



Annual Budget 2026/27

CITY OF ARMADALE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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

CITY OF ARMADALE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Est. Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	102,899,420	96,508,165	96,265,165
Grants, subsidies and contributions		12,405,271	7,243,215	6,530,960
Fees and charges	15	39,024,004	39,091,194	37,677,901
Interest revenue	10(a)	12,025,886	7,367,156	6,667,156
Other revenue		739,736	4,958,218	671,991
		167,094,317	155,167,948	147,813,173
Expenses				
Employee costs		(71,530,726)	(69,321,495)	(59,696,230)
Materials and contracts		(57,039,305)	(55,670,113)	(57,979,120)
Utility charges		(5,563,641)	(5,510,044)	(5,309,844)
Depreciation	6	(35,412,587)	(30,501,843)	(30,501,843)
Finance costs	10(c)	(2,445,706)	(1,598,971)	(1,598,971)
Insurance		(1,427,849)	(1,614,599)	(1,568,594)
Other expenditure		(1,497,990)	(1,824,427)	(1,849,427)
		(174,917,804)	(166,041,492)	(158,504,029)
		(7,823,487)	(10,873,544)	(10,690,856)
Capital grants, subsidies and contributions		17,526,485	11,375,097	45,680,400
Developer Contribution Plans - Gifted Assets		29,681,646	28,000,000	28,000,000
Developer Contribution Plans - Contribution Recognised		18,443,506	10,309,000	4,548,900
Public Open Space (POS) contributions		136,213	0	0
Profit on asset disposals	5	103,823	100,118	100,118
Loss on asset disposals	5	(1,185,123)	(1,142,838)	(1,142,838)
		64,706,550	48,641,377	77,186,580
Net result for the period		56,883,063	37,767,833	66,495,724
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		56,883,063	37,767,833	66,495,724

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2026/27 Budget	2025/26 Est. Actual	2025/26 Budget
Rates		\$ 102,899,420	\$ 95,175,810	\$ 96,265,165
Grants, subsidies and contributions		6,858,399	1,772,528	6,530,960
Fees and charges		39,024,004	39,091,194	39,406,108
Interest revenue		12,025,886	7,367,156	6,667,156
Goods and services tax received		0	(42,376)	7,071,626
Other revenue		739,736	4,958,218	671,991
		161,547,445	148,322,530	156,613,006

Payments

Employee costs		(71,530,726)	(68,704,089)	(59,696,230)
Materials and contracts		(57,039,305)	(55,883,507)	(57,978,654)
Utility charges		(5,563,641)	(5,510,044)	(5,309,844)
Finance costs		(2,445,706)	(1,598,971)	(1,598,971)
Insurance paid		(1,427,849)	(1,614,599)	(1,568,594)
Goods and services tax paid		0	0	(8,787,663)
Other expenditure		(1,497,990)	(1,824,427)	(1,849,428)
		(139,505,217)	(135,135,637)	(136,789,384)

Net cash provided by operating activities 4 **22,042,228** **13,186,893** **19,823,622**

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(38,908,189)	(36,256,667)	(44,777,800)
Payments for construction of infrastructure	5(b)	(33,450,206)	(34,309,971)	(38,067,200)
Proceeds from capital grants, subsidies and contributions		17,526,485	37,479,855	54,346,225
Proceeds from Developer Contributions Plans - Contributions		18,443,506	10,309,000	4,548,900
Proceeds from Public Open Space (POS) contributions		136,213	0	0
Proceeds from disposal of property, plant and equipment	5(a)	1,759,300	1,921,300	1,698,300
Proceeds on disposal of financial assets at amortised cost -		0	6,228,460	0
Net cash (used in) investing activities		(34,492,891)	(14,628,023)	(22,251,575)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	8(a)	(4,341,052)	(4,098,306)	(4,098,306)
Proceeds from new borrowings	8(a)	3,366,000	6,805,000	10,165,000
Payments for principal portion of lease liabilities	7	(1,145,293)	(1,001,282)	(1,034,720)
Net cash provided by (used in) financing activities		(2,120,345)	1,705,412	5,031,974

Net increase (decrease) in cash held

Cash at beginning of year (14,571,008) 264,282 2,604,021

Cash at beginning of year 21,025,352 20,761,072 20,628,792

Cash and cash equivalents at the end of the year 4 **6,454,344** **21,025,354** **23,232,813**

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 2027

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Est. Actual	2025/26 Budget
Rates, excluding general rates	2(a)	\$ 102,899,419	\$ 96,508,165	\$ 96,265,165
Grants, subsidies and contributions		12,405,271	7,243,215	6,530,960
Fees and charges	15	39,024,004	39,091,194	37,677,901
Interest revenue	10(a)	12,025,886	7,367,156	6,667,156
Other revenue		739,736	4,958,218	671,991
Profit on asset disposals	5	103,823	100,118	100,118
		167,198,139	155,268,066	147,913,291

Expenditure from operating activities

Employee costs		(71,530,726)	(69,321,495)	(59,696,230)
Materials and contracts		(57,039,305)	(55,670,113)	(57,979,120)
Utility charges		(5,563,641)	(5,510,044)	(5,309,844)
Depreciation	6	(35,412,587)	(30,501,843)	(30,501,843)
Finance costs	10(c)	(2,445,706)	(1,598,971)	(1,598,971)
Insurance		(1,427,849)	(1,614,599)	(1,568,594)
Other expenditure		(1,497,990)	(1,824,427)	(1,849,427)
Loss on asset disposals	5	(1,185,123)	(1,142,838)	(1,142,838)
		(176,102,927)	(167,184,330)	(159,646,867)

Non cash amounts excluded from operating activities

	3(c)	36,493,887	34,839,877	31,544,562
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Amount attributable to operating activities

		27,589,099	22,923,613	19,810,986
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INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		17,526,485	11,375,097	45,680,400
Proceeds from Developer contribution plans - gifted assets		29,681,646	28,000,000	28,000,000
Proceeds from Developer contribution plans - Contributions		18,443,506	10,309,000	4,548,900
Proceeds from Public Open Space (POS) contributions		136,213	0	0
Proceeds from disposal of property, plant and equipment	5(a)	1,759,300	1,921,300	1,698,300
		67,547,150	51,605,397	79,927,600

Outflows from investing activities

Right of use assets received - non cash	5(c)	(4,348,873)	(436,778)	(3,199,700)
Acquisition of property, plant and equipment	5(a)	(38,908,189)	(36,256,667)	(44,777,800)
Acquisition of infrastructure	5(b)	(33,450,206)	(34,309,971)	(38,067,200)
Acquisition of Developer Contribution Plans - Gifted Assets	5	(29,681,646)	(28,000,000)	(28,000,000)
Payments for financial assets at amortised cost - term deposits		0	0	0
		(106,388,914)	(99,003,416)	(114,044,700)

Non-cash amounts excluded from investing activities

	3(d)	(1,197,999)	10,337,378	11,865,524
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Amount attributable to investing activities

		(40,039,763)	(37,060,641)	(22,251,576)
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FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	8(a)	3,366,000	6,805,000	10,165,000
Proceeds from new leases - non cash	7	4,348,872	436,778	3,199,700
Transfers from reserve accounts	9(a)	42,206,869	34,851,815	18,547,667
		49,921,741	42,093,593	31,912,367

Outflows from financing activities

Repayment of borrowings	8(a)	(4,341,052)	(4,098,306)	(4,098,306)
Payments for principal portion of lease liabilities	7	(1,145,293)	(1,001,282)	(1,034,720)
Transfers to reserve accounts	9(a)	(35,535,627)	(32,162,678)	(24,143,115)
		(41,021,972)	(37,262,266)	(29,276,141)

Non-cash amounts excluded from financing activities

	3(e)	(4,348,872)	(436,778)	(3,199,700)
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Amount attributable to financing activities

		4,550,897	4,394,549	(563,474)
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

	3	7,899,767	17,642,246	3,004,064
Amount attributable to operating activities		27,589,099	22,923,613	19,810,986
Amount attributable to investing activities		(40,039,763)	(37,060,641)	(22,251,576)
Amount attributable to financing activities		4,550,897	4,394,549	(563,474)
Surplus/(deficit) remaining after the imposition of general rates	3	0	7,899,767	(0)

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

CITY OF ARMADALE
FOR THE YEAR ENDED 30 JUNE 2027
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CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the City of Armadale which is a Class 1 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2025/26 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements
- AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11
- AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]

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

- AASB 18 Presentation and Disclosure in Financial Statements
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and and impact can be found in the relevant note:

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Est. Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Group 1 - Vacant	Gross rental valuation	12.3643	652	23,280,106	2,878,426	0	2,878,426	2,765,251	6,952,919
Group 2 - Residential Improved	Gross rental valuation	6.8356	32,419	1,013,175,829	69,075,479	1,288,582	70,364,061	67,080,693	63,735,097
Group 3 - Business Improved	Gross rental valuation	9.0842	978	164,045,063	14,901,867	0	14,901,867	13,993,483	12,567,917
Unimproved Value Lands	Unimproved valuation	0.4702	133	192,396,500	904,682	-	904,682	879,598	704,936
Total general rates			34,182	1,392,897,498	87,760,454	1,288,582	89,049,035	84,719,025	83,960,869
(ii) Minimum payment									
		Minimum \$							
Group 1 - Vacant	Gross rental valuation	1326	1,621	11,756,257	2,148,917	331,418	2,480,336	2,292,026	2,608,339
Group 2 - Residential Improved	Gross rental valuation	1530	6,667	131,422,412	10,199,115	0	10,199,115	8,427,651	8,397,792
Group 3 - Business Improved	Gross rental valuation	1780	276	4,057,930	491,144	0	491,144	431,292	643,544
Unimproved Value Lands	Unimproved valuation	1832	7	1,448,278	12,821	0	12,821	15,564	22,721
Total minimum payments			8,571	148,684,877	12,851,998	331,418	13,183,416	11,166,533	11,672,396
Total general rates and minimum payments			42,753	1,541,582,375	100,612,452	1,620,000	102,232,451	95,885,558	95,633,265
(iii) Specified area rates									
SAR A - Armadale Town Centre		0.4698	89	31,556,803	148,240		148,240	136,199	136,200
SAR B - Kelmscott Town Centre		0.8839	80	9,140,915	80,801		80,801	77,101	77,100
SAR C - Kelmscott Industrial Area		0.1351	348	17,536,735	23,685		23,685	22,496	22,600
SAR D - Armadale Industrial Area		0.2962	142	9,200,546	27,248		27,248	26,003	26,000
SAR F - Harrisdale/Piara Waters		0.1916	5,148	188,522,251	361,275		361,275	345,749	344,000
SAR G - Champion Lakes		0.1569	333	10,018,920	15,720		15,720	15,059	15,000
Total specified area rates			6,140	265,976,170	656,968	0	656,968	622,607	620,900
					101,269,420	1,620,000	102,889,419	96,508,165	96,254,165
Discounts (Refer note 2(l))							30,000	0	31,000
Concessions (Refer note 2(m))							(20,000)	0	(20,000)
Total rates					101,269,420	1,620,000	102,899,419	96,508,165	96,265,165
Instalment plan charges							23,636	60190.83	22,792
Instalment plan interest							365,273	309036.18	352,240
Late payment of rate or service charge interest							831,077	667114.81	501,424
							1,219,986	1,036,342	876,456

*Rateable Value at time of adopting budget.

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

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

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution 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 2027

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 25th September 2026 or 35 days from the date of issue appearing on the rate notice, whichever is the later.

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

Option 2 (Two Instalments)

First Instalment to be made on or before 25th September 2026 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 Instalment to be made on or before 29th January 2027, or 2 months after the due date of the first Instalment, whichever is later.

Option 3 (Four Instalments)

First Instalment to be made on or before 25th September 2026 or 35 days from the date of issue appearing on the rate notice whichever is, latter including all arrears and half the current rates and service charges;

Second Instalment to be made on or before 27th November 2026, or 2 months after the due date of the first Instalment, whichever is later;

Third Instalment to be made on or before 29th January 2027, or 2 months after the due date of the second Instalment, whichever is later; and

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	25th September 2026			7.0%
Option two				
First instalment	25th September 2026		5.5%	7.0%
Second instalment	29th January 2027	10.5	5.5%	7.0%
Option three				
First instalment	25th September 2026			7.0%
Second instalment	27th November 2026	10.5	5.5%	7.0%
Third instalment	29th January 2027	10.5	5.5%	7.0%
Fourth instalment	30th March 2027	10.5	5.5%	7.0%

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(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.

(i) Differential general rate

Description	Characteristics	Objects	Reasons
GRV Vacant	All vacant land.	The objective of this differential rate is to impose a higher differential rate for vacant land, to encourage development within the City.	The reason for this rate is to achieve a fair and equitable contribution from owners of vacant land, particularly owners of land with development potential, towards the improvement and delivery of services, assets and facilities by the City. It is an effort to promote the development of all properties to their full potential, thereby stimulating economic growth and development.
GRV Residential Improved	Improved land that is NOT zoned for business purposes (primarily residential type land).	The objective of this differential rate is to apply a base differential general rate to developed land, zoned for non-business purposes. It acts as the City's benchmark differential rate by which all other GRV rated properties are assessed.	The reasons for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City of Armadale. It is also lower than the vacant land differential rate as the City is encouraging owners of larger land holdings to develop, rather than land bank.
GRV Business Improved	All improved land that is zoned for business purposes.	The objective for this differential rate is to ensure that all properties within the City, zoned as Business Improved under Town Planning Scheme 4 (i.e. within metropolitan city, district or local centres) contribute fairly and equitably towards City services.	The reason for this rate in the dollar is set to ensure that the amount of rates derived from business improved land recognises the specific demands on the City's infrastructure and services, occasioned by matters such as: • the City's Economic Development function which is largely to provide support for the industrial and commercial community; • The improvements to the upgrade of and renewal of the street network in the CBD, including improvements to the street lighting systems; • Increased maintenance and operational costs in and around shopping precincts including verge mowing, litter removal, street trees and weed control spraying; and • Increased maintenance and operational costs in industrial areas, particularly related to drainage.
UV Rates	Where the land is use predominantly for rural purposes.	The objective for this general rate for unimproved valued (UV) properties is to ensure a fair and equitable contribution from UV land towards services and facilities provided by the City.	The reason for this rate is to recognise the nature, scale and extent of rural activity and access to services, assets and facilities.

(ii) Differential Minimum Payment

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 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 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 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(j) 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	0.4698	148,240	(148,240)	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	0.8839	80,801	(80,801)	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	0.1351	23,685	(23,685)	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	0.2962	27,248	(27,248)	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	0.1916	361,275	(361,275)	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.	5148 properties in Harrisdale/Piara Waters
SAR G - Champion Lakes	0.1569	15,720	(15,720)	To maintain and enhance the public open space in the newer residential estates at a standard higher than that which occurs with public open space throughout the remainder of the City.	333 properties in Champion Lakes
	2	656,969	(656,969)		

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(k) Service Charges

The City did not raise service charges for the year ended 30th June 2027.

(l) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2026/27 Budget	2025/26 Est. Actual	2025/26 Budget	Circumstances in which discount is granted
				\$	\$	\$	
Rate Equivalent Payments	Ex-gratia			(30,000)			
				(30,000)	0	0	

(m) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2026/27 Budget	2025/26 Est. Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Residential Rates Concession	Rate	Concession	0.0%	20,000	20,000	0	20,000	Residential-Use properties in the Kelmscott & Armadale Town Centres,	
					20,000	0	20,000		

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Est. Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	6,454,343	21,025,352	23,232,813
	159,022,279	159,022,279	165,250,739
	15,051,352	15,051,352	15,928,345
	290,501	290,501	117,532
	6,075,036	6,075,036	5,730,487
	186,893,511	201,464,520	210,259,916
	(26,984,659)	(26,984,659)	(20,456,128)
	(11,422,201)	(11,422,201)	(9,718,071)
	(4,565,986)	(4,565,986)	(2,808,825)
7	(4,348,872)	(1,145,293)	(277,123)
8	(4,341,049)	(4,341,049)	(4,040,864)
	(10,148,370)	(10,148,370)	(9,255,116)
	(15,919,444)	(15,919,444)	(10,844,518)
	(77,730,581)	(74,527,002)	(57,400,645)
	109,162,930	126,937,518	152,859,271
3(b)	(109,162,930)	(119,037,751)	(152,859,271)
	0	7,899,767	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
Add: Current liabilities covered by funds held in reserve account
- Current portion of contract liabilities
- Current portion of unspent capital grant/contributions
- Current portion of other provisions

Total adjustments to net current assets

9	(149,760,482)	(156,431,724)	(165,304,765)
	4,341,049	4,341,049	4,040,864
	4,348,872	1,145,293	277,123
	11,422,201	11,422,201	8,127,507
	4,565,986	4,565,986	0
	15,919,444	15,919,444	0

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities

Less: Profit on asset disposals
Less: Movement in current contract liabilities associated with restricted cash
Add: Loss on asset disposals
Add: Depreciation
Movement in current contract liabilities associated with restricted cash
Movement in current liabilities associated funds held in reserve account:
Non-cash movements in non-current assets and liabilities:
- Unspent capital grant/contributions

Non cash amounts excluded from operating activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Est. Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
5	(103,823)	(100,118)	(100,118)
	0	0	(8,665,825)
5	1,185,123	1,142,838	1,142,838
6	35,412,587	30,501,843	30,501,843
	0	0	8,665,824
	0	3,295,314	0
	36,493,887	34,839,877	31,544,562
5(c)	4,348,873	436,778	3,199,700
	(5,546,872)	9,900,600	8,665,824
	(1,197,999)	10,337,378	11,865,524

(d) Amounts excluded from investing activities

Right of use assets recognised
Movement in non current liabilities associated with restricted cash:
- Capital grant/contributions

Non cash amounts excluded from investing activities

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(e) Amounts excluded from financing activities

Less: Lease liability recognised	7	(4,348,872)	(436,778)	(3,199,700)
Non cash amounts excluded from financing activities		(4,348,872)	(436,778)	(3,199,700)

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS (CONTINUED)

(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 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.

INVENTORY - LAND HELD FOR RESALE

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

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

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

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.

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 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Est. Actual	2025/26 Budget
Cash and cash equivalents		\$ 6,454,343	\$ 21,025,352	\$ 23,232,813
Restrictions				
The following classes of financial 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		64,173,255	84,101,291	0
Restricted financial assets at amortised cost - term deposits		159,022,279	159,022,279	165,304,765
		223,195,534	243,123,570	165,304,765
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	149,760,482	156,431,724	165,304,765
Contract liabilities		65,573,752	71,120,624	0
Capital grant/contributions liabilities		7,861,300	7,861,300	0
Unspent borrowings	8(c)	0	7,709,922	0
Total restricted financial assets		223,195,534	243,123,570	165,304,765
(b) Reconciliation of net cash provided by operating activities				
Net result		56,883,063	37,767,833	66,495,724
Non-cash items:				
Depreciation	6	35,412,587	30,501,843	30,501,843
Loss on sale of assets	5	1,081,300	1,042,720	1,042,720
Developer Contribution Plans - Gifted Assets		(29,681,646)	(28,000,000)	(28,000,000)
Changes in assets and liabilities:				
(Increase) in receivables		0	(6,845,418)	0
(Increase) in inventories		0	(172,969)	0
(Increase) in other assets		0	(1,463,108)	0
Decrease in trade and other payables		0	1,422,683	466
(Increase)/decrease in contract liabilities		(5,546,872)	20,527,731	0
Decrease in capital grant/contributions liabilities		0	5,577,027	8,665,824
Decrease in employee related provisions		0	617,406	0
Capital grants, subsidies and contributions		(17,526,485)	(37,479,855)	(54,334,055)
Developer Contribution Plans - Contributions Recognised		(18,443,506)	(10,309,000)	(4,548,900)
Net cash provided by operating activities		22,042,228	13,186,893	19,823,622

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The 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.

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget						2025/26 Est. Actual						2025/26 Budget					
	Additions	In-kind Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	In-kind Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	In-kind Additions	Disposals -	Disposals -	Disposals -	Disposals -
			Net Book Value	Sale Proceeds	Profit	Loss			Net Book Value	Sale Proceeds	Profit	Loss			Net Book Value	Sale Proceeds	Profit	Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	7,500,000					0	7,088,240		0	0	0	0						0
Buildings - non-specialised	23,616,689					0	19,209,027		0	0	0	0	36,115,000					0
quilt Furniture and equipment	291,000					0	1,181,300					0	1,063,500					0
ery Plant and equipment	7,500,500		(2,840,600)	1,759,300	103,823	(1,185,123)	8,778,100		(2,964,020)	1,921,300	100,118	(1,142,838)	7,599,300		(2,741,020)	1,698,300	100,118	(1,142,838)
Total	38,908,189	0	(2,840,600)	1,759,300	103,823	(1,185,123)	36,256,667	0	(2,964,020)	1,921,300	100,118	(1,142,838)	44,777,800	0	(2,741,020)	1,698,300	100,118	(1,142,838)
(b) Infrastructure																		
Infrastructure - roads	15,332,335	16,565,909				0	16,022,483	17,235,000	0	0		0	14,562,700	17,235,000	0			0
Infrastructure - Pathways	1,074,600	3,040,633				0	795,412	2,679,000	0	0		0	560,300	2,679,000	0			0
Infrastructure - drainage	630,000	9,653,877				0	145,000	4,613,000	0	0		0	245,000	4,613,000	0			0
rves Infrastructure - parks and reserves	16,413,271	421,228				0	15,458,829	3,473,000	0	0		0	21,478,800	3,473,000	0			0
sturt Infrastructure - waste facilities	0					0	1,843,747		0	0		0	1,220,400	0	0			0
ture Other infrastructure						0	44,500		0	0		0						0
Landfill cell						0	0		0	0		0						0
Total	33,450,206	29,681,646	0	0	0	0	34,309,971	28,000,000	0	0	0	0	38,067,200	28,000,000	0	0	0	0
(c) Right of Use Assets																		
Right of use - buildings						0						0	2,796,812					0
Right of use - plant and equipment	4,348,873					0	436,778					0	0					0
Right of use - Motor Vehicles						0						0	402,888					0
	4,348,873	0	0	0	0	0	436,778	0	0	0	0	0	3,199,700	0	0	0	0	0
Total	76,707,268	29,681,646	(2,840,600)	1,759,300	103,823	(1,185,123)	71,003,416	28,000,000	(2,964,020)	1,921,300	100,118	(1,142,838)	86,044,700	28,000,000	(2,741,020)	1,698,300	100,118	(1,142,838)

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 <i>Financial Management Regulation 17A (5)</i> . 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 2027

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 facilities
Other infrastructure
Right of use - buildings
Right of use - plant and equipment
Right of use - Motor Vehicles
Intangible assets - intangible assets - rehabilitation asset
Intangible assets - intangible assets landfill cell

2026/27 Budget	2025/26 Est. Actual	2025/26 Budget
\$	\$	\$
3,305,935	3,036,790	3,872,656
182,238	172,560	422,066
2,633,129	1,865,613	2,643,961
13,342,640	10,814,472	10,839,858
3,577,632	3,292,838	2,348,139
5,485,162	4,937,704	5,058,458
4,392,006	4,172,959	3,946,446
267,944	254,901	291,205
154,922	85,174	40,709
502,673	526,201	86,922
855,548	558,764	116,681
24,340	24,588	24,902
640,000	714,840	714,840
48,418	44,438	95,000
35,412,587	30,501,843	30,501,843
1,140,864	1,056,324	1,115,168
395,138	365,677	232,854
37,229	53,058	56,862
141,694	136,781	141,390
2,455,696	1,143,894	1,938,212
7,951,896	6,569,382	6,764,591
23,158,474	19,849,982	18,791,025
48,444	31,380	40,857
83,153	1,295,364	1,420,886
35,412,587	30,501,843	30,501,843

By Program

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

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings 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
Buildings - specialised	50 to 80 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 Equipmenty	1 to 30 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful asset's useful life from the time the asset is held for use.

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

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

Infrastructure - Roads	
- Sealed	15 to 80 years
- Pavements	40 to 120 years
- Gravel	10 years
- Kerb	50 years
- Formation	No Depreciation
- Road Bridges	30 to 80 years
Infrastructure - Roads	20 to 80 years
Infrastructure - Pathways	20 - 50 years
Infrastructure - Drainage	
Infrastructure - water supply	30 to 75 years
- 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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2026/27 Budget Lease Interest Repayments	Est. Actual Principal	2025/26 Est. Actual New Leases	2025/26 Est. Actual Lease Principal Repayments	Est. Actual Lease Principal outstanding	2025/26 Est. Actual Lease Interest repayments	Budget Principal	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2025/26 Budget Lease Interest Repayments
					1 July 2026	\$	\$	\$	\$	1 July 2025	\$	\$	\$	\$	1 July 2025	\$	\$	\$	\$
Office Equipment	COARM001	Equigroup Pty Ltd	5.8%	3	0	23,162	(23,162)	0	(331)	0	94,460	(94,460)	0	(258)	0	104,190	(104,190)	0	(258)
Office Equipment	COARM002	Equigroup Pty Ltd	1.2%	48	0	0	0	0	0	3,983	1,319	(5,302)	0	(24)	3,983	0	(3,983)	0	(24)
Office Equipment	COARM003	Equigroup Pty Ltd	1.2%	57	6,079	0	(4,856)	1,223	(51)	10,878	0	(4,799)	6,079	(108)	10,878	0	(4,799)	6,079	(108)
Office Equipment	2513406	Equigroup Pty Ltd	6.0%	60	0	64,361	(13,213)	51,148	(3,518)	0	0	0	0	0	0	0	0	0	0
Office Equipment	TEN-15-25	Equigroup Pty Ltd	6.0%	48	0	242,858	(55,377)	187,481	(13,065)	0	0	0	0	0	0	0	0	0	0
IT Equipment	E6N0162298	MAIA Financial	5.5%	6	0	48,948	(11,253)	37,695	(2,463)	3,399	6,786	(10,185)	0	(89)	0	6,769	(6,769)	0	(89)
IT Equipment	E6N0162003	MAIA Financial	3.0%	6	0	0	0	0	0	8,015	0	(8,015)	0	(180)	0	15,970	(15,970)	0	(180)
IT Equipment	E6N0162826	MAIA Financial	5.5%	6	0	265,848	(61,119)	204,728	(13,375)	6,282	47,869	(54,151)	0	(222)	0	37,025	(37,025)	0	(222)
IT Equipment	E6N0159594	MAIA Financial	3.10%	6	12,280	0	0	12,280	0	19,181	0	(6,901)	12,280	(445)	0	38,215	(38,215)	0	(445)
IT Equipment	E6N0161137	MAIA Financial	5.5%	12	(0)	65,970	(15,167)	50,803	(3,319)	9,137	9,072	(18,209)	(0)	(106)	0	9,137	(9,137)	0	(106)
IT Equipment	E6N0162255	MAIA Financial	3.4%	6	0	0	0	0	0	3,818	3,817	(7,635)	0	(97)	0	7,603	(7,603)	0	(97)
IT Equipment	009-0154500-001	Dell Financial	2.0%	6	0	0	0	0	0	7,112	0	(7,112)	0	(62)	0	10,651	(10,651)	0	(62)
IT Equipment	009-0154500-002	Dell Financial	5.5%	6	14,582	629,435	(144,653)	499,365	(31,009)	59,347	115,773	(160,538)	14,582	(519)	0	88,872	(88,872)	0	(519)
IT Equipment	009-0154500-003	Dell Financial	2.0%	6	(0)	0	0	(0)	0	1,451	0	(1,451)	(0)	(13)	0	2,173	(2,173)	0	(13)
IT Equipment	009-0154500-004	Dell Financial	2.0%	6	(0)	0	0	(0)	0	3,319	0	(3,319)	(0)	(29)	0	4,970	(4,970)	0	(29)
IT Equipment	009-0154500-005	Dell Financial	2.0%	60	2,885	0	(2,885)	(0)	(24)	6,665	0	(3,780)	2,885	(99)	6,666	0	(3,780)	2,886	(99)
IT Equipment	009-0154500-006	Dell Financial	2.7%	36	0	0	0	0	0	10,513	0	(10,513)	0	(94)	10,513	0	(10,513)	0	(94)
IT Equipment	009-0154500-007	Dell Financial	5.50%	36	0	629,435	(144,653)	484,783	(31,009)	5,732	0	(5,732)	0	(80)	5,731	0	(5,731)	0	(80)
IT Equipment	009-0154500-008	Dell Financial	3.22%	36	1,210	0	(1,210)	0	(66)	2,306	0	(1,096)	1,210	(179)	2,306	0	(1,096)	1,210	(179)
IT Equipment	009-0154500-009	Dell Financial	2.78%	36	24,418	0	(20,925)	3,493	(36)	45,292	0	(20,874)	24,418	(87)	45,291	0	(20,874)	24,417	(87)
IT Equipment	009-0154500-010	Dell Financial	2.62%	48	12,497	0	(5,736)	6,761	(93)	18,180	0	(5,683)	12,497	(147)	18,180	0	(5,683)	12,497	(147)
IT Equipment	009-0154500-011	Dell Financial	2.16%	48	1,458	0	(616)	842	(25)	2,061	0	(603)	1,458	(39)	2,060	0	(603)	1,457	(39)
IT Equipment	009-0154500-012	Dell Financial	2.16%	48	1,371	0	(559)	812	(24)	1,918	0	(547)	1,371	(36)	1,918	0	(547)	1,371	(36)
IT Equipment	009-0154500-013	Dell Financial	2.37%	48	8,408	0	(2,994)	5,414	(167)	11,332	0	(2,924)	8,408	(236)	11,332	0	(2,924)	8,408	(237)
IT Equipment	009-0154500-014	Dell Financial	2.37%	48	35,311	0	(12,576)	22,735	(700)	47,593	0	(12,282)	35,311	0	47,593	0	0	47,593	0
IT Equipment	009-0154500-015	Dell Financial	3.07%	36	9,126	0	(5,154)	3,972	(208)	14,124	0	(4,998)	9,126	(364)	14,124	0	(4,999)	9,125	(364)
IT Equipment	009-0154500-016	Dell Financial	2.37%	48	5,244	0	(1,811)	3,433	(105)	7,013	0	(1,769)	5,244	(147)	7,013	0	(1,769)	5,244	(147)
Fitness Equipment	E6N0162801	MAIA Financial	3.10%	60	0	0	0	0	0	4,933	4,902	(9,835)	0	(114)	4,933	4,862	(9,795)	0	(114)
Fitness Equipment	E6N0162813	MAIA Financial	3.60%	72	0	0	0	0	0	7,593	2,541	(10,134)	0	(160)	7,593	2,554	(10,147)	0	(160)
Fitness Equipment	E6N0162400	MAIA Financial	3.50%	6	(0)	0	(0)	0	0	0	40,648	(40,648)	(0)	(1,182)	0	53,787	(53,787)	0	(1,182)
Fitness Equipment	E6N0162397	MAIA Financial	3.00%	66	0	0	0	0	0	6,743	0	(6,743)	0	(102)	4,512	4,512	(9,024)	0	(102)
Fitness Equipment	E6N0163450	MAIA Financial	2.00%	60	0	0	0	0	0	1,490	495	(1,985)	0	(18)	1,490	499	(1,989)	0	(18)
Fitness Equipment	E2TEC64127	MAIA Financial	5.89%	48	0	1,158,713	(264,788)	893,925	(62,471)	32,929	11,068	(43,997)	0	(865)	32,928	11,099	(44,027)	0	(865)
Plants Equipment	973313	SG Fleet	3.40%	48	15,669	0	(3,402)	12,267	(39)	20,866	0	(5,197)	15,669	(221)	9,079	0	(5,677)	3,402	(221)
Plants Equipment	1021176	SG Fleet	3.40%	24	10,638	0	(8,668)	1,970	(43)	18,519	0	(7,881)	10,638	(1,100)	17,993	0	(8,600)	9,393	(1,100)
Plants Equipment	1037417	SG Fleet	6.00%	36	792	4,632	(4,632)	792	(152)	2,368	2,357	(3,933)	792	(24)	2,367	0	(2,367)	0	(24)
Plants Equipment	6745927	Toyota Finance	3.50%	60	21,229	0	(6,295)	14,934	(625)	26,793	0	(5,564)	21,229	(841)	26,794	0	(6,079)	20,715	(841)
Building Armadale	Shop 64 & 65	Westzone Enterpr	5.70%	72	3,555,549	0	(251,157)	3,304,392	(195,055)	3,758,002	0	(202,453)	3,555,549	(108,030)	0	2,796,812	(387,240)	2,409,572	(108,030)
Building Kelmscott	KELLIB	Carcione Nominee	6.30%	78	0	1,215,510	(67,684)	1,147,826	(70,160)	92,751	93,155	(185,906)	0	(949)	100,125	0	(92,750)	7,375	(949)
Building Seville Grove	E6N0162636	MAIA Financial	3.10%	60	0	0	0	0	0	1,261	2,516	(3,777)	0	0	0	0	0	0	0
RFID Armadale Library	Bibliotheca SAAS2022101	Bibliotheca	3.67%	60	14,422	0	(10,749)	3,673	(350)	34,773	0	(20,351)	14,422	(735)	34,773	0	(10,362)	24,411	(736)
					3,753,168	4,348,872	(1,145,293)	6,956,748	(428,480)	4,317,672	436,778	(1,001,282)	3,753,168	(118,001)	430,175	3,199,700	(1,034,720)	2,595,155	(118,002)

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 2027

8. 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	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Est. Actual Principal 1 July 2025	2025/26 Est. Actual New Loans	2025/26 Est. Actual Principal Repayments	Est. Actual Principal outstanding 30 June 2026	2025/26 Est. Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				1 July 2026														
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Orchard House 2014	316	WATC*	4.78%	1,802,049	0	(189,816)	1,612,233	(83,896)	1,983,107	0	(181,058)	1,802,049	(88,810)	1,983,107	0	(181,058)	1,802,049	(92,654)
Orchard House 2015	318	WATC*	3.53%	5,642,570	0	(580,086)	5,062,484	(194,108)	6,202,708	0	(560,138)	5,642,570	(214,454)	6,202,708	0	(560,138)	5,642,570	(214,056)
Core System Review	323	WATC*	1.80%	1,116,602	0	(365,552)	751,050	(18,461)	1,475,662	0	(359,060)	1,116,602	(29,172)	1,475,662	0	(359,060)	1,116,602	(24,953)
Core System Review	342	WATC*	1.20%	580,197	0	(142,454)	437,743	(6,544)	720,955	0	(140,758)	580,197	(10,955)	720,955	0	(140,758)	580,197	(8,240)
Core System Review	345A	WATC*	4.18%	875,921	0	(131,304)	744,617	(35,283)	1,001,900	0	(125,979)	875,921	(39,696)	1,001,900	0	(125,979)	875,921	(40,609)
Core System Review	345B	WATC*	4.52%	984,480	0	(122,506)	861,974	(43,118)	1,101,632	0	(117,152)	984,480	(46,841)	1,101,632	0	(117,152)	984,480	(48,472)
Core System Review	345C	WATC*	4.46%	255,386	0	(23,634)	231,752	(11,127)	278,000	0	(22,614)	255,386	(11,732)	278,000	0	(22,614)	255,386	(12,146)
Core System Review	345D	WATC*	4.88%	2,754,739	0	(141,108)	2,613,631	(132,839)	2,889,200	0	(134,461)	2,754,739	(132,987)	2,889,200	0	(134,461)	2,754,739	(139,487)
Aquatic Works 2008	291	WATC*	7.26%	87,472	0	(42,177)	45,295	(5,599)	126,746	0	(39,274)	87,472	(8,046)	126,746	0	(39,274)	87,472	(8,502)
Aquatic Centre Upgrade 2011	302	WATC*	6.02%	527,463	0	(93,364)	434,099	(30,369)	615,450	0	(87,987)	527,463	(33,606)	615,450	0	(87,987)	527,463	(35,746)
Frye Park Redevelopment 2011	304	WATC*	6.02%	393,568	0	(69,664)	323,904	(22,660)	459,220	0	(65,652)	393,568	(25,076)	459,220	0	(65,652)	393,568	(26,672)
Piara Waters (North) Sports 2011	305	WATC*	5.89%	0	0	0	0	0	112,355	0	(112,355)	0	(5,336)	112,355	0	(112,355)	0	(4,986)
Aquatic Centre Upgrade 2012	311	WATC*	4.48%	635,468	0	(94,536)	540,932	(27,422)	725,907	0	(90,439)	635,468	(30,661)	725,907	0	(90,439)	635,468	(31,519)
Armadale Golf Course	315	WATC*	2.94%	40,113	0	(40,113)	(0)	(887)	79,073	0	(38,960)	40,113	(2,159)	79,073	0	(38,960)	40,113	(2,040)
Kelmscott Library - Stage 1	322	WATC*	2.69%	0	0	0	0	0	79,499	0	(79,499)	0	(1,766)	79,499	0	(79,499)	0	(1,607)
Indoor Aquatic Centre	324A	WATC*	3.76%	7,605,809	0	(521,611)	7,084,198	(140,638)	8,117,744	0	(511,935)	7,605,809	(172,186)	8,117,744	0	(511,935)	7,605,809	(150,313)
Armadale Hall Upgrade 2018	326	WATC*	3.60%	1,236,814	0	(404,906)	831,908	(20,449)	1,634,529	0	(397,715)	1,236,814	(32,313)	1,634,529	0	(397,715)	1,236,814	(27,640)
AFAC Carpark	337	WATC*	3.87%	369,645	0	(23,227)	346,418	(7,039)	392,430	0	(22,785)	369,645	(8,505)	392,430	0	(22,785)	369,645	(7,482)
Bedforddale Fire Service	343	WATC*	1.45%	388,495	0	(75,477)	313,018	(5,343)	462,893	0	(74,398)	388,495	(8,000)	462,893	0	(74,398)	388,495	(6,422)
John Dunne Challenge Park	344	WATC*	4.18%	798,061	0	(119,632)	678,429	(32,147)	912,842	0	(114,781)	798,061	(36,168)	912,842	0	(114,781)	798,061	(36,999)
Roleystone Theatre	346	WATC*	4.52%	2,190,632	0	(272,596)	1,918,036	(95,945)	2,451,315	0	(260,683)	2,190,632	(104,230)	2,451,314	0	(260,683)	2,190,631	(107,858)
Creyk Park Pavilion	347	WATC*	4.18%	896,423	0	(134,377)	762,046	(36,109)	1,025,350	0	(128,927)	896,423	(40,626)	1,025,350	0	(128,927)	896,423	(41,559)
Piara Waters Library Services	339	WATC*	4.46%	459,328	0	(42,507)	416,821	(20,012)	500,000	0	(40,672)	459,328	(21,101)	500,000	0	(40,672)	459,328	(21,846)
Piara Waters Library Services	349	WATC*	4.88%	4,428,826	0	(226,862)	4,201,964	(213,567)	4,645,000	0	(216,174)	4,428,826	(213,805)	4,645,000	0	(216,174)	4,428,826	(224,254)
Forrestdale Sporting Precinct	350A	WATC*	4.46%	372,055	0	(34,431)	337,624	(16,210)	405,000	0	(32,945)	372,055	(17,092)	405,000	0	(32,945)	372,055	(17,695)
Forrestdale Sporting Precinct	350B	WATC*	4.88%	1,467,568	0	(75,174)	1,392,394	(70,769)	1,539,200	0	(71,632)	1,467,568	(70,848)	1,539,200	0	(71,632)	1,467,568	(74,310)
Morgan Park	348	WATC*	4.88%	1,439,727	0	(73,748)	1,365,979	(69,427)	1,510,000	0	(70,273)	1,439,727	(69,504)	1,510,000	0	(70,273)	1,439,727	(72,901)
Gwynne Park	352A	WATC*	4.93%	6,805,000	0	(300,190)	6,504,810	(375,232)	0	6,805,000	0	6,805,000	0	0	6,805,000	0	6,805,000	0
Armadale Regional Rec Reserve	356A	WATC*	4.93%	0	3,366,000	0	3,366,000	0	0	0	0	0	0	0	3,360,000	0	3,360,000	0
				44,154,411	3,366,000	(4,341,052)	43,179,359	(1,715,201)	41,447,717	6,805,000	(4,098,306)	44,154,411	(1,475,674)	41,447,716	10,165,000	(4,098,306)	47,514,410	(1,480,968)

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

The self supporting loan(s) repayment will be fully reimbursed.

CITY OF ARMADALE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2027

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Loan Number	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
					%	\$	\$	\$	\$
Armadale Regional Rec Reserve	356B	WATC*	Debenture	15	5.0%	3,366,000	0	0	3,366,000
						3,366,000	0	0	3,366,000

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2026/27 Budget	New loans unspent at 30 June 2027	Amount as at 30 June 2027
			\$	\$	\$	\$
Core System Review	345D	2024	1,076,420	0		
Forrestdale Sporting Precinct	350B	2025	1,139,142			
Gwynne Park	352A	2026	5,000,000	0		
Morgan Park	348	2026	494,360	0		
			7,709,922	0	0	0

(d) Credit Facilities

	2026/27 Budget	2025/26 Est. Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	18,000	18,000	18,000
Credit card balance at balance date			
Total amount of credit unused	18,000	18,000	18,000
Loan facilities			
Loan facilities in use at balance date	43,179,359	44,154,411	47,514,410

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Est. Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(1) Anstey Keane - DCP	22,628,587	5,379,900	(13,279,414)	14,729,073	18,567,063	4,311,200	(249,676)	22,628,587	17,088,529	4,311,200	(249,676)	21,150,053
(2) North Forrestdale DCP 3	30,021,889	8,339,200	(5,986,558)	32,374,531	32,922,894	5,589,400	(8,490,405)	30,021,889	30,316,754	5,109,400	(505,100)	34,921,054
(3) North Forrestdale SAR Asset Renewal	3,248,079	156,800	0	3,404,879	3,354,279	139,300	(245,500)	3,248,079	3,347,772	139,300	0	3,487,072
(4) Specified Area A - Armadale Town Centre	56,495	150,840	(148,240)	59,095	56,495	136,235	(136,235)	56,495	0	136,234	(136,234)	0
(5) Specified Area B - Kelmscott Town Centre	33,544	82,401	(80,801)	35,144	33,544	77,178	(77,178)	33,544	0	77,178	(77,178)	0
(6) Specified Area C - Kelmscott Industrial Area	9,530	24,085	(23,685)	9,930	9,530	22,585	(22,585)	9,530	0	22,585	(22,585)	0
(7) Specified Area D - South Armadale Industria	10,938	27,748	(27,248)	11,438	10,938	25,796	(25,796)	10,938	0	25,796	(25,796)	0
(8) Specified Area F - Harrisdale/Piara Waters	0	361,275	(361,275)	0	0	343,952	(343,952)	0	0	343,952	(343,952)	0
(9) Specified Area G - Champion Lakes	0	15,720	(15,720)	0	0	15,022	(15,022)	0	0	15,022	(15,022)	0
	56,009,062	14,537,969	(19,922,941)	50,624,090	54,954,743	10,660,668	(9,606,349)	56,009,062	50,753,055	10,180,668	(1,375,544)	59,558,179
Restricted by council												
(10) Asset Renewal	19,184,462	10,568,958	(7,418,105)	22,335,315	17,159,770	10,195,255	(8,170,563)	19,184,462	30,444,687	8,818,847	(3,985,400)	35,278,134
(11) Champion Lakes SAR Asset Renewal	199,458	8,900	0	208,358	190,858	8,600	0	199,458	190,489	8,600	0	199,089
(12) City Centre Activation	263,752	12,200	0	275,952	260,052	3,700	0	263,752	82,891	3,700	0	86,591
(13) Civic Precinct	4,902,762	220,000	0	5,122,762	4,213,762	689,000	0	4,902,762	4,190,833	689,000	0	4,879,833
(14) Community Art	222,307	10,000	0	232,307	117,107	105,200	0	222,307	116,880	5,200	0	122,080
(15) Computer Systems Technologies	2,695,120	113,000	(1,140,000)	1,668,120	2,884,320	63,800	(253,000)	2,695,120	2,404,369	63,800	(828,120)	1,640,049
(16) Crossover Contributions	73,590	3,300	0	76,890	70,390	3,200	0	73,590	70,254	3,200	0	73,454
(17) Covid-19 Response and Recovery	119,046	5,300	0	124,346	114,246	4,800	0	119,046	110,460	4,800	0	115,260
(18) Emergency Management	272,440	12,200	0	284,640	260,740	11,700	0	272,440	260,235	11,700	0	271,935
(19) Employee Provisions	10,296,212	462,400	0	10,758,612	9,892,612	403,600	0	10,296,212	9,873,448	403,600	0	10,277,048
(20) Events Reserve Fund	52,864	2,400	0	55,264	50,564	2,300	0	52,864	50,466	2,300	0	52,766
(21) Freehold Sales Capital Works	49,653	2,200	0	51,853	47,253	2,400	0	49,653	47,161	2,400	0	49,561
(22) Future Community Facilities	619,125	27,700	0	646,825	592,625	26,500	0	619,125	226,190	26,500	0	252,690
(23) Future Project Funding	13,094,461	790,500	(5,825,340)	8,059,621	16,679,956	895,505	(4,481,000)	13,094,461	10,893,213	595,505	(4,275,000)	7,213,718
(24) Future Recreation Facilities	1,443,684	120,200	(668,033)	895,851	3,294,084	23,000	(1,873,400)	1,443,684	3,352,476	23,000	0	3,375,476
(25) History of the District	44,675	2,000	0	46,675	42,775	1,900	0	44,675	42,692	1,900	0	44,592
(26) Infrastructure Project Contribution	707,309	32,600	0	739,909	697,009	10,300	0	707,309	695,638	10,300	0	705,938
(27) Land Acquisition	566,107	25,300	0	591,407	541,807	24,300	0	566,107	540,757	24,300	0	565,057
(28) Mobile Bin Program	2,408,168	107,700	0	2,515,868	2,304,868	103,300	0	2,408,168	2,300,403	103,300	0	2,403,703
(29) Perth Hills Tourism Alliance	55,176	2,500	0	57,676	52,776	2,400	0	55,176	52,674	2,400	0	55,074
(30) Plant & Machinery	3,775,232	2,273,300	(2,316,500)	3,732,032	6,321,732	257,600	(2,804,100)	3,775,232	6,623,038	257,600	(2,314,900)	4,565,738
(31) Revolving Energy	684,989	30,400	0	715,389	563,789	121,200	0	684,989	736,680	121,200	0	857,880
(32) Strategic Asset Investments	848,998	38,000	0	886,998	812,598	36,400	0	848,998	811,023	36,400	0	847,423
(33) Waste Management	28,847,912	3,993,400	(4,424,700)	28,416,612	30,700,692	4,731,720	(6,584,500)	28,847,912	28,567,902	1,081,400	(5,386,100)	24,263,202
(34) Workers Compensation	429,838	19,200	0	449,038	411,638	18,200	0	429,838	410,841	18,200	0	429,041
(35) Wungong River Project	121,834	35,200	(211,250)	(54,216)	753,737	47,100	(679,003)	121,834	1,048,102	47,100	(382,603)	712,599
(36) Works Contributions	778,892	34,800	0	813,692	745,492	33,400	0	778,892	744,048	33,400	0	777,448
(37) Public Art Contributions	60,569	22,800	0	83,369	58,469	2,100	0	60,569	58,377	2,100	0	60,477
(38) DevelopmentWA Public Art Contribution	187,859	8,400	0	196,259	179,759	8,100	0	187,859	179,411	8,100	0	187,511
(39) Forrestdale Business Park East	836,240	37,400	0	873,640	800,340	35,900	0	836,240	798,789	35,900	0	834,689
(40) Project Funds Rolled Over	4,487,963	172,400	(280,000)	4,380,363	2,431,528	2,186,435	(130,000)	4,487,963	2,380,894	73,600	0	2,454,494
(41) Street Tree Contribution	17,411	800	0	18,211	16,611	800	0	17,411	16,579	800	0	17,379
(42) Kelmscott – Landscaping, Public Art and Bin	98,612	4,600	0	103,212	97,412	1,200	0	98,612	104,726	1,200	0	105,926
(43) Public Open Space - Cash in Lieu - Camillo I	193,794	8,700	0	202,494	185,894	7,900	0	193,794	185,536	7,900	0	193,436
(44) Public Open Space - Regional Recreation In	79,669	3,700	0	83,369	79,669	0	0	79,669	79,515	0	0	79,515

9. RESERVE ACCOUNTS

(45) Carbon Reserve	352,780	369,400	0	722,180	264,585	88,195	0	352,780	264,585	88,195	0	352,780
(46) Wirra Willa Project	75,100	357,000	0	432,100	0	345,000	(269,900)	75,100	0	345,000	0	345,000
(47) Urban Forrest Strategy	1,000,000	1,046,400	0	2,046,400	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000
(48) Payment in Lieu - Parking	274,599	12,400	0	286,999	274,599	0	0	274,599	0			0
	100,422,662	20,997,658	(22,283,928)	99,136,392	104,166,118	21,502,010	(25,245,466)	100,422,662	108,956,262	13,962,447	(17,172,123)	105,746,586
	156,431,724	35,535,627	(42,206,869)	149,760,482	159,120,861	32,162,678	(34,851,815)	156,431,724	159,709,317	24,143,115	(18,547,667)	165,304,765

9. RESERVE ACCOUNTS

CITY OF ARMADALE NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

RESERVE ACCOUNTS (CONTINUED)

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(1) Anstey Keane - DCP	Ongoing	To be used to fund common infrastructure works as identified in the Development Contribution Plan #4.
(2) North Forrestdale DCP 3	Ongoing	To be used to fund common infrastructure works as identified in the Development Contribution Plan #3.
(3) North Forrestdale SAR Asset Renewal	Ongoing	To be used to assist in the renewal of assets associated with North Forrestdale Estates covered by Specified Area Rating.
(4) Specified Area A - Armadale Town Centre	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verg
(5) Specified Area B - Kelmscott Town Centre	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verg
(6) Specified Area C - Kelmscott Industrial Area	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verg
(7) Specified Area D - South Armadale Industria	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, verg
(8) Specified Area F - Harrisdale/Piara Waters	Ongoing	To be used to maintain and enhance the public open space in the newer residential estates at a standard higher than that which occurs with POS throughout
(9) Specified Area G - Champion Lakes	Ongoing	To be used to maintain and enhance the public open space in the newer residential estates at a standard higher than that which occurs with POS throughout
Restricted by council		
(10) Asset Renewal	Ongoing	To be used to assist in funding capital works thereby extending the useful economic life of such assets.
(11) Champion Lakes SAR Asset Renewal	Ongoing	To be used to assist in the renewal of assets associated with the Champion Lakes Estate.
(12) City Centre Activation	Ongoing	To be used to assist in City Centre Activation projects.
(13) Civic Precinct	Ongoing	To be used to assist in funding design and construction of new Civic Precinct.
(14) Community Art	Ongoing	To be used to assist in providing for timing differences in Community Art contributions and project development.
(15) Computer Systems Technologies	Ongoing	To be used for Information, Communication and Technology Projects.
(16) Crossover Contributions	Ongoing	To be used to assist in funding the construction of Crossovers as a condition of approved building licences.
(17) Covid-19 Response and Recovery	Ongoing	To be used to assist in responding to COVID- 19 Pandemic Emergency and Recovery actions and initiatives.
(18) Emergency Management	Ongoing	To be used to assist with the costs associated with storm damage clean-up, collections and disposal.
(19) Employee Provisions	Ongoing	To be used to cash-back the employees' sick, annual and long-service leave entitlements liability.
(20) Events Reserve Fund	Ongoing	To be used to assist with the costs associated with City Events.
(21) Freehold Sales Capital Works	Ongoing	To be used to assist in funding capital works and to be funded from the proceeds (30% of net sale proceeds) of selling Freehold land parcels.
(22) Future Community Facilities	Ongoing	To be used to assist in the research, planning and construction of future Community Facilities.
(23) Future Project Funding	Ongoing	To be used to fund future capital works and projects considered in excess of Council's normal funding capacity.
(24) Future Recreation Facilities	Ongoing	To be used to assist in the research, planning and construction of future recreation facilities.
(25) History of the District	Ongoing	To be used to assist in the future rewrite and publication of the History of the District.
(26) Infrastructure Project Contribution	Ongoing	To be used to assist in completion of Infrastructure projects funded externally.
(27) Land Acquisition	Ongoing	To be used to assist in future acquisitions of land for Council investment or works requirement.
(28) Mobile Bin Program	Ongoing	To be used to assist in the purchase and replacement of the City's Mobile Garbage Bins.
(29) Perth Hills Tourism Alliance	Ongoing	To be used to assist in providing for timing differences in Alliance activities.
(30) Plant & Machinery	Ongoing	To be used to assist in the replacement of Council's Plant and Machinery requirements.
(31) Revolving Energy	Ongoing	To be used to assist in establishing energy efficient management techniques and practices.
(32) Strategic Asset Investments	Ongoing	To be used to fund the acquisition of strategic investments from the proceeds (70% of net sale proceeds) of selling Freehold land parcels.
(33) Waste Management	Ongoing	To be used to assist in the management and future provisioning of Council's Waste Management Sites.
(34) Workers Compensation	Ongoing	To be used to assist in covering any workers' compensation liability claims in excess of Council's normal funding capacity.
(35) Wungong River Project	Ongoing	To be used to fund works relating to Wungong River Projects.
(36) Works Contributions	Ongoing	To be used to fund works utilising contributions received from developers, generally pursuant to conditions of development approval.
(37) Public Art Contributions	Ongoing	To be used to fund public art works.
(38) DevelopmentWA Public Art Contribution	Ongoing	To be used for facilitating the transfer of DevelopmentWA's Public Art funds to the City for Forrestdale Business Park East and any other redevelopment area
(39) Forrestdale Business Park East	Ongoing	To be used for facilitating the transfer of DCP funds to the City for the Forrestdale Business Park East area.
(40) Project Funds Rolled Over	Ongoing	To be used to assist in provisioning funds for the completion of infrastructure projects commenced but not finished.
(41) Street Tree Contribution	Ongoing	To be used to fund street tree installation and maintenance in accordance with Policy ENG 6 - Street Trees.
(42) Kelmscott – Landscaping, Public Art and Bin	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
(43) Public Open Space - Cash in Lieu - Camillo	Ongoing	To be used to fund subdivision application 1586723 Westfield Road Camillo
(44) Public Open Space - Regional Recreation In	Ongoing	To be used to fund subdivision of public open space cash in lieu

9. RESERVE ACCOUNTS

(45) Carbon Reserve	Ongoing	To be used to fund future carbon mitigation initiatives.
(46) Wirra Willa Project	Ongoing	To be used to fund for restoration works associated with the property.
(47) Urban Forrest Strategy	Ongoing	To be used to fund for the purpose of delivery of urban forest strategy initiatives
(48) Payment in Lieu - Parking	Ongoing	To be used to fund for the purpose of payment in lieu of parking

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

- Reserve accounts	8,524,500	3,610,489	3,990,700
- Other funds	2,281,400	2,720,325	1,800,000
Late payment of fees and charges *	23,636	60,191	501,424
Other interest revenue	1,196,350	976,151	375,032
	12,025,886	7,367,156	6,667,156

* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.50%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	190,454	186,150	187,516
Other services	13,571	14,060	19,477
	204,025	200,210	206,993

(c) Interest expenses (finance costs)

Borrowings (refer Note 8(a))	1,715,201	1,475,674	1,480,968
Interest on lease liabilities (refer Note 7)	428,480	118,001	118,002
Other finance costs	302,025	5,296	0
	2,445,706	1,598,971	1,598,970

(d) Write offs

General rate	0	0	22,600
Fees and charges	0	0	17,300
	0	0	39,900

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

Mayor

Mayor's allowance	104,032	68,475	100,500
Meeting attendance fees	55,078	72,417	53,200
Child care expenses	167		160
Communications reimbursement	1,353	0	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	19,513	17,492	18,468
Annual allowance for travel and accommodation expenses	22,200	0	17,100

**2026/27
Budget**

**2025/26
Est. Actual**

**2025/26
Budget**

\$

\$

\$

205,943

163,262

195,328

Deputy Mayor

Deputy Mayor's allowance	26,100	23,100	25,200
Meeting attendance fees	36,757	32,522	35,479
Child care expenses	160		160
Communications reimbursement	1,353	1,208	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	7,963	7,260	7,339
Annual allowance for travel and accommodation expenses		440	0

75,933

69,408

74,078

Council member 1

Meeting attendance fees	36,757	32,522	35,479
Child care expenses	167		160
Communications reimbursement	1,353	986	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,488	4,792
Annual allowance for travel and accommodation expenses		501	

46,708

43,375

46,330

Council member 2

Meeting attendance fees	36,757	32,522	35,479
Child care expenses	167		160
Communications reimbursement	1,353	0	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,488	4,792
Annual allowance for travel and accommodation expenses		0	

46,708

41,888

46,330

Council member 3

Meeting attendance fees	36,757	32,522	35,479
Child care expenses	167		160
Communications reimbursement	1,353	0	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,488	4,792
Annual allowance for travel and accommodation expenses		0	

46,708

41,888

46,330

Council member 4

Meeting attendance fees	36,757	32,522	35,479
Child care expenses	167		160
Communications reimbursement	1,353	0	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,488	4,792
Annual allowance for travel and accommodation expenses		460	
	46,708	42,349	46,330

Council member 5

Meeting attendance fees	36,757	32,522	35,479
Child care expenses	167		160
Communications reimbursement	1,353	179	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,488	4,792
Annual allowance for travel and accommodation expenses		522	
	46,708	42,589	46,330

Council member 6

Meeting attendance fees	36,757	32,522	35,479
Child care expenses	167		160
Communications reimbursement	1,353	0	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,488	4,792
Annual allowance for travel and accommodation expenses		459	
	46,708	42,348	46,330

Council member 7

Meeting attendance fees	36,757	32,522	35,479
Child care expenses	167		160
Communications reimbursement	1,353	29	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,488	4,792
Annual allowance for travel and accommodation expenses		355	
	46,708	42,272	46,330

Council member 8

Meeting attendance fees	36,757	32,522	35,479
Child care expenses	167		160
Communications reimbursement	1,353		1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,488	4,792
Annual allowance for travel and accommodation expenses		138	
	46,708	42,027	46,330

Council member 9

Meeting attendance fees	36,757	32,522	35,479
Child care expenses	167		160
Communications reimbursement	1,353		1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,878	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,488	4,792
Annual allowance for travel and accommodation expenses		333	
	46,708	42,221	46,330

Council member 10

Meeting attendance fees	36,757	32,524	35,479
Child care expenses	167		160
Communications reimbursement	1,353		1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,674	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,464	4,792
Annual allowance for travel and accommodation expenses		391	

46,708	42,052	46,330
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Council member 11

Meeting attendance fees	36,757	32,524	35,479
Child care expenses	167		160
Communications reimbursement	1,353	267	1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,674	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,464	4,792
Annual allowance for travel and accommodation expenses		727	

46,708	42,656	46,330
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Council member 12

Meeting attendance fees	36,757	32,524	35,479
Child care expenses	167		160
Communications reimbursement	1,353		1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,674	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,464	4,792
Annual allowance for travel and accommodation expenses		327	

46,708	41,988	46,330
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Council member 13

Meeting attendance fees	36,757	32,524	35,479
Child care expenses	167		160
Communications reimbursement	1,353		1,307
ICT expenses			
Annual allowance for ICT expenses	3,500	4,674	3,927
Travel and accommodation expenses	100		667
Superannuation contribution payments	4,831	4,464	4,792
Annual allowance for travel and accommodation expenses		602	

46,708	42,263	46,330
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Total Council Member Remuneration

Mayor's allowance	104,032	68,475	100,500
Deputy Mayor's allowance	26,100	23,100	25,200
Meeting attendance fees	569,678	527,733	549,900
Child care expenses	2,493	0	2,400
Communications reimbursement	20,300	2,669	19,600
ICT expenses	0	0	0
Annual allowance for ICT expenses	52,500	72,357	58,900
Travel and accommodation expenses	1,500	0	10,000
Superannuation contribution payments	90,277	83,000	88,100
Annual allowance for travel and accommodation expenses	22,200	5,255	17,100

889,100	782,589	871,700
889,100	782,589	871,700

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2026/27

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2026/27 financial year.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. TRUST FUNDS

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

Detail	Balance 30 June 2026	Estimated amounts paid	Estimated balance 30 June 2027
	\$	\$	\$
Cash in Lieu - POS - Agreements	34,393		34,393
Nomination Deposits	200		200
POS - Precinct A - Westfield	95,990		95,990
POS - Precinct C - West Armadale	416,960		416,960
POS - Precinct F - Clifton Hills	256,834		256,834
POS - Precinct H - Mount Nasura	1,432,323		1,432,323
POS - Precinct N - Forrestdale	260,946	(136,213)	124,733
POS - Precinct O - Palomino	88,491		88,491
POS - Regional Recreation Infrastructure	619,504		619,504
POS Cash in Lieu - Armadale	340,090		340,090
POS Cash in Lieu - Bedforddale	268,155		268,155
POS Cash in Lieu - Kelmscott	109,083		109,083
POS Cash in Lieu - Mount Richon	134,665		134,665
POS Cash in Lieu - Piara Waters	801,591		801,591
POS Cash in Lieu - Roleystone	98,010		98,010
Wungong Road Contribution Account	662,762		662,762
	5,619,996	(136,213)	5,483,783

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

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

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training 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 2027

13. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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 2027

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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.

General purpose funding

To collect revenue to allow for the provision of services.

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

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Community amenities

To provide services required by the community.

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.

Recreation and culture

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

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.

Transport

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

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.

Economic services

To help promote the City and its economic wellbeing.

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

Other property and services

To monitor and control City's overheads operating accounts.

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 2027

15. FEES AND CHARGES

	2026/27 Budget	2025/26 Est. Actual	2025/26 Budget
	\$	\$	\$
Governance	158,372	131,161	110,600
General Purpose Fund	2,273,956	2,068,757	2,172,201
Law, Order, & Public Safety	665,771	392463.8800	638,800
Health	278,761	331028.8000	240,000
Education and welfare	4,740,034	4115572.1400	4,211,100
Community amenities	23,153,684	24,093,504	24,204,500
Recreation & Culture	5,344,565	5,147,875	4,696,600
Transport	239,256	237,979	171,000
Economic services	1,472,408	1,903,818	880,200
Other property and services	697,197	669,035	352,900
	39,024,004	39,091,194	37,677,901

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

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
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Tourism

Tourism Administration

Advertising Rates - Perth Hills Armadale Visitors Guide (Brochure Member and Non Member) - changed description

Full page	\$ 949.00	\$ 904.55	\$ 90.45	\$ 995.00
Half page	\$ 607.00	\$ 578.64	\$ 57.86	\$ 636.50
Quarter page	\$ 501.00	\$ 477.73	\$ 47.77	\$ 525.50

Perth Hills Armadale Visitor Centre

Sale Item

Commercial souvenirs Cost + up to 100%

Tourism Booking Services

Commission on bookings Cost + up to 100%

Rangers - Animal Control

Statutory Fees Prescribed by the Dog Act 1976 and Dog Regulations 2013 (WA)

Annual registration for unsterilised dog	\$50.00	\$50.00	\$0.00	\$50.00
Pensioner concession rate - Annual registration for unsterilised dog	\$25.00	\$125.00	\$0.00	\$25.00
Three years registration for unsterilised dog	\$120.00	\$120.00	\$0.00	\$120.00
Pensioner concession rate - Three years registration for unsterilised dog	\$60.00	\$60.00	\$0.00	\$60.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Lifetime registration (unsterilised) dog	\$250.00	\$250.00	\$0.00	\$250.00
Pensioner concession rate - Lifetime registration (unsterilised) dog	\$125.00	\$125.00	\$0.00	\$125.00
Guide dog registration	No Charge	No Charge	\$0.00	No Charge
Emergency services tracker dog registration	\$1.00	\$1.00	\$0.00	\$1.00
Dog used for droving or tending stock	25% of fee	\$0.00	\$0.00	25% of fee
Pensioner concession rate - as defined	50% of fee	\$0.00	\$0.00	50% of fee
Keeping more than prescribed number of dogs/cats application fee	\$150.00	\$150.00	\$0.00	\$150.00
Inspection of property (Declared Dangerous Dogs)/Not applicable to dangerous dogs (restricted breeds)	\$100.00	\$100.00	\$0.00	\$100.00
Statutory Fees Prescribed by the Dog Act 1976, Dog Regulations 2013, Cat Act 2011 and Cat Regulations 2012 (WA)				
Annual registration for sterilised dog/cat	\$20.00	\$20.00	\$0.00	\$20.00
Pensioner concession rate - Annual registration for sterilised dog/cat	\$10.00	\$50.00	\$0.00	\$10.00
Three years registration for sterilised dog/cat	\$43.00	\$43.00	\$0.00	\$43.00
Pensioner concession rate - Three years registration for sterilised dog/cat	\$22.00	\$21.50	\$0.00	\$22.00
Lifetime Registration (Sterilised) both dog & cat	\$100.00	\$100.00	\$0.00	\$100.00
Pensioner concession rate - Lifetime Registration (Sterilised) both dog & cat	\$50.00	\$50.00	\$0.00	\$50.00
Microchip implant	Actual cost			Actual cost
Kennel Licences				
Kennel establishment Licence per annum * (changed description)	\$200.00	\$200.00	\$0.00	\$200.00
Animal Pound Fees				

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Seizure or impoundment of a registered dog/cat (first occasion)	\$85.00	\$90.00	\$0.00	\$90.00
Seizure or impoundment of an unregistered dog/cat (first occasion)	\$115.00	\$121.00	\$0.00	\$121.00
Seizure or impoundment a dog/cat (second occasion within 12 month period)	\$170.00	\$162.73	\$16.27	\$179.00
Seizure or impoundment a dog/cat (third & subsequent occasions within 12 month period)	\$225.00	\$236.00	\$0.00	\$236.00
Maintenance and sustenance of dog/cat per day	\$23.00	\$22.73	\$2.27	\$25.00
Dog/cat Surrender Fee (attendance at Animal Management Facility)	\$91.00	\$87.27	\$8.73	\$96.00
Dog/cat Surrender Fee (on pick up from residence)	\$172.00	\$164.55	\$16.45	\$181.00
Destruction of dog/cat	Actual Cost			
Sale of unclaimed dog/cat	\$270.00	\$257.27	\$25.73	\$283.00
Vaccination 1st injection	Full cost recovery			
Single Cremation				
Small animal under 20kg	\$118.00	\$112.73	\$11.27	\$124.00
Medium animal 21kg – 40kg	\$131.00	\$125.00	\$12.50	\$137.50
Large animals 41kg – 60kg	\$142.00	\$135.45	\$13.55	\$149.00
Animal Disposal Fees – Registered Vets				
Disposal of an animal per kg	\$3.00	\$3.00	\$0.30	\$3.00
Other uses not related to animal disposal per hour	\$116.00	\$110.91	\$11.09	\$122.00
Animal Disposal Fees – Councils and Non-Profit Organisations				
Disposal of animal per kilogram	\$3.00	\$2.73	\$0.27	\$3.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Other uses not related to animal disposal per hour	\$118.00	\$112.73	\$11.27	\$124.00
Animal Disposal Fees – Commercial Organisations				
Disposal of an animal per kilogram	\$4.00	\$3.64	\$0.40	\$4.00
Special disposal of animals per hour	\$116.00	\$110.91	\$11.09	\$122.00
Other uses not related to animal disposal per hour	\$118.00	\$112.73	\$11.27	\$124.00
Stock Pound Fees – All				
Ranger fees per hour between 8.00am and 6.00pm	\$116.00	\$110.91	\$11.09	\$122.00
Ranger fees per hour outside 8.00am to 6.00pm	\$174.00	\$165.91	\$16.59	\$182.50
Pound fees per head first day	\$58.00	\$55.45	\$5.55	\$61.00
Pound fees per head subsequent days	\$23.00	\$22.27	\$2.23	\$24.50
Sustenance per day	\$47.00	\$45.00	\$4.50	\$49.50
Additional fees for contractors				
Administration fee	\$140.00	\$133.64	\$13.36	\$147.00
Rangers - Bushfire				
Fines and Penalties – Fire Control				
As per the Bush Fires Act 1954 & Associated Regulations				
Administration fee	\$200.00	\$272.73	\$27.27	\$300.00
Additional fees for contractors	Full cost recovery			Full cost recovery

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Fire brigade vehicles - Light tanker Per Hour/Per Vehicle	\$61.00	\$54.55	\$5.45	\$60.00
Fire brigade vehicles - Heavy 1.4 to 4.4 Per Hour/Per Vehicle	\$92.00	\$81.82	\$8.18	\$90.00
Fire Control Officer Per Hour/Per Vehicle	\$106.00	\$95.45	\$9.55	\$105.00

Rangers - Other

Illegal Signs – Activities and Trading in Public Place

Impounding fee	\$113.00	\$118.50	\$0.00	\$118.50
Storage fee (per day after 5 working days)	\$6.00	\$5.45	\$0.55	\$6.00

Fines and Penalties – Off Road Vehicles

As per Control of Vehicles (Off-road Areas) Act 1978

Fines and Penalties – Parking

As per City of Armadale Parking and Parking Facilities Local Law 2003

As per Local Government (Parking for People with Disabilities) Regulations 2014

Obstructing vehicle impounding fee	\$108.00	\$113.50	\$0.00	\$113.50
Obstructing vehicle towing fee	Full cost recovery			
Storage fee (per day after 5 working days)	Full cost recovery	\$5.45	\$0.55	\$6.00

Fines and Penalties – Litter

As per the Litter Act 1979 (as amended)

Fines and Penalties – Off Road Vehicles

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
As per Control of Vehicles (Off-road Areas) Act 1978				
Off Road Vehicle (ORV) impoundment fee	\$113.00	\$118.50	\$0.00	\$118.50
Storage fee (per day after 5 working days)	\$6.00	\$5.45	\$0.55	\$6.00
Shopping Trolleys – Activities and Trading in Public Place				
Impounding fee	\$113.00	\$118.50	\$0.00	\$118.50
Storage fee (per day after 5 working days)	\$6.00	\$5.45	\$0.80	\$6.25
Library and Heritage Fees and Charges				
Library bags	\$2.00	\$1.82	\$0.18	\$2.00
Replacement library cards	\$5.00	\$4.55	\$0.46	\$5.00
ID size laminating	\$1.00	\$0.91	\$0.09	\$1.00
A5 size laminating	\$2.00	\$1.82	\$0.18	\$2.00
A4 size laminating	\$2.00	\$2.73	\$0.27	\$3.00
A3 size laminating	\$5.00	\$4.55	\$0.46	\$5.00
High resolution digital image	\$11.00	\$10.00	\$1.00	\$11.00
Genealogy starter kits	\$5.00	\$4.55	\$0.46	\$5.00
Binding service (Birtwistle)	\$5.00	\$4.55	\$0.46	\$5.00
Minor heritage publications (small)	\$5.00	\$4.55	\$0.47	\$5.00
Minor heritage publications (large)	\$10.00	\$9.09	\$0.91	\$10.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Various Publications (to recoup cost of print production only) (includes GST)	Full cost recovery			Full cost recovery
Attendance at library or heritage programs duration (small)	\$5.00	\$4.55	\$0.45	\$5.00
Attendance at library or heritage programs duration (long)	\$10.00	\$9.09	\$0.91	\$10.00
Interlibrary loan - non WA public library (standard fee - additional charges may apply)	Full cost recovery			Full cost recovery
History book - Settlement to City - Soft cover	\$27.00	\$18.18	\$1.82	\$20.00
History book - Settlement to City - Hard cover	\$44.00	\$36.36	\$3.64	\$40.00
Computer use guest pass	\$2.00	\$1.82	\$0.18	\$2.00
3D Printing per model				
Setup and first hour of printing time	\$10.00	\$9.09	\$0.91	\$10.00
Each additional hour of printing or part thereof	\$3.00	\$2.73	\$0.27	\$3.00
Use of specialist filaments - surcharge per print	\$5.00	\$4.55	\$0.46	\$5.00
Library Meeting Room Hire Fees				
Per hour for community groups	\$15.00	\$13.64	\$1.36	\$15.00
Per hour for community groups with AV facilities	\$19.00	\$18.18	\$1.79	\$20.00
Per hour for commercial activities	\$20.00	\$18.18	\$1.82	\$20.00
Per hour for commercial activities with AV facilities	\$27.00	\$27.27	\$2.73	\$30.00
Per day for community groups	\$76.00	\$72.73	\$7.27	\$80.00
Per day for community groups with AV facilities	\$103.00	\$100.00	\$10.00	\$110.00
Per day for commercial activities	\$113.00	\$107.73	\$10.77	\$118.50

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Per day for commercial activities with AV facilities	\$142.00	\$136.36	\$13.64	\$150.00
Library Overdue Charges				
Administration charge (library)	Full cost recovery			Full cost recovery
Debt collection service - library	Full cost recovery	\$0.00		Full cost recovery
Administration charge (library)	Full cost recovery	\$0.00		Full cost recovery
Overdue and/or lost Interlibrary loans - charges as applied by lending library (includes GST)	Full cost recovery	\$0.00		Full cost recovery
Lost or damaged library items (includes GST)	Full cost recovery	\$0.00		Full cost recovery

Armadale Fitness and Aquatic Centre

Casual Admission

Family swim (2 adults & 2 children or 1 adult & 3 children)	\$22.00	\$21.36	\$2.14	\$23.50
Adult swim entry	\$7.50	\$7.14	\$0.71	\$7.85
Concession adult swim entry	\$6.00	\$5.91	\$0.59	\$6.50
Child swim under 2 years	No charge	\$0.00	\$0.00	No charge
Child swim 2 - 15 years	\$6.00	\$5.91	\$0.59	\$6.50
Companion card holders	No charge	\$0.00	\$0.00	No charge
Casual gym	\$19.00	\$18.18	\$1.82	\$20.00
Casual group fitness / aqua aerobics	\$19.00	\$18.18	\$1.82	\$20.00
Concession casual fitness entry	\$16.00	\$18.18	\$1.82	\$20.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Day Pass (All access day pass excludes crèche expires upon leaving facility)	\$23.00	\$22.27	\$2.23	\$24.50
Wellness suite (Spa, Sauna, Steam and program pool)	\$11.00	\$10.91	\$1.09	\$12.00
Program consultation	\$44.00	\$42.27	\$4.23	\$46.50
Living Longer Living Stronger - Strength for Life	\$9.50	\$9.09	\$0.91	\$10.00
Spectators	\$2.50	\$2.73	\$0.27	\$3.00
Supervising Adult	\$3.50	\$3.64	\$0.36	\$4.00
Casual Gym entry with Allied Health Professional	\$9.50	\$9.09	\$0.91	\$10.00
Crèche (up to 2.5 hrs)	\$5.50	\$5.45	\$0.55	\$6.00
Memberships				
Direct Debit (DD) Membership joining fee	\$49.00	\$44.55	\$4.45	\$49.00
Full Membership DD (Fortnightly)	\$45.00	\$43.18	\$4.32	\$47.50
Full Concession Membership DD (Fortnightly)	\$36.00	\$34.55	\$3.45	\$38.00
Aquatic Only Membership DD (Fortnightly)	\$31.00	\$29.55	\$2.95	\$32.50
Aquatic Only Concession Membership DD (Fortnightly)	\$25.00	\$24.09	\$2.41	\$26.50
Aquatic Only Family Membership DD (Fortnightly) Up to 2 adults and unlimited children	\$58.00	\$55.45	\$5.55	\$61.00
Aquatic Only Family Membership Fitness add on per person DD(Fortnightly)	\$25.00	\$24.09	\$2.41	\$26.50
Fitness Only Membership DD (Fortnightly) - Pre-January 2020 Membership Contracts	\$31.00	\$29.55	\$2.95	\$32.50
Fitness Only Membership DD (Fortnightly) 2020 Membership Contracts	\$37.00	\$35.45	\$3.55	\$39.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Fitness Only Concession Membership DD (Fortnightly) - Pre-January 2020 Membership Contracts	\$24.00	\$23.18	\$2.32	\$25.50
Fitness Only Concession Membership DD (Fortnightly) 2020 Membership Contracts	\$30.00	\$28.64	\$2.86	\$31.50
Rehab membership processing fee	\$107.00	\$102.27	\$10.23	\$112.50
Full membership - Rehab 1 Month**	\$259.00	\$246.82	\$24.68	\$271.50
Full membership - Rehab 3 Month**	\$432.00	\$411.82	\$41.18	\$453.00
Full membership - Rehab 12 Month**	\$1,294.00	\$1,233.18	\$123.32	\$1,356.50
Aquatic only membership - Rehab 1 Month**	\$231.00	\$220.45	\$22.05	\$242.50
Aquatic only membership - Rehab 3 Month**	\$349.00	\$332.73	\$33.27	\$366.00
Aquatic only membership - Rehab 12 Month**	\$930.00	\$886.36	\$88.64	\$975.00
Fitness only membership - Rehab 1 Month**	\$247.00	\$235.45	\$23.55	\$259.00
Fitness only membership - Rehab 3 Month**	\$391.00	\$372.73	\$37.27	\$410.00
Fitness only membership - Rehab 12 Month**	\$1,113.00	\$1,060.45	\$106.05	\$1,166.50
Foundation Full membership DD (Fortnightly)	\$36.00	\$34.55	\$3.45	\$38.00
Foundation Full Concession Membership DD (Fortnightly)	\$30.00	\$28.64	\$2.86	\$31.50
Foundation Aquatic Only Membership DD (Fortnightly) excludes aqua classes	\$25.00	\$24.09	\$2.41	\$26.50
Foundation Aquatic Only Concession Membership DD (Fortnightly) excludes aqua classes	\$21.00	\$20.45	\$2.05	\$22.50
Foundation Aquatic Only Family Membership DD (Fortnightly) Up to 2 adults and unlimited children	\$48.00	\$45.91	\$4.59	\$50.50
Foundation Fitness Only membership DD (Fortnightly)	\$31.00	\$29.55	\$2.95	\$32.50
Foundation Fitness Only Concession membership DD (Fortnightly)	\$25.00	\$24.09	\$2.41	\$26.50

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
<i>CEO delegation - ability to provide a discount on membership prices for promotional purposes - NJF, BAF for Free, 30 days for \$30.</i>				
RFID replacement membership card	\$5.50	\$5.45	\$0.55	\$6.00
RFID replacement membership wristband	\$10.50	\$10.45	\$1.05	\$11.50
<i>Corporate & Group membership – (min 10 people) 20% discount on membership</i>				
Term Programs				
Level 1 - per person per session	\$5.00	\$4.55	\$0.45	\$5.00
Level 2 - per person per session	\$6.00	\$5.45	\$0.55	\$6.00
Level 3 - per person per session	\$7.00	\$6.36	\$0.64	\$7.00
Level 4 - per person per session	\$8.00	\$7.27	\$0.73	\$8.00
Level 5 - per person per session	\$9.00	\$8.18	\$0.82	\$9.00
Level 6 - per person per session	\$10.00	\$9.09	\$0.90	\$10.00
Level 7 - per person per session	\$11.00	\$10.00	\$1.00	\$11.00
Level 8 - per person per session	\$12.00	\$10.91	\$1.10	\$12.00
Level 9 - per person per session	\$13.00	\$11.82	\$1.18	\$13.00
Level 10 - per person per session	\$14.00	\$12.73	\$1.27	\$14.00
Level 11 - per person per session	\$15.00	\$13.64	\$1.36	\$15.00
Level 12 - per person per session	\$16.00	\$14.55	\$1.46	\$16.00
Level 13 - per person per session	\$17.00	\$15.45	\$1.55	\$17.00
Level 14 - per person per session	\$18.00	\$16.36	\$1.64	\$18.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Level 15 - per person per session	\$19.00	\$17.27	\$1.73	\$19.00
Level 16 - per person per session	\$20.00	\$18.18	\$1.82	\$20.00
Admission Fees for Swim Classes and Lessons				
Parent and baby aqua play group per session (45mins)	\$9.50	\$9.09	\$0.90	\$10.00
Child Learn-to-swim group lesson (30mins) DD (Fortnightly)	\$35.00	\$33.64	\$3.36	\$37.00
Adult Learn-to-swim group lesson (30 mins) DD (Fortnightly)	\$40.00	\$38.18	\$3.82	\$42.00
Private lesson 1:1 (30 mins) DD (Per Lesson)	\$54.00	\$51.82	\$5.18	\$57.00
Special needs private lesson 1:1 (30 mins) DD (Fortnightly)	\$58.00	\$55.45	\$5.55	\$61.00
Special needs private lesson 2:1 (30 mins) DD (Fortnightly)	\$54.00	\$51.82	\$5.18	\$57.00
Special needs private lesson 3:1 (30 mins) DD (Fortnightly)	\$47.00	\$45.00	\$4.50	\$49.50
Swim group coaching clinic per lesson (45 mins)	\$17.00	\$16.36	\$1.64	\$18.00
Armadale Fitness and Aquatic Centre - Hireable Spaces & Equipment				
Equipment Hire				
Inflatable group hire per hour excludes entry fee	\$190.00	\$181.36	\$18.14	\$199.50
Locker hire	\$2.50	\$1.82	\$0.18	\$2.50
Lane Hire				
Outdoor 50 metre pool per lane - standard rate per hour	\$29.50	\$28.18	\$2.82	\$31.00
Outdoor 50 metre pool per lane - community rate per hour	\$23.00	\$22.27	\$2.23	\$24.50

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Outdoor 50 metre pool per lane - school rate per hour	\$16.00	\$15.45	\$1.55	\$17.00
Indoor 25m pool per lane -standard per hour	\$24.00	\$23.18	\$2.32	\$25.50
Indoor 25m pool per lane - community rate per hour	\$17.00	\$16.36	\$1.64	\$18.00
Indoor 25m pool per lane - school rate per hour	\$13.00	\$12.73	\$1.27	\$14.00
Learn to swim pool - standard rate per hour	\$35.00	\$33.64	\$3.36	\$37.00
Learn to swim pool - community rate per hour	\$26.50	\$25.45	\$2.55	\$28.00
Learn to swim pool - school rate per hour	\$20.00	\$19.09	\$1.91	\$21.00
Leisure pool walking lanes per lane - standard rate per hour	\$26.00	\$25.00	\$2.50	\$27.50
Leisure pool walking lanes per lane - community rate per hour	\$19.00	\$18.18	\$1.82	\$20.00
Leisure pool walking lanes per lane - community rate per hour	\$19.00	\$18.18	\$1.82	\$20.00
Leisure pool walking lanes per lane - school rate per hour	\$14.00	\$12.73	\$1.27	\$14.00
Program pool full pool booking per hour - standard	\$116.00	\$110.91	\$11.09	\$122.00
Program pool full pool booking per hour - community	\$75.50	\$72.27	\$7.23	\$79.50
Program pool half pool booking per hour - standard	\$58.50	\$55.91	\$5.59	\$61.50
Program pool half pool booking per hour - community	\$38.50	\$36.82	\$3.68	\$40.50
Home swim club rate per hour per lane 50m or 25m only * entry fee to be paid	\$1.55	\$1.82	\$0.15	\$2.00
Education Department programs (Vacswim & In term)	No charge	\$0.00		No charge
Splash Pad hire (excludes entry fee & minimum 2 hours)	\$102.00	\$97.27	\$9.73	\$107.00
Room Hire		\$0.00		

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Group fitness large studio	\$83.00	\$79.09	\$7.91	\$87.00
Group fitness large studio community rate	\$62.50	\$59.55	\$5.95	\$65.50
Group fitness studio omnia	\$41.00	\$39.09	\$3.91	\$43.00
Group fitness studio omnia community rate	\$63.00	\$60.45	\$6.05	\$66.50
Group fitness studio cycle	\$40.50	\$38.64	\$3.86	\$42.50
Group fitness studio cycle community rate	\$30.00	\$28.64	\$2.86	\$31.50
Crèche	\$35.50	\$34.09	\$3.41	\$37.50
Crèche community	\$26.50	\$25.45	\$2.55	\$28.00
Large meeting/ training room	\$29.50	\$28.18	\$2.82	\$31.00
Large meeting/ training room community	\$23.50	\$22.73	\$2.27	\$25.00
Small meeting room	\$17.50	\$16.82	\$1.68	\$18.50
Small meeting room community	\$14.00	\$13.64	\$1.36	\$15.00
External club room	\$29.50	\$28.18	\$2.82	\$31.00
External club room community	\$23.50	\$22.73	\$2.27	\$25.00
Schools, education department, vacswim & carnivals				
Per student entry January to December 2026	\$4.00	\$4.50	\$0.00	\$4.50
Per student entry January to December 2027	\$4.15	\$4.09	\$0.39	\$4.50
50m pool school carnivals (non-refundable booking fee)	\$221.50	\$211.36	\$21.14	\$232.50
Half day carnival package (100 - 200 students max)	\$641.50	\$611.36	\$61.14	\$672.50

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Full day carnival package (200+ students)	\$873.00	\$831.82	\$83.18	\$915.00
School lesson learn to swim per person per class	\$13.50	\$13.18	\$1.32	\$14.50
Any bookings cancelled 2 months - 10 days prior to booking	50% charge of full booking	50% charge of full booking		50% charge of full booking
Any bookings cancelled within 10 business days of the event	Full fees apply			
Swim school suspension fee per week	\$5.00	\$4.55	\$0.45	\$5.00
<i>Complimentary swim school pass – valid during term or on going DD swim school for enrolled child and one adult entry.</i>	No charge			No charge
Vacswim Multi Passes				
Child Vacswim 5 pass	\$30.00	\$29.55	\$2.95	\$32.50
Child Vacswim 10 pass	\$60.00	\$59.09	\$5.91	\$65.00

Community Facilities and Reserves

Armadale Recreation Centre

Centre Hire (includes use of dedicated facility car park/s)

Court 1 or 2 Not For Profit rate per hour	\$38.00	\$36.36	\$3.64	\$40.00
Court 1 or 2 Standard rate per hour	\$49.50	\$47.27	\$4.73	\$52.00
Court 3 Not For Profit rate per hour	\$54.50	\$52.27	\$5.23	\$57.50
Court 3 Standard rate per hour	\$73.00	\$70.00	\$7.00	\$77.00
Court 1 and 2 Not For Profit rate per hour	\$68.00	\$65.00	\$6.50	\$71.50
Court 1 and 2 Standard rate per hour	\$90.50	\$86.36	\$8.64	\$95.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
<i>Sport clubs with home based at the Armadale Recreation Centre - 20% discount on bookings</i>		20% discount on bookings		20% discount on bookings
Badminton / Pickleball court hire per hour	\$17.00	\$16.36	\$1.64	\$18.00
Pickleball Equipment (paddles and ball) per court	\$10.50	\$10.00	\$1.00	\$11.00
Facilities - Category 1 (includes use of dedicated facility car park/s subject to availability)				
<i>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, Bedforddale Hall Meeting 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, Honeyeater House Meeting Room, Honeyeater House Multipurpose 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</i>				
Not For Profit rate per hour	\$16.00	\$15.45	\$1.55	\$17.00
Standard rate per hour	\$22.50	\$21.82	\$2.18	\$24.00
Not For Profit function rate per hour	\$32.50	\$31.36	\$3.14	\$34.50
Standard function rate per hour	\$44.50	\$42.73	\$4.27	\$47.00
Facilities - Category 2 (includes use of dedicated facility car park/s subject to availability)				
<i>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 & Outdoor Area, Bedforddale Hall Main Hall, Bob Blackburn Pavilion Main Hall,</i>				
Not for Profit rate per hour	\$19.50	\$18.64	\$1.86	\$20.50
Standard rate per hour	\$27.00	\$25.91	\$2.59	\$28.50
Not for Profit function rate per hour	\$39.50	\$37.73	\$3.77	\$41.50
Standard function rate per hour	\$53.50	\$51.36	\$5.14	\$56.50
Projector, screen and audio system per use	\$43.00	\$41.36	\$4.14	\$45.50

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Facilities - Category 3 (includes use of dedicated facility car park/s subject to availability)				
<i>Armadale District Hall 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, Honeyeater House Main Hall, John Dunn Hall Main Hall, John Dunn Pavilion Function Rooms, Kelmscott Hall Main Hall, Novelli Pavilion Main Hall, Morgan Park Pavilion Main Hall (Activity Room), Piara Waters Pavilion Main Hall, Roleystone Hall Main Hall, Rossiter Pavilion Main Hall</i>				
Recreation Facility Hire				Can Champion Centre
Not for Profit rate per hour	\$27.00	\$25.91	\$2.59	\$28.50
Standard rate per hour	\$36.50	\$35.00	\$3.50	\$38.50
Not for Profit function rate per hour	\$54.50	\$52.27	\$5.23	\$57.50
Standard function rate per hour	\$73.00	\$70.00	\$7.00	\$77.00
Audio-visual Technician	Full cost recovery	Full cost recovery		
Retractable seating per set up	\$87.00	\$83.18	\$8.32	\$91.50
Retractable seating per pack down	\$84.00	\$83.18	\$8.32	\$91.50
Projector, screen and audio system per use		\$41.36	\$4.14	\$45.50
Malls				
Jull Street Mall hourly rate		\$0.00	\$0.00	\$0.00
Reserves or Hard Courts - Casual and Regular hire (not including floodlights but includes use of dedicated facility car park/s) subject to				
Not For Profit hourly rate	\$13.50	\$13.18	\$1.32	\$14.50
Not for Profit Personal Trainer hourly rate	\$13.50	\$13.18	\$1.32	\$14.50
Standard hourly rate	\$17.00	\$16.36	\$1.64	\$18.00
Standard Personal Trainer hourly rate	\$17.00	\$16.36	\$1.64	\$18.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Active Reserve Seasonal Hire (Not for Profit Groups only)				
<i>Seasonal reserve hire refers to recognised sports seasons. A traditional season is the portion of the year in which the sports regulated and fixtured matches are played, as defined by the national, state or regional association.</i> <i>Summer Season: 1 October to 31 March</i> <i>Winter Season: 1 April to 30 September</i>				
Per player per season up to two training sessions and one fixtured game per week, includes change room use and venue management room use. Also includes two training sessions per week for eight weeks prior to the commencement of the club's traditional season. Any additional usage of the reserve will be charged as per the Reserve Pre-Season Training rate. Any additional usage of change rooms or venue management rooms will be charged at the appropriate rate.	\$86.00	\$82.27	\$8.23	\$90.50
Per player per season up to two training sessions or one fixtured game per week, includes change room use and venue management room use. Also includes two training sessions per week for eight weeks prior to the commencement of the club's traditional season. Any additional usage of the reserve will be charged as per the Pre-Season Training rate. Any additional usage of change rooms or venue management rooms will be charged at the appropriate rate.	\$43.00	\$41.36	\$4.14	\$45.50
Adults all abilities teams Not for Profit reserve hourly rate (includes change room use but excludes floodlight and community facility use)	\$12.27	\$13.18	\$1.32	\$14.50

Hard Court Seasonal Hire (Not For Profit Groups only)

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Per player per season up to two training sessions and one fixtured game per week, includes change room use. Also includes two training sessions per week for eight weeks prior to the commencement of the club's traditional season. Any additional usage of the reserve will be charged as per the Pre-Season Training rate. Any additional usage of change rooms or venue management rooms will be charged at the appropriate rate.	\$43.00	\$41.36	\$4.14	\$45.50
Per player per season up to two training sessions or one fixtured game per week, includes change room use and venue management room use. Also includes two training sessions per week for eight weeks prior to the commencement of the club's traditional season. Any additional usage of the reserve will be charged as per the Pre-Season Training rate. Any additional usage of change rooms or venue management rooms will be charged at the appropriate rate.	\$20.16	\$20.91	\$2.09	\$23.00
Reserve Pre-Season Training (Not For Profit Groups Only)				
Community Not for Profit Hourly Rate	\$13.50	\$12.73	\$1.77	\$14.50
Floodlighting				
Alfred Skeet Reserve Pitch 1 hourly rate	\$30.00	\$27.27	\$2.73	\$30.00
Alfred Skeet Reserve Pitch 2 and 3 hourly rate	\$14.00	\$12.73	\$1.27	\$14.00
Bob Blackburn Reserve hourly rate	\$14.00	\$12.73	\$1.27	\$14.00
Creyk Park hourly rate	\$14.00	\$12.73	\$1.27	\$14.00
Cross Park Reserve hourly rate	Metered charge direct to club			
Cross Park Netball/Basketball courts hourly rate	Metered charge direct to club	\$8.18	\$0.82	\$9.00
Cross Park Tennis/Netball courts hourly rate		\$8.18	\$0.82	\$9.00
Frye Park hourly rate	\$25.00	\$22.73	\$2.27	\$25.00
Gwynne Park main oval hourly rate	\$30.00	\$27.27	\$2.73	\$30.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Gwynne Park north (junior) oval hourly rate	\$30.00	\$27.27	\$2.73	\$30.00
Gwynne Park south oval hourly rate	\$30.00	\$27.27	\$2.73	\$30.00
Harrisdale Playing Field hourly rate	Metered charge direct to club	\$24.55	\$2.45	\$27.00
John Dunn Oval main hourly rate	\$30.00	\$27.27	\$2.73	\$30.00
John Dunn Oval number 2 hourly rate	\$30.00	\$27.27	\$2.73	\$30.00
John Dunn Oval number 3 hourly rate	\$30.00	\$27.27	\$2.73	\$30.00
Morgan Park hourly rate	\$20.00	\$18.18	\$1.82	\$20.00
Novelli Reserve hourly rate	Metered charge direct to user	\$25.45	\$2.55	\$28.00
Piara Waters Oval hourly rate	\$27.00	\$24.55	\$2.45	\$27.00
Piara Waters Senior High School Hardcourts Floodlights hourly rate	Metered charge direct to user	\$9.09	\$0.91	\$10.00
Piara Waters West Reserve hourly rate		\$28.18	\$2.82	\$31.00
Rossiter Playing Field hourly rate	\$27.00	\$24.55	\$2.45	\$27.00
Rushton Park hourly rate	\$25.00	\$22.73	\$2.27	\$25.00
Springdale Park hourly rate	\$24.00	\$21.82	\$2.18	\$24.00
William Skeet Reserve hourly rate		\$29.09	\$2.91	\$32.00
Community Facilities and Reserves - Bonds				
Bond for reserve hire which are public or large events	\$1,000.00	\$909.09	\$90.91	\$1,000.00
Bond for casual reserve hire with equipment	\$200.00	\$181.82	\$18.18	\$200.00
Bond for casual Armadale Recreation Centre court usage for sports	\$200.00	\$181.82	\$18.18	\$200.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Bond for seasonal or regular hirer	\$300.00	\$272.73	\$27.27	\$300.00
Bond for casual facility hire	\$500.00	\$454.55	\$45.45	\$500.00
Bond for Activity Trailer	\$200.00	\$181.82	\$18.18	\$200.00
Bond for viewing key	\$100.00	\$90.91	\$9.09	\$100.00
Non refundable deposit for all casual bookings	20% charge of booking cost	\$0.00	\$0.00	20% charge of booking cost
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	\$240.00	\$227.27	\$22.73	\$250.00
Breach of any clause within Terms and Conditions for hire (charge per clause breached)	\$80.00	\$72.73	\$7.27	\$80.00
Additional Key required (per key)	\$50.00	\$45.45	\$4.55	\$50.00
Additional fob/swipe card/alarm code required (per fob/swipe card/alarm code)	\$75.00	\$68.18	\$6.82	\$75.00
Additional cleaning required following booking	100% on costed			100% on costed
Community Facilities and Reserves - Storage				
Small (0-2m2) per month	\$12.00	\$11.82	\$1.18	\$13.00
Medium (2-10m2) per month	\$14.00	\$13.64	\$1.36	\$15.00
Large (10-30m2) per month	\$17.00	\$16.36	\$1.64	\$18.00
Extra large (>30m2) per month	\$23.50	\$22.73	\$2.27	\$25.00
Leases and Licences				
Peppercorn Rent	\$107.50	\$102.73	\$10.27	\$113.00
Subsidised Rent		As per Policy - Lease and Licence		As per Policy - Lease and Licence

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Commercial Rent		Market Value		Market Value
Champion Centre				Can Champion Centre
Hot Desk Area-Desk per day	\$25.00	\$24.09	\$2.41	\$26.50
The Main Hall				
Community rate per hour	\$26.00	\$25.00	\$2.50	\$27.50
Standard rate per hour	\$35.00	\$33.64	\$3.36	\$37.00
Community function rate per hour	\$54.00	\$51.82	\$5.18	\$57.00
Standard function rate per hour	\$71.00	\$67.73	\$6.77	\$74.50
The Kitchen				
Community rate per hour	\$20.00	\$19.09	\$1.91	\$21.00
Standard rate per hour	\$26.00	\$25.00	\$2.50	\$27.50
Community function rate per hour	\$38.00	\$36.36	\$3.64	\$40.00
Standard function rate per hour	\$52.00	\$49.55	\$4.95	\$54.50
The Djeran Room				
Community rate per hour	\$20.00	\$19.09	\$1.91	\$21.00
Standard rate per hour	\$26.00	\$25.00	\$2.50	\$27.50
Community function rate per hour	\$38.00	\$36.36	\$3.64	\$40.00
Standard function rate per hour	\$52.00	\$49.55	\$4.95	\$54.50

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
The Kambarang Room				
Community rate per hour	\$20.00	\$19.09	\$1.91	\$21.00
Standard rate per hour	\$26.00	\$25.00	\$2.50	\$27.50
Community function rate per hour	\$38.00	\$36.36	\$3.64	\$40.00
Standard function rate per hour	\$52.00	\$49.55	\$4.95	\$54.50
The Makaru Room				
Community rate per hour	\$20.00	\$19.09	\$1.91	\$21.00
Standard rate per hour	\$26.00	\$25.00	\$2.50	\$27.50
Community function rate per hour	\$38.00	\$36.36	\$3.64	\$40.00
Standard function rate per hour	\$52.00	\$49.55	\$4.95	\$54.50
Festivals & Events				
Registrations and admissions for Events now included.				
Carnival activities and rides - Australia Day	\$4,499.50	\$4,286.82	\$428.68	\$4,715.50
Carnival activities and rides - other major events	\$292.50	\$279.09	\$27.91	\$307.00
Commercial vendor site - Australia Day &	\$281.50	\$268.64	\$26.86	\$295.50
Armadale Highland Gathering				
Commercial vendor site - (all other events)	\$162.50	\$155.00	\$15.50	\$170.50
Not-for-Profit and Community Group sites - all events	No charge			

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Events stall for profit - all events	\$34.50	\$33.18	\$3.32	\$36.50
Minnawarra Art Awards artist entry fee	\$37.50	\$34.09	\$3.41	\$37.50
Armadale Hills Open Studio Arts Trail		\$0.00	\$0.00	
Artist registration (individual or shared studio)	\$150.00	\$136.36	\$13.64	\$150.00
Per collective not-for-profit group	\$200.00	\$181.82	\$18.18	\$200.00
Business sponsorship arrangement – promotional campaign	\$300.00	\$272.73	\$27.27	\$300.00
Admission to activity/event				
Minor activity/event (concession)	\$5.00	\$4.55	\$0.44	\$5.00
Minor activity/event	\$10.00	\$9.09	\$0.91	\$10.00
Moderate activity/event (concession)	\$15.00	\$13.64	\$1.36	\$15.00
Moderate activity/event	\$20.00	\$18.18	\$1.82	\$20.00
Perth Kilt Run registration Fees (Online)				
Children (12 years and under)		\$4.55	\$0.44	\$5.00
Youth (13-17)	\$5.00	\$9.09	\$0.91	\$10.00
Adult (18-62)	\$10.00	\$18.18	\$1.82	\$20.00
Senior (63+)	\$8.00	\$13.64	\$1.36	\$15.00
Major Event Merchandise	At cost			At cost
Event Day Admissions				
Children (12 years and under)	\$5.00	\$4.55	\$0.44	\$5.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Youth (13-17)	\$10.00	\$9.09	\$0.91	\$10.00
Adult (18-62)	\$10.00	\$18.18	\$1.82	\$20.00
Senior (63+)	\$8.00	\$13.64	\$1.36	\$15.00
Perth Kilt Run registration Fees (On Event Day)				
Children (12 years and under)	\$5.00	\$4.55	\$0.44	\$5.00
Youth (13-17)	\$5.00	\$9.09	\$0.91	\$10.00
Adult (18-62)	\$10.50	\$18.18	\$1.82	\$20.00
Senior (63+)	\$8.50	\$13.64	\$1.36	\$15.00
Major Event Merchandise				At cost
Cooler Bags	\$10.00	\$9.09	\$0.91	\$10.00
Caps	\$15.00	\$13.64	\$1.36	\$15.00
Bucket Hats	\$15.00	\$13.64	\$1.36	\$15.00
Picnic Blankets	\$25.00	\$22.73	\$2.27	\$25.00
Umbrellas	\$30.00	\$27.27	\$2.73	\$30.00
Children's Kilt	\$25.00	\$22.73	\$2.27	\$25.00
Adult's Kilt	\$35.00	\$31.82	\$3.18	\$35.00
Event Day Admissions				
Children (12 years and under)	\$5.00	\$4.55	\$0.45	\$5.00
Youth (13-17)	\$10.00	\$9.09	\$0.91	\$10.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Adult (18-62)	\$20.00	\$18.18	\$1.82	\$20.00
Senior (63+)	\$15.00	\$13.64	\$1.36	\$15.00
Major Activity/ Event	\$65.00	\$59.09	\$5.91	\$65.00
Property & Rating Services				
Property Enquiry Fees				
Per enquiry for written confirmation of orders	\$233.50	\$222.73	\$22.27	\$245.00
Per enquiry for statement of rates	\$33.00	\$31.82	\$3.18	\$35.00
Per enquiry for combined statement and confirmation	\$144.50	\$137.73	\$13.77	\$151.50
Per enquiry for rates advice – current year	\$33.00	\$31.82	\$3.18	\$35.00
Per enquiry for rates advice – current and previous years	\$67.00	\$64.09	\$6.41	\$70.50
Per enquiry for rates advice – current + more than 4yrs	\$134.50	\$128.18	\$12.82	\$141.00
Standard Instalment Charge				
Per instalment for 2nd, 3rd and 4th instalment	\$10.00	\$9.55	\$0.95	\$10.50
Dishonour Fees				
Dishonour fee for payment	\$17.00	\$16.36	\$1.64	\$18.00
Interest Charges				
Instalment interest - Rates & Charges (s6.45 LGA)	\$0.06	\$0.06	\$0.00	\$0.06
Penalty interest - Rates & Charges (s6.51 LGA)	\$0.07	\$0.07	\$0.00	\$0.07

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
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Special Arrangement Charge

Per assessment	\$59.50	\$56.82	\$5.68	\$62.50
Dishonour fee per dishonour	\$25.00	\$25.00	\$0.00	\$25.00

Governance & Administration

Freedom of Information

Application fee	\$30.00	\$30.00	\$0.00	\$30.00
Per hour charge for staff dealing with application	\$30.00	\$30.00	\$0.00	\$30.00
Per hour charge for supervised access	\$30.00	\$30.00	\$0.00	\$30.00
Per hour charge for staff photocopying information	\$30.00	\$30.00	\$0.00	\$30.00
Per copy charge for photocopying	\$0.20	\$0.20	\$0.00	\$0.20
Per hour charge for staff transcribing information	\$30.00	\$30.00	\$0.00	\$30.00
Charge for duplicating a tape, film or computer information	At cost	\$0.00		At cost
Delivery, packaging and postage	At cost	\$0.00		At cost

Sale of Council Minutes / Agendas

Photocopying / printing per page	\$0.20	\$0.18	\$0.02	\$0.20
Electronic copy / CD or DVD	At cost	\$0.00		At cost
Delivery, packaging and postage	At cost	\$0.00		At cost

Photocopying / Printing

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Per page A4 (black and white)	\$0.20	\$0.18	\$0.02	\$0.20
Per page A3 (black and white)	\$0.40	\$0.36	\$0.04	\$0.40
Per page A4 (colour)	\$0.40	\$0.36	\$0.04	\$0.40
Per page A3 (colour)	\$0.80	\$0.73	\$0.07	\$0.80
Special print production	Price on Application			POA
(POA = price on application)				
Photocopying / Printing - Coated Bond Stock				
Per page A0 (Colour or Black and White)	\$12.30	\$11.82	\$1.18	\$13.00
Per page A1 (Colour or Black and White)	\$6.70	\$6.82	\$0.68	\$7.50
Per page A2 (Colour or Black and White)	\$3.30	\$3.18	\$0.32	\$3.50
Photocopying / Printing - Photo / Polypropylene Stock				
Per page A0 (Colour or Black and White)	\$25.30	\$24.55	\$2.45	\$27.00
Per page A1 (Colour or Black and White)	\$14.10	\$13.64	\$1.36	\$15.00
Per page A2 (Colour or Black and White)	\$7.40	\$7.27	\$0.73	\$8.00
Environmental Health Services				
Environment, Animals and Nuisance Local Law Permits				
Application for keeping farm animals	\$234.50	\$246.00	\$0.00	\$246.00
Application for keeping of bees non-commercial purposes	\$88.50	\$93.00	\$0.00	\$93.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Application for keeping of bees commercial purposes - property <20,000m2	\$234.50	\$246.00	\$0.00	\$246.00
Application for keeping of bees commercial purposes - property >20,000m2	\$88.50	\$93.00	\$0.00	\$93.00
Application for keeping certain birds	\$234.50	\$246.00	\$0.00	\$246.00
Food Business Annual Risk Assessment/Registration Fees (pro-rata monthly)				
Low risk	\$217.50	\$228.00	\$0.00	\$228.00
Medium risk	\$483.50	\$507.00	\$0.00	\$507.00
High Risk	\$663.50	\$695.50	\$0.00	\$695.50
Family day care	\$112.50	\$118.00	\$0.00	\$118.00
Mobile Food Business	\$161.50	\$169.50	\$0.00	\$169.50
Residential Food Business	\$161.50	\$169.50	\$0.00	\$169.50
School Canteen	\$161.50	\$169.50	\$0.00	\$169.50
<i>Community Associations and Not for Profit Organisations - 100% concession for community associations and not for profit associations that operate a food business that requires registration.</i>				
Food Business Notification / Registration Fees				
Application for food business registration - New Premises	\$230.00	\$241.50	\$0.00	\$241.50
Application for food business registration - Existing Premises	\$78.50	\$82.50	\$0.00	\$82.50
Notification - exempted food businesses	\$51.00	\$53.50	\$0.00	\$53.50
Change of minor details	\$54.00	\$57.00	\$0.00	\$57.00

Lodging House Licences

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Annual registration (pro-rata monthly)	\$224.00	\$235.00	\$0.00	\$235.00
Onsite Wastewater Disposal System Fees				
Application fee	\$118.00	\$118.00	\$0.00	\$118.00
Issuing of permit to use an apparatus fee	\$118.00	\$118.00	\$0.00	\$118.00
Local Government Report Fee	\$118.00	\$118.00	\$0.00	\$118.00
Plan Search	\$31.00	\$32.50	\$0.00	\$32.50
Caravan Park and Park Home Licences				
Licence fees - minimum	\$200.00	\$200.00	\$0.00	\$200.00
Fee per long stay site	\$6.00	\$6.00	\$0.00	\$6.00
Fee per short stay site	\$6.00	\$6.00	\$0.00	\$6.00
Fee per campsite	\$3.00	\$3.00	\$0.00	\$3.00
Fee per overflow site	\$1.50	\$1.50	\$0.00	\$1.50
Transfer fee	\$100.00	\$100.00	\$0.00	\$100.00
Late payment of licence renewal	\$20.00	\$20.00	\$0.00	\$20.00
Service Request				
Inspection on request (working hours)	\$232.00	\$221.36	\$22.14	\$243.50
Inspection on request (after hours)	\$341.00	\$325.00	\$32.50	\$357.50
Sampling Fees				
Food, water sampling (excludes analytical costs)	\$152.50	\$160.00	\$0.00	\$160.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Routine non-scheme drinking water (annual fee)	\$271.50	\$285.00	\$0.00	\$285.00
Routine non-scheme drinking water (per sample)	\$96.50	\$101.50	\$0.00	\$101.50
Annual Fee for auditing/sampling aquatic centres				
Swimming pools (1 to 2)	\$232.50	\$244.00	\$0.00	\$244.00
Swimming pools (> 2)	\$271.50	\$285.00	\$0.00	\$285.00
Public Trader/Stallholder Permits				
Food trader application fee (fixed site) - non refundable	\$126.50	\$133.00	\$0.00	\$133.00
Food trader (fixed site) - daily charge	\$39.50	\$41.50	\$0.00	\$41.50
Food trader (fixed site) - weekly charge	\$190.00	\$199.50	\$0.00	\$199.50
Food trader (fixed site) - monthly charge	\$379.00	\$397.50	\$0.00	\$397.50
Food trader (fixed site) - biannual charge	\$633.00	\$663.50	\$0.00	\$663.50
Food trader (fixed site) - annual charge	\$1,249.50	\$1,309.50	\$0.00	\$1,309.50
Outdoor Eating Facility Permit				
Application fee - non refundable	\$227.00	\$238.00	\$0.00	\$238.00
Annual Charge	\$70.00	\$73.50	\$0.00	\$73.50
Renewal application fee	\$63.50	\$67.00	\$0.00	\$67.00
Public Event Approval Fees				
Notification/Application Fee		\$120.00	\$0.00	\$120.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
<i>Community Associations and Not for Profit Organisations - 100% concession for community associations and not for profit associations that operate a food business that requires registration.</i>				No Charge
Community Amenities				
Report Request Fees				
Section 39 Liquor Control Act certificate	\$240.00	\$252.00	\$0.00	\$252.00
Section 55 Gaming and Wagering Commission Act certificate	\$240.00	\$252.00	\$0.00	\$252.00
Reg 18 Noise monitoring fee (per hour with equipment)	\$234.50	\$246.00	\$0.00	\$246.00
Settlement Enquiry - with inspection (> 5 days notice)	\$232.00	\$221.36	\$22.14	\$243.50
Settlement Enquiry - with inspection (< 5 days notice)	\$328.50	\$313.18	\$31.32	\$344.50
Settlement Enquiry - no inspection	\$115.50	\$110.45	\$11.05	\$121.50
Copy of analyst report	\$147.00	\$154.50	\$0.00	\$154.50
Application processing fees				
Assessment of food business fit out plans - existing premises	\$231.00	\$242.50	\$0.00	\$242.50
Approval to construct, extend or alter a public building	\$214.50	\$214.50	\$0.00	\$214.50
Public buildings maximum certification costs	\$110.00	\$110.00	\$0.00	\$110.00
Noise management plan	\$258.00	\$270.50	\$0.00	\$270.50
Approval of a noncomplying sporting, cultural and entertainment event (Reg.18)	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Dust management plan	\$258.00	\$270.50	\$0.00	\$270.50
Skin penetration premises	\$234.50	\$246.00	\$0.00	\$246.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Temporary Accommodation	\$395.00	\$414.00	\$0.00	\$414.00
All other applications for approval	\$234.50	\$246.00	\$0.00	\$246.00

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

Planning & Development Services

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

Development Applications (no GST applies)

Development cost < \$50k	\$147.00	\$147.00	\$147.00
Development cost \$50k - \$500k	0.32% of cost	\$0.32	0.32% of cost
Development cost \$500k - \$2.5m	\$1,700.00	\$1,700.00	\$1700 + 0.257% per \$ > \$500k
Development cost \$2.5m - \$5m	\$7,161.00	\$7,161.00	\$7161 + 0.206% per \$ > \$2.5m
Development cost \$5m - \$21.5m	\$12,633.00	\$12,633.00	\$12633 + 0.123% per \$ > \$5m
Development cost > \$21.5m	\$34,196.00		\$34,196.00
Variation of development envelope location	\$242.00		\$242.00
Envelope location varied, additional penalty	\$484.00		\$484.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Amended Plan/Extension of term of approval	\$295.00			\$295.00
Extractive Industry	\$739.00	\$739.00	\$0.00	\$739.00
Newspaper advertising relating to application or sign	At cost			At cost
<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
Change of use commenced, additional penalty	\$590.00	\$590.00	\$0.00	\$590.00
Non-conforming use alteration / extension / change	\$295.00	\$295.00	\$0.00	\$295.00
Non-conforming use commenced, additional penalty	\$590.00	\$590.00	\$0.00	\$590.00
Home Business				
Initial application	\$222.00	\$222.00	\$0.00	\$222.00
Home Business commenced, additional penalty	\$444.00	\$444.00	\$0.00	\$444.00
Renewal per annum	\$73.00	\$73.00	\$0.00	\$73.00
Home Business renewal commenced, additional penalty	\$146.00	\$146.00	\$0.00	\$146.00
Development Assessment Panels				
Application Cost of Development				

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Application Fee				
1. A DAP application where the estimated cost of the development is (Form 1: New Application) -				
(a) less than \$2 million	\$5,341.00	\$5,612.00	\$0.00	\$5,612.00
(b) not less than \$2 million and less than \$7 million	\$6,168.00	\$6,480.00	\$0.00	\$6,480.00
(c) not less than \$7 million and less than \$10 million	\$9,522.00	\$10,004.00	\$0.00	\$10,004.00
(d) not less than \$10 million and less than \$12.5 million	\$10,361.00	\$10,886.00	\$0.00	\$10,886.00
(e) not less than \$12.5 million and less than \$15 million	\$10,656.00	\$11,195.00	\$0.00	\$11,195.00
(f) not less than \$15 million and less than \$17.5 million	\$10,952.00	\$11,507.00	\$0.00	\$11,507.00
(g) not less than \$17.5 million and less than \$20 million	\$11,249.00	\$11,818.00	\$0.00	\$11,818.00
(h) not less than \$20 million and less than \$50 million	\$11,544.00	\$12,129.00	\$0.00	\$12,129.00
(i) Not less than \$50 million	\$16,688.00	\$17,524.00	\$0.00	\$17,524.00
2. An application under regulation 17 (Form 2: Amendment)	\$271.00	\$278.00	\$0.00	\$278.00
Town Planning Scheme Amendments #				
Standard TPS amendment	\$14,728.00	\$15,435.00	\$0.00	\$15,435.00
Complex TPS amendment	\$16,953.00	\$17,767.00	\$0.00	\$17,767.00
Structure Plans and Amendments #				
Structure plan	\$14,609.00	\$15,310.50	\$0.00	\$15,310.50
Structure plan amendment	\$12,384.00	\$12,978.50	\$0.00	\$12,978.50
Local Development Plans and Amendments				

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
1 lot	\$925.00	\$969.50	\$0.00	\$969.50
2 - 10 lots	\$1,427.00	\$1,495.50	\$0.00	\$1,495.50
11 - 20 lots	\$1,506.50	\$1,579.00	\$0.00	\$1,579.00
21 - 100 lots	\$2,257.00	\$2,365.50	\$0.00	\$2,365.50
101 lots and over - per lot	\$43.00	\$45.50	\$0.00	\$45.50
Subdivision Clearances				
< 5 lots - Fee per lot	\$73.00	\$73.00	\$0.00	\$73.00
6 - 195 lots - 1st 5 lots - Fee per lot	\$73.00	\$73.00	\$0.00	\$73.00
6 - 195 lots - Subsequent lots - Fee per lot	\$35.00	\$35.00	\$0.00	\$35.00
> 195 lots	\$7,393.00	\$7,393.00	\$0.00	\$7,393.00
Subdivision reinspection fee for incomplete works	\$164.50	\$164.50	\$0.00	\$164.50
Reissue of Deposited Plan (minor amendment only) - Fee per lot to maximum fee of 5 lots				\$73.00
Administration Fee				
Creation and processing bonds for incomplete sub works	\$606.00	\$1,152.00	\$0.00	\$1,152.00
Land Matters, Roads and Right of Ways				
Road and right of way closures (+ costs)	\$782.00	\$820.00	\$0.00	\$820.00
Caveat withdrawals, easements, title notices (+ costs)	\$94.00	\$99.00	\$0.00	\$99.00
Extinguishing of restrictive covenants	\$250.00	\$262.00	\$0.00	\$262.00
Zoning Certificates				

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Per certificate	\$73.00	\$73.00	\$0.00	\$73.00
Reply to property settlement questionnaire	\$73.00	\$73.00	\$0.00	\$73.00
Written Planning Advice				
Per advice	\$73.00	\$73.00	\$0.00	\$73.00
Fines and Penalties - Town Planning #				
As per Planning and Development Act				
As per Town Planning Scheme				
As per court prosecutions				
Planning impounding fees	\$552.50	\$552.50	\$0.00	\$552.50
Storage fee (per day after 5 working days)	\$13.50	\$13.50	\$0.00	\$13.50
Licensing (Gambling, Liquor, Motor)				
Certificate of local planning authority (Section 40)	\$361.00	\$378.50	\$0.00	\$378.50
Certificate of local planning authority (Section 55)	\$258.00	\$270.50	\$0.00	\$270.50
Motor vehicle repair business license assessment	\$182.00	\$191.00	\$0.00	\$191.00
Pawnbrokers and second hand dealer's license assessment	\$88.00	\$92.50	\$0.00	\$92.50
Built Strata Applications				
1 - 5 lots	\$656.00	\$656.00	\$0.00	\$656.00
1 - 5 lots plus per lot	\$65.00	\$65.00	\$0.00	\$65.00
6 - 99 lots	\$981.00	\$981.00	\$0.00	\$981.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
6 - 99 lots plus per lot	\$43.50	\$43.50	\$0.00	\$43.50
> 100 lots	\$5,113.50	\$5,113.50	\$0.00	\$5,113.50
Illuminated Direction Signs				
Application fee per site	\$592.00	\$620.50	\$0.00	\$620.50
Per annum sign and site fee	\$1,376.00	\$1,311.36	\$131.14	\$1,442.50
Commercial Vehicle Parking				
Initial application	\$222.00	\$222.00	\$0.00	\$222.00
Permit per annum	\$73.00	\$73.00	\$0.00	\$73.00
Commercial vehicle parking commenced, additional penalty	\$444.00	\$444.00	\$0.00	\$444.00
Commercial vehicle permit expired, additional penalty	\$146.00	\$146.00	\$0.00	\$146.00
Sale of Maps, Publications, Photocopying etc				
Scheme text, maps, statistics books, plans etc.	At cost			
Town planning scheme set of plans	\$481.00	\$504.50	\$0.00	\$504.50
Digital dataset	\$101.00	\$106.00	\$0.00	\$106.00
Local Heritage inventory (changed description)	\$226.00	\$237.00	\$0.00	\$237.00
Valuation cash-in-lieu or other valuation				

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.

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
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Building Services

Building Permits / Demolition Permits

Building Regulations 2012 Division 1

Schedule 2 - Fees

Division 1 - Application for building permits & demolition permits

Item

1. Certified application for a building permit (s. 16(1))	\$110.00	\$110.00	\$0.00	\$121.00
(a) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$1:			
(b) for building work for a Class 2 to Class 9 building or incidental structure	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$1:			
2. Uncertified application for a building permit (s. 16(1))	\$110.00	\$110.00	\$0.00	\$121.00
(a) for building work	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$1:			
3. Application for a demolition permit(s. 16(1))	\$110.00	\$110.00	\$0.00	\$121.00
(a) for demolition work for a Class 1 or Class 10 building or incidental structure				
(b) for demolition work for a Class 2 to Class 9 building for each story of the building				
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	\$121.00

Building Approval Certificates/Occupancy Permits - Building Regulations 2012 Division 2

Schedule 2 - Fees

Division 2 - Building Approval Certificates / Occupancy Permits

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Item				
1. Application for an occupancy permit for a completed building (s. 46)	\$110.00	\$110.00	\$0.00	\$121.00
2. Application for a temporary occupancy permit for an incomplete building (s. 47)	\$110.00	\$110.00	\$0.00	\$121.00
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	\$121.00
4. Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$110.00	\$110.00	\$0.00	\$121.00
5. Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2))	<i>0.18% of the estimated value of the unauthorised work as determined by the relevant permit but not less than \$121</i>			
6. Application for building approval certificate for a	<i>0.38% of the estimated value of the unauthorised work as determined by the relevant permit but not less than \$121</i>			
7. Application to replace an occupancy permit for for an existing building (s 52(1))	\$110.00	\$110.00	\$0.00	\$121.00
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	\$121.00
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	\$121.00
Other Applications				
Building Regulations 2012 Division 3				
Schedule 2 - Fees				
Division 3 - Other Applications				
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
Request for Certificate of Compliance				
# Certificate of Design Compliance includes R-Codes Assessment Class 1 and 10 Plus 0.32% of estimated value Priced on Application	\$396.00	\$396.00	\$36.00	\$396 minimum plus 0.32% of construction value

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
# Certificate of Design Compliance Class 2 to Class 9 Plus 0.1% of construction value Priced on Application	\$1,197.00	\$1,090.91	\$109.09	\$1200 minimum plus 0.1% of construction value
# Certificate of Construction Compliance Plus initial inspections costs accrued and any additional inspections costs @ \$275 / hour each Priced on Application Additional inspection costs @ \$310 per inspection				\$1200 minimum plus 0.1% of construction value
# Certificate of Building Compliance Plus initial inspections costs accrued and any additional inspections costs @ \$275 / hour each Priced on Application Additional inspection costs @ \$310 per inspection				\$2000 minimum plus 0.1% of construction value
Building Miscellaneous Fees, Charges and Request for Service				
Request for Building Records Application - Specific Record (s. 131 Building Act)*	\$40.00	\$36.36	\$3.64	\$40.00
Request for Building Records Application - Specific Set of Records - Residential*	\$200.00	\$181.82	\$18.18	\$200.00
Request for Building Records Application - Building Approval Enquiry Archive Search*	\$250.00	\$227.27	\$22.73	\$250.00
Request for Building Records Application - Specific Set of Records - Commercial*	\$400.00	\$363.64	\$36.36	\$400.00
Amendments to building permits (uncertified application)*				
0.32% X construction value but not less than \$198.00 min	\$200.00	\$181.82	\$18.18	\$200.00
Amendments to building permits (certified application)*				
0.19% X construction value but not less than \$198.00 min	\$200.00	\$181.82	\$18.18	\$200.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
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**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	\$360.00	\$36.00	\$396.00
Amendments included with resubmission due to Notice of Cessation	\$396.00	\$360.00	\$36.00	\$396.00
Written advice/consultation with building surveyor minimum \$275.00 per hour	\$275.00	\$281.82	\$28.18	\$310.00
Installation of annex (rigid) or park home - Class 1a on	\$198.00	\$180.00	\$18.00	\$198.00
Caravan park and camping grounds 0.32% X construction value but not less than \$198.00 min				
Inspection of caravan park and camping grounds \$396.00 min	\$396.00	\$360.00	\$36.00	\$396.00
plus additional inspections @\$310 per hour/Priced on Application	\$198.00	\$281.82	\$28.18	\$310.00

R-Code Variation Applications

Development cost < \$50k	\$147.00	\$147.00		\$147.00
Development cost \$50k - \$500k	0.32% of cost	\$0.32		0.32% of cost
Development cost \$500k - \$2.5m	\$1,700.00	\$1,700.00		\$1700 + 0.257% per \$ > \$500k
Development cost \$2.5m - \$5m	\$7,161.00	\$7,161.00		\$7161 + 0.206% per \$ > \$2.5m
Development cost \$5m - \$21.5m	\$12,633.00	\$12,633.00		\$12633 + 0.123% per \$ > \$5m
Development cost > \$21.5m	\$34,196.00			\$34,196.00
Determining an application to amend or cancel development approval	\$295.00			\$295.00
# Front fence application variation to Fencing Local Law \$278 min	\$300.00	\$272.73	\$27.27	\$300.00
# Retrospective Front fence application variation to Fencing Local Law \$556 min (additional penalty)	\$600.00	\$545.45	\$54.55	\$600.00

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
# Swimming pool property sale settlement inspection upon request charged at \$310.00 minimum per visit	\$198.00	\$281.82	\$28.18	\$310.00
Miscellaneous Building Fees and Services				
Swimming pool inspections annual charge	\$38.00	\$40.45	\$4.05	\$44.50
Pre Swimming/Spa Pool Barrier installation inspection	\$55.00	\$68.18	\$6.82	\$75.00
Post Swimming/Spa Pool Barrier installation inspection	\$55.00	\$100.00	\$10.00	\$110.00
Approval for battery powered smoke alarms includes application and inspection fee*	\$179.40	\$179.09	\$17.91	\$197.00
Fines and Penalties - Building and Private Swimming Pools		Priced on Application		Priced on Application
As per the Building Act 2011				
As per Court Prosecutions				
As per the Building Regulations 2012				
As per the 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.</i>				
Waste Services				
Domestic Recycling and Waste Charges				
Residential (weekly rubbish, fortnightly recycling) - per annum	\$449.00	\$471.00	\$0.00	\$471.00
Commercial (weekly rubbish, fortnightly recycling) - per annum	\$447.50	\$469.00	\$0.00	\$469.00
Additional recycling service - per annum	\$102.50	\$107.50	\$0.00	\$107.50

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Additional refuse service - per annum	\$320.00	\$335.50	\$0.00	\$335.50
Alternate day collection including travelling cost / service - per event	\$26.50	\$25.45	\$2.55	\$28.00
Special services general waste - per annum	\$312.50	\$297.73	\$29.77	\$327.50
Special services recycling - per annum	\$155.00	\$147.73	\$14.77	\$162.50
Replacement bin due to loss or damage - per bin	\$120.00	\$114.55	\$11.45	\$126.00
Return for Bin Not Out - per event		\$28.00	\$0.00	\$27.50
Special Event Bins - Commercial Service				
Delivery of Bins at event - per bin	\$9.50	\$9.09	\$0.91	\$10.00
Delivery of Bins - minimum charge	\$47.50	\$45.45	\$4.55	\$50.00
Emptying of Bins per Lift	\$8.50	\$8.18	\$0.82	\$9.00
Cleaning of Bins	\$26.00	\$25.00	\$2.50	\$27.50
Weekend Servicing Charge (additional to emptying of bins)	\$518.50	\$494.09	\$49.41	\$543.50
Inert Materials				
Clean bricks, unreinforced concrete, sand, soil - per tonne	\$111.50	\$106.36	\$10.64	\$117.00
Clean bricks, unreinforced concrete, sand, soil - minimum	\$94.50	\$90.45	\$9.05	\$99.50
Reinforced concrete - per tonne	\$167.50	\$160.00	\$16.00	\$176.00
Reinforced concrete - minimum	\$94.50	\$90.45	\$9.05	\$99.50
Large Consignments	On application			
Special Handling Fees				

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Special burial (additional to Waste Tipping charge)	\$141.00	\$134.55	\$13.45	\$148.00
Household Hazardous Waste - Maximum 20 litres or 20 kg per material type - Households only	No charge			
Mattresses	\$38.00	\$36.36	\$3.64	\$40.00
Mattresses - residential - Max of 2 mattresses per tip pass	No charge			
Loader Assisted Unloading - per tonne	\$19.50	\$18.64	\$1.86	\$20.50
Loader Assisted Unloading - Minimum	\$40.00	\$38.18	\$3.82	\$42.00
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			
Not exceeding 4m3 - with valid pass - greenwaste only	No Charge			
Not exceeding 1.3m3 - without valid pass - green waste	\$38.50	\$36.82	\$3.68	\$40.50
Not exceeding 1.3m3 - without valid pass - rubbish - (sorted)	\$58.50	\$55.91	\$5.59	\$61.50
Not exceeding 1.3m3 - unsorted - rubbish - no pass allowed	\$159.00	\$151.82	\$15.18	\$167.00
Not exceeding 2.6m3 - without valid pass - green waste	\$52.50	\$50.45	\$5.05	\$55.50
Not exceeding 2.6m3 - without valid pass - rubbish (sorted)	\$94.50	\$90.45	\$9.05	\$99.50
Not exceeding 2.6m3 - Unsorted rubbish - no pass allowed	\$197.50	\$188.18	\$18.82	\$207.00
Additional tip pass (Armadale residents) - green waste	\$32.50	\$31.36	\$3.14	\$34.50
Additional tip pass (Armadale residents) - rubbish (sorted)	\$46.50	\$44.55	\$4.45	\$49.00
Tip Pass Charge to other Local Authorities	On application			

Waste Tipping Charges (Weight)

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Sorted waste - per tonne (changed description)	\$205.50	\$195.91	\$19.59	\$215.50
Sorted waste - minimum (changed description)	\$94.50	\$90.45	\$9.05	\$99.50
Unsorted waste - per tonne (changed description)	\$218.00	\$207.73	\$20.77	\$228.50
Unsorted waste - minimum (changed description)	\$197.50	\$188.18	\$18.82	\$207.00
Green waste - per tonne (Up to 30cm diameter only)	\$88.00	\$84.09	\$8.41	\$92.50
Green waste - minimum (Up to 30cm diameter only)	\$53.00	\$50.91	\$5.09	\$56.00
Large Consignments	On application			
Waste Tipping Charges for Asbestos				
Small packs - Armadale Residents only (Up to 5kg)	No charge			
Waste Tipping Charges for Unprocessed Tyres (Residents)				
Designated tip pass - 4 car or 2 small truck tyres - off rim - per unit	No charge			
Car tyres per tyre - off rim	\$11.50	\$11.36	\$1.14	\$12.50
Small truck tyres and 4x4 tyres - off rim	\$16.50	\$15.91	\$1.59	\$17.50
Truck tyres - per tyre - off rim	\$32.00	\$30.91	\$3.09	\$34.00
Car tyres per tyre - on rim	\$23.00	\$22.27	\$2.23	\$24.50
Small truck tyres and 4x4 tyres - on rim	\$33.50	\$32.27	\$3.23	\$35.50
Truck tyres - per tyre - on rim	\$65.00	\$62.27	\$6.23	\$68.50
Waste Tipping Charges for TV and Computer Screens				
Screen - each (Max 4 per load) - Residents only	No charge	No charge		

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Waste Tipping Charges for Animal Carcasses				
Small animals (dogs etc) - per animal	\$35.50	\$34.09	\$3.41	\$37.50
Waste Tipping Charges for Weighbridge Breakdown				
Non-compacted waste per wheel of truck or trailer	\$234.50	\$223.64	\$22.36	\$246.00
Compacted waste per wheel of truck or trailer	\$246.50	\$235.00	\$23.50	\$258.50
Burial surcharges add 50% per rate per wheel	50% Surcharge	50% Surcharge		50% Surcharge
Mixed waste surcharge add 50% per wheel	50% Surcharge	50% Surcharge		50% Surcharge
Mulch (Available from Landfill Site)				
Mulch - Self-loaded trailer to 3m3	No charge	No charge		
Mulch - Machine loaded trailer - Valid pensioner card only - Tues AM	No charge	No charge		
Mulch - Machine loaded - per tonne	\$44.00	\$42.27	\$4.23	\$46.50
Mulch - Machine loaded - Minimum - per tonne	\$44.00	\$42.27	\$4.23	\$46.50
Sale of recycled tree mulch from City Depot including delivery to front verge (within the City of Armadale)				
5 cubic metre load	\$177.00	\$168.64	\$16.86	\$185.50
10 cubic metre load	\$342.00	\$325.91	\$32.59	\$358.50
Transport Services				
Security Deposits				
Footpath and kerb administration fee	\$205.50	\$215.50	\$0.00	\$215.50

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Security Deposits				
Drainage / Stormwater Connections				
Administration fee	\$205.50	\$272.73	\$27.27	\$300.00
Private Works Charges				
Actual costs incurred plus 12.5% on-costs, and GST				
Minimum	\$97.00	\$92.73	\$9.27	\$102.00
Cottonbush Control				
Actual costs incurred plus				
Administration fee	\$129.50	\$272.73	\$27.27	\$300.00
Operations - Works Contributions				
Removal of street tree as per City Policy ENG 6 & Management Practice Clause 3.2	On application			
Actual costs incurred for removal and replacement of tree	On application			
Administration fee	\$161.50	\$272.73	\$27.27	\$300.00
Special Road Closures				
First road closure	\$235.50	\$224.55	\$22.45	\$247.00
Per additional road closure	\$176.50	\$168.18	\$16.82	\$185.00
Bonds will apply and GST may occur				
Transport - Continued				
Administration Fees on Works / Public Utilities Reinstatements				

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
Actual costs incurred plus 12.5% on-costs, plus GST				
Minimum	\$39.00	\$91.36	\$9.14	\$100.50
Subdivision administration fee	\$169.00	\$161.36	\$16.14	\$177.50
Private Works in Road Reserve				
Assessment fees		\$350.00	\$35.00	\$385.00
<i>Security Deposits (refundable)</i> <i>1.5% of contract price for road, drainage and associated infrastructure (incl. paths and 15% of earthworks cost)</i> <i>or as estimated by the local government , plus GST ,where a consulting engineer (NPER registration required)</i> <i>and clerk of works have been nominated and engaged to design and supervise the works</i> <i>3.0% of contract price for road, drainage and associated infrastructure (incl. paths and 15% of earthworks cost)</i> <i>or as estimated by the local government, plus GST where a consulting engineer (NPER registration required)</i> <i>and clerk of works have not been nominated and engaged to design and supervise the works</i>		Greater of \$4000 and and actual cost incurred plus 12.5% on cost plus GST		Greater of \$4000 and and actual cost incurred plus 12.5% on cost plus GST
Traffic Management				
Traffic Management Assessment - plan	\$354.00	\$337.27	\$33.73	\$371.00
Traffic Management Assessment - related to works in road reserves	\$589.50	\$561.82	\$56.18	\$618.00
Development Engineering Assessment Fees				
a) Pre lodgement assessment services and associated inspections.	Charged actual cost plus administration fee of \$150			Charged actual cost plus administration fee of \$150
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			Charged actual cost plus administration fee of \$150

Proposed Fees and Charges FY27

1 July 2026 to 30 June 2027

Description	2025/26 Fees Inc GST	2026/27 Fees Excl GST	GST	2026/27 Fees Inc GST
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			Charged actual cost plus administration fee of \$150
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			Charged actual cost plus administration fee of \$150
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			Charged actual cost plus administration fee of \$150
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			Charged actual cost plus administration fee of \$150
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	Charged actual cost plus administration fee of \$150			Charged actual cost plus administration fee of \$150
not addressed in (g).	Charged actual cost plus administration fee of \$150			Charged actual cost plus administration fee of \$150
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			Charged actual cost plus administration fee of \$150
i) Any other assessment services not directly relating to subdivisional civil works submission.	Charged actual cost plus administration fee of \$150			Charged actual cost plus administration fee of \$150
J) Administration Fee for the creation and processing of bonds	\$3,241.50	\$3,088.64	\$308.86	\$3,397.50

Extractive Industries

Administration Fees for Extractive Industry Licences

Budget 2026-27

Capital Investment Program Schedule

Capital Expense Details
For The Year ending 30 June 2027

City Of Armadale - Capital Expense FY27	Capex Total	DCP	DevWA DCP	POS	Trust	Grant	Reserves	Loan	Sale Proceeds	Municipal
Land	7,500,000	7,500,000								
Buildings	23,616,689	1,420,327		136,213		4,673,718	5,387,486	9,999,502		1,999,443
Plant & Machinery	7,500,500						5,741,200		1,759,300	
Furniture and Equipment	291,000					115,000	101,000			75,000
Roads	15,332,335	8,470,500				3,983,767	550,000			2,328,068
Drainage	630,000						630,000			
Pathways	1,074,600						880,600			194,000
Parks and Reserves	16,413,271	1,052,679				8,754,000	5,912,392			694,200
Total	72,358,395	18,443,506		136,213		17,526,485	19,202,678	9,999,502	1,759,300	5,290,711
New	32,557,313	9,973,006		136,213		12,427,199	5,003,836	4,505,142		511,917
Renewal	26,945,422	4,235,250				3,977,619	12,789,649	494,360	1,759,300	3,689,244
Upgrade	12,855,660	4,235,250				1,121,667	1,409,193	5,000,000		1,089,551
Grand Total	72,358,395	18,443,506		136,213		17,526,485	19,202,678	9,999,502	1,759,300	5,290,711

Land & Buildings

Project	Category	Capex Total	DCP	DevWA DCP	POS	Trust	Grant	Reserves	Loan	Sale Proceeds	Municipal
Piara West - Senior Sports Pavilion (Shared Site) Design	New	600,000	600,000								
Forrestdale Sporting Pavilion	New	2,900,482	820,327		136,213		333,199	263,884	1,139,142		207,717
Hilbert District Community Centre - Design	New	600,000						600,000			
ARRR Stage 1A (Regional Netball Basketball Facility)	New	7,050,060					3,400,000	284,060	3,366,000		
Rossiter Park Storage - Design	New	15,000									15,000
Morgan Park Sports Precint	New	155,000									155,000
Roleybushcare Reserve Storage - Design	New	40,000									40,000
Planned Minor Capital Works	Renewal	102,000									102,000
Roleystone Girl Guides	Renewal	604,700						604,700			
Morgan Park	Renewal	2,638,754					260,519	404,149	494,360		1,479,726
Armadale Scout Hall Asbestos Removal	Renewal	50,000						50,000			
Asbestos Removal And Replacement Program	Renewal	250,000						250,000			
Armadale Bowling Club (Renewal & Gopher/Bbq Etc)	Renewal	800,000					0	800,000	0		
Rushton Park Pigeon /Poultry Pavilion	Renewal	500,000						500,000			
Replacement Of Airconditioning - Multiple	Renewal	519,000						519,000			
AFAC Renewals FY27 - Buildings	Renewal	452,500						452,500			
Gwynne Park Pavilion Upgrade -Construction - P Confidence	Upgrade	6,339,193					680,000	659,193	5,000,000		
Building Total		23,616,689	1,420,327		136,213		4,673,718	5,387,486	9,999,502		1,999,443
Project	Category	Capex Total	DCP	DevWA DCP	POS	Trust	Grant	Reserves	Loan	Sale Proceeds	Municipal
Land FY27 - DCP - Anstey Keane	New	4,500,000	4,500,000								
Land FY27 - DCP - North Forrestdale DCP	New	3,000,000	3,000,000								
Land Total		7,500,000	7,500,000								
Grand Total		31,116,689	8,920,327	0	136,213	0	4,673,718	5,387,486	9,999,502	0	1,999,443

Plant & Machinery

Project	Category	Directorate	Capex Total	DCP	DevWA DCP	POS	Trust	Grant	Reserves	Loan	Sale Proceeds	Municipal
Heavy Fleet												
Roadsweeper - Rosmech R6 - Ak16552 (Fp237)	Renewal	Technical Services	415,000						328,200		86,800	
Hino 500 Series Water Truck - Ak16400 (Fp231)	Renewal	Technical Services	262,000						210,400		51,600	
Isuzu Fvr 165/300 Tipper Truck - Ak054 (Fp233) (Bobcat Truck)	Renewal	Technical Services	197,000						158,200		38,800	
Hino 500 Series 1628 Medium Tipper Truck - Ak010 (P217)	Renewal	Technical Services	192,000						154,300		37,700	
Hino 500 Series 1628 Medium Tipper Truck - Ak017 (P223)	Renewal	Technical Services	192,000						154,300		37,700	
Hino 500 Series 1628 Medium Tipper Truck - Ak011 (P225)	Renewal	Technical Services	192,000						154,300		37,700	
Hino 300 Series Tipper - Ak16327 (Fp433)	Renewal	Technical Services	128,000						102,800		25,200	
Fuso Canter Single Cab 4X4 - Ak16284 (Fp1504)			117,000						100,000		17,000	
Rubbish Truck - Dennis Eagle Elite 2 With Superior Pak Body - Ak16063 FY26 Rephase (Fp537)	Renewal	Technical Services	550,000						467,600		82,400	
Rubbish Truck - Dennis Eagle Elite 2 With Superior Pak Body - Ak16065 FY26 Rephase (Fp534)	Renewal	Technical Services	550,000						467,600		82,400	
Rubbish Truck - Dennis Eagle Elite 2 With Superior Pak Body - Ak16066 FY26 Rephase (Fp535)	Renewal	Technical Services	550,000						467,600		82,400	
Rubbish Truck - Dennis Eagle Elite 2 With Superior Pak Body - Ak16062 FY26 Rephase (Fp536)	Renewal	Technical Services	550,000						467,600		82,400	
Heavy Plant												
Compactor - Tana E380 Landfill Compactor (P1502)	Renewal	Technical Services	1,160,000						930,500		229,500	
Wheel Loader - Volvo L70F - Ak16579 (Fp1530)	Renewal	Technical Services	357,000						261,900		95,100	
Wheel Loader - Volvo L70F - Ak16578 (Fp1529)	Renewal	Technical Services	357,000						261,900		95,100	
Skid Steer Loader - Bobcat - 1Ggg004 (Fp216)	Renewal	Technical Services	101,000						77,200		23,800	
Light Fleet												
Mitsubishi Triton Glx+ Dual Cab 4X4 - Ak16506 (Fp530)	Renewal	Technical Services	40,500						21,400		19,100	
Mitsubishi Triton Glx-R Dual Cab 4X2 - Ak16505 (Fp531)	Renewal	Technical Services	35,200						15,300		19,900	
Mitsubishi Triton Glx-R Dual Cab 4X2 - Ak16509 (Fp533)	Renewal	Technical Services	37,400						19,800		17,600	
Mitsubishi Triton Glx-R Dual Cab 4X2 - Ak16511 (Fp532)	Renewal	Technical Services	37,900						15,900		22,000	
Mitsubishi Triton Glx-R Dual Cab 4X2 - Ak16512 (Fp522)	Renewal	Technical Services	38,900						20,600		18,300	
Isuzu D Max Sx 4X2 Single Cab - Ak16570 (Fp2032)	Renewal	CEO's	73,100						59,900		13,200	
Mitsubishi Triton Glx Single Cab Chassis 4X2 (Retic Ute) - Ak16523 (Fp504)	Renewal	Technical Services	72,100						59,300		12,800	
Isuzu D-Max Ls-M Dual Cab 4X4 - Ak16668 (Fp624)	Renewal	Community Services	44,200						18,700		25,500	
Mitsubishi Triton Glx+ Club Cab 4X4 - Ak16513 (Fp539)	Renewal	Technical Services	44,700						23,700		21,000	
Mitsubishi Triton Glx-R Dual Cab 4X2 - Ak16617 (Fp596)	Renewal	Technical Services	37,300						15,600		21,700	
Isuzu D Max Sx 4X2 Single Cab - Ak16597 (P2040)	Renewal	Technical Services	38,100						20,400		17,700	
Mitsubishi Triton Glx-R Dual Cab 4X2 - Ak16514 (Fp541)	Renewal	Technical Services	35,600						15,500		20,100	
Light Fleet - EV Replacement												
Mazda Cx-5 Maxx Sport Fwd - Ak16602 (Fp591)	Renewal	Development Services	42,700						21,700		21,000	
Mazda Cx-5 Maxx Sport Fwd Suv - Ak16601 (Fp590)	Renewal	Development Services	42,700						21,700		21,000	
Subaru Forester I-L Awd Wagon - Ak16561 (P2042)	Renewal	CEO's	42,700						22,900		19,800	
Toyota Corolla Ascent Sport Hybrid Sedan - Ak16058 (Fp552)	Renewal	Technical Services	40,500						17,800		22,700	
Byd Atto 3 Extended Ev Suv - 1Hwf447 (Fp542)	Renewal	Development Services	75,000						44,400		30,600	
Hyundai Ioniq 5 Dynamic 2Wd 84Kwh - Ak16749 (Fp703)	Renewal	Technical Services	65,500						24,000		41,500	
Ford Everest Ambiente 4X4 Wagon Auto - 1Hss309 (Fp549) To Be Replaced By Ev	Renewal	Development Services	65,500						35,200		30,300	
Isuzu Mu-X Ls-M 4X2 - Ak16608 (Fp671)	Renewal	Technical Services	52,500						20,600		31,900	
Subaru Forester I-Sport Awd - Ak16555 (P2043) Replaced By Ev	Renewal	Corporate Services	52,500						30,900		21,600	
Subaru Forester I Awd - Ak16558 (Fp592)	Renewal	Technical Services	42,700						22,900		19,800	
Subaru Impreza I Hatch - Ak053 (Fp2030) To Be Replaced By Ev	Renewal	CEO's	42,700						32,400		10,300	
Toyota Corolla Ascent Sport Hybrid Sedan - Ak16059 (Fp553)	Renewal	Development Services	40,500						18,000		22,500	
Toyota Corolla Ascent Sport Hybrid Hatch - Ak15726 (Fp554)	Renewal	Technical Services	40,500						18,100		22,400	
Tesla Model 3 Long Range Awd Sedan - 1lkb469 (Fp701)	Renewal	Corporate Services	75,000						35,300		39,700	
Subaru Forrester I Awd - Ak16592 (Fp603)	Renewal	Technical Services	52,500						32,700		19,800	

Project	Category	Directorate	Capex Total	DCP	DevWA DCP	POS	Trust	Grant	Reserves	Loan	Sale Proceeds	Municipal
Road Resurfacing												
Eighth Road - Avard Place To Avard Place	Renewal	Technical Services	31,200					31,200				
Eighth Road - Wyee Place To Wyee Place	Renewal	Technical Services	30,500					30,500				
Jull St & Third Rd - Orchard Ave To Commerce Ave	Renewal	Technical Services	125,400					76,200				49,200
Nicholson Rd Sth Bnd - Start Predeflection To Wright Rd	Renewal	Technical Services	42,700					42,700				
Gillwell Ave / Page Rd Rbt	Renewal	Technical Services	200,000					200,000				
Nicholson Rd Nth Bnd - Start Of Predeflection To Wright Rd	Renewal	Technical Services	35,600					35,600				
Ranford Road Northbound - Armadale Road To Lake Rd	Renewal	Technical Services	666,900					444,600				222,300
Champion Drive (Eastbound) - Tonkin Highway To Lake Road	Renewal	Technical Services	436,000					290,700				145,300
Eleventh Road - Lambert Lane To 200M Sourh	Renewal	Technical Services	201,900					134,600				67,300
Third Road - Shawfield Street To Gillam Drive	Renewal	Technical Services	585,200					390,100				195,100
Cammillo Road - Railway Ave To Third Ave	Renewal	Technical Services	148,800					99,200				49,600
Mcness Drive - Bridge 4412A Eastern Abutment To 700 M East	Renewal	Technical Services	255,700					170,500				85,200
Railway Avenue - Merrified Avenue Roundabout	Renewal	Technical Services	156,500					104,300				52,200
Nicholson Rd /Warton Rd Rbt - Southeast Approach	Renewal	Technical Services	282,000					188,000				94,000
Railway Ave / Gillam Dr Rbt	Renewal	Technical Services	85,000					56,700				28,300
Mignon Court - Girraween To Cds	Renewal	Technical Services	39,900									39,900
Grovelands Way - Westfield Rd To Cul-De-Sac	Renewal	Technical Services	37,800									37,800
Ruby Court - Jade St To Cul-De-Sac	Renewal	Technical Services	18,100									18,100
Church Ave / Seventh Rd Rbt	Renewal	Technical Services	76,200					76,200				
Forrest Rd - Eighth Rd To Neilson Ave	Renewal	Technical Services	194,800					76,200				118,600
Orchard Ave / Neerigen St Rbt	Renewal	Technical Services	73,000					73,000				
Abbey Rd - Forrest Rd To Richard Pl	Renewal	Technical Services	116,000					116,000				
Ranford Rd Sthbnd - Start Of Predeflection To Lake Rd	Renewal	Technical Services	60,800					60,800				
Forrest Rd - Eleventh Rd To Nesbit	Renewal	Technical Services	576,000					576,000				
Randford Street - Hamersley St To Kevin Rd	Renewal	Technical Services	51,800					51,800				
Stevington Rd - Brookton Hwy To River Rd	Renewal	Technical Services	81,000									81,000
Talus Drive - Bedford Dale Hill Rd To House # 47	Renewal	Technical Services	56,500									56,500
Bedfordalehill Rd - Sw Hwy To Albany Hwy	Renewal	Technical Services	432,000					288,200				143,800
Eleventh Road - Start Of Old Seal To End Of Old Seal	Renewal	Technical Services	28,300									28,300
Other Road Projects												
Kelmscott Public Realm Strategy	Upgrade	Technical Services	500,000						500,000			
Kelmscott - Public Realm improvements - Design Only	Upgrade	Technical Services	50,000						50,000			
Roads Upgrade												
Anstey Road Upgrade - Construction	Renewal	Technical Services	4,302,268	4,235,250								67,018
Anstey Road Upgrade - Construction - Upgrade Component	Upgrade	Technical Services	4,302,268	4,235,250								67,018
Streetscapes Projects	Upgrade	Community Services	104,200									104,200
Major Road Improvement Strategy	Upgrade	Technical Services	60,000									60,000
Twelfth Road Upgrade - Design	Upgrade	Technical Services	400,000					266,667				133,333
Street Lighting												
Renewal Projects (TBD)	Renewal	Technical Services	26,000									26,000
Grand Total			15,332,335	8,470,500				3,983,767	550,000			2,328,068

Drainage

Project	Category	Directorate	Capex Total	DCP	DevWA DCP	POS	Trust	Grant	Reserves	Loan	Sale Proceeds	Municipal
Drainage Renewal	Renewal	Technical Services	380,000						380,000			
Streich Ave - Detailed Drainage Design	New	Technical Services	250,000						250,000			
Grand Total			630,000						630,000			

Pathways

Project	Category	Directorate	Capex Total	DCP	DevWA DCP	POS	Trust	Grant	Reserves	Loan	Sale Proceeds	Municipal
New Footpaths Program	New	Technical Services	857,100						857,100			
Eighth Rd - FY26-27- Armadale Rd - Shopping Mall Entrance	Renewal	Technical Services	23,500						23,500			
Pathways Renewal	Renewal	Technical Services	194,000									194,000
Grand Total			1,074,600						880,600			194,000

Project	Category	Directorate	Capex Total	DCP	DevWA DCP	POS	Trust	Grant	Reserves	Loan	Sale Proceeds	Municipal
Parks and Reserves												
Project	Category	Directorate	Capex Total	DCP	DevWA DCP	POS	Trust	Grant	Reserves	Loan	Sale Proceeds	Municipal
Fixtures & Structures												
Fencing Replacement Program	Renewal	Technical Services	268,000						268,000			
Furniture Replacement Program	Renewal	Technical Services	98,800						98,800			
Shade Sail Replacement Program	Renewal	Technical Services	54,500						54,500			
Armadale Soccer Fencing And Airconditioning - Design	New	Technical Services	6,000									6,000
Allowance For New Signs For Parks Handed Over From Developers	New	Technical Services	10,000									10,000
Signage Replacement Allowance	Renewal	Technical Services	10,000						10,000			
Lighting and Electrical												
Consumer Poles And Switch Boards Replacement Program	Renewal	Technical Services	164,000						164,000			
Light Poles Renewal Program	Renewal	Technical Services	351,000						351,000			
Piara Oval Lighting - Design	New	Technical Services	36,000									36,000
Parks & Gardens												
Central Park Construct	New	Technical Services	11,388,792					8,640,000	2,748,792			
Dry Parks Stratergy / Water Allocation Improvements	Upgrade	Technical Services	300,000									300,000
Park Improvement Stratergy	Upgrade	Community Services	250,000									250,000
Play Facilities												
Playground Replacement Program	Renewal	Technical Services	1,397,500						1,397,500			
Long Jump Pit Run Up - Design & Construction - Dale (Morgan Park)	New	Community Services	14,000					14,000				
Sporting Facilities												
Piara Netball - Lighting And Changerooms	New	Technical Services	1,002,679	1,002,679								
Anstey Playing Field - Playing Field And Sports- Construct	New	Technical Services	50,000	50,000								
Sports Replacement Program	Renewal	Technical Services	253,000						253,000			
Fix The Metering At Cross Park	Upgrade	Technical Services	50,000									50,000
New Fixed Sports Equipment Allowance	New	Technical Services	12,200									12,200
Armadale Bowling Club/Green	Upgrade	Technical Services	300,000					100,000	200,000			
Water Facilities												
Irrigation Dosing Cabinet Renewal	Renewal	Technical Services	106,800						106,800			
Allowance For Vortex And Other Water Saving Innovations	New	Technical Services	30,000									30,000
Irrigation Replacement Program (TBC -Renewal Of Retic, Pumps And Bores)	Renewal	Technical Services	260,000						260,000			
Grand Total			16,413,271	1,052,679				8,754,000	5,912,392			694,200



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