying and Printing</b> (per page; for study/research purposes only)						
A4 - Single sided - Black & White	C	GST		0.40	0.40	1141003
A4 - Single sided - Colour	C	GST		1.90	2.00	1141003
A4 - Double sided - Black & White	C	GST		0.70	0.70	1141003
A4 - Double sided - Colour	C	GST		3.50	3.60	1141003
A3 - Single sided - Black & White	C	GST		0.80	0.80	1141003
A3 - Single Sided- Colour	C	GST		3.00	3.10	1141003
A3 - Double sided - Black & White	C	GST		1.30	1.30	1141003
A3 - Double sided - Colour	C	GST		5.00	5.20	1141003
<b>Internet Access</b> (per hour, or part thereof)						
Internet access no charge for study / research purposes only	C			No Charge	No Charge	1141003
<b>Library Meeting Room Hire</b>						
(Property damage or loss of equipment will be recouped at cost from the hirer)						
Hourly (Commercial)	C	GST		32.00	33.00	1141003
Hourly (Non-Commercial)	C	GST		12.00	13.00	1141003
<b>Cancellation Fee</b> (within 48 hours prior to start of hire)	C			Forfeit 50% of hire charge; GST Inc.	Forfeit 50% of hire charge; GST Inc.	

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Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Recreation and Sport					
Reserve Charges					
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Peaceful Bay Oval					
Hire Rates					
[Contact the Peaceful Bay Progress Association for all fees, bookings and payments]					
Vehicle Access Permit and / or Grazing Access Permit					
In accordance with the Denmark-Nornalup Heritage Rail Trail Policy - per annum	C	GST	37.00	38.00	1137703
Application for Events					
Charitable Organisations	C		No Charge	No Charge	1137703
Community Organisations and Groups	C		No Charge	No Charge	1137703
Government Authorities & Commercial Organisations / Events	C	GST	177.00	183.00	1137703
Activities needing a permit - Property Local Law (Section 3.13)	C	GST	26.50	27.00	1137703
Denmark High School Oval					
Bond (payable on all events, at time of application)					
Commercial (per event)	C	N/A	450.00	450.00	BOND
Non Commercial (per event)	C	N/A	300.00	300.00	BOND
Hire Rates					
Commercial					
Full Day	C	GST	163.00	165.00	1137703
Hourly	C	GST	26.50	27.50	1137703
Non Commercial					
Full Day	C	GST	77.00	81.00	1137703
Hourly	C	GST	13.00	13.50	1137703
Special Rates					
Hourly Rate - Senior Clubs (50% subsidy as per Council Policy P110307)	C	GST	6.50	6.75	1137703
Hourly Rate - Junior Clubs (80% subsidy as per Council Policy P110307)	C	GST	2.60	2.70	1137703

Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
McLean Park							
Hire Rates							
Commercial							
Full Day	C	GST	200.00	204.00	1137703		
Hourly	C	GST	33.00	34.00	1137703		
Non Commercial							
Full Day	C	GST	100.00	102.00	1137703		
Hourly	C	GST	16.00	17.00	1137703		
Special Rates							
Hourly Rate - Senior Clubs (50% subsidy as per Council Policy P110307)	C	GST	8.00	8.50	1137703		
Hourly Rate - Junior Clubs (80% subsidy as per Council Policy P110307)	C	GST	3.20	3.40	1137703		
Lighting Towers Hire Rates							
Commercial (per hour)	C	GST	127.00	131.00	1137713		
Non Commercial (per hour)	C	GST	63.50	65.50	1137713		
Special Rates for Local Sporting Clubs only							
Training Standard							
(discount for shared use will be at the discretion of the Facility Manager)							
Practice Standard (per hour)	C	GST	20.00	20.50	1137713		
Competition Standard (per hour)	C	GST	40.00	41.00	1137713		
Cancellation Fee (within 48 hours prior to start of hire)	C	GST	Forfeit 50% of hire charge; GST Inc.	Forfeit 50% of hire charge; GST Inc.			
Denmark Recreation Centre							
("Non-Commercial" is defined as "any organisation that is based within the Shire and operates on a not-for-profit basis", and is verified by an organisation's minutes, constitution or other similar document. Property damage or loss of equipment will be recouped at cost from the hirer.)							
Main Sports Hall (all hire includes cleaning)							
Advertising Signboards (per year)							
Arena Signage (2.4m x 1.2m)	C	GST	300.00	325.00	1160553		
Sports Hall (subject to application approval)							
During normal trading hours (per hour)							
Equipment Hire							
Sports Equipment - External Hire (per hour)	C	GST	-	5.00	1160153		
Court Hire							
Full Court Fee							
Commercial and Non-Commercial	C	GST	46.00	48.00	1160153		
Special Rate for registered Denmark clubs & associations	C	GST	42.00	43.00	1160153		

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Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Half Court Fee</b>					
Commercial and Non-Commercial	C	GST	24.00	25.00	1160153
Special Rate for registered Denmark clubs & associations	C	GST	22.00	23.00	1160153
<b>Function Room Hire</b> (All inclusive - kitchen/bar/chairs/trestles)					
Hourly Rate	C	GST	53.00	55.00	1160103
Day Hire Rate	C	GST	318.00	330.00	1160103
<b>Centre Hire Fees After Hours (Staff Member Required - min 2 hours, subject to availability)</b>					
Staff Member (per hour)	C	GST	40.00	41.00	1160153
<b>Meeting Room / Creche Room</b>					
Commercial (per hour)	C	GST	22.00	23.00	1160123
Non-Commercial (at discretion of Manager)	C	GST	at discretion of Manager		1160123
<b>Creche</b>					
Per child	C	GST	4.50	5.00	1160123
Multi Attendance - 10 visits	C	GST	40.00	41.00	1160123
Multi Attendance - 20 visits	C		76.00	79.00	1160123
<b>Gym / Fitness Room</b>					
Health Practitioner Gymnasium - Non-exclusive (group) booking (5-20 clients) Fee per hour (3 days per week between 11am - 3pm)	C	GST	108.00	112.00	1160113
Health Practitioner Gymnasium use (under 5 clients) Fee	C	GST	as per relevant gym entry Fee	as per relevant gym entry Fee	1160113
Note: Above Fees subject to Commercial Hire Form Conditions					
<b>Fitness / Living Legend Appraisal</b>					
Fitness appraisal	C	GST	70.00	72.00	1160113
<b>Gym Entry and General Fitness Classes</b>					
Adult (18 years and over)					
Casual Fitness Class Pass / Gym Visit	C	GST	16.50	17.00	1160113/1160363
Casual Fitness Class Pass (30 minute fitness class)	C	GST	9.00	9.50	1160363
Multi Attendance - 10 visits (valid for gym pass or classes)	C	GST	150.00	155.00	1160113
Concession and Health Care Card Holders					
Casual Fitness Class Pass / Gym Visit	C	GST	9.00	9.50	1160113/1160363
Casual Fitness Class Pass (30 minute fitness class)	C		5.00	5.25	1160113
Multi Attendance - 10 visits (valid for gym pass or classes)	C	GST	81.00	84.00	1160113
<b>Personal Training</b>					
1 Hour one on one PT session	C	GST	70.00	70.00	1160113
Introductory PT Pack (Fitness Appraisal)	C	GST	170.00	175.00	1160113
1 hour small group PT session (up to 4 ppl)	C	GST	100.00	103.00	1160113

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Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Memberships - Gym / Fitness</b>							
Members who renew Fitness Membership for 12 months prior to expiry date will receive 1 month bonus. (Conditions apply. Must have been a member for at least 12 months.)							
<b>Fitness Membership (includes Gym/Fitness Room/Aerobics classes/After Hours Access &amp; FOB/Creche)</b>							
12 months	C	GST	635.00	660.00	1160113		
3 months	C	GST	265.00	275.00	1160113		
1 month	C	GST	127.00	130.00	1160113		
<b>FIFO (proof of work schedule required)</b>							
12 months	C	GST	520.00	540.00	1160113		
Lost FOB key replacement (after hours access)	C	GST	20.00	20.00	1160113		
Membership Cancellation Fee (Conditions Apply)	C	GST	-	50.00	1160113		
<b>Recreation Centre Sports Hall Fee</b>							
<b>Shower Fee</b>	C	GST	5.00	5.00	1160153		
<b>Sports Hall Entry (Basketball, Volleyball, Table Tennis, Badminton, Netball)</b>							
<b>Spectator</b>			Free	Free			
<b>Adult Casual Entry Fee (18 years and over)</b>	C	GST	6.00	6.00	1160153		
Multipass - 10 x entries	C	GST	50.00	52.00	1160153		
<b>Concession and Health Care Card Holders</b>	C	GST	5.00	5.00	1160153		
Multipass - 10 x entries	C	GST	40.00	41.00	1160153		
<b>Local Denmark Schools (per student)</b>							
Normal Entry	C	GST	1.60	1.65	1160153		
Denmark High School Basketball Extension Program	C	GST	1.10	1.15	1160153		
Court Cancellation Fee (if less than 1 hour notice)	C	GST	20.00	20.00	1160153		
<b>Centre Operated Activity / Sports Program</b>							
<b>Individual Activity (i.e. Rollerskating, Disco, Community Sports, Homeschool Sports, Holiday Program)</b>							
Adult	C	GST	8.50	9.00	1160153		
Concession and Health Care Card Holders / Child (17 & Under)	C	GST	7.00	7.50	1160153		
Term Fee (based on number of sessions and games)	C	GST	*Casual fee x no. of sessions less 10% discount	*Casual fee x no. of sessions less 10% discount	1160153		
<b>Team Activity (Mixed Netball, Indoor Cricket)</b>							
Team Registration Fee	C	GST	50.00	52.00	1160153		
Team Fee per Game	C	GST	45.00	47.00	1160153		



Schedule of Fees and Charges 2024-2025			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
Transport							
Traffic Control (Vehicle Licensing)							
Traffic Control – Department of Transport Licensing Services				S	As per fees adopted under Department of Transport Licensing Regulations. Fees are available on the Department of Transport website or on request at the Shire Administration Centre.		
Economic Services							
Parry Beach							
Parry Beach Nature Park Camping Fees - amended 1 July 2021							
(per camp; 50% concession for significant voluntary work at Parry Beach; bookings are not taken)							
Caravan/Campervan/Mobile Home/Trailer							
First two people, per site							
Per night	C	GST	22.00	23.00	1360103		
Per week (discount of one night per week)	C	GST	116.00	138.00	1360103		
Each extra adult	C	GST	11.00	11.00	1360103		
Child (6-15) per night	C	GST	3.00	3.00	1360103		
Child under 6	C	N/A	Free	Free	1360103		
Tent/Swag/Other non vehicular camp							
First two people only							
Per night	C	GST	22.00	23.00	1360103		
Per week (discount of one night per week)	C	GST	116.00	138.00	1360103		
Each extra adult	C	GST	11.00	11.00	1360103		
Bib Track Walkers & Munda Biddi Cyclists	C	GST	6.00	6.00	1360103		
Child (6-15) per night	C	GST	3.00	3.00	1360103		
Child under 6	C	N/A	Free	Free	1360103		
Plant Nurseries							
Seedlings							
Provided for environmental projects; discounts considered on bulk orders over 2000 seedlings/tubes dependent upon species. Fees listed are minimums and will be dependent on species required. Prices are as quoted by Revegetation Officer where plants are more expensive to propagate.							
Seedling Cells (per cell)							
Propagated by seed (minimum fee - each)	C	GST	1.10	1.15	1351003		
Propagated by cuttings (minimum fee - each)	C	GST	1.60	1.65	1351003		
Tubes/Pots (minimum fee - each)	C	GST	2.10	2.20	1351003		
Other Economic Services							
Lime Sand (per tonne)	C	GST	42.90	44.55	1121003		
Berridge Park EV Charging Tariff (\$0.45 p/kWh + \$0.10 per minute parking fee after 3 hours) - as per Council Resolution 080223	C	GST	\$0.45 p/kWh + \$0.10 per minute parking fee after 3 hours		1427703		

Disclaimer: When a fee listed in this Schedule is updated by any Act, Regulation, Local Law, Council decision or Lease Renewal (including renegotiation, market valuation and CPI adjustment), then the updated fee amount supersedes this schedule.

Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Other Property and Services</b>					
<b>Variable Message Board Trailer - Daily Hire Rate</b> (subject to terms and conditions)	C	GST	95.00	98.00	1147593
<b>Sale of Stock Items i.e. Emulsion</b>					
Charges	C		Actual cost + 10% + Admin Fee		1147593
<b>Directional Road Signage</b>					
Application Fee (per sign)	C	GST	95.00	98.00	1147593
Installation of Directional Road Signage (no posts required)	C	GST	310.00	320.00	1147593
Installation of Directional Road Signage (posts required)	C	GST	555.00	575.00	1147593
Annual permit licence fee for portable signage (A-Frame/Corflute) only within road reserves (subject to approval)	C	GST	70.00	72.00	1147593
<b>Miscellaneous</b>					
Sign Materials / Installation / Removal Fees	C		{(Actual cost + 10%) + Labour + Admin Fee}		1147593
<b>Administration Fee</b>	C	GST	65.00	67.00	1147593
<b>Driveway Entrances (Crossovers)</b>					
<b>Permit Application Fee</b> (per crossover)	C	GST	42.00	43.00	1226503
<b>Shire of Denmark Contribution</b> (Council does not install driveway crossovers, but will provide a contribution to the landowner for the first crossover to a property, once a driveway crossover has been constructed to Council standards; contribution values are based on a 50% share of the minimum standard, per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 15[1]).					
Constructed without stormwater pipes (typically a 6.25m verge width)	C	Exempt	295.00	305.00	1228382
Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe)	C	Exempt	873.00	903.00	1228382
Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe, Unsealed)	C	Exempt	429.00	444.00	1228382
<b>Note: The Shire of Denmark does not pay a crossover subsidy where a crossover is a subdivision approval requirement.</b>					
<b>Gate Permit</b>					
(per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 9)					
<b>Fee</b> (per year)	C	GST	38.00	39.00	1432003
<b>Supervision of Reinstatement Fees</b>					
Fee (per site visit)	C	GST	130.00	134.00	1226503
<b>Standpipe Water Use (Potable only)</b> (per kL)	C	Free	12.70	13.00	1317543
Application for swipe access card (Zimmerman standpipe only)	C	GST	17.50	18.00	1317543
Deposit for access card (Zimmerman Standpipe)	C	N/A	50.00	50.00	BOND

Schedule of Fees and Charges 2024-2025	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2023-2024 (GST incl. if applicable)	Adopted Fee 2024-2025 (GST incl. if applicable)	Income Account
<b>Roadside Memorials – Installation Local roads only</b>					
As per Policy P120102 – Roadside Memorials (Erection, Maintenance and Removal) Memorial to be supplied by family and installed by Shire of Denmark and family if desired.					
Fee (per memorial)	C		No Charge	No Charge	
<b>Guidelines for Development and Subdivision of Land 2008</b> (“Development Standards”) per copy	C	GST	70.00	72.00	1047503
<b>Supervision Fees</b>					
(to be paid in advance; per Planning and Development Act 2005 Section 158; GST inclusive)					
Local Site Superintendent/Engineer (appropriately qualified) ...					
...is Provided by developer	C	GST	1.50% of the estimated value of proposed works	1.50% of the estimated value of proposed works	1226503
...is <b>Not</b> provided by developer	C	GST	3.00% of the estimated value of proposed works	3.00% of the estimated value of proposed works	1226503
<b>Defects Liability Guarantee (Bond)</b>					
Minimum guarantee (Contract Works up to \$28,571.43 GST Incl.)	C	N/A	1100.00	1140.00	BOND (TYPE 10)
Contract Works over \$28,571.43 (GST inclusive)	C	GST	3.50% of the estimated value	3.50% of the estimated value	BOND (TYPE 10)
<b>Bonding Assessment Fee</b>					
Minimum fee (outstanding works up to \$10,000)	C	GST	295.00	305.00	1226503
Outstanding works over \$10,000 (GST inclusive)	C	GST	2.50% of the estimated value	2.50% of the estimated value	1226503
<b>Planting Maintenance Guarantee</b>					
Guarantee (includes a 20% contingency; GST Free)	C	Free	120% of the estimated value	120% of the estimated value	BOND Type (6)