



Annual Budget 2024/25

CITY OF ARMADALE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

ARMADALE -Where City meets Country. A place of natural beauty, rich in heritage and respectful of culture, with diverse landscapes and lifestyles, and a wealth of business and investment opportunities.

CITY OF ARMADALE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	88,958,584	84,149,296	83,097,816
Grants, subsidies and contributions		7,774,500	2,496,964	3,083,400
Fees and charges	18	35,785,700	32,810,921	32,201,900
Interest revenue	10(a)	6,226,400	6,063,726	6,437,100
Other revenue		961,600	359,477	19,000
		<u>139,706,784</u>	<u>125,880,384</u>	<u>124,839,216</u>
Expenses				
Employee costs		(56,680,100)	(49,001,531)	(48,679,700)
Materials and contracts		(52,133,200)	(43,240,889)	(50,736,600)
Utility charges		(4,564,300)	(4,240,234)	(4,470,700)
Depreciation	6	(34,506,400)	(33,700,999)	(27,698,000)
Finance costs	10(c)	(1,684,630)	(1,222,422)	(1,246,280)
Insurance		(1,412,400)	(1,345,261)	(1,258,500)
Other expenditure		(7,779,880)	(7,871,386)	(1,776,846)
		<u>(158,760,910)</u>	<u>(140,622,722)</u>	<u>(135,866,626)</u>
		<u>(19,054,126)</u>	<u>(14,742,338)</u>	<u>(11,027,410)</u>
Capital grants, subsidies and contributions		6,676,500	8,617,447	4,268,600
Profit on asset disposals	5	15,800	155,266	2,200
Loss on asset disposals	5	(1,009,400)	(2,182,590)	(950,800)
Developer Contribution Plans - Gifted Assets		28,000,000	26,000,000	30,000,000
Developer Contribution Plans - Contribution Recognised		3,293,300	1,370,637	1,837,000
Fair value adjustments to financial assets at fair value through profit or loss		0	3,476	0
		<u>36,976,200</u>	<u>33,964,236</u>	<u>35,157,000</u>
Net result for the period		17,922,074	19,221,898	24,129,590
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		2,290	(3,543)	788
Total other comprehensive income for the period		2,290	(3,543)	788
Total comprehensive income for the period		17,924,364	19,218,355	24,130,378

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 2025**

	Note	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		88,958,584	79,713,207	82,012,870
Grants, subsidies and contributions		7,041,601	6,728,419	2,602,465
Fees and charges		38,853,816	34,217,662	34,334,722
Interest revenue		6,226,400	6,063,726	6,437,100
Goods and services tax received		7,539,677	5,624,925	5,771,253
Other revenue		961,600	362,952	19,000
		149,581,679	132,710,891	131,177,410
Payments				
Employee costs		(56,680,100)	(53,219,282)	(47,831,096)
Materials and contracts		(52,133,200)	(23,145,106)	(42,167,958)
Utility charges		(4,564,300)	(4,240,234)	(4,470,700)
Finance costs		(1,684,630)	(1,222,422)	(1,246,280)
Insurance paid		(1,412,400)	(1,345,261)	(1,258,500)
Goods and services tax paid		(10,607,794)	(8,206,840)	(5,698,415)
Other expenditure		(7,779,880)	(7,777,258)	(1,776,846)
		(134,862,304)	(99,156,404)	(104,449,795)
Net cash provided by operating activities	4	14,719,375	33,554,487	26,727,615
CASH FLOWS FROM INVESTING ACTIVITIES				
Movement in Financial Assets		0	(969,793)	(1,707,625)
Payments for purchase of property, plant & equipment	5(a)	(15,935,800)	(24,904,831)	(16,662,100)
Payments for construction of infrastructure	5(b)	(16,140,700)	(23,883,637)	(13,994,200)
Capital grants, subsidies and contributions		6,676,500	6,177,719	4,268,600
Proceeds from sale of property, plant and equipment	5(a)	495,900	945,493	703,300
Developer Contribution Plans - Contribution Recognised		8,743,000	8,815,573	1,837,000
Net cash (used in) investing activities		(16,161,100)	(33,819,477)	(25,555,025)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(4,071,874)	(4,123,070)	(4,123,090)
Payments for principal portion of lease liabilities	8	(1,460,900)	(1,317,972)	(1,427,500)
Proceeds from new borrowings	7(a)	9,893,100	5,828,000	7,578,000
Net cash provided by financing activities		4,360,326	386,958	2,027,410
Net increase in cash held		2,918,601	121,968	3,200,000
Cash at beginning of year		15,444,260	15,322,292	6,328,742
Cash and cash equivalents at the end of the year	4	18,362,861	15,444,260	9,528,742

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 2025

OPERATING ACTIVITIES

Revenue from operating activities

Note	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
	\$	\$	\$
General rates	2(a) 88,359,484	83,564,848	82,518,271
Rates excluding general rates	2(a)(iii) 599,100	584,448	579,545
Grants, subsidies and contributions	7,774,500	2,496,964	3,083,400
Fees and charges	18 35,785,700	32,810,921	32,201,900
Interest revenue	10(a) 6,226,400	6,063,726	6,437,100
Other revenue	961,600	359,477	19,000
Profit on asset disposals	5 15,800	155,266	2,200
Fair value adjustments to financial assets at fair value through profit or loss	0	3,476	0
	139,722,584	126,039,126	124,841,416

Expenditure from operating activities

Employee costs	(56,680,100)	(49,001,531)	(48,679,700)
Materials and contracts	(52,133,200)	(43,240,889)	(50,736,600)
Utility charges	(4,564,300)	(4,240,234)	(4,470,700)
Depreciation	6 (34,506,400)	(33,700,999)	(27,698,000)
Finance costs	10(c) (1,684,630)	(1,222,422)	(1,246,280)
Insurance	(1,412,400)	(1,345,261)	(1,258,500)
Other expenditure	(7,779,880)	(7,871,386)	(1,776,846)
Loss on asset disposals	5 (1,009,400)	(2,182,590)	(950,800)
	(159,770,310)	(142,805,312)	(136,817,426)

Non cash amounts excluded from operating activities	3(c) 35,500,000	36,033,962	28,646,600
Amount attributable to operating activities	15,452,274	19,267,776	16,670,590

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	6,676,500	8,617,447	4,268,600
Proceeds from disposal of assets	5 495,900	945,493	703,300
Developer Contribution Plans - Gifted Assets	28,000,000	26,000,000	30,000,000
Developer Contribution Plans - Contribution Recognised	3,293,300	1,370,637	1,837,000
Movement in Financial Assets	0	(969,793)	0
	38,465,700	35,963,784	36,808,900

Outflows from investing activities

Right of use assets recognised	5(c) (2,679,765)	(146,917)	(587,800)
Payments for property, plant and equipment	5(a) (15,935,800)	(24,904,831)	(16,662,100)
Payments for construction of infrastructure	5(b) (16,140,700)	(23,883,637)	(13,994,200)
Infrastructure - Gifted Assets	5(b) (28,000,000)	(26,000,000)	(30,000,000)
	(62,756,265)	(74,935,385)	(61,244,100)

Non-cash amounts excluded from investing activities	3(d) 7,396,565	8,063,903	7,214,100
Amount attributable to investing activities	(16,894,000)	(30,907,699)	(17,221,100)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a) 9,893,100	5,828,000	7,578,000
Leases liabilities recognised	8 2,679,765	287,180	(587,800)
Transfers from reserve accounts	9(a) 19,867,800	12,579,433	16,675,645
	32,440,665	18,694,613	23,665,845

Outflows from financing activities

Repayment of borrowings	7(a) (4,071,874)	(4,123,070)	(4,123,090)
Payments for principal portion of lease liabilities	8 (1,460,900)	(1,317,972)	(1,427,500)
Transfers to reserve accounts	9(a) (23,036,400)	(14,211,624)	(25,191,045)
	(28,569,174)	(19,652,666)	(30,741,635)

Non-cash amounts excluded from financing activities	3(e) (2,679,765)	(287,180)	587,800
Amount attributable to financing activities	1,191,726	(1,245,233)	(6,487,990)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3 250,000	13,135,156	7,038,500
Amount attributable to operating activities	15,452,274	19,267,776	16,670,590
Amount attributable to investing activities	(16,894,000)	(30,907,699)	(17,221,100)
Amount attributable to financing activities	1,191,726	(1,245,233)	(6,487,990)
Surplus/(deficit) remaining after the imposition of general rates	3 0	250,000	0

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

**CITY OF ARMADALE
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
		\$	\$	\$
CURRENT ASSETS				
Cash and cash equivalents	4	18,362,861	15,444,260	9,528,742
Trade and other receivables		16,374,354	16,374,354	12,570,619
Other financial assets		143,749,523	143,749,523	120,616,240
Inventories		510,933	510,933	460,750
Other assets		0	0	500,000
TOTAL CURRENT ASSETS		178,997,671	176,079,070	143,676,351
NON-CURRENT ASSETS				
Trade and other receivables		792,241	792,241	690,968
Other financial assets		251,802	249,512	239,445
Property, plant and equipment		304,556,837	294,584,437	296,731,846
Infrastructure		1,266,458,063	1,251,441,863	995,726,693
Landfill Cell		2,347,823	1,104,923	855,754
Right-of-use assets		2,234,930	1,016,065	2,631,173
Intangible assets		21,062,466	21,752,466	24,809,363
TOTAL NON-CURRENT ASSETS		1,597,704,162	1,570,941,507	1,321,685,242
TOTAL ASSETS		1,776,701,833	1,747,020,577	1,465,361,593
CURRENT LIABILITIES				
Trade and other payables		40,590,294	40,590,294	28,951,609
Other liabilities		12,138,600	4,026,200	2,533,100
Lease liabilities	8	1,402,900	954,521	1,667,740
Borrowings	7	3,829,457	4,068,590	4,110,108
Employee related provisions		7,308,701	7,308,701	8,887,153
Other provisions		10,837,171	10,837,171	0
TOTAL CURRENT LIABILITIES		76,107,123	67,785,477	46,149,710
NON-CURRENT LIABILITIES				
Other liabilities		33,011,480	36,407,079	31,952,218
Lease liabilities	8	885,421	114,935	1,048,970
Borrowings	7	41,265,658	35,205,299	36,913,760
Employee related provisions		966,727	966,727	523,776
Other provisions		13,606,527	13,606,527	25,851,510
TOTAL NON-CURRENT LIABILITIES		89,735,813	86,300,567	96,290,234
TOTAL LIABILITIES		165,842,936	154,086,044	142,439,944
NET ASSETS		1,610,858,897	1,592,934,533	1,322,921,649
EQUITY				
Retained surplus		487,826,805	473,071,041	503,859,065
Reserve accounts	9	133,115,460	129,946,860	115,056,959
Revaluation surplus		989,916,632	989,916,632	704,005,625
TOTAL EQUITY		1,610,858,897	1,592,934,533	1,322,921,649

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

**CITY OF ARMADALE
FOR THE YEAR ENDED 30 JUNE 2025
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1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the 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 15 to the annual budget.

2023/24 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Est. Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Group 1 - Vacant	Gross rental valuation	0.151463	761	\$ 18,572,946	2,813,130	0	2,813,130	2,727,313	2,765,813
Group 2 - Residential Improved	Gross rental valuation	0.097708	30,993	\$ 618,748,447	60,449,796	994,794	61,444,590	57,794,536	57,496,592
Group 3 - Business Improved	Gross rental valuation	0.101961	813	\$ 118,811,691	12,113,108	0	12,113,108	11,850,241	10,704,722
Unimproved Value Lands	Unimproved valuation	0.004940	124	\$ 140,996,000	696,583	0	696,583	673,037	678,722
Total general rates			32,691	\$ 897,129,084	76,072,617	994,794	77,067,411	73,045,127	71,645,849
(ii) Minimum payment									
		\$		\$					
Group 1 - Vacant	Gross rental valuation	1,221	1,903	\$ 10,077,156	2,323,230	305,206	2,628,436	2,305,661	2,555,885
Group 2 - Residential Improved	Gross rental valuation	1,409	5,723	\$ 74,483,471	8,063,043	0	8,063,043	7,673,836	7,734,250
Group 3 - Business Improved	Gross rental valuation	1,639	345	\$ 3,909,470	565,284	0	565,284	539,334	549,552
Unimproved Value Lands	Unimproved valuation	1,687	15	\$ 3,464,994	25,310	0	25,310	24,360	22,735
Total minimum payments			7,986	\$ 91,935,091	10,976,867	305,206	11,282,073	10,543,191	10,862,422
Total general rates and minimum payments			40,677	\$ 989,064,175	87,049,484	1,300,000	88,349,484	83,588,318	82,508,271
(iii) Specified area rates									
SAR A - Armadale Town Centre		0.004460	89	\$ 29,481,079	131,500	0	131,500	128,299	127,600
SAR B - Kelmscott Town Centre		0.009011	80	\$ 8,256,329	74,400	0	74,400	72,656	72,400
SAR C - Kelmscott Industrial Area		0.001735	348	\$ 12,562,527	21,800	0	21,800	21,269	21,300
SAR D - Armadale Industrial Area		0.003582	142	\$ 6,950,798	24,900	0	24,900	24,300	24,300
SAR F - Harrisdale/Piara Waters		0.002778	4,992	\$ 119,530,684	332,000	0	332,000	323,670	319,745
SAR G - Champion Lakes		0.002356	332	\$ 6,154,340	14,500	0	14,500	14,254	14,200
Total specified area rates			5,983	\$ 182,935,757	599,100	0	599,100	584,448	579,545
					87,648,584	1,300,000	88,948,584	84,172,766	83,087,816
Rate Equilibrant Payments and Adjustments					30,000	0	30,000	0	30,000
Concessions (Refer note 2(g))					(20,000)	0	(20,000)	(23,470)	(20,000)
Total rates					87,658,584	1,300,000	88,958,584	84,149,296	83,097,816

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

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

The minimum rates 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 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 6 September 2024 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 6 September 2024 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 17 February 2025, 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 6 September 2024 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;

Second installment to be made on or before 8 November 2024, or 2 months after the due date of the first installment, whichever is later;

Third installment to be made on or before 17 February 2025, or 2 months after the due date of the first installment, whichever is later; and

Fourth installment to be made on or before 21 April 2025, or 2 months after the due date of the first installment, whichever is later.

Instalment options	Date due	Instalment plan	Instalment plan	Unpaid rates
		admin charge	interest rate	interest rates
		\$	%	%
Option one				
Single full payment	6/09/2024	0	0.0%	7.0%
Option two				
First installment	6/09/2024		5.5%	7.0%
Second installment	17/01/2025	9.50	5.5%	7.0%
Option three				
First installment	6/09/2024	0	5.5%	7.0%
Second installment	8/11/2024	9.50	5.5%	7.0%
Third installment	17/01/2025	9.50	5.5%	7.0%
Fourth installment	21/03/2025	9.50	5.5%	7.0%

	2024/25 Budget revenue	2023/24 Est. Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	195,200	59,648	190,100
Instalment plan interest earned	240,000	261,516	240,000
Unpaid rates and service charge interest earned	384,000	615,559	250,000
	819,200	936,723	680,100

(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.

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.

(d) 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 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) 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	0.004460	131,500	(131,500)	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	0.009011	74,400	(74,400)	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	0.001735	21,800	(21,800)	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	0.003582	24,900	(24,900)	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	0.002778	332,000	(332,000)	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.	4492 properties in Harrisdale/Piara Waters
SAR G - Champion Lakes	0.002356	14,500	(14,500)	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.	332 properties in Champion Lakes
	0.023923	599,100	(599,100)		

(f) Service Charges

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

(g) Early payment discounts

No discounts for early payment of rates, fees or charges will be offered in the 2024/25 Financial Year.

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Residential Rates Concession	Rate	Concession		20,000	20,000	23,470	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	23,470	20,000		

The basis for providing the Residential Rate Concession is:

Fairness and equity, ie. rating like properties in a consistent manner, and

The "benefit" principle (ie. the concept that there is a relationship between the rates levied and the benefits received) – the reasons for the higher Group 3 Business Improved rates are less valid for properties zoned for business

The Residential Rate Concession is calculated as follows:

A – B = Residential Rate Concession where :-

A = the rates levied at the Group 3 Business Improved rate in the dollar of 10.1961 cents or the minimum payment of \$1,639, and

B = the rates that would have been levied had the property been rated at the Group 2 Residential Improved rate in the dollar of 9.7708 cents or the minimum payment of \$1409

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

3. NET CURRENT ASSETS

		2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
	Note	30 June 2025	30 June 2024	30 June 2024
(a) Composition of estimated net current assets				
Current assets		\$	\$	\$
Cash and cash equivalents	4	18,362,861	15,444,260	9,528,742
Financial assets		143,749,523	143,749,523	120,616,240
Receivables		16,374,354	16,374,354	12,570,619
Inventories		510,933	510,933	460,750
Other assets		0	0	500,000
		178,997,671	176,079,070	143,676,351
Less: current liabilities				
Trade and other payables		(38,797,653)	(38,797,652)	(28,951,609)
Contract liabilities		(12,138,600)	(4,026,200)	(2,533,100)
Capital grant/contribution liability		(1,792,642)	(1,792,642)	0
Lease liabilities	8	(1,402,900)	(954,521)	(1,667,740)
Long term borrowings	7	(3,829,457)	(4,068,590)	(4,110,108)
Employee provisions		(7,308,701)	(7,308,701)	(8,887,153)
Rehabilitation provision		(10,837,171)	(10,837,171)	0
		(76,107,124)	(67,785,477)	(46,149,710)
Net current assets		102,890,547	108,293,593	97,526,641
Less: Total adjustments to net current assets	3(b)	(102,890,547)	(108,043,593)	(97,526,641)
Net current assets used in the Statement of Financial Activity		0	250,000	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 <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Cash - reserve accounts	9	(133,115,460)	(129,946,860)	(115,056,959)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		3,829,457	4,068,590	4,110,108
- Current portion of lease liabilities		1,402,900	954,521	1,667,740
- Current portion of contract liability held in reserve		12,138,600	4,026,200	2,533,100
- Current portion of Rehabilitation provision		5,545,255	5,545,255	0
- Current portion of employee benefit provisions held in reserve		7,308,701	7,308,701	9,642,059
Total adjustments to net current assets		(102,890,547)	(108,043,593)	(97,526,641)

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*.

		2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
	Note	30 June 2025	30 June 2024	30 June 2024
Adjustments to operating activities				
Less: Profit on asset disposals	5	(15,800)	(155,266)	(2,200)
Less: Movement in liabilities associated with restricted cash		0	(7,937,155)	0
Add: Loss on asset disposals	5	1,009,400	2,182,590	950,800
Add: Depreciation	6	34,506,400	33,700,999	27,698,000
Movement in current contract liabilities associated with restricted cash		0	7,916,986	0
Movement in current employee provisions associated with restricted cash		0	(352,098)	0
Non-cash movements in non-current assets and liabilities:				
- Financial assets at amortised cost		0	(3,476)	0
- Pensioner deferred rates		0	93,950	0
- Employee provisions		0	587,432	0
Non cash amounts excluded from operating activities		35,500,000	36,033,962	28,646,600

(d) Non-cash amounts excluded from investing activities

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*.

		2024/25 Budget	2023/24 Actual	2023/24 Budget
	Note	30 June 2025	30 June 2024	30 June 2024
Adjustments to investing activities				
Right of use assets recognised		2,679,765	146,917	587,800
Movement in current unspent capital grants associated with restricted cash		4,716,800	7,916,986	6,626,300
Non cash amounts excluded from investing activities		7,396,565	8,063,903	7,214,100

(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*.

		2024/25 Budget	2023/24 Actual	2023/24 Budget
	Note	30 June 2025	30 June 2024	30 June 2024
Adjustments to financing activities				
Less: Lease liability recognised		(2,679,765)	(287,180)	587,800
Non cash amounts excluded from financing activities		(2,679,765)	(287,180)	587,800

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.

LAND HELD FOR RESALE

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

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

Land held for resale is classified as current except where it is held as non-current based on the 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.

CONTRACT LIABILITIES

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

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

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 2025**

4. RECONCILIATION OF CASH

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

Note	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget	
	\$	\$	\$	
Cash at bank and on hand	18,362,861	15,444,260	9,528,742	
Term deposits	143,749,523	143,749,523	120,616,240	
Total cash and cash equivalents	162,112,384	159,193,783	130,144,982	
Held as				
- Unrestricted cash and cash equivalents	28,996,924	29,246,923	9,528,742	
- Restricted cash and cash equivalents	133,115,460	129,946,860	120,616,240	
3(a)	162,112,384	159,193,783	130,144,982	
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	0	0	0	
- Restricted financial assets at amortised cost - term deposits	133,115,460	129,946,860	120,616,240	
	133,115,460	129,946,860	120,616,240	
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	133,115,460	129,946,860	115,056,959
Unspent capital grants, subsidies and contribution liabilities		0	0	5,559,281
		133,115,460	129,946,860	120,616,240
Reconciliation of net cash provided by operating activities to net result				
Net result	17,922,074	19,221,898	24,129,590	
Depreciation	6	34,506,400	33,700,999	27,698,000
(Profit)/loss on sale of asset	5	993,600	2,027,324	948,600
Gifted Assets		(28,000,000)	(26,000,000)	(30,000,000)
Developer Contribution Plans - Contribution Recognised		(3,293,300)	(1,370,637)	(1,837,000)
(Increase)/decrease in receivables		0	(697,373)	(710,092)
(Increase)/decrease in inventories		0	(347,484)	(100,772)
Increase/(decrease) in payables and provisions		0	12,375,799	4,643,678
DCP Interest		1,766,800	1,451,429	1,320,000
DCP cash received		6,976,200	6,914,850	7,322,800
DCP income recognised		(4,026,200)	(429,124)	(2,533,100)
Increase/(decrease) in employee provisions		0	235,334	97,678
Capital grants, subsidies and contributions		(12,126,199)	(11,039,896)	(4,251,767)
Net cash from operating activities	14,719,375	33,554,487	26,727,615	

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.

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Est. Actual					2023/24 Budget				
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit or Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit or Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit or Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	81,500	0		0	0	0	0	824,037	0	(824,037)	337,000	0	0	0	0
Buildings - non-specialised	13,429,200	0		0	0	18,475,763	0	0	0	0	12,410,500	0	0	0	0
Furniture and equipment	176,100	0		0	0	442,256	0	0	0	0	584,600	0	0	0	0
Plant and equipment	2,249,000	0	574,500	495,900	(78,600)	5,986,812	0	806,656	945,493	138,837	3,330,000	0	701,900	703,300	1,400
Total	15,935,800	0	574,500	495,900	(78,600)	24,904,831	0	1,630,693	945,493	(685,200)	16,662,100	0	701,900	703,300	1,400
(b) Infrastructure															
Infrastructure - Roads	4,031,400	17,235,000	596,000	0	(596,000)	10,681,197	10,000,000	0	0	0	6,686,600	17,566,000	618,700	0	(618,700)
Infrastructure - Pathways	3,558,200	2,679,000	62,900	0	(62,900)	2,275,019	2,000,000	0	0	0	1,736,000	2,763,700	65,300	0	(65,300)
Infrastructure - Drainage	254,900	4,613,000	44,900	0	(44,900)	1,818,292	10,000,000	1,243,195	0	(1,243,195)	250,000	4,735,000	46,600	0	(46,600)
Infrastructure - Parks and Reserves	6,514,900	3,473,000	211,200	0	(211,200)	4,430,943	4,000,000	54,879	0	(54,879)	2,135,500	4,935,300	219,400	0	(219,400)
Infrastructure - Waste	70,400	0	0	0	0	4,157,026	0	0	0	0	2,690,000	0	0	0	0
Other infrastructure	250,000	0	0	0	0	84,613	0	44,050	0	(44,050)	96,100	0	0	0	0
Landfill Cell	1,460,900	0	0	0	0	436,547	0	0	0	0	400,000	0	0	0	0
Total	16,140,700	28,000,000	915,000	0	(915,000)	23,883,637	26,000,000	1,342,124	0	(1,342,124)	13,994,200	30,000,000	950,000	0	(950,000)
(c) Right of Use Assets															
Right of use - Buildings	955,800	0	0	0	0	0	0	374,826	0	0	0	0	0	0	0
Right of use - Motor Vehicle	34,845	0	0	0	0	0	0	5,101	0	0	0	0	0	0	0
Right of use - Plant and Equipment	1,689,120	0	0	0	0	146,917	0	970,275	0	0	587,800	0	0	0	0
Total	2,679,765	0	0	0	0	146,917	0	1,350,202	0	0	587,800	0	0	0	0
Total	34,756,265	28,000,000	1,489,500	495,900	(993,600)	48,935,385	26,000,000	4,323,019	945,493	(2,027,324)	31,244,100	30,000,000	1,651,900	703,300	(948,600)

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.

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Pathways
Infrastructure - Drainage
Infrastructure - Parks and Reserves
Infrastructure - Waste
Other infrastructure
Landfill Cell
Rehabilitation Asset
Right of use - Buildings
Right of use - Motor Vehicle
Right of use - Plant and Equipment

By Program

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

2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
\$	\$	\$
2,937,400	2,689,059	2,792,800
407,400	373,460	379,400
2,044,100	1,965,625	1,791,500
15,064,400	14,863,758	12,104,800
2,247,700	2,182,249	1,870,700
5,138,400	5,107,421	3,756,000
3,777,300	3,971,910	2,566,000
379,800	321,454	291,900
141,000	138,240	80,000
218,000	124,915	637,400
690,000	689,149	0
595,600	565,731	534,000
28,200	25,713	9,500
837,100	682,315	884,000
34,506,400	33,700,999	27,698,000
1,683,600	616,411	1,351,400
0	0	0
70,800	132,279	56,800
10,200	17,440	8,200
159,500	148,302	128,000
0	0	0
1,211,200	2,070,914	972,200
6,714,300	4,329,174	5,389,500
22,273,900	22,681,910	17,879,100
17,100	23,039	13,700
2,365,800	3,681,530	1,899,100
34,506,400	33,700,999	27,698,000

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.

Under \$5000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Est. Actual Principal 1 July 2023	2023/24 Est. Actual New Loans	2023/24 Est. Actual Principal Repayments	Est. Actual Principal outstanding 30 June 2024	2023/24 Est. Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Loan Borrowings 2009	296	WATC*	6.77%	0	0	0	0	0	54,984	0	(54,984)	0	(2,807)	54,984	0	(54,984)	0	(2,810)
Orchard House 2014	316	WATC*	4.78%	2,155,811	0	(172,700)	1,983,111	(115,730)	2,320,547	0	(164,736)	2,155,811	(108,977)	2,320,547	0	(164,740)	2,155,807	(108,980)
Orchard House 2015	318	WATC*	3.53%	6,743,585	0	(540,880)	6,202,705	(279,230)	7,265,863	0	(522,278)	6,743,585	(251,916)	7,265,863	0	(522,280)	6,743,583	(251,920)
Core System Review	323	WATC*	3.60%	1,828,345	0	(352,680)	1,475,665	(43,490)	2,174,764	0	(346,419)	1,828,345	(37,594)	2,174,764	0	(346,420)	1,828,344	(37,590)
Core System Review	342	WATC*	2.40%	860,037	0	(139,080)	720,957	(15,690)	997,463	0	(137,426)	860,037	(11,572)	997,463	0	(137,430)	860,033	(11,570)
Core System Review	345A	WATC*	4.18%	1,122,769	0	(120,870)	1,001,899	(53,370)	1,238,736	0	(115,967)	1,122,769	(50,620)	1,238,736	0	(115,970)	1,122,766	(50,620)
Core System Review	345B	WATC*	4.52%	1,213,664	0	(112,030)	1,101,634	(61,900)	1,320,800	0	(107,136)	1,213,664	(58,488)	1,320,800	0	(107,140)	1,213,660	(58,490)
Core System Review	345C	WATC*	4.83%	278,000	0	(22,220)	255,780	(15,060)	0	278,000	0	278,000	0	0	2,028,000	0	2,028,000	0
Core System Review	345D	WATC*	5.09%	0	2,889,200	0	2,889,200	0	0	0	0	0	0	0	0	0	0	0
Recreation and Culture																		
Aquatic Works 2008	291	WATC*	7.26%	163,318	0	(36,570)	126,748	(12,440)	197,372	0	(34,054)	163,318	(13,722)	197,372	0	(34,050)	163,322	(13,720)
Aquatic Centre Upgrade 2010	299	WATC*	6.19%	95,572	0	(95,572)	0	(5,430)	185,493	0	(89,921)	95,572	(10,112)	185,493	0	(89,920)	95,573	(10,110)
Aquatic Centre Upgrade 2011	302	WATC*	6.02%	698,370	0	(82,920)	615,450	(45,740)	776,515	0	(78,145)	698,370	(45,588)	776,515	0	(78,150)	698,365	(45,590)
Frye Park Redevelopment 2011	304	WATC*	6.02%	521,091	0	(61,870)	459,221	(34,130)	579,399	0	(58,308)	521,091	(34,015)	579,399	0	(58,310)	521,089	(34,020)
Piara Waters (North) Sports 2011	305	WATC*	5.89%	218,372	0	(106,020)	112,352	(13,140)	318,410	0	(100,038)	218,372	(17,303)	318,410	0	(100,040)	218,370	(17,300)
Aquatic Centre Upgrade 2012	311	WATC*	4.48%	812,426	0	(86,520)	725,906	(41,110)	895,196	0	(82,770)	812,426	(39,188)	895,196	0	(82,770)	812,426	(39,190)
Oval Lighting Renewal	314	WATC*	3.47%	104,558	0	(104,558)	0	(3,280)	205,580	0	(101,022)	104,558	(6,265)	205,580	0	(101,020)	104,560	(6,260)
Armadale Golf Course	315	WATC*	2.94%	116,912	0	(37,840)	79,072	(3,920)	153,662	0	(36,750)	116,912	(4,250)	153,662	0	(36,750)	116,912	(4,250)
Kelmscott Library - Stage 1	322	WATC*	2.69%	156,902	0	(77,400)	79,502	(4,660)	232,264	0	(75,362)	156,902	(5,744)	232,264	0	(75,360)	156,904	(5,740)
Indoor Aquatic Centre	324	WATC*	3.76%	8,620,183	0	(502,440)	8,117,743	(219,240)	9,113,302	0	(493,119)	8,620,183	(169,130)	9,113,302	0	(493,120)	8,620,182	(169,130)
Armadale Hall Upgrade 2018	326	WATC*	3.60%	2,025,180	0	(390,650)	1,634,530	(48,170)	2,408,894	0	(383,714)	2,025,180	(41,641)	2,408,894	0	(383,710)	2,025,184	(41,640)
Champion Centre Upgrade	332	WATC*	1.52%	71,065	0	(71,065)	0	(770)	141,593	0	(70,528)	71,065	(941)	141,593	0	(70,530)	71,063	(940)
Armadale Library Creative Space	334	WATC*	2.90%	0	0	0	0	0	55,572	0	(55,572)	0	(605)	55,572	0	(55,572)	0	(610)
Lighting Renewal - 2	336	WATC*	2.90%	0	0	0	0	0	10,298	0	(10,298)	0	(112)	10,298	0	(10,298)	0	(110)
AFAC Carpark	337	WATC*	3.87%	414,780	0	(22,350)	392,430	(10,790)	436,704	0	(21,924)	414,780	(8,343)	436,704	0	(21,920)	414,784	(8,340)
Bedforddale Fire Service	343	WATC*	1.45%	536,228	0	(73,330)	462,898	(11,120)	608,514	0	(72,286)	536,228	(8,535)	608,514	0	(72,290)	536,224	(8,530)
John Dunne Challenge Park	344	WATC*	4.18%	1,022,967	0	(110,130)	912,837	(48,620)	1,128,626	0	(105,659)	1,022,967	(46,120)	1,128,626	0	(105,660)	1,022,966	(46,120)
Roleystone Theatre	346	WATC*	4.52%	2,700,604	0	(249,290)	2,451,314	(137,720)	2,939,000	0	(238,396)	2,700,604	(130,144)	2,939,000	0	(238,400)	2,700,600	(130,140)
Creyk Park Pavilion	347	WATC*	4.18%	1,149,049	0	(123,700)	1,025,349	(54,620)	1,267,731	0	(118,682)	1,149,049	(51,805)	1,267,731	0	(118,680)	1,149,051	(51,800)
Piara Waters Library Services	339	WATC*	4.83%	500,000	0	(39,960)	460,040	(27,070)	0	500,000	0	500,000	0	0	500,000	0	500,000	0
Piara Waters Library Services	349	WATC*	5.09%	4,645,000	0	(212,760)	4,432,240	(265,760)	0	4,645,000	0	4,645,000	0	0	4,645,000	0	4,645,000	0
Forrestdale Sporting Precinct	350A	WATC*	4.83%	405,000	0	(32,370)	372,630	(21,980)	0	405,000	0	405,000	0	0	405,000	0	405,000	0
Forrestdale Sporting Precinct	350B	WATC*	5.09%	0	1,539,200	0	1,539,200	0	0	0	0	0	0	0	0	0	0	0
Morgan Park	348	WATC*	5.09%	0	1,510,000	0	1,510,000	0	0	0	0	0	0	0	0	0	0	0
Transport																		
317 Abbey Road Project 2014	317	WATC*	4.0%	0	0	0	0	0	356,656	0	(356,656)	0	(10,816)	356,656	0	(356,656)	0	(10,820)
321 Armadale Arena Roofing 2015	321	WATC*	3.5%	94,099	0	(94,099)	0	(2,950)	185,019	0	(90,920)	94,099	(5,638)	185,018	0	(90,920)	94,098	(5,640)
LED Street Lighting Project	354 A	WATC*	4.83%	0	3,954,700	0	3,954,700	0	0	0	0	0	0	0	0	0	0	0
				39,273,887	9,893,100	(4,071,874)	45,095,113	(1,597,130)	37,568,957	5,828,000	(4,123,070)	39,273,887	(1,171,991)	37,568,956	7,578,000	(4,123,090)	41,023,866	(1,171,980)

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 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
345D - Core System Review	WATC*	Debenture	15	5.09%	2,889,200	1,276,860	2,889,200	0
350B - Forrestdale Sporting Precinct	WATC*	Debenture	15	5.09%	1,539,200	680,240	1,539,200	0
348 - Morgan Park	WATC*	Debenture	15	5.09%	1,510,000	667,340	1,510,000	0
354A - LED Street Lighting Project	WATC*	Debenture	10	4.83%	3,954,700	1,078,310	3,954,700	0
					9,893,100	3,702,750	9,893,100	0

* WATC - Western Australian Treasury Corporation.

(c) Unspent borrowings

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

(d) Credit Facilities

	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	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	45,095,113	39,273,887	41,023,866

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25	2024/25	Budget	2024/25	Est. Actual Principal 1 July 2023	Est. Actual New Leases	2023/24 Adjustments	2023/24	Est. Actual	2023/24	Budget	2023/24	Budget	2023/24	
						Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2025	Lease Interest Repayments				Lease Principal repayments	Lease Principal outstanding 30 June 2024	Lease Interest repayments	Lease Principal	Lease New Leases	Lease Principal outstanding 30 June 2024	Lease Interest repayments	
Governance					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Office Equipment	Equigroup-COARM001	Equigroup Pty Ltd	2.7%	48	103,676	0	(103,400)	276	(1,100)	206,128	0	0	(102,452)	103,676	(1,997)	264,531	0	(102,100)	162,431	(2,300)
Office Equipment	Equigroup-COARM002	Equigroup Pty Ltd	2.7%	48	9,239	0	(5,100)	4,139	(200)	14,021	412	0	(5,194)	9,239	(149)	14,000	0	(5,000)	9,000	(400)
Office Equipment	Equigroup COARM003	Equigroup Pty Ltd	2.7%	48	15,620	0	(4,100)	11,520	(900)	0	20,306	0	(4,686)	15,620	(221)	18,000	0	(3,800)	14,200	(1,100)
Corporate Services																				
IT Equipment	E6N0158584	MAIA Financial	3.1%	60	0	0	0	0	0	9,741	0	(9,741)	0	0	0	0	0	0	0	0
IT Equipment	E6N0157674	MAIA Financial	3.1%	60	0	0	0	0	0	5,501	0	(5,501)	0	0	0	0	0	0	0	0
IT Equipment	E6N0157825	MAIA Financial	3.1%	60	0	0	0	0	0	10,301	0	(10,301)	0	0	0	0	0	0	0	0
IT Equipment	E6N0162298/ Renew	MAIA Financial	3.5%	60	6,769	11,777	(11,800)	6,746	(1,900)	10,109	9,849	0	(13,189)	6,769	(527)	8,951	52,600	(12,902)	48,649	(700)
IT Equipment	E6N0160541	MAIA Financial	3.1%	24	0	0	0	0	0	38,349	0	(38,349)	0	0	0	0	0	0	0	0
IT Equipment	E6N0159126	MAIA Financial	2.9%	24	0	0	0	0	0	19,220	0	(19,220)	0	0	0	0	0	0	0	0
IT Equipment	E6N0161099	MAIA Financial	2.9%	36	0	0	0	0	0	112,937	0	(112,937)	0	0	0	0	0	0	0	0
IT Equipment	E6N0162109	MAIA Financial	2.9%	36	0	0	0	0	0	12,502	0	(12,502)	0	0	0	0	0	0	0	0
IT Equipment	E6N0162256	MAIA Financial	2.9%	36	0	0	0	0	0	143,651	0	(143,651)	0	0	0	131,002	281,200	(95,100)	317,102	(3,100)
IT Equipment	E6N0162172	MAIA Financial	3.0%	36	0	0	0	0	0	10,034	0	(10,034)	0	0	0	7,032	0	(7,032)	0	(200)
IT Equipment	E6N0162003/ Renew	MAIA Financial	3.0%	36	8,015	22,785	(30,800)	0	(1,500)	77,516	0	(38,034)	(31,467)	8,015	(833)	102,295	0	(29,900)	72,395	(2,400)
IT Equipment	E6N0162826/ Renew	MAIA Financial	1.6%	72	18,549	54,351	(72,900)	0	(1,600)	182,204	0	(90,193)	(73,462)	18,549	(1,033)	286,768	0	(71,700)	215,068	(800)
IT Equipment	E6N0156842	MAIA Financial	3.1%	12	0	0	0	0	0	25,826	0	(25,826)	0	0	0	0	0	0	0	0
IT Equipment	E6N0156135	MAIA Financial	3.1%	24	0	0	0	0	0	3,053	0	(3,053)	0	0	0	0	0	0	0	0
IT Equipment	E6N0158456	MAIA Financial	3.1%	36	0	0	0	0	0	4,456	0	(4,456)	0	0	0	0	0	0	0	0
IT Equipment	E6N0159594/ Renew	MAIA Financial	3.1%	72	19,181	49,419	(68,600)	0	(8,700)	373,284	0	(278,842)	(75,261)	19,181	(2,058)	148,839	0	(66,500)	82,339	(10,800)
IT Equipment	E6N0158125	MAIA Financial	3.1%	36	0	0	0	0	0	14,407	0	(14,407)	0	0	0	0	0	0	0	0
IT Equipment	E6N0159696	MAIA Financial	3.1%	72	0	0	0	0	0	36,077	0	(36,077)	0	0	0	0	0	0	0	(900)
IT Equipment	E6N0161137/ Renew	MAIA Financial	3.1%	60	13,652	16,500	(16,500)	13,652	(2,000)	0	31,370	0	(17,718)	13,652	(768)	0	75,300	(16,000)	59,300	(2,500)
IT Equipment	E6N0157673	MAIA Financial	3.1%	60	0	0	0	0	0	50,558	0	(50,558)	0	0	0	0	0	0	0	(1,200)
IT Equipment	E6N0162255/ Renew	MAIA Financial	3.1%	60	7,603	13,800	(13,300)	8,103	(2,100)	11,356	11,073	0	(14,826)	7,603	(575)	8,010	63,000	(11,310)	59,700	(800)
IT Equipment	E6N0159671	MAIA Financial	3.1%	72	0	0	0	0	0	13,722	0	(13,722)	0	0	0	0	0	0	0	0
IT Equipment	E6N0160099	MAIA Financial	3.1%	24	0	0	0	0	0	21,539	0	(21,539)	0	0	0	0	0	0	0	0
IT Equipment	009-0154500-001/ Renew	Dell Financial	2.0%	12	8,883	62,300	(20,700)	50,483	(700)	29,903	0	0	(21,020)	8,883	(406)	32,962	0	(21,000)	11,962	(400)
IT Equipment	009-0154500-002/ Renew	Dell Financial	2.0%	12	147,629	520,200	(175,700)	492,129	(3,100)	321,569	0	0	(173,940)	147,629	(4,843)	342,873	0	(173,900)	168,973	(4,800)
IT Equipment	009-0154500-003/ Renew	Dell Financial	2.0%	12	2,173	12,700	(4,300)	10,573	(100)	6,453	0	0	(4,280)	2,173	(90)	6,621	0	(4,300)	2,321	(100)
IT Equipment	009-0154500-004/ Renew	Dell Financial	2.0%	12	7,436	29,100	(9,800)	26,736	(200)	17,180	0	0	(9,744)	7,436	(255)	0	9,700	(9,700)	0	(300)
IT Equipment	009-0154500-005	Dell Financial	2.0%	12	10,371	0	(3,700)	6,671	(200)	14,003	0	0	(3,632)	10,371	(247)	0	3,600	(3,600)	0	(200)
IT Equipment	009-0154500-006	Dell Financial	2.8%	12	28,159	0	(17,600)	10,559	(500)	45,341	0	0	(17,182)	28,159	(1,001)	45,400	0	(17,200)	28,200	(500)
IT Equipment	009-0154500-007	Dell Financial	2.7%	12	11,822	0	(6,100)	5,722	(300)	17,745	0	0	(5,923)	11,822	(417)	13,200	0	(5,900)	7,300	(800)
IT Equipment	Piara Waters Library IT	TBC	3.1%	48	0	374,800	(89,400)	285,400	(10,600)	0	0	0	0	0	0	0	0	0	0	0
Fitness Equipment	E6N0162801/ Renew	MAIA Financial	3.1%	48	4,933	10,700	(10,600)	5,033	(1,200)	8,707	5,866	0	(9,640)	4,933	(340)	5,438	40,000	(11,298)	34,140	(400)
Fitness Equipment	E6N0162813	MAIA Financial	3.6%	108	17,405	0	(8,900)	8,505	(1,400)	51,221	0	(24,350)	(9,466)	17,405	(841)	23,197	0	(8,600)	14,597	(1,700)
Fitness Equipment	E6N0162400/ Renew	MAIA Financial	3.5%	72	53,788	296,300	(51,600)	298,488	(3,300)	92,916	12,817	0	(51,945)	53,788	(3,024)	101,568	0	(52,400)	49,168	(2,600)
Fitness Equipment	E6N0162398	MAIA Financial	3.0%	48	0	0	0	0	0	403,572	0	(403,572)	0	0	0	380,600	0	(103,200)	277,400	(10,600)
Fitness Equipment	E6N0162397/ Renew	MAIA Financial	3.0%	60	4,512	3,488	(8,000)	0	(1,100)	6,743	6,594	0	(8,825)	4,512	(301)	6,472	37,200	(8,472)	35,200	(400)
Fitness Equipment	E6N0163450	MAIA Financial	2.0%	60	3,442	0	(2,000)	1,442	(100)	5,356	0	0	(1,914)	3,442	(93)	5,193	0	(1,900)	3,293	(100)
Fitness Equipment	E6N0162399	MAIA Financial	3.0%	36	0	0	0	0	0	15,900	0	(15,900)	0	0	0	6,314	0	(6,314)	0	(200)
Fitness Equipment	E2TEC64127	MAIA Financial	3.0%	36	75,157	0	(42,800)	32,357	(2,100)	0	115,546	0	(40,389)	75,157	(4,504)	0	0	0	0	0
Plant and Equipment	6397356/ Renew	Toyota Finance	3.4%	60	0	32,100	(5,500)	26,600	(800)	11,549	0	(7,557)	(3,992)	0	(74)	1,158	25,200	(3,700)	22,658	(1,100)
Plant and Equipment	973313	SG Fleet	3.4%	48	14,607	0	(6,900)	7,707	(100)	19,096	1,899	0	(6,388)	14,607	(615)	18,200	0	(5,800)	12,400	(500)
Plant and Equipment	1021176/ Renew	SG Fleet	3.4%	24	8,355	2,745	(11,100)	0	(200)	19,168	0	0	(10,813)	8,355	(484)	0	0	0	0	0
Plant and Equipment	1037417	SG Fleet	3.4%	36	6,985	0	(4,700)	2,285	(100)	11,449	0	0	(4,464)	6,985	(320)	0	0	0	0	0
Armadale Library Building	Shop 64 & 65	Westzone Enterprises	3.0%	216	422,964	96,600	(435,600)	83,964	(7,100)	759,246	70,243	0	(406,525)	422,964	(19,375)	868,232	0	(376,073)	492,159	(17,300)
Kelmscott Library Building	KELMS-LIB	Carcione Nominees	3.5%	180	0	859,200	(160,000)	699,200	(27,500)	177,675	0	(2,542)	(175,133)	0	(3,360)	659,655	0	(177,700)	481,955	(3,400)
Seville Grove Library Equipment	E6N0162636/ Renew	MAIA Financial	3.1%	84	3,755	23,500	(4,700)	22,555	(400)	7,422	1,205	0	(4,872)	3,755	(211)	5,499	0	(5,499)	0	(200)
Piara Waters Library Equipment	Piara Waters Library Equipment	TBC	3.1%	48	0	187,400	(44,700)	142,700	(5,300)	0	0	0	0	0	0	0	0	0	0	0
Armadale Library Building	Bibliotheca SAAS2022101	Bibliotheca	2.7%	60	34,773	0	(10,000)	24,773	(1,100)	44,403	0	0	(9,630)	34,773	(1,469)	44,400	0	(9,600)	34,800	(1,500)
					1,069,453	2,679,765	(1,460,900)	2,288,318	(87,500)	3,493,109	287,180	(1,392,864)	(1,317,972)	1,069,453	(50,431)	3,556,410	587,800	(1,427,500)	2,716,710	(74,300)

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 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Est. Actual				2023/24 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												
Anstey Keane - DCP	15,447,759	3,815,000	(323,800)	18,938,959	10,157,189	5,480,436	(189,866)	15,447,759	6,697,459	6,260,100	(214,100)	12,743,459
North Forrestdale DCP 3	24,985,521	4,928,000	(3,702,400)	26,211,121	22,359,105	2,885,843	(259,427)	24,985,521	22,636,248	2,899,300	(2,319,000)	23,216,548
North Forrestdale SAR Asset Renewal	3,185,430	144,700	(250,000)	3,080,130	3,049,318	136,112	0	3,185,430	3,024,631	136,100	0	3,160,731
Specified Area A - Armadale Town Centre	19,531	132,400	(131,500)	20,431	18,696	835	0	19,531	0	127,600	(127,600)	0
Specified Area B - Kelmscott Town Centre	49,779	76,600	(74,400)	51,979	47,652	2,127	0	49,779	9,968	72,800	(72,400)	10,368
Specified Area C - Kelmscott Industrial Area	6,480	22,100	(21,800)	6,780	6,203	277	0	6,480	2,818	21,400	(21,300)	2,918
Specified Area D - South Armadale Industrial Area	18,390	25,700	(24,900)	19,190	17,604	786	0	18,390	5,290	24,500	(24,300)	5,490
Specified Area F - Harrisdale/Piara Waters	0	332,000	(332,000)	0	0	0	0	0	0	319,745	(319,745)	0
Specified Area G - Champion Lakes	0	14,500	(14,500)	0	0	0	0	0	0	14,200	(14,200)	0
	43,712,890	9,491,000	(4,875,300)	48,328,590	35,655,767	8,506,416	(449,293)	43,712,890	32,376,414	9,875,745	(3,112,645)	39,139,514
Restricted by council												
Asset Renewal	8,439,845	4,442,400	(1,991,000)	10,891,245	10,158,978	718,479	(2,437,612)	8,439,845	7,962,730	8,074,800	(4,051,300)	11,986,230
Champion Lakes SAR Asset Renewal	181,007	8,200	0	189,207	173,273	7,734	0	181,007	172,180	7,700	0	179,880
City Centre Activation	78,767	3,600	0	82,367	75,401	3,366	0	78,767	74,241	3,300	0	77,541
Civic Precinct	3,045,326	659,900	0	3,705,226	2,895,289	150,037	0	3,045,326	2,878,020	629,500	0	3,507,520
Community Art	111,064	4,900	0	115,964	106,318	4,746	0	111,064	49,040	2,200	0	51,240
Computer Systems Technologies	2,437,229	321,900	(990,000)	1,769,129	2,333,087	104,142	0	2,437,229	1,897,424	23,300	(1,380,000)	540,724
Crossover Contributions	66,758	3,000	0	69,758	63,905	2,853	0	66,758	63,490	2,900	0	66,390
Covid-19 Response and Recovery	1,853,387	84,200	(1,840,000)	97,587	1,774,192	79,195	0	1,853,387	1,761,421	79,300	0	1,840,721
Emergency Waste	247,282	11,200	0	258,482	236,716	10,566	0	247,282	235,222	10,600	0	245,822
Employee Provisions	9,699,154	440,700	(900,000)	9,239,854	9,284,713	414,441	0	9,699,154	9,228,859	415,200	0	9,642,059
Events Reserve Fund	47,954	2,200	0	50,154	45,905	2,049	0	47,954	45,629	2,100	0	47,729
Freehold Sales Capital Works	201,050	9,100	0	210,150	192,459	8,591	0	201,050	187,491	8,400	0	195,891
Future Community Facilities	473,409	23,700	0	497,109	1,752,604	(4,195)	(1,275,000)	473,409	1,908,070	32,300	(1,275,000)	665,370
Future Project Funding	17,797,299	783,700	(845,000)	17,735,999	17,024,515	801,505	(28,721)	17,797,299	13,260,270	1,596,700	(600,000)	14,256,970
Future Recreation Facilities	974,911	2,761,800	(2,740,000)	996,711	933,253	41,658	0	974,911	927,584	41,700	(500,000)	469,284
History of the District	40,567	1,800	0	42,367	38,834	1,733	0	40,567	38,570	1,700	0	40,270
Infrastructure Project Contribution	684,436	24,800	(471,000)	238,236	1,580,192	61,542	(957,298)	684,436	830,274	37,400	0	867,674
Land Acquisition	513,843	23,300	0	537,143	491,887	21,956	0	513,843	486,946	22,000	0	510,946
Mobile Bin Program	2,185,912	99,300	0	2,285,212	2,092,509	93,403	0	2,185,912	2,079,698	93,600	0	2,173,298
Perth Hills Tourism Alliance	50,053	2,300	0	52,353	47,914	2,139	0	50,053	47,578	2,100	0	49,678
Plant and Machinery	3,524,154	2,164,100	(1,628,100)	4,060,154	5,212,602	1,272,984	(2,961,432)	3,524,154	2,932,008	2,131,900	(1,785,700)	3,278,208
Portable Long Service Leave	0	0	0	0	0	0	0	0	8,600	400	0	9,000
Revolving Energy	324,150	411,700	0	735,850	310,299	13,851	0	324,150	306,000	13,800	0	319,800
Strategic Asset Investments	770,659	35,000	0	805,659	737,729	32,930	0	770,659	733,320	33,000	0	766,320
Waste Management	27,711,451	1,015,400	(2,842,400)	25,884,451	30,572,718	1,345,667	(4,206,934)	27,711,451	22,833,124	1,653,900	(3,971,000)	20,516,024
Workers Compensation	270,977	12,100	0	283,077	259,398	11,579	0	270,977	259,120	6,300	0	265,420
Wungong River Project	751,833	45,200	0	797,033	709,513	42,320	0	751,833	699,650	287,500	0	987,150
Works Contributions	707,018	32,100	0	739,118	676,807	30,211	0	707,018	672,724	30,300	0	703,024
Public Art Contributions	347,746	2,100	0	349,846	43,298	304,448	0	347,746	42,500	1,900	0	44,400
DevelopmentWA Public Art Contribution	170,482	7,700	0	178,182	163,197	7,285	0	170,482	160,306	7,200	0	167,506
Forrestdale Business Park East	759,033	34,500	0	793,533	726,600	32,433	0	759,033	722,124	32,500	0	754,624
Project Funds Rolled Over	1,751,461	68,100	(745,000)	1,074,561	1,929,717	84,887	(263,143)	1,751,461	567,932	25,600	0	593,532
Street Tree Contribution	15,753	900	0	16,653	15,080	673	0	15,753	93,000	4,200	0	97,200
Kelmscott – Landscaping, Public Art and Bin Maintenance Contributions	0	4,500	0	4,500	0	0	0	0	0	0	0	0
	86,233,970	13,545,400	(14,992,500)	84,786,870	92,658,902	5,705,208	(12,130,140)	86,233,970	74,165,145	15,315,300	(13,563,000)	75,917,445
	129,946,860	23,036,400	(19,867,800)	133,115,460	128,314,669	14,211,624	(12,579,433)	129,946,860	106,541,559	25,191,045	(16,675,645)	115,056,959

9. RESERVE ACCOUNTS

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
Anstey Keane - DCP	Ongoing	To be used to fund common infrastructure works as identified in the Development Contribution Plan #4.
North Forrestdale DCP 3	Ongoing	To be used to fund common infrastructure works as identified in the Development Contribution Plan #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.
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.
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.
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.
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.
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.
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.
Asset Renewal	Ongoing	To be used to assist in funding capital works thereby extending the useful economic life of such assets.
Champion Lakes SAR Asset Renewal	Ongoing	To be used to assist in the renewal of assets associated with the Champion Lakes Estate.
City Centre Activation	Ongoing	To be used to assist in City Centre Activation projects.
Civic Precinct	Ongoing	To be used to assist in funding design and construction of new Civic Precinct.
Community Art	Ongoing	To be used to assist in providing for timing differences in Community Art contributions and project development.
Computer Systems Technologies	Ongoing	To be used for Information, Communication and Technology Projects.
Crossover Contributions	Ongoing	To be used to assist in funding the construction of Crossovers as a condition of approved building licences.
Covid-19 Response and Recovery	Ongoing	To be used to assist in responding to COVID- 19 Pandemic Emergency and Recovery actions and initiatives.
Emergency Waste	Ongoing	To be used to assist with the costs associated with storm damage clean-up, collections and disposal.
Employee Provisions	Ongoing	To be used to cash-back the employees' sick, annual and long-service leave entitlements liability.
Events Reserve Fund	Ongoing	To be used to assist with the costs associated with City Events.
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.
Future Community Facilities	Ongoing	To be used to assist in the research, planning and construction of future Community Facilities.
Future Project Funding	Ongoing	To be used to fund future capital works and projects considered in excess of Council's normal funding capacity.
Future Recreation Facilities	Ongoing	To be used to assist in the research, planning and construction of future recreation facilities.
History of the District	Ongoing	To be used to assist in the future rewrite and publication of the History of the District.
Infrastructure Project Contribution	Ongoing	To be used to assist in completion of Infrastructure projects funded externally.
Land Acquisition	Ongoing	To be used to assist in future acquisitions of land for Council investment or works requirement.
Mobile Bin Program	Ongoing	To be used to assist in the purchase and replacement of the City's Mobile Garbage Bins.
Perth Hills Tourism Alliance	Ongoing	To be used to assist in providing for timing differences in Alliance activities.
Plant and Machinery	Ongoing	To be used to assist in the replacement of Council's Plant and Machinery requirements.
Portable Long Service Leave	Ongoing	To be used to assist in financing Council's Portable Long Service Leave liability to other Councils.
Revolving Energy	Ongoing	To be used to assist in establishing energy efficient management techniques and practices.
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.
Waste Management	Ongoing	To be used to assist in the management and future provisioning of Council's Waste Management Sites.
Workers Compensation	Ongoing	To be used to assist in covering any workers' compensation liability claims in excess of Council's normal funding capacity.
Wungong River Project	Ongoing	To be used to fund works relating to Wungong River Projects.
Works Contributions	Ongoing	To be used to fund works utilising contributions received from developers, generally pursuant to conditions of development approval.
Public Art Contributions	Ongoing	To be used to fund public art works.
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.
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.
Project Funds Rolled Over	Ongoing	To be used to assist in provisioning funds for the completion of infrastructure projects commenced but not finished.
Street Tree Contribution	Ongoing	To be used to fund street tree installation and maintenance in accordance with Policy ENG 6 - Street Trees.
Kelmscott – Landscaping, Public Art and Bin Maintenance Contributions	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.

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

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
	\$	\$	\$
Investments			
- Reserve accounts	3,904,400	3,324,970	4,673,200
- Other funds	1,676,000	1,802,033	1,251,900
Late payment of fees and charges *	384,000	615,559	250,000
Other interest revenue	262,000	321,164	262,000
	6,226,400	6,063,726	6,437,100

* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	181,000	133,307	173,500
Other services	18,800	43,040	18,100
	199,800	176,347	191,600

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	1,597,130	1,171,991	1,171,980
Interest on lease liabilities (refer Note 8)	87,500	50,431	74,300
	1,684,630	1,222,422	1,246,280

(d) Write offs

General rate	22,600	0	22,600
Fees and charges	17,300	11,251	16,900
	39,900	11,251	39,500

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

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
Mayor's allowance	97,140	93,400	93,400
Meeting attendance fees	51,400	49,400	49,400
Child care expenses	156	0	150
Communications reimbursement	1,262	0	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	13,300	0	16,100
	167,051	146,446	163,909
Elected member 2			
Deputy Mayor's allowance	24,340	23,044	23,400
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	670	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	569	666
	64,522	60,886	62,032
Elected member 3			
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communication reimbursement	1,262	0	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	233	666
	40,182	36,836	38,632
Elected member 4			
Meeting attendance fees	34,278	22,926	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	0	1,213
Annual allowance for ICT expenses	3,793	2,537	3,646
Travel and accommodation expenses	693	683	666
	40,182	26,146	38,632
Elected member 5			
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	0	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	560	666
	40,182	37,163	38,632
Elected member 6			
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	1,213	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	1,053	666
	40,182	38,869	38,632
Elected member 7			
Meeting attendance fees	34,278	22,926	22,926
Child care expenses	156	0	98
Communications reimbursement	1,262	0	788
Annual allowance for ICT expenses	3,793	2,537	2,533
Travel and accommodation expenses	693	0	433
	40,182	25,463	26,778
Elected member 8			
Meeting attendance fees	34,278	22,926	22,926
Child care expenses	156	0	98
Communications reimbursement	1,262	0	788
Annual allowance for ICT expenses	3,793	2,537	2,533
Travel and accommodation expenses	693	0	433
	40,182	25,463	26,778
Elected member 9			
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	0	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	132	666
	40,182	36,735	38,632

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

11. ELECTED MEMBERS REMUNERATION (CONTINUED)

	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
	\$	\$	\$
Elected member 10			
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	1,258	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	1,213	666
	40,182	39,074	38,632
Elected member 11			
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	1,199	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	364	666
	40,182	38,166	38,632
Elected member 12			
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	1,255	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	650	666
	40,182	38,508	38,632
Elected member 13			
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	0	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	730	666
	40,182	37,333	38,632
Elected member 14			
Meeting attendance fees	34,278	32,957	32,957
Child care expenses	156	0	150
Communications reimbursement	1,262	0	1,213
Annual allowance for ICT expenses	3,793	3,646	3,646
Travel and accommodation expenses	693	638	666
	40,182	37,241	38,632
Elected member 15			
Meeting attendance fees	34,278	22,926	22,926
Child care expenses	156	0	98
Communications reimbursement	1,262	0	788
Annual allowance for ICT expenses	3,793	2,537	2,533
Travel and accommodation expenses	693	0	433
	40,182	25,463	26,778
Payments made to previous elected members			
Meeting attendance fees	0	30,090	30,093
Child care expenses	0	0	156
Communications reimbursement	0	0	1,275
Annual allowance for ICT expenses	0	3,324	3,339
Travel and accommodation expenses	0	1,027	699
	0	34,441	35,562
Total Elected Member Remuneration	753,939	684,233	728,157
Mayor's allowance	97,140	93,400	93,400
Deputy Mayor's allowance	24,340	23,044	23,400
Meeting attendance fees	531,292	500,764	510,798
Child care expenses	2,340	0	2,250
Communications reimbursement	18,930	5,595	18,195
Annual allowance for ICT expenses	56,895	53,578	54,690
Travel and accommodation expenses	23,002	7,852	25,424
	753,939	684,233	728,157
Provision for Superannuation (subject to a proposed amendment to the <i>Local Government Act 1995</i>)	75,100	0	69,100

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

12. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2024/25

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2024/25 financial year.

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

14. INVESTMENT IN ASSOCIATES

(a) Investment in associate

The City has a share in the net assets of the Rivers Regional Council ("RRC") as a member Council. This share was initially recognised in the 2013/14 financial year. The City's accounting policy is to recognise this as a financial Instruments through profit or loss as this is considered to be investment in joint venture. Therefore any increment/decrement in the net share of the investment will be accounted via profit or loss.

Name of entity	% of ownership interest		2024/25	2023/24	2023/24
	2024/25	2023/24	Budget	Est. Actual	Budget
Rivers Regional Council	23.83%	23.83%	\$ 85,460	\$ 83,170	\$ 82,740
Total equity accounted investments			85,460	83,170	82,740

(b) Share of Investment in Rivers Regional Council

Summarised statement of comprehensive income

	2024/25	2023/24	2023/24
	Budget	Est. Actual	Budget
Interest income	\$ 3,500	\$ 3,130	\$ 3,500
Other revenue	333,510	392,998	326,800
Total operating revenue	337,010	396,128	330,300
Employee Costs	(151,700)	(148,008)	(151,700)
Materials and Contracts	(56,600)	(154,039)	(56,000)
Other expenses	(119,100)	(108,950)	(119,100)
Total operating expenses	(327,400)	(410,997)	(326,800)
Profit/(loss) from continuing operations	9,610	(14,869)	3,500
Total comprehensive income for the period	9,610	(14,869)	3,500

Summarised statement of financial position

Cash and cash equivalents	346,448	416,106	346,448
Trade and other receivables	0	28,531	0
Total current assets	346,448	444,637	346,448
Total assets	346,448	444,637	346,448
Current financial liabilities	0	52,219	0
Other current liabilities	0	43,355	0
Total current liabilities	0	95,574	0
Total liabilities	0	95,574	0
Net assets	346,448	349,063	346,448

Reconciliation to carrying amounts

Opening net assets 1 July	349,063	363,932	363,931
Changes in members contributions	0	0	0
Profit/(Loss) for the period	9,610	(14,869)	3,500
Other comprehensive income	0	0	0
Closing net assets 1 July	358,673	349,063	367,431

Carrying amount at 1 July

- Share of associates net profit/(loss) for the period	83,170	86,713	81,906
Carrying amount at 30 June (Refer to Note 14 (a))	2,290	(3,543)	834
	85,460	83,170	82,740

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the City has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss, recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate. When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

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

15. 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	Estimated Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Cash in Lieu - POS - Agreements	31,284	0	0	31,284
Cash in Lieu of Parking	246,647	0	0	246,647
Nomination Deposits	240	0	0	240
POS - Precinct A - Westfield	87,312	0	0	87,312
POS - Precinct C - West Armadale	379,264	0	0	379,264
POS - Precinct F - Clifton Hills	233,615	0	(100,000)	133,615
POS - Precinct H - Mount Nasura	1,302,832	0	0	1,302,832
POS - Precinct N - Forrestdale	237,355	0	(230,000)	7,355
POS - Precinct O - Palomino	80,491	0	0	80,491
POS - Regional Recreation Infrastructure	563,496	0	0	563,496
POS Cash in Lieu - Armadale	309,344	0	0	309,344
POS Cash in Lieu - Bedforddale	102,912	0	0	102,912
POS Cash in Lieu - Camillo	3,318	0	0	3,318
POS Cash in Lieu - Kelmscott	99,221	0	0	99,221
POS Cash in Lieu - Mount Richon	122,491	0	0	122,491
POS Cash in Lieu - Piara Waters	729,122	0	0	729,122
POS Cash in Lieu - Roleystone	89,149	0	0	89,149
Wungong Road Contribution Account	602,844	0	0	602,844
	5,220,937	0	(330,000)	4,890,937

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

16. 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.

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

16. 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

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

17. 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 2025**

18. FEES AND CHARGES

	2024/25 Budget	2023/24 Est. Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	52,900	248,269	1,565,300
General purpose funding	2,001,100	2,132,316	485,500
Law, order, public safety	616,600	423,412	546,300
Health	221,800	265,391	144,900
Education and Welfare	3,845,600	3,478,901	68,300
Community Amenities	23,320,900	19,750,359	20,451,100
Recreation & Culture	4,411,000	4,551,952	7,511,300
Transport	165,100	199,282	158,900
Economic Services	874,500	1,335,924	827,200
Other property and services	276,200	425,115	443,100
	35,785,700	32,810,921	32,201,900

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 2025

The following pages outline the fees and charges set by Council for the 2024/25 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 2024 to 30 June 2025

Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
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Governance

Property Enquiry Fees

Per enquiry for written confirmation of orders	217.00	205.00	20.50	225.50	No
Per enquiry for statement of rates	31.00	29.09	2.91	32.00	No
Per enquiry for combined statement and confirmation	134.50	126.82	12.68	139.50	No
Per enquiry for rates advice – current year	31.00	29.09	2.91	32.00	No
Per enquiry for rates advice – current and previous years	62.00	58.64	5.86	64.50	No
Per enquiry for rates advice – current + more than 4yrs	125.00	118.18	11.82	130.00	No

Standard Instalment Charge

Per instalment for 2nd, 3rd and 4th instalment	9.00	8.64	0.86	9.50	No
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Dishonour Fees

Dishonour fee for payment	16.00	15.00	1.50	16.50	No
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Interest Charges

Instalment interest - Rates & Charges (s6.45 LGA)	5.5%	5.5%	0.00	5.5%	Yes
Penalty interest - Rates & Charges (s6.51 LGA)	7.0%	7.0%	0.00	7.0%	Yes

Special Arrangement Charge

Per assessment	55.50	52.27	5.23	57.50	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			At cost	Yes
Delivery, packaging and postage	At cost			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			At cost	No
Delivery, packaging and postage	At cost			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 (POA = price on application)	Price on Application			Price on Application	No

Photocopying / Printing - Coated Bond Stock

Per page A0 (Colour or Black and White)	11.50	10.82	1.08	11.90	No
Per page A1 (Colour or Black and White)	6.30	5.91	0.59	6.50	No
Per page A2 (Colour or Black and White)	3.10	2.91	0.29	3.20	No

Photocopying / Printing - Photo / Polypropylene Stock

Per page A0 (Colour or Black and White)	22.50	22.18	2.22	24.40	No
Per page A1 (Colour or Black and White)	13.10	12.36	1.24	13.60	No
Per page A2 (Colour or Black and White)	6.80	6.45	0.65	7.10	No

Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
Law, Order and Public Safety					
As per <i>Dog Act 1976</i> *					
As per <i>Cat Act 2011</i> and <i>Dog Act 1976</i> **					
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 **	42.50	42.50	0.00	43.00	Yes
Pensioner concession rate **	21.25	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			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			25% of fee	Yes
Pensioner concession as defined *	50% of fee			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			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)	78.00	80.00	0.00	80.00	No
Seizure or impoundment of an unregistered dog/cat (first occasion)	105.00	110.00	0.00	110.00	No
Seizure or impoundment a dog/cat (second occasion within 12 month period)	157.00	165.00	0.00	165.00	No
Seizure or impoundment a dog/cat (third & subsequent occasions within 12 month period)	209.00	220.00	0.00	220.00	No
Maintenance and sustenance of dog/cat per day	21.00	20.00	2.00	22.00	No
Dog/cat Surrender Fee (attendance at Animal Management Facility)	85.00	81.82	8.18	90.00	No
Dog/cat Surrender Fee (on pick up from residence)	160.00	150.00	15.00	165.00	No
Destruction of dog/cat	Actual Cost			Actual Cost	No
Sale of unclaimed dog/cat	251.00	236.36	23.64	260.00	No
Vaccination 1st injection	Full cost recovery			Full cost recovery	No
Single Cremation					
Small animal under 20kg	110.00	104.55	10.45	115.00	No
Medium animal 21kg – 40kg	121.00	113.64	11.36	125.00	No
Large animals 41kg – 60kg	132.00	122.73	12.27	135.00	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	108.00	100.00	10.00	110.00	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	110.00	104.55	10.45	115.00	No
Animal Disposal Fees – Commercial Organisations					
Disposal of an animal per kilogram	3.50	3.64	0.36	4.00	No
Special disposal of animals per hour	108.00	100.00	10.00	110.00	No
Other uses not related to animal disposal per hour	110.00	104.55	10.45	115.00	No
Stock Pound Fees – All					
Ranger fees per hour between 8.00am and 6.00pm	108.00	100.00	10.00	110.00	No
Ranger fees per hour outside 8.00am to 6.00pm	162.00	154.55	15.45	170.00	No
Pound fees per head first day	54.00	50.00	5.00	55.00	No
Pound fees per head subsequent days	21.00	20.00	2.00	22.00	No
Sustenance per day	43.00	40.91	4.09	45.00	No
Additional fees for contractors	Full cost recovery			Full cost recovery	No
Administration fee	130.00	122.73	12.27	135.00	No
Fines and Penalties – Fire Control					
As per the <i>Bush Fires Act 1954</i>					
As per the <i>Bush Fires Regulations 1954</i>					
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	57.00	53.64	5.36	59.00	No
Fire brigade vehicles - Heavy 1.4 to 4.4 Per Hour/Per Vehicle	86.00	80.91	8.09	89.00	No
Fire Control Officer Per Hour/Per Vehicle	98.00	92.73	9.27	102.00	No
Illegal Signs – Activities and Trading in Public Place					
Impounding fee	105.00	109.00	0.00	109.00	No
Storage fee (per day after 5 working days)	5.50	5.45	0.55	6.00	No
Fines and Penalties – Parking					
As per City of Armadale Parking and Parking Facilities Local Law 2003					
As per <i>Local Government (Parking for People with Disabilities) Regulations 2014</i>					
Obstructing vehicle impounding fee	105.00	109.00	0.00	109.00	No
Obstructing vehicle towing fee	Full cost recovery			Full cost recovery	Yes
Storage fee (per day after 5 working days)	Full cost recovery			Full cost recovery	Yes
Fines and Penalties – Litter					
As per the <i>Litter Act 1979</i> (as amended)					
Fines and Penalties – Off Road Vehicles					
As per <i>Control of Vehicles (Off-road Areas) Act 1978</i>					
Off Road Vehicle (ORV) impoundment fee	105.00	109.00	0.00	109.00	No
Storage fee (per day after 5 working days)	5.50	5.45	0.55	6.00	No
Shopping Trolleys – Activities and Trading in Public Place					
Impounding fee	105.00	109.00	0.00	109.00	No
Storage fee (per day after 5 working days)	5.50	5.45	0.55	6.00	No

Proposed Fees and Charges
1 July 2024 to 30 June 2025

Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
Health					
Environment, Animals and Nuisance Local Law Permits					
Application for keeping farm animals	218.00	226.50	0.00	226.50	No
Application for keeping of bees non-commercial purposes	82.50	85.50	0.00	85.50	No
Application for keeping of bees commercial purposes - property <20,000m2	218.00	226.50	0.00	226.50	No
Application for keeping of bees commercial purposes - property >20,000m2	82.00	85.50	0.00	85.50	No
Application for keeping certain birds	218.00	226.50	0.00	226.50	No
Food Business Annual Risk Assessment/Registration Fees (pro-rata monthly)					
Low risk	202.50	210.00	0.00	210.00	No
Medium risk	449.00	466.50	0.00	466.50	No
High Risk	616.50	640.50	0.00	640.50	No
Family day care	104.50	108.50	0.00	108.50	No
Mobile Food Business	150.00	156.00	0.00	156.00	No
Residential Food Business	150.00	156.00	0.00	156.00	No
School Canteen	150.00	156.00	0.00	156.00	No
Food Business Notification / Registration Fees					
Application for food business registration - new premises	213.50	222.00	0.00	222.00	No
Application for food business registration - existing premises	73.00	76.00	0.00	76.00	No
Notification - exempted food businesses	New	51.00	0.00	51.00	No
Change of minor details	50.00	52.00	0.00	52.00	No
Lodging House Licences					
Annual registration (pro-rata monthly)	200.00	208.00	0.00	208.00	No
Onsite Wastewater Disposal System Fees					
Application fee	30.00	118.00	0.00	118.00	Yes
Issuing of permit to use an apparatus fee	118.00	118.00	0.00	118.00	Yes
Local Government Report Fee	218.00	118.00	0.00	118.00	Yes
Plan search	New	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)	215.50	203.64	20.36	224.00	No
Inspection on request (after hours)	316.50	299.09	29.91	329.00	No
Sampling Fees					
Food, water sampling (excludes analytical costs)	141.50	147.00	0.00	147.00	No
Routine non-scheme drinking water (annual fee)	252.00	262.00	0.00	262.00	No
Routine non-scheme drinking water (per sample)	89.50	93.00	0.00	93.00	No
Annual Fee for auditing/sampling aquatic centres					
Swimming pools (1 to 2)	216.00	224.50	0.00	224.50	No
Swimming pools (> 2)	252.00	262.00	0.00	262.00	No
Public Trader/Stallholder Permits					
Food trader application fee (fixed site) - non refundable	113.00	117.50	0.00	117.50	No
Food trader (fixed site) - daily charge	35.00	36.50	0.00	36.50	No
Food trader (fixed site) - weekly charge	170.00	176.50	0.00	176.50	No
Food trader (fixed site) - monthly charge	339.50	352.50	0.00	352.50	No
Food trader (fixed site) - biannual charge	566.00	588.00	0.00	588.00	No
Food trader (fixed site) - annual charge	1,117.00	1,160.50	0.00	1,160.50	No
Food trader application fee (events/markets)	60.00	62.50	0.00	62.50	No
Food trader (events/markets) - additional trading day	16.00	16.50	0.00	16.50	No
Annual food trader application fee (events/markets)	200.00	208.00	0.00	208.00	No
Annual food trader application fee (events/markets) - additional food vehicle	New	100.00	0.00	100.00	No
Food trader application fee (events/markets) - exempted food business	No charge			No charge	No
Food stallholder application fee (events/markets) - non-profit organisations	No charge			No charge	No
Outdoor Eating Facility Permit					
Application fee - non refundable	211.00	219.00	0.00	219.00	No
Annual Charge	65.00	67.50	0.00	67.50	No
Renewal application fee	59.00	61.50	0.00	61.50	No
Community Amenities					
Report Request Fees					
Section 39 Liquor Control Act certificate	223.00	210.45	0.00	231.50	No
Section 55 Gaming and Wagering Commission certificate	223.00	210.45	0.00	231.50	No
Reg 18 Noise monitoring fee (per hour with equipment)	218.00	205.91	0.00	226.50	No
Settlement Enquiry - with inspection (> 5 days notice)	215.50	203.64	20.36	224.00	No
Settlement Enquiry - with inspection (< 5 days notice)	305.00	288.18	28.82	317.00	No
Settlement Enquiry - no inspection	107.50	101.36	10.14	111.50	No
Copy of analyst report	136.50	142.00	0.00	142.00	No
Application processing fees					
Assessment of food business plans	214.50	223.00	0.00	223.00	No
Approval to construct, extend or alter a public building	214.50	214.50	0.00	214.50	No
Amend certificate of approval (public building maximum accommodation)	871.00	110.00	0.00	110.00	Yes
Noise management plan	239.50	249.00	0.00	249.00	No
Approval of a non complying sporting,cultural and entertainment event (Reg 18)	1,000.00	1,000.00	0.00	1,000.00	Yes
Dust management plan	239.50	249.00	0.00	249.00	No
Skin Penetration Premises	218.00	226.50	0.00	226.50	No
Temporary use of a caravan during construction	218.00	226.50	0.00	226.50	No
All other applications for approval	218.00	226.50	0.00	226.50	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					

Statutory fees are prescribed by Western Australian Planning Commission (WAPC) Regulations. Such fees will be amended as Regulations are amended.

Proposed Fees and Charges 1 July 2024 to 30 June 2025					
Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
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			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>					
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 \$2.0m - \$7.0m	5,815.00	6,003.00	0.00	6,003.00	Yes
Development cost \$7.0m - \$10.0m	8,977.00	9,268.00	0.00	9,268.00	Yes
Development cost \$10.0m - \$12.5m	9,767.00	10,084.00	0.00	10,084.00	Yes
Development cost \$12.5m - \$15.0m	10,045.00	10,371.00	0.00	10,371.00	Yes
Development cost \$15.0m - \$17.5m	10,324.00	10,659.00	0.00	10,659.00	Yes
Development cost \$17.5m - \$20.0m	10,604.00	10,948.00	0.00	10,948.00	Yes
Development cost > \$20m	10,883.00	11,236.00	0.00	11,236.00	Yes
Application under Regulation 17	249.00	257.00	0.00	257.00	Yes
Town Planning Scheme Amendments #					
Standard TPS amendment	13,683.00	14,216.50	0.00	14,216.50	No
Complex TPS amendment	15,749.50	16,363.50	0.00	16,363.50	No
Structure Plans and Amendments #					
Structure plan	13,571.50	14,101.00	0.00	14,101.00	No
Structure plan amendment	11,505.50	11,954.00	0.00	11,954.00	No
Local Development Plans and Amendments					
1 lot	859.50	893.00	0.00	893.00	No
2 - 10 lots	1,326.00	1,377.50	0.00	1,377.50	No
11 - 20 lots	1,399.50	1,454.00	0.00	1,454.00	No
21 - 100 lots	2,096.50	2,178.50	0.00	2,178.50	No
101 lots and over - per lot	40.00	41.50	0.00	41.50	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	159.00	0.00	159.00	Yes
Administration Fee					
Creation and processing bonds for incomplete sub works	563.50	585.00	0.00	585.00	No
Land Matters, Roads and Right of Ways					
Road and right of way closures (+ costs)	726.50	755.00	0.00	755.00	No
Caveat withdrawals, easements, title notices (+ costs)	88.00	91.00	0.00	91.00	No
Extinguishing of restrictive covenants	232.00	241.00	0.00	241.00	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
Unrelated research per hour (minimum 1 hour)	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	533.50	0.00	533.50	Yes
Storage fee (per day after 5 working days)	13.00	13.00	0.00	13.00	Yes
Licensing (Gambling, Liquor, Motor)					
Certificate of local planning authority (Section 40)	335.00	348.00	0.00	348.00	No
Certificate of local planning authority (Section 55)	239.50	249.00	0.00	249.00	No
Motor vehicle repair business license assessment	171.00	177.50	0.00	177.50	No
Pawnbrokers and second hand dealer's license assessment	82.00	85.00	0.00	85.00	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	575.00	571.50	0.00	571.50	No
Per annum sign and site fee	1,278.75	1,207.50	120.75	1,328.25	No

Proposed Fees and Charges
1 July 2024 to 30 June 2025

Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
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			At cost	No
Town planning scheme set of plans	446.50	464.00	0.00	464.00	No
Digital dataset	94.00	97.50	0.00	97.50	No
Valuation cash-in-lieu or other valuation	At cost			At cost	No
Local Heritage inventory (changed description)	210.50	218.00	0.00	218.00	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. 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	417.00	433.50	0.00	433.50	No
Commercial (weekly rubbish, fortnightly recycling) - per annum	416.00	432.00	0.00	432.00	No
Additional recycling service - per annum	95.50	99.00	0.00	99.00	No
Additional refuse service - per annum	297.50	309.00	0.00	309.00	No
Alternate day collection including travelling cost / service - per event	24.50	23.18	2.32	25.50	No
Special services general waste - per annum	290.00	274.09	27.41	301.50	No
Special services recycling - per annum	144.00	135.91	13.59	149.50	No
Replacement bin due to loss or damage - per bin	111.50	105.45	10.55	116.00	No
Special Event Bins - Commercial Service					
Delivery of Bins at event - per bin	8.50	8.18	0.82	9.00	No
Delivery of Bins - minimum charge	42.50	40.91	4.09	45.00	No
Emptying of Bins per Lift	7.60	7.27	0.73	8.00	No
Cleaning of Bins	24.00	22.73	2.27	25.00	No
Weekend Servicing Charge (additional to emptying of bins)	481.50	455.00	45.50	500.50	No
Inert Materials					
Clean bricks, unreinforced concrete, sand, soil - per tonne	103.50	97.73	9.77	107.50	No
Clean bricks, unreinforced concrete, sand, soil - minimum	87.50	82.73	8.27	91.00	No
Reinforced concrete - per tonne	155.50	146.82	14.68	161.50	No
Reinforced concrete - minimum	87.50	82.73	8.27	91.00	No
Large Consignments	On application			On application	No
Special Handling Fees					
Special burial (additional to Waste Tipping charge)	131.00	123.64	12.36	136.00	No
Household Hazardous Waste - Maximum 20 litres or 20 kg per material type - Households only	No charge			No charge	No
Mattresses - residential - Max of 2 mattresses per load	35.20	33.18	3.32	36.50	No
Mattresses - residential - Max of 2 mattresses per tip pass	No charge			No charge	No
Loader Assisted Unloading - per tonne	18.50	17.27	1.73	19.00	No
Loader Assisted Unloading - Minimum	37.00	35.00	3.50	38.50	No
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 charge	No
Not exceeding 4m3 - with valid pass - green waste only	No Charge			No charge	No
Not exceeding 1.3m3 - without valid pass - green waste	35.50	33.64	3.36	37.00	No
Not exceeding 1.3m3 - without valid pass - rubbish - (sorted)	54.50	51.36	5.14	56.50	No
Not exceeding 1.3m3 - unsorted - rubbish - no pass allowed	147.50	139.55	13.95	153.50	No
Not exceeding 2.6m3 - without valid pass - green waste	48.50	45.91	4.59	50.50	No
Not exceeding 2.6m3 - without valid pass - rubbish (sorted)	87.50	82.73	8.27	91.00	No
Not exceeding 2.6m3 - Unsorted rubbish - no pass allowed	183.50	173.18	17.32	190.50	No
Additional tip pass (Armadale residents) - green waste	30.50	28.64	2.86	31.50	No
Additional tip pass (Armadale residents) - rubbish (sorted)	43.50	40.91	4.09	45.00	No
Tip Pass Charge to other Local Authorities	On application			On application	No
Waste Tipping Charges (Weight)					
Sorted waste - per tonne (changed description)	191.00	180.45	18.05	198.50	No
Sorted waste - minimum (changed description)	87.50	82.73	8.27	91.00	No
Unsorted waste - per tonne (changed description)	202.50	191.36	19.14	210.50	No
Unsorted waste - minimum (changed description)	183.50	173.18	17.32	190.50	No
Green waste - per tonne (Up to 30cm diameter only)	82.00	77.27	7.73	85.00	No
Green waste - minimum (Up to 30cm diameter only)	49.00	46.36	4.64	51.00	No
Large Consignments	On application			On application	No
Waste Tipping Charges for Asbestos					
Small packs - Residents only (Up to 5kg)	No charge			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 charge	No
Car tyres per tyre - off rim	10.50	10.00	1.00	11.00	No
Small truck tyres and 4x4 tyres - off rim	15.50	14.55	1.45	16.00	No
Truck tyres - per tyre - off rim	30.00	28.18	2.82	31.00	No
Car tyres per tyre - on rim	21.00	20.00	2.00	22.00	No
Small truck tyres and 4x4 tyres - on rim	31.50	29.55	2.95	32.50	No
Truck tyres - per tyre - on rim	60.00	56.82	5.68	62.50	No
Waste Tipping Charges for TV and Computer Screens					
Screen - each (Max 4 per load) - per screen	No charge			No charge	No
Waste Tipping Charges for Animal Carcasses					
Small animals (dogs etc.) - per animal	33.00	31.36	3.14	34.50	No
Waste Tipping Charges for Weighbridge Breakdown					
Non-compacted waste per wheel of truck or trailer	218.00	205.91	20.59	226.50	No
Compacted waste per wheel of truck or trailer	229.00	216.36	21.64	238.00	No
Burial surcharges add 50% per rate per wheel	50% Surcharge			50% Surcharge	No
Mixed waste surcharge add 50% per wheel	50% Surcharge			50% Surcharge	No
Mulch (Available from Landfill Site)					
Mulch - Self-loaded trailer to 3m3	No charge			No charge	No
Mulch - Machine loaded trailer - Valid pensioner card only - Tues AM	No charge			No charge	No
Mulch - Machine loaded - per tonne	41.00	38.64	3.86	42.50	No
Mulch - Machine loaded - Minimum - per tonne	41.00	38.64	3.86	42.50	No
Sale of recycled tree mulch from City Depot including delivery to front verge (within the City of Armadale)					
5 cubic metre load	164.50	155.45	15.55	171.00	No
10 cubic metre load	317.50	300.00	30.00	330.00	No

Proposed Fees and Charges
1 July 2024 to 30 June 2025

Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
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	0.45	5.00	No
ID size laminating	1.20	0.91	0.09	1.00	No
A5 size laminating	1.80	1.82	0.18	2.00	No
A4 size laminating	2.30	2.27	0.23	2.50	No
A3 size laminating	4.50	4.55	0.46	5.00	No
High resolution digital image	11.00	10.00	1.00	11.00	No
Genealogy starter kits	4.50	4.55	0.46	5.00	No
Binding service (Birtwistle)	4.50	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	0.45	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			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			Full cost recovery	No
History book - Settlement to City - Soft cover	25.00	18.18	1.82	20.00	No
History book - Settlement to City - Hard cover	40.00	36.36	3.64	40.00	No
Computer use guest pass	2.00	1.82	0.18	2.00	No
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	0.45	5.00	No
Library Meeting Room Hire Fees					
Per hour for community groups	13.00	12.73	1.27	14.00	No
Per hour for community groups with AV facilities	17.00	16.36	1.64	18.00	No
Per hour for commercial activities	18.00	17.27	1.73	19.00	No
Per hour for commercial activities with AV facilities	25.00	23.64	2.36	26.00	No
Per day for community groups	70.00	66.36	6.64	73.00	No
Per day for community groups with AV facilities	95.00	90.00	9.00	99.00	No
Per day for commercial activities	106.00	99.09	9.91	109.00	No
Per day for commercial activities with AV facilities	132.00	124.55	12.46	137.00	No
Library Overdue Charges					
Debt collection service - library	Full cost recovery			Full cost recovery	No
Administration charge (library)	Full cost recovery			Full cost recovery	No
Overdue and/or lost Interlibrary loans - charges as applied by lending library (includes GST)	Full cost recovery			Full cost recovery	No
Lost or damaged library items (includes GST)	Full cost recovery			Full cost recovery	No
Armadale Fitness and Aquatic Centre					
Casual Admission					
Family swim (2 adults & 2 children or 1 adult & 3 children)	20.00	18.18	1.82	20.00	No
Adult swim entry	7.00	6.36	0.64	7.00	No
Concession adult swim entry	5.50	5.00	0.50	5.50	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	17.00	16.36	1.64	18.00	No
Casual group fitness / aqua aerobics	17.00	16.36	1.64	18.00	No
Concession casual fitness entry	14.00	13.64	1.36	15.00	No
Day Pass (All access day pass excludes crèche expires upon leaving facility)	22.00	20.00	2.00	22.00	No
Wellness suite (Spa, Sauna, Steam and program pool)	11.00	10.00	1.00	11.00	No
Program consultation	40.00	38.18	3.82	42.00	No
Living Longer Living Stronger	8.50	8.18	0.82	9.00	No
Spectators	2.00	2.27	0.23	2.50	No
Supervising Adult	3.00	3.18	0.32	3.50	No
Casual Gym entry with Allied Health Professional	8.50	8.18	0.82	9.00	No
Creche (up to 2.5 hours)	5.00	4.55	0.45	5.00	No
Memberships **access to both centres - gym, group fitness, aquatics**					
Direct Debit (DD) Membership joining fee	49.00	44.55	4.45	49.00	No
Full Membership DD (Fortnightly)	41.00	39.09	3.91	43.00	No
Full Concession Membership DD (Fortnightly)	33.00	30.91	3.09	34.00	No
Aquatic Only Membership DD (Fortnightly)	28.00	26.36	2.64	29.00	No
Aquatic Only Concession Membership DD (Fortnightly)	22.00	20.91	2.09	23.00	No
Aquatic Only Family Membership DD (Fortnightly) Up to 2 adults and unlimited children	54.00	50.91	5.09	56.00	No
Aquatic Only Family Membership Fitness add on per person DD(Fortnightly)	22.00	20.91	2.09	23.00	No
Fitness Only Membership DD (Fortnightly) - Pre-January 2020 Membership Contracts	28.00	26.36	2.64	29.00	No
Fitness Only Membership DD (Fortnightly) 2020 Membership Contracts	34.00	31.82	3.18	35.00	No
Fitness Only Concession Membership DD (Fortnightly) - Pre-January 2020 Membership Contracts	22.00	20.91	2.09	23.00	No
Fitness Only Concession Membership DD (Fortnightly) 2020 Membership Contracts	28.00	26.36	2.64	29.00	No
Rehab membership processing fee	99.00	93.64	9.36	103.00	No
Full membership - Rehab 1 Month**	241.00	227.27	22.73	250.00	No
Full membership - Rehab 3 Month**	401.00	379.09	37.91	417.00	No
Full membership - Rehab 12 Month**	1,202.00	1,135.45	113.55	1,249.00	No
Aquatic only membership - Rehab 1 Month**	215.00	202.73	20.27	223.00	No
Aquatic only membership - Rehab 3 Month**	324.00	306.36	30.64	337.00	No
Aquatic only membership - Rehab 12 Month**	864.00	816.36	81.64	898.00	No
Fitness only membership - Rehab 1 Month**	229.00	216.36	21.64	238.00	No
Fitness only membership - Rehab 3 Month**	363.00	342.73	34.27	377.00	No
Fitness only membership - Rehab 12 Month**	1,034.00	976.36	97.64	1,074.00	No
Foundation Full membership DD (Fortnightly)	33.00	30.91	3.09	34.00	No
Foundation Full Concession Membership DD (Fortnightly)	27.00	25.45	2.54	28.00	No
Foundation Aquatic Only Membership DD (Fortnightly) excludes aqua classes	22.00	20.91	2.09	23.00	No
Foundation Aquatic Only Concession Membership DD (Fortnightly) excludes aqua classes	18.00	17.27	1.73	19.00	No
Foundation Aquatic Only Family Membership DD (Fortnightly) Up to 2 adults and unlimited children	44.00	41.82	4.18	46.00	No
Foundation Fitness Only membership DD (Fortnightly)	28.00	26.36	2.64	29.00	No
Foundation Fitness Only Concession membership DD (Fortnightly)	22.00	20.91	2.09	23.00	No
CEO delegation - ability to provide a discount on membership prices for promotional purposes - NJF, BAF for Free, 30 days for \$30.	5.00	5.00	0.50	5.50	No
RFID replacement membership card	10.00	9.55	0.95	10.50	No
RFID replacement membership wristband	10.00	9.55	0.95	10.50	No

Corporate & Group membership – (min 10 people) 20% discount on membership

Proposed Fees and Charges
1 July 2024 to 30 June 2025

Particulars	2023/24	2024/25	2024/25	2024/25	Statutory Fee
	Fees Including GST	Fees Excluding GST	GST	Fees Including GST	
	\$	\$	\$	\$	
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	1.09	12.00	No
Level 9 - per person per session	13.00	11.82	1.18	13.00	No
Level 10 - per person per session	14.00	12.73	1.27	14.00	No
Level 11 - per person per session	15.00	13.64	1.36	15.00	No
Level 12 - per person per session	16.00	14.55	1.45	16.00	No
Level 13 - per person per session	17.00	15.45	1.55	17.00	No
Level 14 - per person per session	18.00	16.36	1.64	18.00	No
Level 15 - per person per session	19.00	17.27	1.73	19.00	No
Level 16 - per person per session	20.00	18.18	1.82	20.00	No
Admission Fees for Swim Classes and Lessons					
Parent and baby aqua play group per session (45mins)	9.00	8.64	0.86	9.50	No
Child Learn-to-swim group lesson (30mins) DD (Fortnightly)	32.00	30.00	3.00	33.00	No
Adult Learn-to-swim group lesson (30 mins) DD (Fortnightly)	37.00	34.55	3.45	38.00	No
Private lesson 1:1 (30 mins) DD (Per Lesson)	50.00	47.27	4.73	52.00	No
Special needs private lesson 1:1 (30 mins) DD (Fortnightly)	54.00	50.91	5.09	56.00	No
Special needs private lesson 2:1 (30 mins) DD (Fortnightly)	50.00	47.27	4.73	52.00	No
Special needs private lesson 3:1 (30 mins) DD (Fortnightly)	43.00	40.91	4.09	45.00	No
Swim group coaching clinic per lesson (45 mins)	16.00	15.45	1.55	17.00	No
Armada Fitness and Aquatic Centre - Hireable Spaces & Equipment					
Equipment Hire					
Inflatable group hire per hour excludes entry fee	176.00	166.36	16.64	183.00	No
Locker hire	2.00	2.27	0.23	2.50	No
Lane Hire					
Outdoor 50 metre pool per lane - standard rate per hour	27.50	25.91	2.59	28.50	No
Outdoor 50 metre pool per lane - community rate per hour	21.00	20.00	2.00	22.00	No
Outdoor 50 metre pool per lane - school rate per hour	15.00	14.09	1.41	15.50	No
Indoor 25m pool per lane - standard per hour	22.00	20.91	2.09	23.00	No
Indoor 25m pool per lane - community rate per hour	16.00	15.00	1.50	16.50	No
Indoor 25m pool per lane - school rate per hour	12.00	11.36	1.14	12.50	No
Learn to swim pool - standard rate per hour	32.50	30.91	3.09	34.00	No
Learn to swim pool - community rate per hour	24.50	23.18	2.32	25.50	No
Learn to swim pool - school rate per hour	19.00	17.73	1.77	19.50	No
Leisure pool walking lanes per lane - standard rate per hour	24.00	22.73	2.27	25.00	No
Leisure pool walking lanes per lane - community rate per hour	18.00	16.82	1.68	18.50	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	108.00	101.82	10.18	112.00	No
Program pool full pool booking per hour - community	70.50	66.36	6.64	73.00	No
Program pool half pool booking per hour - standard	54.50	51.36	5.14	56.50	No
Program pool half pool booking per hour - community	35.50	33.64	3.36	37.00	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			No charge	No
Splash Pad hire (excludes entry fe & minimum 2 hours)	95.00	89.55	8.95	98.50	No
Room Hire					
Group fitness large studio	77.00	72.73	7.27	80.00	No
Group fitness large studio community rate	58.00	55.00	5.50	60.50	No
Group fitness studio omnia	38.00	35.91	3.59	39.50	No
Group fitness studio omnia community rate	28.50	26.82	2.68	29.50	No
Group fitness studio cycle	37.50	35.45	3.55	39.00	No
Group fitness studio cycle community rate	28.00	26.36	2.64	29.00	No
Crèche	33.00	31.36	3.14	34.50	No
Crèche community	24.50	23.18	2.32	25.50	No
Large meeting/ training room	27.50	25.91	2.59	28.50	No
Large meeting/ training room community	21.50	20.45	2.05	22.50	No
Small meeting room	16.50	15.45	1.55	17.00	No
Small meeting room community	13.00	12.27	1.23	13.50	No
External club room	27.50	25.91	2.59	28.50	No
External club room community	21.50	20.45	2.05	22.50	No
Schools, education department, vacswim & carnivals					
Per student entry January to December 2023	3.75	3.55	0.35	3.90	No
Per student entry January to December 2024	3.90	3.64	0.36	4.00	No
50m pool school carnivals (non-refundable booking fee)	216.00	203.64	20.36	224.00	No
Half day carnival package (100 - 200 students max)	596.00	562.73	56.27	619.00	No
Full day carnival package (200+ students)	811.00	765.91	76.59	842.50	No
School lesson learn to swim per person per class (includes one spectator)	12.00	11.36	1.14	12.50	No
Any bookings cancelled 2 months - 10 days prior to booking	50% of full booking			50% charge of full booking	No
Any bookings cancelled within 10 business days of the event	Full fees apply			Full fees apply	No
Swim school suspension fee per week (changed description)	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			No charge	No
Vacswim Multi Passes					
Child Vacswim 5 pass	27.50	25.00	2.50	27.50	No
Child Vacswim 10 pass	55.00	50.00	5.00	55.00	No

Proposed Fees and Charges
1 July 2024 to 30 June 2025

Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
Armadale Recreation Centre					
Centre Hire (includes use of dedicated facility car park/s)					
Court 1 or 2 community per hour	35.00	33.18	3.32	36.50	No
Court 1 or 2 per hour	46.50	43.64	4.36	48.00	No
Court 3 community per hour	50.50	47.27	4.73	52.50	No
Court 3 use per hour	68.00	64.55	6.45	70.50	No
Court 1 and 2 community per hour	63.00	59.09	5.91	65.50	No
Court 1 and 2 per hour	84.00	79.09	7.91	87.50	No
Sport clubs with home based at the Armadale Recreation Centre - 20% discount on bookings					
Badminton / Pickleball court hire per hour	16.00	15.45	1.55	16.50	No
Pickleball Equipment (paddles and ball) per court	10.00	9.55	0.95	10.50	No
Community Facilities and Reserves					
Facilities - Category 1 (includes use of dedicated facility car park/s)					
Armadale District Hall North Half Kim Fletcher Gallery, Armadale District Hall South Half Kim Fletcher Gallery, Armadale Recreation Centre Gym Consultation Room, Armadale Recreation Centre Meeting Room, Armadale 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	15.00	14.09	1.41	15.50	No
Standard rate per hour	20.50	19.55	1.95	21.50	No
Community function rate per hour	30.50	28.64	2.86	31.50	No
Standard function rate per hour	41.50	39.09	3.91	43.00	No
Facilities - Category 2 (includes use of dedicated facility car park/s)					
Armadale 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	18.50	17.27	1.73	19.00	No
Standard rate per hour	25.00	23.64	2.36	26.00	No
Community function rate per hour	36.50	34.55	3.45	38.00	No
Standard function rate per hour	49.50	46.82	4.68	51.50	No
Projector, screen and audio system per use	40.00	37.73	3.77	41.50	No
Facilities - Category 3 (includes use of dedicated facility car park/s)					
Armadale 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	25.00	23.64	2.36	26.00	No
Standard rate per hour	33.50	31.82	3.18	35.00	No
Community function rate per hour	50.50	47.73	4.77	52.50	No
Standard function rate per hour	68.00	64.09	6.41	70.50	No
Audio-visual Technician				Full cost recovery	No
Retractable seating per set up	81.00	76.36	7.64	84.00	No
Retractable seating per pack down	New	76.36	7.64	84.00	No
Champion Centre					
Hot Desk Area-Desk per day					
	23.00	21.82	2.18	24.00	No
The Main Hall					
Community rate per hour					
	24.50	22.73	2.27	25.00	No
Standard rate per hour					
	33.00	30.91	3.09	34.00	No
Community function rate per hour					
	50.00	47.27	4.73	52.00	No
Standard function rate per hour					
	66.50	62.73	6.27	69.00	No

Proposed Fees and Charges
1 July 2024 to 30 June 2025

Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
The Kitchen					
Community rate per hour	18.00	17.27	1.73	19.00	No
Standard rate per hour	24.50	22.73	2.27	25.00	No
Community function rate per hour	36.00	33.64	3.36	37.00	No
Standard function rate per hour	48.50	45.45	4.55	50.00	No
The Djeran Room					
Community rate per hour	18.00	17.27	1.73	19.00	No
Standard rate per hour	24.50	22.73	2.27	25.00	No
Community function rate per hour	36.00	33.64	3.36	37.00	No
Standard function rate per hour	48.50	45.45	4.55	50.00	No
The Kamarang Room					
Community rate per hour	18.00	17.27	1.73	19.00	No
Standard rate per hour	24.50	22.73	2.27	25.00	No
Community function rate per hour	36.00	33.64	3.36	37.00	No
Standard function rate per hour	48.50	45.45	4.55	50.00	No
The Makaru Room					
Community rate per hour	18.00	17.27	1.73	19.00	No
Standard rate per hour	24.50	22.73	2.27	25.00	No
Community function rate per hour	36.00	33.64	3.36	37.00	No
Standard function rate per hour	48.50	45.45	4.55	50.00	No
Reserves or Hard Courts - Casual and Regular hire (not including floodlights but includes use of dedicated facility car park/s)					
Community hourly rate	12.50	11.82	1.18	13.00	No
Community Fitness Group annual rate up to 5 times per week	427.50	403.64	40.36	444.00	No
Community Fitness Group annual rate up to 10 times per week	608.50	574.55	57.45	632.00	No
Community Fitness Group annual rate each additional session per week * (*must be in addition to 'Community annual rate up to 10 times per week')	36.00	34.09	3.41	37.50	No
Standard hourly rate	16.00	15.00	1.50	16.50	No
Standard Fitness Group annual rate up to 5 times per week	985.50	930.91	93.09	1,024.00	No
Standard Fitness Group annual rate up to 10 times per week	1,642.50	1,551.36	155.14	1,706.50	No
Standard Fitness Group annual rate each additional session per week * (*must be in addition to 'Standard annual rate up to 10 times per week')	109.00	103.18	10.32	113.50	No
Active Reserve Seasonal Hire (Community Groups only)					
Per player per season up to two training sessions and one fixtured game per week, includes	80.00	75.45	7.55	83.00	No
Per player per season up to two training sessions per week, includes change room use	40.00	37.73	3.77	41.50	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	40.00	37.73	3.77	41.50	No
Floodlighting					
Alfred Skeet Reserve Pitch 1 hourly rate	30.00	27.27	2.73	30.00	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 user
Cross Park courts					Metered charge direct to user
Frye Park hourly rate	19.00	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	27.00				Metered charge direct to user
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	28.00				Metered charge direct to user
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
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
William Skeet Reserve hourly rate	32.00	29.09	2.91	32.00	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 seasonal hirer	300.00	300.00	0.00	300.00	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	New	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
Community Facilities and Reserves - Storage					
Small (0-2m2) per month	11.00	10.45	1.05	11.50	No
Medium (2-10m2) per month	13.00	12.27	1.23	13.50	No
Large (10-30m2) per month	16.00	15.00	1.50	16.50	No
Extra large (>30m2) per month	21.50	20.45	2.05	22.50	No
Community Facilities and Reserves - Other					
Security or after-hours call out (per call out) - To secure premises, open premises, emergency services false alarm or due to breach of terms and conditions	New	227.27	22.73	250.00	No
Breach of any clause within Terms and Conditions for hire (charge per clause breached)	New	72.73	7.27	80.00	No
Additional Key required (per key)	New	45.45	4.55	50.00	No
Additional fob/swipe card/alarm code required (per fob/swipe card/alarm code)	New	68.18	6.82	75.00	No
Additional cleaning required following booking	New			Full Cost Recovery	No
Leases and Licences					
Peppercom Rent	100.00	90.91	9.09	104.00	No
Subsidised Rent - per square metre	New	18.18	1.82	20.00	No

Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
Economic Services					
Cultural Events					
<i>Registrations and admissions for Events now included.</i>					
Carnival activities and rides - Australia Day	4,180.00	3,948.20	394.82	4,343.00	No
Carnival activities and rides - other major events	271.70	256.64	25.66	282.50	No
Commercial vendor site - Australia Day & Armadale Highland Gathering	261.25	246.77	24.68	271.50	No
Commercial vendor site - (all other events)	151.25	143.00	14.30	157.00	No
Not-for-Profit and Community Group sites - all events	No charge			No Charge	No
Events stall for profit - all events	32.45	30.50	3.05	33.50	No
Minnawarra Art Awards artist entry fee	34.65	32.50	3.25	36.00	No
Armadale Hills Open Studio Arts Trail					
Artist registration (individual or shared studio)	150.00	141.50	14.15	156.00	No
Per collective not-for-profit group	200.00	189.00	18.90	208.00	No
Business sponsorship arrangement – promotional campaign	300.00	283.50	28.35	311.50	No
Admission to activity/event					
Minor activity/event (concession)	5.00	4.50	0.44	5.00	No
Minor activity/event	10.00	9.50	0.95	10.50	No
Moderate activity/event (concession)	15.00	14.00	1.40	15.50	No
Moderate activity/event	20.00	19.00	1.90	21.00	No
Perth Kill Run registration Fees (Online)					
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)	10.00	9.50	0.95	10.50	No
Senior (63+)	8.00	7.50	0.75	8.50	No
Major Event Merchandise	New			At Cost	No
Event Day Admissions					
Children (12 years and under)	5.00	4.54	0.46	5.00	No
Youth (13-17)	10.00	9.59	0.96	10.50	No
Adult (18-62)	20.00	19.14	1.91	21.00	No
Senior (63+)	15.00	14.09	1.41	15.50	No
Major Activity/ Event	60.00	56.59	5.66	62.50	No
Building Permits / Demolition Permits					
Building Regulations 2012 Division 1					
Schedule 2 - Fees					
Division 1 - Application for building permits & demolition permits					
Item	Application				
1. Certified application for a building permit (s. 16(1)) - -		110.00	110.00	0.00	110.00
(a) for building work for a Class 1 or Class 10 building or incidental structure					Yes
0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00				0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	
(b) for building work for a Class 2 to Class 9 building or incidental structure		110.00	110.00	0.00	110.00
0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00				0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	
2. Uncertified application for a building permit (s. 16(1))		110.00	110.00	0.00	110.00
0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00				0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	
3. Application for a demolition permit(s. 16(1))					
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure		110.00	110.00	0.00	110.00
(b) for demolition work in respect of a Class 2 to Class 9 building - for each storey of the building		110.00	110.00	0.00	110.00
4. Application to extend the time during which a building permit or demolition permit has effect (s. 32(3)(f))		110.00	110.00	0.00	110.00
Building Approval Certificates/Occupancy Permits					
Building Regulations 2012 Division 2					
Schedule 2 - Fees					
Division 2 - Building Approval Certificates / Occupancy Permits					
Item	Application				
1. Application for an occupancy permit for a completed building (s. 46)		110.00	110.00	0.00	110.00
2. Application for an occupancy permit for an incomplete building (s. 47)		110.00	110.00	0.00	110.00
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)		110.00	110.00	0.00	110.00
4. Application for a replacement occupancy permit for permanent change of the building's use or classification (s. 49)		110.00	110.00	0.00	110.00
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
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
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

Proposed Fees and Charges 1 July 2024 to 30 June 2025						
Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee	
Other Applications						
Building Regulations 2012 Division 3						
Schedule 2 - Fees						
Division 3 - Other Applications						
Item	Application					
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	min.	396.00	360.00	36.00	396.00	Yes
Plus 0.32% of estimated value/Priced on Application		Priced on Applic		Priced on Application		
# Certificate of Design Compliance						
Class 2 to Class 9	min.	792.00	990.00	99.00	1,089.00	Yes
Plus 0.1% of construction value/Priced on Application		Priced on Applic		Priced on Application		
# Certificate of Construction Compliance						
Plus initial inspections / costs accrued and any additional inspections/costs @ \$250 / hour each (total min \$990)	min.	792.00	990.00	99.00	1,089.00	Yes
		198.00	250.00	25.00	275.00	Yes
		Priced on Applic		Priced on Application		
# Certificate of Building Compliance						
Plus initial inspections / costs accrued and any additional inspections/costs @ \$250 / hour each (total min \$1,500 additional penalty)	min.	1,188.00	1,500.00	150.00	1,650.00	Yes
		198.00	250.00	25.00	275.00	Yes
		Priced on Applic		Priced on Application		
Building Miscellaneous Fees, Charges and Request for Service						
# Request for Building Records Application - Specific Record (s. 131 Building Act)		30.00	27.27	2.73	30.00	Yes
# Request for Building Records Application - Specific Set of Records - Residential		198.00	180.00	18.00	198.00	Yes
# Request for Building Records Application - Building Approval Enquiry Archive Search		198.00	180.00	18.00	198.00	Yes
# Request for Building Records Application - Specific Set of Records - Commercial		396.00	360.00	36.00	396.00	Yes
# Amendments to building permits (uncertified application)						
0.32% X construction value but not less than \$198.00 min		198.00	180.00	18.00	198.00	Yes
# Amendments to building permits (certified application)						
0.19% X construction value but not less than \$198.00 min		198.00	180.00	18.00	198.00	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.						
Other Applications						
# Amendments included with Notice of Completion	\$396.00 min each	396.00	360.00	36.00	396.00	Yes
# Amendments included with resubmission due to Notice of Cessation	\$396.00 min each	396.00	360.00	36.00	396.00	Yes
		Priced on Applic		Priced on Application		
# Written advice/consultation with building surveyor minimum \$250.00 per hour		198.00	250.00	25.00	275.00	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 plus additional inspections @ \$250 per hour/Priced on Application		396.00	360.00	36.00	396.00	Yes
# R-Code variation fee Class 10		198.00	250.00	25.00	275.00	Yes
# R-Code variation fee Class 1		278.00	252.73	25.27	278.00	Yes
# R-Code review fee Class 10 Includes R-Code variation if required		556.00	505.45	50.55	556.00	Yes
# R-Code review fee Class 1 includes R-Code variation if required		278.00	252.73	25.27	278.00	Yes
# Large computer plots as per planning fees/Priced on Application		556.00	505.45	50.55	556.00	Yes
# Front fence application variation to Fencing Local Law \$278 min		Priced on Applic		Priced on Application		
# Retrospective Front fence application variation to Fencing Local Law \$556 min (additional penalty)		278.00	252.73	25.27	278.00	Yes
# Swimming pool property sale settlement inspection upon request charged at \$209.00 minimum per visit		556.00	505.45	50.55	556.00	Yes
		209.00	190.00	19.00	209.00	Yes
Miscellaneous Building Fees and Services						
# Swimming pool inspections annual charge		35.00	38.00	0.00	38.00	Yes
# Pre Swimming/Spa Pool Barrier installation inspection	New	New	55.00	0.00	55.00	Yes
# Post Swimming/Spa Pool Barrier installation inspection	New	New	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						
As per the <i>Building Act 2011</i>						
As per Court Prosecutions						
As per the <i>Building Regulations 2012</i>						
As per the <i>Local Government Act 1995</i>						
# 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		881.50	832.73	83.27	916.00	No
Half page		564.00	532.73	53.27	586.00	No
Quarter page		465.50	439.55	43.95	483.50	No
Advertising Rates - Perth Hills Armadale Visitors Guide (Gold and Silver Member - Conditions Apply)						
Full page		722.50	682.27	68.23	750.50	No
Half page		405.00	382.73	38.27	421.00	No
Quarter page		306.00	289.09	28.91	318.00	No
Perth Hills Armadale Visitor Centre						
Sale Item						
Commercial souvenirs		Cost + up to 100%		Cost + up to 100%	No	
Tourism Booking Services						
Commission on bookings		Cost + up to 100%		Cost + up to 100%	No	
Membership Packages *						
Gold member		328.00	310.00	31.00	341.00	No
Silver member		164.00	155.00	15.50	170.50	No
Brochure rack space member		109.00	103.18	10.32	113.50	No

Proposed Fees and Charges
1 July 2024 to 30 June 2025

Particulars	2023/24 Fees Including GST \$	2024/25 Fees Excluding GST \$	2024/25 GST \$	2024/25 Fees Including GST \$	Statutory Fee
Transport					
Security Deposits					
Footpath and kerb administration fee	191.00	198.50	0.00	198.50	No
Drainage / Stormwater Connections					
Administration fee	191.00	198.50	0.00	198.50	No
Private Works Charges					
Actual costs incurred plus 12.5% on-costs, and GST Minimum	90.00	85.00	8.50	93.50	No
Cottonbush Control					
Actual costs incurred plus Administration fee	120.50	113.64	11.36	125.00	No
Operations - Works Contributions					
Removal of street tree as per City Policy ENG 6 & Management Practice Clause 3.2 Actual costs incurred for removal and replacement of tree Administration fee	On application On application 150.00			On application On application 156.00	No No No
Special Road Closures					
First road closure Per additional road closure Bonds will apply and GST may occur	219.00 164.00	206.82 155.00	20.68 15.50	227.50 170.50	No No
Administration Fees on Works / Public Utilities Reinstatements					
Actual costs incurred plus 12.5% on-costs, plus GST Minimum Subdivision administration fee	36.00 157.00	34.09 148.18	3.41 14.82	37.50 163.00	No No
Engineering Supervision					
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					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					Yes
Traffic Management					
Traffic Management Assessment - plan Traffic Management Assessment - related to works in road reserves	328.50 547.50	310.45 517.27	31.05 51.73	341.50 569.00	No 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) 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.	3,011.50	2,844.55	284.45	3,129.00	No
Extractive Industries					
Administration Fees for Extractive Industry Licences					
Application Fee for New Licence Licence Annual Renewal Fee	1,205.00 1,205.00	1,138.18 1,138.18	113.82 113.82	1,252.00 1,252.00	No No
Cash in lieu of street trees as per ENG6	2,957.00	2,793.18	279.32	3,072.50	No

Capital Expense Details
For the year ended 30 June 2025

	Capex Total	Funding Sources								
		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Land	81,500	81,500	-	-	-	-	-	-	-	-
Buildings	13,429,200	1,711,800	230,000	-	5,342,300	3,049,200	373,000	-	-	2,722,900
Landfill Cell	1,460,900	-	-	-	1,460,900	-	-	-	-	-
Plant & Machinery	2,249,000	-	-	-	1,688,100	-	-	-	495,900	65,000
Furniture and Equipment	176,100	-	-	-	55,000	-	-	-	-	121,100
Roads	4,031,400	-	-	-	-	-	2,717,100	-	-	1,314,300
Other Infrastructure	250,000	-	-	-	250,000	-	-	-	-	-
Waste Infrastructure	70,400	-	-	-	70,400	-	-	-	-	-
Drainage	254,900	-	-	-	-	-	-	-	-	254,900
Pathways	3,558,200	-	-	-	745,000	-	2,303,400	-	-	509,800
Parks and Reserves	6,514,900	1,500,000	150,000	-	721,000	-	90,000	813,000	-	3,240,900
	32,076,500	3,293,300	380,000	-	10,332,700	3,049,200	5,483,500	813,000	495,900	8,228,900
New	16,670,400	3,211,800	230,000	-	4,436,700	3,049,200	2,676,400	813,000	-	2,253,300
Renew	14,844,300	-	-	-	5,896,000	-	2,717,100	-	495,900	5,735,300
Upgrade	561,800	81,500	150,000	-	-	-	90,000	-	-	240,300
	32,076,500	3,293,300	380,000	-	10,332,700	3,049,200	5,483,500	813,000	495,900	8,228,900

Land & Buildings

Land & Buildings				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Community Infrastructure Projects													
Central Park Plan and Design	Seville Grove	Program Delivery	New	500,000	-	-	500,000	-	-	-	-	-	
Property - Wirra Willa Park	Armadale	Program Delivery	New	345,000	-	-	345,000	-	-	-	-	-	
Forrestdale Sporting Pavilion	Forrestdale	Program Delivery	New	4,980,100	1,711,800	230,000	961,100	1,539,200	373,000	-	-	165,000	
Morgan Park	Armadale	Program Delivery	New	3,317,000	-	-	314,700	1,510,000	-	-	-	1,492,300	
				-									
				-									
Total				9,142,100	1,711,800	230,000	-	2,120,800	3,049,200	373,000	-	-	1,657,300
Halls & Pavilions													
Fletcher Park (Wallagara Pony)	Wungong	Program Delivery	Renewal	357,000	-	-	-	-	-	-	-	357,000	
Springdale Pavilion changeroom	Wungong	Program Delivery	Renewal	406,600	-	-	-	-	-	-	-	406,600	
Forrestdale Sporting Pavilion	Forrestdale	Program Delivery	Renewal	878,900	-	-	878,900	-	-	-	-	-	
Morgan Park	Armadale	Program Delivery	Renewal	585,300	-	-	585,300	-	-	-	-	-	
Total				2,227,800	-	-	-	1,464,200	-	-	-	763,600	

Land & Buildings cont.				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Operational Facilities													
Project Management		Program Delivery	New	200,000	-	-	-	-	-	-	-	-	200,000
Site fencing improvements Landfill	Hilbert	Environment & Sustainability	Renewal	71,300	-	-	-	71,300	-	-	-	-	-
Depot Masterplan Implementation	Kelmscott	Program Delivery	Renewal	1,686,000	-	-	-	1,686,000	-	-	-	-	-
Planned Minor Capital Works	Various	Asset Lifecycle	Renewal	102,000	-	-	-	-	-	-	-	-	102,000
				-	-	-	-	-	-	-	-	-	-
Total				2,059,300	-	-	-	1,757,300	-	-	-	-	302,000
Land													
Anstey Road Upgrade - Land	Forrestdale	Program Delivery	Upgrade	81,500	81,500	-	-	-	-	-	-	-	-
Total				81,500	81,500	-	-	-	-	-	-	-	-

Plant & Machinery

Plant & Machinery				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Light Plant and Machinery													
Landfill Gas Management System Expansion	Hilbert	Environment & Sustainability	New	40,000	-	-	-	40,000	-	-	-	-	-
Holden Colorado LS 4x4 Crew Cab - AK16379 (P1996)		Service Delivery	Renewal	50,000	-	-	-	29,100	-	-	-	20,900	-
Holden Colorado LS 4x4 Crew Cab - AK16498 (P2015)		Rangers & Emergency Services	Renewal	50,000	-	-	-	29,100	-	-	-	20,900	-
Subaru Forester i-Sport AWD Wagon - AK16559 (P2038)		Human Resources	Renewal	42,000	-	-	-	24,300	-	-	-	17,700	-
Tesla Model 3 Sedan - 1HSQ300 (FP548)		Chief Executive Office	Renewal	67,000	-	-	-	27,200	-	-	-	39,800	-
Toyota Prado GXL - AK15727 (P2055)		Community Services ED Office	Renewal	55,000	-	-	-	19,200	-	-	-	35,800	-
Air Compressor - Boge 5.5KW (P1513)		Environment & Sustainability	Renewal	17,000	-	-	-	15,200	-	-	-	1,800	-
Fuel Tank - FuelFix 6300L Self Bunded Fuel Tank (P1527)		Environment & Sustainability	Renewal	20,000	-	-	-	18,000	-	-	-	2,000	-
Generator - Kubota Genset (P1507)		Environment & Sustainability	Renewal	10,000	-	-	-	8,500	-	-	-	1,500	-
Isuzu D Max SX 4x2 Single Cab - AK009 (P2029)		Service Delivery	Renewal	43,000	-	-	-	25,000	-	-	-	18,000	-
Kubota Utility - AK16450 (P439)		Service Delivery	Renewal	30,000	-	-	-	25,500	-	-	-	4,500	-
Mower - Kubota Outfront Mower - AK16544 (P461)		Service Delivery	Renewal	32,000	-	-	-	28,100	-	-	-	3,900	-
Mower - Kubota Outfront Mower - AK16545 (P460)		Service Delivery	Renewal	32,000	-	-	-	28,100	-	-	-	3,900	-
Mower - Kubota Outfront Mower - AK16546 (P459)		Service Delivery	Renewal	32,000	-	-	-	28,100	-	-	-	3,900	-
Mower - Kubota Outfront Mower - AK16547 (P462)		Service Delivery	Renewal	34,000	-	-	-	29,900	-	-	-	4,100	-
Mower - Kubota Outfront Mower - AK16548 (P455)		Service Delivery	Renewal	32,000	-	-	-	28,100	-	-	-	3,900	-
Mower - Kubota Outfront Mower - AK16549 (P456)		Service Delivery	Renewal	32,000	-	-	-	28,100	-	-	-	3,900	-
Mower - Mow Master Reel Mower (P428)		Service Delivery	Renewal	8,000	-	-	-	6,800	-	-	-	1,200	-
Mower - Mow Master Reel Mower (P434)		Service Delivery	Renewal	8,000	-	-	-	6,800	-	-	-	1,200	-
Mowing Deck - Trimax Pegasus S4 - AK25278 (P463)		Service Delivery	Renewal	80,000	-	-	-	69,400	-	-	-	10,600	-
New Passenger Vehicles - Rangers & Emergency Services		Rangers & Emergency Services	New	65,000	-	-	-	-	-	-	-	-	65,000
Pump - Yanmar (FP1556)		Environment & Sustainability	Renewal	15,000	-	-	-	14,100	-	-	-	900	-
Pump - Yanmar (FP1557)		Environment & Sustainability	Renewal	15,000	-	-	-	14,100	-	-	-	900	-
Pump - Yanmar (FP1558)		Environment & Sustainability	Renewal	15,000	-	-	-	14,100	-	-	-	900	-
Trailer - P&G Bxotop - 1TMP025 (FP566)		Environment & Sustainability	Renewal	15,000	-	-	-	12,700	-	-	-	2,300	-
Trailer - P&G Tandem - AK25206 (P424)		Service Delivery	Renewal	40,000	-	-	-	34,100	-	-	-	5,900	-
Trailer - P&G Tandem - AK25207 (P425)		Service Delivery	Renewal	40,000	-	-	-	34,100	-	-	-	5,900	-
Trailer - P&G Tandem - AK25228 (P432)		Service Delivery	Renewal	40,000	-	-	-	34,100	-	-	-	5,900	-

Plant & Machinery cont.				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Trailer - P&G Tandem Trailer - AK25204 (P426)		Service Delivery	Renewal	40,000	-	-	-	34,100	-	-	-	5,900	-
Variable Message Board - AD320 - 1TWX512 (FP239)		Service Delivery	Renewal	40,000	-	-	-	10,000	-	-	-	30,000	-
Waste Bins	Hilbert	Environment & Sustainability	New	20,000	-	-	-	20,000	-	-	-	-	-
Total				1,059,000	-	-	-	735,900	-	-	-	258,100	65,000
Heavy Plant and Equipment													
Hino 2628 500 Series Water Cart - AK16128 (P1501)		Environment & Sustainability	Renewal	300,000	-	-	-	235,500	-	-	-	64,500	-
Hino 500 Series 1124 Long Proshift Tipper - AK16178 (P423)		Service Delivery	Renewal	130,000	-	-	-	95,200	-	-	-	34,800	-
Mitsubishi Fuso 918 - AK021 (P213)		Service Delivery	Renewal	110,000	-	-	-	82,900	-	-	-	27,100	-
Mitsubishi Fuso 918 - AK072 (FP212)		Service Delivery	Renewal	110,000	-	-	-	82,900	-	-	-	27,100	-
Rubbish Truck - Volvo FE8 Superior Pak Side Loader - AK164		Environment & Sustainability	Renewal	540,000	-	-	-	455,700	-	-	-	84,300	-
Total				1,190,000	-	-	-	952,200	-	-	-	237,800	-

Furniture and Equipment

Furniture and Equipment				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Sea Container at Depot	Depot	Libraries & Heritage Services	New	5,000	-	-	-	-	-	-	-	-	5,000
Access Control Gates - AFAC	Seville Grove	Recreation Services	Renewal	120,000	-	-	-	55,000	-	-	-	-	65,000
Drainage Camera - Assets		Asset Lifecycle	New	35,800	-	-	-	-	-	-	-	-	35,800
Noise Meter - Health		Health Services	New	15,300	-	-	-	-	-	-	-	-	15,300
Total				176,100	-	-	-	55,000	-	-	-	-	121,100

Roads

Roads				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Road Resurfacing													
Alexwood Dr(Chainage 1090 To Chainage 1290)	Forrestdale	Design	Renewal	431,600	-	-	-	-	-	-	-	-	431,600
Arnott Crt (Chainage 0 To Chainage 260)	Kelmscott	Design	Renewal	41,100	-	-	-	-	-	41,100	-	-	-
Brian St (Chainage 0 To Chainage 110)	Mount Nasura	Design	Renewal	47,700	-	-	-	-	-	47,700	-	-	-
Champion Dr (Chainage 2340 To 2966 Chainage)	Seville Grove	Design	Renewal	143,400	-	-	-	-	-	95,600	-	-	47,800
Champion Dr (Champion Dr / Gillam Dr Rbt)	Seville Grove	Design	Renewal	187,800	-	-	-	-	-	125,200	-	-	62,600
Coventry Rd D:2 (Chainage 17 To Chainage 425)	Roleystone	Design	Renewal	55,500	-	-	-	-	-	55,500	-	-	-
Croyden Rd (Chainage 1860 To Chainage 2460)	Roleystone	Design	Renewal	150,800	-	-	-	-	-	100,500	-	-	50,300
Dale Rd (Chainage 380 To Chainage 562)	Armadale	Design	Renewal	39,100	-	-	-	-	-	39,100	-	-	-
Eugene Pl (Chainage 20 To Chainage 620)	Karragullen	Design	Renewal	81,200	-	-	-	-	-	81,200	-	-	-
Fifth Rd (Chainage 0 To Chainage 155)	Armadale	Design	Renewal	86,700	-	-	-	-	-	86,700	-	-	-
Gray Rd(Chainage 445 To Chainage 452)	Haynes	Design	Renewal	2,400	-	-	-	-	-	-	-	-	2,400
Hatch Crt (Chainage 110 To Chainage 380)	Harrisdale	Design	Renewal	32,200	-	-	-	-	-	6,700	-	-	25,500
Hatch Crt Spur (Chainage 0 To Chainage 30)	Harrisdale	Design	Renewal	13,700	-	-	-	-	-	-	-	-	13,700
Holden Rd (Chainage 570 To Chainage 840)	Roleystone	Design	Renewal	84,900	-	-	-	-	-	56,600	-	-	28,300
Jull St (Chainage 553 To Chainage 720)	Armadale	Design	Renewal	301,100	-	-	-	-	-	200,700	-	-	100,400
Leake St (Chainage 530 To Chainage 620)	Forrestdale	Design	Renewal	24,000	-	-	-	-	-	-	-	-	24,000
Leake St Cul-De-Sac (Chainage 350 To Chainage 380)	Forrestdale	Design	Renewal	17,900	-	-	-	-	-	-	-	-	17,900
Nicholson Rd / Easthope LinkAgbs	Harrisdale	Design	Renewal	430,700	-	-	-	-	-	430,700	-	-	-
Pearson Street (Chainage 0 To Chainage 124)	Armadale	Design	Renewal	63,100	-	-	-	-	-	63,100	-	-	-
Robinson Road (Chainage 0 To Chainage 60)	Roleystone	Design	Renewal	42,800	-	-	-	-	-	42,800	-	-	-
Seventh Road (Chainage 12 To Chainage 99)	Armadale	Design	Renewal	61,300	-	-	-	-	-	61,300	-	-	-
Seventh Road (Chainage 274 To Chainage 794)	Armadale	Design	Renewal	156,300	-	-	-	-	-	156,300	-	-	-
Skeet Rd / Keane Rd SBS	Harrisdale	Design	Renewal	335,000	-	-	-	-	-	223,300	-	-	111,700
Third Ave (Chainage 285 To Chainage 425)	Kelmscott	Design	Renewal	69,700	-	-	-	-	-	69,700	-	-	-
Third Ave (Chainage 425 To Chainage 460)	Kelmscott	Design	Renewal	61,400	-	-	-	-	-	61,400	-	-	-
Third Ave (Chainage 460 To Chainage 890)	Kelmscott	Design	Renewal	103,400	-	-	-	-	-	103,400	-	-	-
Wright Rd / Columbia Pwy SBS	Piara Waters	Design	Renewal	257,600	-	-	-	-	-	171,700	-	-	85,900
Total				3,322,400	-	-	-	-	-	2,320,300	-	-	1,002,100

Roads				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Roads Upgrade & Renewal													
Bridge Renewal	Various	Design	Renewal	103,800	-	-	-	-	-	103,800	-	-	-
Reilly Road (Balannup to Skeet) - Design only	Harrisdale	Design	Renewal	166,300	-	-	-	-	-	-	-	-	166,300
Streetscapes Projects	Various	Design	Renewal	140,200	-	-	-	-	-	-	-	-	140,200
Total				410,300	-	-	-	-	-	103,800	-	-	306,500
Local Area Traffic Management (LATM) and Traffic Calming													
Brookton Hwy & Hill St Int (State)	Mt Nasura	Design	Renewal	298,700	-	-	-	-	-	293,000	-	-	5,700
Total				298,700	-	-	-	-	-	293,000	-	-	5,700

Drainage

Drainage				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Renewal Projects			Design Renewal	254,900	-	-	-	-	-	-	-	-	254,900
Total				254,900	-	-	-	-	-	-	-	-	254,900

Pathways

Pathways				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Railway Ave (Ryland to Bray)	Armadale		Design New	1,519,100	-	-	-	745,000	-	774,100	-	-	-
Railway Ave (Westfield to Lake)	Armadale		Design New	1,529,300	-	-	-	-	-	1,529,300	-	-	-
Renewal Projects Estimate	Various		Design Renewal	509,800	-	-	-	-	-	-	-	-	509,800
Total				3,558,200	-	-	-	745,000	-	2,303,400	-	-	509,800

Parks

Parks and Reserves				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Lighting & Electrical													
Consumer poles and switch boards replacement program	Various		Design Renewal	16,800	-	-	-	-	-	-	-	-	16,800
Light poles renewal program	Various		Design Renewal	71,100	-	-	-	-	-	-	-	-	71,100
Total				87,900	-	-	-	-	-	-	-	-	87,900
Play Facilities													
Fencing replacement program	Various		Design Renewal	97,700	-	-	-	-	-	-	-	-	97,700
Fixed Sports equipment replacement program	Various		Design Renewal	472,700	-	-	-	-	-	-	-	-	472,700
Furniture replacement program	Various		Design Renewal	131,400	-	-	-	-	-	-	-	-	131,400
Hilbert South West Sports Ground (Cell J) - Stage 1 Ovals - Field Design only	Hilbert		Design New	350,000	-	-	-	-	-	-	350,000	-	-
Municipal Furniture new - for new Drink Fountains, shelter or seating	Various		Design New	25,000	-	-	-	-	-	-	-	-	25,000
Municipal Signage POS Table	Various		Design New	15,400	-	-	-	-	-	-	-	-	15,400
North Forrestdale SAR bridge renewal program tbc	Various		Design Renewal	250,000	-	-	-	250,000	-	-	-	-	-
Pedestrian Bridge renewal programe (churchman Brook Bridge)	Various		Design Renewal	39,600	-	-	-	-	-	-	-	-	39,600
Piara netball - lighting and changerooms	Piara Waters		Design New	450,000	450,000	-	-	-	-	-	-	-	-
Piara Waters Secondary College Netball courts	Piara Waters		Design New	1,000,000	1,000,000	-	-	-	-	-	-	-	-
Piara Waters West - playing field and sports/community pavilion (shared site) - Design	Piara Waters		Design New	50,000	50,000	-	-	-	-	-	-	-	-
Playground replacement program	Various		Design Renewal	1,346,400	-	-	-	-	-	-	-	-	1,346,400
Shade sail replacement program	Various		Design Renewal	161,700	-	-	-	-	-	-	-	-	161,700
signage replacement program	Various		Design Renewal	128,300	-	-	-	-	-	-	-	-	128,300
Signage to Sporting Spaces	Various		Design New	15,400	-	-	-	-	-	-	-	-	15,400
Total				4,533,600	1,500,000	-	-	250,000	-	-	350,000	-	2,433,600

Parks and Reserves cont.				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Parks & Gardens													
Burrowa pathway connection	Armadale		Design Upgrade	15,300	-	-	-	-	-	-	-	-	15,300
Corfield Wetland Improvements	Corfield		Design New	153,700	-	-	-	-	-	-	-	-	153,700
Fancote Stage 1 upgrade	Kelmscott		Design Upgrade	250,000	-	150,000	-	-	-	-	-	-	100,000
Grimaldi Ave Park avenue (DCS legacy Wungong)	Grimaldi Ave		Design New	230,000	-	-	-	-	-	230,000	-	-	-
Guerin Park	Piara Waters		Design Renewal	471,000	-	-	-	471,000	-	-	-	-	-
streetscape strategy - gateway landscaping	Various		Design Upgrade	75,000	-	-	-	-	-	-	-	-	75,000
Minnie Grove park avenue /Living Stream (DCS legacy Wungong)	Minnie Grove		Design New	233,000	-	-	-	-	-	-	233,000	-	-
Nicholson/Rowley roundabout landscaping	Nicholson/Rowley		Design Upgrade	90,000	-	-	-	-	90,000	-	-	-	-
Total				1,518,000	-	150,000	-	471,000	-	90,000	463,000	-	344,000
Irrigation													
City wide Weather stations	Various		Design New	50,000	-	-	-	-	-	-	-	-	50,000
Dry Park Strategy Consultancy - Irrigation Audit and Design	Various		Design Upgrade	50,000	-	-	-	-	-	-	-	-	50,000
Irrigation Dosing unit installation	Various		Design New	15,400	-	-	-	-	-	-	-	-	15,400
Irrigation replacement program (TBC -renewal of retic, pumps & valves)	Various		Design Renewal	260,000	-	-	-	-	-	-	-	-	260,000
Total				375,400	-	-	-	-	-	-	-	-	375,400

Landfill Cell

Landfill Cell				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Landfill Closure and Capping	Hilbert	Environment & Sustainability	New	1,460,900	-	-	-	1,460,900	-	-	-	-	-
Total				1,460,900	-	-	-	1,460,900	-	-	-	-	-

Other Infrastructure

Other Infrastructure				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
Bus Shelters													
Decorative Streetlights	Various	Program Delivery	Renewal	250,000	-	-	-	250,000	-	-	-	-	-
Total				250,000	-	-	-	250,000	-	-	-	-	-

Waste Infrastructure

Waste Infrastructure				Capex Total	Funding Sources								
Details	Suburb	Business Area	Category		DCP	POS	Trust	Reserve	Loan	Grant	Dev WA DCP	Sale Proceeds	Municipal
General Roadworks improve	Hilbert	Environment & Sustainability	Renewal	20,400	-	-	-	20,400	-	-	-	-	-
Leachate Management System	Hilbert	Environment & Sustainability	New	50,000	-	-	-	50,000	-	-	-	-	-
Total				70,400	-	-	-	70,400	-	-	-	-	-



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