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Annual Budget 2025/26

CITY OF ARMADALE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The City of Armadale a Class 1 local government conducts the operations of a local government with the following community vision:

CITY OF ARMADALE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Est. Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	96,265,165	90,025,199	88,958,584
Grants, subsidies and contributions		6,530,960	11,044,848	7,774,500
Fees and charges	17	37,677,901	37,172,791	35,785,700
Interest revenue	10(a)	6,667,156	9,860,280	6,226,400
Other revenue		671,991	908,074	961,600
		147,813,173	149,011,192	139,706,784
Expenses				
Employee costs		(59,696,230)	(58,030,708)	(56,680,100)
Materials and contracts		(57,979,120)	(52,385,493)	(52,133,200)
Utility charges		(5,309,844)	(4,364,827)	(4,564,300)
Depreciation	6	(30,501,843)	(29,872,616)	(34,506,400)
Finance costs	10(c)	(1,598,971)	(1,204,860)	(1,684,630)
Insurance		(1,568,594)	(1,356,963)	(1,412,400)
Other expenditure		(1,849,427)	(1,525,020)	(7,779,880)
		(158,504,029)	(148,740,487)	(158,760,910)
		(10,690,856)	270,705	(19,054,126)
Capital grants, subsidies and contributions		45,680,400	2,429,658	6,676,500
Profit on asset disposals	5	100,118	390,987	15,800
Loss on asset disposals	5	(1,142,838)	(2,159,458)	(1,009,400)
Fair value adjustments to financial assets at fair value through profit or loss		0	(7,103)	0
Developer Contribution Plans - Contribution Recognised	12	4,548,900	53,042	3,293,300
Developer Contribution Plans - Gifted Assets		28,000,000	16,860,224	28,000,000
		77,186,580	17,567,350	36,976,200
Net result for the period		66,495,724	17,838,055	17,922,074
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Share of comprehensive income of associates accounted for using the equity method		0	0	2,290
Total other comprehensive income for the period		0	0	2,290
Total comprehensive income for the period		66,495,724	17,838,055	17,924,364

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

CITY OF ARMADALE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Est. Actual	Budget
	\$	\$	\$
Rates	96,265,165	91,875,172	88,958,584
Grants, subsidies and contributions	6,530,960	10,565,247	7,041,601
Fees and charges	39,406,108	37,190,557	38,853,816
Interest revenue	6,667,156	8,905,850	6,226,400
Goods and services tax received	7,071,626	5,805,094	7,539,677
Other revenue	671,991	908,074	961,600
	156,613,006	155,249,994	149,581,679

Payments

Employee costs	(59,696,230)	(58,321,548)	(56,680,100)
Materials and contracts	(57,978,654)	(57,212,563)	(52,133,200)
Utility charges	(5,309,844)	(4,364,827)	(4,564,300)
Finance costs	(1,598,971)	(1,204,860)	(1,684,630)
Insurance paid	(1,568,594)	(1,356,963)	(1,412,400)
Goods and services tax paid	(8,787,663)	(7,326,774)	(10,607,794)
Other expenditure	(1,849,428)	(1,650,048)	(7,779,880)
	(136,789,384)	(131,437,583)	(134,862,304)

Net cash provided by operating activities

4 19,823,622 23,812,411 14,719,375

CASH FLOWS FROM INVESTING ACTIVITIES

Movement in Financial Assets	0	(21,501,216)	0
Payments for purchase of property, plant & equipment	5(a) (44,777,800)	(5,682,494)	(15,935,800)
Payments for construction of infrastructure	5(b) (38,067,200)	(5,612,077)	(16,140,700)
Capital grants, subsidies and contributions	54,346,225	2,951,031	6,676,500
Proceeds from sale of property, plant and equipment	5(a) 1,698,300	1,672,819	495,900
Developer Contribution Plans - Contribution Recognised	4,548,900	8,014,696	8,743,000
Net cash (used in) investing activities	(22,251,575)	(20,157,241)	(16,161,100)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a) (4,098,306)	(4,039,334)	(4,071,874)
Payments for principal portion of lease liabilities	8 (1,034,720)	(1,162,222)	(1,460,900)
Proceeds from new borrowings	7(a) 10,165,000	11,766,400	9,893,100
Net cash provided by financing activities	5,031,974	6,564,844	4,360,326

Net increase in cash held

Cash at beginning of year 20,628,792 10,408,778 15,444,260

Cash and cash equivalents at the end of the year

4 **23,232,813 20,628,792 18,362,861**

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

CITY OF ARMADALE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Est. Actual \$	2024/25 Budget \$
General rates	2(a)(i)	95,644,265	89,422,761	88,359,484
Rates excluding general rates	2(a)	620,900	602,438	599,100
Grants, subsidies and contributions		6,530,960	11,044,848	7,774,500
Fees and charges	17	37,677,901	37,172,791	35,785,700
Interest revenue	10(a)	6,667,156	9,860,280	6,226,400
Other revenue		671,991	908,074	961,600
Profit on asset disposals	5	100,118	390,987	15,800
		147,913,291	149,395,076	139,722,584

Expenditure from operating activities

Employee costs		(59,696,230)	(58,030,708)	(56,680,100)
Materials and contracts		(57,979,120)	(52,385,493)	(52,133,200)
Utility charges		(5,309,844)	(4,364,827)	(4,564,300)
Depreciation	6	(30,501,843)	(29,872,616)	(34,506,400)
Finance costs	10(c)	(1,598,971)	(1,204,860)	(1,684,630)
Insurance		(1,568,594)	(1,356,963)	(1,412,400)
Other expenditure		(1,849,427)	(1,525,020)	(7,779,880)
Loss on asset disposals	5	(1,142,838)	(2,159,458)	(1,009,400)
		(159,646,867)	(150,899,945)	(159,770,310)

Non cash amounts excluded from operating activities

	3(c)	31,544,562	32,057,496	35,500,000
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Amount attributable to operating activities

19,810,986 30,552,627 15,452,274

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		45,680,400	2,429,658	6,676,500
Proceeds from disposal of property, plant and equipment	5(a)	1,698,300	1,672,819	495,900
Developer Contribution Plans - Gifted Assets		28,000,000	16,860,224	28,000,000
Developer Contribution Plans - Contribution Recognised		4,548,900	53,042	3,293,300
		79,927,600	21,015,743	38,465,700

Outflows from investing activities

Right of use assets recognised	5(c)	(3,199,700)	(411,396)	(2,679,765)
Payments for property, plant and equipment	5(a)	(44,777,800)	(5,682,493)	(15,935,800)
Payments for construction of infrastructure	5(b)	(38,067,200)	(5,612,077)	(16,140,700)
Infrastructure - Gifted Assets		(28,000,000)	(16,860,224)	(28,000,000)
Movement in Financial Assets		0	(21,501,216)	0
		(114,044,700)	(50,067,406)	(62,756,265)

Non-cash amounts excluded from investing activities

	3(d)	11,865,524	7,893,450	7,396,565
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Amount attributable to investing activities

(22,251,576) (21,158,213) (16,894,000)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	10,165,000	11,766,400	9,893,100
Proceeds from new leases - non cash	8	3,199,700	462,014	2,679,765
Transfers from reserve accounts	9(a)	18,547,667	7,312,436	19,867,800
		31,912,367	19,540,850	32,440,665

Outflows from financing activities

Repayment of borrowings	7(a)	(4,098,306)	(4,039,334)	(4,071,874)
Payments for principal portion of lease liabilities	8	(1,034,720)	(1,162,222)	(1,460,900)
Transfers to reserve accounts	9(a)	(24,143,115)	(35,202,119)	(23,036,400)
		(29,276,141)	(40,403,675)	(28,569,174)

Non-cash amounts excluded from financing activities

	3(e)	(3,199,700)	(462,014)	(2,679,765)
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Amount attributable to financing activities

(563,474) (21,324,839) 1,191,726

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	3	3,004,064	14,934,489	250,000
Amount attributable to operating activities		19,810,986	30,552,627	15,452,274
Amount attributable to investing activities		(22,251,576)	(21,158,213)	(16,894,000)
Amount attributable to financing activities		(563,474)	(21,324,839)	1,191,726
Surplus/(deficit) remaining after the imposition of general rates	3	0	3,004,064	0

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

CITY OF ARMADALE
FOR THE YEAR ENDED 30 JUNE 2026
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1 BASIS OF PREPARATION

The annual budget of the City of Armadale which is a Class 1 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 City 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 City 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 14 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
 - *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
 - *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
 - *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
 - *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
 - *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*
- It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
 - *AASB 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
 - *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
 - *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
 - *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - *(Appendix D) [for for-profit entities]*
 - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - *(Appendix D) [for not-for-profit and superannuation entities]*
 - *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
 - *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*
- It is not expected these standards will have an impact on the annual budget.

Critical accounting estimates and judgements

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

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

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

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

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Est. Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Group 1 - Vacant	Gross rental valuation	0.156916	1,752	43,799,326	6,952,919	0	6,952,919	2,761,497	2,813,130
Group 2 - Residential Improved	Gross rental valuation	0.101225	31,041	619,987,195	62,751,336	983,761	63,735,097	62,242,138	61,444,590
Group 3 - Business Improved	Gross rental valuation	0.105632	834	118,989,351	12,567,917	0	12,567,917	12,865,007	12,113,108
Unimproved Value Lands	Unimproved valuation	0.005118	126	137,741,000	704,936	0	704,936	651,004	696,583
Total general rates			33,753	920,516,872	82,977,108	983,761	83,960,869	78,519,646	77,067,411
(ii) Minimum payment									
		Minimum							
		\$							
Group 1 - Vacant	Gross rental valuation	1,265	1,812	9,672,636	2,292,100	316,239	2,608,339	2,269,430	2,628,436
Group 2 - Residential Improved	Gross rental valuation	1,460	5,753	74,831,091	8,397,792	0	8,397,792	8,007,033	8,063,043
Group 3 - Business Improved	Gross rental valuation	1,698	379	4,346,682	643,544	0	643,544	628,830	565,284
Unimproved Value Lands	Unimproved valuation	1,748	13	3,176,494	22,721	0	22,721	22,330	25,310
Total minimum payments			7,957	92,026,903	11,356,157	316,239	11,672,396	10,927,623	11,282,073
Total general rates and minimum payments			41,710	1,012,543,775	94,333,265	1,300,000	95,633,265	89,447,269	88,349,484
(iii) Specified area rates									
SAR A - Armadale Town Centre		0.004617	89	29,499,479	136,200	0	136,200	131,621	131,500
SAR B - Kelmscott Town Centre		0.009329	80	8,264,649	77,100	0	77,100	74,485	74,400
SAR C - Kelmscott Industrial Area		0.001800	348	12,555,777	22,600	0	22,600	21,572	21,800
SAR D - Armadale Industrial Area		0.003713	142	6,950,798	26,000	0	26,000	25,147	24,900
SAR F - Harrisdale/Piara Waters		0.002848	5,100	120,793,474	344,000	0	344,000	335,100	332,000
SAR G - Champion Lakes		0.002435	333	6,154,340	15,000	0	15,000	14,513	14,500
Total specified area rates			6,092	184,218,517	620,900	0	620,900	602,438	599,100
					94,954,165	1,300,000	96,254,165	90,049,707	88,948,584
Rate Equilant Payments and Adjustments							31,000	0	30,000
Concessions (Refer note 2(f))							(20,000)	(24,508)	(20,000)
Total rates					94,954,165	1,300,000	96,265,165	90,025,199	88,958,584
Instalment plan charges							22,792	63,968	195,200
Instalment plan interest							352,240	308,824	240,000
Late payment of rate or service charge interest							501,424	702,492	384,000
							876,456	1,075,285	819,200

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

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

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 30 September 2025 or 35 days from the date of issue appearing on the rate notice, whichever is the later.

*** Note - Installments will not be available if total is less than \$200.*

Option 2 (Two Instalments)

First installment to be made on or before 30 September 2025 or 35 days from the date of issue appearing on the rate notice whichever is, later including all arrears and half the current rates and service charges; and

Second installment to be made on or before 3 February 2026, or 2 months after the due date of the first installment, whichever is later.

Option 3 (Four Instalments)

First installment to be made on or before 30 September 2025 or 35 days from the date of issue appearing on the rate notice whichever is, latter including all arrears and half the current rates and service charges;

Second installment to be made on or before 2 December 2025, or 2 months after the due date of the first installment, whichever is later;

Third installment to be made on or before 3 February 2026, or 2 months after the due date of the second installment, whichever is later; and

Fourth installment to be made on or before 7 April 2026, or 2 months after the due date of the third installment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	30/09/2025	0	0.0%	7.0%
Option two				
First instalment	30/09/2025	0	5.5%	7.0%
Second instalment	3/02/2026	10	5.5%	7.0%
Option three				
First instalment	30/09/2025	0	5.5%	7.0%
Second instalment	2/12/2025	10	5.5%	7.0%
Third instalment	3/02/2026	10	5.5%	7.0%
Fourth instalment	7/04/2026	10	5.5%	7.0%

(c) Objectives and Reasons for Differential Rating

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(i) Differential general rate

Description	Characteristics	Objects	Reasons
GRV Vacant	All vacant land.	The objective of this differential rate is to impose a higher differential rate for vacant land, to encourage development within the City.	The reason for this rate is to achieve a fair and equitable contribution from owners of vacant land, particularly owners of land with development potential, towards the improvement and delivery of services, assets and facilities by the City. It is an effort to promote the development of all properties to their full potential, thereby stimulating economic growth and development.
GRV Residential Improved	Improved land that is NOT zoned for business purposes (primarily residential type land).	The objective of this differential rate is to apply a base differential general rate to developed land, zoned for non-business purposes. It acts as the City's benchmark differential rate by which all other GRV rated properties are assessed.	The reasons for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City of Armadale. It is also lower than the vacant land differential rate as the City is encouraging owners of larger land holdings to develop, rather than land bank.
GRV Business Improved	All improved land that is zoned for business purposes.	The objective for this differential rate is to ensure that all properties within the City, zoned as Business Improved under Town Planning Scheme 4 (i.e. within metropolitan city, district or local centres) contribute fairly and equitably towards City services.	The reason for this rate in the dollar is set to ensure that the amount of rates derived from business improved land recognises the specific demands on the City's infrastructure and services, occasioned by matters such as: <ul style="list-style-type: none"> • the City's Economic Development function which is largely to provide support for the industrial and commercial community; • The improvements to the upgrade of and renewal of the street network in the CBD, including improvements to the street lighting systems; • Increased maintenance and operational costs in and around shopping precincts including verge mowing, litter removal, street trees and weed control spraying; and • Increased maintenance and operational costs in industrial areas, particularly related to drainage.
UV Rates	Where the land is use predominantly for rural purposes.	The objective for this general rate for unimproved valued (UV) properties is to ensure a fair and equitable contribution from UV land towards services and facilities provided by the City.	The reason for this rate is to recognise the nature, scale and extent of rural activity and access to services, assets and facilities.

(ii) Differential Minimum Payment

GRV Vacant	All vacant land.	The objective of this differential rate is to impose a higher differential rate for vacant land, to encourage development within the City.	The lower minimum rate (than the Residential Improved category) is to ensure fairness and equity for owners of smaller residential lots, who may not necessarily be benefiting from the full range of City services.
GRV Residential Improved	Improved land that is NOT zoned for business purposes (primarily residential type land).	The objective of this differential rate is to apply a base differential general rate to developed land, zoned for non-business purposes. It acts as the City's benchmark differential rate by which all other GRV rated properties are assessed.	The reasons for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City of Armadale. It is also lower than the vacant land differential rate as the City is encouraging owners of larger land holdings to develop, rather than land bank.
GRV Business Improved	All improved land that is zoned for business purposes.	The objective for this differential rate is to ensure that all properties within the City, zoned as Business Improved under Town Planning Scheme 4 (i.e. within metropolitan city, district or local centres) contribute fairly and equitably towards City services.	The reason for this rate in the dollar is set to ensure that the amount of rates derived from business improved land recognises the specific demands on the City's infrastructure and services.
UV Rates	Where the land is use predominantly for rural purposes.	The objective for this general rate for unimproved valued (UV) properties is to ensure a fair and equitable contribution from UV land towards City Services.	The reason for this rate is to recognise the nature, scale and extent of rural activity and access to services, assets and facilities.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
SAR A - Armadale Town Centre	0.004617	136,234	(136,234)	To enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.	89 properties in Armadale Town Centre
SAR B - Kelmscott Town Centre	0.009329	77,178	(77,178)	To enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.	80 properties in Kelmscott Town Centre
SAR C - Kelmscott Industrial Area	0.001800	22,585	(22,585)	To enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.	348 properties in Kelmscott Industrial Area
SAR D - Armadale Industrial Area	0.003713	25,796	(25,796)	To enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.	142 properties in South Armadale Industrial Area
SAR F - Harrisdale/Piara Waters	0.002848	343,952	(343,952)	To maintain and enhance the public open space in the newer residential estates at a standard higher than that which occurs with public open space throughout the remainder of the City.	5100 properties in Harrisdale/Piara Waters
SAR G - Champion Lakes	0.002435	15,022	(15,022)	To maintain and enhance the public open space in the newer residential estates at a standard higher than that which occurs with public open space throughout the remainder of the City.	333 properties in Champion Lakes
	0	620,768	(620,768)		

(e) Service Charges

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

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Est. Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Residential Rates Concession	Rate	Concession	0.0%	20,000	\$ 20,000	\$ 24,508	\$ 20,000	Residential-Use properties in the Kelmscott & Armadale Town Centres, zoned Business Improved. The intent of the concession is to apply a Residential Improved rate.	
					20,000	24,508	20,000		

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions
Rehabilitation provision

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Est. Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	23,232,813	20,628,792	18,362,861
	165,250,739	165,250,739	143,749,523
	15,928,345	15,940,515	16,374,354
	117,532	117,532	510,933
	5,730,487	5,730,487	0
	210,259,916	207,668,065	178,997,671
	(20,456,128)	(20,455,662)	(38,797,653)
	(9,718,071)	(9,718,071)	(12,138,600)
	(2,808,825)	(2,808,825)	(1,792,642)
8	(277,123)	(277,123)	(1,402,900)
7	(4,040,864)	(4,098,307)	(3,829,457)
	(9,255,116)	(9,255,116)	(7,308,701)
	(10,844,518)	(10,844,518)	(10,837,171)
	(57,400,645)	(57,457,622)	(76,107,124)
	152,859,271	150,210,443	102,890,547
3(b)	(152,859,271)	(147,206,379)	(102,890,547)
	0	3,004,064	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of contract liability held in reserve
- Current portion of Rehabilitation provision
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(165,304,765)	(159,709,317)	(133,115,460)
	4,040,864	4,098,307	3,829,457
	277,123	277,123	1,402,900
	8,127,507	2,808,825	12,138,600
	0	5,318,683	5,545,255
	0	0	7,308,701
	(152,859,271)	(147,206,379)	(102,890,547)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

(d) Non-cash amounts excluded from investing activities

Note	2025/26 Budget 30 June 2026	2024/25 Est. Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(100,118)	(390,987)	(15,800)
	(8,665,825)	(7,482,053)	0
5	1,142,838	2,159,458	1,009,400
6	30,501,843	29,872,616	34,506,400
	8,665,824	7,482,054	0
	0	503,004	0
	0	(93,699)	0
	31,544,562	32,057,496	35,500,000

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

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

Adjustments to investing activities

Right of use assets recognised

Movement in current unspent capital grants associated with restricted cash

Non cash amounts excluded from investing activities

Note	2025/26 Budget 30 June 2026	2024/25 Est. Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5(c)	3,199,700	411,396	2,679,765
	8,665,824	7,482,054	4,716,800
	11,865,524	7,893,450	7,396,565

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2025/26 Budget 30 June 2026	2024/25 Est. Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
8	(3,199,700)	(462,014)	(2,679,765)
	(3,199,700)	(462,014)	(2,679,765)

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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 City recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

SUPERANNUATION

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

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 City's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the City 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 City 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 City 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 City's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The City'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 City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City 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.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Est. Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		23,232,813	20,628,792	18,362,861
Term deposits		165,250,739	165,250,739	143,749,523
Total cash and cash equivalents		188,483,552	185,879,531	162,112,384
Held as				
- Unrestricted cash and cash equivalents		23,178,787	26,170,214	28,996,924
- Restricted cash and cash equivalents		165,304,765	159,709,317	133,115,460
	3(a)	188,483,552	185,879,531	162,112,384
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:				
- Restricted financial assets at amortised cost - term deposits		165,304,765	159,709,317	133,115,460
		165,304,765	159,709,317	133,115,460
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	165,304,765	159,709,317	133,115,460
		165,304,765	159,709,317	133,115,460
Reconciliation of net cash provided by operating activities to net result				
Net result		66,495,724	17,838,055	17,922,074
Depreciation	6	30,501,843	29,872,616	34,506,400
(Profit)/loss on sale of asset	5	1,042,720	1,768,471	993,600
Gifted Assets		(28,000,000)	(16,860,224)	(28,000,000)
Developer Contribution Plans - Contribution Recognised		(4,548,900)	(53,042)	(3,293,300)
(Increase)/decrease in receivables		0	(1,690,265)	0
(Increase)/decrease in inventories		0	(5,050)	0
Increase/(decrease) in payables		466	(3,993,354)	0
DCP Interest		1,875,100	1,886,616	1,766,800
DCP cash received		7,545,500	7,948,517	6,976,200
DCP income recognised		(754,776)	(466,463)	(4,026,200)
Increase/(decrease) in employee provisions		0	503,004	0
Capital grants, subsidies and contributions		(54,334,055)	(12,943,573)	(12,126,199)
Net cash from operating activities		19,823,622	23,812,411	14,719,375

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The City 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.

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget							2024/25 Est. Actual						2024/25 Budget					
	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind 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	0	0	0	(980,000)	1,300,000	320,000	0	81,500	0	0	0	0	0
Buildings - non-specialised	36,115,000	0	0	0	0	0	0	3,768,446	0	(174,313)	0	0	(174,313)	13,429,200	0	0	0	0	0
Furniture and equipment	1,063,500	0	0	0	0	0	0	483,507	0	0	0	0	0	176,100	0	0	0	0	0
Plant and equipment	7,599,300	0	(2,741,020)	0	1,698,300	100,118	(1,142,838)	1,430,540	0	(360,377)	372,819	70,987	(58,545)	2,249,000	0	(574,500)	495,900	33,500	(112,100)
Total	44,777,800	0	(2,741,020)	0	1,698,300	100,118	(1,142,838)	5,682,493	0	(1,514,690)	1,672,819	390,987	(232,858)	15,935,800	0	(574,500)	495,900	33,500	(112,100)
(b) Infrastructure																			
Infrastructure - roads	14,562,700	17,235,000	0	0	0	0	0	2,018,831	4,462,050	(1,267,580)	0	0	(1,267,580)	4,031,400	17,235,000	(596,000)	0	0	(596,000)
Infrastructure - pathways	560,300	2,679,000	0	0	0	0	0	1,062,851	2,841,831	(157,263)	0	0	(157,263)	3,558,200	2,679,000	(62,900)	0	0	(62,900)
Infrastructure - drainage	245,000	4,613,000	0	0	0	0	0	152,236	9,532,080	(305,210)	0	0	(305,210)	254,900	4,613,000	(44,900)	0	0	(44,900)
Infrastructure - parks and reserves	21,478,800	3,473,000	0	0	0	0	0	2,243,326	24,263	(157,950)	0	0	(157,950)	6,514,900	3,473,000	(211,200)	0	0	(211,200)
Infrastructure - waste facilities	1,220,400	0	0	0	0	0	0	99,558	0	(38,597)	0	0	(38,597)	70,400	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	21,258	0	0	0	0	0	250,000	0	0	0	0	0
Landfill cell	0	0	0	0	0	0	0	(48,928)	0	0	0	0	0	1,460,900	0	0	0	0	0
Total	38,067,200	28,000,000	0	0	0	0	0	5,549,132	16,860,224	(1,926,600)	0	0	(1,926,600)	16,140,700	28,000,000	(915,000)	0	0	(915,000)
(c) Right of Use Assets																			
Right of use - buildings	2,796,812	0	0	0	0	0	0	210,489	0	0	0	0	0	955,800	0	0	0	0	0
Right of use - motor vehicles	0	0	0	0	0	0	0	52,313	0	0	0	0	0	34,845	0	0	0	0	0
Right of use - plant and equipment	402,888	0	0	0	0	0	0	148,594	0	0	0	0	0	1,689,120	0	0	0	0	0
Total	3,199,700	0	0	0	0	0	0	411,396	0	0	0	0	0	2,679,765	0	0	0	0	0
Total	86,044,700	28,000,000	(2,741,020)	0	1,698,300	100,118	(1,142,838)	11,643,021	16,860,224	(3,441,290)	1,672,819	390,987	(2,159,458)	34,756,265	28,000,000	(1,489,500)	495,900	33,500	(1,027,100)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

6. DEPRECIATION

By Class

	2025/26 Budget	2024/25 Est. Actual	2024/25 Budget
	\$	\$	\$
Buildings - non-specialised	3,872,656	2,775,073	2,937,400
Furniture and equipment	422,066	384,305	407,400
Plant and equipment	2,643,961	2,040,105	2,044,100
Infrastructure - roads	10,839,858	10,828,469	15,064,400
Infrastructure - pathways	2,348,139	2,265,694	2,247,700
Infrastructure - drainage	5,058,458	5,197,578	5,138,400
Infrastructure - parks and reserves	3,946,446	4,269,430	3,777,300
Infrastructure - waste facilities	291,205	214,198	379,800
Other infrastructure	40,709	92,742	141,000
Landfill cell	95,000	48,453	218,000
Right of use - buildings	86,922	563,273	595,600
Right of use - motor vehicles	24,902	27,050	28,200
Right of use - plant and equipment	116,681	525,057	837,100
Intangible assets - rehabilitation asset	714,840	641,189	690,000
	30,501,843	29,872,616	34,506,400

By Program

	2025/26 Budget	2024/25 Est. Actual	2024/25 Budget
	\$	\$	\$
Governance	1,115,168	1,092,163	1,683,600
General purpose funding	0	0	0
Law, order, public safety	232,854	228,050	70,800
Health	56,862	55,689	10,200
Education and welfare	141,390	138,473	159,500
Housing	0	0	0
Community amenities	1,938,212	1,898,228	1,211,200
Recreation and culture	6,764,591	6,625,043	6,714,300
Transport	18,791,025	18,403,382	22,273,900
Economic services	40,857	40,014	17,100
Other property and services	1,420,886	1,391,574	2,365,800
	30,501,843	29,872,616	34,506,400

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 180 years
Electronic equipment	2 to 3 years
Furniture and equipment	5 to 15 years
Plant and equipment	
- Motor Vehicles	2 to 10 years
- Major Plants	5 to 20 years
- Minor Plant and Equipment	1 to 30 years
Infrastructure - Roads	
- Sealed	15 to 80 years
- Pavements	40 to 120 years
- Gravel	10 years
- Kerb	50 years
- Formation	Not Depreciation
- Road Bridges	30 to 80 years
Infrastructure - Pathways	20 - 50 years
Infrastructure - Drainage	
- Storm Water	25 to 120 years
- Subsoil	25 to 120 years
- Water Harvesting Devices	50 years
Infrastructure - Parks and Reserves	
- Playground Equipment	10 to 40 Years
- Bores and Pumps	10 to 50 Years
- Artworks, Memorials and Signs	10 to 80 Years
- POS Structures	10 to 50 Years
- Active Areas and hardscape	10 to 50 Years
- POS Furniture and Infrastructure	10 to 30 Years
- Boardwalks and Bridges	10 to 30 Years
- Retaining Walls and Walls	35 to 50 Years
- Fences/ Gates	20 to 50 Years
- Electrical	25 to 30 Years
- POS Lighting	10 to 50 Years
Infrastructure - Waste	15 to 70 Years
Other infrastructure	15 to 70 Years
Landfill Cell	15-50 years
Right of use - Buildings	Based on the remaining lease
Right of use - Motor Vehicle	Based on the remaining lease
Right of use - Plant and Equipment	Based on the remaining lease
Community Art	No Depreciation

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 life 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.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Est. Actual New Loans	2024/25 Est. Actual Principal Repayments	Est. Actual Principal outstanding 30 June 2025	2024/25 Est. Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Loan Borrowings 2009	296	WATC*	6.77%	0	0	0	0	0	27,950	0	(27,950)	0	0	0	0	0	0	0
Orchard House 2014	316	WATC*	4.78%	1,983,107	0	(181,058)	1,802,049	(92,654)	2,155,811	0	(172,704)	1,983,107	(101,008)	2,155,811	0	(172,700)	1,983,111	(115,730)
Orchard House 2015	318	WATC*	3.53%	6,202,708	0	(560,138)	5,642,570	(214,056)	6,743,585	0	(540,877)	6,202,708	(233,317)	6,743,585	0	(540,880)	6,202,705	(279,230)
Core System Review	323	WATC*	1.80%	1,475,662	0	(359,060)	1,116,602	(24,953)	1,828,345	0	(352,683)	1,475,662	(31,330)	1,828,345	0	(352,680)	1,475,665	(43,490)
Core System Review	342	WATC*	1.20%	720,955	0	(140,758)	580,197	(8,240)	860,037	0	(139,082)	720,955	(9,916)	860,037	0	(139,080)	720,957	(15,690)
Core System Review	345A	WATC*	4.18%	1,001,900	0	(125,979)	875,921	(40,609)	1,122,769	0	(120,869)	1,001,900	(45,718)	1,122,769	0	(120,870)	1,001,899	(53,370)
Core System Review	345B	WATC*	4.52%	1,101,632	0	(117,152)	984,480	(48,472)	1,267,831	0	(166,199)	1,101,632	(82,237)	1,213,664	0	(112,030)	1,101,634	(61,900)
Core System Review	345C	WATC*	4.46%	278,000	0	(22,614)	255,386	(12,146)	0	278,000	0	278,000	0	278,000	0	(22,220)	255,780	(15,060)
Core System Review	345D	WATC*	4.88%	2,889,200	0	(134,461)	2,754,739	(139,487)	0	2,889,200	0	2,889,200	0	0	2,889,200	0	2,889,200	0
Recreation and Culture																		
Aquatic Works 2008	291	WATC*	7.26%	126,746	0	(39,274)	87,472	(8,502)	180,648	0	(53,902)	126,746	(17,762)	163,318	0	(36,570)	126,748	(12,440)
Aquatic Centre Upgrade 2010	299	WATC*	6.19%	0	0	0	0	0	95,572	0	(95,572)	0	(4,460)	95,572	0	(95,572)	0	(5,430)
Aquatic Centre Upgrade 2011	302	WATC*	6.02%	615,450	0	(87,987)	527,463	(35,746)	698,370	0	(82,920)	615,450	(40,812)	698,370	0	(82,920)	615,450	(45,740)
Frye Park Redevelopment 2011	304	WATC*	6.02%	459,220	0	(65,652)	393,568	(26,672)	521,091	0	(61,871)	459,220	(30,452)	521,091	0	(61,870)	459,221	(34,130)
Piara Waters (North) Sports 2011	305	WATC*	5.89%	112,355	0	(112,355)	0	(4,986)	218,372	0	(106,017)	112,355	(11,324)	218,372	0	(106,020)	112,352	(13,140)
Aquatic Centre Upgrade 2012	311	WATC*	4.48%	725,907	0	(90,439)	635,468	(31,519)	812,426	0	(86,519)	725,907	(35,438)	812,426	0	(86,520)	725,906	(41,110)
Oval Lighting Renewal	314	WATC*	3.47%	0	0	0	0	0	104,558	0	(104,558)	0	(2,729)	104,558	0	(104,558)	0	(3,280)
Armada Golf Course	315	WATC*	2.94%	79,073	0	(38,960)	40,113	(2,040)	135,421	0	(56,348)	79,073	(5,152)	116,912	0	(37,840)	79,072	(3,920)
Kelmscott Library - Stage 1	322	WATC*	2.69%	79,499	0	(79,499)	0	(1,607)	156,902	0	(77,403)	79,499	(3,704)	156,902	0	(77,400)	79,502	(4,660)
Indoor Aquatic Centre	324	WATC*	3.76%	8,117,744	0	(511,935)	7,605,809	(150,313)	8,620,183	0	(502,439)	8,117,744	(159,810)	8,620,183	0	(502,440)	8,117,743	(219,240)
Armada Hall Upgrade 2018	326	WATC*	3.60%	1,634,529	0	(397,715)	1,236,814	(27,640)	2,025,180	0	(390,651)	1,634,529	(34,703)	2,025,180	0	(390,650)	1,634,530	(48,170)
Champion Centre Upgrade	332	WATC*	1.52%	0	0	0	0	0	71,065	0	(71,065)	0	(405)	71,065	0	(71,065)	0	(770)
AFAC Carpark	337	WATC*	3.87%	392,430	0	(22,785)	369,645	(7,482)	414,780	0	(22,350)	392,430	(7,917)	414,780	0	(22,350)	392,430	(10,790)
Bedforddale Fire Service	343	WATC*	1.45%	462,893	0	(74,398)	388,495	(6,422)	572,501	0	(109,608)	462,893	(11,623)	536,228	0	(73,330)	462,898	(11,120)
John Dunne Challenge Park	344	WATC*	4.18%	912,842	0	(114,781)	798,061	(36,999)	1,022,967	0	(110,125)	912,842	(41,654)	1,022,967	0	(110,130)	912,837	(48,620)
Roleystone Theatre	346	WATC*	4.52%	2,451,314	0	(260,683)	2,190,631	(107,858)	2,821,134	0	(369,820)	2,451,314	(182,991)	2,700,604	0	(249,290)	2,451,314	(137,720)
Creyk Park Pavilion	347	WATC*	4.18%	1,025,350	0	(128,927)	896,423	(41,559)	1,149,049	0	(123,699)	1,025,350	(46,788)	1,149,049	0	(123,700)	1,025,349	(54,620)
Piara Waters Library Services	339	WATC*	4.46%	500,000	0	(40,672)	459,328	(21,846)	0	500,000	0	500,000	0	500,000	0	(39,960)	460,040	(27,070)
Piara Waters Library Services	349	WATC*	4.88%	4,645,000	0	(216,174)	4,428,826	(224,254)	0	4,645,000	0	4,645,000	0	4,645,000	0	(212,760)	4,432,240	(265,760)
Forrestdale Sporting Precinct	350A	WATC*	4.46%	405,000	0	(32,945)	372,055	(17,695)	0	405,000	0	405,000	0	405,000	0	(32,370)	372,630	(21,980)
Forrestdale Sporting Precinct	350B	WATC*	4.88%	1,539,200	0	(71,632)	1,467,568	(74,310)	0	1,539,200	0	1,539,200	0	0	1,539,200	0	1,539,200	0
Morgan Park	348	WATC*	4.88%	1,510,000	0	(70,273)	1,439,727	(72,901)	0	1,510,000	0	1,510,000	0	0	1,510,000	0	1,510,000	0
Gwynne Park	352A	WATC*	4.93%	0	6,805,000	0	6,805,000	0	0	0	0	0	0	0	0	0	0	0
Armada Regional Rec Reserve	356A	WATC*	4.93%	0	3,360,000	0	3,360,000	0	0	0	0	0	0	0	0	0	0	0
Transport																		
321 Armada Arena Roofing 2015	321	WATC*	3.47%	0	0	0	0	0	94,103	0	(94,103)	0	(2,456)	94,099	0	(94,099)	0	(2,950)
LED Street Lighting Project	354A	WATC*	4.83%	0	0	0	0	0	0	0	0	0	0	0	3,954,700	0	3,954,700	0
				41,447,716	10,165,000	(4,098,306)	47,514,410	(1,480,968)	33,720,650	11,766,400	(4,039,334)	41,447,716	(1,143,706)	39,273,887	9,893,100	(4,071,874)	45,095,113	(1,597,130)

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

* WATC - Western Australian Treasury Corporation.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Borrowings 352A Gwynne Park	WATC*	Debenture	15	5.3%	6,805,000	0	0	6,805,000
Borrowings 356A Armadale Regional Rec Reserve	WATC*	Debenture	15	5.3%	3,360,000	0	0	3,360,000
					10,165,000	0	0	10,165,000

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Est. Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	18,000	18,000	18,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	18,000	18,000	18,000
Loan facilities			
Loan facilities in use at balance date	47,514,410	41,447,716	45,095,113

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

8. LEASE LIABILITIES																				
					Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Est. Actual New Leases	2024/25 Est. Actual Lease Principal repayments	Est. Actual Lease Principal outstanding 30 June 2025	2024/25 Est. Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	
Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance																				
Office Equipment	COARM001	Equigroup Pty Lt	1.2%	6	0	104,190	(104,190)	0	(258)	103,676	0	(103,676)	0	(928)	103,676	0	(103,400)	276	(1,100)	
Office Equipment	COARM002	Equigroup Pty Lt	1.2%	48	3,983	0	(3,983)	0	(24)	9,239	0	(5,256)	3,983	(95)	9,239	0	(5,100)	4,139	(200)	
Office Equipment	COARM003	Equigroup Pty Lt	1.2%	57	10,878	0	(4,799)	6,079	(108)	15,620	0	(4,742)	10,878	(169)	15,620	0	(4,100)	11,520	(900)	
Corporate Services																				
IT Equipment	E6N0162298	MAIA Financial	3.5%	6	0	6,769	(6,769)	0	(89)	6,769	0	(6,769)	0	(59)	6,769	11,777	(11,800)	6,746	(1,900)	
IT Equipment	E6N0162003	MAIA Financial	3.0%	6	0	15,970	(15,970)	0	(180)	8,015	0	(8,015)	0	0	8,015	22,785	(30,800)	0	(1,500)	
IT Equipment	E6N0162826	MAIA Financial	1.6%	6	0	37,025	(37,025)	0	(222)	18,549	0	(18,549)	0	(222)	18,549	54,351	(72,900)	0	(1,600)	
IT Equipment	E6N0159594	MAIA Financial	3.10%	6	0	38,215	(38,215)	0	(445)	19,181	0	(19,181)	0	0	19,181	49,419	(68,600)	0	(8,700)	
IT Equipment	E6N0161137	MAIA Financial	3.1%	6	0	9,137	(9,137)	0	(106)	13,652	0	(13,652)	0	(141)	13,652	16,500	(16,500)	13,652	(2,000)	
IT Equipment	E6N0162255	MAIA Financial	3.4%	6	0	7,603	(7,603)	0	(97)	7,603	0	(7,603)	0	(65)	7,603	13,800	(13,300)	8,103	(2,100)	
IT Equipment	009-0154500-001	Dell Financial	2.0%	6	0	10,651	(10,651)	0	(62)	8,883	0	(8,883)	0	(121)	8,883	62,300	(20,700)	50,483	(700)	
IT Equipment	009-0154500-002	Dell Financial	2.0%	6	0	88,872	(88,872)	0	(519)	147,629	0	(147,629)	0	(1,628)	147,629	520,200	(175,700)	492,129	(3,100)	
IT Equipment	009-0154500-003	Dell Financial	2.0%	6	0	2,173	(2,173)	0	(13)	2,173	0	(2,173)	0	(30)	2,173	12,700	(4,300)	10,573	(100)	
IT Equipment	009-0154500-004	Dell Financial	2.0%	6	0	4,970	(4,970)	0	(29)	7,437	0	(7,437)	0	(87)	7,436	29,100	(9,800)	26,736	(200)	
IT Equipment	009-0154500-005	Dell Financial	2.0%	60	6,666	0	(3,780)	2,886	(99)	10,371	0	(3,705)	6,666	(174)	10,371	0	(3,700)	6,671	(200)	
IT Equipment	009-0154500-006	Dell Financial	2.7%	36	10,513	0	(10,513)	0	(94)	28,159	0	(17,646)	10,513	(537)	28,159	0	(17,600)	10,559	(500)	
IT Equipment	009-0154500-007	Dell Financial	2.78%	36	5,731	0	(5,731)	0	(80)	11,821	0	(6,090)	5,731	(251)	11,822	0	(6,100)	5,722	(300)	
IT Equipment	009-0154500-008	Dell Financial	3.22%	36	2,306	0	(1,096)	1,210	(179)	0	3,300	(994)	2,306	(274)	0	0	0	0	0	
IT Equipment	009-0154500-009	Dell Financial	2.78%	36	45,291	0	(20,874)	24,417	(87)	0	64,200	(18,909)	45,291	(1,909)	0	0	0	0	0	
IT Equipment	009-0154500-010	Dell Financial	2.62%	48	18,180	0	(5,683)	12,497	(147)	0	22,875	(4,695)	18,180	(180)	0	0	0	0	0	
IT Equipment	009-0154500-011	Dell Financial	2.16%	48	2,060	0	(603)	1,457	(39)	0	2,496	(436)	2,060	(33)	0	0	0	0	0	
IT Equipment	009-0154500-012	Dell Financial	2.16%	48	1,918	0	(547)	1,371	(36)	0	2,269	(351)	1,918	(26)	0	0	0	0	0	
IT Equipment	009-0154500-013	Dell Financial	2.37%	48	11,332	0	(2,924)	8,408	(237)	0	12,052	(720)	11,332	(70)	0	0	0	0	0	
IT Equipment	009-0154500-014	Dell Financial	2.37%	48	47,593	0	0	47,593	0	0	50,618	(3,025)	47,593	(294)	0	0	0	0	0	
IT Equipment	009-0154500-015	Dell Financial	3.07%	36	14,124	0	(4,999)	9,125	(364)	0	15,350	(1,226)	14,124	(115)	0	0	0	0	0	
IT Equipment	009-0154500-016	Dell Financial	2.37%	48	7,013	0	(1,769)	5,244	(147)	0	7,304	(291)	7,013	(29)	0	0	0	0	0	
IT Equipment	Piara Waters Library IT	Dell Financial	TBC	TBC	0	0	0	0	0	0	0	0	0	0	0	374,800	(89,400)	285,400	(10,600)	
Recreation and culture																				
Fitness Equipment	E6N0162801	MAIA Financial	3.10%	60	4,933	4,862	(9,795)	0	(114)	4,933	9,790	(9,790)	4,933	(209)	4,933	10,700	(10,600)	5,033	(1,200)	
Fitness Equipment	E6N0162813	MAIA Financial	3.60%	72	7,593	2,554	(10,147)	0	(160)	17,405	0	(9,812)	7,593	(495)	17,405	0	(8,900)	8,505	(1,400)	
Fitness Equipment	E6N0162400	MAIA Financial	3.50%	66	0	53,787	(53,787)	0	(1,182)	53,787	0	(53,787)	0	(1,182)	53,788	296,300	(51,600)	298,488	(3,300)	
Fitness Equipment	E6N0162397	MAIA Financial	3.00%	66	4,512	4,512	(9,024)	0	(102)	4,512	8,958	(8,958)	4,512	(118)	4,512	3,488	(8,000)	0	(1,100)	
Fitness Equipment	E6N0163450	MAIA Financial	2.00%	60	1,490	499	(1,989)	0	(18)	3,442	0	(1,952)	1,490	(55)	3,442	0	(2,000)	1,442	(100)	
Fitness Equipment	E2TEC64127	MAIA Financial	4.48%	30	32,928	11,099	(44,027)	0	(865)	75,157	0	(42,229)	32,928	(2,664)	75,157	0	(42,800)	32,357	(2,100)	
Transport																				
Plants Equipment	6397356	Toyota Finance	3.40%	60	0	0	0	0	0	1,011	0	(1,011)	0	(6)	0	32,100	(5,500)	26,600	(800)	
Plants Equipment	973313	SG Fleet	3.40%	48	9,079	0	(5,677)	3,402	(221)	14,607	507	(6,035)	9,079	(407)	14,607	0	(6,900)	7,707	(100)	
Plants Equipment	1021176	SG Fleet	3.40%	24	17,993	0	(8,600)	9,393	(1,100)	8,354	20,106	(10,467)	17,993	(184)	8,355	2,745	(11,100)	0	(200)	
Plants Equipment	1037417	SG Fleet	3.40%	36	2,367	0	(2,367)	0	(24)	6,985	0	(4,618)	2,367	(166)	6,985	0	(4,700)	2,285	(100)	
Plants Equipment	6745927	Toyota Finance	3.50%	60	26,794	0	(6,079)	20,715	(841)	0	31,700	(4,906)	26,794	(861)	0	0	0	0	0	
Other property and services																				
Building Armadale	Shop 64 & 65	Westzone Enterp	3.00%	72	0	2,796,812	(387,240)	2,409,572	(108,030)	422,970	0	(422,970)	0	(6,905)	422,964	96,600	(435,600)	83,964	(7,100)	
Building Kelmscott	KELLUB	Carcione Nomine	3.50%	78	100,125	0	(92,750)	7,375	(949)	59,916	210,489	(170,280)	100,125	(40,408)	0	859,200	(160,000)	699,200	(27,500)	
Building Seville Grove	E6N0162636	MAIA Financial	3.10%	60	0	0	0	0	0	3,754	0	(3,754)	0	(56)	3,755	23,500	(4,700)	22,555	(400)	
RFID Armadale Library	Bibliotheca SAAS2022101	Bibliotheca	3.67%	60	34,773	0	(10,362)	24,411	(736)	34,773	0	0	34,773	0	34,773	0	(10,000)	24,773	(1,100)	
Piara Waters Library Equip.	Piara Waters Library Equipment	TBC			0	0	0	0	0	0	0	0	0	0	0	187,400	(44,700)	142,700	(5,300)	
					430,175	3,199,700	(1,034,720)	2,595,155	(118,002)	1,130,383	462,014	(1,162,222)	430,175	(61,154)	1,069,453	2,679,765	(1,460,900)	2,288,318	(87,500)	

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Est. Actual				2024/25 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(1) Anstey Keane - DCP	17,088,529	4,311,200	(249,676)	21,150,053	15,412,422	1,763,350	(87,243)	17,088,529	15,447,759	3,815,000	(323,800)	18,938,959
(2) North Forrestdale DCP 3	30,316,754	5,109,400	(505,100)	34,921,054	24,510,807	6,185,167	(379,220)	30,316,754	24,985,521	4,928,000	(3,702,400)	26,211,121
(3) North Forrestdale SAR Asset Renewal	3,347,772	139,300	0	3,487,072	3,201,005	151,267	(4,500)	3,347,772	3,185,430	144,700	(250,000)	3,080,130
(4) Specified Area A - Armadale Town Centre	0	136,234	(136,234)	0	0	131,621	(131,621)	0	19,531	132,400	(131,500)	20,431
(5) Specified Area B - Kelmscott Town Centre	0	77,178	(77,178)	0	0	74,485	(74,485)	0	49,779	76,600	(74,400)	51,979
(6) Specified Area C - Kelmscott Industrial Area	0	22,585	(22,585)	0	0	21,572	(21,572)	0	6,480	22,100	(21,800)	6,780
(7) Specified Area D - South Armadale Industrial Area	0	25,796	(25,796)	0	0	25,147	(25,147)	0	18,390	25,700	(24,900)	19,190
(8) Specified Area F - Harrisdale/Piara Waters	0	343,952	(343,952)	0	0	335,101	(335,101)	0	0	332,000	(332,000)	0
(9) Specified Area G - Champion Lakes	0	15,022	(15,022)	0	0	14,513	(14,513)	0	0	14,500	(14,500)	0
	50,753,055	10,180,668	(1,375,544)	59,558,179	43,124,234	8,702,223	(1,073,402)	50,753,055	43,712,890	9,491,000	(4,875,300)	48,328,590
Restricted by council												
(10) Asset Renewal	30,444,687	8,818,847	(3,985,400)	35,278,134	15,624,312	16,110,251	(1,289,876)	30,444,687	8,439,845	4,442,400	(1,991,000)	10,891,245
(11) Champion Lakes SAR Asset Renewal	190,489	8,600	0	199,089	181,893	8,596	0	190,489	181,007	8,200	0	189,207
(12) City Centre Activation	82,891	3,700	0	86,591	79,151	3,740	0	82,891	78,767	3,600	0	82,367
(13) Civic Precinct	4,190,833	689,000	0	4,879,833	3,539,314	651,519	0	4,190,833	3,045,326	659,900	0	3,705,226
(14) Community Art	116,880	5,200	0	122,080	111,606	5,274	0	116,880	111,064	4,900	0	115,964
(15) Computer Systems Technologies	2,404,369	63,800	(828,120)	1,640,049	2,086,882	317,487	0	2,404,369	2,437,229	321,900	(990,000)	1,769,129
(16) Crossover Contributions	70,254	3,200	0	73,454	67,084	3,170	0	70,254	66,758	3,000	0	69,758
(17) Covid-19 Response and Recovery	110,460	4,800	0	115,260	1,862,448	88,012	(1,840,000)	110,460	1,853,387	84,200	(1,840,000)	97,587
(18) Emergency Management	260,235	11,700	0	271,935	248,492	11,743	0	260,235	247,282	11,200	0	258,482
(19) Employee Provisions	9,873,448	403,600	0	10,277,048	9,427,921	445,527	0	9,873,448	9,699,154	440,700	(900,000)	9,239,854
(20) Events Reserve Fund	50,466	2,300	0	52,766	48,189	2,277	0	50,466	47,954	2,200	0	50,154
(21) Freehold Sales Capital Works	47,161	2,400	0	49,561	45,033	2,128	0	47,161	201,050	9,100	0	210,150
(22) Future Community Facilities	226,190	26,500	0	252,690	564,787	26,690	(365,287)	226,190	473,409	23,700	0	497,109
(23) Future Project Funding	10,893,213	595,505	(4,275,000)	7,213,718	10,687,257	1,343,969	(1,138,013)	10,893,213	17,797,299	783,700	(845,000)	17,735,999
(24) Future Recreation Facilities	3,352,476	23,000	0	3,375,476	979,677	2,784,151	(411,352)	3,352,476	974,911	2,761,800	(2,740,000)	996,711
(25) History of the District	42,692	1,900	0	44,592	40,766	1,926	0	42,692	40,567	1,800	0	42,367
(26) Infrastructure Project Contribution	695,638	10,300	0	705,938	674,604	31,879	(10,845)	695,638	684,436	24,800	(471,000)	238,236
(27) Land Acquisition	540,757	24,300	0	565,057	516,356	24,401	0	540,757	513,843	23,300	0	537,143
(28) Mobile Bin Program	2,300,403	103,300	0	2,403,703	2,196,600	103,803	0	2,300,403	2,185,912	99,300	0	2,285,212
(29) Perth Hills Tourism Alliance	52,674	2,400	0	55,074	50,297	2,377	0	52,674	50,053	2,300	0	52,353
(30) Plant and Machinery	6,623,038	257,600	(2,314,900)	4,565,738	5,297,660	2,234,199	(908,821)	6,623,038	3,524,154	2,164,100	(1,628,100)	4,060,154
(31) Revolving Energy	736,680	121,200	0	857,880	325,734	410,946	0	736,680	324,150	411,700	0	735,850
(32) Strategic Asset Investments	811,023	36,400	0	847,423	774,427	36,596	0	811,023	770,659	35,000	0	805,659
(33) Waste Management	28,567,902	1,081,400	(5,386,100)	24,263,202	27,397,236	1,294,687	(124,021)	28,567,902	27,711,451	1,015,400	(2,842,400)	25,884,451
(34) Workers Compensation	410,841	18,200	0	429,041	392,302	18,539	0	410,841	270,977	12,100	0	283,077
(35) Wungong River Project	1,048,102	47,100	(382,603)	712,599	1,000,808	47,294	0	1,048,102	751,833	45,200	0	797,033
(36) Works Contributions	744,048	33,400	0	777,448	710,474	33,574	0	744,048	707,018	32,100	0	739,118
(37) Public Art Contributions	58,377	2,100	0	60,477	45,452	12,925	0	58,377	347,746	2,100	0	349,846
(38) DevelopmentWA Public Art Contribution	179,411	8,100	0	187,511	171,315	8,096	0	179,411	170,482	7,700	0	178,182
(39) Forrestdale Business Park East	798,789	35,900	0	834,689	762,745	36,044	0	798,789	759,033	34,500	0	793,533
(40) Project Funds Rolled Over	2,380,894	73,600	0	2,454,494	2,417,473	114,240	(150,819)	2,380,894	1,751,461	68,100	(745,000)	1,074,561
(41) Street Tree Contribution	16,579	800	0	17,379	15,831	748	0	16,579	15,753	900	0	16,653
(42) Kelmscott – Landscaping, Public Art and Bin Maintenance	104,726	1,200	0	105,926	100,000	4,726	0	104,726	0	4,500	0	4,500
(43) Public Open Space - Cash in Lieu - Camillo No. 64	185,536	7,900	0	193,436	175,892	9,644	0	185,536	0	0	0	0
(44) Public Open Space - Regional Recreation Infrastructure	79,515	0	0	79,515	75,382	4,133	0	79,515	0	0	0	0
(45) Carbon Reserve	264,585	88,195	0	352,780	0	264,585	0	264,585	0	0	0	0
(46) Wirra Willa Project	0	345,000	0	345,000	0	0	0	0	0	0	0	0
(47) Urban Forrest Strategy	0	1,000,000	0	1,000,000	0	0	0	0	0	0	0	0
	112,807,562	13,962,447	(17,172,123)	105,746,586	92,886,798	26,499,896	(6,239,034)	108,956,262	86,233,970	13,545,400	(14,992,500)	84,786,870
	161,634,967	24,143,115	(18,547,667)	165,304,765	133,915,333	35,202,119	(7,312,436)	159,709,317	129,946,860	23,036,400	(19,867,800)	133,115,460

9. RESERVE ACCOUNTS

CITY OF ARMADALE NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2026

RESERVE ACCOUNTS (CONTINUED)

(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 legislation		
(1) Anstey Keane - DCP	Ongoing	To be used to fund common infrastructure works as identified in the Development Contribution Plan #4.
(2) North Forrestdale DCP 3	Ongoing	To be used to fund common infrastructure works as identified in the Development Contribution Plan #3.
(3) North Forrestdale SAR Asset Renewal	Ongoing	To be used to assist in the renewal of assets associated with North Forrestdale Estates covered by Specified Area Rating.
(4) Specified Area A - Armadale Town Centre	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
(5) Specified Area B - Kelmscott Town Centre	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
(6) Specified Area C - Kelmscott Industrial Area	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
(7) Specified Area D - South Armadale Industrial Area	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
(8) Specified Area F - Harrisdale/Piara Waters	Ongoing	To be used to maintain and enhance the public open space in the newer residential estates at a standard higher than that which occurs with public open space throughout the remainder of the City.
(9) Specified Area G - Champion Lakes	Ongoing	To be used to maintain and enhance the public open space in the newer residential estates at a standard higher than that which occurs with public open space throughout the remainder of the City.
Restricted by council		
(10) Asset Renewal	Ongoing	To be used to assist in funding capital works thereby extending the useful economic life of such assets.
(11) Champion Lakes SAR Asset Renewal	Ongoing	To be used to assist in the renewal of assets associated with the Champion Lakes Estate.
(12) City Centre Activation	Ongoing	To be used to assist in City Centre Activation projects.
(13) Civic Precinct	Ongoing	To be used to assist in funding design and construction of new Civic Precinct.
(14) Community Art	Ongoing	To be used to assist in providing for timing differences in Community Art contributions and project development.
(15) Computer Systems Technologies	Ongoing	To be used for Information, Communication and Technology Projects.
(16) Crossover Contributions	Ongoing	To be used to assist in funding the construction of Crossovers as a condition of approved building licences.
(17) Covid-19 Response and Recovery	Ongoing	To be used to assist in responding to COVID- 19 Pandemic Emergency and Recovery actions and initiatives.
(18) Emergency Management	Ongoing	To be used to assist with the costs associated with storm damage clean-up, collections and disposal.
(19) Employee Provisions	Ongoing	To be used to cash-back the employees' sick, annual and long-service leave entitlements liability.
(20) Events Reserve Fund	Ongoing	To be used to assist with the costs associated with City Events.
(21) Freehold Sales Capital Works	Ongoing	To be used to assist in funding capital works and to be funded from the proceeds (30% of net sale proceeds) of selling Freehold land parcels.
(22) Future Community Facilities	Ongoing	To be used to assist in the research, planning and construction of future Community Facilities.
(23) Future Project Funding	Ongoing	To be used to fund future capital works and projects considered in excess of Council's normal funding capacity.
(24) Future Recreation Facilities	Ongoing	To be used to assist in the research, planning and construction of future recreation facilities.
(25) History of the District	Ongoing	To be used to assist in the future rewrite and publication of the History of the District.
(26) Infrastructure Project Contribution	Ongoing	To be used to assist in completion of Infrastructure projects funded externally.
(27) Land Acquisition	Ongoing	To be used to assist in future acquisitions of land for Council investment or works requirement.
(28) Mobile Bin Program	Ongoing	To be used to assist in the purchase and replacement of the City's Mobile Garbage Bins.
(29) Perth Hills Tourism Alliance	Ongoing	To be used to assist in providing for timing differences in Alliance activities.
(30) Plant and Machinery	Ongoing	To be used to assist in the replacement of Council's Plant and Machinery requirements.
(31) Revolving Energy	Ongoing	To be used to assist in establishing energy efficient management techniques and practices.
(32) Strategic Asset Investments	Ongoing	To be used to fund the acquisition of strategic investments from the proceeds (70% of net sale proceeds) of selling Freehold land parcels.
(33) Waste Management	Ongoing	To be used to assist in the management and future provisioning of Council's Waste Management Sites.
(34) Workers Compensation	Ongoing	To be used to assist in covering any workers' compensation liability claims in excess of Council's normal funding capacity.
(35) Wungong River Project	Ongoing	To be used to fund works relating to Wungong River Projects.
(36) Works Contributions	Ongoing	To be used to fund works utilising contributions received from developers, generally pursuant to conditions of development approval.
(37) Public Art Contributions	Ongoing	To be used to fund public art works.
(38) DevelopmentWA Public Art Contribution	Ongoing	To be used for facilitating the transfer of DevelopmentWA's Public Art funds to the City for Forrestdale Business Park East and any other redevelopment areas to be normalised to the City.
(39) Forrestdale Business Park East	Ongoing	To be used for facilitating the transfer of DCP funds to the City for the Forrestdale Business Park East area.
(40) Project Funds Rolled Over	Ongoing	To be used to assist in provisioning funds for the completion of infrastructure projects commenced but not finished.
(41) Street Tree Contribution	Ongoing	To be used to fund street tree installation and maintenance in accordance with Policy ENG 6 - Street Trees.
(42) Kelmscott – Landscaping, Public Art and Bin Maintenance	Ongoing	To be used to facilitate the transfer of PTA's maintenance funds for the portion of the maintenance period in 2024/25 for Landscaping, Public Art and Bins for Kelmscott District Centre.
(43) Public Open Space - Cash in Lieu - Camillo No. 64	Ongoing	To be used to fund subdivision application 1586723 Westfield Road Camillo
(44) Public Open Space - Regional Recreation Infrastructure	Ongoing	To be used to fund subdivision of public open space cash in lieu
(45) Carbon Reserve	Ongoing	To be used to fund future carbon mitigation initiatives.
(46) Wirra Willa Project	Ongoing	To be used to fund for restoration works associated with the property.
(47) Urban Forrest Strategy	Ongoing	To be used to fund for restoration works associated with the property.

10. OTHER INFORMATION

(a) Interest earnings

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

(b) Auditors remuneration

(c) Interest expenses (finance costs)

(d) Write offs

General rate	22,896	10,000	22,600
Fees and charges	6,118	5,000	17,300
	29,014	15,000	39,900

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Mayor			
Mayor's allowance	100,500	97,140	97,140
Meeting attendance fees	53,200	51,400	51,400
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	0	13,300
Annual allowance for travel and accommodation expenses	17,100	0	0
Superannuation contribution payments	18,468	0	17,084
	195,328	152,333	184,135
Deputy Mayor			
Deputy Mayor's allowance	25,200	24,340	24,340
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	440	693
Superannuation contribution payments	7,339	2,512	6,744
	74,077	65,363	71,266
Council member 1			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	313	693
Superannuation contribution payments	4,792	0	3,944
	46,330	38,384	44,126
Council member 2			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	969	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	662	693
Superannuation contribution payments	4,792	0	3,944
	46,330	39,702	44,126
Council member 3			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	536	693
Superannuation contribution payments	4,792	1,532	3,944
	46,330	40,139	44,126
Council member 4			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	511	693
Superannuation contribution payments	4,792	1,532	3,944
	46,330	40,114	44,126

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Council member 5			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	0	693
Superannuation contribution payments	4,792	0	3,944
	46,330	38,071	44,126
Council member 6			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	0	693
Superannuation contribution payments	4,792	0	3,944
	46,330	38,071	44,126
Council member 7			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	138	693
Superannuation contribution payments	4,792	1,532	3,944
	46,330	39,742	44,126
Council member 8			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	1,035	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	1,134	693
Superannuation contribution payments	4,792	0	3,944
	46,330	40,240	44,126
Council member 9			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	364	693
Superannuation contribution payments	4,792	0	3,944
	46,330	38,435	44,126
Council member 10			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	487	693
Superannuation contribution payments	4,792	1,532	3,944
	46,330	40,091	44,126

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Council member 11			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	1,388	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	814	693
Superannuation contribution payments	4,792	1,532	3,944
	46,330	41,805	44,126
Council member 12			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	541	693
Superannuation contribution payments	4,792	1,532	3,944
	46,330	40,144	44,126
Council member 13			
Meeting attendance fees	35,479	34,278	34,278
Child care expenses	160	0	156
Communications reimbursement	1,307	0	1,262
Annual allowance for ICT expenses	3,927	3,793	3,793
Travel and accommodation expenses	667	0	693
Superannuation contribution payments	4,792	0	3,944
	46,330	38,071	44,126
Total Council Member Remuneration	871,700	730,705	829,039
Mayor's allowance	100,500	97,140	97,140
Deputy Mayor's allowance	25,200	24,340	24,340
Meeting attendance fees	549,900	531,292	531,292
Child care expenses	2,400	0	2,340
Other expenses	19,600	3,392	18,930
Annual allowance for ICT expenses	58,900	56,895	56,895
Travel and accommodation expenses	10,000	5,939	23,002
Annual allowance for travel and accommodation expenses	17,100	0	0
Superannuation contribution payments	88,100	11,707	75,100
	871,700	730,705	829,039

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2025/26

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2025/26 financial year.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Cash in Lieu - POS - Agreements	33,680	0	0	33,680
Cash in Lieu of Parking	265,538	0	0	265,538
Nomination Deposits	0	0	0	0
POS - Precinct A - Westfield	93,999	0	0	93,999
POS - Precinct C - West Armadale	408,312	0	0	408,312
POS - Precinct F - Clifton Hills	251,507	0	0	251,507
POS - Precinct H - Mount Nasura	1,402,616	0	0	1,402,616
POS - Precinct N - Forrestdale	255,534	0	0	255,534
POS - Precinct O - Palomino	86,656	0	0	86,656
POS - Regional Recreation Infrastructure	606,655	0	0	606,655
POS Cash in Lieu - Armadale	333,036	0	0	333,036
POS Cash in Lieu - Bedfordale	262,594	0	0	262,594
POS Cash in Lieu - Camillo	0	0	0	0
POS Cash in Lieu - Kelmscott	106,821	0	0	106,821
POS Cash in Lieu - Mount Richon	131,872	0	0	131,872
POS Cash in Lieu - Piara Waters	784,966	0	0	784,966
POS Cash in Lieu - Roleystone	95,977	0	0	95,977
Wungong Road Contribution Account	649,016	0	0	649,016
	5,768,779	0	0	5,768,779

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

15. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

15. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

16. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide an operational framework for environmental and community health.

Education and welfare

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

Community amenities

To provide services required by the community.

Recreation and culture

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

Transport

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

Economic services

To help promote the City and its economic wellbeing.

Other property and services

To monitor and control City's overheads operating accounts.

ACTIVITIES

This program includes the administration and operation of facilities and services to the elected members of the City. It also includes civic receptions, citizenship ceremonies, research, development and preparation of policy documents, strategic planning, annual budgets, annual financial reports, audit fees and the Annual Report.

This program includes rates, statutory grants from the Western Australian Local Government Grants Commission and interest on investments from Municipal and Reserve Funds.

This program includes the administration and operation of volunteer fire services and the State Emergency Services, together with animal control and community safety.

This program includes services such as immunisation, health inspections, pest control, noise control and health clinics.

This program includes pre-schools, senior citizen centres, disability services and other community development activities such as seniors, youth and indigenous services.

This program includes town planning and regional development services, protection of the environment, refuse collection and disposal, provision of public toilets, bus shelters and street furniture.

This is the provision of public buildings, libraries, aquatic centres, community events, cultural activities, museums, indoor and outdoor sporting complexes, parks and gardens and playgrounds.

This program includes the maintenance and construction of roads, drains, pathways, crossovers and traffic calming devices, plus street lighting and cleaning, road signs and parking areas.

This program covers building control, private swimming pool inspections, tourism and economic development.

This program includes public works overheads and the purchase and maintenance of engineering plant and equipment.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

17. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	110,600	167,983	52,900
General purpose funding	2,172,201	2,174,084	2,001,100
Law, order, public safety	638,800	407,533	616,600
Health	240,000	277,276	221,800
Education and welfare	4,211,100	4,023,469	3,845,600
Community amenities	24,204,500	22,197,103	23,320,900
Recreation and culture	4,696,600	5,263,416	4,411,000
Transport	171,000	246,509	165,100
Economic services	880,200	1,837,518	874,500
Other property and services	352,900	577,900	276,200
	37,677,901	37,172,791	35,785,700

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

Schedule of Fees and Charges
For the year ended 30 June 2026

The following pages outline the fees and charges set by Council for the 2025/26 financial year. The authority to set fees and charges is contained within Section 6.16 (Imposition of Fees and Charges) and 6.17 (Setting the Level of Fees and Charges) of the *Local Government Act 1995* (as amended).

Council acknowledges that, in determining the amount of a fee or charge for a service or for goods, consideration has been given to:

- The cost to the Council of providing the service or goods;
- The importance of the service or goods to the community;
- The price at which the service or goods could be provided by an alternative supplier.

The recommended fees aim to maintain affordable access to Council facilities and services. Fees and charges will need to increase each year in order to recover the increased cost of doing business - as consideration to those dot points above is measured.

Much of the City's current schedule of Planning fees and charges have been established under the *Planning and Development Regulations 2009*.

Those fees denoted with a hash symbol (#) are quoted fees that may be subject to variation by the City where additional work is required to be undertaken that was not outlined and included in the original fee.

The term "POA" refers to those fees and charges that need to be Priced on Application and cannot be readily set.

Proposed Fees and Charges
1 July 2025 to 30 June 2026

Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Governance					
Property Enquiry Fees					
Per enquiry for written confirmation of orders	225.50	212.27	21.23	233.50	No
Per enquiry for statement of rates	32.00	30.00	3.00	33.00	No
Per enquiry for combined statement and confirmation	139.50	131.36	13.14	144.50	No
Per enquiry for rates advice – current year	32.00	30.00	3.00	33.00	No
Per enquiry for rates advice – current and previous years	64.50	60.91	6.09	67.00	No
Per enquiry for rates advice – current + more than 4yrs	130.00	122.27	12.23	134.50	No
Standard Instalment Charge					
Per instalment for 2nd, 3rd and 4th instalment	9.50	10.00	0.00	10.00	No
Dishonour Fees					
Dishonour fee for payment	16.50	17.00	0.00	17.00	No
Interest Charges					
Instalment interest - Rates & Charges (s6.45 LGA)	0.06	0.06	0.00	5.5%	Yes
Penalty interest - Rates & Charges (s6.51 LGA)	0.07	0.07	0.00	7.0%	Yes
Special Arrangement Charge					
Per assessment	57.50	59.50	0.00	59.50	No
Dishonour fee per dishonour	25.00	25.00	0.00	25.00	No
Freedom of Information					
Application fee	30.00	30.00	0.00	30.00	Yes
Per hour charge for staff dealing with application	30.00	30.00	0.00	30.00	Yes
Per hour charge for supervised access	30.00	30.00	0.00	30.00	Yes
Per hour charge for staff photocopying information	30.00	30.00	0.00	30.00	Yes
Per copy charge for photocopying	0.20	0.20	0.00	0.20	Yes
Per hour charge for staff transcribing information	30.00	30.00	0.00	30.00	Yes
Charge for duplicating a tape, film or computer information				At cost	Yes
Delivery, packaging and postage				At cost	Yes
Sale of Council Minutes / Agendas					
Photocopying / printing per page	0.20	0.18	0.02	0.20	No
Electronic copy / CD or DVD				At cost	No
Delivery, packaging and postage				At cost	No
Photocopying / Printing					
Per page A4 (black and white)	0.20	0.18	0.02	0.20	No
Per page A3 (black and white)	0.40	0.36	0.04	0.40	No
Per page A4 (colour)	0.40	0.36	0.04	0.40	No
Per page A3 (colour)	0.80	0.73	0.07	0.80	No
Special print production				Price on Application	No
(POA = price on application)					
Photocopying / Printing - Coated Bond Stock					
Per page A0 (Colour or Black and White)	11.90	11.18	1.12	12.30	No
Per page A1 (Colour or Black and White)	6.50	6.09	0.61	6.70	No
Per page A2 (Colour or Black and White)	3.20	3.00	0.30	3.30	No
Photocopying / Printing - Photo / Polypropylene Stock					
Per page A0 (Colour or Black and White)	24.40	23.00	2.30	25.30	No
Per page A1 (Colour or Black and White)	13.60	12.82	1.28	14.10	No
Per page A2 (Colour or Black and White)	7.10	6.73	0.67	7.40	No

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Law, Order and Public Safety					
As per Dog Act 1976 *					
As per Cat Act 2011 and Dog Act 1976 **					
Dog/Cat Fees and Licences					
Annual registration for unsterilised dog *	50.00	50.00	0.00	50.00	Yes
Pensioner concession rate *	25.00	25.00	0.00	25.00	Yes
Annual registration for sterilised dog/cat **	20.00	20.00	0.00	20.00	Yes
Pensioner concession rate **	10.00	10.00	0.00	10.00	Yes
Three years registration for unsterilised dog *	120.00	120.00	0.00	120.00	Yes
Pensioner concession rate *	60.00	60.00	0.00	60.00	Yes
Three years registration for sterilised dog/cat **	43.00	42.50	0.00	43.00	Yes
Pensioner concession rate **	22.00	21.50	0.00	22.00	Yes
Lifetime Registration (Sterilised) both dog & cat **	100.00	100.00	0.00	100.00	Yes
Pensioner concession rate **	50.00	50.00	0.00	50.00	Yes
Lifetime registration (unsterilised) dog *	250.00	250.00	0.00	250.00	Yes
Pensioner concession rate *	125.00	125.00	0.00	125.00	Yes
Guide dog registration *				No Charge	Yes
Emergency services tracker dog registration *	1.00	1.00	0.00	1.00	Yes
Dog used for droving or tending stock *				25% of fee	Yes
Pensioner concession as defined *				50% of fee	Yes
Keeping more than two dogs application fee *	150.00	150.00	0.00	150.00	Yes
Inspection of property (Declared Dangerous Dogs)/Not applicable to dangerous dogs (restricted breeds) *	100.00	100.00	0.00	100.00	Yes
Microchip implant				Actual cost	Yes
Kennel Licences					
Kennel establishment Licence per annum * (changed description)	200.00	200.00	0.00	200.00	Yes
Animal Pound Fees					
Seizure or impoundment of a registered dog/cat (first occasion)	81.00	85.00	0.00	85.00	No
Seizure or impoundment of an unregistered dog/cat (first occasion)	109.00	115.00	0.00	115.00	No
Seizure or impoundment a dog/cat (second occasion within 12 month period)	163.00	170.00	0.00	170.00	No
Seizure or impoundment a dog/cat (third & subsequent occasions within 12 month period)	217.00	225.00	0.00	225.00	No
Maintenance and sustenance of dog/cat per day	22.00	20.91	2.09	23.00	No
Dog/cat Surrender Fee (attendance at Animal Management Facility)	88.00	82.73	8.27	91.00	No
Dog/cat Surrender Fee (on pick up from residence)	166.00	156.36	15.64	172.00	No
Destruction of dog/cat				Actual Cost	No
Sale of unclaimed dog/cat	261.00	245.45	24.55	270.00	No
Vaccination 1st injection				Full cost recovery	No
Single Cremation					
Small animal under 20kg	114.00	107.27	10.73	118.00	No
Medium animal 21kg – 40kg	126.00	119.09	11.91	131.00	No
Large animals 41kg – 60kg	137.00	129.09	12.91	142.00	No
Animal Disposal Fees – Registered Vets					
Disposal of an animal per kg	3.00	2.73	0.27	3.00	No
Other uses not related to animal disposal per hour	112.00	105.45	10.55	116.00	No
Animal Disposal Fees – Councils and Non-Profit Organisations					
Disposal of animal per kilogram	3.00	2.73	0.27	3.00	No
Other uses not related to animal disposal per hour	114.00	107.27	10.73	118.00	No
Animal Disposal Fees – Commercial Organisations					
Disposal of an animal per kilogram	4.00	3.64	0.35	4.00	No
Special disposal of animals per hour	112.00	105.45	10.55	116.00	No
Other uses not related to animal disposal per hour	114.00	107.27	10.73	118.00	No
Stock Pound Fees – All					
Ranger fees per hour between 8.00am and 6.00pm	112.00	105.45	10.55	116.00	No
Ranger fees per hour outside 8.00am to 6.00pm	168.00	158.18	15.82	174.00	No
Pound fees per head first day	56.00	52.73	5.27	58.00	No
Pound fees per head subsequent days	22.00	20.91	2.09	23.00	No
Sustenance per day	45.00	42.73	4.27	47.00	No
Additional fees for contractors	Full cost recovery				No
Administration fee	135.00	127.27	12.73	140.00	No
Fines and Penalties – Fire Control					
As per the Bush Fires Act 1954					
As per the Bush Fires Regulations 1954					
Administration fee	200.00	181.82	18.18	200.00	Yes
Additional fees for contractors	Full cost recovery			Full cost recovery	No
Fire brigade vehicles - Light tanker Per Hour/Per Vehicle	59.00	55.45	5.55	61.00	No
Fire brigade vehicles - Heavy 1.4 to 4.4 Per Hour/Per Vehicle	89.00	83.64	8.36	92.00	No
Fire Control Officer Per Hour/Per Vehicle	102.00	96.36	9.64	106.00	No
Illegal Signs – Activities and Trading in Public Place					
Impounding fee	109.00	113.00	0.00	113.00	No
Storage fee (per day after 5 working days)	6.00	5.45	0.55	6.00	No

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Fines and Penalties – Parking					
As per City of Armadale Parking and Parking Facilities Local Law 2003					
As per Local Government (Parking for People with Disabilities) Regulations 2014					
Obstructing vehicle impounding fee	104.00	108.00	0.00	108.00	No
Obstructing vehicle towing fee				Full cost recovery	Yes
Storage fee (per day after 5 working days)				Full cost recovery	Yes
Fines and Penalties – Litter					
As per the Litter Act 1979 (as amended)					Yes
Fines and Penalties – Off Road Vehicles					
As per Control of Vehicles (Off-road Areas) Act 1978					
Off Road Vehicle (ORV) impoundment fee	109.00	113.00	0.00	113.00	No
Storage fee (per day after 5 working days)	6.00	5.45	0.55	6.00	No
Shopping Trolleys – Activities and Trading in Public Place					
Impounding fee	109.00	113.00	0.00	113.00	No
Storage fee (per day after 5 working days)	6.00	5.45	0.54	6.00	No
Health					
Environment, Animals and Nuisance Local Law Permits					
Application for keeping farm animals	235.50	244.00	0.00	244.00	No
Application for keeping of bees non-commercial purposes	89.00	92.00	0.00	92.00	No
Application for keeping of bees commercial purposes - property <20,000m2	235.50	244.00	0.00	244.00	No
Application for keeping of bees commercial purposes - property >20,000m2	89.50	93.00	0.00	93.00	No
Application for keeping certain birds	235.50	244.00	0.00	244.00	No
Food Business Annual Risk Assessment/Registration Fees (pro-rata monthly)					
Low risk	218.00	226.00	0.00	226.00	No
Medium risk	484.50	502.00	0.00	502.00	No
High Risk	665.50	689.50	0.00	689.50	No
Family day care	112.50	116.50	0.00	116.50	No
Mobile Food Business	162.00	168.00	0.00	168.00	No
Residential Food Business	162.00	168.00	0.00	168.00	No
School Canteen	162.00	168.00	0.00	168.00	No
Food Business Notification / Registration Fees					
Application for food business registration - new premises	230.50	239.00	0.00	239.00	No
Application for food business registration - existing premises	79.00	82.00	0.00	82.00	No
Notification - exempted food businesses	51.00	51.00	0.00	51.00	No
Change of minor details	54.00	56.00	0.00	56.00	No
Lodging House Licences					
Annual registration (pro-rata monthly)	216.00	224.00	0.00	224.00	No
Onsite Wastewater Disposal System Fees					
Application fee	30.00	30.00	0.00	30.00	Yes
Issuing of permit to use an apparatus fee	118.00	118.00	0.00	118.00	Yes
Local Government Report Fee	118.00	118.00	0.00	118.00	Yes
Plan search	30.00	27.27	2.73	30.00	No
Caravan Park and Park Home Licences					
Licence fees - minimum	200.00	200.00	0.00	200.00	Yes
Fee per long stay site	6.00	6.00	0.00	6.00	Yes
Fee per short stay site	6.00	6.00	0.00	6.00	Yes
Fee per campsite	3.00	3.00	0.00	3.00	Yes
Fee per overflow site	1.50	1.50	0.00	1.50	Yes
Transfer fee	100.00	100.00	0.00	100.00	Yes
Late payment of licence renewal	20.00	20.00	0.00	20.00	Yes
Service Request					
Inspection on request (working hours)	232.50	219.09	21.91	241.00	No
Inspection on request (after hours)	342.00	322.27	32.23	354.50	No
Sampling Fees					
Food, water sampling (excludes analytical costs)	152.50	158.00	0.00	158.00	No
Routine non-scheme drinking water (annual fee)	272.00	282.00	0.00	282.00	No
Routine non-scheme drinking water (per sample)	96.50	100.00	0.00	100.00	No
Annual Fee for auditing/sampling aquatic centres					
Swimming pools (1 to 2)	233.50	224.50	0.00	242.00	No
Swimming pools (> 2)	272.00	262.00	0.00	282.00	No

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Public Trader/Stallholder Permits					
Food trader application fee (fixed site) - non refundable	122.00	126.50	0.00	126.50	No
Food trader (fixed site) - daily charge	38.00	39.50	0.00	39.50	No
Food trader (fixed site) - weekly charge	183.50	190.00	0.00	190.00	No
Food trader (fixed site) - monthly charge	366.00	379.00	0.00	379.00	No
Food trader (fixed site) - biannual charge	611.00	633.00	0.00	633.00	No
Food trader (fixed site) - annual charge	1,206.00	1,249.50	0.00	1,249.50	No
Food trader application fee (events/markets)	62.50	62.50	0.00	62.50	No
Food trader (events/markets) - additional trading day	16.50	16.50	0.00	16.50	No
Annual food trader application fee (events/markets)	0.00	224.00	0.00	224.00	No
Annual food trader application fee (events/markets) - additional food vehicle	216.00	0.00	0.00	0.00	No
Food trader application fee (events/markets) - exempted food business	0.00			No charge	
Food stallholder application fee (events/markets) - non-profit organisations	No charge			No charge	
Outdoor Eating Facility Permit					
Application fee - non refundable	227.50	235.50	0.00	235.50	No
Annual Charge	70.00	72.50	0.00	72.50	No
Renewal application fee	64.00	66.50	0.00	66.50	No
Community Amenities					
Report Request Fees					
Section 39 Liquor Control Act certificate	240.50	226.36	0.00	249.00	No
Section 55 Gaming and Wagering Commission Act certificate	240.50	226.36	0.00	249.00	No
Reg 18 Noise monitoring fee (per hour with equipment)	235.50	221.82	0.00	244.00	No
Settlement Enquiry - with inspection (> 5 days notice)	232.50	219.09	21.91	241.00	No
Settlement Enquiry - with inspection (< 5 days notice)	329.50	310.45	31.05	341.50	No
Settlement Enquiry - no inspection		109.09	10.91	120.00	No
Copy of analyst report	147.50	153.00	0.00	153.00	No
Application processing fees					
Assessment of food business plans	231.50	240.00	0.00	240.00	No
Approval to construct, extend or alter a public building		214.50	0.00	214.50	No
Public buildings maximum certification costs	871.00	871.00	0.00	871.00	Yes
Noise management plan	258.50	268.00	0.00	268.00	No
Approval of a noncomplying sporting, cultural and entertainment event (Reg.18)	1,000.00	1,000.00	0.00	1,000.00	Yes
Dust management plan	258.50	268.00	0.00	268.00	No
Skin penetration premises	235.50	244.00	0.00	244.00	No
Temporary use of a caravan during construction Accommodation	235.50	244.00	0.00	244.00	No
All other applications for approval	235.50	244.00	0.00	244.00	No
Fines and Penalties					
As per the Health (Miscellaneous Provisions) Act 1911					
As per the Public Health Act 2016					
As per the Food Act 2008					
As per court issuances					
<i>Statutory fees are prescribed by Western Australian Planning Commission (WAPC) Regulations. Such fees will be amended as Regulations are amended.</i>					
Development Applications (no GST applies)					
Development cost < \$50k	147.00			147.00	Yes
Development cost \$50k - \$500k	0.32% of cost			0.32% of cost	Yes
Development cost \$500k - \$2.5m	\$1,700 + 0.257% per \$ > \$500k			\$1,700 + 0.257% per \$ > \$500k	Yes
Development cost \$2.5m - \$5m	\$7,161 + 0.206% per \$ > \$2.5m			\$7,161 + 0.206% per \$ > \$2.5m	Yes
Development cost \$5m - \$21.5m	\$12,633 + 0.123% per \$ > \$5m			\$12,633 + 0.123% per \$ > \$5m	Yes
Development cost > \$21.5m	34,196.00	34,196.00	0.00	34,196.00	Yes
Variation of development envelope location	242.00	242.00	0.00	242.00	Yes
Envelope location varied, additional penalty	484.00	484.00	0.00	484.00	Yes
Amended Plan/Extension of term of approval	295.00	295.00	0.00	295.00	Yes
Extractive Industry	739.00	739.00	0.00	739.00	Yes
Newspaper advertising relating to application or sign				At cost	Yes
<i>Costs and expenses of any specific assessment advice, title searches, technical resources or equipment that is required in relation to the assessment of a planning application (e.g. environmental assessment, legal advice, heritage advice, urban design, acoustic assessments, retail assessments, traffic assessments, or modelling etc.) will be billed once costs and expenses are incurred and are payable prior to the determination of the proposal.</i>					

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Change of Use					
Change of use	295.00	295.00	0.00	295.00	Yes
Change of use commenced, additional penalty	590.00	590.00	0.00	590.00	Yes
Non-conforming use alteration / extension / change	295.00	295.00	0.00	295.00	Yes
Non-conforming use commenced, additional penalty	590.00	590.00	0.00	590.00	Yes
Home Business					
Initial application	222.00	222.00	0.00	222.00	Yes
Home Business commenced, additional penalty	444.00	444.00	0.00	444.00	Yes
Renewal per annum	73.00	73.00	0.00	73.00	Yes
Home Business renewal commenced, additional penalty	146.00	146.00	0.00	146.00	Yes
Development Assessment Panels					
Development cost less than \$2m	5,341.00	0.00	0.00	0.00	Yes
Development cost \$2m - \$7m	6,168.00	6,168.00	0.00	0.00	Yes
Development cost \$7m - \$10m	9,522.00	9,522.00	0.00	9,522.00	Yes
Development cost \$10m - \$12.5m	10,361.00	10,361.00	0.00	10,361.00	Yes
Development cost \$12.5m - \$15m	10,656.00	10,656.00	0.00	10,656.00	Yes
Development cost \$15m - \$17.5m	10,952.00	10,952.00	0.00	10,952.00	Yes
Development cost \$17.5m - \$20m	11,249.00	11,249.00	0.00	11,249.00	Yes
Development cost \$20m - \$50m	11,544.00	11,544.00	0.00	11,544.00	Yes
Development cost >\$50m	16,680.00				
Town Planning Scheme Amendments #	14,216.50				
Standard TPS amendment	16,363.50	14,728.00	0.00	14,728.00	No
Complex TPS amendment	0.00	16,953.00	0.00	16,953.00	No
Structure Plans and Amendments #					
Structure plan	14,101.00	14,608.50	0.00	14,608.50	No
Structure plan amendment	11,954.00	12,384.50	0.00	12,384.50	No
Local Development Plans and Amendments					
1 lot	893.00	925.00	0.00	925.00	No
2 - 10 lots	1,377.50	1,427.00	0.00	1,427.00	No
11 - 20 lots	1,454.00	1,506.50	0.00	1,506.50	No
21 - 100 lots	2,178.50	2,257.00	0.00	2,257.00	No
101 lots and over - per lot	41.50	43.00	0.00	43.00	No
Subdivision Clearances					
< 5 lots - Fee per lot	73.00	73.00	0.00	73.00	Yes
6 - 195 lots - 1st 5 lots - Fee per lot	73.00	73.00	0.00	73.00	Yes
6 - 195 lots - Subsequent lots - Fee per lot	35.00	35.00	0.00	35.00	Yes
> 195 lots	7,393.00	7,393.00	0.00	7,393.00	Yes
Subdivision reinspection fee for incomplete works	159.00	164.50	0.00	164.50	Yes
Administration Fee					
Creation and processing bonds for incomplete sub works	585.00	605.50	0.00	605.50	No
Land Matters, Roads and Right of Ways					
Road and right of way closures (+ costs)	755.00	782.00	0.00	782.00	No
Caveat withdrawals, easements, title notices (+ costs)	91.00	94.00	0.00	94.00	No
Extinguishing of restrictive covenants	241.00	249.50	0.00	249.50	No
Zoning Certificates					
Per certificate	73.00	73.00	0.00	73.00	Yes
Reply to property settlement questionnaire	73.00	73.00	0.00	73.00	Yes
Written Planning Advice					
Per advice	73.00	73.00	0.00	73.00	Yes
Fines and Penalties - Town Planning #					
As per Planning and Development Act					
As per Town Planning Scheme					
As per court prosecutions					
Planning impounding fees	533.50	552.50	0.00	552.50	Yes
Storage fee (per day after 5 working days)	13.00	13.50	0.00	13.50	Yes

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Licensing (Gambling, Liquor, Motor)					
Certificate of local planning authority (Section 40)	348.00	360.50	0.00	360.50	No
Certificate of local planning authority (Section 55)	249.00	258.00	0.00	258.00	No
Motor vehicle repair business license assessment	175.50	182.00	0.00	182.00	No
Pawnbrokers and second hand dealer's license assessment	85.00	88.00	0.00	88.00	No
Built Strata Applications					
1 - 5 lots	656.00	656.00	0.00	656.00	Yes
1 - 5 lots plus per lot	65.00	65.00	0.00	65.00	Yes
6 - 99 lots	981.00	981.00	0.00	981.00	Yes
6 - 99 lots plus per lot	43.50	43.50	0.00	43.50	Yes
> 100 lots	5,113.50	5,113.50	0.00	5,113.50	Yes
Illuminated Direction Signs					
Application fee per site	571.50	592.00	0.00	592.00	No
Per annum sign and site fee	1,328.25	1,251.00	137.60	1,376.00	No
Commercial Vehicle Parking					
Initial application	222.00	222.00	0.00	222.00	No
Permit per annum	73.00	73.00	0.00	73.00	No
Commercial vehicle parking commenced, additional penalty	444.00	444.00	0.00	444.00	No
Commercial vehicle permit expired, additional penalty	146.00	146.00	0.00	146.00	No
Sale of Maps, Publications, Photocopying etc.					
Scheme text, maps, statistics books, plans etc.				At cost	No
Town planning scheme set of plans	464.00	499.50	0.00	481.00	No
Digital dataset	97.50	105.00	0.00	101.00	No
Valuation cash-in-lieu or other valuation	At cost			0.00	No
Local Heritage inventory (changed description)	218.00	233.50	0.00	226.00	No
<i># Quoted fees may be varied by the City, where additional work is required to be undertaken by the City that was not included in original fee.</i>					
<i>Note - The above does not limit Council's right to charge other fees, eg Building , Kennel and Extractive Industry Licences or amend the fee schedule as Regulations are amended.</i>					
Domestic Recycling and Waste Charges					
Residential (weekly rubbish, fortnightly recycling) - per annum	433.50	449.00	0.00	449.00	No
Commercial (weekly rubbish, fortnightly recycling) - per annum	432.00	447.50	0.00	447.50	No
Additional recycling service - per annum	99.00	102.50	0.00	102.50	No
Additional refuse service - per annum	309.00	320.00	0.00	320.00	No
Alternate day collection including travelling cost / service - per event	25.50	24.09	2.41	26.50	No
Special services general waste - per annum	301.50	284.09	28.41	312.50	No
Special services recycling - per annum	149.50	140.91	14.09	155.00	No
Replacement bin due to loss or damage - per bin	116.00	109.09	10.91	120.00	No
Special Event Bins - Commercial Service					
Delivery of Bins at event - per bin	9.00	8.64	0.86	9.50	No
Delivery of Bins - minimum charge	45.00	43.18	4.32	47.50	No
Emptying of Bins per Lift	8.00	7.73	0.77	8.50	No
Cleaning of Bins	25.00	23.64	2.36	26.00	No
Weekend Servicing Charge (additional to emptying of bins)	500.50	471.36	47.14	518.50	No
Inert Materials					
Clean bricks, unreinforced concrete, sand, soil - per tonne	107.50	101.36	10.14	111.50	No
Clean bricks, unreinforced concrete, sand, soil - minimum	91.00	85.91	8.59	94.50	No
Reinforced concrete - per tonne	161.50	152.27	15.23	167.50	No
Reinforced concrete - minimum	91.00	85.91	8.59	94.50	No
Large Consignments	On application	0.00	0.00	On application	No
Special Handling Fees					
Special burial (additional to Waste Tipping charge)	136.00	128.18	12.82	141.00	No
Household Hazardous Waste - Maximum 20 litres or 20 kg per material type - Households only	No charge	0.00	0.00	No charge	No
Mattresses	36.50	34.55	3.45	38.00	No
Mattresses - residential - Max of 2 mattresses per tip pass	No charge	0.00	0.00	No charge	No
Loader Assisted Unloading - per tonne	19.00	17.73	1.77	19.50	No
Loader Assisted Unloading - Minimum	38.50	36.36	3.64	40.00	No

Proposed Fees and Charges
1 July 2025 to 30 June 2026

Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Waste Tipping Charges (Volume)					
Not exceeding 1.3 m3 - with valid pass OR 2 mattresses OR 4 tyres off rim on designated pass (not including green waste)				No charge	No
Not exceeding 4m3 - with valid pass - green waste only				No charge	No
Not exceeding 1.3m3 - without valid pass - green waste	37.00	35.00	3.50	38.50	No
Not exceeding 1.3m3 - without valid pass - rubbish - (sorted)	56.50	53.18	5.32	58.50	No
Not exceeding 1.3m3 - unsorted - rubbish - no pass allowed	153.50	144.55	14.45	159.00	No
Not exceeding 2.6m3 - without valid pass - green waste	50.50	47.73	4.77	52.50	No
Not exceeding 2.6m3 - without valid pass - rubbish (sorted)	91.00	85.91	8.59	94.50	No
Not exceeding 2.6m3 - Unsorted rubbish - no pass allowed	190.50	179.55	17.95	197.50	No
Additional tip pass (Armadales residents) - green waste	31.50	29.55	2.95	32.50	No
Additional tip pass (Armadales residents) - rubbish (sorted)	45.00	42.27	4.23	46.50	No
Tip Pass Charge to other Local Authorities	On application	0.00	0.00	On application	No
Waste Tipping Charges (Weight)					
Sorted waste - per tonne (changed description)	198.50	186.82	18.68	205.50	No
Sorted waste - minimum (changed description)	91.00	85.91	8.59	94.50	No
Unsorted waste - per tonne (changed description)	210.50	198.18	19.82	218.00	No
Unsorted waste - minimum (changed description)	190.50	179.55	17.95	197.50	No
Green waste - per tonne (Up to 30cm diameter only)	85.00	80.00	8.00	88.00	No
Green waste - minimum (Up to 30cm diameter only)	51.00	48.18	4.82	53.00	No
Large Consignments	On application	0.00	0.00	On application	No
Waste Tipping Charges for Asbestos					
Small packs - Residents only (Up to 5kg)				No charge	No
Waste Tipping Charges for Unprocessed Tyres (Residents)					
Designated tip pass - 4 car or 2 small truck tyres - off rim - per unit				No charge	No
Car tyres per tyre - off rim	11.00	10.45	1.05	11.50	No
Small truck tyres and 4x4 tyres - off rim	16.00	15.00	1.50	16.50	No
Truck tyres - per tyre - off rim	31.00	29.09	2.91	32.00	No
Car tyres per tyre - on rim	22.00	20.91	2.09	23.00	No
Small truck tyres and 4x4 tyres - on rim	32.50	30.45	3.05	33.50	No
Truck tyres - per tyre - on rim	62.50	59.09	5.91	65.00	No
Waste Tipping Charges for TV and Computer Screens					
Screen - each (Max 4 per load) - per screen				No charge	No
Waste Tipping Charges for Animal Carcasses					
Small animals (dogs etc) - per animal	34.50	32.27	3.23	35.50	No
Waste Tipping Charges for Weighbridge Breakdown					
Non-compacted waste per wheel of truck or trailer	226.50	213.18	21.32	234.50	No
Compacted waste per wheel of truck or trailer	238.00	224.09	22.41	246.50	No
Burial surcharges add 50% per rate per wheel	50% Surcharge	0.00	0.00	50% Surcharge	No
Mixed waste surcharge add 50% per wheel	50% Surcharge	0.00	0.00	50% Surcharge	No
Mulch (Available from Landfill Site)					
Mulch - Self-loaded trailer to 3m3				No charge	No
Mulch - Machine loaded trailer - Valid pensioner card only - Tues AM				No charge	No
Mulch - Machine loaded - per tonne	42.50	40.00	4.00	44.00	No
Mulch - Machine loaded - Minimum - per tonne	42.50	40.00	4.00	44.00	No
Sale of recycled tree mulch from City Depot including delivery to front verge (within the City of Armadale)					
5 cubic metre load	171.00	160.91	16.09	177.00	No
10 cubic metre load	330.00	310.91	31.09	342.00	No
Recreation and Culture					
Library Fees and Charges					
Library bags	2.00	1.82	0.18	2.00	No
Replacement library cards	5.00	4.55	0.46	5.00	No
ID size laminating	1.00	0.91	0.09	1.00	No
A5 size laminating	2.00	1.82	0.18	2.00	No
A4 size laminating	2.00	1.82	0.18	2.00	No
A3 size laminating	5.00	4.55	0.46	5.00	No
High resolution digital image	11.00	10.00	1.00	11.00	No
Genealogy starter kits	5.00	4.55	0.46	5.00	No
Binding service (Birtwistle)	5.00	4.55	0.46	5.00	No
Coffee vending	2.00	1.82	0.18	2.00	No
Minor heritage publications (small)	5.00	4.55	0.47	5.00	No
Minor heritage publications (large)	10.00	9.09	0.91	10.00	No
Various Publications (to recoup cost of print production only) (includes GST)	Full cost recovery	0.00	0.00	Full cost recovery	No
Attendance at library or heritage programs duration (small)	5.00	4.55	0.45	5.00	No
Attendance at library or heritage programs duration (long)	10.00	9.09	0.91	10.00	No
Interlibrary loan - non WA public library (standard fee - additional charges may apply)	Full cost recovery	0.00	0.00	Full cost recovery	No
History book - Settlement to City - Soft cover	26.00	24.55	2.46	27.00	No
History book - Settlement to City - Hard cover	42.00	40.00	4.00	44.00	No
Computer use guest pass	2.00	1.82	0.18	2.00	No

Proposed Fees and Charges
1 July 2025 to 30 June 2026

Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
3D Printing per model					
Setup and first hour of printing time	10.00	9.09	0.91	10.00	No
Each additional hour of printing or part thereof	3.00	2.73	0.27	3.00	No
Use of specialist filaments - surcharge per print	5.00	4.55	0.47	5.00	No
Library Meeting Room Hire Fees					
Per hour for community groups	14.00	13.64	1.36	15.00	No
Per hour for community groups with AV facilities	18.00	17.27	1.73	19.00	No
Per hour for commercial activities	19.00	18.18	1.82	20.00	No
Per hour for commercial activities with AV facilities	26.00	24.55	2.46	27.00	No
Per day for community groups	73.00	69.09	6.91	76.00	No
Per day for community groups with AV facilities	99.00	93.64	9.36	103.00	No
Per day for commercial activities	109.00	102.73	10.27	113.00	No
Per day for commercial activities with AV facilities	137.00	129.09	12.91	142.00	No
Library Overdue Charges					
Debt collection service - library	Full cost recovery	0.00	0.00	Full cost recovery	No
Administration charge (library)	45.00	42.73	4.27	47.00	No
Overdue and/or lost Interlibrary loans - charges as applied by lending library (includes GST)	Full cost recovery	0.00	0.00	Full cost recovery	No
Lost or damaged library items (includes GST)	Full cost recovery	0.00	0.00	Full cost recovery	No
Armadale Fitness and Aquatic Centre					
Casual Admission					
Family swim (2 adults & 2 children or 1 adult & 3 children)	21.00	20.00	2.00	22.00	No
Adult swim entry	7.00	6.36	0.64	7.00	No
Concession adult swim entry	6.00	5.45	0.54	6.00	No
Child swim under 2 years	No charge	0.00	0.00	No charge	No
Child swim 2 - 15 years	6.00	5.45	0.55	6.00	No
Companion card holders	No charge	0.00	0.00	No charge	No
Casual gym	18.00	17.27	1.73	19.00	No
Casual group fitness / aqua aerobics	18.00	17.27	1.73	19.00	No
Concession casual fitness entry	15.00	14.55	1.45	16.00	No
Day Pass (All access day pass excludes crèche expires upon leaving facility)	22.00	21.82	2.18	24.00	No
Wellness suite (Spa, Sauna, Steam and program pool)	11.00	10.00	1.00	11.00	No
Program consultation	42.00	40.00	4.00	44.00	No
Living Longer Living Stronger - Strength for Life	9.00	8.18	0.82	9.00	No
Spectators	2.00	1.82	0.18	2.00	No
Supervising Adult	3.00	2.73	0.27	3.00	No
Casual Gym entry with Allied Health Professional	9.00	8.18	0.82	9.00	No
Crèche (up to 2.5 hrs)	5.00	4.55	0.45	5.00	No
Memberships **access to both centres - gym, group fitness, aquatics**					
Direct Debit (DD) Membership joining fee	51.00	48.18	4.82	53.00	No
Full Membership DD (Fortnightly)	43.00	40.91	4.09	45.00	No
Full Concession Membership DD (Fortnightly)	34.00	31.82	3.18	35.00	No
Aquatic Only Membership DD (Fortnightly)	29.00	27.27	2.73	30.00	No
Aquatic Only Concession Membership DD (Fortnightly)	23.00	21.82	2.18	24.00	No
Aquatic Only Family Membership DD (Fortnightly) Up to 2 adults and unlimited children	56.00	52.73	5.27	58.00	No
Aquatic Only Family Membership Fitness add on per person DD(Fortnightly)	23.00	21.82	2.18	24.00	No
Fitness Only Membership DD (Fortnightly) - Pre-January 2020 Membership Contracts	29.00	27.27	2.73	30.00	No
Fitness Only Membership DD (Fortnightly) 2020 Membership Contracts	35.00	32.73	3.27	36.00	No
Fitness Only Concession Membership DD (Fortnightly) - Pre-January 2020 Membership Contracts	23.00	21.82	2.18	24.00	No
Fitness Only Concession Membership DD (Fortnightly) 2020 Membership Contracts	29.00	27.27	2.73	30.00	No
Rehab membership processing fee	103.00	97.27	9.73	107.00	No
Full membership - Rehab 1 Month**	250.00	235.45	23.55	259.00	No
Full membership - Rehab 3 Month**	417.00	392.73	39.27	432.00	No
Full membership - Rehab 12 Month**	1,249.00	1,176.36	117.64	1,294.00	No
Aquatic only membership - Rehab 1 Month**	223.00	210.00	21.00	231.00	No
Aquatic only membership - Rehab 3 Month**	337.00	317.27	31.73	349.00	No
Aquatic only membership - Rehab 12 Month**	898.00	845.45	84.55	930.00	No
Fitness only membership - Rehab 1 Month**	238.00	224.55	22.45	247.00	No
Fitness only membership - Rehab 3 Month**	377.00	355.45	35.55	391.00	No
Fitness only membership - Rehab 12 Month**	1,074.00	1,011.82	101.18	1,113.00	No
Foundation Full membership DD (Fortnightly)	34.00	31.82	3.18	35.00	No
Foundation Full Concession Membership DD (Fortnightly)	28.00	26.36	2.63	29.00	No
Foundation Aquatic Only Membership DD (Fortnightly) excludes aqua classes	23.00	21.82	2.18	24.00	No

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Foundation Aquatic Only Concession Membership DD (Fortnightly) excludes aqua classes	19.00	18.18	1.82	20.00	No
Foundation Aquatic Only Family Membership DD (Fortnightly) Up to 2 adults and unlimited children	46.00	43.64	4.36	48.00	No
Foundation Fitness Only membership DD (Fortnightly)	29.00	27.27	2.73	30.00	No
Foundation Fitness Only Concession membership DD (Fortnightly)	23.00	21.82	2.18	24.00	No
CEO delegation - ability to provide a discount on membership prices for promotional purposes - NJF, BAF for Free, 30 days for \$30.	0.00	0.00	0.00	0.00	
RFID replacement membership card	5.00	4.55	0.45	5.00	No
RFID replacement membership wristband	10.00	9.09	0.91	10.00	No
Corporate & Group membership – (min 10 people) 20% discount on membership					
Term Programs					
Level 1 - per person per session	5.00	4.55	0.44	5.00	No
Level 2 - per person per session	6.00	5.45	0.55	6.00	No
Level 3 - per person per session	7.00	6.36	0.64	7.00	No
Level 4 - per person per session	8.00	7.27	0.73	8.00	No
Level 5 - per person per session	9.00	8.18	0.82	9.00	No
Level 6 - per person per session	10.00	9.09	0.90	10.00	No
Level 7 - per person per session	11.00	10.00	1.00	11.00	No
Level 8 - per person per session	12.00	10.91	1.10	12.00	No
Level 9 - per person per session	14.00	13.64	1.36	15.00	No
Level 10 - per person per session	15.00	14.55	1.45	16.00	No
Level 11 - per person per session	16.00	15.45	1.55	17.00	No
Level 12 - per person per session	17.00	16.36	1.64	18.00	No
Level 13 - per person per session	18.00	17.27	1.73	19.00	No
Level 14 - per person per session	19.00	18.18	1.82	20.00	No
Level 15 - per person per session	20.00	19.09	1.91	21.00	No
Level 16 - per person per session	21.00	20.00	2.00	22.00	No
Admission Fees for Swim Classes and Lessons					
Parent and baby aqua play group per session (45mins)	9.00	8.18	0.82	9.00	No
Child Learn-to-swim group lesson (30mins) DD (Fortnightly)	33.00	30.91	3.09	34.00	No
Adult Learn-to-swim group lesson (30 mins) DD (Fortnightly)	38.00	35.45	3.55	39.00	No
Private lesson 1:1 (30 mins) DD (Per Lesson)	52.00	49.09	4.91	54.00	No
Special needs private lesson 1:1 (30 mins) DD (Fortnightly)	56.00	52.73	5.27	58.00	No
Special needs private lesson 2:1 (30 mins) DD (Fortnightly)	52.00	49.09	4.91	54.00	No
Special needs private lesson 3:1 (30 mins) DD (Fortnightly)	45.00	42.73	4.27	47.00	No
Swim group coaching clinic per lesson (45 mins)	17.00	16.36	1.64	18.00	No
Armada Fitness and Aquatic Centre - Hireable Spaces & Equipment					
Equipment Hire					
Inflatable group hire per hour excludes entry fee	183	172.73	17.27	190.00	No
Locker hire	2.00	1.82	0.18	2.00	No

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Lane Hire					
Outdoor 50 metre pool per lane - standard rate per hour	28.50	26.82	2.68	29.50	No
Outdoor 50 metre pool per lane - community rate per hour	22.00	20.91	2.09	23.00	No
Outdoor 50 metre pool per lane - school rate per hour	15.50	14.55	1.45	16.00	No
Indoor 25m pool per lane - standard per hour	23.00	21.82	2.18	24.00	No
Indoor 25m pool per lane - community rate per hour	16.50	15.45	1.55	17.00	No
Indoor 25m pool per lane - school rate per hour	12.50	11.82	1.18	13.00	No
Learn to swim pool - standard rate per hour	34.00	31.82	3.18	35.00	No
Learn to swim pool - community rate per hour	25.50	24.09	2.41	26.50	No
Learn to swim pool - school rate per hour	19.50	18.18	1.82	20.00	No
Leisure pool walking lanes per lane - standard rate per hour	25.00	23.64	2.36	26.00	No
Leisure pool walking lanes per lane - community rate per hour	18.50	17.27	1.73	19.00	No
Leisure pool walking lanes per lane - school rate per hour	13.50	12.27	1.23	13.50	No
Program pool full pool booking per hour - standard	112.00	105.45	10.55	116.00	No
Program pool full pool booking per hour - community	73.00	68.64	6.86	75.50	No
Program pool half pool booking per hour - standard	56.50	53.18	5.32	58.50	No
Program pool half pool booking per hour - community	37.00	35.00	3.50	38.50	No
Home swim club rate per hour per lane 50m or 25m only * entry fee to be paid	1.50	1.36	0.14	1.50	No
Education Department programs (Vacswim & In term)	No charge	0.00	0.00	No charge	No
Splash Pad hire (excludes entry fee & minimum 2 hours)	98.50	92.73	9.27	102.00	No
Room Hire					
Group fitness large studio	80.00	75.45	7.55	83.00	No
Group fitness large studio community rate	60.50	56.82	5.68	62.50	No
Group fitness studio omnia	39.50	37.27	3.73	41.00	No
Group fitness studio omnia community rate	61.00	57.27	5.73	63.00	No
Group fitness studio cycle	39.00	36.82	3.68	40.50	No
Group fitness studio cycle community rate	29.00	27.27	2.73	30.00	No
Crèche	34.50	32.27	3.23	35.50	No
Crèche community	25.50	24.09	2.41	26.50	No
Large meeting/ training room	28.50	26.82	2.68	29.50	No
Large meeting/ training room community	22.50	21.36	2.14	23.50	No
Small meeting room	17.00	15.91	1.59	17.50	No
Small meeting room community	13.50	12.73	1.27	14.00	No
External club room	28.50	26.82	2.68	29.50	No
External club room community	22.50	21.36	2.14	23.50	No
Schools, education department, vacswim & carnivals					
Per student entry January to December 2024	4.00	3.77	0.38	4.00	No
Per student entry January to December 2026	4.00	3.77	0.38	0.00	No
50m pool school carnivals (non-refundable booking fee)	214.00	201.36	20.14	221.50	No
Half day carnival package (100 - 200 students max)	619.00	583.18	58.32	641.50	No
Full day carnival package (200+ students)	842.50	793.64	79.36	873.00	No
School lesson learn to swim per person per class (includes one spectator)	12.50	11.82	1.18	13.00	No
Any bookings cancelled 2 months - 10 days prior to booking	50% charge of full booking	0.00	0.00	50% charge of full booking	No
Any bookings cancelled within 10 business days of the event	Full fees apply	0.00	0.00	Full fees apply	No
Swim school suspension fee per week	5.00	4.55	0.45	5.00	No
Complimentary swim school pass – valid during term or on going DD swim school for enrolled child and one adult entry.	No charge	0	0	No charge	No
Vacswim Multi Passes					
Child Vacswim 5 pass	28.50	27.00	2.70	29.50	No
Child Vacswim 10 pass	57.00	53.50	5.35	59.00	No
Armada Recreation Centre					
Centre Hire (includes use of dedicated facility car park/s)					
Court 1 or 2 community per hour	36.50	34.55	3.45	38.00	No
Court 1 or 2 per hour	48.00	45.45	4.55	49.50	No
Court 3 community per hour	52.50	49.09	4.91	54.50	No
Court 3 use per hour	70.50	67.27	6.73	73.00	No
Court 1 and 2 community per hour	65.50	60.91	6.09	68.00	No
Court 1 and 2 per hour	87.50	81.82	8.18	90.50	No
Sport clubs with home based at the Armada Recreation Centre - 20% discount on bookings	0.00	0.00	0.00	0.00	
Badminton / Pickleball court hire per hour	16.50	16.36	1.64	17.00	No
Pickleball Equipment (paddles and ball) per court	10.00	9.09	0.91	10.50	No
Community Facilities and Reserves					
Facilities - Category 1 (includes use of dedicated facility car park/s)					
Armada District Hall North Half Kim Fletcher Gallery, Armada District Hall South Half Kim Fletcher Gallery, Armada Recreation Centre Gym Consultation Room Armada Recreation Centre Meeting Room, Armada Recreation Centre Kitchen, Baker's House Children's Activity Area, Baker's House Meeting Room, Baker's House Multipurpose Room, Evelyn Gribble Community Centre Clinic, Evelyn Gribble Community Centre Counselling Room 1 or 2, Evelyn Gribble Community Centre Meeting Room 1 or 2, Evelyn Gribble Community Centre Manager's Office, Evelyn Gribble Community Centre Multipurpose 1, Evelyn Gribble Community Centre Office, Fletcher Park Pavilion, Forrestdale Hall Child Play Room, Forrestdale Hall Clinic, Frye Park Pavilion Meeting Room, Kindaimanna Community Centre Clinic, Harold King Community Centre Meeting Room, Harrisdale Pavilion Club Room, John Dunn Hall Committee Room, John Dunn Pavilion Canteen, John Dunn Pavilion Office, Karragullen Hall Meeting Room 1 or 2, Kelmscott Hall Bilya (River) Room, Minnawarra Church, Piara Waters Pavilion Meeting Room, Roleystone Hall Meeting Room, Rossiter Pavilion Meeting Room, Springdale Pavilion Main Hall, Thompson House Office 2, any Change Rooms, any Venue Management Rooms					
Community rate per hour	15.50	14.55	1.45	16.00	No
Standard rate per hour	21.50	20.45	2.05	22.50	No
Community function rate per hour	31.50	29.55	2.95	32.50	No
Standard function rate per hour	43.00	40.45	4.05	44.50	No

Proposed Fees and Charges
1 July 2025 to 30 June 2026

Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Facilities - Category 2 (includes use of dedicated facility car park/s)					
Armada District Hall Kim Fletcher Gallery, Armadale Guide Hall, Armadale Recreation Centre Boxing Studio, Armadale Recreation Centre Crèche, Armadale Recreation Centre Group Fitness Room, Armadale Recreation Centre Gym Room, Armadale Recreation Centre Multi-Purpose Room, Bedforddale Hall, Bob Blackburn Pavilion Main Hall, Churchman Brook Community Centre, Creyk Pavilion Club Room, Creyk Pavilion Multipurpose Room, Evelyn Gribble Community Centre Multipurpose Room, Forrestdale Hall Main Hall, Kindaimanna Community Centre Units, Gwynne Park Badminton Centre, Harold King Community Centre Multipurpose Room 1 or 2, John Dunn Pavilion Multi-Purpose Room, Karragullen Hall Main Hall, Kelmscott Hall Karda (Hills) Room, Doug Morgan Pavilion Main Hall, Palomino Park Pavilion, Rossiter Pavilion Club Room, Rossiter Pavilion Multipurpose Room, Ted Finch Pavilion Main Hall, Thompson House Main Hall					
Community rate per hour	15.50	14.55	1.45	16.00	No
Standard rate per hour	21.50	20.45	2.05	22.50	No
Community function rate per hour	31.50	29.55	2.95	32.50	No
Standard function rate per hour	43.00	40.45	4.05	44.50	No
Projector, screen and audio system per use	41.50	39.09	3.91	43.00	No
Facilities - Category 3 (includes use of dedicated facility car park/s)					
Armada District Hall Main Hall, Baker's House Main Hall, Creyk Pavilion Main Hall, Evelyn Gribble Community Centre Main Hall, Gwynne Park Badminton Centre, Gwynne Park Sportsman Pavilion, Forrestdale Sportsman Pavilion, Frye Park Pavilion Main Hall, Harold King Community Centre Main Hall, Harrisdale Pavilion Main Hall, John Dunn Hall Main Hall, John Dunn Pavilion Function Rooms, Kelmscott Hall Main Hall, Novelli Pavilion Main Hall, Piara Waters Pavilion Main Hall, Roleystone Hall Main Hall, Rossiter Pavilion Main Hall					
Community rate per hour	15.50	14.55	1.45	16.00	No
Standard rate per hour	21.50	20.45	2.05	22.50	No
Community function rate per hour	31.50	29.55	2.95	32.50	No
Standard function rate per hour	43.00	40.45	4.05	44.50	No
Audio-visual Technician	Full cost recovery	0.00	0.00	Full cost recovery	No
Retractable seating per set up	84.00	79.09	7.91	87.00	No
Retractable seating per pack down	84.00	76.36	7.64	84.00	No
Champion Centre					
Hot Desk Area-Desk per day	24.00	22.73	2.27	25.00	No
The Main Hall					
Community rate per hour	15.50	14.55	1.45	16.00	No
Standard rate per hour	34.00	31.82	3.18	35.00	No
Community function rate per hour	52.00	49.09	4.91	54.00	No
Standard function rate per hour	69.00	64.55	6.45	71.00	No
The Kitchen					
Community rate per hour	15.50	14.55	1.45	16.00	No
Standard rate per hour	34.00	31.82	3.18	35.00	No
Community function rate per hour	52.00	49.09	4.91	54.00	No
Standard function rate per hour	69.00	64.55	6.45	71.00	No

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
The Djeran Room					
Community rate per hour	15.50	14.55	1.45	16.00	No
Standard rate per hour	34.00	31.82	3.18	35.00	No
Community function rate per hour	52.00	49.09	4.91	54.00	No
Standard function rate per hour	69.00	64.55	6.45	71.00	No
The Kambarang Room					
Community rate per hour	15.50	14.55	1.45	16.00	No
Standard rate per hour	34.00	31.82	3.18	35.00	No
Community function rate per hour	52.00	49.09	4.91	54.00	No
Standard function rate per hour	69.00	64.55	6.45	71.00	No
The Makaru Room					
Community rate per hour	15.50	14.55	1.45	16.00	No
Standard rate per hour	34.00	31.82	3.18	35.00	No
Community function rate per hour	52.00	49.09	4.91	54.00	No
Standard function rate per hour	69	65	6	71.00	No
Reserves or Hard Courts - Casual and Regular hire (not including floodlights but includes use of dedicated facility car park/s)					
Community hourly rate	13.00	12.27	1.23	13.50	No
Community Fitness Group annual rate up to 5 times per week	444.00	418.18	41.82	460.00	No
Community Fitness Group annual rate up to 10 times per week	632.00	595.45	59.55	655.00	No
Community Fitness Group annual rate each additional session per week *	37.50	35.45	3.55	39.00	No
(*must be in addition to 'Community annual rate up to 10 times per week')					
Standard hourly rate	16.50	15.45	1.55	17.00	No
Standard Fitness Group annual rate up to 5 times per week	1,024.00	964.55	96.45	1,061.00	No
Standard Fitness Group annual rate up to 10 times per week	1,706.50	1,607.27	160.73	1,768.00	No
Standard Fitness Group annual rate each additional session per week*	113.50	106.82	10.68	117.50	No
(*must be in addition to 'Standard annual rate up to 10 times per week')					
Active Reserve Seasonal Hire (Community Groups only)					
Per player per season up to two training sessions and one fixtured game per week, includes change room use and venue management room use. Also includes two training sessions per week for four weeks prior to the commencement of the club's traditional season. Any additional usage of the reserve will be charged as per the Reserve Pre-Season Training rate. Any additional usage of change rooms or venue management rooms will be charged at the appropriate rate.	83.00	78.18	7.82	86.00	No
Per player per season up to two training sessions per week, includes change room use and venue management room use. Also includes two training sessions per week for four weeks prior to the commencement of the club's traditional season. Any additional usage of the reserve will be charged as per the Pre-Season Training rate. Any additional usage of change rooms or venue management rooms will be charged at the appropriate rate.	41.50	39.09	3.91	43.00	No
Hard Court Seasonal Hire (Community Groups only)					
Per player per season up to two training sessions and one fixtured game per week, includes change room use. Also includes two training sessions per week for four weeks prior to the commencement of the club's traditional season. Any additional usage of the reserve will be charged as per the Pre-Season Training rate. Any additional usage of change rooms or venue management rooms will be charged at the appropriate rate.	41.50	39.09	3.91	43.00	No

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Floodlighting					
Alfred Skeet Reserve Pitch 2 and 3 hourly rate	14.00	12.73	1.27	14.00	No
Alfred Skeet Reserve Pitch 2 and 3 hourly rate	14.00	12.73	1.27	14.00	No
Bob Blackburn Reserve hourly rate	14.00	12.73	1.27	14.00	No
Creyk Park hourly rate	14.00	12.73	1.27	14.00	No
Cross Park Reserve	Metered charge direct to club	0.00	0.00	Metered charge direct to club	No
Cross Park courts	Metered charge direct to club	0.00	0.00	Metered charge direct to club	No
Frye Park hourly rate	25.00	22.73	2.27	25.00	No
Gwynne Park main oval hourly rate	30.00	27.27	2.73	30.00	No
Gwynne Park north (junior) oval hourly rate	30.00	27.27	2.73	30.00	No
Gwynne Park south oval hourly rate	30.00	27.27	2.73	30.00	No
Harrisdale Playing Field	Metered charge direct to club	0.00	0.00	Metered charge direct to club	No
John Dunn Oval main hourly rate	30.00	27.27	2.73	30.00	No
John Dunn Oval number 2 hourly rate	30.00	27.27	2.73	30.00	No
John Dunn Oval number 3 hourly rate	30.00	27.27	2.73	30.00	No
Morgan Park hourly rate	20.00	18.18	1.82	20.00	No
Novelli Reserve hourly rate	Metered charge direct to user	0.00	0.00	Metered charge direct to user	No
Piara Waters Oval hourly rate	27.00	24.55	2.45	27.00	No
Piara Waters Secondary College Floodlights hourly rate	Metered charge direct to user	0.00	0.00	Metered charge direct to user	No
Rossiter Playing Field hourly rate	27.00	24.55	2.45	27.00	No
Rushton Park hourly rate	25.00	22.73	2.27	25.00	No
Springdale Park hourly rate	24.00	21.82	2.18	24.00	No
Community Facilities and Reserves - Bonds					
Bond for reserve hire which are public or large events	1,000.00	1,000.00	0.00	1,000.00	No
Bond for casual reserve hire with equipment	200.00	200.00	0.00	200.00	No
Bond for casual Armadale Recreation Centre court usage for sports	200.00	200.00	0.00	200.00	No
Bond for regular hirer	300.00	300.00	0.00	300.00	No
Bond for casual facility hire	500.00	500.00	0.00	500.00	No
Bond for Activity Trailer	200.00	200.00	0.00	200.00	No
Bond for viewing key	100.00	100.00	0.00	100.00	No
Non refundable deposit for all casual bookings	20% charge of booking cost	0.00	0.00	20% charge of booking cost	No
Community Facilities and Reserves - Storage					
Small (0-2m2) per month	11.50	10.91	1.09	12.00	No
Medium (2-10m2) per month	13.50	12.73	1.27	14.00	No
Large (10-30m2) per month	16.50	15.45	1.55	17.00	No
Extra large (>30m2) per month	22.50	21.36	2.14	23.50	No
Community Facilities and Reserves - Other					
Large (10-30m2) per month	16.50	15.45	1.55	17.00	No
Extra large (>30m2) per month	22.50	21.36	2.14	23.50	No
Breach of any clause within Terms and Conditions for hire (charge per clause breached)	80.00	72.73	7.27	80.00	No
Additional Key required (per key)	50.00	45.45	4.55	50.00	No
Additional fob/swipe card/alarm code required (per fob/swipe card/alarm code)	75.00	68.18	6.82	75.00	No
Additional cleaning required following booking	100% on costed	0.00	0.00	100% on costed	No
Leases and Licences					
Peppercorn Rent	104.00	90.91	9.09	107.50	No
Subsidised Rent - per square metre	20.00	18.18	1.82	20.00	No
Economic Services					
Cultural Events					
<i>Registrations and admissions for Events now included.</i>					
Carnival activities and rides - Australia Day	4,343.00	4,090.34	409.03	4,499.50	No
Carnival activities and rides - other major events	282.50	265.88	26.59	292.50	No
Commercial vendor site - Australia Day &	271.5	255.65	25.57	281.50	No
Armadale Highland Gathering	0	0	0	0.00	No
Commercial vendor site - (all other events)	157.00	148.00	14.80	162.50	No
Not-for-Profit and Community Group sites - all events	No charge	0.00	0.00	No charge	No
Events stall for profit - all events	33.50	31.50	3.15	34.50	No
Minnawarra Art Awards artist entry fee	36.00	33.50	3.35	37.50	No
Armadale Hills Open Studio Arts Trail	0.00	0.00	0.00	0.00	No
Artist registration (individual or shared studio)	156.00	146.50	14.65	161.50	No
Per collective not-for-profit group	208.00	196.00	19.60	215.50	No
Business sponsorship arrangement – promotional campaign	311.50	293.50	29.35	322.50	No
Admission to activity/event	0.00	0.00	0.00	0.00	No
Minor activity/event (concession)	5.00	4.50	0.44	5.00	No
Minor activity/event	10.50	10.00	1.00	11.00	No
Moderate activity/event (concession)	15.50	14.50	1.45	16.00	No
Moderate activity/event	21.00	19.50	1.95	22.00	No
Perth Kilt Run registration Fees (Online)	0.00	0.00	0.00	0.00	No
Children (12 years and under)	5.00	4.50	0.44	5.00	No
Youth (13-17)	5.00	4.50	0.44	5.00	No
Adult (18-62)	10.50	10.00	1.00	11.00	No
Senior (63+)	8.50	8.00	0.80	9.00	No

Proposed Fees and Charges
1 July 2025 to 30 June 2026

Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Major Event Merchandise	At cost	0.00	0.00	At cost	No
Event Day Admissions	0.00	0.00	0.00	0.00	
Children (12 years and under)	5.00	4.50	0.44	5.00	No
Youth (13-17)	5.00	4.50	0.44	5.00	No
Adult (18-62)	10.50	10.00	1.00	11.00	No
Senior (63+)	8.50	8.00	0.80	9.00	No
Major Activity/ Event	62.50	58.59	5.86	65.00	No
Building Permits / Demolition Permits					
Building Regulations 2012 Division 1					
Schedule 2 - Fees					
Division 1 - Application for building permits & demolition permits					
Item					
1. Certified application for a building permit (s. 16(1)) - - -	110.00	0.00	110.00		Yes
(a)					
for building work for a Class 1 or Class 10				0.19% of the estimated value of the building	
building or incidental structure				work as determined by the relevant permit	
0.19% of the estimated value of the building			0.19% of the estimated value of the building	authority, but not less than \$110.00	
work as determined by the relevant permit			work as determined by the relevant permit		
authority, but not less than \$110.00			authority, but not less than \$110.00		
(b)	110.00	0.00	110.00		Yes
for building work for a Class 2 to Class 9				0.09% of the estimated value of the building	
building or incidental structure				work as determined by the relevant permit	
			0.09% of the estimated value of the building	authority, but not less than \$110.00	
2. Uncertified application for a building permit (s. 16(1))	110.00	0.00	110.00	0.32% of the estimated value of the building	
				work as determined by the relevant permit	
			0.32% of the estimated value of the building	authority, but not less than \$110.00	
3. Application for a demolition permit(s. 16(1))					
(a)	110.00	0.00	110.00	110.00	Yes
for demolition work in respect of a Class 1 or Class 10					
building or incidental structure					
(b)	110.00	0.00	110.00	110.00 for each storey of the building	Yes
for demolition work in respect of a Class 2 to Class 9				for each storey of the building	
building - for each storey of the building					
4. Application to extend the time during which a building permit or	110.00	0.00	110.00	110.00	
demolition permit has effect (s. 32(3)(f))					

Proposed Fees and Charges 1 July 2025 to 30 June 2026					
Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
Building Approval Certificates/Occupancy Permits - Building Regulations 2012 Division 2					
Schedule 2 - Fees					
Division 2 - Building Approval Certificates / Occupancy Permits					
Item					
1. Application for an occupancy permit for a completed building (s. 46)	110.00	110.00	0.00	110.00	Yes
2. Application for a temporary occupancy permit for an incomplete building (s. 47)	110.00	110.00	0.00	110.00	Yes
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	110.00			110.00	Yes
4. Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	110.00	110.00	0.00	110.00	Yes
5. Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00			0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00	Yes
6. Application for building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done (s. 51 (3))	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00			0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00	Yes
7. Application to replace an occupancy permit for an existing building (s 52(1))	110.00	110.00	0.00	110.00	Yes
8. Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has been done (s 52(2))	110.00	110.00	0.00	110.00	Yes
9. Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65 (3)(a))	110.00	110.00	0.00	110.00	Yes
Other Applications					
Building Regulations 2012 Division 3					
Schedule 2 - Fees					
Division 3 - Other Applications					
Item					
1. Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	2,160.15	2,160.15	0.00	2,160.15	Yes
Request for Certificate of Compliance					
# Certificate of Design Compliance includes R-Codes Assessment Class 1 and 10	396.00	360.00	36.00	396.00	Yes
Plus 0.32% of estimated value/Priced on Application				Priced on Application	
# Certificate of Design Compliance Class 2 to Class 9	990.00	1089 plus 0.1%	108.90	1,197.90	Yes
Plus 0.1% of construction value/Priced on Application				Priced on Application	
# Certificate of Construction Compliance					
Plus initial inspections / costs accrued and any additional inspections/costs @ \$250 / hour each (total min \$990)	990.00	1089 minimum	108.90	1,197.90	Yes
	250.00	275.00	27.50	302.50	Yes
				Priced on Application	Yes
# Certificate of Building Compliance				1,980.00	
Plus initial inspections / costs accrued and any additional inspections/costs @ \$250 / hour each (total min \$1,500 additional penalty)	1,500.00	1,800.00	180.00	302.50	Yes
	250.00	275.00	27.50	Priced on Application	Yes
Building Miscellaneous Fees, Charges and Request for Service					
# Request for Building Records Application - Specific Record (s. 131 Building Act)	30.00	36.36	3.64	40.00	Yes
# Request for Building Records Application - Specific Set of Records - Residential	198.00	181.82	18.18	200.00	Yes
# Request for Building Records Application - Building Approval Enquiry Archive Search	198.00	227.27	22.73	250.00	Yes
# Request for Building Records Application - Specific Set of Records - Commercial	396.00	363.64	36.36	400.00	Yes
# Amendments to building permits (uncertified application)					
0.32% X construction value but not less than \$198.00 min	198.00	181.82	18.18	200.00	Yes
# Amendments to building permits (certified application)					
0.19% X construction value but not less than \$198.00 min	198.00	181.82	18.18	200.00	Yes
# Quoted fees may be varied by the City, where additional work is required to be undertaken by the City that was not included in original fee.					

Proposed Fees and Charges 1 July 2025 to 30 June 2026						
	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee	
Particulars						
Other Applications						
# Amendments included with Notice of Completion	396.00	360.00	36.00	396.00	Yes	
# Amendments included with resubmission due to Notice of Cessation	396.00	360.00	36.00	396.00	Yes	
				Priced on Application	Yes	
# Written advice/consultation with building surveyor minimum \$250.00 per hour	250.00	275.00	27.50	302.50	Yes	
# Installation of annex (rigid) or park home - Class 1a on Caravan park and camping grounds 0.32% X construction value but not less than \$198.00 min	198.00	180.00	18.00	198.00	Yes	
# Inspection of caravan park and camping grounds \$396.00 min	396.00	360.00	36.00	396.00	Yes	
plus additional inspections @\$250 per hour/Priced on Application	250.00	275.00	27.50	302.50	Yes	
# R-Code variation fee Class 10	252.73	252.73	25.27	278.00	Yes	
# R-Code variation fee Class 1	505.45	505.45	50.55	556.00	Yes	
# R-Code review fee Class 10 Includes R-Code variation if required	252.73	252.73	25.27	278.00	Yes	
# R-Code review fee Class 1 includes R-Code variation if required	505.45	505.45	50.55	556.00	Yes	
# Large computer plots as per planning fees/Priced on Application				Priced on Application	Yes	
# Front fence application variation to Fencing Local Law \$278 min	252.73	252.73	25.27	278.00	Yes	
# Retrospective Front fence application variation to Fencing Local Law \$556 min	505.45	505.45	50.55	556.00	Yes	
(additional penalty)						
# Swimming pool property sale settlement inspection upon request charged at \$209.00 minimum per visit	190.00	190.00	19.00	209.00	Yes	
Miscellaneous Building Fees and Services						
# Swimming pool inspections annual charge	38.00	38.00	0.00	38.00	Yes	
# Pre Swimming/Spa Pool Barrier installation inspection	55.00	55.00	0.00	55.00	Yes	
# Post Swimming/Spa Pool Barrier installation inspection	55.00	55.00	0.00	55.00	Yes	
# Approval for battery powered smoke alarms includes application and inspection fee*	179.40	179.40	0.00	179.40	Yes	
Fines and Penalties - Building and Private Swimming Pools			Priced on Application		Yes	
As per the Building Act 2011						
As per Court Prosecutions						
As per the Building Regulations 2012						
As per the Local Government Act 1995						
# Fees subject to additional charges for additional works will be billed once costs and expenses incurred and payable prior to determination / advice provided.						
Tourism						
Tourism Administration						
Advertising Rates - Perth Hills Armadale Visitors Guide (Brochure Member and Non Member) - (changed description)						
Full page	916.00	862.73	86.27	949.00	No	
Half page	586.00	551.82	55.18	607.00	No	
Quarter page	483.50	455.45	45.55	501.00	No	
Advertising Rates - Perth Hills Armadale Visitors Guide (Gold and Silver Member - Conditions Apply)						
Full page	750.50	706.82	70.68	777.50	No	
Half page	421.00	396.36	39.64	436.00	No	
Quarter page	318.00	299.55	29.95	329.50	No	
Perth Hills Armadale Visitor Centre						
Sale Item						
Commercial souvenirs				Cost + up to 100%	No	
Tourism Booking Services						
Commission on bookings				Cost + up to 100%	No	
Membership Packages *						
Gold member	341.00	321.36	32.14	353.50	No	
Silver member	170.50	160.45	16.05	176.50	No	
Brochure rack space member	113.50	106.82	10.68	117.50	No	
Transport						
Security Deposits						
Footpath and kerb administration fee	198.50	205.50	0.00	205.50	No	
Drainage / Stormwater Connections						
Administration fee	198.50	205.50	0.00	205.50	No	
Private Works Charges						
Actual costs incurred plus 12.5% on-costs, and GST						
Minimum	93.50	88.18	8.82	97.00	No	
Cottonbush Control						
Actual costs incurred plus						
Administration fee	125.00	117.73	11.77	129.50	No	
Operations - Works Contributions						
Removal of street tree as per City Policy ENG 6 & Management Practice Clause 3.2				On application	No	
Actual costs incurred for removal and replacement of tree				On application	No	
Administration fee	156.00	146.82	14.68	161.50	No	
Special Road Closures						
First road closure	227.50	214.09	21.41	235.50	No	
Per additional road closure	170.50	160.45	16.05	176.50	No	
Bonds will apply and GST may occur						
Administration Fees on Works / Public Utilities Reinstatements						
Actual costs incurred plus 12.5% on-costs, plus GST						
Minimum	37.50	35.45	3.55	39.00	No	
Subdivision administration fee	163.00	153.64	15.36	169.00	No	
Engineering Supervision						

Proposed Fees and Charges
1 July 2025 to 30 June 2026

Particulars	2024/25 Fees Including GST \$	2025/26 Fees Excluding GST \$	2025/26 GST \$	2025/26 Fees Including GST \$	Statutory Fee
1.5% of contract price for road, drainage and associated infrastructure (incl. paths and 15% of earthworks cost) or as estimated by the local government, plus GST, where a consulting engineer (NPER registration required) and clerk of works have been nominated and engaged to design and supervise the works				1.5% of contract price +15% of earthwork costs	Yes
3.0% of contract price for road, drainage and associated infrastructure (incl. paths and 15% of earthworks cost) or as estimated by the local government, plus GST where a consulting engineer (NPER registration required) and clerk of works have not been nominated and engaged to design and supervise the works				3% of contract price +15% of earthwork costs	Yes
Traffic Management					
Traffic Management Assessment - plan	341.50	321.82	32.18	354.00	No
Traffic Management Assessment - related to works in road reserves	569.00	535.91	53.59	589.50	No
Development Engineering Assessment Fees					
a) Pre lodgement assessment services and associated inspections.			Charged actual cost plus administration fee of \$150.00	Charged actual cost plus administration fee of \$150.00	No
b) Supervision of each stage of subdivisional road and drainage civil works, including associated site inspections.	actual cost plus administration fee of \$150.00			Charged actual cost plus administration fee of \$150.00	No
b) Assessment of each stage of subdivisional civil works plan submissions for roads, drainage and artificial waterways.			Charged actual cost plus administration fee of \$150.00	Charged actual cost plus administration fee of \$150.00	No
c) Assessment of technical reports, studies and management plans, such as relevant traffic studies, construction, environmental management plans, erosion and sediment control plans etc.			Charged actual cost plus administration fee of \$150.00	Charged actual cost plus administration fee of \$150.00	No
d) Assessment of additional plans and drawings for areas of development not addressed in (d) above, such as detailed earthwork plans, landscape plans etc.			Charged actual cost plus administration fee of \$150.00	Charged actual cost plus administration fee of \$150.00	No
Development Engineering Assessment Fees					
e) Additional site inspections required over and above the standard inspections, such as re-inspection of works due to failed areas/items, unfinished stage of works or special site visit requests.			Charged actual cost plus administration fee of \$150.00	Charged actual cost plus administration fee of \$150.00	No
f) Assessment of a Local Water Management Strategy (LWMS), Urban Water Management Plan (UWMP) flood, stormwater or any other water management plan or drainage study associated with the development area.			Charged actual cost plus administration fee of \$150.00	Charged actual cost plus administration fee of \$150.00	No
g) Assessment of additional water management documentation and plans, such as on-site stormwater management studies, including supporting engineering drainage plans detailing detention and retention systems etc., if such information was not addressed in (g).			Charged actual cost plus administration fee of \$150.00	Charged actual cost plus administration fee of \$150.00	No
h) Assessment of works and/or plan submissions requiring review and comment by independent third party experts / consultants, and these experts / consultants are engaged by the City, such as detailed hydraulics analysis, traffic management plans, proposed road closures, signing of roads etc.			Charged actual cost plus administration fee of \$150.00	Charged actual cost plus administration fee of \$150.00	No
i) Any other assessment services not directly relating to subdivisional civil works submission.			Charged actual cost plus administration fee of \$150.00	Charged actual cost plus administration fee of \$150.00	No
j) Administration Fee for the creation and processing of bonds for incomplete subdivisional civil works.	3,129.00	2,946.82	294.68	3,241.50	No
Extractive Industries					
Administration Fees for Extractive Industry Licences					
Application Fee for New Licence	1,252.00	1,179.09	117.91	1,297.00	No
Licence Annual Renewal Fee	1,252.00	1,179.09	117.91	1,297.00	No
Cash in lieu of street trees as per ENG6	2,957.00	2,785.00	278.50	3,063.50	No

Capital Expense Details
For the year ended 30 June 2026

Land
Buildings
Plant & Machinery
Furniture and Equipment
Roads
Waste Infrastructure
Drainage
Pathways
Parks and Reserves

New
Renew
Upgrade

Capex Total	Funding Sources						
	DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
-	-	-	-	-	-	-	-
36,115,000	-	1,090,000	10,165,000	23,860,000	-	-	1,000,000
7,599,300	-	5,901,000	-	-	-	1,698,300	-
1,063,500	-	520,200	-	177,300	-	-	366,000
14,562,700	-	1,014,900	-	5,418,300	5,224,800	-	2,904,700
1,220,400	-	1,220,400	-	-	-	-	-
245,000	-	245,000	-	-	-	-	-
560,300	-	-	-	-	-	-	560,300
21,478,800	4,548,900	5,369,900	-	11,000,000	-	-	560,000
82,845,000	4,548,900	15,361,400	10,165,000	40,455,600	5,224,800	1,698,300	5,391,000
47,940,800	4,548,900	4,879,000	3,360,000	33,699,500	-	-	1,453,400
18,157,100	-	9,657,400	-	4,077,000	-	1,698,300	2,724,400
16,747,100	-	825,000	6,805,000	2,679,100	5,224,800	-	1,213,200
82,845,000	4,548,900	15,361,400	10,165,000	40,455,600	5,224,800	1,698,300	5,391,000

Land & Buildings

Buildings				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Community Infrastructure Projects											
ARRR Stage 1 (Regional Netball Basketball Facility)	Seville Grove	Program Delivery	New	25,860,000	-	-	3,360,000	22,500,000	-	-	-
Gwynne Park Pavilion Upgrade -Construction	Armadale	Program Delivery	Upgrade	8,940,000	-	775,000	6,805,000	1,360,000	-	-	-
Morgan Park	Forrestdale	Program Delivery	New	789,000	-	189,000	-	-	-	-	600,000
Morgan Park	Armadale	Program Delivery	Renewal	526,000	-	126,000	-	-	-	-	400,000
-				-							
-				-							
Total				36,115,000	-	1,090,000	10,165,000	23,860,000	-	-	1,000,000

Plant & Machinery

Plant & Machinery				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Light Plant and Machinery											
Isuzu D Max SX 4x4 Space Cab with POD - AK018 (FP2034)		Animal Control	Renewal	73,000	-	52,200	-	-	-	20,800	-
Isuzu D Max SX 4x4 Space Cab with POD - AK028 (FP2035)		Animal Control	Renewal	73,000	-	54,200	-	-	-	18,800	-
Isuzu D Max SX 4x4 Space Cab with POD - AK022 (FP2036)		Animal Control	Renewal	73,000	-	54,200	-	-	-	18,800	-
Isuzu MU-X LS-T 4x4 - 1HWQ859 (FP543) to be replaced by EV		TS Administration	Renewal	65,500	-	33,300	-	-	-	32,200	-
Ford Everest Ambiente 4x4 Wagon - 1HSS309 (FP549) to be replaced by EV		DS Administration	Renewal	65,500	-	35,200	-	-	-	30,300	-
Compactor - Mil-Tek Polystyrene (P1520)		Waste Services	Renewal	53,000	-	48,900	-	-	-	4,100	-
Mitsubishi Triton GLX+ Dual Cab 4x4 - AK16524 (FP2054)		Environment	Renewal	45,000	-	27,500	-	-	-	17,500	-
Isuzu MU-X LS-M 4x4 - AK16605 (FP497) to be replaced by EV		ICT	Renewal	52,500	-	26,500	-	-	-	26,000	-
Subaru Forester i AWD - AK16591 (FP604) to be replaced by EV		City Legal	Renewal	52,500	-	32,700	-	-	-	19,800	-
Subaru Forester i-S AWD - AK16562 (FP625) to be replaced by EV		Comm S Administration	Renewal	52,500	-	28,400	-	-	-	24,100	-
Mazda CX8 Touring FWD Wagon - AK043 (P2039) to be replaced by EV		Corp S Administration	Renewal	52,500	-	27,500	-	-	-	25,000	-
Subaru Forester i-Sport AWD - AK16555 (P2043) Replaced by EV		Waste Services	Renewal	52,500	-	30,900	-	-	-	21,600	-
Mitsubishi Triton GLX+ Dual Cab 4x4 - AK16508 (FP528)		Program Delivery	Renewal	40,000	-	18,400	-	-	-	21,600	-
Mitsubishi Triton GLX-R Dual Cab 4x2 - AK16613 (FP568) to be replaced by EV		Property Services	Renewal	75,000	-	56,900	-	-	-	18,100	-
Holden Colorado LS 4x2 Crew Cab - AK16491 (P2019)		Property Services	Renewal	40,000	-	25,400	-	-	-	14,600	-
Isuzu D Max SX 4x2 Dual Cab - AK084 (P2031)		Health Services	Renewal	40,000	-	22,900	-	-	-	17,100	-
Mitsubishi Triton GLX Single Cab 4x4 - AK16504 (P2033)		Asset Lifecycle	Renewal	40,000	-	24,600	-	-	-	15,400	-
Mitsubishi Triton GLX-R Dual Cab 4x2 - AK16617 (FP596)		Economic Development	Renewal	37,300	-	15,600	-	-	-	21,700	-
Subaru Forester i-L AWD - AK16596 (FP622) to be replaced by EV		Human Resources	Renewal	42,700	-	21,900	-	-	-	20,800	-
Subaru Impreza i Hatch - AK053 (FP2030) to be replaced by EV		Libraries	Renewal	42,700	-	32,400	-	-	-	10,300	-
Subaru Forester i-L AWD Wagon - AK16560 (P2041) to be replaced by EV		Planning	Renewal	42,700	-	23,000	-	-	-	19,700	-
Mazda 6 Sport Wagon - AK16478 (P2045) to be replaced by EV		Rangers	Renewal	42,700	-	23,800	-	-	-	18,900	-
Mazda 6 Sport Wagon - AK16479 (P2048) to be replaced by EV		Parks	Renewal	42,700	-	23,800	-	-	-	18,900	-
POD - Retic Hidrive Tool Carrier - AK16495 (P464)		Planning	Renewal	36,000	-	31,300	-	-	-	4,700	-
Holden Colorado LS 4x2 Single Cab - AK16495 (P2022)		Program Delivery	Renewal	35,000	-	22,200	-	-	-	12,800	-
Subaru Impreza i Hatch - AK16497 (P2028) to be replaced by EV		Building Services	Renewal	40,500	-	29,100	-	-	-	11,400	-
Nissan X-Trail ST - AK16580 (P2044) to be replaced by EV		Program Delivery	Renewal	40,500	-	28,800	-	-	-	11,700	-
Nissan X-Trail ST - AK16581 (P2047) to be replaced by EV		Asset Lifecycle	Renewal	40,500	-	28,800	-	-	-	11,700	-
Nissan X-Trail ST - AK16587 (P2049) to be replaced by EV		Tourism	Renewal	40,500	-	28,800	-	-	-	11,700	-
Nissan X-Trail ST - AK16582 (P2050) to be replaced by EV		Building Services	Renewal	40,500	-	28,800	-	-	-	11,700	-
Nissan X-Trail ST - AK16589 (P2051) to be replaced by EV		Parks Design	Renewal	40,500	-	28,800	-	-	-	11,700	-
Nissan X-Trail ST - AK16583 (P2052) to be replaced by EV		Parks Design	Renewal	40,500	-	28,800	-	-	-	11,700	-
Nissan X-Trail ST - AK16590 (P2053) to be replaced by EV		Parks	Renewal	40,500	-	28,800	-	-	-	11,700	-
Landfill Gas Management System Expansion		Waste Services	New	40,000	-	40,000	-	-	-	-	-
Mowing Deck - Trimax Stealth S3-340 (P449)		Waste Services	Renewal	27,000	-	22,600	-	-	-	4,400	-
Generator - PR Power 22KVA (P1524)		Waste Services	Renewal	18,000	-	16,500	-	-	-	1,500	-
Pressure Cleaner - Karcher (P1512)		Parks	Renewal	12,000	-	10,100	-	-	-	1,900	-
Red Roo Mini Trencher (P410)		Parks	Renewal	11,000	-	9,400	-	-	-	1,600	-
Fertiliser Spreader - Vicon PS503 (P431)		Parks	Renewal	8,000	-	6,800	-	-	-	1,200	-
Mower - Mow Master Reel Mower (P435)		Rangers	Renewal	8,000	-	6,800	-	-	-	1,200	-
POD - Hi Drive - AK028 (P642)		Rangers	Renewal	4,800	-	-	-	-	-	4,800	-
POD - Hi Drive - AK022 (P643)		Rangers	Renewal	4,800	-	-	-	-	-	4,800	-
POD - Animal POD - AK018 (P632)		Rangers	Renewal	4,400	-	-	-	-	-	4,400	-
Total				1,729,300	-	1,136,600	-	-	-	592,700	-

Plant & Machinery cont.				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Heavy Plant and Equipment											
Compactor - Tana E380 Landfill Compactor (P1502)		Waste Services	Renewal	1,160,000	-	930,500	-	-	-	229,500	-
Rubbish Truck - Dennis Eagle Elite 2		Waste Services	Renewal	550,000	-	467,600	-	-	-	82,400	-
Rubbish Truck - Dennis Eagle Elite 2		Waste Services	Renewal	550,000	-	467,600	-	-	-	82,400	-
Rubbish Truck - Dennis Eagle Elite 2		Waste Services	Renewal	550,000	-	467,600	-	-	-	82,400	-
Rubbish Truck - Dennis Eagle Elite 2		Waste Services	Renewal	550,000	-	467,600	-	-	-	82,400	-
Roadsweeper - Rosmech R6 - AK16552 (FP237)		Civil Works	Renewal	415,000	-	328,200	-	-	-	86,800	-
Wheel Loader - Volvo L70F - AK16579 (FP1530)		Waste Services	Renewal	357,000	-	261,900	-	-	-	95,100	-
Wheel Loader - Volvo L70F - AK16578 (FP1529)		Waste Services	Renewal	357,000	-	261,900	-	-	-	95,100	-
Hino 500 Series water Truck - AK16400 (FP231)		Civil Works	Renewal	262,000	-	210,400	-	-	-	51,600	-
Isuzu FVR 165/300 Tipper Truck - AK054 (FP233)		Civil Works	Renewal	197,000	-	158,200	-	-	-	38,800	-
Hino 500 Series 1628 Medium Tipper Truck		Civil Works	Renewal	192,000	-	154,300	-	-	-	37,700	-
Plant & Machinery cont.											
Details	Suburb	Business Area	Category	Capex Total	DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Hino 500 Series 1628 Medium Tipper Truck - AK017 (P223)		Civil Works	Renewal	192,000	-	154,300	-	-	-	37,700	-
Hino 500 Series 1628 Medium Tipper Truck - AK011 (P225)		Civil Works	Renewal	192,000	-	154,300	-	-	-	37,700	-
Hino 300 Series Tipper - AK16327 (FP433)		Parks	Renewal	128,000	-	102,800	-	-	-	25,200	-
Fuso Canter Single Cab 4x4 - AK16284 (FP1504)		Waste Services	Renewal	117,000	-	100,000	-	-	-	17,000	-
Skid Steer Loader - Bobcat - 1GGG004 (FP216)		Civil Works	Renewal	101,000	-	77,200	-	-	-	23,800	-
Total				5,870,000	-	4,764,400	-	-	-	1,105,600	-

Furniture and Equipment

Furniture and Equipment				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Pool Blankets - 25m, 50m, Spa and Program	Seville Grove	Recreation Services	Renewal	163,000	-	163,000	-	-	-	-	-
Geothermal Bore AFAC	Seville Grove	Recreation Services	Renewal	105,000	-	105,000	-	-	-	-	-
Public Art	Various	Community Development	New	100,000	-	-	-	-	-	-	100,000
Aquatic Equipment	Seville Grove	Recreation Services	Renewal	63,000	-	63,000	-	-	-	-	-
Café - Kitchen Renewal	Seville Grove	Recreation Services	Renewal	48,400	-	48,400	-	-	-	-	-
CCTV & Security	Hilbert	Waste Services	Renewal	40,800	-	40,800	-	-	-	-	-
Flooring Replacement - Gym Functional	Seville Grove	Recreation Services	Renewal	40,000	-	40,000	-	-	-	-	-
Facility - Solar Hot Water	Seville Grove	Recreation Services	Renewal	34,000	-	34,000	-	-	-	-	-
Facility - AHU-02-02	Seville Grove	Recreation Services	Renewal	20,000	-	20,000	-	-	-	-	-
Staff Room - Zip Tap Replacement	Seville Grove	Recreation Services	Renewal	6,000	-	6,000	-	-	-	-	-
EV Charging Infrastructure	Various	Asset Lifecycle	New	443,300	-	-	-	177,300	-	-	266,000
Total				1,063,500	-	520,200	-	177,300	-	-	366,000

Roads

Roads				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Road Resurfacing											
Urch Road - Peet Rd to Coventry Rd	Roleystone	Asset Lifecycle	Renewal	580,300	-	-	-	-	-	-	580,300
Chevin Road - Heath Road to Rubida Rise	Roleystone	Asset Lifecycle	Renewal	405,600	-	-	-	270,400	-	-	135,200
Canning Road - Brookton Highway to O'Meagher Road (Stage 1)	Karragullen	Asset Lifecycle	Renewal	362,400	-	-	-	241,600	-	-	120,800
Canning Road - O'Meagher Road to Old Station Road (Stage 3)	Karragullen	Asset Lifecycle	Renewal	343,900	-	-	-	229,300	-	-	114,600
Lake Road (South Bound) - Browder Drive to Poad Street	Seville Grove	Asset Lifecycle	Renewal	293,100	-	-	-	195,400	-	-	97,700
Church Avenue - Third Rd to William St	Armadale	Asset Lifecycle	Renewal	243,800	-	-	-	231,000	-	-	12,800
Canning Mills Road - Tower Road to City Boundary	Kelmscott	Asset Lifecycle	Renewal	215,300	-	-	-	143,500	-	-	71,800
Seville Drive - Gillam Drive to Champion Drive	Seville Grove	Asset Lifecycle	Renewal	185,900	-	-	-	92,400	-	-	93,500
Dumas Drive - seal edge sth og sprigg to seal west of oneil	Bedfordale	Asset Lifecycle	Renewal	169,600	-	-	-	119,600	-	-	50,000
Canns Road 2 - seal edge in front of #171 to seal edge in front of #119	Bedfordale	Asset Lifecycle	Renewal	148,600	-	-	-	117,600	-	-	31,000
Champion Drive - Champion Dr / Lake Rd RBT	Champion Lakes	Asset Lifecycle	Renewal	116,900	-	-	-	116,900	-	-	-
Third Rd / Commercial Ave RBT	Armadale	Asset Lifecycle	Renewal	109,900	-	-	-	109,900	-	-	-
Wandoo Street - Billabong Way to New seal Parker Ave	Mt Nasura	Asset Lifecycle	Renewal	144,900	-	-	-	102,600	-	-	42,300
Ward Crescent - house #2 seal edge to cds seal edge	Kelmscott	Asset Lifecycle	Renewal	470,400	-	-	-	94,400	-	-	376,000
Merrifield Avenueue - Cammillo Rd to Railway Ave	Kelmscott	Asset Lifecycle	Renewal	155,300	-	-	-	89,200	-	-	66,100
Eleventh Road - Rowley Road East to Wungong Road	Wungong	Asset Lifecycle	Renewal	101,300	-	-	-	57,600	-	-	43,700
Bernard Street - Brookton Hwy to Hamersley St	Kelmscott	Asset Lifecycle	Renewal	78,200	-	-	-	73,700	-	-	4,500
Roads											
Details	Suburb	Business Area	Category	Capex Total	DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Road Resurfacing continued											
Leschenaultia Street - her to house #27	Roleystone	Asset Lifecycle	Renewal	124,300	-	-	-	71,400	-	-	52,900
Nicholson Road - Warton Road to Erade Drive	Piara Waters	Asset Lifecycle	Renewal	71,300	-	-	-	47,500	-	-	23,800
George Road - raeburn seal edge to wesborne	Roleystone	Asset Lifecycle	Renewal	125,300	-	-	-	70,900	-	-	54,400
Cudal Place - Girraween to seventh	Armadale	Asset Lifecycle	Renewal	130,900	-	-	-	64,900	-	-	66,000
Wright Road - Reilly Road to Sotheby Drive	Harrisdale	Asset Lifecycle	Renewal	72,900	-	-	-	40,000	-	-	32,900
Sherbourne Way - Owtram to CDS	Armadale	Asset Lifecycle	Renewal	66,000	-	-	-	54,400	-	-	11,600
Calytrix Road - windsor to hawkstone	Roleystone	Asset Lifecycle	Renewal	71,100	-	-	-	47,200	-	-	23,900
Church Ave 1 - William St to Joh St	Armadale	Asset Lifecycle	Renewal	70,000	-	70,000	-	-	-	-	-
Canns Road 1 - seal edge in front of #208 to seal edge in front of #196	Bedfordale	Asset Lifecycle	Renewal	98,400	-	98,400	-	-	-	-	-
Hills Street - end of brick to cds	Armadale	Asset Lifecycle	Renewal	64,000	-	64,000	-	-	-	-	-
Talus Drive - seal edge 16 to start of marking billing	Mt Richon	Asset Lifecycle	Renewal	64,000	-	64,000	-	-	-	-	-
Glasgow Way - house 37 to glenfin brick	Seville Grove	Asset Lifecycle	Renewal	64,000	-	64,000	-	-	-	-	-
Brant Road (Williams to Braddock)	Kelmscott	Asset Lifecycle	Renewal	92,700	-	-	-	69,300	-	-	23,400
Total				5,240,300	-	360,400	-	2,750,700	-	-	2,129,200

Roads				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Roads Upgrade & Renewal											
Eighth Road stage 2b - Wyee Pl to Hayne Shopping Centre	Haynes	Program Delivery	Upgrade	5,224,800	-	-	-	-	5,224,800	-	-
Mason Rd/Wright Rd roundabout Design	Piara Waters	Design	Upgrade	732,500	-	-	-	732,500	-	-	-
Railway Ave/Camillo Rd roundabout Design	Camillo	Design	Renewal	630,700	-	-	-	630,700	-	-	-
Railway Ave/Champion Dr roundabout Design	Armadale	Design	Renewal	592,600	-	-	-	592,600	-	-	-
Eleventh Road (Forrest to Rowley) - Design Only	Hilbert	Design	Upgrade	528,100	-	-	-	352,100	-	-	176,000
Railway Ave - Westfield to Lake Rd	Camillo	Design	Upgrade	248,400	-	-	-	165,600	-	-	82,800
Railway Ave - Lowanna Way to Streich Ave	Armadale	Design	Upgrade	103,300	-	-	-	68,900	-	-	34,400
Total				8,060,400	-	-	-	2,542,400	5,224,800	-	293,200
Other Road Projects											
Armadale Golf carpark	Armadale	Design	Upgrade	300,000	-	-	-	-	-	-	300,000
Forrest Rd - Bridge renew	Forrestdale	Asset Lifecycle	Renewal	103,000	-	-	-	103,000	-	-	-
Community Safety Projects	Various	Design	New	100,000	-	-	-	-	-	-	100,000
Gilwell Ave - Albany Hwy to Clifton St	Kelmscott	Design	Upgrade	60,000	-	-	-	-	-	-	60,000
Street Light poles renewal program	Various	Service Delivery	Renewal	70,000	-	70,000	-	-	-	-	-
Bus Shelters - New	Various	Design	New	44,500	-	-	-	22,200	-	-	22,300
Bus Shelters - Renewal	Various	Design	Renewal	34,500	-	34,500	-	-	-	-	-
Rushton car park renewal	Kelmscott	Design / Service Delivery	Renewal	300,000	-	300,000	-	-	-	-	-
Decorative Streeights	Various	Service delivery	Renewal	250,000	-	250,000	-	-	-	-	-
Total				1,262,000	-	654,500	-	125,200	-	-	482,300

Drainage

Drainage				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Streich Ave - Drainage Design Only	Kelmscott	Design	Renewal	85,000	-	85,000	-	-	-	-	-
Minor drainage renewal projects - allocation for incidental improvements	Various	Design	Renewal	60,000	-	60,000	-	-	-	-	-
Teal Brook - Hydrology and hydraulic study and design f	Seville Grove	Design	Renewal	100,000	-	100,000	-	-	-	-	-
Total				245,000	-	245,000	-	-	-	-	-

Pathways

Pathways				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
New Footpaths Program- Various Locations	Various	Design	New	365,100	-	-	-	-	-	-	365,100
Delamere Way & Backet Ct	Camillo	Asset Lifecycle	Renewal	140,100	-	-	-	-	-	-	140,100
Pine tree Cl	Armadale	Service delivery	Renewal	55,100	-	-	-	-	-	-	55,100
Total				560,300	-	-	-	-	-	-	560,300

Parks

Parks and Reserves				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Lighting & Electrical Consumer poles and switch boards replacement program	Various	Design	Renewal	19,800	-	19,800	-	-	-	-	-
Total				19,800	-	19,800	-	-	-	-	-
Play Facilities Playground replacement program	Various	Design	Renewal	882,000	-	882,000	-	-	-	-	-
Total				882,000	-	882,000	-	-	-	-	-
Sporting Facilities Piara Waters West - playing field and sports- Construction Fixed Sports equipment replacement program Club fixed equipment program	Various Various Various	Design Design Design	New Renewal Upgrade	- 4,068,900 92,800 10,000	- 4,068,900 - -	- - 92,800 -	- - - -	- - - -	- - - -	- - - -	- - - 10,000
Total				4,171,700	4,068,900	92,800	-	-	-	-	10,000
Fixtures & Structures Fencing replacement program Shade sail replacement program Furniture replacement program Signage replacement program Bridge renewals program	Various Various Various Various Various	Design Design Design Design Service Delivery	Renewal Renewal Renewal Renewal Renewal	- - 113,800 15,000 27,200 12,200 447,100 -	- - - - - - - -	- - 113,800 15,000 27,200 12,200 447,100 -	- - - - - - - -	- - - - - - - -	- - - - - - - -	- - - - - - - -	- - - - - - - -
Total				615,300	-	615,300	-	-	-	-	-

Parks and Reserves cont.				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Parks & Gardens Central Park Construct TBC - Dry Parks Strategy / water allocation Improvements TBC - Park Improvement Strategy Projects	Seville Grove Various Various	Program Delivery Design Design	New Upgrade Upgrade	14,500,000 300,000 250,000	- - -	3,500,000 - -	- - -	11,000,000 - -	- - -	- - -	- 300,000 250,000
Total				15,050,000	-	3,500,000	-	11,000,000	-	-	550,000
Other Projects Mason Rd - Landscape Irrigation replacement program (TBC -renewal of retic, pumps and bores)	Various Various	Design Design	New Renewal	480,000 260,000 -	480,000 - -	- 260,000 -	- - -	- - -	- - -	- - -	- - -
Total				740,000	480,000	260,000	-	-	-	-	-

Waste Infrastructure

Waste Infrastructure				Capex Total	Funding Sources						
Details	Suburb	Business Area	Category		DCP	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Transfer Station - Sorting and transfers - Construction	Hilbert	Waste Services	New	1,000,000	-	1,000,000	-	-	-	-	-
Access Road to Hardstand Area	Hilbert	Waste Services	New	100,000	-	100,000	-	-	-	-	-
Leachate Management System	Hilbert	Waste Services	New	50,000	-	50,000	-	-	-	-	-
Transfer Station - sorting and transfers	Hilbert	Waste Services	Upgrade	50,000	-	50,000	-	-	-	-	-
General Roadworks improve	Hilbert	Waste Services	Renewal	20,400	-	20,400	-	-	-	-	-
Total				1,220,400	-	1,220,400	-	-	-	-	-



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