Annual Budget
2026/2027

Contents

Electronic copies of the Annual Budget are available for download at **www.denmark.wa.gov.au**. This document can be made available in alternate formats upon request.

Acknowledgements

The 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.

Cover image by Nic Duncan.

Shire President's Message

'Denmark is changing'. I hear that statement often, whether change affects us directly or touches an aspect of our community we may not be closely involved in. Choosing to believe that statement is up to you, but I feel a more accurate sentiment is that, perhaps, things are changing in Denmark.

Some recent changes include completing the Ocean Beach precinct, upgrading sections of Mount Shadforth Road, selling land to the Steiner School and leasing more to the Lions Club and Kwoorabup Nature School. We have ceased funding face-to-face visitor services, leased McLean House to a local dance company, built a path out to Springdale Beach Estate, and approved new plans for a supermarket on Hardy Street and developments that will create around 400 new lots across our town.

But have we really changed?

If you place the emphasis on the earlier paragraph, then yes, Denmark has changed. But if, like me, you see this place we call home as one that has shaped or attracted people who preserve our community's spirit and pass it on to new arrivals and visitors, then Denmark has not changed, and I do not believe it will.

Our coastline is still beautiful with world-renowned surf, our soil is productive, our forests are tall, and our town is safe. Our kids, adults and seniors continue to sail, surf, swim and row. They ride, dance and perform. We kick, throw, bowl and bat balls in our ever-growing clubs. We volunteer like nowhere else, whether it's to save lives, fight fires, pass on knowledge, educate, build, plant, create or perform. We share our passions, build things, restore things and preserve knowledge. And we stand up for, debate and research what we believe in: protecting nature, being outdoors, having access to services, and supporting people experiencing hardship.

The decisions reflected in the 2026/27 Annual Budget might appear to highlight more change coming to our Shire, but these actions are about enabling, reinforcing and preserving who we are in a modern and growing region, state, country and world.

We are commencing a major upgrade to Berridge Park, sealing a busy gravel road, and constructing a mountain bike park. We will enable the relocation of Denmark Arts and Denmark FM to the town centre, and move the library to a prominent, modern, and accessible location at the top of town. We will undertake a project to help guide the future of South Coast Highway and Strickland Street. And of course, we continue to fund important services our community relies on, day to day, such as our roads, waste services, parks, public facilities, and many other responsibilities that keep our community functioning.

The 2026/27 Annual Budget is how we ensure decisions happen whilst maintaining the services our community expects, investing in renewal and maintenance of community assets, and supporting the work needed for our Shire to grow, adapt and change without losing the qualities that will always make the Shire of Denmark our home.

Aaron Wiggins
Shire President

SHIRE OF DENMARK

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

SHIRE OF DENMARK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	9,820,975	9,158,558	9,160,749
Grants, subsidies and contributions		1,495,903	2,718,042	1,813,865
Fees and charges	14	4,482,802	4,491,801	4,054,972
Interest revenue	9(a)	649,366	553,052	467,201
Other revenue		52,110	60,732	51,810
		16,501,156	16,982,185	15,548,597
Expenses				
Employee costs		(9,273,340)	(8,529,744)	(8,574,555)
Materials and contracts		(4,814,698)	(3,800,274)	(4,672,819)
Utility charges		(262,225)	(249,029)	(262,873)
Depreciation	6	(6,008,875)	(5,974,037)	(5,717,994)
Finance costs	9(c)	(178,989)	(117,575)	(143,497)
Insurance		(380,680)	(363,834)	(366,893)
Other expenditure		(476,735)	(519,224)	(522,383)
		(21,395,542)	(19,553,717)	(20,261,014)
		(4,894,386)	(2,571,532)	(4,712,417)
Capital grants, subsidies and contributions		8,589,854	4,324,308	7,065,882
Profit on asset disposals	5	158,100	17,432	98,100
Loss on asset disposals	5	(38,031)	(23,843)	(30,000)
		8,709,923	4,317,897	7,133,982
Net result for the period		**3,815,537**	**1,746,365**	**2,421,565**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**3,815,537**	**1,746,365**	**2,421,565**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		9,895,975	9,129,418	9,160,749
Grants, subsidies and contributions		1,970,903	2,251,643	1,938,962
Fees and charges		4,482,802	4,491,801	4,054,972
Interest revenue		649,366	553,052	467,201
Other revenue		52,110	60,732	51,810
		17,051,156	16,486,646	15,673,694
Payments				
Employee costs		(9,273,340)	(8,604,159)	(8,574,555)
Materials and contracts		(3,358,698)	(3,562,145)	(4,694,575)
Utility charges		(262,225)	(249,029)	(262,873)
Finance costs		(178,989)	(117,575)	(143,497)
Insurance paid		(380,680)	(363,834)	(366,893)
Other expenditure		(476,735)	(519,224)	(522,383)
		(13,930,667)	(13,415,966)	(14,564,776)
Net cash provided by operating activities	4	3,120,489	3,070,680	1,108,918
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(5,624,570)	(1,540,211)	(3,646,000)
Payments for construction of infrastructure	5(b)	(9,856,822)	(4,701,398)	(7,115,082)
Proceeds from capital grants, subsidies and contributions		6,027,570	6,886,592	7,065,882
Proceeds from disposal of property, plant and equipment	5(a)	387,000	332,887	523,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	22,473	21,754	21,756
Net cash provided by (used in) investing activities		(9,044,349)	999,624	(3,150,444)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(430,759)	(365,186)	(402,909)
Proceeds from new borrowings	7(a)	3,112,500	0	1,000,000
Net cash provided by (used in) financing activities		2,681,741	(365,186)	597,091
Net increase (decrease) in cash held		(3,242,119)	3,705,118	(1,444,435)
Cash at beginning of year		11,504,468	7,799,350	7,799,350
Cash and cash equivalents at the end of the year	4	**8,262,349**	**11,504,468**	**6,354,915**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	8,230,561	7,683,250	7,685,439
Rates excluding general rates		1,590,414	1,475,308	1,475,310
Grants, subsidies and contributions		1,495,903	2,718,042	1,813,865
Fees and charges	14	4,482,802	4,491,801	4,054,972
Interest revenue	9(a)	649,366	553,052	467,201
Other revenue		52,110	60,732	51,810
Profit on asset disposals	5	158,100	17,432	98,100
		16,659,256	16,999,617	15,646,697
Expenditure from operating activities				
Employee costs		(9,273,340)	(8,529,744)	(8,574,555)
Materials and contracts		(4,814,698)	(3,800,274)	(4,672,819)
Utility charges		(262,225)	(249,029)	(262,873)
Depreciation	6	(6,008,875)	(5,974,037)	(5,717,994)
Finance costs	9(c)	(178,989)	(117,575)	(143,497)
Insurance		(380,680)	(363,834)	(366,893)
Other expenditure		(476,735)	(519,224)	(522,383)
Loss on asset disposals	5	(38,031)	(23,843)	(30,000)
		(21,433,573)	(19,577,560)	(20,291,014)
Non cash amounts excluded from operating activities	3(c)	5,888,806	6,023,029	5,649,894
Amount attributable to operating activities		**1,114,489**	**3,445,086**	**1,005,577**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		8,589,854	4,324,308	7,065,882
Proceeds from disposal of property, plant and equipment	5(a)	387,000	332,887	523,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	22,473	21,754	21,756
		8,999,327	4,678,949	7,610,638
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(5,624,570)	(1,540,211)	(3,646,000)
Acquisition of infrastructure	5(b)	(9,856,822)	(4,701,398)	(7,115,082)
Payments for financial assets at amortised cost - term deposits		0	0	
		(15,481,392)	(6,241,609)	(10,761,082)
Amount attributable to investing activities		**(6,482,065)**	**(1,562,660)**	**(3,150,444)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	3,112,500	0	1,000,000
Transfers from reserve accounts	8(a)	2,188,144	1,454,289	2,352,582
		5,300,644	1,454,289	3,352,582
Outflows from financing activities				
Repayment of borrowings	7(a)	(430,759)	(365,186)	(402,909)
Transfers to reserve accounts	8(a)	(1,385,576)	(1,747,620)	(1,468,513)
		(1,816,335)	(2,112,806)	(1,871,422)
Amount attributable to financing activities		**3,484,309**	**(658,517)**	**1,481,160**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year		1,883,267	659,358	663,707
Amount attributable to operating activities		1,114,489	3,445,086	1,005,577
Amount attributable to investing activities		(6,482,065)	(1,562,660)	(3,150,444)
Amount attributable to financing activities		3,484,309	(658,517)	1,481,160
Surplus/(deficit) remaining after the imposition of general rates	3	**0**	**1,883,267**	**0**

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

SHIRE OF DENMARK
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Denmark which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards*
– Disclosures about Uncertainties in the Financial Statements
• *AASB 2024-2 Amendments to Australian Accounting Standards*
- Classification and Measurement of Financial Instruments
• *AASB 2024-3 Amendments to Australian Accounting Standards*
- Standards – Annual Improvements Volume 11
• *AASB 2025-1 Amendments to Australian Accounting Standards*
– Contracts Referencing Nature-dependent Electricity
It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards*
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
• *AASB 2024-4b Amendments to Australian Accounting Standards*
- Effective Date of Amendments to AASB 10 and AASB 128
[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
- (Appendix D) [for not-for-profit and superannuation entities]
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits
• Measurement of provisions

2. RATES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
(i) General rates				$	$	$	$	$	$
1. Improved	Gross rental valuation	0.086758	2,497	66,753,439	5,791,395	57,720	5,849,115	5,371,352	5,373,541
2. Holiday Purposes	Gross rental valuation	0.169178	96	2,282,020	386,068	0	386,068	411,368	411,368
3. Vacant	Gross rental valuation	0.172649	209	2,932,390	506,274	0	506,274	491,350	491,350
4. Rural	Unimproved valuation	0.003795	412	368,961,050	1,400,207	0	1,400,207	1,322,132	1,322,132
5. Rural - Add Use - Holiday	Unimproved valuation	0.004934	6	4,322,000	21,325	0	21,325	23,376	23,376
6. Rural - Add Use - Commercial	Unimproved valuation	0.006452	11	10,473,000	67,572	0	67,572	63,672	63,672
Total general rates			3,231	455,723,899	8,172,841	57,720	8,230,561	7,683,250	7,685,439
		Minimum							
(ii) Minimum payment		$							
1. Improved	Gross rental valuation	1,612	544	7,281,588	876,928	0	876,928	827,064	827,064
2. Holiday Purposes	Gross rental valuation	1,935	0	0	0	0	0	0	0
3. Vacant	Gross rental valuation	1,578	196	1,319,410	309,288	0	309,288	281,200	281,200
4. Rural	Unimproved valuation	1,853	244	87,482,416	452,132	0	452,132	411,906	411,906
5. Rural - Add Use - Holiday	Unimproved valuation	2,407	3	1,236,000	7,221	0	7,221	6,774	6,774
6. Rural - Add Use - Commercial	Unimproved valuation	3,519	9	4,224,000	31,671	0	31,671	29,709	29,709
Total minimum payments			996	101,543,414	1,677,240	0	1,677,240	1,556,653	1,556,653
Total general rates and minimum payments			4,227	557,267,313	9,850,081	57,720	9,907,801	9,239,903	9,242,092
					9,850,081	57,720	9,907,801	9,239,903	9,242,092
Waivers (Refer note 2(f))							(86,826)	(81,345)	(81,343)
Total rates					9,850,081	57,720	9,820,975	9,158,558	9,160,749

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

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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)
Full amount of rates and charges including any arrears, to be paid on or before 14 October 2026.

Option 2 (Two Instalments)
First instalment to be paid on or before 14 October 2026, including all arrears and half the current rates and service charges; and
Second instalment to be paid on or before 16 December 2026.

Option 3 (Four Instalments)
First instalment to be paid on or before 14 October 2026, including all arrears and one quarter of the current rates and service charges; and
Second instalment to be paid on or before 16 December 2026; and
Third instalment to be paid on or before 17 February 2027; and
Fourth instalment to be paid on or before 21 April 2027.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
Option one		$	%	%
Single full payment	14/10/2026	0	0.0%	11.0%
Option two				
First instalment	14/10/2026	0	0.0%	11.0%
Second instalment	16/12/2026	13.10	5.5%	11.0%
Option three				
First instalment	14/10/2026	0	0.0%	11.0%
Second instalment	16/12/2026	13.10	5.5%	11.0%
Third instalment	17/02/2027	13.10	5.5%	11.0%
Fourth instalment	21/04/2027	13.10	5.5%	11.0%

	2026/27 Budgeted revenue	2025/26 Actual revenue	2025/26 Budget revenue
	$	$	$
Instalment plan charges	27,000	26,553	24,000
Instalment plan interest	28,400	27,302	26,200
Late payment of rate or service charge interest	55,000	54,214	42,000
	110,400	108,069	92,200

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.	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 residents. 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.

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 rate 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 puroses and those used for rural purposes.

2. RATES (CONTINUED)

(d) Service Charges

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

(e) Incentives

To encourage ratepayers to pay their rates in full by the due date, the following incentive 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 ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstance in which the waiver is granted	Objects and reasons of the waiver
					$	$	$		
A5731 - Denmark Arts Council Inc.	Rate	Waiver	100%	4,981	4,981	4,663	4,663	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5585 - Denmark Boating & Angling Club	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5587 - DB&AC, Denmark Sea Rescue Group	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A3565 - Denmark Clay Target Club	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5584 - Denmark Cottage Crafts Inc.	Rate	Waiver	100%	2,229	2,229	2,087	2,086	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A3088 - Denmark Country Club Inc.	Rate	Waiver	100%	6,778	6,778	6,345	6,345	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5960 - Denmark Environment Centre Inc.	Rate	Waiver	100%	2,553	2,553	2,390	2,390	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5599 - Denmark Machinery Restoration Group Inc.	Rate	Waiver	100%	1,612	1,612	1,512	1,512	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A3179 - Denmark Occ. Day Care Centre & Playgroup	Rate	Waiver	100%	1,612	1,612	1,512	1,512	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A3167 - Denmark Pistol Club	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A3189 - Denmark Equestrian Club Inc.	Rate	Waiver	100%	2,049	2,049	1,918	1,918	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A3069 - Denmark Riverside Club	Rate	Waiver	100%	10,964	10,964	10,264	10,264	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5588 - Denmark Surf Life Saving Club	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5590 - Green Skills Inc.	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5593 - Kentdale Community Hall Committee Inc.	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5600 - Lions Club of Denmark Inc.	Rate	Waiver	100%	1,578	1,578	1,480	1,480	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5591 - Nornalup Residents & Ratepayers Assoc.	Rate	Waiver	100%	4,141	4,141	3,876	3,876	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5592 - Parry's Beach Volunteers Management Group	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5615 - Peaceful Bay Progress Association Inc.	Rate	Waiver	100%	1,612	1,612	1,512	1,512	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5616 - Peaceful Bay Progress Association Inc.	Rate	Waiver	100%	1,612	1,612	1,512	1,512	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5596 - Peaceful Bay RSL Sub Branch	Rate	Waiver	100%	1,612	1,612	1,512	1,512	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5595 - Peaceful Bay Sea Rescue Group Inc.	Rate	Waiver	100%	1,612	1,612	1,512	1,512	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5597 - Scouts Association of Australia	Rate	Waiver	100%	2,375	2,375	2,223	2,223	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A3097 - RSL of Australia WA Branch Inc.	Rate	Waiver	100%	2,169	2,169	2,030	2,030	LG Act 1995 S6.47 Community Contributions Policy	Community Group

2. RATES (CONTINUED)

(f) Waivers or concessions (continued)

Rate to which the waiver is granted	Type	Waiver	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstance in which the waiver is granted	Objects and reasons of the waiver
					$	$	$		
A5594 - Tingledale Hall Committee Inc.	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A3041 - Scotsdale Hall & Tennis Courts	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A5729 - Denmark Community Resource Centre Inc.	Rate	Waiver	100%	3,752	3,752	3,513	3,513	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A3256 - Denmark Historical Society Inc.	Rate	Waiver	100%	1,612	1,612	1,512	1,512	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A6021 - Denmark Men's Shed	Rate	Waiver	100%	2,907	2,907	2,722	2,721	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A6066 - Denmark Chamber of Commerce *	Rate	Waiver	100%	4,598	4,598	4,305	4,305	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A6054 - The Woodturners of Denmark	Rate	Waiver	100%	1,612	1,612	1,512	1,512	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A6184 - Denmark Walpole Football Club	Rate	Waiver	100%	2,473	2,473	2,315	2,315	LG Act 1995 S6.47 Community Contributions Policy	Community Group
A6147 - Containers for Change - Greenskills	Rate	Waiver	100%	1,853	1,853	1,738	1,738	LG Act 1995 S6.47 Community Contributions Policy	Community Group
					86,826	81,345	81,343		

* The peppercorn lease expired on 30 June 2026. The property will be non-rateable from 1 July 2026, following the levying of rates.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Current assets		$	$	$
Cash and cash equivalents	4	8,262,349	11,504,468	6,354,915
Financial assets		23,214	22,473	21,756
Receivables		394,945	969,945	507,918
Inventories		14,419	14,419	95,550
Other assets		37,115	40,615	100,000
		8,732,042	12,551,920	7,080,139
Less: current liabilities				
Trade and other payables		(2,982,397)	(1,529,897)	(1,532,772)
Contract liabilities		(157,467)	(182,467)	(331,479)
Capital grant/contributions liabilities		0	(2,562,284)	0
Long term borrowings		(608,383)	(325,329)	(411,627)
Employee provisions		(1,188,779)	(1,188,779)	(1,233,973)
		(4,937,026)	(5,788,756)	(3,509,851)
Net current assets		3,795,016	6,763,164	3,570,288
Less: Total adjustments to net current assets	3(b)	(3,795,016)	(4,879,897)	(3,570,288)
Net current assets used in the Statement of Financial Activity		0	1,883,267	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	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Less: Reserve accounts	8	(5,568,964)	(6,371,532)	(5,194,132)
Less: Current assets not expected to be received at end of year				
- Financial assets at amortised cost - self supporting loans		(23,214)	(22,473)	(21,756)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		608,383	325,329	411,627
- Current portion of employee benefit provisions		1,188,779	1,188,779	1,233,973
Total adjustments to net current assets		(3,795,016)	(4,879,897)	(3,570,288)

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	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
		$	$	$
Less: Profit on asset disposals	5	(158,100)	(17,432)	(98,100)
Add: Loss on asset disposals	5	38,031	23,843	30,000
Add: Depreciation	6	6,008,875	5,974,037	5,717,994
Movement in current contract liabilities		0	33,585	0
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	8,996	0
Non cash amounts excluded from operating activities		5,888,806	6,023,029	5,649,894

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 right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

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.

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.

The Shire's obligations for short-term employee benefits such as salaries " and wages 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.

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.

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Total cash and cash equivalents		8,262,349	11,504,468	6,354,915
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		6,347,719	9,756,641	5,194,132
		6,347,719	9,756,641	5,194,132
The assets are restricted as a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	5,568,964	6,371,532	5,194,132
Contract liabilities		748,756	773,756	0
Capital grant/contributions liabilities		0	2,562,284	0
Total restricted assets		6,347,719	9,756,641	5,194,132

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		3,815,537	1,746,365	2,421,565
Non-cash items:				
Depreciation	6	6,008,875	5,974,037	5,717,994
(Profit)/loss on sale of assets	5	(120,069)	6,411	(68,100)
Changes in assets and liabilities:				
(Increase)/decrease in receivables		575,000	(513,209)	155,362
(Increase) in inventories		0	(1,944)	0
Decrease in other assets		3,500	287,029	0
(Increase)/decrease in trade and other payables		1,452,500	(46,956)	(21,756)
(Increase)/decrease in contract liabilities		(25,000)	17,670	(30,265)
(Increase)/decrease in capital grant/contributions liabilities		(2,562,284)	2,562,284	0
(Increase) in employee related provisions		0	(74,415)	0
Capital grants, subsidies and contributions		(6,027,570)	(6,886,592)	(7,065,882)
Net cash provided by operating activities		3,120,489	3,070,680	1,108,918

MATERIAL ACCOUNTING POLICES

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

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 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	0	0	0	0	0	(290,000)	275,000	0	(15,000)	0	(290,000)	275,000	0	(15,000)
Buildings	4,151,570	0	0	0	0	1,153,315	0	0	0	0	2,175,000	0	0	0	0
Furniture and equipment	10,000	0	0	0	0	101,979	0	0	0	0	110,000	0	0	0	0
Plant and equipment	1,463,000	(266,931)	387,000	158,100	(38,031)	284,917	(49,298)	57,887	17,432	(8,843)	1,361,000	(164,900)	248,000	98,100	(15,000)
Total	5,624,570	(266,931)	387,000	158,100	(38,031)	1,540,211	(339,298)	332,887	17,432	(23,843)	3,646,000	(454,900)	523,000	98,100	(30,000)
(b) Infrastructure															
Infrastructure - roads	2,924,341	0	0	0	0	3,128,541	0	0	0	0	2,653,000	0	0	0	0
Infrastructure - paths	130,000	0	0	0	0	60,592	0	0	0	0	340,000	0	0	0	0
Infrastructure - drainage	160,000	0	0	0	0	170,254	0	0	0	0	157,500	0	0	0	0
Infrastructure - parks and reserves	6,210,385	0	0	0	0	1,214,723	0	0	0	0	2,472,000	0	0	0	0
Infrastructure - other	0	0	0	0	0	0	0	0	0	0	1,071,582	0	0	0	0
Other infrastructure - bridges	432,096	0	0	0	0	0	0	0	0	0	300,000	0	0	0	0
Other infrastructure - EV Charging	0	0	0	0	0	127,288	0	0	0	0	121,000	0	0	0	0
Total	9,856,822	0	0	0	0	4,701,398	0	0	0	0	7,115,082	0	0	0	0
Total	15,481,392	(266,931)	387,000	158,100	(38,031)	6,241,609	(339,298)	332,887	17,432	(23,843)	10,761,082	(454,900)	523,000	98,100	(30,000)

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.

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings	1,781,132	1,814,459	1,752,065
Furniture and equipment	68,514	77,149	58,236
Plant and equipment	842,830	907,977	710,372
Infrastructure - roads	2,044,568	2,020,208	2,025,863
Infrastructure - paths	196,358	194,378	176,925
Infrastructure - drainage	243,803	239,901	241,695
Infrastructure - parks and reserves	599,512	469,184	524,485
Infrastructure - other	14,067	32,690	10,265
Other infrastructure - airstrip	31,229	31,229	31,227
Other infrastructure - bridges	186,862	186,862	186,861
	6,008,875	5,974,037	5,717,994
By Program			
Governance	200,530	203,712	205,483
Law, order, public safety	585,570	596,594	452,986
Health	5,805	5,804	5,805
Education and welfare	50,017	50,017	50,017
Community amenities	201,397	204,168	197,805
Recreation and culture	1,845,988	1,728,956	1,670,279
Transport	2,823,252	2,792,444	2,759,683
Economic services	28,286	128,332	128,226
Other property and services	268,030	264,010	247,710
	6,008,875	5,974,037	5,717,994

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	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 - parks and reserves	20 to 60 years
Infrastructure - other	30 years
Other infrastructure - airstrip	30 to 75 years
Other infrastructure - bridges	10 to 75 years

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

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

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

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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Lionsville	142	WATC	6.88%	170,584	0	(44,691)	125,893	(11,857)	212,351	0	(41,767)	170,584	(15,064)	212,351	0	(41,767)	170,584	(15,064)
Football Clubrooms	147	WATC	6.37%	69,912	0	(15,870)	54,042	(4,735)	84,818	0	(14,906)	69,912	(5,795)	84,818	0	(14,906)	69,912	(5,790)
Purchase Reserve 27101	152	WATC	6.04%	155,339	0	(27,484)	127,855	(10,120)	181,236	0	(25,897)	155,339	(11,865)	181,236	0	(25,897)	155,339	(11,865)
Purchase Lot 228 Res. 18587	158	WATC	2.70%	0	0	0	0	0	55,122	0	(55,122)	0	(1,256)	55,122	0	(55,122)	0	(1,255)
Riverside Club - Stage 1	159	WATC	3.11%	294,984	0	(24,158)	270,826	(10,655)	318,408	0	(23,424)	294,984	(11,565)	318,408	0	(23,424)	294,984	(11,565)
Waste Disposal Truck	160	WATC	4.45%	182,027	0	(89,009)	93,018	(8,248)	267,200	0	(85,173)	182,027	(12,688)	267,200	0	(85,173)	182,027	(12,688)
Energy Efficiency Upgrades	161	WATC	4.40%	337,255	0	(52,727)	284,528	(16,204)	387,724	0	(50,469)	337,255	(18,822)	387,724	0	(50,469)	337,255	(18,822)
Surf Club Precinct Upgrades	162	WATC	4.72%	516,996	0	(48,917)	468,079	(26,901)	563,670	0	(46,674)	516,996	(29,624)	563,670	0	(46,674)	516,996	(29,484)
Depot Upgrade	163	WATC	5.24% *	0	750,000	(13,936)	736,064	(11,479)	0	0	0	0	0	0	1,000,000	(37,723)	962,277	(26,068)
Fire Emergency Facility	164	WATC	5.18% *	0	2,362,500	(91,494)	2,271,006	(68,769)	0	0	0	0	0	0	0	0	0	0
				1,727,097	3,112,500	(408,286)	4,431,311	(168,968)	2,070,529	0	(343,432)	1,727,097	(106,679)	2,070,528	1,000,000	(381,153)	2,689,373	(132,601)
Self Supporting Loans																		
Riverside Club (S/S)	157	WATC	3.30%	261,176	0	(22,473)	238,703	(10,021)	282,930	0	(21,754)	261,176	(10,896)	282,930	0	(21,756)	261,174	(10,896)
				261,176	0	(22,473)	238,703	(10,021)	282,930	0	(21,754)	261,176	(10,896)	282,930	0	(21,756)	261,174	(10,896)
				1,988,273	3,112,500	(430,759)	4,670,014	(178,989)	2,353,459	0	(365,186)	1,988,273	(117,575)	2,353,458	1,000,000	(402,909)	2,950,547	(143,497)

All borrowing repayments, other than self supporting loans and Fire Emergency Facility, will be financed by general purpose revenue. Repayment of the Fire Emergency Facility loan is expected to be funded by the Department of Fire and Emergency Services (DFES) through the 2026/27 Local Government Grant Scheme for Bush Fire Brigades subject to grant approval.
The self supporting loan repayment will be fully reimbursed.

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.

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
Depot Upgrade	WATC	P & I	10	5.24% *	750,000	11,479	750,000	0
Fire Emergency Facility	WATC	P & I	10	5.18% *	2,362,500	68,769	2,362,500	0
					3,112,500	80,248	3,112,500	0

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

In relation to the proposed loan to consruct a Fire Emergency Facility it is intended for the Shire to form a memorandum of understanding with DFES for them to fund the debt servicing costs in a similar way to a self supporting loan. As funding has yet to be confirmed there is currently no contract in place to define the loan as self supporting at the time of preparation of the budget.

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2026/27 Budget	Loans unspent at 30 June 2027	Amount as at 30 June 2027
			$	$	$	$
Loan # 161	Energy Efficiency Upgrades	2025	49,069	19,070	29,999	29,999
			49,069	19,070	29,999	29,999

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	20,000
Credit card balance at balance date	(5,500)	(3,527)	(5,500)
Total amount of credit unused	24,500	26,473	14,500
Loan facilities			
Loan facilities in use at balance date	4,670,014	1,988,273	2,950,547
Unused loan facilities at balance date	29,999	49,069	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.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Employee Entitlements Reserve	489,381	24,469	(20,000)	493,850	488,500	20,881	(20,000)	489,381	488,500	20,028	(20,000)	488,528
(b) Plant Reserve	917,921	445,896	(926,500)	437,317	570,562	424,389	(77,030)	917,921	570,563	423,393	(469,000)	524,956
(c) Parry Inlet Reserve	232,643	21,632	0	254,275	213,516	19,127	0	232,643	213,516	18,754	0	232,270
(d) Lime Quarry Rehabilitation Reserve	338,751	16,938	0	355,689	324,865	13,886	0	338,751	324,865	13,319	0	338,184
(e) Infrastructure Reserve	1,840,758	392,038	(1,231,644)	1,001,152	2,310,929	881,588	(1,351,759)	1,840,758	2,310,929	609,056	(1,788,582)	1,131,403
(f) Waste Services Reserve	1,376,097	245,805	0	1,621,902	1,156,656	219,441	0	1,376,097	1,156,656	217,423	0	1,374,079
(g) Aquatic Facility Development Reserve	140,724	17,036	0	157,760	125,365	15,359	0	140,724	125,365	15,140	0	140,505
(h) Peaceful Bay Reserve	428,785	56,439	0	485,224	377,643	51,142	0	428,785	377,643	50,483	0	428,126
(i) Rivermouth Caravan Park Reserve	143,002	7,150	0	150,152	137,140	5,862	0	143,002	137,140	5,623	0	142,763
(j) Peaceful Bay Caravan Park Reserve	97,745	4,887	0	102,632	93,738	4,007	0	97,745	93,738	3,843	0	97,581
(k) Recreation Centre Reserve	82,354	54,118	(10,000)	126,472	36,302	51,552	(5,500)	82,354	36,303	51,488	(15,000)	72,791
(l) Strategic Reserve	146,556	12,328	0	158,884	135,753	10,803	0	146,556	135,753	10,566	0	146,319
(m) Legal Contingency Reserve	54,726	12,736	0	67,462	42,893	11,833	0	54,726	42,892	11,759	0	54,651
(n) ICT Reserve	82,089	74,104	0	156,193	64,339	17,750	0	82,089	64,338	17,638	(60,000)	21,976
	6,371,532	1,385,576	(2,188,144)	5,568,964	6,078,201	1,747,620	(1,454,289)	6,371,532	6,078,201	1,468,513	(2,352,582)	5,194,132

(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
Restricted by council		
(a) Employee Entitlements Reserve	Ongoig	- to fund employee leave entitlements as required.
(b) Plant Reserve	Ongoig	- to fund the purchase of vehicles, plant and machinery.
(c) Parry Inlet Reserve	Ongoig	- to develop the Parry facility including Parryville Hall and maintenance of adjoining recreation reserves.
(d) Lime Quarry Rehabilitation Reserve	Ongoig	- to maintain or rehabilitate the lime quarry site.
(e) Infrastructure Reserve	Ongoig	- to fund the purchase, construction or upgrade of infrastructure including land & buildings.
(f) Waste Services Reserve	Ongoig	- to fund waste services and the capping, closure and rehabilitation of the DWMRF site.
(g) Aquatic Facility Development Reserve	Ongoig	- to fund the development of aquatic facilities.
(h) Peaceful Bay Reserve	Ongoig	- to fund the future requirements of Peaceful Bay Reserve, including those linked to the asset management plan.
(i) Rivermouth Caravan Park Reserve	Ongoig	- to fund future requirements with respect to site and end of lease conditions including adjoining recreation reserves.
(j) Peaceful Bay Caravan Park Reserve	Ongoig	- to fund future requirements with respect to site and end of lease conditions including adjoining recreation reserves.
(k) Recreation Centre Reserve	Ongoig	- to fund upgrades to the Recreation Centre facility including equipment.
(l) Strategic Reserve	Ongoig	- to fund strategic projects as identified in the Shire's Council Plan.
(m) Legal Contingency Reserve	Ongoig	- to fund unanticipated legal expenses in excess of budget.
(n) ICT Reserve	Ongoig	- to fund the acquisition and enhancement of Information Technology and digital service delivery initiatives.

9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	565,266	470,820	398,551
Late payment of fees and charges *	700	716	450
Other interest revenue	83,400	81,516	68,200
	649,366	553,052	467,201

* 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	2026/27 Budget	2025/26 Actual	2025/26 Budget
(b) Auditors remuneration			
Audit services	47,600	49,298	46,223
Other services	2,500	18,875	16,689
	50,100	68,173	62,912
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	178,989	117,575	143,497
	178,989	117,575	143,497
(d) Write offs			
Rates	300	11,974	300
Other revenue	500	593	500
	800	12,567	800

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	38,550	36,407	37,249
Meeting attendance fees	17,080	16,502	16,502
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	1,309	1,200
Superannuation contribution payments	6,676	6,843	6,450
	66,306	64,561	64,901
Deputy President			
Deputy President's allowance	9,638	9,102	9,312
Meeting attendance fees	17,080	16,502	16,502
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	552	850
Superannuation contribution payments	3,206	2,874	3,098
	33,924	32,530	33,262
Council member 3			
Meeting attendance fees	17,080	16,502	16,502
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	850
Superannuation contribution payments	2,050	1,485	1,980
	23,130	21,487	22,832
Council member 4			
Meeting attendance fees	17,080	16,502	16,502
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	850
Superannuation contribution payments	2,050	990	1,980
	23,130	20,992	22,832
Council member 5			
Meeting attendance fees	17,080	16,502	16,502
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	850
Superannuation contribution payments	2,050	990	1,980
	23,130	20,992	22,832
Council member 6			
Meeting attendance fees	17,080	16,502	16,502
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	850
Superannuation contribution payments	2,050	990	1,980
	23,130	20,992	22,832
Council member 7			
Meeting attendance fees	17,080	16,127	16,502
Annual allowance for ICT expenses	3,500	3,421	3,500
Travel and accommodation expenses	500	0	850
Superannuation contribution payments	2,050	1,343	1,980
	23,130	20,891	22,832
Council member 8			
Meeting attendance fees	17,080	16,127	16,502
Annual allowance for ICT expenses	3,500	3,421	3,500
Travel and accommodation expenses	500	0	850
Superannuation contribution payments	2,050	1,343	1,980
	23,130	20,891	22,832
Council member 9			
Meeting attendance fees	17,080	16,502	16,502
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	500	0	850
Superannuation contribution payments	2,050	990	1,980
	23,130	20,992	22,832
Total Council Member Remuneration	262,137	244,328	257,984
President's allowance	38,550	36,407	37,249
Deputy President's allowance	9,638	9,102	9,312
Meeting attendance fees	153,720	147,768	148,514
Annual allowance for ICT expenses	31,500	31,342	31,500
Travel and accommodation expenses	4,500	1,861	8,000
Superannuation contribution payments	24,229	17,848	23,409
	262,137	244,328	257,984

11. 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 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
DPI - Dept of Transport Licensing Services	0	1,297,640	(1,297,640)	0
Parks & Trails Bond	850	0	(850)	0
Contrib. in lieu of Public Open Space	55,000	0	0	55,000
	55,850	1,297,640	(1,298,490)	55,000

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES
All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.
Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

OTHER REVENUE
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 a 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 benefit 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 other 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.

12. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	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	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Sale of various stock items	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

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

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the effective allocation of scarce resources	Administration and operation of facilities and services to Council members; other costs that relate to strategic planning, policy making and assisting Council members and ratepayers on matters which do not directly relate to other specific Shire services.
General purpose funding To collect revenue to allow for the provision of Shire services.	Rates, interest revenue and other general purpose government funding grants together with any expenses incurred in realising these incomes.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various Local Laws, fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health needs.	Inspections and controls of various food outlets, noise control, waste disposal compliance, pest control.
Education and welfare To provide services for the elderly, children and youth.	Youth service, disability service and aged service support programs.
Housing To provide and maintain residential housing as applicable.	Costs associated with the redevelopment of the Hardy Street land and maintenance of other Shire owned residential property.
Community amenities To provide a range of general amenity services required by the community.	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.
Recreation and culture To establish and effectively manage infrast-ructure and resources which assist in the social well-being of the community.	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.
Transport To provide safe, effective and efficient transport services to the community.	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.
Economic services To help promote the Shire and its economic wellbeing.	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.
Other property and services To monitor and control the Shire's overheads operating accounts.	Private works operations, plant repairs and operation costs, engineering supervision operating costs, stock and salaries & wages allocations.

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	21,004	26,239	24,177
General purpose funding	72,000	68,885	61,000
Law, order, public safety	89,100	139,355	71,600
Health	28,000	29,021	29,400
Education and welfare	48,119	46,725	46,200
Community amenities	2,631,586	2,455,690	2,384,075
Recreation and culture	407,095	498,335	328,379
Transport	101,718	134,943	93,678
Economic services	1,083,880	1,088,561	1,016,163
Other property and services	300	4,047	300
	4,482,802	4,491,801	4,054,972

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

Capital Expenditure by Asset Class

COA / Job /Plant	Description	2026/2027 Budget $	Municipal Funds $	Grants & Contributions $	Borrowings $	Reserves $	Sale of Assets $
Furniture and Equipment							
1161104	Recreation Centre - New Gym Equipment	10,000				10,000	
	Total Furniture and Equipment	10,000	-	-	-	10,000	-
Land and Buildings							
55100	Emergency Services Facility Construction	2,362,500			2,362,500		
55101	DFES - Carmathan Fire Shed Upgrades	15,000		15,000			
55102	DFES - Mt Shadforth Fire Shed Upgrades	15,000		15,000			
1141004	Library Relocation	520,000	435,124			84,876	
52502	Depot Redevelopment	1,000,000	250,000		750,000		
51140	Peaceful Bay Toilet Facility Improvements	220,000		121,626		98,374	
50214	Shire Facilities Energy Efficiency Upgrades (completion of 25/26 project)	19,070	19,070				
	Total Land and Buildings	4,151,570	704,194	151,626	3,112,500	183,250	-
Plant and Equipment							
P45005	BYD Atto (Sale Only)	-				(22,000)	22,000
P43050	Bushfire Command Vehicle - 4 x 4 Utility	90,000				75,000	15,000
P40161	Ranger Vehicle	80,000				54,000	26,000
P45012	Replace Utility Vehicle - BRMC LDV Ute	57,000				42,000	15,000
P45002	BYD Atto (Sale Only)	-				(22,000)	22,000
	Zero Turn Mower (Peaceful Bay)	20,000				19,500	500
P40343	Side-by-side Replacement (Parry's)	16,000				13,000	3,000
	Bitumen Emulsion Storage Tank (Sale Only)	-				(500)	500
P40026	Grader (replacing John Deere)	600,000				485,000	115,000
P40011	Replace Tipper Truck	280,000				180,000	100,000
P40106	Utility Pool Vehicle (Sale only)	-				(25,000)	25,000
P40107	Utility Vehicle Replacement - Space Cab Trayback	60,000				25,000	35,000
P40019	Loader to replace Merlo Tractor	260,000				252,000	8,000
	Total Plant and Equipment	1,463,000	-	-	-	1,076,000	387,000
Infrastructure Other							
51150	Hardy Street Sewerage, Drainage & Remediation Works	1,039,231		976,933		62,298	
51130	Ocean Beach Public Facilities	150,000				150,000	
52190	Berridge Park Precinct Redevelopment	5,496,385		5,496,385			
52200	Prawn Rock Channel (all abilities access)	150,000				150,000	
52205	Bore Replacement	30,000				30,000	
52210	Kwoorabup Park Path Consolidation & Replacement	100,000				100,000	
52195	Peaceful Bay Outdoor Gym Equipment (C/fwd 25/26)	34,000				34,000	
	Total Infrastructure Other	6,999,616	-	6,473,318	-	526,298	-
Infrastructure - Roads, Paths, Drainage, Bridges							
50333	Kernutts Road - SLK 2.85 - 3.85 (Widen, Seal & Modify Drainage) CRF	275,110	91,694	183,416			
54030	Happy Vally Road - SLK 6.17 - 9.32 (Gravel Resheet & Improve Drainage)	240,000		240,000			
54040	Station Road - SLK 0.88 - 2.25 (Gravel Resheet & Improve Drainage)	80,000		80,000			
54020	Sunny Glen Road - SLK 3.40 - 4.62 (Gravel Resheet & Improve Drainage)	80,000		80,000			

Capital Expenditure by Asset Class

COA / Job /Plant	Description	2026/2027 Budget $	Municipal Funds $	Grants & Contributions $	Borrowings $	Reserves $	Sale of Assets $
50400	Turner Road - SLK 0.01 - 1.97 (Widen, Seal & Upgrade Drainage) RPG	1,170,000	220,000	950,000			
50519	SLRIP - Timber Bridge Replacement	300,000		240,000		60,000	
50520	Bridges - Specific Timber Bridges Asset Renewal Works	132,096				132,096	
51005	Pathway - Pedestrian Bridge Renewal	130,000				130,000	
54000	Turner Road Bike Trail Project	250,000	90,000	160,000			
50030	Drainage Renewal	60,000				60,000	
50802	Drainage Upgrades - Flood Mitigation	100,000				100,000	
50080	Road Renewal - CBD All Abilities Carpark Upgrades	40,000				40,000	
	Total Infrastructure	2,857,206	401,694	1,933,416	-	522,096	-
Total By Asset Class							
	Furniture and Equipment	10,000	-	-	-	10,000	-
	Land and Buildings	4,151,570	704,194	151,626	3,112,500	183,250	-
	Plant and Equipment	1,463,000	-	-	-	1,076,000	387,000
	Infrastructure Other	6,999,616	-	6,473,318	-	526,298	-
	Infrastructure Roads	2,857,206	401,694	1,933,416	-	522,096	-
	Total Capital Expenditure by Asset Class	15,481,392	1,105,888	8,558,360	3,112,500	2,317,644	387,000

Community Contributions

Category	Recipient	Details	2026/27 Budget	2025/26 Budget
1. Service Agreements				
	Denmark Airport Association Inc	Denmark Aerodrome maintenance services	At Cost	At Cost
	Denmark Chamber of Commerce (DCC)	Visitor Servicing - Expired 30 June 2026	$ -	$ 75,000
	Denmark Lions Club Inc	Denmark Cemetery maintenance services	$ 10,000	$ 10,000
	Green Skills Inc.	Tip Shop Waste Fees Waiver	$ 15,000	$ -
	Surf Life Saving WA Inc (SLSWA)	Lifesaving Services Ocean Beach	$ 55,000	$ 50,400
		Sub total	$ 80,000	$ 135,400
2. Funding Agreements				
	Albany Youth Support Association (AYSA)	Youth Outreach services	$ 70,000	$ 70,000
	Denmark Arts	Arts and Culture Services	$ 70,000	$ 65,000
	Department of Transport (DoT)	Licensing Services	$ 25,700	$ 25,700
	Lake Muir Denbarker Community Feral Pig Eradication Group	Annual contribution	$ 3,250	$ 3,250
	South Coast Bushcare Services (MOU)	South Coast Bushcare Services for manual weed control	$ 20,000	$ 20,000
		Sub total	$ 188,950	$ 183,950
3. Community Hall Contributions				
	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
	Denmark RSL	Annual contribution for Anzac Day Service	$ 400	
	Denmark RSL Hall	Annual contribution to recipient for maintenance	$ 3,000	$ 3,000
	Kentdale Community Hall (KCHC)	Annual contribution to recipient for maintenance	$ 2,000	$ 2,000
	Morgan Richards Community Centre (Denmark CRC)	Annual contribution to recipient for maintenance	$ 2,000	$ 2,000
	Nornalup Community Hall (NRRA)	Annual contribution to recipient for maintenance	$ 2,000	$ 2,000
	Parryville Community Hall (PBVMG)	Annual contribution to recipient for maintenance	$ 2,000	$ 2,000
	Peaceful Bay Hall (PBPA)	Annual contribution to recipient for maintenance	$ 2,000	$ 2,000
	Peaceful Bay RSL	Annual contribution to community bus maintenance and running costs	$ 1,000	$ 1,000
	Peaceful Bay RSL	Annual contribution for Anzac Day Service	$ 200	
	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
		Sub total	$ 27,100	$ 26,500
5. Grants				
	Community Grants	As per Community Contributions Policy	$ 60,000	$ 50,000
		Sub total	$ 60,000	$ 50,000

Community Contributions

Category	Recipient	Details	2026/27 Budget	2025/26 Budget
6. Community Events				
		ANZAC Day Services	$ 6,500	$ 5,600
		Arts Market - Easter	$ 5,000	$ 10,000
		Australia Day	$ 5,000	$ 5,000
		Community Christmas Event & Volunteer Appreciation Day	$ 30,000	$ 25,000
		Community Christmas Event - Peaceful Bay Progress Association Inc	$ 1,000	$ -
		Seniors Week Civic Reception	$ 6,800	$ 6,800
		Sub total	$ 54,300	$ 52,400
7. Rate Waivers				
	A3041 – Scotsdale Hall Committee Inc.		$ 1,853	$ 1,738
	A3069 – Denmark Riverside Club -Infrastructure		$ 10,964	$ 10,264
	A3088 – Denmark Country Club Inc.		$ 6,778	$ 6,345
	A3097 – The Returned & Services League of Australia WA Branch Inc.		$ 2,169	$ 2,030
	A3167 – Denmark Pistol Club		$ 1,853	$ 1,738
	A3179 – Denmark Occasional Day Care Centre Inc.		$ 1,612	$ 1,512
	A3189 – Denmark Equestrian Club Inc.		$ 2,049	$ 1,918
	A3256 – Denmark Historical Society Inc.		$ 1,612	$ 1,512
	A3565 – Denmark Clay Target Club		$ 1,853	$ 1,738
	A5584 – Denmark Cottage Crafts Inc.		$ 2,229	$ 2,086
	A5585 – Denmark Boating & Angling Club - Parry Beach		$ 1,853	$ 1,738
	A5587 – Denmark Boating & Angling Club & Denmark Sea Rescue Group		$ 1,853	$ 1,738
	A5588 – Denmark Surf Lifesaving Club		$ 1,853	$ 1,738
	A5590 – Green Skills Inc.		$ 1,853	$ 1,738
	A5591 – Nornalup Residents and Ratepayers Association		$ 4,141	$ 3,876
	A5592 – Parry's Beach Voluntary Management Group Inc.		$ 1,853	$ 1,738
	A5593 – Kentdale Community Hall Committee Inc.		$ 1,853	$ 1,738
	A5594 – Tingledale Hall Committee Inc.		$ 1,853	$ 1,738
	A5595 – Peaceful Bay Sea Rescue Group Inc.		$ 1,612	$ 1,512
	A5596 – Peaceful Bay Returned Services League (RSL) Sub Branch		$ 1,612	$ 1,512
	A5597 – Scout Association of Australia		$ 2,375	$ 2,223
	A5599 – Denmark Machinery Restoration Group Inc.		$ 1,612	$ 1,512
	A5600 – Lions Club of Denmark Inc.		$ 1,578	$ 1,480

Community Contributions

Category	Recipient	Details	2026/27 Budget	2025/26 Budget
	A5615 – Peaceful Bay Progress Association Inc.		$ 1,612	$ 1,512
	A5616 – Peaceful Bay Progress Association Inc.		$ 1,612	$ 1,512
	A5729 – Denmark Community Resource Centre Inc.		$ 3,752	$ 3,513
	A5731 – Denmark Arts Council Inc.		$ 4,981	$ 4,663
	A5960 – Denmark Environment Centre Incorporated		$ 2,553	$ 2,390
	A6021 – Denmark Men's Shed		$ 2,907	$ 2,721
	A6054 – The Woodturners of Denmark		$ 1,612	$ 1,512
	A6066 – Denmark Chamber of Commerce (peppercorn lease expired 30 June 2026. Property will be non ratable from 1 July 2026, following the levying of rates.		$ 4,598	$ 4,305
	A6147 – Containers For Change - Greenskills		$ 1,853	$ 1,738
	A6184 – Denmark Walpole Football Club		$ 2,473	$ 2,315
		Sub total	$ 86,826	$ 81,343
8. Peppercorn Lease Gross Rental Valuation				
	Denmark / Walpole Football Club	Portion of Reserve 15513, 63 (Lease of Part Lot 1087) Brazier Street, Denmark	$ 28,500	$ 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	$ 57,415
	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 (Lease Expired 30 June 2026)	$ -	$ 53,000
	Denmark Community Resource Centre Inc.	Portion of No. 2 (Lot 228) Strickland Street, Denmark	$ 43,250	$ 43,250
	Denmark Cottage Crafts Inc.	No. 5 (Lease of Part Lot 41) Mitchell Street, Denmark	$ 25,690	$ 25,690
	Denmark Country Club	Reserve 22886 No. 925 South Coast Highway Denmark	$ 78,125	$ 78,125
	Denmark Equestrian Management Group Inc.	Reserve 39067, No. 73 (Lease of Whole Lot 1004) Beveridge Road, Denmark	$ 23,620	$ 23,620
	Denmark Historical Society	Reserve No. 42278, No. 16 (Lot 1021) Mitchell Street, Denmark	$ 12,950	$ 12,950
	Denmark Machinery Restoration Group	Portion of Reserve 30277 (Portion of 952 Crellin Street Denmark A3140	$ 14,990	$ 14,990
	Denmark Men's Shed Inc.	Portion of Reserve 30277 (Portion of 952 Crellin Street Denmark A3140. Lease commenced 1/11/2024	$ 7,500	$ 7,500
	Denmark Occasional Daycare Centre Inc. & Denmark Playgroup	Whole of Reserve 37516, Lot 500 South Coast Highway Denmark	$ 15,770	$ 15,770
	Denmark Pistol Club	Whole of Reserve 36044, Hay Location 7441 No. 223 Churchill Road Denmark	*	*

Community Contributions

Category	Recipient	Details	2026/27 Budget	2025/26 Budget
	Denmark Riverside Club Inc.	Portion of Reserve 20403, Lot 1110 on Deposited Plan 28861, No. 3 Morgan Road 39066) Denmark	$ 126,375	$ 126,375
	Denmark Riverside Club Inc.	Portion of Reserve 39066, Lot 1002 on Deposited Plan 215923	$ -	$ -
	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	$ 7,500	$ 33,510
	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	$ 11,375
	Peaceful Bay Sea Rescue Group	Sites 401 & 402 on Reserve 24510, Old Peaceful Bay Road Peaceful Bay	$ 16,050	$ 16,050
	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	$ 27,375
	The Returned & Services League of Australia WA Branch Inc.	Whole of Reserve 23631, No. 54 (Lot 40) Strickland Street Denmark	$ 25,000	$ 25,000
	Tingledale Hall Committee Inc.	Reserve 19264, No. 976 (Part Lot 2381) Valley of the Giants Road, Tingledale (A5594)	*	*
		Sub total	$ 577,235	$ 656,245
	** Note: GRV valuation not available from Landgate.*			
Total Community Contributions			**$ 1,074,411**	**$ 1,185,838**

Appendix C

Schedule of Fees and Charges 2026/2027

Schedule of Fees and Charges 2026/2027
CONTENTS

Schedule of Fees and Charges 2026/2027
CONTENTS

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
General Purpose Funding				
Rates				
Instalment Options				
Interest Rate (chargeable to all assessments on an Instalment Option)				
ESL	C	Exempt	0.00%	0.00%
Rate Charges	C	Exempt	5.50%	5.50%
Administration Fee				
Two Instalments (Option 2)	C	Exempt	12.50	13.10
Four Instalments (Option 3)	C	Exempt	37.50	39.30
Custom Instalment Agreements Interest Rates				
ESL	C	Exempt	11.00%	11.00%
Rate Charges	C	Exempt	11.00%	11.00%
Administration Fee (per agreement, as shown below; per signed agreement)				
Over 12 months	C		152.00	159.00
Cloud Payment Group - Custom Instalment Transaction Fees	C	Exempt	Actual Cost; GST exclusive	Actual Cost; GST exclusive
Rate Debt Collection Fees				
Legal Fees (ONLY GST exclusive value to be on-charged)	C	Exempt	Actual Cost; GST exclusive	Actual Cost; GST exclusive
Interest Rate on Legal Fees (ONLY GST exclusive value to be on-charged)	C	Exempt	11.00%	11.00%
Debt Paid Confirmation Letter (per Assessment, per enquiry)	C	Exempt	38.00	40.00
Property Transfers				
Notification of property information, Orders and Requisitions (Minimum fee shown - further charges may apply)				
All properties - EAS Financials only	C	Exempt	72.00	75.30
All properties - Financials, Orders & Requisitions	C	Exempt	206.00	215.00
Peaceful Bay Leasehold Inspections - Health Officer Inspection (refer to "Health - Inspection Fees")	C	Exempt	Refer "Shire Officer Rate" in Admin - Other	Refer "Shire Officer Rate" in Admin - Other
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	100.00	105.00
Email	C	GST	25.00	26.00
Modifications to Standard Rate Book (including, but not limited to, preparation of labels & spreadsheets)				
Hourly Rate	C	GST	70.00	73.00
Mailing Labels (per page)	C	GST	1.60	1.70

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

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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	11.30	11.80
Emailed	**C**		No Charge	No Charge
Transaction Listing (per assessment, per enquiry)	**C**			
Over the Counter or Posted	**C**	GST	11.30	11.80
Emailed	**C**	GST	5.00	5.25
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%

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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
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 the Shire's website **https://www.denmark.wa.gov.au**.				
Credit Card Commission Fees				
Charged per transaction when making payment by credit card (Note: American Express & Diners cards not accepted)	**C**	Exempt	0.80%	No Charge
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%
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%
Sundry Office Costs				
Binding (per document)	**C**	GST	13.00	13.50
Photocopying or Printing (per copy - each side)				
A4	**C**	GST	1.50	1.60
A3	**C**	GST	2.50	2.60
A1	**C**	GST	12.00	12.60
Hire of Admin building foyer wall for artwork displays				
Per month	**C**	GST	20/mth	20/mth
Rural Property Numbering				
Green Metal Sign (per sign)	**C**	GST	39.00	49.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Freedom of Information (per Freedom of Information Regulations 1993)				
Application Fee				
Non Personal	S	Exempt	30.00	30.00
Search / Other Fees (per hour, or part thereof [where relevant])				
Shire Officer Time (for dealing with the enquiry)	S	Exempt	30.00	30.00
Supervised Access Time	S	Exempt	30.00	30.00
Photocopying Charges				
Officer Time	S	Exempt	30.00	30.00
Per page copied	S	Exempt	0.20	0.20
Transcribing Information Time	S	Exempt	30.00	30.00
Other				
Media Duplication (non-paper media) and / or Delivery, Packaging and Postage	S	Exempt	Actual Cost	Actual Cost
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	245.00	256.00
Directors	C	GST	218.00	228.00
Managers	C	GST	159.00	166.00
Environmental Health Officer	C	GST	159.00	166.00
Building Surveyor	C	GST	159.00	166.00
Engineering/Planning Technical Officer	C	GST	159.00	166.00
Ranger Officer	C	GST	159.00	166.00
Fire Inspection Officer	C	GST	-	166.00
General Administration & Finance Officers	C	GST	117.00	122.00
Cleaner / Outside Worker	C	GST	106.00	110.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Law, Order & Public Safety				
Fire Prevention				
Supply of H Key Fire Gate Locks (no key provided)	C	GST	132.00	138.00
Hazard Reduction Burning on Private Property				
(Per Policy P050110)				
Standard Appliance Costs (per hour)				
Light Tanker	C	GST	64.00	67.00
1.4 Rural Tanker	C	GST	80.00	84.00
2.4 Rural/Urban Tanker	C	GST	101.00	106.00
3.4/4.4 Rural/Urban Tanker	C	GST	112.00	117.00
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
Dog Unsterilised	S	Exempt	50.00	50.00
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
Dog Unsterilised	S	Exempt	120.00	120.00
Lifetime Registration				
Sterilised - Dog or Cat	S	Exempt	100.00	100.00
Dog Unsterilised	S	Exempt	250.00	250.00
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
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

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

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Kennel Licence Fees				
These fees are imposed and determined under sections 6.16 – 6.19 of the Local Government Act 1995 and Clause 4.10 of the Dog Local Law				
Lodging an application for a kennel licence	C	Exempt	300.00	314.00
Issue or renewal of a kennel licence annually	C	Exempt	100.00	105.00
Lodging an application for the transfer of a valid kennel licence (the transferee) to pay	C	Exempt	100.00	105.00
Application to keep more than two (2) dogs (as per S26 of Dog Act 1976), or more than two (2) cats (refer clause 2.4 of Cat Local Law 2022)	C	Exempt	65.00	68.00
Application to keep more than two (2) cats - Renewal Fee (refer clause 2.7 of Cat Local Law 2022)	C	Exempt	65.00	68.00
Application to keep more than two (2) cats - Transfer Fee (refer clause 2.8 of Cat Local Law 2022)	C	Exempt	65.00	68.00
Replacement Dog / Cat Tag	C	Exempt	No Charge	No Charge
Dog Register				
Inspection of Register or Certified Copy of an Entry in the Register	C	Exempt	1.00	1.05
Anti Barking Dog Collar				
Bond (per collar; payable on all hire)	C	Exempt	110.00	110.00
Hire (per week)	C	GST	20.00	15.00
Small Animal Cage Traps Hire				
Bond (per cage; payable on all hire)	C	Exempt	118.00	118.00
Hire (per week minimum charge)	C	GST	No Charge	No Charge
Trap/cage cleaning fee (deduct from Bond if empty trap/cage not returned clean)	C	GST	-	20.00
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 (Monday to Friday)	C	Exempt	110.50	115.50
Impounded after 5.00pm and before 8.30am (Monday to Friday)	C	Exempt	138.50	145.00
Impounded after 5.00pm Friday and before 8.30am Monday	C	Exempt	177.50	185.50
Second & subsequent Impounding Offence within 12 months of the previous offence (for a dog or cat)				
Impounded after 8.30am and before 5.00pm (Monday to Friday)	C	Exempt	138.50	145.00
Impounded after 5.00pm and before 8.30am (Monday to Friday)	C	Exempt	172.50	180.50
Impounded after 5.00pm Friday and before 8.30am Monday	C	Exempt	222.50	232.50
Release from Pound (per dog or cat; M-F after 9.00am and before 3.30pm only)	C	Exempt	65.50	68.50
Sustenance Fees for Dog or Cat Impounded				
(per dog or cat, per day or part thereof)	C	Exempt	28.00	29.50
Surrender of Dog or Cat for Disposal	C	GST	100.00	105.00
Microchipping of Dog or Cat (required prior to release from pound)	C	GST	82.00	86.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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	100.00	100.00
All Stock Impounded after 6.00pm and before 6.00am and Weekends and Public Holidays (per head)	C	Exempt	200.00	200.00
Stock Poundage (per head per day) (S462)	C	Exempt	35.00	35.00
Sustenance charges (per head per day)	C	Exempt	35.00	35.00
Transport of stock (Cost + 10% Administration Fee + GST)	C	GST	Actual Cost + 10% Admin + GST	Actual Cost + 10% Admin + GST
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	35.00	35.00
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	35.00	35.00
Staff Time for providing sustenance or transportation of all impounded animals (per hour as per Shire Officer time under Governance)	C	GST	Refer "Shire Officer Rates" in Admin - Other	Refer "Shire Officer Rates" in Admin - Other
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	100.00	105.00
Vehicle Impoundment				
Towage of vehicle to be impounded	C	Exempt	Actual Cost + 10% Admin Fee (GST Exempt)	Actual Cost + 10% Admin Fee (GST Exempt)
Storage of impounded vehicle (per day)	C	Exempt	25.00	26.00
Vehicle impound fee	C	Exempt	295.00	308.50
Postage of Letter - registered mail	C	Exempt	12.50	13.00
Sign Impoundment				
Collection of impounded sign	C	Exempt	74.00	77.00
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	27.60	27.60
Enforcement Certificate Fee	S	Exempt	23.50	23.50
Fines Enforcement Registry Lodgement Fee	S	Exempt	88.50	88.50
Issuing a notice of intention to enforce	S	Exempt	56.50	58.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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	270.00	282.00
Child / Family Day Care Centres	C	Exempt	270.00	282.00
Miscellaneous Health Premises (e.g. Tattoo Parlour, Acupuncturist, Beauty Therapist, Body Piercing/Modification, Pedicure, Manicure, Spray Tan, Cosmetic Tattooing, Electrolysis, Other)	C	Exempt	270.00	282.00
Food Premises - Fixed	C	Exempt	223.00	233.00
Food Vendors - Mobile	C	Exempt	223.00	233.00
Home-based Food Producers	C	Exempt	31.00	32.50
Lodging House	C	Exempt	245.00	256.00
Gaming and Liquor Licensing (Section 39)				
Certificate of Local Government	C	Exempt	130.00	136.00
Health (Public Buildings) Regulations 1992 (per Regulation 9)				
Application to construct, extend or alter a public building (Form 1)	S	Exempt	223.00	233.00
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
Issuing of a ‘Permit to Use an Apparatus’ (per Regulation 10 [2])	S	Exempt	118.00	118.00
Temporary Accommodation Permits				
Application Fee	C	GST	144.00	150.00
Permit Fee (valid for 6 months)	C	GST	426.00	450.00
Renewal (maximum of three renewals, each valid for six months)	C	GST	213.00	225.00
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	267.00	280.00
General Stores, Supermarkets, Butchers	C	Exempt	258.00	280.00
Mobile / Itinerant / Street Traders (where no other licence is paid)	C	Exempt	127.00	133.00
Home-based Food Producers	C	Exempt	31.00	32.50
Cellar Doors/Wine Bars Annual Licence Fee				
Serving food	C	Exempt	267.00	280.00
Not serving food	C	Exempt	66.00	69.00
Liquor Stores	C	Exempt	133.00	139.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Rural Producers / Distributors / Other Non-Rural Distributors				
Major (including packaging dairies / apiaries)	**C**	Exempt	133.00	139.00
Minor (including cottage producers, low volume apiaries / olives, sellers of pre-prepared packages of food & drink)	**C**	Exempt	69.00	72.00
Alfresco Dining / Trading - Annual Licence Fee				
Public Places	**C**	Exempt	201.00	210.00
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	200.00	200.00
Annual	**S**	Exempt	200.00	200.00
Temporary Licence (Pro-rata of above fee based on period of time - minimum fee $100)	**S**	Exempt	100.00	100.00
Semi-Permanent Approvals for Tiny Homes on Wheels Policy (per Caravan Parks and Camping Grounds Regs 1997 Clauses 11-15)	**C**	Exempt	100.00	100.00
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
Sites in Transit Parks	**S**	Exempt	6.00	6.00
Camp Sites	**S**	Exempt	3.00	3.00
Overflow Sites	**S**	Exempt	1.50	1.50
Renewal after Expiry Penalty (charged in addition to application fee above)	**S**	Exempt	20.00	20.00
Transfer of Licence Fee	**S**	Exempt	100.00	100.00
Application for Approval of Park Home	**C**	Exempt	272.00	285.00
Application for Approval of Annexe	**C**	Exempt	272.00	285.00
Use of Shire Dump Point by Licenced Nature-Based Caravan Park (annual fee)	**C**	GST	150.00	150.00
Inspection Fees				
Inspection Fees (per property as required)				
Peaceful Bay Leasehold (minimum charge 2 hours)	**C**	GST	Refer "Shire Officer Rates" in Admin - Other fees	Refer "Shire Officer Rates" in Admin - Other fees
Peaceful Bay Leasehold - administration of "self-assessment" inspection (1 hour officer time)	**C**	GST	Refer "Shire Officer Rates" in Admin - Other fees	Refer "Shire Officer Rates" in Admin - Other fees
Plumbing Works	**C**	GST	223.00	233.00
All Other Properties	**C**	GST	223.00	233.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Other Fees				
Noise Regulation Fees [as per Environmental Protection (Noise) Regulations 1997 Regulation 18]				
Regulation 18 non-complying event noise exemption application	**S**	Exempt	659.00	1000.00
Regulation 18 non-complying event noise exemption late fee (<60 days before event)	**S**	Exempt	-	250.00
Water Sampling Fees (GST Inclusive)				
Collection of Samples (per hour or part thereof)	**C**	GST	223.00	233.00
Standard Chemical Analysis	**C**	GST	Actual Cost + 10% Admin Fee + GST	Actual Cost + 10% Admin Fee + GST
Brief Chemical Analysis	**C**	GST	Actual Cost + 10% Admin Fee + GST	Actual Cost + 10% Admin Fee + GST
Bacteriological Sampling Results	**C**	GST	Actual Cost + 10% Admin Fee + GST	Actual Cost + 10% Admin Fee + GST
Food Contamination				
Spoilt Food Disposal Certificate	**C**	Exempt	87.00	91.00
Supervision of Condemned Food Disposal (per hour or part thereof)	**C**	GST	Refer "Shire Officer Rates" in Admin - Other fees	Refer "Shire Officer Rates" in Admin - Other fees

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Building Control				
(Refer to Payment of Planning and Building Fees Policy for conditions for reduction of fees to Not for Profit organisations)				
(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. 16(1))	S	Exempt	0.19% of the estimated value - min. fee $110.00	0.19% of the estimated value - min. fee $121.00
Class 2 to Class 9 - building or incidental structure (s. 16(1))	S	Exempt	0.09% of the estimated value - min. fee $110.00	0.09% of the estimated value - min. fee $121.00
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	0.32% of the estimated value - min. fee $121.00
Application for a Certificate of Design Compliance for Classes 2 to 9 Buildings within the Shire of Denmark.	S	Exempt	0.09% of the estimated construction value - min. fee $220 inc GST	0.09% of the estimated construction value - min. fee $220 inc GST
Application to amend a Building Permit (Uncertified Application)	C	GST	0.32% of the estimated construction value - min. fee $99 inc GST	0.32% of the estimated construction value - min. fee $104.00 inc GST
Application to provide a Certificate of Construction Compliance – includes one (1) on site inspection	C	GST	$241 min inc. GST	$252 min inc. GST
Application to provide a Certificate of Building Compliance – includes one (1) on site inspection	C	GST	$241 min inc. GST	$252 min inc. GST
Building information, Copies of Permits, Building Approvals. Certificates (s129 Building Act 2011), Copies of Building Records to an Interested Person (s131 Building Act 2011)	C	GST	88.00	92.00
Application for a demolition permit (s. 16(1))				
Class 1 or Class 10 - building or incidental structure	S	Exempt	110.00	121.00
Class 2 to Class 9 - for each storey	S	Exempt	110.00	121.00
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	121.00
Application for an occupancy permit for a completed building (s. 46)	S	Exempt	110.00	121.00
Application for an temporary occupancy permit for an incomplete building (s. 47)	S	Exempt	110.00	121.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	S	Exempt	110.00	121.00
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	S	Exempt	110.00	121.00
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	0.18% of the estimated value - min. fee $121.00
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	0.38% of the estimated value - min. fee $121.00
Application to replace an occupancy permit for an existing building (s. 52(1))	S	Exempt	110.00	121.00
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	S	Exempt	110.00	121.00
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	S	Exempt	110.00	121.00
Building Services Levy				
Building permit under $45,000	S	Exempt	61.65	61.65
Building permit over $45,000	S	Exempt	0.137% of work value	0.137% of work value
Demolition permit under $45,000	S	Exempt	61.65	61.65
Demolition permit over $45,000	S	Exempt	0.137% of work value	0.137% of work value
Occupancy permit	S	Exempt	61.65	61.65
Building Approval Certificate	S	Exempt	61.65	61.65
Unauthorised Building Work under $45,000 (BAC &OP)	S	Exempt	123.30	123.30
Unauthorised Building Work over $45,000 (BAC & OP)	S	Exempt	0.274% of work value	0.274% of work value
Private Swimming Pool Inspection				
Mandatory Swimming Pool Inspection - one inspection within a 4 year cycle (charge applied annually to Rates Notice i.e. $19.50 per annum)	S	Exempt	58.45	78.00
Other Fees				
Approval of battery powered smoke alarms	S	Exempt	179.40	197.00
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" in Admin - Other fees	Refer "Shire Officer Rate" in Admin - Other fees
Building Permit Full Plans - Search Request	C	GST	62.00	65.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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
$50,001 to $500,000	S	Exempt	0.32% of the estimated cost	0.32% of the estimated cost
$500,001 to $2,500,000	S	Exempt	$1,700 + 0.257% for every $1 in excess of $500,000 of the estimated cost	$1,700 + 0.257% for every $1 in excess of $500,000 of the estimated cost
$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	$7,161 + 0.206% for every $1 in excess of $2,500,000 of the estimated cost
$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	$12,633 + 0.123% for every $1 in excess of $5,000,000 of the estimated cost
$21,500,001 and above	S	Exempt	34,196.00	34,196.00
Determining an application for advice (deemed to comply assessment)	S	Exempt	150.00	150.00
Trading in Thoroughfares and Public Places Activity Application				
(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
Licence Fee (applies to all applications)				
Daily (up to 7 days, rate per day)	C	GST	20.00	21.00
Part-Time (1 month per annum)	C	GST	245.00	256.00
Annual (pro-rata in the first year, then paid as an annual registration fee thereafter)	C	GST	514.00	538.00
Licence to operate a 'low-impact' business activity in Council Reserves and Lands (For small scale / low impact permit applications, e.g. fitness groups and small group activities up to 10 people) (Note: Hire charges may apply if the applicant seeks the use of a specified area) **No separate application fee applies**	C	GST	100.00	100.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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	106.00	111.00
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
Local Law Licence Fee	C	Exempt	159.00	166.00
Annual Licence Fee	C	Exempt	74.00	77.50
Transfer of Licence Fee (non-refundable)	C	Exempt	76.00	79.50
Renewal of Licence Fee	C	Exempt	76.00	79.50
Performance Guarantee - Security for rehabilitation of pasture (per hectare, or part thereof)	C	Exempt	2570.00	2688.00
Performance Guarantee - Security for rehabilitation of natural vegetation (per hectare, or part thereof)	C	Exempt	5860.00	6130.00
Signs	C	Exempt	93.00	97.00
Change of use, or alteration or extension or change of non-conforming use				
(per Planning and Development Regulations 2009 Part 7)				
Application Fee	S	Exempt	295.00	295.00
Modifications to Building Envelope	C	Exempt	96.00	100.00
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
Renewal Fee before expiry (where applicable) (maximum fee)	S	Exempt	73.00	73.00
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)	S	Exempt	3 x the current Development Application fee	3 x the current Development Application fee
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.)
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	Same fee as if application was to be determined by the Shire of Denmark

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Request for Amendment to Planning Approval				
Minor	C	Exempt	75.00	78.50
Major	S	Exempt	50% of the current applicable application fee; max. of $295.00	50% of the current applicable application fee; max. of $295.00
Request for Extension of Time to Planning Approval	C	Exempt	75.00	78.50
Certificate of Local Planning Authority (Section 40 Certificate)	C	Exempt	130.00	136.00
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	427.00	447.00
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
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
More than 196 lots	S	Exempt	7393.00	7393.00
Scheme Amendment Requests / Rezoning Requests / Local Development Plans / Structure Plans				
(Total fees for this service will be estimated using the relevant form prescribed in Planning & Development Regulations 2009 Part 7; the calculation is 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 Manager Development Services).				
Scheme Amendment Request (SAR) Application Fee	C	GST	1275.00	1500.00
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
"Major" Amendments	S	GST	4000.00	4000.00
Local Development Plans / Structure Plans				
New plans for Council adoption	C	GST	3189.00	3500.00
Minor variations to adopted plans	C	GST	797.00	900.00

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

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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 Infrastructure & Assets	**S**	GST	88.00	88.00
Manager Development Services/Senior Planner	**S**	GST	66.00	66.00
Planning Officer	**S**	GST	36.86	36.86
Other staff e.g. Environmental Health Technical Officer	**S**	GST	36.86	36.86
Secretarial / Admin staff e.g. CSO Tech Services	**S**	GST	30.20	30.20
Local Planning Strategy (LPS) Amendment				
Request Application Fee	**C**	GST	1063.00	1200.00
Lodging of LPS Amendment	**C**	GST	2657.00	2800.00
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.				
Cash in Lieu of Car Parking				
Town Centre core area (Where Local Planning Policy No.47 applies) - Rate per carpark (GST Exempt)	**C**	Exempt	6000.00	6250.00
Outside Town Centre core area (as per formula below)	**C**	Exempt	Shortfall x [(Bay Size x Land Value per m2) + Construction Cost]	Shortfall x [(Bay Size x Land Value per m2) + Construction Cost]
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	6000.00	6275.00
Administration Costs				
Denmark Local Planning Strategy (per copy of full document; available on website for free)	**C**	GST	106.50	111.00
GIS Plan Creation	**C**	GST	27.00	28.00
Electronic Documents (per item of media)	**C**	GST	16.00	17.00
Printed (per document) A4 & A3				
Colour	**C**	GST	149.00	156.00
Black and White	**C**	GST	138.00	144.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Municipal Heritage Inventory (per full document)				
Black and White	**C**	GST	42.00	44.00
Colour	**C**	GST	64.00	67.00
Property Settlement Questionnaire response				
per questionnaire; per P&D Regulations 2009 Part 7)	**C**	GST	77.00	80.50
Scheme Map (per sheet)	**C**	GST	16.00	16.75
Scheme Text (per copy of full document)	**C**	GST	53.50	56.00
Site / Property Plans (per set of plans)	**C**	GST	21.50	22.50
Statistics (per hour; minimum charge is 1 hour)	**C**	GST	Refer "Shire Officer Rate" in Admin - Other	Refer "Shire Officer Rate" in Admin - Other
Structure Plans (per copy)	**C**	GST	21.50	22.50
Sundry Documents (per document)	**C**	GST	53.50	56.00
Written Town Planning Advice				
(per Planning and Development Regulations 2009 Part 7)	**S**	GST	73.00	73.00
Zoning Certificate issued				
(per certificate; per Planning and Development Regulations 2009 Part 7)	**S**	Exempt	73.00	73.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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	731.00	803.00
Denmark Domestic Kerbside Collection - Fortnightly (includes fortnightly rubbish + fortnightly recycling)	C	Exempt	546.00	600.00
Rubbish Services (Peaceful Bay*, Nornalup and Opt In Collection Area)				
Rubbish Collection - Weekly (120L)	C	Exempt	451.00	507.00
Rubbish Collection - Fortnightly (120L)	C	Exempt	277.00	304.00
*** Peaceful Bay Leasehold Special Collection Option**				
Weekly service during peak holiday period only (November to April)	C	Exempt	277.00	304.00
Kerbside Commercial Rubbish and Recycling Services (Initial)				
Rubbish Collection - Weekly (240L)	C	GST	900.00	1115.00
Recycling Collection - Weekly (240L)	C	GST	516.00	651.00
Recycling Collection - Fortnightly (240L)	C	GST	258.00	326.00
Additional Rubbish and Recycling Services - Domestic				
Additional Rubbish Collection - Weekly (120L)	C	GST	535.00	558.00
Additional Rubbish Collection - Fortnightly (120L)	C	GST	363.00	334.00
Additional Recycling Collection - Fortnightly (240L)	C	GST	258.00	326.00
Waste Levy				
GRV Facilities Maintenance Fee	C	Exempt	80.00	83.50
UV Facilities Maintenance Fee	C	Exempt	80.00	83.50
Waste Facilities Maintenance Rate (Section 66(1) Waste Avoidance and Resource Recovery Act 2007)				
Replacement of Bin Sticker	C	GST	10.00	10.00
Purchase of 240L Recycling Bin Sale on behalf of Cleanaway	C	GST	125.00	131.00
Additional Tip Pass				
Purchase of additional tip passes (120L tokens in lots of 10)	C	GST	110.00	120.00
Admin fee for printing of the above tip passes (no charge for emailing)	C	GST	10.00	10.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Special Rates				
Extra bins picked up				
per minute (charges will be assessed and applied on a case by case basis)	C	GST	2.80	3.00
per bin picked up (120L)	C	GST	12.40	13.00
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	28.00	30.00
* 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	11.00	12.00
Per m^3	C	GST	79.00	84.00
Inert Waste (including building rubble)				
Minimum fee - equivalent to 1x120L wheelie bin	C	GST	6.00	7.00
Per m^3	C	GST	41.00	45.00
General Waste (Unsorted/Contaminated) with Inert Waste, green waste, recyclable materials (Double General Waste m^3 charge)	C	GST	153.00	168.00
Green Waste (free of charge on presentation of a valid tip pass)	C		Nil	Nil
Green Waste - Uncontaminated				
Minimum Fee	C	GST	6.00	6.00
Per m^3	C	GST	10.00	11.00
Mulch - Sales (check DWMRF site office for availability)	C	GST	at cost recovery	at cost recovery
Mattress Fees - Any Size	C	GST	50.00	55.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Carcass/Offal				
Minimum (e.g. cat)	**C**	GST	10.00	11.00
Maximum (e.g. dog/kangaroo only. No livestock)	**C**	GST	50.00	55.00
Hazardous Waste – Asbestos				
(disposal + quantity fees payable)				
Disposal Fee (per disposal)	**C**	GST	122.00	130.00
Quantity Fees:				
Per m³ of hazardous waste material	**C**	GST	50.00	52.00
Earthworks (material greater than 1m³)	**C**	GST	Actual Cost; GST inc.	Actual Cost; GST inc.
Used Oil - Residential (No fee up to first 20 litres)				
per litre Residential	**C**	GST	0.50	1.00
per litre Commercial	**C**	GST	0.50	1.00
Tyres (per tyre)				
Car	**C**	GST	10.00	11.00
Car tyre with rim	**C**	GST	24.00	25.00
4WD tyre	**C**	GST	15.00	16.00
4WD tyre with rim	**C**	GST	29.00	30.00
Truck	**C**	GST	35.00	37.00
Truck tyre with rim	**C**	GST	49.00	50.00
Tractor up to 1.0m rolling diameter	**C**	GST	60.00	65.00
Tractor 1.0m to 1.5m rolling diameter	**C**	GST	120.00	125.00
Tractor 1.5m to 2.0m rolling diameter	**C**	GST	200.00	210.00
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	19.00	20.00
Car	**C**	GST	26.00	27.00
Truck	**C**	GST	64.00	67.00
Tractor	**C**	GST	64.00	67.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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, per plot size 2.5m x 1.3m)	C	Exempt	597.00	700.00
Pre-need Fee (Reservation of Burial Site)	C	GST	90.00	94.00
Transfer of Grant of Right of Burial	C	GST	28.00	50.00
Sinking of New Graves (based on 2m deep, 1.3m width x 2.5m length)				
General Section				
Weekdays:				
For a person 7 years of age and over	C	GST	1,600.00	1800.00
For a person under 7 years of age (including stillborn)	C	GST	960.00	1004.00
Lawn Section				
Weekdays:				
For a person 7 years of age and over	C	GST	-	2500.00
For a person under 7 years of age (including stillborn)	C	GST	-	1500.00
Additional fee for Saturday, Sunday or Public Holidays	C	GST	744.00	750.00
Re-opening of Existing Grave & Exhumation Fees				
Interment in Existing Grave (re-opening)	C	GST	1,600.00	1800.00
Exhumation - Application Fee (work carried out by Metropolitan Cemeteries Board. Price on Application.)	C	GST	POA	POA
Reburial of a person after exhumation	C	GST	838.00	877.00
Additional fee for Saturday, Sunday or Public Holidays	C	GST	744.00	750.00
Interment of Ashes in Niche Walls				
Ficifolia and Jacksonii				
Single only	C	GST	120.00	120.00
Double only	C	GST	235.00	235.00
Pre-need Reservation				
Single only	C	GST	36.00	36.00
Double only	C	GST	36.00	36.00
Interment of Ashes in Niche Walls				
Kingia Australis				
Single only	C	GST	356.00	372.00
Double only	C	GST	590.00	590.00
Pre-need Reservation				
Single only	C	GST	90.00	94.00
Double only	C	GST	90.00	94.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Interment or Scattering of Ashes & Plaques				
Application for interment of Ashes in a Family Grave	C	GST	110.00	110.00
Transfer of ashes to a new location by Shire Officer (plus any associated costs)	C	GST	110.00	115.00
Removal of ashes from Cemetery by Shire Officer to an authorised family member	C	GST	110.00	115.00
Interment of ashes by Shire Officer (in addition to relevant interment fees above)				
Weekdays	C	GST	65.00	68.00
Weekends and Public Holidays	C	GST	150.00	157.00
Memorial Gardens (Boronia and Corymbia)				
Boronia or Corymbia Memorial Garden - Grant of Right of Burial (interment of ashes only permitted)	C	GST	-	200.00
Memorial Garden Pre-Need (25 years)	C	GST	-	100.00
Plinth (concrete) - including installation and affixing of plaque	C	GST	-	300.00
Plaque - cost plus 10% markup, plus $50 Admin Fee (includes installation)	C	GST	[(Actual Cost + 10% markup) + $50 Admin Fee] + GST	[(Actual Cost + 10% markup) + $50 Admin Fee] + GST
Memorial Tree (fabricated sculpture)	C			
Pre-need Tree Leaf Position (25 year reservation)	C	GST	71.00	74.00
Tree Leaves (per position; plus plaque costs)	C	GST	225.00	235.00
Undertakers Fees				
Annual Licence Fee	C	Exempt	275.00	288.00
Single Funeral Permit	C	Exempt	171.00	179.00
Single Funeral Permit (non Funeral Directors)	C	Exempt	562.00	562.00
Monumental Masons Fees				
Annual Licence Fee	C	Exempt	275.00	288.00
Single Permit	C	Exempt	171.00	179.00
Other Cemetery Fees				
Interment or burial without due notice (refer clause 3.4 of Local Law)	C	GST	202.00	211.00
Late arrival or departure (refer clause 3.4 of Local Law)	C	GST	27.00	28.00
Permission to Erect or Alter Headstone, Monument or Name Plate	C	Exempt	73.00	76.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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	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	470.00
Without Alcohol	C	Exempt	250.00	260.00
Hire Rates				
Full Day (capped at 7.5 hours)	C	GST	150.00	157.50
Hourly	C	GST	20.00	21.00
Retractable Seating (seating is permanently extended - a retraction fee will apply if retraction is required by hirer)				
Retracted	C	GST	154.00	161.00
Relocated	C	GST	350.00	366.00
Bar (behind retractable seating)				
Full Day	C	GST	62.00	65.00
Dressing Rooms				
Full Day	C	GST	42.00	44.00
Piano - fee per performance (rehearsals are exempt)	C	GST	60.00	63.00
Piano Tuning (as requested - at cost)	C	GST	Actual Cost + GST	Actual Cost + GST
Cleaning (charged if required after inspection or requested additional clean)				
Per hour	C	GST	82.00	Refer "Shire Officer Rates" in Admin - Other
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	160.00
Hire Charges				
Plastic Chairs	C	GST	1.50	1.60
Tables	C	GST	2.00	2.10

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Library				
Administration - Library				
Memberships				
Resident Users	**C**		No Charge	No Charge
Replacement Library Cards (lost or damaged)	**C**	GST	4.00	4.20
Photocopying and Printing (per copy)				
A4 - Single sided - Black & White	**C**	GST	0.40	0.45
A4 - Single sided - Colour	**C**	GST	2.00	2.10
A4 - Double sided - Black & White	**C**	GST	0.70	0.75
A4 - Double sided - Colour	**C**	GST	3.70	3.85
A3 - Single sided - Black & White	**C**	GST	0.80	0.85
A3 - Single Sided- Colour	**C**	GST	3.20	3.35
A3 - Double sided - Black & White	**C**	GST	1.30	1.35
A3 - Double sided - Colour	**C**	GST	5.30	5.55
Internet Access (per hour, or part thereof)				
Internet access no charge for study / research purposes only	**C**		No Charge	No Charge
Library Meeting Room Hire				
(Property damage or loss of equipment will be recouped at cost from the hirer)				
Hourly (Commercial)	**C**	GST	34.00	36.00
Hourly (Non-Commercial)	**C**	GST	13.00	13.50

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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
Community Organisations and Groups	C		No Charge	No Charge
Government Authorities & Commercial Organisations / Events	C	GST	185.00	195.00
Denmark High School Oval (available for hire outside of school hours only)				
Hire Rates				
Commercial				
Full Day	C	GST	168.00	174.00
Hourly	C	GST	28.00	29.00
Non Commercial				
Full Day	C	GST	84.00	87.00
Hourly	C	GST	14.00	14.50
Club Rates				
Hourly Rate - Senior Clubs	C	GST	7.00	7.25
Hourly Rate - Junior Clubs	C	GST	2.80	2.90
McLean Park				
Hire Rates				
Commercial				
Full Day	C	GST	210.00	222.00
Hourly	C	GST	35.00	37.00
Non Commercial				
Full Day	C	GST	105.00	111.00
Hourly	C	GST	17.50	18.50
Club Rates				
Hourly Rate - Senior Clubs	C	GST	8.75	9.25
Hourly Rate - Junior Clubs	C	GST	3.50	3.70
Cleaning (charged if required after inspection or requested additional clean)				
Per hour	C	GST	N/A	Refer "Shire Officer Rates" in Admin-Other
Lighting Towers Hire Rates				
Practice Standard (per hour)	C	GST	21.00	22.00
Competition Standard (per hour)	C	GST	42.00	44.00
Hire Cancellation Fee (within 48 hours prior to start of hire)	C	GST	Forfeit 50% of hire charge; GST Inc.	Forfeit 50% of hire charge; GST Inc.

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Denmark Recreation Centre				
Main Sports Hall (all hire includes cleaning)				
Advertising Signboards (per year)				
Arena Signage (2.4m x 1.2m)	**C**	GST	334.00	349.00
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
Court Hire				
Full Court Fee (per hour)				
Off peak - Mon-Fri 9.00am - 3.00pm	**C**	GST	N/A	25.00
Peak - Mon-Fri 3.00pm until close	**C**	GST	N/A	46.00
Weekends (subject to availability) - min. 2 hours	**C**	GST	N/A	60.00
Weekends (subject to availability) - min. 2 hours - both courts	**C**	GST	N/A	80.00
Half Court Fee (per hour)				
Off peak - Mon-Fri 9.00am - 3.00pm	**C**	GST	N/A	12.50
Peak - Mon-Fri 3.00pm until close	**C**	GST	N/A	23.00
Court Cancellation Fee (if less than 1 hour notice)	**C**	GST	21.00	20.00
Function Room Hire (All inclusive - kitchen/bar/chairs/trestles)				
Hourly Rate	**C**	GST	57.00	60.00
Day Hire Rate	**C**	GST	342.00	360.00
Chair Hire Rate (for external use)	**C**	GST	-	1.60
Court and Function Room Combined Hire Rate (Per Hour)				
Discount rate applies when a Court and the Function Room are hired together. An additional $10 per hour applies to the court hire fee.	**C**	GST		
Creche				
Per child	**C**	GST	5.00	5.00
Multi Attendance - 10 visits	**C**	GST	45.00	47.00
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	115.00	120.00
Health Practitioner Gymnasium use (under 5 clients) Fee	**C**	GST	as per relevant gym entry Fee	as per relevant gym entry Fee
Note: Above Fees subject to Commercial Hire Form Conditions				

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Gym Entry and General Fitness Classes				
Adult (18 years and over)				
Casual Fitness Class Pass / Gym Visit	C	GST	17.50	18.00
Casual Fitness Class Pass (30 minute fitness class)	C	GST	9.50	10.00
Multi Attendance - 10 visits (valid for gym pass or classes)	C	GST	160.00	165.00
Concession and Health Care Card Holders / Students / Child (17 & Under)				
Casual Fitness Class Pass / Gym Visit	C	GST	10.00	10.50
Casual Fitness Class Pass (30 minute fitness class)	C	GST	5.50	5.75
Multi Attendance - 10 visits (valid for gym pass or classes)	C	GST	86.00	90.00
Personal Training				
1 Hour one on one PT session	C	GST	70.00	75.00
Introductory PT Pack (Fitness Appraisal)	C	GST	180.00	188.00
1 hour small group PT session (up to 4 ppl)	C	GST	106.00	111.00
Memberships - Gym / Fitness				
Members who renew Fitness Membership for 12 months prior to expiry date will receive 1 month bonus (13 months for price of 12). 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	680.00	710.00
3 months	C	GST	285.00	300.00
1 month	C	GST	135.00	140.00
Shire of Denmark employee (annual membership only)	C	GST	-	355.00
FIFO (proof of work schedule required)				
12 months	C	GST	555.00	580.00
Replacement FOB key (after hours access)	C	GST	21.00	22.00
Membership Cancellation Fee (Conditions Apply)	C	GST	51.00	53.00
Recreation Centre Sports Hall Fee				
Shower Fee	C	GST	5.00	6.00
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
Multipass - 10 x entries	C	GST	53.00	55.00
Concession and Health Care Card Holders / Students / Child (17 & Under)	C	GST	5.00	5.00
Multipass - 10 x entries	C	GST	42.00	44.00
Local Denmark Schools (per student) - these fees expire 31/12/26 (refer to court hire fees from 01/01/27)				
Normal Entry	C	GST	1.70	1.70
Denmark High School Basketball Extension Program	C	GST	1.20	1.20

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Centre Operated Activity / Sports Program				
Individual Activity (i.e. Rollerskating, Disco, Community Sports, Homeschool Sports, Holiday Program)				
Adult	**C**	GST	9.00	10.00
Concession and Health Care Card Holders / Students / Child (17 & Under)	**C**	GST	7.50	7.50
Term Fee (based on number of sessions and games)	**C**	GST	*Casual fee x no. of sessions less 10% discount	*Casual fee x no. of sessions less 10% discount
Team Activity (Mixed Netball, Indoor Cricket)				
Team Registration Fee	**C**	GST	53.00	55.00
Team Fee per Game	**C**	GST	48.50	51.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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.		
EV Charging Tariffs				
EV Charging Station - Berridge Park	C	GST	$0.50 p/kWh + $0.10 per minute parking fee after 3 hours	$0.50 p/kWh + $0.10 per minute parking fee after 3 hours
EV Charging Station - Lower Strickland Street				
Between the hours of 9pm - 5pm (20hr off peak)	C	GST	N/A	$0.60 p/kWh + $1.00 per minute idle fee after a grace period of 10 mins after charging state has been reached
Between the hours of 5pm - 9pm (4hr peak)	C	GST	N/A	$0.70 p/kWh + $1.00 per minute idle fee after a grace period of 10 mins after charging state has been reached

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
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	24.00	25.00
Per week (discount of one night per week)	**C**	GST	144.00	150.00
Each extra adult	**C**	GST	12.00	12.00
Child (6-15) per night	**C**	GST	3.00	3.00
Child under 6	**C**		Free	Free
Tent/Swag/Other non vehicular camp				
First two people only				
Per night	**C**	GST	24.00	25.00
Per week (discount of one night per week)	**C**	GST	144.00	150.00
Each extra adult	**C**	GST	12.00	12.00
Bib Track Walkers & Munda Biddi Cyclists	**C**	GST	6.00	6.00
Child (6-15) per night	**C**	GST	3.00	3.00
Child under 6	**C**		Free	Free
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	1.20	1.50
Propagated by cuttings (minimum fee - each)	**C**	GST	1.70	2.00
Tubes/Pots (minimum fee - each)	**C**	GST	2.30	2.50

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Other Property and Services				
Private Works	C	GST	Actual cost + 10%	Actual cost + 10%
Variable Message Board Trailer				
Daily Hire Rate (subject to terms and conditions)	C	GST	101.00	106.00
Administration Fee	C	GST	69.00	72.00
Sale of Stock Items	C	GST	Actual cost + 10% + Admin Fee	Actual cost + 10% + Admin Fee
Directional & Miscellaneous Signage (per sign)				
Application Fee	C	GST	101.00	106.00
Installation of Directional Road Signage (no posts required)	C	GST	329.00	344.00
Installation of Directional Road Signage (posts required)	C	GST	591.00	618.00
Sign Materials / Installation / Removal Fees	C	GST	{(Actual cost + 10%) + Labour + Admin Fee}	{(Actual cost + 10%) + Labour + Admin Fee}
Administration Fee	C	GST	69.00	72.00
Annual permit licence fee for portable signage (A-Frame/Corflute) only within road reserves (subject to approval)	C	GST	74.00	77.00
Verge Treatment (for verge treatments requiring approval)				
Application Fee	C	GST	101.00	106.00
Permit to Install a Fixture on a Footpath or Road Reserve				
Application Fee	C	GST	101.00	106.00
Annual Fee	C	GST	-	42.00
Driveway Entrances (Crossovers)				
Permit Application Fee (per crossover - temporary or permanent)	C	GST	101.00	106.00
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]).				
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	101.00	106.00
Gate Permit				
(per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 9)				
Fee (per year)	C	GST	40.00	42.00

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Vehicle Access Permit and / or Grazing Access Permit				
In accordance with the Denmark-Nornalup Heritage Rail Trail Policy - per annum	**C**	GST	40.00	42.00
Supervision of Reinstatement Fees				
Fee (per site visit)	**C**	GST	138.00	144.00
Standpipe Water Use (Potable only) (per kL)	**C**	Free	13.50	14.00
Application for swipe access card (Zimmerman standpipe only)	**C**	Free	18.50	20.00
Deposit for access card (Zimmerman Standpipe)	**C**	Exempt	50.00	50.00
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	101.00	106.00
Cost of Furniture & Plaques including freight	**C**	GST	Actual cost + 10%	Actual cost + 10%
Installation Fee	**C**	GST	200.00	209.00
Administration Fee	**C**	GST	69.00	72.00
Guidelines for Development and Subdivision of Land 2008 ("Development Standards") per copy	**C**	GST	74.00	77.00
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	1.50% of the estimated value of proposed works
…is **Not** provided by developer	**C**	GST	3.00% of the estimated value of proposed works	3.00% of the estimated value of proposed works
Bond Administration Fee for Subdivisional Works				
Non-refundable fee	**C**	GST	1650.00	1726.00
Defects Liability Guarantee (Bond)				
Minimum guarantee (Contract Works up to $28,571.43 GST Incl.)	**C**	Exempt	1172.00	1226.00
Contract Works over $28,571.43 (GST inclusive)	**C**	Exempt	3.50% of the estimated value	3.50% of the estimated value

Schedule of Fees and Charges 2026-2027	Authority to set Fee (S - Statute) (C - Council)	GST Status	Adopted Fee 2025-2026 (GST incl. if applicable)	Adopted Fee 2026-2027 (GST incl. if applicable)
Bonding Assessment Fee				
Minimum fee (outstanding works up to $10,000)	**C**	GST	315.00	329.00
Outstanding works over $10,000 (GST inclusive)	**C**	GST	2.50% of the estimated value	2.50% of the estimated value
Planting Maintenance Guarantee				
Guarantee (includes a 20% contingency; GST Free)	**C**	Exempt	120% of the estimated value	120% of the estimated value
Traffic Management Plan (TMP) Review				
Standard Review - Assessment and approval of TMP within 10 business days	**C**	GST	-	220.00
Urgent Review - Assessment and approval of TMP within 3 business days (subject to staff availability)	**C**	GST	-	475.00
Notes:				
Urgent applications will only be accepted where all required documentation is provided at the time of lodgement				
The Shire reserves the right to refuse urgent processing where resourcing constraints apply				
*Not for Profit organisations (nil charge)				

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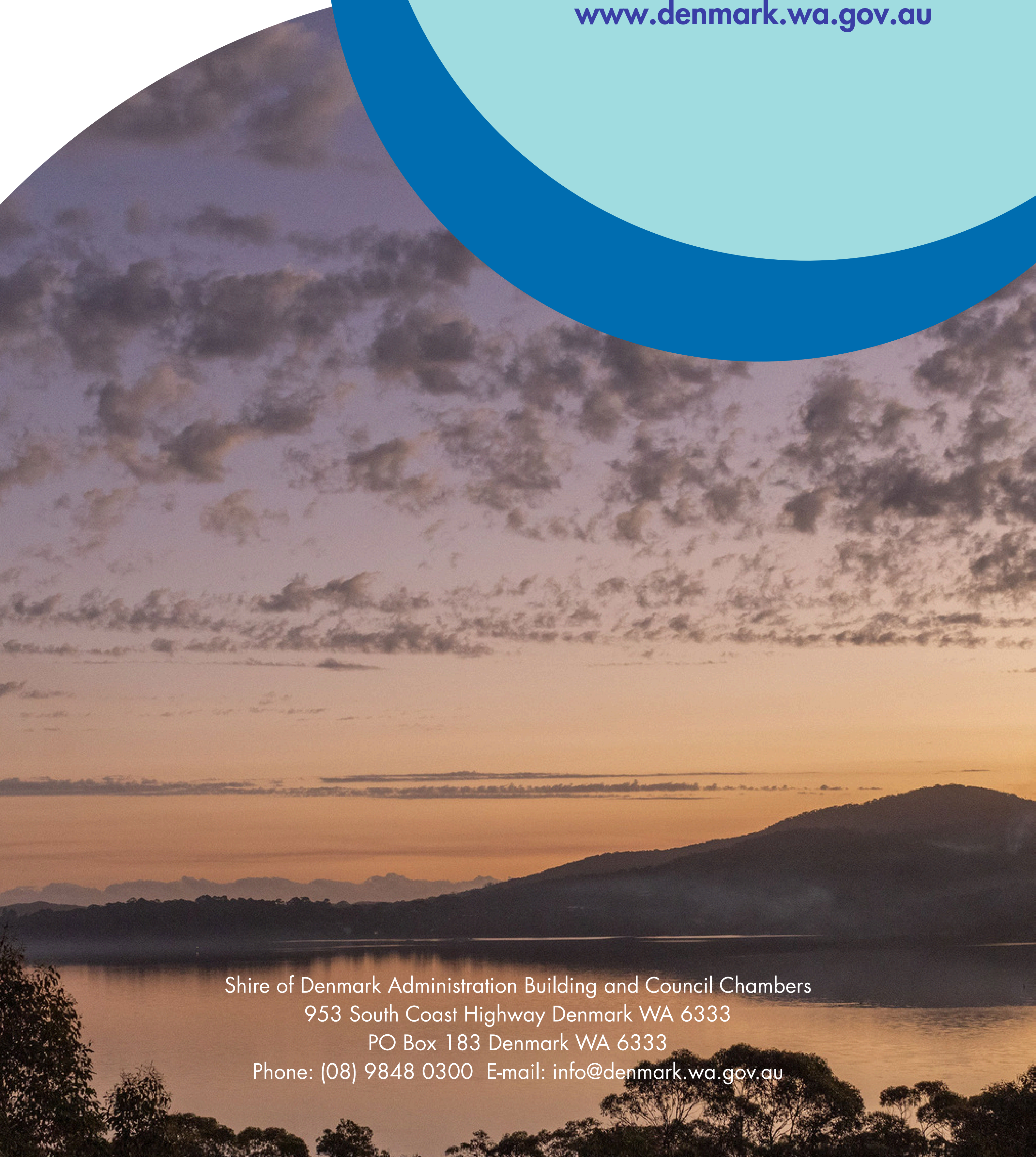

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