

Annual Budget

2025/2026



Shire of Denmark

Annual Budget 2025/2026

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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. Copies of this document can be made available in alternative formats upon request.

Shire President's Message

I'm proud to share the Shire of Denmark's 2025/2026 Annual Budget. This year's budget reflects our continuing commitment to the needs of our community—**better roads, strong community facilities and environmental care**. Residents will no doubt be aware of our decision to increase rates. This adjustment ensures we can further invest in the infrastructure and initiatives that matter most to our residents, while continuing to deliver essential services to our community.

Roadworks will remain a significant focus this year, as we broaden the scope of our planned improvements. Our comprehensive program includes drainage upgrades, gravel resheeting, road widening, and realignment across crucial parts of our road network. This will improve road safety, reduce long-term maintenance costs, and enhance access across the Shire, especially in areas that have experienced wear and tear over time. Through a combination of rates and grant funding, we plan to spend \$3,571,500 on roads this year, up from \$2,274,283 last year.

Our rates will enable the Shire to better support our community's health and well-being. Following your feedback on our recent Community Events Review Survey, we're increasing funding to our Shire-supported events this financial year. This uplift will allow us to provide bigger, more vibrant events and ensure we continue to offer our community a calendar of meaningful and enjoyable celebrations throughout the year.

We will be installing new outdoor gym equipment at Peaceful Bay and upgrading the gym equipment at the Denmark Recreation Centre. Denmark townsite will also receive more ACROD bays to upgrade the accessibility of our parking. These, and other planned enhancements, will provide more opportunities for residents to stay active and enjoy healthy lifestyles in accessible, well-equipped spaces.

The exciting redevelopment of Berridge Park has commenced. Earlier this year, this project, already jointly funded by the Shire of Denmark, Lotterywest, and the WA State Government, received further funding from the Federal Government's Growing Regions Program. Now fully funded, the Shire has started the engagement process to find a suitable contractor to commence the detailed design works, with an anticipated construction start in early 2026. This marks the first step in revitalising a key public space in the heart of Denmark, creating more opportunities for recreation, social connection, and youth engagement.

Of course, the completion of the Surf Club and Ocean Beach precinct redevelopment will be one of this year's highlights. The current public realm works will provide upgraded facilities and improved access to one of our most cherished coastal areas. Completing this major project, led by the Shire with contributions from Denmark Surf Life Saving Club, the WA State Government and Lotterywest, will enhance community use and ensure the area remains safe and welcoming for future generations.

Our rates continue to allow us to invest in safeguarding our natural environment and supporting efforts to move to sustainable energy sources. Additional funding will allow us to enhance our EV infrastructure across the Denmark townsite by installing new charging stations. We will also double our contribution to South Coast Bushcare, allowing them to increase the output of their amazing work in managing and protecting our unique bushland.

The 2025/2026 budget, the result of hard work by our staff and Councillors, is shaped by your input and aims to reinvest in our community significantly. Thank you for helping guide our decisions. We're committed to delivering projects that make Denmark an even better place for our residents and ratepayers to live.

Kingsley Gibson
Shire President

SHIRE OF DENMARK
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995

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SHIRE OF DENMARK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	9,160,749	8,676,900	8,680,305
Grants, subsidies and contributions		1,813,865	1,839,484	1,882,514
Fees and charges	15	4,054,972	4,371,341	3,998,349
Interest revenue	10(a)	467,201	510,534	421,173
Other revenue		51,810	92,601	35,690
		<u>15,548,597</u>	<u>15,490,860</u>	<u>15,018,031</u>
Expenses				
Employee costs		(8,574,555)	(8,333,123)	(7,987,040)
Materials and contracts		(4,672,819)	(4,103,475)	(4,519,676)
Utility charges		(262,873)	(256,289)	(284,500)
Depreciation	6	(5,717,994)	(5,620,276)	(5,425,831)
Finance costs	10(c)	(143,497)	(96,081)	(122,853)
Insurance		(366,893)	(371,100)	(367,435)
Other expenditure		(522,383)	(598,580)	(478,546)
		<u>(20,261,014)</u>	<u>(19,378,924)</u>	<u>(19,185,881)</u>
		<u>(4,712,417)</u>	<u>(3,888,064)</u>	<u>(4,167,850)</u>
Capital grants, subsidies and contributions		7,065,882	3,387,894	4,550,202
Profit on asset disposals	5	98,100	184,540	76,250
Loss on asset disposals	5	(30,000)	(13,212)	(15,000)
		<u>7,133,982</u>	<u>3,559,222</u>	<u>4,611,452</u>
Net result for the period		2,421,565	(328,842)	443,602
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,421,565	(328,842)	443,602

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 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		9,160,749	8,685,238	8,729,833
Grants, subsidies and contributions		1,938,962	2,079,720	1,949,516
Fees and charges		4,054,972	4,371,341	3,998,349
Interest revenue		467,201	510,534	421,173
Other revenue		51,810	92,601	35,690
		15,673,694	15,739,434	15,134,561
Payments				
Employee costs		(8,574,555)	(8,326,331)	(7,987,040)
Materials and contracts		(4,694,575)	(4,284,507)	(4,823,307)
Utility charges		(262,873)	(256,289)	(284,500)
Finance costs		(143,497)	(96,935)	(123,316)
Insurance paid		(366,893)	(371,100)	(367,435)
Goods and services tax paid		0	(13,966)	0
Other expenditure		(522,383)	(598,580)	(478,546)
		(14,564,776)	(13,947,708)	(14,064,144)
Net cash provided by operating activities	4	1,108,918	1,791,726	1,070,417
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,646,000)	(3,987,982)	(4,436,100)
Payments for construction of infrastructure	5(b)	(7,115,082)	(2,248,105)	(3,365,283)
Capital grants, subsidies and contributions		7,065,882	3,387,894	4,550,202
Proceeds from sale of property, plant and equipment	5(a)	523,000	1,186,810	174,750
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	21,756	21,061	21,061
Net cash (used in) investing activities		(3,150,444)	(1,640,322)	(3,055,370)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(402,909)	(288,238)	(350,936)
Payments for principal portion of lease liabilities	8	0	(10,568)	(10,568)
Proceeds from new borrowings	7(a)	1,000,000	975,000	975,000
Net cash provided by financing activities		597,091	676,194	613,496
Net increase (decrease) in cash held		(1,444,435)	827,598	(1,371,457)
Cash at beginning of year		7,799,350	6,971,752	6,971,752
Cash and cash equivalents at the end of the year	4	6,354,915	7,799,350	5,600,295

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 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	7,685,439	7,244,267	7,247,674
Rates excluding general rates		1,475,310	1,432,633	1,432,631
Grants, subsidies and contributions		1,813,865	1,839,484	1,882,514
Fees and charges	15	4,054,972	4,371,341	3,998,349
Interest revenue	10(a)	467,201	510,534	421,173
Other revenue		51,810	92,601	35,690
Profit on asset disposals	5	98,100	184,540	76,250
		15,646,697	15,675,400	15,094,281

Expenditure from operating activities

Employee costs		(8,574,555)	(8,333,123)	(7,987,040)
Materials and contracts		(4,672,819)	(4,103,475)	(4,519,676)
Utility charges		(262,873)	(256,289)	(284,500)
Depreciation	6	(5,717,994)	(5,620,276)	(5,425,831)
Finance costs	10(c)	(143,497)	(96,081)	(122,853)
Insurance		(366,893)	(371,100)	(367,435)
Other expenditure		(522,383)	(598,580)	(478,546)
Loss on asset disposals	5	(30,000)	(13,212)	(15,000)
		(20,291,014)	(19,392,136)	(19,200,881)

Non cash amounts excluded from operating activities

	3(c)	5,649,894	5,617,479	5,364,581
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Amount attributable to operating activities

1,005,577 1,900,743 1,257,981

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		7,065,882	3,387,894	4,550,202
Proceeds from disposal of property, plant and equipment	5(a)	523,000	1,186,810	174,750
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	21,756	21,061	21,061
		7,610,638	4,595,765	4,746,013

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(3,646,000)	(3,987,982)	(4,436,100)
Payments for construction of infrastructure	5(b)	(7,115,082)	(2,248,105)	(3,365,283)
		(10,761,082)	(6,236,087)	(7,801,383)

Amount attributable to investing activities

(3,150,444) (1,640,322) (3,055,370)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,000,000	975,000	975,000
Transfers from reserve accounts	9(a)	2,352,582	871,823	1,705,123
		3,352,582	1,846,823	2,680,123

Outflows from financing activities

Repayment of borrowings	7(a)	(402,909)	(288,238)	(350,936)
Payments for principal portion of lease liabilities	8	0	(10,568)	(10,568)
Transfers to reserve accounts	9(a)	(1,468,513)	(2,343,983)	(1,722,270)
		(1,871,422)	(2,642,789)	(2,083,774)

Amount attributable to financing activities

1,481,160 (795,966) 596,349

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities		663,707	1,199,252	1,201,040
Amount attributable to investing activities		1,005,577	1,900,743	1,257,981
Amount attributable to financing activities		(3,150,444)	(1,640,322)	(3,055,370)
Amount attributable to financing activities		1,481,160	(795,966)	596,349
Surplus/(deficit) remaining after the imposition of general rates	3	0	663,707	0

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

**SHIRE OF DENMARK
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 Leases* which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

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

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

2024/25 actual balances

Balances shown in this budget as 2024/25 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*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
- *Supplier Finance Arrangements: Tier 2 Disclosures*

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

Initial application of accounting standards (cont'd)

- *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 2025/26 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 2024-4b Amendments to Australian Accounting Standards*
- *Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *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*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
- *(Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
- *(Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards*
- *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
- *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
1. Improved	Gross rental valuation	0.081219	2,461	65,811,549	5,345,148	28,393	5,373,541	4,928,396	4,931,803
2. Holiday Purposes	Gross rental valuation	0.158377	110	2,597,400	411,368	0	411,368	368,199	368,199
3. Vacant	Gross rental valuation	0.161626	217	3,040,040	491,350	0	491,350	466,623	466,623
4. Rural	Unimproved valuation	0.003885	415	340,317,000	1,322,132	0	1,322,132	1,331,499	1,331,499
5. Rural - Add Use - Holiday	Unimproved valuation	0.005051	7	4,628,000	23,376	0	23,376	72,272	72,272
6. Rural - Add Use - Commercial	Unimproved valuation	0.006605	11	9,640,000	63,672	0	63,672	77,278	77,278
Total general rates			3,221	426,033,989	7,657,046	28,393	7,685,439	7,244,267	7,247,674
		Minimum							
		\$							
(ii) Minimum payment									
1. Improved	Gross rental valuation	1,512	547	7,338,430	827,064	0	827,064	894,660	894,660
2. Holiday Purposes	Gross rental valuation	1,815	0	0	0	0	0	0	0
3. Vacant	Gross rental valuation	1,480	190	1,331,140	281,200	0	281,200	285,224	285,224
4. Rural	Unimproved valuation	1,738	237	77,357,315	411,906	0	411,906	310,046	310,046
5. Rural - Add Use - Holiday	Unimproved valuation	2,258	3	1,134,000	6,774	0	6,774	12,930	12,930
6. Rural - Add Use - Commercial	Unimproved valuation	3,301	9	3,855,000	29,709	0	29,709	18,900	18,900
Total minimum payments			986	91,015,885	1,556,653	0	1,556,653	1,521,760	1,521,760
Total general rates and minimum payments			4,207	517,049,874	9,213,699	28,393	9,242,092	8,766,027	8,769,434
					9,213,699	28,393	9,242,092	8,766,027	8,769,434
Waivers (Refer note 2(f))							(81,343)	(89,127)	(89,129)
Total rates					9,213,699	28,393	9,160,749	8,676,900	8,680,305

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution 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 2026

2. RATES (CONTINUED)

(b) Interest and Administration Charges, and Instalments

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

Option 1 (Full Payment)

Single full amount of rates and charges including any arrears, to be paid on or before 24 September 2025.

Option 2 (Two Instalments)

First instalment to be paid on or before 24 September 2025, including all arrears and half the current rates and service charges; and

Second instalment to be paid on or before 26 November 2025.

Option 3 (Four Instalments)

First instalment to be paid on or before 24 September 2025, including all arrears and one quarter of the current rates and service charges; and

Second instalment to be paid on or before 26 November 2025; and

Third instalment to be paid on or before 28 January 2026; and

Fourth instalment to be paid on or before 31 March 2026.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	24/09/2025	0	0.0%	11%
Option two				
First instalment	24/09/2025	0	0.0%	11%
Second instalment	26/11/2025	12.50	5.5%	11%
Option three				
First instalment	24/09/2025	0	0.0%	11%
Second instalment	26/11/2025	12.50	5.5%	11%
Third instalment	28/01/2026	12.50	5.5%	11%
Fourth instalment	31/03/2026	12.50	5.5%	11%

	2025/26 Budgeted revenue	2024/25 Actual revenue	2024/25 Budget revenue
	\$	\$	\$
Instalment plan charges	24,000	25,040	24,000
Instalment plan interest	26,200	26,393	24,000
Late payment of rate or service charge interest	42,000	47,586	24,250
	92,200	99,019	72,250

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES (CONTINUED)

(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. Improved	All properties held or used for non-rural purposes, not for holiday purposes, and 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 for non-rural purposes and for holiday purposes.	The object of a higher rate in the dollar (95% premium on the 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 residences. Properties used for short term rentals generate higher gross rental income compared to properties used for long term residential purposes.
3. Vacant	All properties held or used for non-rural purposes and currently vacant.	The object of a higher rate in the dollar (99% premium on the 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.

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (continued)

Rate Description	Characteristics	Objects	Reasons
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 rating category.
5. Rural - Additional Use - Holiday	All properties held or used for rural purposes and have additional 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 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 holiday purposes and those used for rural purposes.
6. Rural - Additional Use - Commercial	All properties held or used for rural purposes and have additional 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 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 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 2026**

2. RATES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2026.

(e) Incentives

To encourage ratepayers to pay their rates in full by the due date, the following incentives prizes are offered:

One first prize of \$1,000
Two second prizes of \$500 each
Four third prizes of \$250 each

The total prize pool is \$3,000, funded by the Shire of Denmark.

All prizes are awarded in Denmark Dollars, which can be used at participating businesses in the Chamber of Commerce Denmark Dollars program.

Ratepayers who pay their rates in full by the due date (refer to Note 2(b)) will be automatically entered into the draw. Prizes will be awarded randomly.

Councillors and employees of the Shire of Denmark are not eligible to enter.

(f) Waivers

Rate to which the waiver is granted	Type	Waiver	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver is granted	Objects and reasons of the waiver
					\$	\$	\$		
A5731 - Denmark Arts Council Inc.	Rate	Waiver	100%	4,663	4,663	6,201	6,201	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5585 - Denmark Boating & Angling Club	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5587 - DB&AC, Denmark Sea Rescue Group	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A3565 - Denmark Clay Target Club	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5584 - Denmark Cottage Crafts Inc.	Rate	Waiver	100%	2,086	2,086	2,953	2,953	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A3088 - Denmark Country Club Inc.	Rate	Waiver	100%	6,345	6,345	3,225	3,225	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5960 - Denmark Environment Centre Inc.	Rate	Waiver	100%	2,390	2,390	3,090	3,090	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5599 - Denmark Machinery Restoration Group	Rate	Waiver	100%	1,512	1,512	1,535	1,536	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A3179 - Denmark Occ. Day Care Centre & Play	Rate	Waiver	100%	1,512	1,512	1,443	1,443	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A3167 - Denmark Pistol Club	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A3189 - Denmark Equestrian Club Inc.	Rate	Waiver	100%	1,918	1,918	2,215	2,215	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5601 - Denmark Riverside Club (Riverfront La	Rate	Waiver	100%	0	0	1,443	1,443	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A3069 - Denmark Riverside Club (Infrastructure	Rate	Waiver	100%	10,264	10,264	12,018	12,018	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5588 - Denmark Surf Life Saving Club	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5590 - Green Skills Inc.	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5593 - Kentdale Community Hall Committee Ir	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5600 - Lions Club of Denmark Inc.	Rate	Waiver	100%	1,480	1,480	1,443	1,443	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5591 - Nornalup Residents & Ratepayers Assc	Rate	Waiver	100%	3,876	3,876	5,315	5,315	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5592 - Parry's Beach Volunteers Management	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5615 - Peaceful Bay Progress Association Inc	Rate	Waiver	100%	1,512	1,512	1,443	1,443	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5616 - Peaceful Bay Progress Association Inc	Rate	Waiver	100%	1,512	1,512	1,443	1,443	LG Act 1995 S6.47 & Community Contributions Policy	Community Group

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES (CONTINUED)

(f) Waivers (continued)

Rate to which the waiver is granted	Type	Waiver	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver is granted	Objects and reasons of the waiver
A5596 - Peaceful Bay RSL Sub Branch	Rate	Waiver	100%	1,512	1,512	1,443	1,443	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5595 - Peaceful Bay Sea Rescue Group Inc.	Rate	Waiver	100%	1,512	1,512	1,772	1,772	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5597 - Scouts Association of Australia	Rate	Waiver	100%	2,223	2,223	2,835	2,835	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A3097 - RSL of Australia WA Branch Inc.	Rate	Waiver	100%	2,030	2,030	2,717	2,717	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5594 - Tingledale Hall Committee Inc.	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A3041 - Scotsdale Hall & Tennis Courts	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A5729 - Denmark Community Resource Centre	Rate	Waiver	100%	3,513	3,513	4,045	4,046	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A3256 - Denmark Historical Society Inc.	Rate	Waiver	100%	1,512	1,512	1,443	1,443	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A6021 - Denmark Men's Shed	Rate	Waiver	100%	2,721	2,721	3,721	3,721	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A6066 - Denmark Chamber of Commerce	Rate	Waiver	100%	4,305	4,305	6,260	6,260	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A6054 - The Woodturners of Denmark	Rate	Waiver	100%	1,512	1,512	1,443	1,443	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A6184 - Denmark Walpole Football Club	Rate	Waiver	100%	2,315	2,315	1,443	1,443	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
A6147 - Containers for Change - Greenskills	Rate	Waiver	100%	1,738	1,738	1,658	1,658	LG Act 1995 S6.47 & Community Contributions Policy	Community Group
					81,343	89,127	89,129		

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Contract assets
Inventories
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract 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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	6,354,915	7,799,350	5,600,295
	21,756	21,756	21,389
	507,918	513,280	464,625
	100,000	250,000	0
	95,550	95,550	76,707
	0	0	0
	7,080,139	8,679,936	6,163,016
	(1,532,772)	(1,554,528)	(1,511,873)
	(331,479)	(361,744)	0
	(411,627)	(365,186)	(365,025)
	(1,233,973)	(1,233,973)	(1,227,145)
	(3,509,851)	(3,515,431)	(3,104,043)
	3,570,288	5,164,505	3,058,973
3(b)	(3,570,288)	(4,500,798)	(3,058,973)
	0	663,707	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 employee benefit provisions

Total adjustments to net current assets

9	(5,194,132)	(6,078,201)	(4,623,190)
	(21,756)	(21,756)	(21,389)
	0	0	(6,564)
	411,627	365,186	365,025
	1,233,973	1,233,973	1,227,145
	(3,570,288)	(4,500,798)	(3,058,973)

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 contract liabilities
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(98,100)	(184,540)	(76,250)
5	30,000	13,212	15,000
6	5,717,994	5,620,276	5,425,831
	0	169,626	0
	0	(1,095)	0
	5,649,894	5,617,479	5,364,581

3. NET CURRENT ASSETS (CONTINUED)

(d) 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 2026

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:

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		276,714	1,721,149	994,252
Term deposits		6,078,201	6,078,201	4,606,043
Total cash and cash equivalents		6,354,915	7,799,350	5,600,295
Held as				
- Unrestricted cash and cash equivalents		1,160,783	1,636,149	977,105
- Restricted cash and cash equivalents		5,194,132	6,163,201	4,623,190
	3(a)	6,354,915	7,799,350	5,600,295
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		5,194,132	6,163,201	4,623,190
		5,194,132	6,163,201	4,623,190
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	5,194,132	6,078,201	4,623,190
Unspent borrowings	7(c)	0	85,000	0
		5,194,132	6,163,201	4,623,190
Reconciliation of net cash provided by operating activities to net result				
Net result		2,421,565	(328,842)	443,602
Depreciation	6	5,717,994	5,620,276	5,425,831
(Profit)/loss on sale of asset		(68,100)	(171,328)	(61,250)
(Increase)/decrease in receivables		5,362	27,004	48,622
(Increase)/decrease in contract assets		150,000	(31,966)	218,034
(Increase)/decrease in inventories		0	(5,595)	15,063
(Increase)/decrease in other assets		0	134,699	0
Increase/(decrease) in payables		(21,756)	(310,990)	(319,157)
Increase/(decrease) in contract liabilities		(30,265)	239,570	(150,126)
Increase/(decrease) in employee provisions		0	6,792	0
Capital grants, subsidies and contributions		(7,065,882)	(3,387,894)	(4,550,202)
Net cash from operating activities		1,108,918	1,791,726	1,070,417

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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 2026

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	(290,000)	275,000	0	(15,000)					0					0
Buildings - non-specialised	2,175,000	0	0	0	0	2,716,696	(828,891)	900,000	71,109	0	3,650,000	0	0	0	0
Furniture and equipment	110,000	0	0	0	0	129,585	0	0	0	0	119,000	0	0	0	0
Plant and equipment	1,361,000	(164,900)	248,000	98,100	(15,000)	1,141,701	(186,591)	286,810	113,431	(13,212)	667,100	(113,500)	174,750	76,250	(15,000)
Total	3,646,000	(454,900)	523,000	98,100	(30,000)	3,987,982	(1,015,482)	1,186,810	184,540	(13,212)	4,436,100	(113,500)	174,750	76,250	(15,000)
(b) Infrastructure															
Infrastructure - Roads	2,653,000	0	0	0	0	1,131,664	0	0	0	0	1,294,783	0	0	0	0
Infrastructure - Paths	340,000	0	0	0	0	517,656	0	0	0	0	822,000	0	0	0	0
Infrastructure - Drainage	157,500	0	0	0	0	96,523	0	0	0	0	157,500	0	0	0	0
Infrastructure - EV Charging	121,000	0	0	0	0	231,141	0	0	0	0	300,000	0	0	0	0
Infrastructure - Reserves	2,472,000	0	0	0	0	240,305	0	0	0	0	763,000	0	0	0	0
Infrastructure - Waste Facilities	0	0	0	0	0	30,816	0	0	0	0	28,000	0	0	0	0
Other infrastructure - Bridges	300,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure	1,071,582	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,115,082	0	0	0	0	2,248,105	0	0	0	0	3,365,283	0	0	0	0
Total	10,761,082	(454,900)	523,000	98,100	(30,000)	6,236,087	(1,015,482)	1,186,810	184,540	(13,212)	7,801,383	(113,500)	174,750	76,250	(15,000)

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 2026

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
Other infrastructure
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

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Buildings - non-specialised	1,752,065	1,751,047	1,754,032
Furniture and equipment	58,236	57,948	59,845
Plant and equipment	710,372	707,538	618,437
Infrastructure - Roads	2,025,863	1,994,605	1,970,374
Infrastructure - Paths	176,925	176,925	175,205
Infrastructure - Drainage	241,695	238,694	238,420
Infrastructure - Reserves	524,485	458,100	382,230
Other infrastructure - Airstrip	31,227	31,229	31,227
Other infrastructure - Bridges	186,861	186,862	186,861
Other infrastructure	10,265	8,035	0
Right of use - plant and equipment	0	9,293	9,200
	5,717,994	5,620,276	5,425,831
Governance	205,483	206,253	219,211
Law, order, public safety	452,986	430,856	417,898
Health	5,805	5,804	5,805
Education and welfare	50,017	50,017	50,017
Community amenities	197,805	197,805	194,305
Recreation and culture	1,670,279	1,631,200	1,532,581
Transport	2,759,683	2,726,728	2,671,099
Economic services	128,226	128,331	124,375
Other property and services	247,710	243,282	210,540
	5,717,994	5,620,276	5,425,831

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
- 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
Infrastructure - Drainage	80 Years
Infrastructure - Reserves	20 to 60 Years
Other infrastructure - Airstrip	30 to 75 Years
Other infrastructure - Bridges	10 to 75 Years
Right of use - plant and equipment	Based on the remaining lease

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 2026

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 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	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
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Lionsville	142	WATC	6.88%	212,351	0	(41,767)	170,584	(15,064)	251,387	0	(39,036)	212,351	(18,062)	251,387	0	(39,036)	212,351	(18,062)
Airport	143	WATC	6.26%	0	0	0	0	0	8,258	0	(8,258)	0	(476)	8,258	0	(8,258)	0	(474)
Football Clubrooms	147	WATC	6.37%	84,818	0	(14,906)	69,912	(5,790)	98,818	0	(14,000)	84,818	(6,786)	98,818	0	(14,000)	84,818	(6,782)
Purchase Reserve 27101	152	WATC	6.04%	181,236	0	(25,897)	155,339	(11,865)	205,637	0	(24,401)	181,236	(13,510)	205,637	0	(24,401)	181,236	(13,511)
Purchase Lot 228 Res.18587	158	WATC	2.70%	55,122	0	(55,122)	0	(1,255)	108,785	0	(53,663)	55,122	(3,098)	108,785	0	(53,663)	55,122	(3,097)
Riverside Club - Stage 1	159	WATC	3.11%	318,408	0	(23,424)	294,984	(11,565)	341,120	0	(22,712)	318,408	(12,448)	341,120	0	(22,712)	318,408	(12,448)
Waste Disposal Truck	160	WATC	4.45%	267,200	0	(85,173)	182,027	(12,688)	348,701	0	(81,501)	267,200	(16,936)	348,701	0	(81,501)	267,200	(16,936)
Energy Efficiency Upgrades	161	WATC	4.40%	387,724	0	(50,469)	337,255	(18,822)	0	400,000	(12,276)	387,724	(5,107)	0	400,000	(63,739)	336,261	(23,318)
Surf Club Precinct Upgrades	162	WATC	4.72%	563,670	0	(46,674)	516,996	(29,484)	0	575,000	(11,330)	563,670	(7,803)	0	575,000	(22,566)	552,434	(16,231)
Depot Upgrade	163	WATC	4.53% *	0	1,000,000	(37,723)	962,277	(26,068)	0	0	0	0	0	0	0	0	0	0
				2,070,528	1,000,000	(381,153)	2,689,373	(132,601)	1,362,704	975,000	(267,177)	2,070,528	(84,226)	1,362,706	975,000	(329,875)	2,007,830	(110,859)
Self Supporting Loans																		
Riverside Club (S/S)	157	WATC	3.30%	282,930	0	(21,756)	261,174	(10,896)	303,991	0	(21,061)	282,930	(11,744)	303,991	0	(21,061)	282,930	(11,744)
				282,930	0	(21,756)	261,174	(10,896)	303,991	0	(21,061)	282,930	(11,744)	303,991	0	(21,061)	282,930	(11,744)
				2,353,458	1,000,000	(402,909)	2,950,547	(143,497)	1,666,695	975,000	(288,238)	2,353,458	(95,970)	1,666,697	975,000	(350,936)	2,290,760	(122,603)

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 group(s)

All borrowings are obtained from the WA treasury Corporation (WATC).

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

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
163 - Depot Upgrade	WATC	P & I	10	4.53% (Est)	1,000,000	63,791	1,000,000	0
					1,000,000	63,791	1,000,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2025/26 Budget	New loans unspent at 30 June 2026	Amount as at 30 June 2026
			\$	\$	\$	\$
Loan # 161	Energy Efficiency Upgrades	2025	85,000	85,000	0	0
			85,000	85,000	0	0

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 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	(5,500)	(7,650)	(3,000)
Total amount of credit unused	14,500	12,350	17,000
Loan facilities			
Loan facilities in use at balance date	2,950,547	2,353,458	2,290,760
Unused loan facilities at balance date	0	85,000	0

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred regardless of how the borrowings are applied.

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

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

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2025/26 Budget Lease Interest Repayments	Actual Principal	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding	2024/25 Actual Lease Interest repayments	Budget Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest Repayments
					1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
Gym - Strength Equipment	MAIA	2.30%	72 months		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,568	\$ 0	\$ (10,568)	\$ 0	\$ (111)	\$ 10,568	\$ 0	\$ (10,568)	\$ 0	\$ (250)
					0	0	0	0	0	10,568	0	(10,568)	0	(111)	10,568	0	(10,568)	0	(250)

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 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlements Reserve	488,500	20,028	(20,000)	488,528	465,656	22,844	0	488,500	465,655	20,954	0	486,609
(b) Plant Reserve	570,563	423,393	(469,000)	524,956	375,161	418,352	(222,950)	570,563	375,161	416,882	(342,350)	449,693
(c) Parry Inlet Reserve	213,516	18,754	0	232,270	193,999	19,517	0	213,516	193,999	18,730	0	212,729
(d) Lime Quarry Rehabilitation Reserve	324,865	13,319	0	338,184	347,802	17,063	(40,000)	324,865	347,802	15,651	(40,000)	323,453
(e) Infrastructure Reserve	2,310,929	609,056	(1,788,582)	1,131,403	1,342,279	1,468,920	(500,270)	2,310,929	1,342,279	860,403	(1,164,346)	1,038,336
(f) Waste Services Reserve	1,156,656	217,423	0	1,374,079	965,300	217,356	(26,000)	1,156,656	965,300	213,438	(28,000)	1,150,738
(g) Aquatic Facility Development Reserve	125,365	15,140	0	140,505	109,970	15,395	0	125,365	109,970	14,949	0	124,919
(h) Lionsville Reserve	0	0	0	0	43,470	2,133	(45,603)	0	43,471	1,956	(45,427)	0
(i) Peaceful Bay Reserve	377,643	50,483	0	428,126	338,058	51,585	(12,000)	377,643	338,059	50,213	(60,000)	328,272
(j) Rivermouth Caravan Park Reserve	137,140	5,623	0	142,763	125,961	11,179	0	137,140	125,961	10,668	0	136,629
(k) Peaceful Bay Caravan Park Reserve	93,738	3,843	0	97,581	84,588	9,150	0	93,738	84,588	8,806	0	93,394
(l) Recreation Centre Reserve	36,303	51,488	(15,000)	72,791	10,774	50,529	(25,000)	36,303	10,774	50,485	(25,000)	36,259
(m) Strategic Reserve	135,753	10,566	0	146,319	124,638	11,115	0	135,753	124,639	10,609	0	135,248
(n) Legal Contingency Reserve	42,892	11,759	0	54,651	31,354	11,538	0	42,892	31,354	11,410	0	42,764
(o) ICT Reserve	64,338	17,638	(60,000)	21,976	47,031	17,307	0	64,338	47,031	17,116	0	64,147
	6,078,201	1,468,513	(2,352,582)	5,194,132	4,606,041	2,343,983	(871,823)	6,078,201	4,606,043	1,722,270	(1,705,123)	4,623,190

(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.
(g) Aquatic Facility Development Reserve	Ongoing	- to be used for the development of aquatic facilities.
(h) Lionsville Reserve	2025	- 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 projects aligned with the Strategic Community Plan, Corporate Business Plan & Council Plan as identified and required.
(n) Legal Contingency Reserve	Ongoing	- to fund unanticipated legal expenses in excess of budget.
(o) ICT Reserve	Ongoing	- to finance the acquisition and enhancement of Information Technology and digital service delivery initiatives.

SHIRE OF DENMARK
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10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Investments	398,551	435,745	372,623
Late payment of fees and charges *	450	810	300
Other interest revenue	68,200	73,979	48,250
	<u>467,201</u>	<u>510,534</u>	<u>421,173</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	46,223	43,300	40,000
Other services	16,689	2,025	2,000
	<u>62,912</u>	<u>45,325</u>	<u>42,000</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	143,497	95,970	122,603
Interest on lease liabilities (refer Note 8)	0	111	250
	<u>143,497</u>	<u>96,081</u>	<u>122,853</u>

(d) Write offs

Rates	300	3,137	300
Other Revenue	500	134,699	500
	<u>800</u>	<u>137,836</u>	<u>800</u>

(e) Low Value lease expenses

Gymnasium equipment	0	10,568	10,568
	<u>0</u>	<u>10,568</u>	<u>10,568</u>

SHIRE OF DENMARK
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FOR THE YEAR ENDED 30 JUNE 2026

11. ELECTED MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President			
President's allowance	37,249	35,989	35,989
Meeting attendance fees	16,502	15,940	15,940
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,200	838	1,200
Superannuation contribution payments	6,450	0	0
	64,901	56,267	56,629
Deputy President			
Deputy President's allowance	9,312	8,997	8,997
Meeting attendance fees	16,502	15,940	15,940
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	850	2,751	850
Superannuation contribution payments	3,098	0	0
	33,262	31,188	29,287
Elected member 1			
Meeting attendance fees	16,502	15,940	15,940
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	850	0	850
Superannuation contribution payments	1,980	0	0
	22,832	19,440	20,290
Elected member 2			
Meeting attendance fees	16,502	15,940	15,940
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	850	0	850
Superannuation contribution payments	1,980	0	0
	22,832	19,440	20,290
Elected member 3			
Meeting attendance fees	16,502	15,940	15,940
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	850	0	850
Superannuation contribution payments	1,980	0	0
	22,832	19,440	20,290
Elected member 4			
Meeting attendance fees	16,502	15,940	15,940
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	850	0	850
Superannuation contribution payments	1,980	0	0
	22,832	19,440	20,290
Elected member 5			
Meeting attendance fees	16,502	15,940	15,940
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	850	0	850
Superannuation contribution payments	1,980	0	0
	22,832	19,440	20,290
Elected member 6			
Meeting attendance fees	16,502	15,940	15,940
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	850	0	850
Superannuation contribution payments	1,980	0	0
	22,832	19,440	20,290
Elected member 7			
Meeting attendance fees	16,502	15,940	15,940
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	850	0	850
Superannuation contribution payments	1,980	0	0
	22,832	19,440	20,290
Total Elected Member Remuneration	257,984	223,535	227,946
President's allowance	37,249	35,989	35,989
Deputy President's allowance	9,312	8,997	8,997
Meeting attendance fees	148,514	143,460	143,460
Annual allowance for ICT expenses	31,500	31,500	31,500
Travel and accommodation expenses	8,000	3,589	8,000
Superannuation contribution payments	23,409	0	0
	257,984	223,535	227,946

SHIRE OF DENMARK
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FOR THE YEAR ENDED 30 JUNE 2026

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 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
DPI - Dept of Transport Licensing Services	0	1,289,460	(1,289,460)	0
Parks & Trails Bond	850	0	(850)	0
	850	1,289,460	(1,290,310)	0

SHIRE OF DENMARK
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FOR THE YEAR ENDED 30 JUNE 2026

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 services 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, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, 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, membership, 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 policy premium costs other than worker's 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 purposes.

OTHER EXPENDITURE

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

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2026

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, The Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shires 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 Shire 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 the Shire'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 Shire 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 Shire 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 the Shire'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 2026

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	24,177	24,391	23,961
General purpose funding	61,000	66,465	58,400
Law, order, public safety	71,600	152,084	34,750
Health	29,400	27,622	29,900
Education and welfare	46,200	33,542	29,500
Housing		13,629	0
Community amenities	2,384,075	2,257,434	2,123,816
Recreation and culture	328,379	394,875	313,492
Transport	93,678	114,769	97,170
Economic services	1,016,163	1,280,842	1,287,060
Other property and services	300	5,688	300
	4,054,972	4,371,341	3,998,349

Capital Expenditure by Type		
COA or Job	Description	2025/2026 Budget \$
Furniture and Equipment		
1161104	Recreation Centre - New Gym Equipment	15,000
1541104	Emergency Services BFB Furniture & Equipment Replacement	25,000
1541104	Fire Danger Rating Signs (2)	70,000
Total Furniture and Equipment		110,000
Land and Buildings		
52100	Denmark Surf Club Precinct Development (completion of 24/25 project)	1,060,000
50214	Shire Facilities Energy Efficiency Upgrades (completion of 24/25 project)	85,000
50216	Civic Centre Green Room Internal Improvements	30,000
52502	Depot Redevelopment	1,000,000
Total Land and Buildings		2,175,000
Plant and Equipment		
1421254	Plant Replacement (Governance) - refer Plant Replacement Program	70,000
1541054	Emergency Services BFB Vehicle Replacement	494,000
1511054	Plant Replacement (Bushfire Command Vehicle) - refer Plant Replacement Program	90,000
1531054	Plant Replacement (Ranger Vehicle) - refer Plant Replacement Program	80,000
1131054	Plant Replacement (Recreation Services) - refer Plant Replacement Program	37,000
1231054	Plant Replacement (Transport) - refer Plant Replacement Program	590,000
Total Plant and Equipment		1,361,000
Infrastructure Other		
1076054	Hardy Street Sewerage, Drainage & Remediation Works	1,071,582
52185	Hopson Park Improvements (Installation of shade sails, gazebo and soft-fall)	65,000
52190	Berridge Park Upgrade	1,500,000
52150	Denmark Surf Club Precinct Development - Public Realm (completion of 24/25 project)	680,000
52160	Install BBQ Facilities at Rivermouth - (completion of 24/25 project)	42,000
52180	Facility Fencing and Delineation Upgrades (various locations)	30,000
52195	Peaceful Bay Outdoor Gym Equipment	34,000
50132	EV Infrastructure - Project 1 (Arena Future Fuels) (completion of 24/25 project)	16,000
50135	EV Infrastructure - Project 2 (Charged Up) (completion of 24/25 project)	105,000
Total Infrastructure Other		3,543,582
Infrastructure - Roads, Paths, Drainage, Bridges		
50384	Walter Road SLK 0.10 - 2.15 (Gravel Resheet with Drainage Upgrades) RPG	335,000
50330	Glenrowan Road SLK 0.01 - 2.46 (Gravel Resheet with Drainage Upgrades) CRF	288,000
50331	Kernutts Road - SLK 1.85 - 2.85 (Widen, Seal, Realign Intersection & Modify Drainage) CRF	469,000
50332	Redman Road - SLK 2.50 - 4.79 (Gravel Resheet & Improve Drainage) CRF	263,000
50385	Hazelvale Road - SLK 0.00 - 3.63 (Isolated pavement repairs & Reseal) RPG	369,000
50386	Ocean Beach Road - Design, Geotech, Survey RPG	90,000
50387	Turner Road - Design, Geotech, Survey RPG	90,000
50388	Walter Road - Design, Geotech, Survey RPG	90,000
50389	Hollings Road - Design, Geotech, Survey RPG	60,000
50395	Mount Shadforth Road - SLK 0.50 - 0.80 (Reconstruction including Drainage Improvement) RPG	690,000
50020	Footpath Renewal	80,000
50519	SLRIP - Timber Bridge Replacement	300,000
51005	Pathway - Pedestrian Bridge Renewal	50,000
54000	Bike Trail Construction - Turner Road (CBP)	210,000
50030	Drainage Renewal	100,000
50802	Drainage Upgrades - Flood Mitigation (CBP)	57,500
50080	Road Renewal - CBD All Abilities Carpark Upgrades	30,000
Total Infrastructure Roads		3,571,500
Totals By Asset Class		
	Furniture and Equipment	110,000
	Land and Buildings	2,175,000
	Plant and Equipment	1,361,000
	Infrastructure Other	3,543,582
	Infrastructure Roads	3,571,500
Grand Totals		10,761,082

Asset Disposal and Replacement Program

Asset Description/Function	Acquisitions				Disposals				
	Detail	Plant No.	Asset No.	Purchase Price \$	Sale Price \$	Asset Value \$	Depreciation \$	Written Down Value \$	(Profit) or Loss \$
Governance/Administration									
Land - Lot 3 Corymbia Crescent (Sale Only)	C/T 4005/362	-	98	0	275,000	290,000	0	290,000	15,000
Utility Pool Vehicle (replacing Tesla)	DE 09	P45006	88	70,000	20,000	55,850	20,850	35,000	15,000
Sub Total				70,000	295,000	345,850	20,850	325,000	30,000
Law, Order & Public Safety									
Bushfire Command Vehicle - 4 x 4 Utility	DE 10	P43050	CARF10	90,000	20,000	54,700	53,800	900	(19,100)
Dual Cab 4 x 4 Utility w Canopy - Ranger Services	DE 7	P40161	74	80,000	30,000	46,350	26,350	20,000	(10,000)
Sub Total				170,000	50,000	101,050	80,150	20,900	(29,100)
Recreation and Culture									
Trailer for Cab Mower - Parks & Gardens	New			12,000	0	0	0	0	0
Ride on Mower		P40302	49	25,000	1,000	8,000	7,000	1,000	0
Sub Total				37,000	1,000	8,000	7,000	1,000	0
Transport									
Mini Excavator	New	New	New	90,000	0	0	0	0	0
Trailer for Mini Ecavator	New	New	New	25,000	0	0	0	0	0
Truck	DE 1447	P40012	TRUCK28	130,000	38,000	71,000	56,000	15,000	(23,000)
Tipper Truck	DE 11391	P40011	TRUCK29	280,000	82,000	222,000	182,000	40,000	(42,000)
Utility Vehicle - Manager Technical Services (Sale Only)	DE 201	P40107	144	0	45,000	53,000	8,000	45,000	0
Merlo Tractor (Sale Only)	DE 6690	P40019	TRACTOR4	0	12,000	40,000	32,000	8,000	(4,000)
Vehicle (Cleaners)	New	New	New	65,000	0	0	0	0	0
Sub Total				590,000	177,000	386,000	278,000	108,000	(69,000)
Grand Totals				867,000	523,000	840,900	386,000	454,900	(68,100)

Funding	
Proceeds from Sale	523,000
Transfers from Plant Replacement Reserve	469,000
Transfers from Parry Inlet Reserve	0
Transfer to Infrastructure Reaserve	(275,000)
Funding from Borrowings	0
Funding Required from Municipal Budget	150,000
	867,000

Profit on Sale of Assets	(98,100)
Loss on Sale of Assets	30,000
Net (Profit)/Loss	(68,100)

Community Contributions

Category	Recipient	Details	2025/26 Budget	2024/25 Budget
1. Contributions				
	Denmark Agricultural School Scholarship	Annual contribution	\$ -	\$ 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	\$ 5,000
	Kentdale Community Hall (KCHC)	Annual contribution to recipient for maintenance	\$ 2,000	\$ 2,000
	Lake Muir Denbarker Community Feral Pig Eradication Group	Annual contribution	\$ 3,250	\$ 3,100
	Morgan Richards Community Centre (Denmark CRC)	Annual contribution to recipient for maintenance	\$ 2,000	\$ 2,000
	Nornalup Community Hall (NRRRA)	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
		Sub total	\$ 29,750	\$ 31,600
2. Community Events				
		ANZAC Day Services	\$ 5,600	\$ 5,600
		Arts Market - Easter	\$ 10,000	\$ -
		Australia Day	\$ 5,000	\$ 12,000
		Community Christmas Event & Volunteer Appreciation Day	\$ 25,000	\$ 10,000
		Seniors Week Civic Reception	\$ 6,800	\$ 6,000
		Volunteer Appreciation Day & Regional Sports Star of the Year	\$ -	\$ 5,500
		Sub total	\$ 52,400	\$ 39,100
3. Service Agreements				
	Albany Youth Support Association (AYSA)	Youth Outreach services	\$ 70,000	\$ 70,000
	Denmark Airport Association Inc	Denmark Aerodrome maintenance services	At Cost	At Cost
	Denmark Arts	Arts and Culture Services	\$ 65,000	\$ 65,000
	Denmark Chamber of Commerce (DCC)	Visitor Servicing	\$ 75,000	\$ 95,000
	Denmark Lions Club Inc	Denmark Cemetery maintenance services	\$ 10,000	\$ 10,000
	Department of Transport (DoT)	Licensing Services	\$ 25,700	\$ 25,000
	South Coast Bushcare Services (MOU)	South Coast Bushcare Services for manual weed control	\$ 20,000	\$ 10,000

Community Contributions

Category	Recipient	Details	2025/26 Budget	2024/25 Budget
	Surf Life Saving WA Inc (SLSWA)	Lifesaving Services Ocean Beach	\$ 50,400	\$ 50,000
		Sub total	\$ 316,100	\$ 325,000
4. Grants				
	Community Grants	As per Community Contributions Policy	\$ 50,000	\$ 25,000
		Sub total	\$ 50,000	\$ 25,000
5. Rate Waivers				
	A5731 – Denmark Arts Council Inc.		\$ 4,663	\$ 6,201
	A5585 – Denmark Boating & Angling Club - Parry Beach		\$ 1,738	\$ 1,658
	A5587 – Denmark Boating & Angling Club & Denmark Sea Rescue Group		\$ 1,738	\$ 1,658
	A3565 – Denmark Clay Target Club		\$ 1,738	\$ 1,658
	A5729 – Denmark Community Resource Centre Inc.		\$ 3,513	\$ 4,046
	A5584 – Denmark Cottage Crafts Inc.		\$ 2,086	\$ 2,953
	A3088 – Denmark Country Club Inc.		\$ 6,345	\$ 3,225
	A5960 – Denmark Environment Centre Incorporated		\$ 2,390	\$ 3,090
	A3189 – Denmark Equestrian Club Inc.		\$ 1,918	\$ 2,215
	A3256 – Denmark Historical Society Inc.		\$ 1,512	\$ 1,443
	A5599 – Denmark Machinery Restoration Group Inc.		\$ 1,512	\$ 1,536
	A3179 – Denmark Occasional Day Care Centre Inc.		\$ 1,512	\$ 1,443
	A3167 – Denmark Pistol Club		\$ 1,738	\$ 1,658
	A5601 – Denmark Riverside Club - Riverfront Land		\$ -	\$ 1,443
	A3069 – Denmark Riverside Club -Infrastructure		\$ 10,264	\$ 12,018
	A5588 – Denmark Surf Lifesaving Club		\$ 1,738	\$ 1,658
	A5590 – Green Skills Inc.		\$ 1,738	\$ 1,658
	A5593 – Kentdale Community Hall Committee Inc.		\$ 1,738	\$ 1,658
	A5600 – Lions Club of Denmark Inc.		\$ 1,480	\$ 1,443
	A5591 – Nornalup Residents and Ratepayers Association		\$ 3,876	\$ 5,315
	A5592 – Parry's Beach Voluntary Management Group Inc.		\$ 1,738	\$ 1,658
	A5615 – Peaceful Bay Progress Association Inc.		\$ 1,512	\$ 1,443
	A5616 – Peaceful Bay Progress Association Inc.		\$ 1,512	\$ 1,443
	A5596 – Peaceful Bay Returned Services League (RSL) Sub Branch		\$ 1,512	\$ 1,443
	A5595 – Peaceful Bay Sea Rescue Group Inc.		\$ 1,512	\$ 1,772
	A5597 – Scout Association of Australia		\$ 2,223	\$ 2,835
	A3097 – The Returned & Services League of Australia WA Branch Inc.		\$ 2,030	\$ 2,717
	A5594 – Tingleddale Hall Committee Inc.		\$ 1,738	\$ 1,658

Community Contributions

Category	Recipient	Details	2025/26 Budget	2024/25 Budget
	A3041 – Scotsdale Hall Committee Inc.		\$ 1,738	\$ 1,658
	A6021 – Denmark Men's Shed		\$ 2,721	\$ 3,721
	A6066 – Denmark Chamber of Commerce		\$ 4,305	\$ 6,260
	A6054 – The Woodturners of Denmark		\$ 1,512	\$ 1,443
	A6184 – Denmark Walpole Football Club		\$ 2,315	\$ 1,443
	A6147 – Containers For Change - Greenskills		\$ 1,738	\$ 1,658
		Sub total	\$ 81,343	\$ 89,127
6. Peppercorn Lease Gross Rental Valuation				
	Denmark / Walpole Football Club	Portion of Reserve 15513	\$ 28,500	*
	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	\$ 57,415	\$ 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	\$ 43,250	\$ 34,250
	Denmark Cottage Crafts Inc.	No. 5 (Lease of Part Lot 41) Mitchell Street, Denmark	\$ 25,690	\$ 25,000
	Denmark Country Club	Reserve 22886 No. 925 South Coast Highway Denmark	\$ 78,125	\$ 27,300
	Denmark Equestrian Management Group Inc.	Reserve 39067, No. 73 (Lease of Whole Lot 1004) Beveridge Road, Denmark	\$ 23,620	\$ 18,750
	Denmark Historical Society	Reserve No. 42278, No. 16 (Lot 1021) Mitchell Street, Denmark	\$ 12,950	\$ 11,600
	Denmark Machinery Restoration Group	Portion of Reserve 30277 (Portion of 952 Crellin Street Denmark A3140	\$ 14,990	\$ 13,000
	Denmark Men's Shed Inc.	Portion of Reserve 30277 (Portion of 952 Crellin Street Denmark A3140. Lease commenced 1/11/2024	\$ 7,500	\$ -
	Denmark Occasional Daycare Centre Inc. & Denmark Playgroup	Whole of Reserve 37516, Lot 500 South Coast Highway Denmark	\$ 15,770	\$ 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	\$ 126,375	\$ 101,750
	Denmark Riverside Club Inc.	Portion of Reserve 39066, Lot 1002 on Deposited Plan 215923	\$ -	\$ 5,000

Community Contributions

Category	Recipient	Details	2025/26 Budget	2024/25 Budget
	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	*	*
	Lions Club of Denmark Inc.	Portion of Reserve 30277 (Portion of 952 Crellin Street Denmark A3140	\$ 33,510	\$ 31,500
	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	\$ 11,375	\$ 10,000
	Peaceful Bay Sea Rescue Group	Sites 401 & 402 on Reserve 24510, Old Peaceful Bay Road Peaceful Bay A3104	\$ 16,050	\$ 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	\$ 27,375	\$ 24,000
	The Returned & Services League of Australia WA Branch Inc.	Whole of Reserve 23631, No. 54 (Lot 40) Strickland Street Denmark	\$ 25,000	\$ 23,000
	Tingledale Hall Committee Inc.	Reserve 19264, No. 976 (Part Lot 2381) Valley of the Giants Road, Tingledale (A5594)	*	*
		Sub total	\$ 656,245	\$ 512,840
Total	* Note: GRV valuation not available from Landgate.		\$ 1,185,838	\$ 1,022,667

Schedule of Fees and Charges

2025/2026



Schedule of Fees and Charges 2025/2026

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PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (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	12.00	12.50	1318143		
Four Instalments (Option 3)	C	Exempt	36.00	37.50	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	148.00	152.00	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	37.00	38.00	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	72.00	1318133		
All properties - Financials, Orders & Requisitions	C	Exempt	200.00	206.00	1318133		
Peaceful Bay Leasehold Inspections - Health Officer Inspection (refer to "Health - Inspection Fees")	C	Exempt	Refer "Shire Officer Rate" under Admin - Other		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	97.00	100.00	1318153		
Email	C	GST	24.00	25.00	1318153		
Modifications to Standard Rate Book (including, but not limited to, preparation of labels & spreadsheets)							
Hourly Rate	C	GST	68.00	70.00	1318153		
Mailing Labels (per page)	C	GST	1.55	1.60	1318153		

PROPOSED Schedule of Fees and Charges 2025-2026

Authority to
set Fee
(S - Statute)
(C - Council)

GST Status

Adopted Fee
2024-2025
(GST incl. if
applicable)

Adopted Fee
2025-2026
(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	11.00	11.30	1318153
Emailed	C		No Charge	No Charge	1318153
Transaction Listing (per assessment, per enquiry)	C				
Over the Counter or Posted	C	GST	11.00	11.30	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

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Governance							
Members of Council							
Local Government Elections							
Election Candidates							
Nomination Deposit (per Local Government [Elections] Regulations 1997 Regulation 26[1])	S	Exempt	100.00	100.00	Trust (ND)		
Labels per page	C	GST	7.10	7.30	1427703		
* Plus Shire Officer time as listed under "Shire Officer time"							
Electoral Rolls (per copy - paper or electronic; not to be used for commercial purposes)	C	GST	66.50	68.50	1427703		
Owners and Occupiers Roll (per copy - paper or electronic; not to be used for commercial purposes)	C	GST	19.50	20.00	1427703		
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 https://www.denmark.wa.gov.au .							
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	40.00	40.00	1427703		
Local Laws (per copy, per law) (printed)	C	GST	12.50	12.50	1427703		
Council Meeting Papers							
Agendas (per copy)							
Full Agenda (not bound)	C	GST	33.00	33.00	1427703		
Single Agenda Item (not bound)	C	GST	12.50	12.50	1427703		
Minutes (per requested copy)							
Full Minutes (bound)	C	GST	40.00	40.00	1427703		
Single Minuted Item (not bound)	C	GST	12.50	12.50	1427703		
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		

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Sundry Office Costs					
Binding (per document)	C	GST	12.50	13.00	1427703
Photocopying or Printing (per copy - each side)					
A4	C	GST	1.50	1.50	1427703
A3	C	GST	2.50	2.50	1427703
A1	C	GST	12.00	12.00	1427703
Hire of Admin building foyer wall for artwork displays					
Per month	C	GST	10/wk	20/mth	1427703
Rural Property Numbering					
Green Metal Sign (per sign)	C	GST	38.00	39.00	1427703
Freedom of Information (per Freedom of Information Regulations 1993)					
Application Fee					
Non Personal	S	Exempt	30.00	30.00	1427073
Search / Other Fees (per hour, or part thereof [where relevant])					
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
Photocopying Charges					
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
Other					
Media Duplication (non-paper media) and / or Delivery, Packaging and Postage	S	Exempt	Actual Cost	Actual Cost	1427073
Public Street Banners / Signs / Displays (for non-commercial use only; in the following locations only)					
CBD Banner Poles (in the median strip on Strickland Street)	C		No Charge	No Charge	
Corner of Ocean Beach Road and South Coast Highway	C		No Charge	No Charge	
South Coast Highway outside the Shire Administration Centre	C		No Charge	No Charge	
Shire Officer Rates (per hour; where not otherwise stated)					
Chief Executive Officer	C	GST	238.00	245.00	1427703
Directors	C	GST	212.00	218.00	1427703
Managers	C	GST	155.00	159.00	1427703
Environmental Health Officer	C	GST	155.00	159.00	1427703
Building Surveyor	C	GST	155.00	159.00	1427703
Engineering/Planning Technical Officer	C	GST	155.00	159.00	1427703
Ranger Officer	C	GST	155.00	159.00	1427703
General Administration & Finance Officers	C	GST	114.00	117.00	1427703
Cleaner / Outside Worker	C	GST	103.00	106.00	1427703

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Law, Order & Public Safety							
Fire Prevention							
Supply of H Key Fire Gate Locks (no key provided)	C	GST	128.50	132.00	1517183		
Hazard Reduction Burning on Private Property							
(Per Policy P050110)							
Standard Appliance Costs (per hour)							
Light Tanker	C	GST	62.00	64.00	1517183		
1.4 Rural Tanker	C	GST	77.50	80.00	1517183		
2.4 Rural/Urban Tanker	C	GST	98.00	101.00	1517183		
3.4/4.4 Rural/Urban Tanker	C	GST	108.50	112.00	1517183		
Emergency Services Charges							
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.							
Animal Control							
Dog & Cat Registration							
(All dogs and cats must be micro-chipped and cats must be sterilised prior to registration)							
(Eligible pensioner discount - 50% of the fees otherwise payable)							
(Registration after 31st May - 50% of the fees otherwise payable for that year)							
One Year Registration (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		
Three Year Registration (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		
Lifetime Registration							
Sterilised - Dog or Cat	S	Exempt	100.00	100.00	1527143		
Dog Unsterilised	S	Exempt	250.00	250.00	1527143		
Dog Registration - Guide Dog	S		No Charge	No Charge			
Dog Registration - Working dog (25% of set fee as defined above)							
Application for grant or renewal of approval to breed Cats (per breeding cat male or female)	S	Exempt	100.00	100.00	1527143		
Dogs kept in an approved Kennel Establishment (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		

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (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	258.00	65.00	1527143		
Application to keep more than two (2) cats - Renewal Fee (clause 2.7)	C	Exempt	103.00	65.00	1527143		
Application to keep more than two (2) cats - Transfer Fee (clause 2.8)	C	Exempt	103.00	65.00	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	Exempt	110.00	110.00	BOND		
Hire (per week)	C	GST	20.00	20.50	1527163		
Small Animal Cage Traps Hire							
Bond (per cage; payable on all hire)	C	Exempt	118.00	118.00	BOND		
Hire (per week minimum charge)	C	GST	No Charge	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	107.50	110.50	1527133		
Impounded after 5.00pm and before 8.30am	C	Exempt	134.50	138.50	1527133		
Impounded after 5.00pm Friday and before 8.30am Monday	C	Exempt	172.50	177.50	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	134.50	138.50	1527133		
Impounded after 5.00pm and before 8.30am	C	Exempt	167.50	172.50	1527133		
Impounded after 5.00pm Friday and before 8.30am Monday	C	Exempt	216.50	222.50	1527133		
Release from Pound (per dog or cat; M-F after 9.00am and before 3.30pm only)	C	Exempt	63.50	65.50	1527133		
Sustenance Fees for Dog or Cat Impounded							
(per dog or cat, per day or part thereof)	C	Exempt	27.00	28.00	1527133		
Surrender of Dog or Cat for Euthanising	C	GST	Actual Cost; + GST	100.00	1527163		
Microchipping of Dog or Cat (required prior to release from pound)	C	GST	79.50	82.00	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 Monday to Friday (per head)	C	Exempt	27.00	100.00	1527133		
All Stock Impounded after 6.00pm and before 6.00am and Weekends and Public Holidays (per head)	C	Exempt	40.00	200.00	1527133		
Stock Poundage (per head per day) (\$462)	C	Exempt	18.00	35.00	1527133		
Sustenance charges (per head per day)	C	Exempt	11.75	35.00	1527133		
Transport of stock (Cost + 10% Administration Fee + GST)	C	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	17.00	35.00	1527133		

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.

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
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	8.50	35.00	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" under Admin - Other		1527163
Snake Removal					
(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	100.00	1527123
Vehicle Impoundment					
Towage of vehicle to be impounded	C	Exempt	Actual Cost + 10% Admin Fee (GST Exempt)		1537113
Storage of impounded vehicle (per day)	C	Exempt	6.00	25.00	1537113
Vehicle impound fee	C	Exempt	287.00	295.00	1537113
Postage of Letter - registered mail	C	Exempt	12.00	12.50	1537113
Sign Impoundment					
Collection of impounded sign	C	Exempt	72.00	74.00	1537113
Fines and Penalties					
(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).					
Fines Enforcement Registry Fees					
Fees under Schedule 2 of the Fines, Penalties and Infringements Notice Enforcements Regulations 1994					
Final demand	S	Exempt	26.90	27.60	1537113
Enforcement Certificate Fee	S	Exempt	22.90	23.50	1537113
Fines Enforcement Registry Lodgement Fee	S	Exempt	86.00	88.50	1537113
Issuing a notice of intention to enforce	S	Exempt	56.50	56.50	1537113
Department of Transport Fees					
Release of Information (vehicle owner identification)	C	Exempt	4.30	4.40	1537113

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Health							
Application / Registration Fees							
Registration and Application Fees for Approval to Construct, Establish, Alter or Upgrade the following Premises							
Alfresco Dining (pro-rata in the first year, then paid as an annual registration fee thereafter)	C	Exempt	263.00	270.00	1732023		
Child / Family Day Care Centres	C	Exempt	263.00	270.00	1732023		
Miscellaneous Health Premises (e.g. Tattoo Parlour, Acupuncturist, Beauty Therapist, Body Piercing/Modification, Pedicure, Manicure, Spray Tan, Cosmetic Tattooing, Electrolysis, Other)	C	Exempt	263.00	270.00	1732023		
Food Premises - Fixed	C	Exempt	217.00	223.00	1732023		
Food Vendors - Mobile	C	Exempt	217.00	223.00	1732023		
Home-based Food Producers	C	Exempt	30.00	31.00	1732023		
Lodging House	C	Exempt	238.00	245.00	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	Exempt	* Fee to be determined by Officer	* Fee to be determined by Officer	BOND		
Application Fee (applies to all applications except 'low-impact business activity')							
Daily (up to 7 days, rate per day)	C	GST	N/A	20.00	1732023		
Part-Time (1 month per annum)	C	GST	238.00	245.00	1732023		
Annual (pro-rata in the first year, then paid as an annual registration fee thereafter)	C	GST	500.00	514.00	1732023		
Gaming and Liquor Licensing (Section 39)							
Certificate of Local Government	C	Exempt	124.00	130.00	1737223		
Health (Public Buildings) Regulations 1992 (per Regulation 9)							
Application to construct, extend or alter a public building (Form 1)	S	Exempt	217.00	223.00	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	140.00	144.00	1732023		
Permit Fee (valid for 6 months)	C	GST	414.00	426.00	1732023		
Renewal (maximum of three renewals, each valid for six months)	C	GST	207.00	213.00	1732023		

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Annual Registration Fees							
Food Premises Annual Licence Fee (per Food Act 2008) (per annum, per property) (pro-rata ending 30 June)							
Restaurants, Takeaways, Lunch Bars, Cafes, and Bakeries serving food	C	Exempt	251.00	267.00	1737223		
General Stores, Supermarkets, Butchers	C	Exempt	251.00	258.00	1737223		
Mobile / Itinerant / Street Traders (where no other licence is paid)	C	Exempt	124.00	127.00	1737223		
Home-based Food Producers	C	Exempt	30.00	31.00	1737223		
Cellar Doors/Wine Bars Annual Licence Fee							
Serving food	C	Exempt	260.00	267.00	1737223		
Not serving food	C	Exempt	64.00	66.00	1737223		
Liquor Stores	C	Exempt	129.00	133.00	1737223		
Rural Producers / Distributors							
Major (including packaging dairies / apiaries)	C	Exempt	129.00	133.00	1737223		
Minor (including cottage producers, low volume apiaries / olives)	C	Exempt	67.00	69.00	1737223		
Alfresco Dining / Trading - Annual Licence Fee							
Public Places	C	Exempt	196.00	201.00	1737223		
Trading in Thoroughfares and Public Places Annual Licence Fee - Shire managed land (mobile food vendors)	C	GST	500.00	514.00	1732023		
Caravan and Camping Grounds							
Caravan Parks / Camping Grounds (per Caravan Parks and Camping Grounds Regs 1997 Part 5)							
Application for Grant or Renewal of Licence (Minimum Fee)	S	Exempt	100.00	200.00	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	Exempt	100.00	100.00	1732023		
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)							
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	272.00	1737223		
Application for Approval of Annexe	C	Exempt	265.00	272.00	1737223		
Use of Shire Dump Point by Licenced Nature-Based Caravan Park (annual fee)	C	GST	150.00	150.00	1047503		

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Inspection Fees							
Inspection Fees (per property as required)							
Peaceful Bay Leasehold (minimum charge 2 hours)	C	GST	Refer "Shire Officer Rates" under Admin - Other fees				1732023
Peaceful Bay Leasehold - administration of "self-assessment" inspection (1 hour officer time)	C	GST	Refer "Shire Officer Rates" under Admin - Other fees				1732023
Plumbing Works	C	GST	217.00		223.00		1732023
All Other Properties	C	GST	217.00		223.00		1732023
Other Fees							
Noise Monitoring Requests							
Regulation 18 – Event Noise Exemption (EPA Noise Regulations), per application	C	Exempt	641.00		659.00		1737223
Officer Time (per hour)	C	GST	Refer "Shire Officer Rates" under Admin - Other fees				1737223
Water Sampling Requests (GST Inclusive)							
Collection of Samples (per hour or part thereof)	C	GST	217.00		223.00		1732023
Standard Chemical Analysis	C	GST	Actual Cost + 10% Admin Fee + GST				1732023
Brief Chemical Analysis	C	GST	Actual Cost + 10% Admin Fee + GST				1732023
Bacteriological Sampling Results	C	GST	Actual Cost + 10% Admin Fee + GST				1732023
Food Contamination							
Spoilt Food Disposal Certificate	C	Exempt	85.00		87.00		1737223
Supervision of Condemned Food Disposal (per hour or part thereof)	C	GST	Refer "Shire Officer Rates" under Admin - Other fees				1737223

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (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 not 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	\$241 min inc. GST	\$241 min inc. GST		1337553	
Application to provide a Certificate of Building Compliance – includes one (1) on site inspection	C	GST	\$241 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	
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	

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.

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
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
Building Services Levy					
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
Determining Value of Work					
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					
Private Swimming Pool Inspection					
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	58.45	58.45	1337553
Other Fees					
Approval of battery powered smoke alarms	S	Exempt	179.40	179.40	1337553
Consultation / Inspection					
(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 - Other fees		1337603
Building Permit Full Plans - Search Request	C	GST	60.00	62.00	1337603

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (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
Determining an application for advice (deemed to comply assessment)	S	Exempt	N/A	150.00	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	Exempt	* Fee to be determined by Officer		BOND
Application Fee (applies to all applications)					
Daily (up to 7 days, rate per day)	C	GST	N/A	20.00	1732023
Part-Time (1 month per annum)	C	GST	238.00	245.00	1047403
Annual (pro-rata in the first year, then paid as an annual registration fee thereafter)	C	GST	500.00	514.00	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)	C	GST	100.00	100.00	1047403
No separate application fee applies					
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	103.00	106.00	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	155.00	159.00	1047403
Annual Licence Fee	C	Exempt	72.00	74.00	1047403
Transfer of Licence Fee (non-refundable)	C	Exempt	74.00	76.00	1047403
Renewal of Licence Fee	C	Exempt	74.00	76.00	1047403
Performance Guarantee - Security for rehabilitation of pasture (per hectare, or part thereof)	C	Exempt	2500.00	2570.00	BOND
Performance Guarantee - Security for rehabilitation of natural vegetation (per hectare, or part thereof)	C	Exempt	5700.00	5860.00	BOND
Signs	C	Exempt	90.00	93.00	1047403
Change of use, or alteration or extension or change of non-conforming use					
(per Planning and Development Regulations 2009 Part 7)					

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.

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Application Fee	S	Exempt	295.00	295.00	1047403
Modifications to Building Envelope	C	Exempt	93.00	96.00	1047403
Home Occupation/Home Business; Holiday Homes; Holiday Accommodation; Bed and Breakfast; Family Day Care; Cottage Industries (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
Determination of all Retrospective Development Applications					
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
Advertising Costs					
(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
Development Assessment Panel Application					
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
Request for Amendment to Planning Approval or Request for Extension of Time to Planning Approval					
Minor	C	Exempt	72.00	75.00	1047403
Major	S	Exempt	50% of the current applicable application fee; maximum of \$295.00		1047403
Certificate of Local Planning Authority (Section 40 Certificate)	C	Exempt	124.00	130.00	1047403
Road Closures - Permanent					
(where an owner seeks to amalgamate the road reserve into their adjoining property; per Land Administration Act 1997 S. 58)					
Application Fee	C	GST	415.00	427.00	1432003
Provision of a Subdivision Clearance Requests					
(Freehold and Strata; per Planning and Development Regulations 2009 Part 7)					
Number of Lots					
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

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Scheme Amendment Requests / Rezoning Requests / Local Development Plans / Structure Plans							
(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).							
Scheme Amendment Request (SAR) Application Fee	C	GST	1240.00	1275.00	1047343		
Lodging of Amendment Document							
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		
Local Development Plans / Structure Plans							
New plans for Council adoption	C	GST	3102.00	3189.00	1047343		
Minor variations to adopted plans	C	GST	775.00	797.00	1047343		
Shire Officer Time for Scheme Amendment / Structure Plan Adoptions							
(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		
Local Planning Strategy (LPS) Amendment							
Request Application Fee	C	GST	1034.00	1063.00	1047343		
Lodging of LPS Amendment	C	GST	2585.00	2657.00	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.							

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (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	5750.00	6000.00	Type (13)
Outside Town Centre core area (as per formula below)	C	Exempt	Shortfall x [(Bay Size x Land Value per m2) + Construction Cost]		Type (13)
Definition of formula terms:					
"Bay Size" = 27m ² "Construction Cost" = \$2,500 per bay					
"Land Value per m ² " = 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	Exempt	5170.00	6000.00	BOND
Administration Costs					
Denmark Local Planning Strategy (per copy of full document; available on website for free)	C	GST	103.50	106.50	1047503
GIS Plan Creation	C	GST	26.00	27.00	1047503
Electronic Documents (per item of media)	C	GST	15.50	16.00	1047503
Printed (per document) A4 & A3					
Colour	C	GST	145.00	149.00	1047503
Black and White	C	GST	134.00	138.00	1047503
Municipal Heritage Inventory (per full document)					
Black and White	C	GST	41.00	42.00	1047503
Colour	C	GST	62.00	64.00	1047503
Property Settlement Questionnaire response					
per questionnaire; per P&D Regulations 2009 Part 7)	C	GST	75.00	77.00	1047503
Scheme Map (per sheet)	C	GST	15.50	16.00	1047503
Scheme Text (per copy of full document)	C	GST	52.00	53.50	1047503
Site / Property Plans (per set of plans)	C	GST	21.00	21.50	1047503
Statistics (per hour; minimum charge is 1 hour)	C	GST	Refer "Shire Officer Rate" under Admin - Other		1047503
Structure Plans (per copy)	C	GST	21.00	21.50	1047503
Sundry Documents (per document)	C	GST	52.00	53.50	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

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (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	647.00	731.00	1027303		
Denmark Domestic Kerbside Collection - Fortnightly (includes fortnightly rubbish + fortnightly recycling)	C	Exempt	483.00	546.00	1027283		
Rubbish Services (Peaceful Bay*, Nornalup and Opt In Collection Area)							
Rubbish Collection - Weekly (120L)	C	Exempt	425.00	451.00	1027303		
Rubbish Collection - Fortnightly (120L)	C	Exempt	261.00	277.00	1027283		
* Peaceful Bay Leasehold Special Collection Option							
Weekly service during peak holiday period only (November to April)	C	Exempt	261.00	277.00	1027303		
Kerbside Commercial Rubbish and Recycling Services (Initial)							
Rubbish Collection - Weekly (240L)	C	Exempt	849.00	900.00	1027313		
Recycling Collection - Weekly (240L)	C	Exempt	430.00	516.00	1027363		
Recycling Collection - Fortnightly (240L)	C	Exempt	215.00	258.00	1027363		
Additional Rubbish and Recycling Services - Domestic (includes Facilities Maintenance Fee)							
Additional Rubbish Collection - Weekly (120L)	C	GST	505.00	535.00	1027303		
Additional Rubbish Collection - Fortnightly (120L)	C	GST	342.00	363.00	1027283		
Additional Rubbish and Recycling Services - Commercial (includes Facilities Maintenance Fee)							
Additional Rubbish Collection - Weekly (240L)	C	GST	930.00	986.00	1027313		
Additional Recycling Collection - Weekly (240L)	C	GST	430.00	516.00	1027363		
Additional Recycling Collection - Fortnightly (240L)	C	GST	215.00	258.00	1027363		
Waste Levy							
GRV Facilities Maintenance Fee	C	Exempt	78.00	80.00	1028203		
UV Facilities Maintenance Fee	C	Exempt	78.00	80.00	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	122.00	125.00	1027333		

PROPOSED Schedule of Fees and Charges 2025-2026		Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Additional Tip Pass						
Purchase of additional tip passes (120L tokens in lots of 10)	C	GST	100.00	110.00	1027313	
Admin fee for printing of the above tip passes (no charge for emailing)	C	GST	N/A	10.00	1027313	
Special Rates						
Extra bins picked up						
per minute (charges will be assessed and applied on a case by case basis)	C	GST	2.70	2.80	1027313	
per bin picked up (120L)	C	GST	12.00	12.40	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	27.00	28.00	1027313	
* Not for Profit organisations (nil charge)	C		Nil charge	Nil charge		
Non-Chargeable Organisations Premises						
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						
Denmark Waste Management & Reuse Facility / Peaceful Bay Transfer Station - Refuse Disposal Fees						
General Material						
(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	10.00	11.00	1027323	
Per m³	C	GST	77.00	79.00	1027323	
Inert Waste (including building rubble)						
Minimum fee - equivalent to 1x120L wheelie bin	C	GST	5.00	6.00	1027323	
Per m³	C	GST	40.00	41.00	1027323	
General Waste Contaminated with Inert Waste, green waste, recyclable materials - Double General Waste M3 Charge	C	GST	149.00	153.00	1027323	
Green Waste (free of charge on presentation of a valid tip pass)	C		Nil	Nil		
Green Waste - Uncontaminated						
Minimum Fee	C	GST	5.00	6.00	1027323	
Per m³	C	GST	9.00	10.00	1027323	
Mulch - Sales (check DWMRF site office for availability)	C	GST	at cost recovery	at cost recovery	1027323	
Mattress Fees - Any Size	C	GST	41.00	50.00	1027323	
Carcass/Offal						
Minimum (e.g. cat)	C	GST	9.00	10.00	1027323	
Maximum (e.g. dog/kangaroo only. No livestock)	C	GST	49.00	50.00	1027323	

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Hazardous Waste – Asbestos							
(disposal + quantity fees payable)							
Disposal Fee (per disposal)	C	GST	119.00	122.00	1027323		
Quantity Fees:							
Per m³ of hazardous waste material	C	GST	49.00	50.00	1027323		
Earthworks (material greater than 1m³)	C	GST	Actual Cost; GST inc.		1027323		
Used Oil - Residential (No fee up to first 20 litres)							
per litre Residential	C	GST	0.50	0.50	1027323		
per litre Commercial	C	GST	0.50	0.50	1027323		
Tyres (per tyre)							
Car	C	GST	9.00	10.00	1027323		
Car tyre with rim	C	GST	26.00	24.00	1027323		
4WD tyre	C	GST	N/A	15.00	1027323		
4WD tyre with rim	C	GST	N/A	29.00	1027323		
Truck	C	GST	19.00	35.00	1027323		
Truck tyre with rim	C	GST	33.00	49.00	1027323		
Tractor up to 1.0m rolling diameter	C	GST	41.00	60.00	1027323		
Tractor 1.0m to 1.5m rolling diameter	C	GST	83.00	120.00	1027323		
Tractor 1.5m to 2.0m rolling diameter	C	GST	N/A	200.00	1027323		
Larger tyres with rims	C		Not accepted	Not accepted			
Vehicle Bodies (per vehicle) - Fuel tanks, batteries and all fluids must be removed							
Trailer	C	GST	18.00	19.00	1027323		
Car	C	GST	25.00	26.00	1027323		
Truck	C	GST	62.00	64.00	1027323		
Tractor	C	GST	62.00	64.00	1027323		

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Other Community Amenities							
Denmark Cemetery							
(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)							
Grant of Right of Burial and Renewal of Grant (for 25 years, based on surface area of burial site, per below)	C	Exempt	597.00	597.00	1057373		
Pre-need Fee (Reservation of Burial Site)	C	GST	77.00	90.00	1057363		
Transfer of Grant of Right of Burial	C	GST	27.00	28.00	1057363		
Sinking of New Graves (based on 2 metres deep)							
Weekdays:							
For a person 7 years of age and over	C	GST	1094.00	1,600.00	1057363		
For a person under 7 years of age (including stillborn)	C	GST	547.00	960.00	1057363		
Additional fee for Saturday, Sunday or Public Holidays	C	GST	724.00	744.00	1057363		
Re-opening of Existing Grave & Exhumation Fees							
Interment in Existing Grave (re-opening)	C	GST	1094.00	1,600.00	1057363		
Exhumation - Application Fee (work carried out by Metropolitan Cemeteries Board. Price on Application.)	C	GST	1182.00	POA	1057363		
Reburial of a person after exhumation	C	GST	838.00	838.00	1057363		
Additional fee for Saturday, Sunday or Public Holidays	C	GST	724.00	744.00	1057363		
Interment of Ashes in Niche Walls							
Ficifolia and Jacksonii							
Single only	C	GST	120.00	120.00	1057363		
Double only	C	GST	235.00	235.00	1057363		
Pre-need Reservation							
Single only	C	GST	36.00	36.00	1057363		
Double only	C	GST	36.00	36.00	1057363		
Interment of Ashes in Niche Walls							
Kingia Australis							
Single only	C	GST	356.00	356.00	1057363		
Double only	C	GST	590.00	590.00	1057363		
Pre-need Reservation							
Single only	C	GST	88.00	90.00	1057363		
Double only	C	GST	88.00	90.00	1057363		

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Interment or Scattering of Ashes & Plaques					
Application for interment of Ashes in a Family Grave	C	GST	110.00	110.00	1057363
Transfer of ashes to a new location by Shire Officer (plus any associated costs)	C	GST	110.00	110.00	1057363
Removal of ashes from Cemetery by Shire Officer to an authorised family member	C	GST	110.00	110.00	1057363
Interment of ashes by Shire Officer (in addition to relevant interment fees above)					
Weekdays	C	GST	65.00	65.00	1057363
Weekends and Public Holidays	C	GST	131.00	150.00	1057363
Lawn Section - Garden Ground Niche - includes plinth (for further enquiries please contact the Shire admin office)	C	GST	274.00	300.00	1057363
Plaque - cost plus 10%, plus \$50.00 Admin Fee (includes installation)	C	GST	[(Actual Cost + 10%) + \$50 Admin Fee] + GST		1057363
Memorial Tree					
Pre-need Tree Leaf Position (25 year reservation)	C	GST	71.00	71.00	1057363
Tree Leaves (per position; plus plaque costs)	C	GST	219.00	225.00	1057363
Undertakers Fees					
Annual Licence Fee	C	Exempt	268.00	275.00	1057363
Single Funeral Permit	C	Exempt	166.00	171.00	1057363
Single Funeral Permit (non Funeral Directors)	C	Exempt	547.00	562.00	1057363
Monumental Masons Fees					
Annual Licence Fee	C	Exempt	268.00	275.00	1057363
Single Permit	C	Exempt	166.00	171.00	1057363
Other Cemetery Fees					
Interment or burial without due notice (refer clause 3.4 of Local Law)	C	GST	202.00	202.00	1057363
Printed copy of a Burial Register	C	Exempt	30.00	31.00	1057363
Late arrival or departure (refer clause 3.4 of Local Law)	C	GST	26.00	27.00	1057363
Permission to Erect or Alter Headstone, Monument or Name Plate	C	Exempt	71.00	73.00	1057363

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Recreation and Culture - Public Halls, Civic Centre, Library							
("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.). All casual hire cancellations will incur a 2.5% fee				
Denmark Civic Centre							
(Hire is inclusive of performance fees, power, lighting, evaporative air-conditioning, heating, tables, seating, unless otherwise indicated below.)							
Bond (payable on all Civic Centre hire, at time of application)							
With Alcohol	C	Exempt	450.00	450.00	BOND		
Without Alcohol	C	Exempt	250.00	250.00	BOND		
Hire Rates							
Full Day	C	GST	135.00	150.00	1117373		
Hourly	C	GST	18.00	20.00	1117373		
Retractable Seating (seating is permanently extended - a retraction fee will apply if retraction is required by hirer)							
Retracted	C	GST	150.00	154.00	1117373		
Relocated	C	GST	340.00	350.00	1117373		
Bar (behind retractable seating)							
Full Day	C	GST	62.00	62.00	1117373		
Dressing Rooms							
Full Day	C	GST	42.00	42.00	1117373		
Piano - fee per performance (rehearsals are exempt)	C	GST	60.00	60.00	1117373		
Piano Tuning (as requested - at cost)	C	GST	Actual Cost + GST	Actual Cost + GST	1117373		
Cleaning (charged if required after inspection or requested additional clean)							
Per hour	C	GST	80.00	82.00	1117373		
Overtime Hours (Penalty Rates apply)							
Chair and Table Hire Only (when used outside of the Denmark Civic Centre)							
Bond (payable at time of application; per 50 items, or part thereof)							
Plastic Chairs and/or Tables Bond	C	Exempt	150.00	150.00	BOND		
Hire Charges							
Plastic Chairs	C	GST	1.50	1.50	1117373		
Tables	C	GST	2.00	2.00	1117373		

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Library							
Administration - Library							
Memberships							
Resident Users			C		No Charge	No Charge	
Replacement Library Cards (lost or damaged)			C	GST	4.00	4.00	1147113
Lost, damaged, or non returned Library items borrowed							
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	at discretion of Senior Librarian	at discretion of Senior Librarian	1147113
Photocopying and Printing (per copy)							
A4 - Single sided - Black & White			C	GST	0.40	0.40	1141003
A4 - Single sided - Colour			C	GST	2.00	2.00	1141003
A4 - Double sided - Black & White			C	GST	0.70	0.70	1141003
A4 - Double sided - Colour			C	GST	3.60	3.70	1141003
A3 - Single sided - Black & White			C	GST	0.80	0.80	1141003
A3 - Single Sided- Colour			C	GST	3.10	3.20	1141003
A3 - Double sided - Black & White			C	GST	1.30	1.30	1141003
A3 - Double sided - Colour			C	GST	5.20	5.30	1141003
Internet Access (per hour, or part thereof)							
Internet access no charge for study / research purposes only			C		No Charge	No Charge	1141003
Library Meeting Room Hire							
(Property damage or loss of equipment will be recouped at cost from the hirer)							
Hourly (Commercial)			C	GST	33.00	34.00	1141003
Hourly (Non-Commercial)			C	GST	13.00	13.00	1141003
Cancellation Fee (within 48 hours prior to start of hire)			C	GST	at discretion of Senior Librarian	at discretion of Senior Librarian	1141003

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
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Recreation and Sport

Reserve Charges

("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.)

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	183.00	185.00	1137703
Activities needing a permit - Property Local Law (Section 3.13)	C	GST	27.00	28.00	1137703

Denmark High School Oval					
Bond (payable at time of application, at the discretion of the Recreation Services Coordinator)					
Commercial (per event)	C	Exempt	450.00	450.00	BOND
Non Commercial (per event)	C	Exempt	300.00	300.00	BOND

Hire Rates					
Commercial					
Full Day	C	GST	165.00	168.00	1137703
Hourly	C	GST	27.50	28.00	1137703
Non Commercial					
Full Day	C	GST	81.00	84.00	1137703
Hourly	C	GST	13.50	14.00	1137703
Special Rates					
Hourly Rate - Senior Clubs (50% subsidy as per Council Policy P110307)	C	GST	6.75	7.00	1137703
Hourly Rate - Junior Clubs (80% subsidy as per Council Policy P110307)	C	GST	2.70	2.80	1137703

McLean Park					
Hire Rates					
Commercial					
Full Day	C	GST	204.00	210.00	1137703
Hourly	C	GST	34.00	35.00	1137703
Non Commercial					
Full Day	C	GST	102.00	105.00	1137703
Hourly	C	GST	17.00	17.50	1137703
Special Rates					
Hourly Rate - Senior Clubs (50% subsidy as per Council Policy P110307)	C	GST	8.50	8.75	1137703
Hourly Rate - Junior Clubs (80% subsidy as per Council Policy P110307)	C	GST	3.40	3.50	1137703

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Lighting Towers Hire Rates							
Key bond (at the discretion of the Recreation Services Coordinator)	C	Exempt	N/A	20.00	BOND		
Commercial (per hour)	C	GST	131.00	135.00	1137713		
Non Commercial (per hour)	C	GST	65.50	67.00	1137713		
Special Rates for Local Sporting Clubs only							
Training Standard							
(discount for shared use will be at the discretion of the Recreation Services Coordinator)							
Practice Standard (per hour)	C	GST	20.50	21.00	1137713		
Competition Standard (per hour)	C	GST	41.00	42.00	1137713		
Cancellation Fee (within 48 hours prior to start of hire)	C	GST	Forfeit 50% of hire charge; GST Inc.				

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
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	325.00	334.00	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	5.00	1160153		
Court Hire							
Full Court Fee							
Commercial and Non-Commercial	C	GST	48.00	49.00	1160153		
Special Rate for registered Denmark clubs & associations	C	GST	43.00	44.00	1160153		
Half Court Fee							
Commercial and Non-Commercial	C	GST	25.00	26.00	1160153		
Special Rate for registered Denmark clubs & associations	C	GST	23.00	24.00	1160153		
Function Room Hire (All inclusive - kitchen/bar/chairs/trestles)							
Hourly Rate	C	GST	55.00	57.00	1160103		
Day Hire Rate	C	GST	330.00	342.00	1160103		
Centre Hire Fees After Hours (Staff Member Required - min 2 hours, subject to availability)							
Staff Member (per hour) Monday - Friday	C	GST	41.00	43.00	1160153		
Staff Member (per hour) Saturday	C	GST	N/A	77.50	1160153		
Staff Member (per hour) Sunday	C	GST	N/A	90.00	1160153		
Meeting Room / Creche Room							
Commercial (per hour)	C	GST	23.00	24.00	1160123		
Non-Commercial (at discretion of Manager)	C	GST	at discretion of Manager		1160123		
Creche							
Per child	C	GST	5.00	5.00	1160123		
Multi Attendance - 10 visits	C	GST	41.00	45.00	1160123		

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Gym / Fitness Room							
Health Practitioner Gymnasium - Non-exclusive (group) booking (5-20 clients) Fee per hour (3 days per week between 11am - 3pm)			C	GST	112.00	115.00	1160113
Health Practitioner Gymnasium use (under 5 clients) Fee			C	GST	as per relevant gym entry Fee		1160113
Note: Above Fees subject to Commercial Hire Form Conditions							
Fitness / Living Legend Appraisal							
Fitness appraisal			C	GST	72.00	74.00	1160113
Gym Entry and General Fitness Classes							
Adult (18 years and over)							
Casual Fitness Class Pass / Gym Visit			C	GST	17.00	17.50	1160113/1160363
Casual Fitness Class Pass (30 minute fitness class)			C	GST	9.50	9.50	1160363
Multi Attendance - 10 visits (valid for gym pass or classes)			C	GST	155.00	160.00	1160113
Concession and Health Care Card Holders							
Casual Fitness Class Pass / Gym Visit			C	GST	9.50	10.00	1160113/1160363
Casual Fitness Class Pass (30 minute fitness class)			C	GST	5.25	5.50	1160113
Multi Attendance - 10 visits (valid for gym pass or classes)			C	GST	84.00	86.00	1160113
Personal Training							
1 Hour one on one PT session			C	GST	70.00	70.00	1160113
Introductory PT Pack (Fitness Appraisal)			C	GST	175.00	180.00	1160113
1 hour small group PT session (up to 4 ppl)			C	GST	103.00	106.00	1160113
Memberships - Gym / Fitness							
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.)							
Fitness Membership (includes Gym/Fitness Room/Aerobics classes/After Hours Access & FOB/Creche)							
12 months			C	GST	660.00	680.00	1160113
3 months			C	GST	275.00	285.00	1160113
1 month			C	GST	130.00	135.00	1160113
FIFO (proof of work schedule required)							
12 months			C	GST	540.00	555.00	1160113
Lost FOB key replacement (after hours access)			C	GST	20.00	21.00	1160113
Membership Cancellation Fee (Conditions Apply)			C	GST	50.00	51.00	1160113

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Recreation Centre Sports Hall Fee					
Shower Fee	C	GST	5.00	5.00	1160153
Sports Hall Entry (Basketball, Volleyball, Table Tennis, Badminton, Netball)					
Spectator			Free	Free	
Adult Casual Entry Fee (18 years and over)	C	GST	6.00	6.00	1160153
Multipass - 10 x entries	C	GST	52.00	53.00	1160153
Concession and Health Care Card Holders	C	GST	5.00	5.00	1160153
Multipass - 10 x entries	C	GST	41.00	42.00	1160153
Local Denmark Schools (per student)					
Normal Entry	C	GST	1.65	1.70	1160153
Denmark High School Basketball Extension Program	C	GST	1.15	1.20	1160153
Court Cancellation Fee (if less than 1 hour notice)	C	GST	20.00	21.00	1160153
Centre Operated Activity / Sports Program					
Individual Activity (i.e. Rollerskating, Disco, Community Sports, Homeschool Sports, Holiday Program)					
Adult	C	GST	9.00	9.00	1160153
Concession and Health Care Card Holders / Child (17 & Under)	C	GST	7.50	7.50	1160153
Term Fee (based on number of sessions and games)	C	GST	*Casual fee x no. of sessions less 10% discount		1160153
Team Activity (Mixed Netball, Indoor Cricket)					
Team Registration Fee	C	GST	52.00	53.00	1160153
Team Fee per Game	C	GST	47.00	48.50	1160153

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (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							
(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	23.00	24.00	1360103		
Per week (discount of one night per week)	C	GST	138.00	144.00	1360103		
Each extra adult	C	GST	11.00	12.00	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	23.00	24.00	1360103		
Per week (discount of one night per week)	C	GST	138.00	144.00	1360103		
Each extra adult	C	GST	11.00	12.00	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 Reveg Officer where plants are more expensive to propagate.							
Seedling Cells (per cell)							
Propagated by seed (minimum fee - each)	C	GST	1.15	1.20	1351003		
Propagated by cuttings (minimum fee - each)	C	GST	1.65	1.70	1351003		
Tubes/Pots (minimum fee - each)	C	GST	2.20	2.30	1351003		
Other Economic Services							
Berridge Park EV Charging Tariff	C	GST	\$0.45 p/kWh + \$0.10 per minute parking fee after 3 hours	\$0.50 p/kWh + \$0.10 per minute parking fee after 3 hours	1427703		

PROPOSED Schedule of Fees and Charges 2025-2026			Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Other Property and Services							
Private Works & Other Services							
Private Works Machinery Hire - Wet Hire Only (in accordance with Private Works Policy P140101)	C	GST	N/A	Actual cost + 10%	1147593		
Variable Message Board Trailer							
Daily Hire Rate (subject to terms and conditions)	C	GST	98.00	101.00	1147593		
Administration Fee	C	GST	67.00	69.00	1147593		
Sale of Stock Items i.e. Emulsion	C	GST	Actual cost + 10% + Admin Fee		1147593		
Directional Road Signage (per sign)							
Application Fee	C	GST	98.00	101.00	1147593		
Installation of Directional Road Signage (no posts required)	C	GST	320.00	329.00	1147593		
Installation of Directional Road Signage (posts required)	C	GST	575.00	591.00	1147593		
Administration Fee	C	GST	67.00	69.00	1147593		
Annual permit licence fee for portable signage (A-Frame/Corflute) only within road reserves (subject to approval)	C	GST	72.00	74.00	1147593		
Miscellaneous Signage							
Application Fee	C	GST		101.00	1147593		
Sign Materials / Installation / Removal Fees	C	GST	{(Actual cost + 10%) + Labour + Admin Fee}		1147593		
Administration Fee	C	GST	67.00	69.00	1147593		
Miscellaneous Infrastructure Application Fee	C	GST	N/A	101.00	1147593		
Driveway Entrances (Crossovers)							
Permit Application Fee (per crossover)	C	GST	43.00	101.00	1226503		
Shire of Denmark Contribution (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	305.00	314.00	1228382		
Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe)	C	Exempt	903.00	928.00	1228382		
Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe, Unsealed)	C	Exempt	444.00	456.00	1228382		
Note: The Shire of Denmark does not pay a crossover subsidy where a crossover is a subdivision approval requirement.							
Connection to Shire of Denmark Drainage System							
Application Fee	C	GST	N/A	101.00	1147593		
Gate Permit							
(per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 9)							
Fee (per year)	C	GST	39.00	40.00	1432003		
Vehicle Access Permit and / or Grazing Access Permit							
In accordance with the Denmark-Nornalup Heritage Rail Trail Policy - per annum	C	GST	38.00	40.00	1147593		

PROPOSED Schedule of Fees and Charges 2025-2026	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2024-2025 (GST incl. if applicable)	Adopted Fee 2025-2026 (GST incl. if applicable)	Income Account
Supervision of Reinstatement Fees					
Fee (per site visit)	C	GST	134.00	138.00	1226503
Standpipe Water Use (Potable only) (per kL)					
Application for swipe access card (Zimmerman standpipe only)	C	Free	13.00	13.50	1317543
Deposit for access card (Zimmerman Standpipe)	C	Free	18.00	18.50	1317543
Deposit for access card (Zimmerman Standpipe)	C	Exempt	50.00	50.00	BOND
Roadside Memorials – Installation Local roads only					
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	
Installation of Memorial Furniture & Plaques					
As per Policy P100705 – Installation of Memorial Furniture & Plaques					
Application fee	C	GST	N/A	101.00	1057363
Cost of Furniture & Plaques including freight	C	GST	N/A	Actual cost + 10%	1057363
Installation Fee	C	GST	N/A	200.00	1057363
Administration Fee	C	GST	N/A	69.00	1057363
Guidelines for Development and Subdivision of Land 2008 (“Development Standards”) per copy	C	GST	72.00	74.00	1047503
Supervision Fees					
(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		1226503
...is Not provided by developer	C	GST	3.00% of the estimated value of proposed works		1226503
Bond Administration Fee for Subdivisional Works					
Non-refundable fee (at the discretion of the Manager)	C	GST	N/A	1650.00	1226503
Defects Liability Guarantee (Bond)					
Minimum guarantee (Contract Works up to \$28,571.43 GST Incl.)	C	Exempt	1140.00	1172.00	BOND (TYPE 10)
Contract Works over \$28,571.43 (GST inclusive)	C	Exempt	3.50% of the estimated value		BOND (TYPE 10)
Bonding Assessment Fee					
Minimum fee (outstanding works up to \$10,000)	C	GST	305.00	315.00	1226503
Outstanding works over \$10,000 (GST inclusive)	C	GST	2.50% of the estimated value		1226503
Planting Maintenance Guarantee					
Guarantee (includes a 20% contingency; GST Free)	C	Exempt	120% of the estimated value		BOND Type (6)

**For more information, visit
www.denmark.wa.gov.au**

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