



Annual Budget 2023/24

Adopted 24 July 2023

CITY OF  Armadale

CITY OF ARMADALE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

A liveable city that is responsive to community values, appreciative of our natural environment, and provides a choice of lifestyle and work.

CITY OF ARMADALE
STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	83,097,816	78,389,558	78,161,130
Operating grants, subsidies and contributions	11	3,083,400	11,006,500	10,070,900
Fees and charges	18	32,201,900	32,931,263	32,905,100
Interest revenue	12(a)	6,437,100	5,996,446	1,337,400
Other revenue	12(b)	19,000	201,605	378,200
		124,839,216	128,525,372	122,852,730
Expenses				
Employee costs		(48,679,700)	(44,822,300)	(44,922,300)
Materials and contracts		(50,736,600)	(50,945,809)	(51,747,600)
Utility charges		(4,470,700)	(3,267,040)	(3,742,100)
Depreciation	6	(27,698,000)	(26,864,614)	(26,425,100)
Finance costs	12(d)	(1,246,280)	(1,213,250)	(1,167,500)
Insurance		(1,258,500)	(1,286,687)	(774,100)
Other expenditure		(1,776,846)	(1,738,555)	(1,282,800)
		(135,866,626)	(130,138,255)	(130,061,500)
		(11,027,410)	(1,612,883)	(7,208,770)
Capital grants, subsidies and contributions	11	4,268,600	5,900,657	8,711,000
Profit on asset disposals	5	2,200	101,277	42,200
Loss on asset disposals		(950,800)	(667,675)	(1,809,500)
Developer Contribution Plans - Gifted Assets		30,000,000	25,000,000	26,367,000
Developer Contribution Plans		1,837,000	0	658,900
		35,157,000	30,334,259	33,969,600
Net result for the period		24,129,590	28,721,376	26,760,830
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Share of associates net profit/(loss) for the period	16	788	4,322	0
Total other comprehensive income for the period		788	4,322	0
Total comprehensive income for the period		24,130,378	28,725,698	26,760,830

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 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates		\$ 82,012,870	\$ 77,682,959	\$ 73,455,349
Operating grants, subsidies and contributions		2,602,465	11,718,996	10,043,711
Fees and charges		34,334,722	35,261,743	32,508,235
Interest revenue		6,437,100	5,996,446	1,337,400
Goods and services tax received		5,771,253	4,493,099	5,975,773
Other revenue		19,000	201,605	378,201

Payments

Employee costs		(47,831,096)	(43,722,400)	(44,422,601)
Materials and contracts		(42,167,958)	(47,313,146)	(49,241,500)
Utility charges		(4,470,700)	(3,267,040)	(3,742,100)
Finance costs		(1,246,280)	(1,213,250)	(1,167,500)
Insurance		(1,258,500)	(1,286,687)	(774,100)
Goods and services tax paid		(5,698,415)	(6,201,806)	(5,677,250)
Other expenditure		(1,776,846)	(1,738,555)	(1,282,800)
		(104,449,795)	(104,742,884)	(106,307,850)

Net cash provided by (used in) operating activities	4	26,727,615	30,611,964	17,390,819
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CASH FLOWS FROM INVESTING ACTIVITIES

Movement in Financial Assets		(1,707,625)	10,310,700	(300,245)
Payments for purchase of property, plant & equipment	5(a)	(16,662,100)	(21,500,920)	(9,625,400)
Payments for construction of infrastructure	5(b)	(13,994,200)	(25,183,042)	(17,149,000)
Capital grants, subsidies and contributions		4,268,600	5,900,657	8,711,000
Proceeds from sale of land held for resale	5(c)	0	200,000	0
Proceeds from sale of property, plant and equipment	5(a)	703,300	945,643	653,400
Developer Contribution Plans		1,837,000	0	658,900
Net cash provided by (used in) investing activities		(25,555,025)	(29,326,962)	(17,051,345)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(4,123,090)	(3,931,945)	(3,971,344)
Payments for principal portion of lease liabilities	8	(1,427,500)	(1,371,025)	(1,522,600)
Proceeds from new borrowings	7(a)	7,578,000	4,259,800	5,344,800
Net cash provided by (used in) financing activities		2,027,410	(1,043,170)	(149,144)

Net increase (decrease) in cash held		3,200,000	241,832	190,330
Cash at beginning of year		6,328,742	6,086,910	3,009,670
Cash and cash equivalents at the end of the year	4	9,528,742	6,328,742	3,200,000

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 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 83,097,816	\$ 78,389,558	\$ 78,161,130
Operating grants, subsidies and contributions	11	3,083,400	11,006,500	10,070,900
Fees and charges	18	32,201,900	32,931,263	32,905,100
Interest revenue	12(a)	6,437,100	5,996,446	1,337,400
Other revenue	12(b)	19,000	201,605	378,200
Profit on asset disposals	5	2,200	101,277	42,200
		124,841,416	128,626,649	122,894,930
Expenditure from operating activities				
Employee costs		(48,679,700)	(44,822,300)	(44,922,300)
Materials and contracts		(50,736,600)	(50,945,809)	(51,747,600)
Utility charges		(4,470,700)	(3,267,040)	(3,742,100)
Depreciation	6	(27,698,000)	(26,864,614)	(26,425,100)
Finance costs	12(d)	(1,246,280)	(1,213,250)	(1,167,500)
Insurance		(1,258,500)	(1,286,687)	(774,100)
Other expenditure		(1,776,846)	(1,738,555)	(1,282,800)
Loss on asset disposals	5	(950,800)	(667,675)	(1,809,500)
		(136,817,426)	(105,805,930)	(131,871,000)
Non-cash amounts excluded from operating activities	3(b)	28,646,600	2,215,595	28,192,400
Amount attributable to operating activities		16,670,590	25,036,314	19,216,330
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	4,268,600	5,900,657	8,711,000
Proceeds from disposal of assets	5	703,300	945,643	653,400
Developer Contribution Plans - Gifted Assets		30,000,000	25,000,000	26,367,000
Developer Contribution Plans		1,837,000	0	658,900
		36,808,900	31,846,300	36,390,300
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(16,662,100)	(21,500,920)	(9,625,400)
Payments for construction of infrastructure	5(b)	(13,994,200)	(25,183,042)	(17,149,000)
Infrastructure - Gifted Assets	5(b)	(30,000,000)	(25,000,000)	(26,367,000)
		(60,656,300)	(71,683,962)	(53,141,400)
Non-cash amounts excluded from investing activities	3(c)	6,626,300	1,954,474	1,995,600
Amount attributable to investing activities		(17,221,100)	(37,883,188)	(14,755,500)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	7,578,000	4,259,800	5,344,800
Transfers from reserve accounts	9(a)	16,675,645	28,374,880	12,456,230
		24,253,645	32,634,680	17,801,030
Outflows from financing activities				
Repayment of borrowings	7(a)	(4,123,090)	(3,931,945)	(3,971,344)
Payments for principal portion of lease liabilities	8	(1,427,500)	(1,371,025)	(1,522,600)
Transfers to reserve accounts	9(a)	(25,191,045)	(23,475,559)	(19,987,559)
		(30,741,635)	(28,778,529)	(25,481,503)
Amount attributable to financing activities		(6,487,990)	3,856,151	(7,680,473)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	7,038,500	16,029,223	3,219,643
Amount attributable to operating activities		16,670,590	25,036,314	19,216,330
Amount attributable to investing activities		(17,221,100)	(37,883,188)	(14,755,500)
Amount attributable to financing activities		(6,487,990)	3,856,151	(7,680,473)
Surplus or deficit at the end of the financial year	3	0	7,038,500	0

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

CITY OF ARMADALE
FOR THE YEAR ENDED 30 JUNE 2024
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CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 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.

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 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

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.

OPERATING 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 EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Group 1 - Vacant	Gross rental valuation	0.145778	774	18,972,836	2,765,813	0	0	2,765,813	2,246,711	3,337,737
Group 2 - Residential Improved	Gross rental valuation	0.094040	30,154	601,182,765	56,534,968	961,624	0	57,496,592	55,986,033	55,702,756
Group 3 - Business Improved	Gross rental valuation	0.098134	773	109,082,508	10,704,722	0	0	10,704,722	11,327,192	10,092,064
Unimproved Value Lands	Unimproved valuation	0.004755	125	142,746,000	678,722			678,722	662,859	668,610
Total general rates			31,826	871,984,109	70,684,225	961,624	0	71,645,849	70,222,795	69,801,167
	Minimum									
(ii) Minimum payment		\$								
Group 1 - Vacant	Gross rental valuation	1,175	2,126	11,491,178	2,497,157	58,728	0	2,555,885	1,850,017	2,006,410
Group 2 - Residential Improved	Gross rental valuation	1,356	5,652	73,531,893	7,666,429	67,821	0	7,734,250	5,215,606	5,266,304
Group 3 - Business Improved	Gross rental valuation	1,577	341	3,855,954	537,725	11,827	0	549,552	515,503	518,224
Unimproved Value Lands	Unimproved valuation	1,624	14	3,426,500	22,735	0	0	22,735	24,163	23,795
Total minimum payments			8,133	92,305,525	10,724,046	138,376	0	10,862,422	7,605,289	7,814,733
Total general rates and minimum payments			39,959	964,289,634	81,408,271	1,100,000	0	82,508,271	77,828,084	77,615,900
(iii) Specified area rates										
SAR A - Armadale Town Centre		0.435600	88	29,292,669	127,600	0	0	127,600	122,034	122,100
SAR B- Kelmscott Town Centre		0.880000	79	8,232,869	72,400	0	0	72,400	81,483	50,000
SAR C - Kelmscott Industrial Area		0.169700	342	12,549,884	21,300	0	0	21,300	20,518	20,400
SAR D - South Armadale Industrial Area		0.349600	140	6,950,798	24,300	0	0	24,300	23,298	23,300
SAR F - Harrisdale/Piara Waters		0.271200	4,997	117,806,734	319,745	0	0	319,745	290,195	305,730
SAR G - Champion Lakes		0.231300	332	6,138,900	14,200	0	0	14,200	13,856	13,700
Total specified area rates			5,978	180,971,854	579,545	0	0	579,545	551,384	535,230
					81,987,816	1,100,000	0	83,087,816	78,379,468	78,151,130
Discounts (Refer note 2(h))								0	0	0
Waivers or Concessions (Refer note 2(i))								(20,000)	(19,910)	(20,000)
Rate Equivalent Payments and Adjustments								30,000	30,000	30,000
Total rates					81,987,816	1,100,000	0	83,097,816	78,389,558	78,161,130

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 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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 28 September 2023 or 35 days after the date of issue appearing on the rate notice whichever is the later.

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

Option 2 (Two Instalments)

First instalment to be made on or before 28 September 2023 or 35 days after 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 09 February 2024, 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 28 September 2023 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 30 November 2023, or 2 months after the due date of the first instalment, whichever is later;

Third instalment to be made on or before 09 February 2024, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 12 April 2024, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	28/09/2023	0	0.0%	7.0%
Option two				
First instalment	28/09/2023		5.5%	7.0%
Second instalment	9/02/2024	9.00	5.5%	7.0%
Option three				
First instalment	28/09/2023		5.5%	7.0%
Second instalment	30/11/2023	9.00	5.5%	7.0%
Third instalment	9/02/2024	9.00	5.5%	7.0%
Fourth instalment	12/04/2024	9.00	5.5%	7.0%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	190,100	174,063	184,100
Instalment plan interest earned	240,000	256,771	240,000
Unpaid rates and service charge interest earned	250,000	35,167	250,000
	680,100	466,001	674,100

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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.

Differential general rate

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

(d) Differential Minimum Payment

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) 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				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.	88 properties in Armadale Town Centre
	0.435600	127,600	(127,600)		
SAR B- Kelmscott Town Centre				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.	79 properties in Kelmscott Town Centre
	0.880000	72,400	(72,400)		
SAR C - Kelmscott Industrial Area				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.	342 properties in Kelmscott Industrial Area
	0.169700	21,300	(21,300)		
SAR D - South Armadale Industrial Area				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.	140 properties in South Armadale Industrial Area
	0.349600	24,300	(24,300)		
SAR F - Harrisdale/Piara Waters				To maintain and enhance the public open space in the newer residential 4997 properties in Harrisdale/ Piara Waters estates at a standard higher than that which occurs with public open space throughout the remainder of the City.	
	0.271200	319,745	(319,745)		
SAR G - Champion Lakes				To maintain and enhance the public open space in the newer residential 332 properties in Champion Lakes estates at a standard higher than that which occurs with public open space throughout the remainder of the City.	
	0.231300	14,200	(14,200)		
	2.337400	579,545	(579,545)		

(g) Service Charges

The CITY did not raise service charges for the year ended 30th June 2024.

2. RATES AND SERVICE CHARGES (CONTINUED)

(h) Early payment discounts

No discounts for early payment of rates, fees or charges will be offered in the 2023/24 Financial Year.

(i) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			%	\$	\$	\$	\$		
Residential Rates Concession	Rate	Concession		20,000	20,000	19,910	20,000	Residential-Use properties in the Kelmscott & Armadale Town Centres, zoned Business Improved. Intent of the concession is to apply a Residential Improved rate. Due to the 2020/21 revaluation, this now only applies to minimum rated properties, as the Business Rate in the Dollar is now lower than the Residential Rate in the Dollar.	
					20,000	19,910	20,000		

The basis for providing the Residential Rate Concession is:

Fairness and equity, ie. rating like properties in a consistent manner, and
The "benefit" principle (ie. the concept that there is a relationship between the rates levied and the benefits received) – the reasons for the higher Group 3 Business Improved rates are less valid for properties zoned for business purposes but used for residential purposes.

The Residential Rate Concession is calculated as follows:

A – B = Residential Rate Concession where :-
A = the rates levied at the Group 3 Business Improved rate in the dollar of 9.8134 cents or the minimum payment of \$1,577, and
B = the rates that would have been levied had the property been rated at the Group 2 Residential Improved rate in the dollar of 9.4040 cents or the minimum payment of \$1356.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	9,528,742	6,328,742	3,200,000
	120,616,240	118,908,615	110,618,325
	12,570,619	11,860,353	13,270,539
	460,750	359,978	609,694
	500,000	469,065	0
	143,676,351	137,926,753	127,698,558
	(28,951,609)	(24,291,098)	(23,165,114)
	(2,533,100)	(4,469,648)	(7,048,703)
8	(1,667,740)	(1,669,651)	(1,667,740)
7	(4,110,108)	(4,123,064)	(3,458,491)
	(8,887,153)	(8,789,475)	(8,161,713)
	(46,149,710)	(43,342,936)	(43,501,761)
	97,526,641	94,583,817	84,196,797
3(d)	(97,526,641)	(87,545,317)	(84,196,797)
	(0)	7,038,500	0

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	Note	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(2,200)	(101,277)	(42,200)
Add: Loss on asset disposals	5	950,800	667,675	1,809,500
Add: Depreciation	6	27,698,000	26,864,614	26,425,100
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	(215,417)	
Non cash amounts excluded from operating activities		28,646,600	2,215,595	28,192,400

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in current unspent capital grants associated with restricted cash

		6,626,300	1,954,474	1,995,600
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Non cash amounts excluded from investing activities

		6,626,300	1,954,474	1,995,600
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(d) 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 Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts	9	(115,056,959)	(106,541,559)	(104,073,444)
Less: Current assets not expected to be received at end of year				
- Land held for resale		(422,689)	(422,689)	(460,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		4,110,108	4,123,064	3,458,491
- Current portion of lease liabilities		1,667,740	1,669,651	1,667,740
- Current portion of contract liability held in reserve		2,533,100	4,469,648	7,048,703
- Current portion of employee benefit provisions held in reserve		9,642,059	9,156,568	8,161,713
Total adjustments to net current assets		(97,526,641)	(87,545,317)	(84,196,797)

**CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3(e) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore the CITY measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The CITY applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the CITY has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

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

The CITY's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The CITY's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The CITY's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the CITY does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 9,528,742	\$ 6,328,742	\$ 3,200,000
Total cash and cash equivalents		9,528,742	6,328,742	3,200,000
Held as				
- Unrestricted cash and cash equivalents	3(a)	9,528,742	6,328,742	3,200,000
		9,528,742	6,328,742	3,200,000
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Restricted financial assets at amortised cost - term deposits	3(a)	120,616,240	118,908,615	104,073,444
		120,616,240	118,908,615	104,073,444
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	115,056,959	106,541,559	104,073,444
Unspent capital grants, subsidies and contribution liabilities		5,559,281	12,367,056	0
		120,616,240	118,908,615	104,073,444
Reconciliation of net cash provided by operating activities to net result				
Net result		24,129,590	28,721,376	26,760,830
Depreciation	6	27,698,000	26,864,614	26,425,100
(Profit)/loss on sale of asset	5	948,600	566,398	1,767,300
Gifted Assets		(30,000,000)	(25,000,000)	(26,367,000)
Developer Contribution Plans - Cash		(1,837,000)	0	(658,900)
(Increase)/decrease in receivables		(710,092)	(783,897)	(2,613,899)
(Increase)/decrease in inventories		(100,772)	276,564	(15,656)
Increase / (Decrease) in Payables and Provisions		4,643,678	4,579,124	2,351,780
Increase / (Decrease) in Capital Grant/Contributions Liabilities		6,109,700	996,385	(1,547,736)
Increase/(decrease) in employee provisions		97,678	310,993	0
Capital grants, subsidies and contributions		(4,251,767)	(5,919,593)	(8,711,000)
Net cash from operating activities		26,727,615	30,611,964	17,390,818

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The CITY classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget In-kind Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual In-kind Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget In-kind Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Land - freehold land	337,000	0	0	0	0	0	0	220,000	162,689	(57,311)	12,000	0			0
Buildings - non-specialised	12,410,500		0	0	0	15,286,812	0	1,901	0	(1,901)	6,167,000	0	36,600	0	(36,600)
Furniture and equipment	584,600	0	0	0	0	78,574	0	0	0	0	498,400	0	42,200	0	(42,200)
Plant and equipment	3,330,000	0	701,900	703,300	1,400	6,135,534	0	681,677	782,954	101,277	2,948,000	0	1,039,500	653,400	(386,100)
Total	16,662,100	0	701,900	703,300	1,400	21,500,920	0	903,578	945,643	42,065	9,625,400	0	1,118,300	653,400	(464,900)
(b) Infrastructure															
Infrastructure - roads	6,686,600	17,566,000	618,700	0	(618,700)	8,584,645	13,067,000	306,763	0	(306,763)	9,651,000	13,567,000	952,300	0	(952,300)
Infrastructure - Drainage	250,000	4,735,000	46,600	0	(46,600)	3,011,008	3,500,000	42,436	0	(42,436)	1,275,000	3,750,000	24,500	0	(24,500)
Infrastructure - Pathways	1,736,000	2,763,700	65,300	0	(65,300)	5,413,084	1,954,000	59,465	0	(59,465)	2,556,800	2,071,000	82,800	0	(82,800)
Infrastructure - Parks and Reserves	2,135,500	4,935,300	219,400	0	(219,400)	7,768,687	6,479,000	199,799	0	(199,799)	3,666,200	6,979,000	242,800	0	(242,800)
Other Infrastructure	96,100	0	0	0	0	0	0	0	0	0					0
Landfill Cell	400,000	0	0	0	0	0	0	0	0	0					0
Waste infrastructure	2,690,000	0	0	0	0	405,618	0	0	0	0					0
Total	13,994,200	30,000,000	950,000	0	(950,000)	25,183,042	25,000,000	608,463	0	(608,463)	17,149,000	26,367,000	1,302,400	0	(1,302,400)
(c) Right of Use Assets															
Right of use - plant and equipment	0	0	0	0	0	0	0	0	0	0	8,200	0	0	0	0
Right of use - furniture and fittings	587,800	0	0	0	0	973,200	0	0	0	0	1,851,600	0	0	0	0
Total	587,800	0	0	0	0	973,200	0	0	0	0	1,859,800	0	0	0	0
Total	31,244,100	30,000,000	1,651,900	703,300	(948,600)	47,657,162	25,000,000	1,512,041	945,643	(566,398)	28,634,200	26,367,000	2,420,700	653,400	(1,767,300)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - Drainage
Infrastructure - Pathways
Infrastructure - Parks and Reserves
Other Infrastructure
Landfill Cell
Waste infrastructure
Right of use - buildings
Right of use - plant and equipment
Right of use - furniture and fittings

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
2,792,800	2,696,408	2,440,400
379,400	374,483	421,800
1,791,500	1,798,665	1,705,000
12,104,800	12,062,505	11,513,200
3,756,000	3,727,975	3,565,000
1,870,700	1,854,226	1,694,500
2,566,000	2,617,130	2,732,000
80,000	87,017	96,400
637,400	95,765	492,700
291,900	93,503	241,500
534,000	413,937	479,600
9,500	11,800	11,800
884,000	1,031,200	1,031,200
27,698,000	26,864,614	26,425,100
1,351,400	1,309,325	1,282,100
56,800	190,718	27,000
8,200	18,419	6,400
128,000	150,994	119,100
972,200	1,288,872	784,400
5,389,500	5,622,056	5,132,200
17,879,100	18,218,818	17,345,900
13,700	22,722	11,200
1,899,100	42,690	1,716,800
27,698,000	26,864,614	26,425,100

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	30 - 180 Years
Electronic Equipment	2 - 3 Years
Furniture and Equipment	5 - 15 Years
Plant and Machinery	
- Pavements	40 - 120 Years
- Gravel	10 Years
- Kerb	50 Years
- Formation	Not Depreciated
- Road Bridges	30 - 80 Years
Drainage	
- Storm Water	25 - 120 Years
- Bores & Pumps	10 - 50 Years
- Artworks, Memorials and Signs	10 - 80 Years
- POS Structures	10 - 50 Years
- Active Ares and Hardscape	15 - 50 Years
- POS Furniture & Infrastructure	10 - 30 Years
- Electrical	25 - 30 Years
- POS Lighting	10 - 50 Years

DEPRECIATION (CONTINUED)

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

Pathways	20 - 50 Years
Waste Infrastructure	15 - 70 Years
Landfill Cell	15 - 50 Years

Right of use - plant and equipment & buildings - Based on the remaining lease term.

AMORTISATION

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

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

under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
Governance				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan Borrowings 2008	292	WATC*	7.29%	0	0	0	0	0	56,595	0	(56,595)	0	(3,113)	57,477	0	(56,600)	877	(3,100)
Loan Borrowings 2009	296	WATC*	6.77%	54,984	0	(54,984)	0	(2,810)	106,428	0	(51,444)	54,984	(6,349)	106,428	0	(51,400)	55,028	(6,300)
Orchard House 2014	316	WATC*	4.78%	2,320,547	0	(164,740)	2,155,807	(108,980)	2,477,682	0	(157,135)	2,320,547	(116,578)	2,477,677	0	(157,100)	2,320,577	(116,600)
Orchard House 2015	318	WATC*	3.53%	7,265,863	0	(522,280)	6,743,583	(251,920)	7,770,181	0	(504,318)	7,265,863	(269,876)	7,770,177	0	(504,300)	7,265,877	(269,900)
Core System Review	323	WATC*	3.60%	2,174,764	0	(346,420)	1,828,344	(37,590)	2,515,031	0	(340,267)	2,174,764	(43,746)	2,515,035	0	(340,300)	2,174,735	(43,700)
Core System Review	342	WATC*	2.40%	997,463	0	(137,430)	860,033	(11,570)	1,133,252	0	(135,789)	997,463	(13,209)	1,133,255	0	(135,800)	997,455	(13,200)
Core System Review	345A	WATC*	4.18%	1,238,736	0	(115,970)	1,122,766	(50,620)	1,350,000	0	(111,264)	1,238,736	(55,323)	1,350,000	0	(117,600)	1,232,400	(39,600)
Core System Review	345B	WATC*	4.52%	1,320,800	0	(107,140)	1,213,660	(58,490)	0	1,320,800	0	1,320,800	0	0	2,405,800	0	2,405,800	0
Core System Review	345C	WATC*	3.95%	0	2,028,000	0	2,028,000	0										
Recreation and Culture																		
Aquatic Works 2008	291	WATC*	7.26%	197,372	0	(34,050)	163,322	(13,720)	229,082	0	(31,710)	197,372	(16,066)	229,079	0	(31,700)	197,379	(16,100)
Aquatic Centre Upgrade 2010	299	WATC*	6.19%	185,493	0	(89,920)	95,573	(10,110)	270,096	0	(84,603)	185,493	(15,430)	269,965	0	(84,700)	185,265	(15,500)
Aquatic Centre Upgrade 2011	302	WATC*	6.02%	776,515	0	(78,150)	698,365	(45,590)	850,159	0	(73,644)	776,515	(50,088)	850,043	0	(73,800)	776,243	(50,200)
Frye Park Redevelopment 2011	304	WATC*	6.02%	579,399	0	(58,310)	521,089	(34,020)	634,350	0	(54,951)	579,399	(37,373)	634,266	0	(55,000)	579,266	(37,400)
Piara Waters (North) Sports 2011	305	WATC*	5.89%	318,410	0	(100,040)	218,370	(17,300)	412,806	0	(94,396)	318,410	(22,944)	412,669	0	(94,500)	318,169	(23,000)
Aquatic Centre Upgrade 2012	311	WATC*	4.48%	895,196	0	(82,770)	812,426	(39,190)	974,379	0	(79,183)	895,196	(42,775)	975,968	0	(79,200)	896,768	(42,800)
Oval Lighting Renewal	314	WATC*	3.47%	205,580	0	(101,020)	104,560	(6,260)	303,186	0	(97,606)	205,580	(9,681)	303,181	0	(97,600)	205,581	(9,700)
Armada Golf Course	315	WATC*	2.94%	153,662	0	(36,750)	116,912	(4,250)	189,355	0	(35,693)	153,662	(5,307)	189,352	0	(35,700)	153,652	(5,300)
Kelmscott Library - Stage 1	322	WATC*	2.69%	232,264	0	(75,360)	156,904	(5,740)	305,639	0	(73,375)	232,264	(7,732)	305,639	0	(73,400)	232,239	(7,700)
Indoor Aquatic Centre	324	WATC*	3.76%	9,113,302	0	(493,120)	8,620,182	(169,130)	9,597,273	0	(483,971)	9,113,302	(178,277)	9,577,287	0	(504,300)	9,072,987	(173,000)
Armada Hall Upgrade 2018	326	WATC*	3.60%	2,408,894	0	(383,710)	2,025,184	(41,640)	2,785,793	0	(376,899)	2,408,894	(48,456)	2,785,788	0	(376,900)	2,408,888	(48,500)
Lighting Renewal 2018	327	WATC*	5.32%	0	0	0	0	0	59,715	0	(59,715)	0	(1,194)	59,712	0	(59,712)	0	(1,200)
Greendale Centre	330	WATC*	5.32%	0	0	0	0	0	92,711	0	(92,711)	0	(1,854)	92,717	0	(92,717)	0	(1,900)
Infrastructure - Parks 2018	331	WATC*	5.32%	0	0	0	0	0	63,211	0	(63,211)	0	(1,264)	63,215	0	(63,215)	0	(1,300)
Champion Centre Upgrade	332	WATC*	1.52%	141,593	0	(70,530)	71,063	(940)	211,589	0	(69,996)	141,593	(1,474)	211,587	0	(70,000)	141,587	(1,500)
Armada Library Creative Space	334	WATC*	2.90%	55,572	0	(55,572)	0	(610)	110,346	0	(54,774)	55,572	(1,402)	110,345	0	(54,800)	55,545	(1,400)
Lighting Renewal - 2	336	WATC*	2.90%	10,298	0	(10,298)	0	(110)	20,441	0	(10,143)	10,298	(260)	20,440	0	(10,100)	10,340	(300)
AFAC Carpark	337	WATC*	3.87%	436,704	0	(21,920)	414,784	(8,340)	458,210	0	(21,506)	436,704	(8,761)	458,206	0	(21,500)	436,706	(8,800)
Bedfordale Fire Service	343	WATC*	1.45%	608,514	0	(72,290)	536,224	(8,530)	679,766	0	(71,252)	608,514	(9,568)	679,790	0	(71,300)	608,490	(9,600)
John Dunne Challenge Park	344	WATC*	4.18%	1,128,626	0	(105,660)	1,022,966	(46,120)	1,230,000	0	(101,374)	1,128,626	(50,405)	1,230,000	0	(107,200)	1,122,800	(36,100)
Roleystone Theatre	346	WATC*	4.52%	2,939,000	0	(238,400)	2,700,600	(130,140)	0	2,939,000	0	2,939,000	0	0	2,939,000	0	2,939,000	0
Creyk Park Pavilion	347	WATC*	4.18%	1,267,731	0	(118,680)	1,149,051	(51,800)	1,381,600	0	(113,869)	1,267,731	(56,618)	1,381,600	0	(120,400)	1,261,200	(40,600)
Piara Waters Library Services	339	WATC*	3.95%	0	500,000	0	500,000	0	0	0	0	0	0	0	0	0	0	0
Piara Waters Library Services	349	WATC*	4.26%	0	4,645,000	0	4,645,000	0	0	0	0	0	0	0	0	0	0	0
Forrestdale Hub	350A	WATC*	3.95%	0	405,000	0	405,000	0	0	0	0	0	0	0	0	0	0	0
Transport																		
317 Abbey Road Project 2014	317	WATC*	4.03%	356,656	0	(356,656)	0	(10,820)	699,362	0	(342,706)	356,656	(24,766)	699,363	0	(342,700)	356,663	(24,800)
321 Armada Arena Roofing 2015	321	WATC*	3.47%	185,018	0	(90,920)	94,098	(5,640)	272,863	0	(87,845)	185,018	(8,713)	272,857	0	(87,800)	185,057	(8,700)
				37,568,956	7,578,000	(4,123,090)	41,023,866	(1,171,980)	37,241,101	4,259,800	(3,931,945)	37,568,956	(1,108,600)	37,223,118	5,344,800	(3,971,344)	38,596,574	(1,057,800)

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

* WATC - Western Australian Treasury Corporation.

**The above budgeted interest expense is excluding Government Guarantee fee of \$280,000 per annum which has been budgeted separately.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS (Continue)

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
345C Core System Review - 345C	WATC	Debenture	10	3.95%	2,028,000	446,600	2,028,000	0
339 Piara Waters Library Services	WATC	Debenture	10	3.95%	500,000	110,100	500,000	0
349 Piara Waters Library Services	WATC	Debenture	15	4.26%	4,645,000	1,688,800	4,645,000	0
350A Forrestdale Hub - 350A	WATC	Debenture	10	3.95%	405,000	89,200	405,000	0
					7,578,000	2,334,700	7,578,000	0

(c) Unspent borrowings

The budget document has been prepared on the basis that all loans drawn down during 2022/23 will be spent at 30 June 2023. The City is in the process of finalising its accounts for the 2022/23 financial year and will amend the 2023/24 budget, once the amount of unspent loan funds is determined.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	18,000	18,000	100,000
Credit card balance at balance date	0	(12,950)	0
Total amount of credit unused	18,000	5,050	100,000
Loan facilities			
Loan facilities in use at balance date	41,023,866	37,568,956	38,596,574

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

LEASE LIABILITIES																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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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 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
Anstey Keane - DCP	6,697,459	6,260,100	(214,100)	12,743,459	6,770,559	3,122,900	(3,196,000)	6,697,459	5,349,116	3,016,200	(3,196,000)	5,169,316
North Forrestdale DCP 3	22,636,248	2,899,300	(2,319,000)	23,216,548	20,608,674	4,653,000	(2,625,426)	22,636,248	18,875,762	4,271,400	(2,096,000)	21,051,162
North Forrestdale SAR Asset Renewal	3,024,631	136,100	0	3,160,731	3,226,631	75,000	(277,000)	3,024,631	3,056,580	17,400	(250,000)	2,823,980
Specified Area A - Armadale Town Centre	0	127,600	(127,600)	0	0	122,100	(122,100)	0	1,200	122,100	(122,100)	1,200
Specified Area B - Kelmscott Town Centre	9,968	72,800	(72,400)	10,368	9,968	50,000	(50,000)	9,968	1,038	50,000	(50,000)	1,038
Specified Area C - Kelmscott Industrial Area	2,818	21,400	(21,300)	2,918	2,818	20,400	(20,400)	2,818	830	20,400	(20,400)	830
Specified Area D - South Armadale Industrial Area	5,290	24,500	(24,300)	5,490	5,290	23,300	(23,300)	5,290	1,875	23,300	(23,300)	1,875
Specified Area F - Harrisdale/Piara Waters	0	319,745	(319,745)	0	0	305,730	(305,730)	0	1,900	305,730	(305,730)	1,900
Specified Area G - Champion Lakes	0	14,200	(14,200)	0	0	13,700	(13,700)	0	100	13,700	(13,700)	100
	32,376,414	9,875,745	(3,112,645)	39,139,514	30,623,940	8,386,130	(6,633,656)	32,376,414	27,288,401	7,840,230	(6,077,230)	29,051,401
Restricted by council												
Asset Renewal	7,962,730	8,074,800	(4,051,300)	11,986,230	9,465,630	2,552,500	(4,055,400)	7,962,730	8,246,360	2,393,700	(842,500)	9,797,560
Champion Lakes Asset Renewal	172,180	7,700	0	179,880	168,080	4,100	0	172,180	167,970	800	0	168,770
City Centre Activation	74,241	3,300	0	77,541	73,141	1,100	0	74,241	43,954	900	0	44,854
ICT Reserve	1,897,424	23,300	(1,380,000)	540,724	924,524	1,391,500	(418,600)	1,897,424	468,482	1,900	(418,600)	51,782
Community Art	49,040	2,200	0	51,240	47,840	1,200	0	49,040	48,110	200	0	48,310
Civic Precinct	2,878,020	629,500	0	3,507,520	2,808,520	69,500	0	2,878,020	2,829,320	14,100	0	2,843,420
COVID- 19 Response and Recovery	1,761,421	79,300	0	1,840,721	1,721,021	40,400	0	1,761,421	1,644,141	8,300	0	1,652,441
Crossover Contributions	63,490	2,900	0	66,390	61,990	1,500	0	63,490	62,290	300	0	62,590
DevelopmentWA Public Art	160,306	7,200	0	167,506	158,306	2,000	0	160,306	83,230	400	0	83,630
Emergency Waste	235,222	10,600	0	245,822	229,622	5,600	0	235,222	229,822	1,200	0	231,022
Employee Provisions	9,226,859	415,200	0	9,642,059	9,006,459	220,400	0	9,226,859	8,976,167	42,900	0	9,019,067
Events Strategy	45,629	2,100	0	47,729	44,529	1,100	0	45,629	43,929	600	0	44,529
Forrestdale Business Park East DCP	722,124	32,500	0	754,624	704,824	17,300	0	722,124	704,820	3,500	0	708,320
Freehold Sales Capital Works	187,491	8,400	0	195,891	186,691	800	0	187,491	32,591	200	0	32,791
Future Community Facilities	1,908,070	32,300	(1,275,000)	665,370	1,883,870	24,200	0	1,908,070	983,910	5,000	0	988,910
Future Project Funding	13,260,270	1,596,700	(600,000)	14,256,970	15,077,669	4,877,129	(6,694,528)	13,260,270	13,799,219	4,610,329	(1,180,000)	17,229,548
Future Recreation Facilities	927,584	41,700	(500,000)	469,284	905,284	22,300	0	927,584	907,380	4,900	0	912,280
History of the District	38,570	1,700	0	40,270	37,670	900	0	38,570	37,890	200	0	38,090
Infrastructure Project Contributions	830,274	37,400	0	867,674	1,561,220	39,100	(770,046)	830,274	1,591,591	13,200	(411,000)	1,193,791
Land Acquisition	488,946	22,000	0	510,946	477,146	11,800	0	488,946	478,656	2,400	0	481,056
Mobile Bin Program	2,079,698	93,600	0	2,173,298	2,029,798	49,900	0	2,079,698	2,034,338	10,200	0	2,044,538
Perth Hills Tourism Alliance	47,578	2,100	0	49,678	46,478	1,100	0	47,578	46,258	200	0	46,458
Plant and Machinery	2,932,008	2,131,900	(1,785,700)	3,278,208	4,888,908	2,063,600	(4,020,500)	2,932,008	2,590,192	2,028,600	(2,119,600)	2,499,192
Portable Long Service Leave	8,600	400	0	9,000	0	8,600	0	8,600	350,642	0	0	350,642
Project Funds Rolled Over	567,932	25,600	0	593,532	561,232	6,700	0	567,932	274,600	1,400	0	276,000
Public Art Contributions	42,500	1,900	0	44,400	42,000	500	0	42,500	21,000	100	0	21,100
Revolving Energy	306,000	13,800	0	319,800	301,000	5,000	0	306,000	205,650	1,500	0	207,150
Strategic Asset Investments	733,320	33,000	0	766,320	715,620	17,700	0	733,320	720,280	3,600	0	723,880
Waste Management	22,833,124	1,653,900	(3,971,000)	20,516,024	25,207,874	3,407,400	(5,782,150)	22,833,124	20,468,059	2,986,000	(1,407,300)	22,046,759
Workers Compensation	259,120	6,300	0	265,420	135,220	123,900	0	259,120	41,299	3,900	0	45,199
Works Contributions	672,724	30,300	0	703,024	656,524	16,200	0	672,724	657,964	3,300	0	661,264
Wungong River Project	699,650	287,500	0	987,150	688,250	11,400	0	699,650	463,600	3,500	0	467,100
Street Tree Contribution	93,000	4,200	0	97,200	0	93,000	0	93,000	0	0	0	0
	74,165,145	15,315,300	(13,563,000)	75,917,445	80,816,940	15,089,429	(21,741,224)	74,165,145	69,253,714	12,147,329	(6,379,000)	75,022,043
	106,541,559	25,191,045	(16,675,645)	115,056,959	111,440,880	23,475,559	(28,374,880)	106,541,559	96,542,115	19,987,559	(12,456,230)	104,073,444

9. RESERVE ACCOUNTS

CITY OF ARMADALE NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

9 RESERVE ACCOUNTS (Continued)

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Anstey Keane - DCP	Ongoing	To be used to fund common infrastructure works as identified in the Development Contribution Plan #4.
North Forrestdale DCP 3	Ongoing	To be used to fund common infrastructure works as identified in the Development Contribution Plan #3.
North Forrestdale SAR Asset Renewal	Ongoing	To be used to assist in the renewal of assets associated with North Forrestdale Estates covered by Specified Area Rating.
Specified Area A - Armadale Town Centre	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Specified Area B - Kelmscott Town Centre	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Specified Area C - Kelmscott Industrial Area	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Specified Area D - South Armadale Industrial Area	Ongoing	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Specified Area F - Harrisdale/Piara Waters	Ongoing	To be used to maintain and enhance the public open space in the newer residential estates at a standard higher than that which occurs with public open space throughout the remainder of the City.
Specified Area G - Champion Lakes	Ongoing	To be used to maintain and enhance the public open space in the newer residential estates at a standard higher than that which occurs with public open space throughout the remainder of the City.
Asset Renewal	Ongoing	To be used to assist in funding capital works thereby extending the useful economic life of such assets.
Champion Lakes Asset Renewal	Ongoing	To be used to assist in the renewal of assets associated with the Champion Lakes Estate.
City Centre Activation	Ongoing	To be used to assist in City Centre Activation projects.
ICT Reserve	Ongoing	To be used for Information, Communication and Technology Projects.
Community Art	Ongoing	To be used to assist in providing for timing differences in Community Art contributions and project development.
Civic Precinct	Ongoing	To be used to assist in funding design and construction of new Civic Precinct.
COVID- 19 Response and Recovery	Ongoing	To be used to assist in responding to COVID- 19 Pandemic Emergency and Recovery actions and initiatives.
Crossover Contributions	Ongoing	To be used to assist in funding the construction of Crossovers as a condition of approved building licences.
DevelopmentWA Public Art	Ongoing	To be used for facilitating the transfer of DevelopmentWA's Public Art funds to the City for Forrestdale Business Park East and any other redevelopment areas to be normalised to the City.
Emergency Waste	Ongoing	To be used to assist with the costs associated with storm damage clean-up, collections and disposal.
Employee Provisions	Ongoing	To be used to cash-back the employees' sick, annual and long-service leave entitlements liability.
Events Strategy	Ongoing	To be used to assist with the costs associated with City Events.
Forrestdale Business Park East DCP	Ongoing	To be used for facilitating the transfer of DCP funds to the City for the Forrestdale Business Park East area.
Freehold Sales Capital Works	Ongoing	To be used to assist in funding capital works and to be funded from the proceeds (30% of net sale proceeds) of selling Freehold land parcels.
Future Community Facilities	Ongoing	To be used to assist in the research, planning and construction of future Community Facilities.
Future Project Funding	Ongoing	To be used to fund future capital works and projects considered in excess of Council's normal funding capacity.
Future Recreation Facilities	Ongoing	To be used to assist in the research, planning and construction of future recreation facilities.
History of the District	Ongoing	To be used to assist in the future rewrite and publication of the History of the District.
Infrastructure Project Contributions	Ongoing	To be used to assist in completion of Infrastructure projects funded externally.
Land Acquisition	Ongoing	To be used to assist in future acquisitions of land for Council investment or works requirement.
Mobile Bin Program	Ongoing	To be used to assist in the purchase and replacement of the City's Mobile Garbage Bins.
Perth Hills Tourism Alliance	Ongoing	To be used to assist in providing for timing differences in Alliance activities.
Plant and Machinery	Ongoing	To be used to assist in the replacement of Council's Plant and Machinery requirements.
Portable Long Service Leave	Ongoing	To be used to assist in financing Council's Portable Long Service Leave liability to other Councils.
Project Funds Rolled Over	Ongoing	To be used to assist in provisioning funds for the completion of infrastructure projects commenced but not finished
Public Art Contributions	Ongoing	To be used to fund public art works
Revolving Energy	Ongoing	To be used to assist in establishing energy efficient management techniques and practices.
Strategic Asset Investments	Ongoing	To be used to fund the acquisition of strategic investments from the proceeds (70% of net sale proceeds) of selling Freehold land parcels.
Waste Management	Ongoing	To be used to assist in the management and future provisioning of Council's Waste Management Sites.
Workers Compensation	Ongoing	To be used to assist in covering any workers' compensation liability claims in excess of Council's normal funding capacity.
Works Contributions	Ongoing	To be used to fund works utilising contributions received from developers, generally pursuant to conditions of development approval.
Wungong River Project	Ongoing	To be used to fund works relating to Wungong River Projects.
Street Tree Contribution	Ongoing	To be used to fund street tree installation and maintenance in accordance with Policy ENG 6 - Street Trees.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide an operational framework for environmental and community health.

Education and welfare

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

Community amenities

To provide services required by the community.

Recreation and culture

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

Transport

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

Economic services

To help promote the City and its economic wellbeing.

Other property and services

To monitor and control City's overheads operating accounts.

ACTIVITIES

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

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

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

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

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

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

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

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

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

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Governance	1,567,300	1,481,501	1,863,900
General purpose funding	84,095,316	81,062,262	79,954,930
Law, order, public safety	546,300	555,470	545,900
Health	144,900	160,695	198,800
Education and welfare	68,300	11,521	5,600
Community amenities	20,451,100	20,006,111	21,982,100
Recreation and culture	7,521,300	7,557,377	6,981,400
Transport	158,900	177,775	468,600
Economic services	827,200	1,168,214	751,500
Other property and services	38,214,400	30,439,223	27,097,200
	153,595,016	142,620,149	139,849,930

Operating grants, subsidies and contributions

Governance	273,000	3,731,924	3,000
General purpose funding	158,500	64,230	2,608,600
Law, order, public safety	326,000	768,051	228,200
Health	500	1,699	500
Education and welfare	193,000	451,454	433,000
Housing	0	1,842	0
Community amenities	1,277,700	3,624,277	5,069,100
Recreation and culture	212,300	62,264	207,300
Transport	54,400	1,935,823	1,464,200
Economic services	50,000	51,071	50,000
Other property and services	538,000	313,865	7,000
	3,083,400	11,006,500	10,070,900

Capital grants, subsidies and contributions

Recreation and culture	160,000	927,597	500,000
Transport	2,058,600	3,404,878	8,211,000
Other property and services	2,050,000	1,568,182	0
	4,268,600	5,900,657	8,711,000

Total Income

	160,947,016	159,527,306	158,631,830
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Expenses

Governance	(5,638,900)	(5,401,186)	(5,446,600)
General purpose funding	(1,924,100)	(1,842,987)	(1,841,900)
Law, order, public safety	(3,536,700)	(3,387,598)	(3,385,600)
Health	(2,275,300)	(2,179,385)	(2,181,300)
Education and welfare	(5,154,000)	(4,936,712)	(4,937,600)
Housing	0	0	0
Community amenities	(35,559,200)	(34,059,988)	(34,350,200)
Recreation and culture	(39,070,500)	(37,423,172)	(37,720,700)
Transport	(38,171,600)	(36,562,264)	(37,664,700)
Economic services	(4,060,000)	(3,888,794)	(3,886,500)
Other property and services	(1,427,126)	(1,123,844)	(455,900)
	(136,817,426)	(130,805,930)	(131,871,000)

Total expenses

Net result for the period

	24,129,590	28,721,376	26,760,830
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CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve accounts	4,673,200	3,455,401	475,400
- Other funds	1,251,900	1,805,618	350,000
Late payment of fees and charges *	250,000	443,489	250,000
Other interest revenue	262,000	291,938	262,000
	6,437,100	5,996,446	1,337,400

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

(b) Other revenue

Reimbursements and recoveries	12,000	39,732	6,000
Other	7,000	161,873	372,200
	19,000	201,605	378,200

The net result includes as expenses

(c) Auditors remuneration

Audit services	173,500	172,592	131,900
Other services	18,100	6,342	5,800
	191,600	178,934	137,700

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	1,171,980	1,108,600	1,057,800
expense on lease liabilities (refer Note 8)	74,300	104,650	109,700
	1,246,280	1,213,250	1,167,500

(e) Write offs

General rate	22,600	1,395	21,100
Fees and charges	16,900	24,945	40,700
	39,500	26,340	61,800

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
Mayor's allowance	93,400	92,000	92,000
Meeting attendance fees	49,400	48,700	48,700
Child care expenses	150	0	150
Communications reimbursement	1,213	1,312	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	16,100	0	12,600
	<u>163,909</u>	<u>145,598</u>	<u>158,229</u>
Elected member 2			
Deputy Mayor's allowance	23,400	23,000	23,000
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150	0	150
Other expenses	0	164	
Communications reimbursement	1,213	1,312	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	790	592
	<u>62,032</u>	<u>61,321</u>	<u>60,991</u>
Elected member 3			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150	0	150
Communications reimbursement	1,213	1,312	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	318	592
	<u>38,632</u>	<u>37,685</u>	<u>37,991</u>
Elected member 4			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150	0	150
Communications reimbursement	1,213	396	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	2,588	592
	<u>38,632</u>	<u>39,039</u>	<u>37,991</u>
Elected member 5			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150		150
Other expenses	0	450	
Communications reimbursement	1,213	1,312	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	430	592
	<u>38,632</u>	<u>38,247</u>	<u>37,991</u>
Elected member 6			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150		150
Communications reimbursement	1,213	1,312	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	435	592
	<u>38,632</u>	<u>37,802</u>	<u>37,991</u>
Elected member 7			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150	0	150
Communications reimbursement	1,213	1,312	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	325	592
	<u>38,632</u>	<u>37,692</u>	<u>37,991</u>
Elected member 8			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150	0	150
Other expenses	0	360	
Communications reimbursement	1,213	1,300	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	460	592
	<u>38,632</u>	<u>38,175</u>	<u>37,991</u>

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION (Continued)

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 9			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150		150
Communications reimbursement	1,213	1,298	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	162	592
	38,632	37,515	37,991
Elected member 10			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150		150
Other expenses	0	63	
Communications reimbursement	1,213	1,269	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	1,256	592
	38,632	38,643	37,991
Elected member 11			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150		150
Communications reimbursement	1,213	1,312	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	380	593
	38,632	37,747	37,992
Elected member 12			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150		150
Other expenses	0	583	
Communications reimbursement	1,213	1,307	1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	595	593
	38,632	38,540	37,992
Elected member 13			
Meeting attendance fees	32,957	32,469	32,470
Child care expenses	150		150
Other expenses	0	408	
Communications reimbursement	1,213		1,193
Annual allowance for ICT expenses	3,646	3,586	3,586
Travel and accommodation expenses	666	835	593
	38,632	37,298	37,992
Elected member 14			
Meeting attendance fees	32,957	32,469	32,460
Child care expenses	150		150
Communications reimbursement	1,213	1,312	1,191
Annual allowance for ICT expenses	3,646	3,586	3,582
Travel and accommodation expenses	666	508	593
	38,632	37,875	37,976
Elected member 15			
Meeting attendance fees	32,957	0	0
Child care expenses	150	0	0
Communications reimbursement	1,213	0	0
Annual allowance for ICT expenses	3,646	0	0
Travel and accommodation expenses	666	0	0
	38,632	0	0
Total Elected Member Remuneration	728,157	663,177	675,100
Mayor's allowance	93,400	92,000	92,000
Deputy Mayor's allowance	23,400	23,000	23,000
Meeting attendance fees	510,798	470,797	470,800
Child care expenses	2,250	0	2,100
Other expenses	0	2,028	0
Communications reimbursement	18,195	16,066	16,700
Annual allowance for ICT expenses	54,690	50,204	50,200
Travel and accommodation expenses	25,424	9,082	20,300
Provision for superannuation	69,100	0	0
	797,257	663,177	675,100

**CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

14. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2023/24

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2023/24 financial year.

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

16. INVESTMENT IN ASSOCIATES

(a) Investment in associate

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

Name of entity	% of ownership interest		2023/24 Budget	2022/23 Actual	2022/23 Budget
	2023/24	2022/23	\$	\$	\$
Rivers Regional Council	22.51%	22.82%	82,694	83,058	84,079
Total equity accounted investments			82,694	83,058	84,079

(b) Share of Investment in Rivers Regional Council

Summarised statement of comprehensive income

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Interest income	3,500	70	50
Contributions	326,800	338,239	312,100
Total operating revenue	330,300	338,309	312,150
Employee cost	(151,700)	(154,665)	(143,800)
Materials & contracts	(56,000)	(58,132)	(50,100)
Other expenses	(119,100)	(106,576)	(118,200)
Total operating expenses	(326,800)	(319,373)	(312,100)
Profit/(loss) from continuing operations	3,500	18,936	50
Total comprehensive income for the period	3,500	18,936	50

Summarised statement of financial position

Cash and cash equivalents	346,448	429,334	368,408
Trade & other receivables	0	205	0
Total current assets	346,448	429,539	368,408
Total assets	346,448	429,539	368,408
Trade & other payables	0	28,663	0
Provisions	0	36,945	0
Total current liabilities	0	65,608	0
Total liabilities	0	65,608	0
Net assets	346,448	363,931	368,408

Reconciliation to carrying amounts

Opening net assets 1 July	363,931	344,995	368,358
Profit/(Loss) for the period	3,500	18,936	50
Closing net assets 1 July	367,431	363,931	368,408
Carrying amount at 1 July	81,906	78,736	84,068
- Share of associates net profit/(loss) for the period	788	4,322	11
Carrying amount at 30 June (Refer to Note 16 (a))	82,694	83,058	84,079

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

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

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

17. 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 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Cash in Lieu - POS - A14 Plan	1,734,668	0	0	1,734,668
Cash in Lieu - POS - Agreements	30,343	0	0	30,343
Cash in Lieu - POS - Minnawarra	9,258	0	0	9,258
Cash in Lieu of Parking	239,227	0	0	239,227
Nomination Deposits	240	0	0	240
POS - Precinct A - Westfield	84,685	0	0	84,685
POS - Precinct B - Seville Grove	39,315	0	0	39,315
POS - Precinct C - West Armadale	367,854	0	0	367,854
POS - Precinct F - Clifton Hills	226,587	0	0	226,587
POS - Precinct H - Mount Nasura	1,263,638	0	0	1,263,638
POS - Precinct N - Forrestdale	230,215	0	0	230,215
POS - Precinct O - Palomino	78,069	0	0	78,069
POS - Regional Recreation Infrastructure	546,545	0	0	546,545
POS Cash in Lieu - Armadale	300,038	0	0	300,038
POS Cash in Lieu - Bedfordale	236,575	0	(141,000)	95,575
POS Cash in Lieu - Camillo	3,219	0	0	3,219
POS Cash in Lieu - Kelmscott	96,236	0	0	96,236
POS Cash in Lieu - Mount Richon	118,806	0	0	118,806
POS Cash in Lieu - Piara Waters	707,188	0	0	707,188
POS Cash in Lieu - Roleystone	86,467	0	0	86,467
Wungong Road Contribution Account	584,709	0	0	584,709
	6,983,882	0	(141,000)	6,842,882

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

18. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	1,565,300	1,470,666	1,489,700
General purpose funding	485,500	576,952	456,400
Law, order, public safety	546,300	555,470	534,300
Health	144,900	160,695	195,300
Education and welfare	68,300	8,890	5,600
Community amenities	20,451,100	20,738,765	21,976,400
Recreation and culture	7,511,300	7,518,873	6,974,800
Transport	158,900	177,775	449,800
Economic services	827,200	1,168,214	751,500
Other property and services	443,100	554,963	71,300
	32,201,900	32,931,263	32,905,100

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

Schedule of Fees and Charges
For the year ended 30 June 2024

The following pages outline the fees and charges set by Council for the 2023/24 financial year. The authority to set fees and charges is contained within Section 6.16 (Imposition of Fees and Charges) and 6.17 (Setting the Level of Fees and Charges) of the *Local Government Act 1995* (as amended).

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

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

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

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

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

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

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee

Governance

Property Enquiry Fees

Per enquiry for written confirmation of orders	207.50	197.27	19.73	217.00	No
Per enquiry for statement of rates	29.50	28.18	2.82	31.00	No
Per enquiry for combined statement and confirmation	128.50	122.27	12.23	134.50	No
Per enquiry for rates advice – current year	29.50	28.18	2.82	31.00	No
Per enquiry for rates advice – current and previous years	59.50	56.36	5.64	62.00	No
Per enquiry for rates advice – current + more than 4yrs	119.50	113.64	11.36	125.00	No

Standard Instalment Charge

Per instalment for 2nd, 3rd and 4th instalment	8.50	8.18	0.82	9.00	No
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Dishonour Fees

Dishonour fee for payment	15.50	14.55	1.45	16.00	No
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Interest Charges

Instalment interest - Rates & Charges (\$6.45 LGA)	5.5%	5.5%	0.00	5.5%	Yes
Penalty interest - Rates & Charges (\$6.51 LGA)	7.0%	7.0%	0.00	7.0%	Yes

Special Arrangement Charge

Per assessment	53.00	50.45	5.05	55.50	No
Dishonour fee per dishonour	25.00	25.00	0.00	25.00	No

Freedom of Information

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

Sale of Council Minutes / Agendas

Photocopying / printing per page	0.20	0.18	0.02	0.20	No
Electronic copy / CD or DVD	At cost			At cost	No
Delivery, packaging and postage	At cost			At cost	No

Photocopying / Printing

Per page A4 (black and white)	0.20	0.18	0.02	0.20	No
Per page A3 (black and white)	0.40	0.36	0.04	0.40	No
Per page A4 (colour)	0.40	0.36	0.04	0.40	No
Per page A3 (colour)	0.80	0.73	0.07	0.80	No
Special print production	Price on Application			Price on Application	No
(POA = price on application)					

Photocopying / Printing - Coated Bond Stock

Per page A0 (Colour or Black and White)	11.00	10.45	1.05	11.50	No
Per page A1 (Colour or Black and White)	6.00	5.73	0.57	6.30	No
Per page A2 (Colour or Black and White)	3.00	2.82	0.28	3.10	No

Photocopying / Printing - Photo / Polypropylene Stock

Per page A0 (Colour or Black and White)	22.50	21.36	2.14	23.50	No
Per page A1 (Colour or Black and White)	12.50	11.91	1.19	13.10	No
Per page A2 (Colour or Black and White)	6.50	6.18	0.62	6.80	No

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
Law, Order and Public Safety					
As per <i>Dog Act 1976</i> *					
As per <i>Cat Act 2011</i> and <i>Dog Act 1976</i> **					
Dog/Cat Fees and Licences					
Annual registration for unsterilised dog *	50.00	50.00	0.00	50.00	Yes
Pensioner concession rate *	25.00	25.00	0.00	25.00	Yes
Annual registration for sterilised dog/cat **	20.00	20.00	0.00	20.00	Yes
Pensioner concession rate **	10.00	10.00	0.00	10.00	Yes
Three years registration for unsterilised dog *	120.00	120.00	0.00	120.00	Yes
Pensioner concession rate *	60.00	60.00	0.00	60.00	Yes
Three years registration for sterilised dog/cat **	42.50	42.50	0.00	42.50	Yes
Pensioner concession rate **	21.25	21.50	0.00	21.50	Yes
Lifetime Registration (Sterilised) both dog & cat **	100.00	100.00	0.00	100.00	Yes
Pensioner concession rate **	50.00	50.00	0.00	50.00	Yes
Lifetime registration (unsterilised) dog *	250.00	250.00	0.00	250.00	Yes
Pensioner concession rate *	125.00	125.00	0.00	125.00	Yes
Guide dog registration *	No Charge			No Charge	Yes
Emergency services tracker dog registration *	1.00	1.00	0.00	1.00	Yes
Dog used for droving or tending stock *	25% of fee			25% of fee	Yes
Pensioner concession as defined *	50% of fee			50% of fee	Yes
Keeping more than two dogs application fee *	150.00	150.00	0.00	150.00	Yes
Inspection of property (Declared Dangerous Dogs)/Not applicable to dangerous dogs (restricted breeds) *	100.00	100.00	0.00	100.00	Yes
Microchip implant	Actual cost			Actual cost	Yes
Kennel Licences					
Kennel establishment Licence per annum * (changed description)	200.00	200.00	0.00	200.00	Yes
Animal Pound Fees					
Seizure or impoundment of a registered dog/cat (first occasion)	75.00	78.00	0.00	78.00	No
Seizure or impoundment of an unregistered dog/cat (first occasion)	100.00	105.00	0.00	105.00	No
Seizure or impoundment a dog/cat (second occasion within 12 month period)	150.00	157.00	0.00	157.00	No
Seizure or impoundment a dog/cat (third & subsequent occasions within 12 month period)	200.00	209.00	0.00	209.00	No
Maintenance and sustenance of dog/cat per day	20.00	19.09	1.91	21.00	No
Dog/cat Surrender Fee (attendance at Animal Management Facility)	80.00	77.27	7.73	85.00	No
Dog/cat Surrender Fee (on pick up from residence)	150.00	145.45	14.55	160.00	No
Destruction of dog/cat	Actual Cost			Actual Cost	No
Sale of unclaimed dog/cat	240.00			251.00	No
Vaccination 1st injection	Full cost recovery	228.18	22.82	Full cost recovery	No
Single Cremation					
Small animal under 20kg	105.50	100.00	10.00	110.00	No
Medium animal 21kg – 40kg	115.50	110.00	11.00	121.00	No
Large animals 41kg – 60kg	126.00	120.00	12.00	132.00	No
Animal Disposal Fees – Registered Vets					
Disposal of an animal per kg	2.75	2.73	0.27	3.00	No
Other uses not related to animal disposal per hour	103.50	98.18	9.82	108.00	No
Animal Disposal Fees – Councils and Non-Profit Organisations					
Disposal of animal per kilogram	2.75	2.73	0.27	3.00	No
Other uses not related to animal disposal per hour	105.60	100.00	10.00	110.00	No
Animal Disposal Fees – Commercial Organisations					
Disposal of an animal per kilogram	3.25	3.18	0.32	3.50	No
Special disposal of animals per hour	103.00	98.18	9.82	108.00	No
Other uses not related to animal disposal per hour	105.00	100.00	10.00	110.00	No
Stock Pound Fees – All					
Ranger fees per hour between 8.00am and 6.00pm	103.00	98.18	9.82	108.00	No
Ranger fees per hour outside 8.00am to 6.00pm	155.00	147.27	14.73	162.00	No
Pound fees per head first day	51.50	49.09	4.91	54.00	No
Pound fees per head subsequent days	20.50	19.09	1.91	21.00	No
Sustenance per day	41.00	39.09	3.91	43.00	No
Additional fees for contractors	Full cost recovery			Full cost recovery	No
Administration fee	124.00	118.18	11.82	130.00	No
Fines and Penalties – Fire Control					
As per the <i>Bush Fires Act 1954</i>					
As per the <i>Bush Fires Regulations 1954</i>					
Administration fee	150.00	181.82	18.18	200.00	Yes
Additional fees for contractors	Full cost recovery			Full cost recovery	No
Fire brigade vehicles - Light tanker Per Hour/Per Vehicle	55.00	51.82	5.18	57.00	No
Fire brigade vehicles - Heavy 1.4 to 4.4 Per Hour/Per Vehicle	82.50	78.18	7.82	86.00	No
Fire Control Officer Per Hour/Per Vehicle	93.50	89.09	8.91	98.00	No
Illegal Signs – Activities and Trading in Public Place					
Impounding fee	100.00	105.00	0.00	105.00	No
Storage fee (per day after 5 working days)	5.00	5.00	0.50	5.50	No
Fines and Penalties – Parking					
As per City of Armadale Parking and Parking Facilities Local Law 2003					
As per <i>Local Government (Parking for People with Disabilities) Regulations 2014</i>					
Obstructing vehicle impounding fee	100.00	105.00	0.00	105.00	No
Obstructing vehicle towing fee	Full cost recovery			Full cost recovery	Yes
Storage fee (per day after 5 working days)	5.00			Full cost recovery	Yes
Fines and Penalties – Litter					
As per the <i>Litter Act 1979</i> (as amended)					
					Yes
Fines and Penalties – Off Road Vehicles					
As per <i>Control of Vehicles (Off-road Areas) Act 1978</i>					
Off Road Vehicle (ORV) impoundment fee	100.00	105.00	0.00	105.00	No
Storage fee (per day after 5 working days)	20.00	5.00	0.50	5.50	No
Shopping Trolleys – Activities and Trading in Public Place					
Impounding fee	100.00	105.00	0.00	105.00	No
Storage fee (per day after 5 working days)	5.00	5.00	0.50	5.50	No

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
Health					
Offensive Trade Licences					
Poultry farming per annum	298.00	298.00	0.00	298.00	Yes
Poultry processing per annum	298.00	298.00	0.00	298.00	Yes
Environment, Animals and Nuisance Local Law Permits					
Keeping farm animals	208.50	218.00	0.00	218.00	No
Keeping of bees non-commercial purposes	79.00	82.50	0.00	82.50	No
Keeping of bees commercial purposes - property <20,000m2	208.50	218.00	0.00	218.00	No
Keeping of bees commercial purposes - property >20,000m2	79.00	82.00	0.00	82.00	No
Keeping certain birds	208.50	218.00	0.00	218.00	No
Food Business Risk Assessment Inspection Fees *					
Low risk - new food business	194.00	202.50	0.00	202.50	No
Medium risk - new food business	429.50	449.00	0.00	449.00	No
High Risk - new food business	590.00	616.50	0.00	616.50	No
Family day care	100.00	104.50	0.00	104.50	No
Mobile Food Business	NEW	136.36	13.64	150.00	No
Residential Food Business	NEW	136.36	13.64	150.00	No
School Canteen	NEW	136.36	13.64	150.00	No
Food Business Notification / Registration Fees					
Food business registration	204.50	213.50	0.00	213.50	No
Change of ownership	70.00	73.00	0.00	73.00	No
Change of minor details	NEW	50.00	0.00	50.00	No
Lodging House Licences					
Annual registration	191.50	200.00	0.00	200.00	No
Effluent Treatment System Fees					
Application fee	30.00	30.00	0.00	30.00	Yes
Issuing of permit fee	118.00	118.00	0.00	118.00	Yes
Caravan Park Licences					
Licence fees - minimum	200.00	200.00	0.00	200.00	Yes
Fee per long stay site	6.00	6.00	0.00	6.00	Yes
Fee per short stay site	6.00	6.00	0.00	6.00	Yes
Fee per campsite	3.00	3.00	0.00	3.00	Yes
Fee per overflow site	1.50	1.50	0.00	1.50	Yes
Transfer fee	100.00	100.00	0.00	100.00	Yes
Late payment of licence renewal	20.00	20.00	0.00	20.00	Yes
Service Request					
Inspection on request (working hours)	206.00	195.91	19.59	215.50	No
Inspection on request (after hours)	303.00	287.73	28.77	316.50	No
Sampling Fees					
Food, water sampling (excludes analytical costs)	135.50	128.64	12.86	141.50	No
Routine non-scheme drinking water (annual fee)	241.00	229.09	22.91	252.00	No
Routine non-scheme drinking water (per sample)	85.50	81.36	8.14	89.50	No
Annual Fee for auditing/sampling aquatic centres					
Swimming pools (1 to 2)	206.50	196.36	19.64	216.00	No
Swimming pools (> 2)	241.00	229.09	22.91	252.00	No
Public Trading Permit					
Application fee per annum - non refundable plus on issue or renewal	108.00	102.73	10.27	113.00	No
Daily Charge	33.50	31.82	3.18	35.00	No
Weekly Charge	162.50	154.55	15.45	170.00	No
Monthly Charge	325.00	308.64	30.86	339.50	No
Biannual Charge	541.50	514.55	51.45	566.00	No
Annual Charge	1,069.00	1,015.45	101.55	1,117.00	No
Annual Traders Permit Fee (Jull Street Markets)	4,275.50	4,061.82	406.18	4,468.00	No
Outdoor Eating Facility Permit					
Application fee - non refundable	NEW	191.82	19.18	211.00	No
Annual Charge	NEW	59.09	5.91	65.00	No
Renewal application fee	NEW	53.64	5.36	59.00	No
Community Amenities					
Report Request Fees					
Section 39 Liquor Control Act certificate	213.50	202.73	20.27	223.00	No
Section 55 Gaming and Wagering Commission certificate	213.50	202.73	20.27	223.00	No
Reg 18 Noise monitoring fee (per hour with equipment)	208.50	198.18	19.82	218.00	No
Onsite effluent disposal report	208.50	198.18	19.82	218.00	No
Settlement Enquiry - with inspection (> 5 days notice)	206.00	195.91	19.59	215.50	No
Settlement Enquiry - with inspection (< 5 days notice)	292.00	277.27	27.73	305.00	No
Settlement Enquiry - no inspection	103.00	97.73	9.77	107.50	No
Copy of analyst report	130.50	124.09	12.41	136.50	No
Application processing fees					
Food business application fee	205.50	214.50	0.00	214.50	No
Public buildings application fee	205.50	214.50	0.00	214.50	No
Public buildings maximum certification costs	871.00	871.00	0.00	871.00	Yes
Temporary food stalls application and risk assessment	57.50	60.00	0.00	60.00	No
Temporary food stalls (additional trading day)	15.50	16.00	0.00	16.00	No
Temporary food stalls application and risk assessment (annual fee)	191.50	200.00	0.00	200.00	No
Temporary food stalls - non-profit community group	no charge			no charge	No
Offensive trade applications	208.50	218.00	0.00	218.00	No
Construction site noise management plan	229.00	239.50	0.00	239.50	No
Reg 18 Non-complying event noise exemption	1,000.00	1,000.00	0.00	1,000.00	Yes
Dust management plan	229.00	239.50	0.00	239.50	No
Skin Penetration Premises	208.50	218.00	0.00	218.00	No
Temporary use of a caravan during construction	208.50	218.00	0.00	218.00	No
All other applications for approval	208.50	218.00	0.00	218.00	No
Fines and Penalties					
As per the <i>Health Act 1911</i>					
As per court issuances					
In the case of new businesses, risk assessment inspection fees for food businesses and registration of lodging houses, fees are to be calculated as follows -					
1 July to 30 September - reduce by	Nil			Nil	No
1 October to 31 December - reduce by	25%			25%	No
1 January to 31 March - reduce by	50%			50%	No
1 April to 30 June - reduce by	75%			75%	No

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
In the case of permanent closure of a food business or lodging house, fees are to be refunded as follows, upon request -					
1 July to 30 September - refund of fee	75%			75%	No
1 October to 31 December - refund of fee	50%			50%	No
1 January to 31 March - refund of fee	25%			25%	No
1 April to 30 June - refund of fee	Nil			Nil	No
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	Yes
Development cost \$50k - \$500k	0.32% of cost			0.32% of cost	Yes
Development cost \$500k - \$2.5m	\$1,700 + 0.257% per \$ > \$500k			\$1,700 + 0.257% per \$ > \$500k	Yes
Development cost \$2.5m - \$5m	\$7,161 + 0.206% per \$ > \$2.5m			\$7,161 + 0.206% per \$ > \$2.5m	Yes
Development cost \$5m - \$21.5m	\$12,633 + 0.123% per \$ > \$5m			\$12,633 + 0.123% per \$ > \$5m	Yes
Development cost > \$21.5m	34,196.00	34,196.00	0.00	34,196.00	Yes
Variation of development envelope location	242.00	242.00	0.00	242.00	Yes
Envelope location varied, additional penalty	484.00	484.00	0.00	484.00	Yes
Amended Plan/Extension of term of approval	295.00	295.00	0.00	295.00	Yes
Extractive Industry	739.00	739.00	0.00	739.00	Yes
Newspaper advertising relating to application or sign	At cost			At cost	Yes
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.					
Change of Use					
Change of use	295.00	295.00	0.00	295.00	Yes
Change of use commenced, additional penalty	590.00	590.00	0.00	590.00	Yes
Non-conforming use alteration / extension / change	295.00	295.00	0.00	295.00	Yes
Non-conforming use commenced, additional penalty	590.00	590.00	0.00	590.00	Yes
Home Business					
Initial application	222.00	222.00	0.00	222.00	Yes
Home Business commenced, additional penalty	444.00	444.00	0.00	444.00	Yes
Renewal per annum	73.00	73.00	0.00	73.00	Yes
Home Business renewal commenced, additional penalty	146.00	146.00	0.00	146.00	Yes
Development Assessment Panels					
Development cost \$3.0m - \$7.0m	5,603.00	5,815.00	0.00	5,815.00	Yes
Development cost \$7.0m - \$10.0m	8,650.00	8,977.00	0.00	8,977.00	Yes
Development cost \$10.0m - \$12.5m	9,411.00	9,767.00	0.00	9,767.00	Yes
Development cost \$12.5m - \$15.0m	9,680.00	10,045.00	0.00	10,045.00	Yes
Development cost \$15.0m - \$17.5m	9,948.00	10,324.00	0.00	10,324.00	Yes
Development cost \$17.5m - \$20.0m	10,218.00	10,604.00	0.00	10,604.00	Yes
Development cost > \$20m	10,486.00	10,883.00	0.00	10,883.00	Yes
Application under Regulation 17	241.00	249.00	0.00	249.00	Yes
Town Planning Scheme Amendments #					
Standard TPS amendment	13,094.00	13,683.00	0.00	13,683.00	No
Complex TPS amendment	15,071.50	15,749.50	0.00	15,749.50	No
Structure Plans and Amendments #					
Structure plan	12,987.00	13,571.50	0.00	13,571.50	No
Structure plan amendment	11,010.00	11,505.50	0.00	11,505.50	No
Local Development Plans and Amendments					
1 lot	822.50	859.50	0.00	859.50	No
2 - 10 lots	1,269.00	1,326.00	0.00	1,326.00	No
11 - 20 lots	1,339.00	1,399.50	0.00	1,399.50	No
21 - 100 lots	2,006.00	2,096.50	0.00	2,096.50	No
101 lots and over - per lot	38.50	40.00	0.00	40.00	No
Subdivision Clearances					
< 5 lots - Fee per lot	73.00	73.00	0.00	73.00	Yes
6 - 195 lots - 1st 5 lots - Fee per lot	73.00	73.00	0.00	73.00	Yes
6 - 195 lots - Subsequent lots - Fee per lot	35.00	35.00	0.00	35.00	Yes
> 195 lots	7,393.00	7,393.00	0.00	7,393.00	Yes
Subdivision reinspection fee for incomplete works	159.00	159.00	0.00	159.00	Yes
Administration Fee					
Creation and processing bonds for incomplete sub works	539.50	563.50	0.00	563.50	No
Land Matters, Roads and Right of Ways					
Road and right of way closures (+ costs)	695.00	726.50	0.00	726.50	No
Caveat withdrawals, easements, title notices (+ costs)	84.50	88.00	0.00	88.00	No
Extinguishing of restrictive covenants	222.00	232.00	0.00	232.00	No
Zoning Certificates					
Per certificate	73.00	73.00	0.00	73.00	Yes
Reply to property settlement questionnaire	73.00	73.00	0.00	73.00	Yes
Written Planning Advice					
Per advice	73.00	73.00	0.00	73.00	Yes
Unrelated research per hour (minimum 1 hour)	73.00	73.00	0.00	73.00	Yes
Fines and Penalties - Town Planning #					
As per Planning and Development Act					
As per Town Planning Scheme					
As per court prosecutions					
Planning impounding fees	533.50	533.50	0.00	533.50	Yes
Storage fee (per day after 5 working days)	13.00	13.00	0.00	13.00	Yes
Licensing (Gambling, Liquor, Motor)					
Certificate of local planning authority (Section 40)	320.50	335.00	0.00	335.00	No
Certificate of local planning authority (Section 55)	229.00	239.50	0.00	239.50	No
Motor vehicle repair business license assessment	163.50	171.00	0.00	171.00	No
Pawnbrokers and second hand dealer's license assessment	78.50	82.00	0.00	82.00	No
Build Strata Applications					
1 - 5 lots	656.00	656.00	0.00	656.00	Yes
1 - 5 lots plus per lot	65.00	65.00	0.00	65.00	Yes
6 - 99 lots	981.00	981.00	0.00	981.00	Yes
6 - 99 lots plus per lot	43.50	43.50	0.00	43.50	Yes
> 100 lots	5,113.50	5,113.50	0.00	5,113.50	Yes
Illuminated Direction Signs					
Application fee per site	550.00	575.00	0.00	575.00	No
Per annum sign and site fee	1,223.85	1,162.50	116.25	1,278.75	No

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
Commercial Vehicle Parking					
Initial application	222.00	222.00	0.00	222.00	No
Permit per annum	73.00	73.00	0.00	73.00	No
Commercial vehicle parking commenced, additional penalty	444.00	444.00	0.00	444.00	No
Commercial vehicle permit expired, additional penalty	146.00	146.00	0.00	146.00	No
Sale of Maps, Publications, Photocopying etc.					
Scheme text, maps, statistics books, plans etc.	At cost			At cost	No
Town planning scheme set of plans	427.50	446.50	0.00	446.50	No
Digital dataset	90.00	94.00	0.00	94.00	No
Valuation cash-in-lieu or other valuation	At cost			At cost	No
Local Heritage inventory (changed description)	202.00	210.50	0.00	210.50	No
# 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.					
Domestic Recycling and Waste Charges					
Residential (weekly rubbish, fortnightly recycling) - per annum	399.00	417.00	0.00	417.00	No
Commercial (weekly rubbish, fortnightly recycling) - per annum	398.00	416.00	0.00	416.00	No
Additional recycling service - per annum	91.50	95.50	0.00	95.50	No
Additional refuse service - per annum	284.50	297.50	0.00	297.50	No
Alternate day collection including travelling cost / service - per event	23.50	22.27	2.23	24.50	No
Special services general waste - per annum	277.50	263.64	26.36	290.00	No
Special services recycling - per annum	138.00	130.91	13.09	144.00	No
Replacement bin due to loss or damage - per bin	106.50	101.36	10.14	111.50	No
Special Event Bins - Commercial Service					
Delivery of Bins at event - per bin	8.00	7.73	0.77	8.50	No
Delivery of Bins - minimum charge	40.00	38.64	3.86	42.50	No
Emptying of Bins per Lift	7.25	6.91	0.69	7.60	No
Cleaning of Bins	23.00	21.82	2.18	24.00	No
Weekend Servicing Charge (additional to emptying of bins)	461.00	437.73	43.77	481.50	No
Inert Materials					
Clean bricks, unreinforced concrete, sand, soil - per tonne	99.00	94.09	9.41	103.50	No
Clean bricks, unreinforced concrete, sand, soil - minimum	83.50	79.55	7.95	87.50	No
Reinforced concrete - per tonne	149.00	141.36	14.14	155.50	No
Reinforced concrete - minimum	83.50	79.55	7.95	87.50	No
Large Consignments	On application			On application	No
Special Handling Fees					
Special burial (additional to Waste Tipping charge)	125.50	119.09	11.91	131.00	No
Household Hazardous Waste - Maximum 20 litres or 20 kg per material type - Households only	No charge			No charge	No
Mattresses - residential - Max of 2 mattresses per load	29.50	32.00	3.20	35.20	No
Mattresses - residential - Max of 2 mattresses per tip pass	No charge			No charge	No
Loader Assisted Unloading - per tonne	17.50	16.82	1.68	18.50	No
Loader Assisted Unloading - Minimum	35.50	33.64	3.36	37.00	No
Waste Tipping Charges (Volume)					
Not exceeding 1.3 m3 - with valid pass OR 2 mattresses OR 4 tyres off rim on designated pass (not including green waste)	No Charge			No Charge	No
Not exceeding 4m3 - with valid pass - green waste only	No Charge			No Charge	No
Not exceeding 1.3m3 - without valid pass - green waste	34.00	32.27	3.23	35.50	No
Not exceeding 1.3m3 - without valid pass - rubbish - (sorted)	52.00	49.55	4.95	54.50	No
Not exceeding 1.3m3 - unsorted - rubbish - no pass allowed	141.00	134.09	13.41	147.50	No
Not exceeding 2.6m3 - without valid pass - green waste	46.50	44.09	4.41	48.50	No
Not exceeding 2.6m3 - without valid pass - rubbish (sorted)	83.50	79.55	7.95	87.50	No
Not exceeding 2.6m3 - Unsorted rubbish - no pass allowed	175.50	166.82	16.68	183.50	No
Additional tip pass (Armadale residents) - green waste	29.00	27.73	2.77	30.50	No
Additional tip pass (Armadale residents) - rubbish (sorted)	41.50	39.55	3.95	43.50	No
Tip Pass Charge to other Local Authorities	On application			On application	No
Waste Tipping Charges (Weight)					
Sorted waste - per tonne (changed description)	183.00	173.64	17.36	191.00	No
Sorted waste - minimum (changed description)	83.50	79.55	7.95	87.50	No
Unsorted waste - per tonne (changed description)	194.00	184.09	18.41	202.50	No
Unsorted waste - minimum (changed description)	175.50	166.82	16.68	183.50	No
Green waste - per tonne (Up to 30cm diameter only)	78.50	74.55	7.45	82.00	No
Green waste - minimum (Up to 30cm diameter only)	47.00	44.55	4.45	49.00	No
Large Consignments	On application			On application	No
Waste Tipping Charges for Asbestos					
Small packs - Residents only (Up to 5kg)	No charge			No charge	No
Waste Tipping Charges for Unprocessed Tyres (Residents)					
Designated tip pass - 4 car or 2 small truck tyres - off rim - per unit	No charge			No charge	No
Car tyres per tyre - off rim	10.00	9.55	0.95	10.50	No
Small truck tyres and 4x4 tyres - off rim	15.00	14.09	1.41	15.50	No
Truck tyres - per tyre - off rim	21.00	27.27	2.73	30.00	No
Car tyres per tyre - on rim	20.00	19.09	1.91	21.00	No
Small truck tyres and 4x4 tyres - on rim	30.00	28.64	2.86	31.50	No
Truck tyres - per tyre - on rim	42.00	54.55	5.45	60.00	No
Waste Tipping Charges for TV and Computer Screens					
Screen - each (Max 4 per load) - per screen	No charge			No charge	No
Waste Tipping Charges for Animal Carcasses					
Small animals (dogs etc.) - per animal	31.50	30.00	3.00	33.00	No
Waste Tipping Charges for Weighbridge Breakdown					
Non-compacted waste per wheel of truck or trailer	208.50	198.18	19.82	218.00	No
Compacted waste per wheel of truck or trailer	219.00	208.18	20.82	229.00	No
Burial surcharges add 50% per rate per wheel	50% Surcharge			50% Surcharge	No
Mixed waste surcharge add 50% per wheel	50% Surcharge			50% Surcharge	No
Mulch (Available from Landfill Site)					
Mulch - Self-loaded trailer to 3m3	No charge			No charge	No
Mulch - Machine loaded trailer - Valid pensioner card only - Tues AM	No charge			No charge	No
Mulch - Machine loaded - per tonne	39.00		3.73	41.00	No
Mulch - Machine loaded - Minimum - per tonne	39.00	37.27	3.73	41.00	No
Sale of recycled tree mulch from City Depot including delivery to front verge (within the City of Armadale)					
5 cubic metre load	157.50	149.55	14.95	164.50	No
10 cubic metre load	304.00	317.50	0.00	317.50	No

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
Recreation and Culture					
Library Fees and Charges					
Library bags	2.00	1.82	0.18	2.00	No
Replacement library cards	5.00	4.55	0.45	5.00	No
ID size laminating	1.20	1.09	0.11	1.20	No
A5 size laminating	1.80	1.63	0.17	1.80	No
A4 size laminating	2.30	2.09	0.21	2.30	No
A3 size laminating	4.50	4.09	0.41	4.50	No
High resolution digital image	11.00	10.00	1.00	11.00	No
Genealogy starter kits	4.50	4.09	0.41	4.50	No
Binding service (Birtwistle)	4.50	4.09	0.41	4.50	No
Coffee vending	2.00	1.82	0.18	2.00	No
Minor heritage publications (small)	5.00	4.55	0.45	5.00	No
Minor heritage publications (large)	10.00	9.09	0.91	10.00	No
Various Publications (to recoup cost of print production only) (includes GST)	Full cost recovery			Full cost recovery	No
Attendance at library or heritage programs duration (small)	5.00	4.55	0.45	5.00	No
Attendance at library or heritage programs duration (long)	10.00	9.09	0.91	10.00	No
Interlibrary loan - non WA public library (standard fee - additional charges may apply)	Full cost recovery			Full cost recovery	No
History book - Settlement to City - Soft cover	25.00	22.73	2.27	25.00	No
Hard cover	40.00	36.36	3.64	40.00	No
Computer use guest pass	2.00	1.82	0.18	2.00	No
3D Printing per model					
Setup and first hour of printing time	10.00	9.09	0.91	10.00	No
Each additional hour of printing or part thereof	3.00	2.73	0.27	3.00	No
Use of specialist filaments - surcharge per print	5.00	4.55	0.45	5.00	No
Library Meeting Room Hire Fees					
Per hour for community groups	12.50	11.82	1.18	13.00	No
Per hour for community groups with AV facilities	16.50	15.45	1.55	17.00	No
Per hour for commercial activities	17.50	16.36	1.64	18.00	No
Per hour for commercial activities with AV facilities	23.50	22.73	2.27	25.00	No
Per day for community groups	68.00	63.64	6.36	70.00	No
Per day for community groups with AV facilities	91.00	86.36	8.64	95.00	No
Per day for commercial activities	101.00	96.36	9.64	106.00	No
Per day for commercial activities with AV facilities	126.50	120.00	12.00	132.00	No
Library Overdue Charges					
Debt collection service - library	Full cost recovery			Full cost recovery	No
Administration charge (library)	41.00	39.09	3.91	43.00	No
Overdue and/or lost Interlibrary loans - charges as applied by lending library (includes GST)	Full cost recovery			Full cost recovery	No
Lost or damaged library items (includes GST)	Full cost recovery			Full cost recovery	No
Armadale Fitness and Aquatic Centre					
Casual Admission					
Family swim (2 adults & 2 children or 1 adult & 3 children)	19.00	18.18	1.82	20.00	No
Adult swim entry	6.50	6.36	0.64	7.00	No
Concession adult swim entry	5.50	5.00	0.50	5.50	No
Child swim under 2 years	No charge	0.00	0.00	No charge	No
Child swim 2 - 15 years	5.50	5.45	0.55	6.00	No
Companion card holders	No charge	0.00	0.00	No charge	No
Casual gym	16.50	15.45	1.55	17.00	No
Casual group fitness / aqua aerobics	16.50	15.45	1.55	17.00	No
Concession casual fitness entry	13.50	12.73	1.27	14.00	No
Day Pass (All access day pass excludes crèche expires upon leaving facility)	21.00	20.00	2.00	22.00	No
Wellness suite (Spa, Sauna, Steam and program pool)	10.50	10.00	1.00	11.00	No
Program consultation	39.50	36.36	3.64	40.00	No
Living Longer Living Stronger	8.50	7.73	0.77	8.50	No
Spectators	2.00	1.82	0.18	2.00	No
Supervising Adult	3.00	2.73	0.27	3.00	No
Casual Gym entry with Allied Health Professional	8.50	7.73	0.77	8.50	No
Creche (up to 2.5 hours)	4.50	4.55	0.45	5.00	No
Memberships **access to both centres - gym, group fitness, aquatics**					
Direct Debit (DD) Membership joining fee	49.00	44.55	4.45	49.00	No
Full Membership DD (Fortnightly)	39.00	37.27	3.73	41.00	No
Full Concession Membership DD (Fortnightly)	31.50	30.00	3.00	33.00	No
Aquatic Only Membership DD (Fortnightly)	26.50	25.45	2.55	28.00	No
Aquatic Only Concession Membership DD (Fortnightly)	21.50	20.00	2.00	22.00	No
Aquatic Only Family Membership DD (Fortnightly) Up to 2 adults and unlimited children	52.00	49.09	4.91	54.00	No
Aquatic Only Family Membership Fitness add on per person DD(Fortnightly)	21.50	20.00	2.00	22.00	No
Fitness Only Membership DD (Fortnightly) - Pre-January 2020 Membership Contracts	26.50	25.45	2.55	28.00	No
Fitness Only Membership DD (Fortnightly) 2020 Membership Contracts	32.50	30.91	3.09	34.00	No
Fitness Only Concession Membership DD (Fortnightly) - Pre-January 2020 Membership Contracts	21.50	20.00	2.00	22.00	No
Fitness Only Concession Membership DD (Fortnightly) 2020 Membership Contracts	26.50	25.45	2.55	28.00	No
Rehab membership processing fee	NEW	90.00	9.00	99.00	No
Full membership - Rehab 1 Month**	231.00	219.09	21.91	241.00	No
Full membership - Rehab 3 Month**	384.00	364.55	36.45	401.00	No
Full membership - Rehab 12 Month**	1,150.00	1,092.73	109.27	1,202.00	No
Aquatic only membership - Rehab 1 Month**	206.00	195.45	19.55	215.00	No
Aquatic only membership - Rehab 3 Month**	310.00	294.55	29.45	324.00	No
Aquatic only membership - Rehab 12 Month**	827.00	785.45	78.55	864.00	No
Fitness only membership - Rehab 1 Month**	219.00	208.18	20.82	229.00	No
Fitness only membership - Rehab 3 Month**	347.00	330.00	33.00	363.00	No
Fitness only membership - Rehab 12 Month**	989.00	940.00	94.00	1,034.00	No
Foundation Full membership DD (Fortnightly)	31.50	30.00	3.00	33.00	No
Foundation Full Concession Membership DD (Fortnightly)	25.50	24.55	2.45	27.00	No
Foundation Aquatic Only Membership DD (Fortnightly) excludes aqua classes	21.50	20.00	2.00	22.00	No
Foundation Aquatic Only Concession Membership DD (Fortnightly) excludes aqua classes	17.50	16.36	1.64	18.00	No
Foundation Aquatic Only Family Membership DD (Fortnightly) Up to 2 adults and unlimited children	42.00	40.00	4.00	44.00	No
Foundation Fitness Only membership DD (Fortnightly)	26.50	25.45	2.55	28.00	No
Foundation Fitness Only Concession membership DD (Fortnightly)	21.50	20.00	2.00	22.00	No
CEO delegation - ability to provide a discount on membership prices for promotional purposes - NJF, BAF for Free, 30 days for \$30.					
RFID replacement membership card	5.00	4.55	0.45	5.00	No
RFID replacement membership wristband	10.00	9.09	0.91	10.00	No
Corporate & Group membership – (min 10 people) 20% discount on membership					

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
Term Programs					
Level 1 - per person per session	5.00	4.55	0.44	5.00	No
Level 2 - per person per session	6.00	5.45	0.55	6.00	No
Level 3 - per person per session	7.00	6.36	0.64	7.00	No
Level 4 - per person per session	8.00	7.27	0.73	8.00	No
Level 5 - per person per session	9.00	8.18	0.82	9.00	No
Level 6 - per person per session	10.00	9.09	0.90	10.00	No
Level 7 - per person per session	11.00	10.00	1.00	11.00	No
Level 8 - per person per session	12.00	10.91	1.09	12.00	No
Level 9 - per person per session	13.00	11.82	1.18	13.00	No
Level 10 - per person per session	14.00	12.73	1.27	14.00	No
Level 11 - per person per session	15.00	13.64	1.36	15.00	No
Level 12 - per person per session	16.00	14.55	1.45	16.00	No
Level 13 - per person per session	17.00	15.45	1.55	17.00	No
Level 14 - per person per session	18.00	16.36	1.64	18.00	No
Level 15 - per person per session	19.00	17.27	1.73	19.00	No
Level 16 - per person per session	20.00	18.18	1.82	20.00	No
Admission Fees for Swim Classes and Lessons					
Parent and baby aqua play group per session (45mins)	8.50	8.18	0.82	9.00	No
Child Learn-to-swim group lesson (30mins) DD (Fortnightly)	31.00	29.09	2.91	32.00	No
Adult Learn-to-swim group lesson (30 mins) DD (Fortnightly)	35.50	33.64	3.36	37.00	No
Private lesson 1:1 (30 mins) DD (Per Lesson)	47.50	45.45	4.55	50.00	No
Special needs private lesson 1:1 (30 mins) DD (Fortnightly)	51.50	49.09	4.91	54.00	No
Special needs private lesson 2:1 (30 mins) DD (Fortnightly)	47.50	45.45	4.55	50.00	No
Special needs private lesson 3:1 (30 mins) DD (Fortnightly)	41.50	39.09	3.91	43.00	No
Swim group coaching clinic per lesson (45 mins)	15.50	14.55	1.45	16.00	No
Armadale Fitness and Aquatic Centre - Hireable Spaces & Equipment					
Equipment Hire					
Inflatable group hire per hour excludes entry fee	168.00	160.00	16.00	176.00	No
Locker hire	2.00	1.82	0.18	2.00	No
Lane Hire					
Outdoor 50 metre pool per lane - standard rate per hour	26.50	25.00	2.50	27.50	No
Outdoor 50 metre pool per lane - community rate per hour	20.00	19.09	1.91	21.00	No
Outdoor 50 metre pool per lane - school rate per hour	14.50	13.64	1.36	15.00	No
Indoor 25m pool per lane -standard per hour	21.00	20.00	2.00	22.00	No
Indoor 25m pool per lane - community rate per hour	15.50	14.55	1.45	16.00	No
Indoor 25m pool per lane - school rate per hour	11.50	10.91	1.09	12.00	No
Learn to swim pool - standard rate per hour	31.00	29.55	2.95	32.50	No
Learn to swim pool - community rate per hour	23.50	22.27	2.23	24.50	No
Learn to swim pool - school rate per hour	18.00	17.27	1.73	19.00	No
Leisure pool walking lanes per lane - standard rate per hour	23.00	21.82	2.18	24.00	No
Leisure pool walking lanes per lane - community rate per hour	17.00	16.36	1.64	18.00	No
Leisure pool walking lanes per lane - school rate per hour	13.00	12.27	1.23	13.50	No
Program pool full pool booking per hour - standard	103.50	98.18	9.82	108.00	No
Program pool full pool booking per hour - community	67.50	64.09	6.41	70.50	No
Program pool half pool booking per hour - standard	52.00	49.55	4.95	54.50	No
Program pool half pool booking per hour - community	34.00	32.27	3.23	35.50	No
Home swim club rate per hour per lane 50m or 25m only * entry fee to be paid	1.10	1.36	0.14	1.50	No
Education Department programs (Vacswim & In term)	No charge			No charge	No
Splash Pad hire (excludes entry fe & minimum 2 hours)	NEW	86.36	8.64	95.00	No
Room Hire					
Group fitness large studio	73.50	70.00	7.00	77.00	No
Group fitness large studio community rate	55.50	52.73	5.27	58.00	No
Group fitness studio omnia	36.50	34.55	3.45	38.00	No
Group fitness studio omnia community rate	27.50	25.91	2.59	28.50	No
Group fitness studio cycle	NEW	0.00	0.00	37.50	No
Group fitness studio cycle community rate	NEW	0.00	0.00	28.00	No
Crèche	31.50	30.00	3.00	33.00	No
Crèche community	23.50	22.27	2.23	24.50	No
Large meeting/ training room	26.50	25.00	2.50	27.50	No
Large meeting/ training room community	20.50	19.55	1.95	21.50	No
Small meeting room	16.00	15.00	1.50	16.50	No
Small meeting room community	12.50	11.82	1.18	13.00	No
External club room	26.50	25.00	2.50	27.50	No
External club room community	20.50	19.55	1.95	21.50	No
Schools, education department, vacswim & carnivals					
Per student entry January to December 2023	3.75	3.41	0.34	3.75	No
Per student entry January to December 2024	3.75	3.57	0.36	3.90	No
50m pool school carnivals (non-refundable booking fee)	207.00	196.36	19.64	216.00	No
Half day carnival package (100 - 200 students max)	570.00	541.82	54.18	596.00	No
Full day carnival package (200+ students)	776.00	737.27	73.73	811.00	No
School lesson learn to swim per person per class (includes one spectator)	11.50	10.91	1.09	12.00	No
Any bookings cancelled 2 months - 10 days prior to booking	50% of full booking		50% charge of full booking		No
Any bookings cancelled within 10 business days of the event	Full fees apply		Full fees apply		No
Swim school suspension fee per week (changed description)	5.00	4.55	0.45	5.00	No
Complimentary swim school pass – valid during term or on going DD swim school for enrolled child and one adult entry.	No charge			No charge	No
Vacswim Multi Passes					
Child Vacswim 5 pass	27.50	25.00	2.50	27.50	No
Child Vacswim 10 pass	49.50	50.00	5.00	55.00	No

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
Armadale Recreation Centre					
Centre Hire (includes use of dedicated facility car park/s)					
Court 1 or 2 community per hour	33.50	31.82	3.18	35.00	No
Court 1 or 2 per hour	44.50	41.82	4.18	46.50	No
Court 3 community per hour	48.50	46.36	4.64	50.50	No
Court 3 use per hour	65.00	61.82	6.18	68.00	No
Court 1 and 2 community per hour	60.50	57.27	5.73	63.00	No
Court 1 and 2 per hour	80.50	76.36	7.64	84.00	No
Sport clubs with home based at the Armadale Recreation Centre - 20% discount on bookings					
Badminton / Pickleball court hire per hour	15.50	14.55	1.45	16.00	No
Pickleball Equipment (paddles and ball) per court	NEW	9.09	0.91	10.00	No
Community Facilities and Reserves					
Facilities - Category 1 (includes use of dedicated facility car park/s)					
Armadale District Hall North Half Kim Fletcher Gallery, Armadale District Hall South Half Kim Fletcher Gallery, Armadale Recreation Centre Gym Consultation Room Armadale Recreation Centre Meeting Room, Armadale Recreation Centre Kitchen, Baker's House Children's Activity Area, Baker's House Meeting Room, Baker's House Multipurpose Room, Evelyn Gribble Community Centre Clinic, Evelyn Gribble Community Centre Counselling Room 1 or 2, Evelyn Gribble Community Centre Meeting Room 1 or 2, Evelyn Gribble Community Centre Manager's Office, Evelyn Gribble Community Centre Multipurpose 1, Evelyn Gribble Community Centre Office, Fletcher Park Pavilion, Forrestdale Hall Child Play Room, Forrestdale Hall Clinic, Frye Park Pavilion Meeting Room, Kindaimanna Community Centre Clinic, Harold King Community Centre Meeting Room, Harrisdale Pavilion Club Room, John Dunn Hall Committee Room, John Dunn Pavilion Canteen, John Dunn Pavilion Office, Karragullen Hall Meeting Room 1 or 2, Kelmscott Hall Bilya (River) Room, Minnawarra Church, Piara Waters Pavilion Meeting Room, Roleystone Hall Meeting Room, Rossiter Pavilion Meeting Room, Springdale Pavilion Main Hall, Thompson House Office 2, any Change Rooms, any Venue Management Rooms					
Community rate per hour	14.50	13.64	1.36	15.00	No
Standard rate per hour	19.50	18.64	1.86	20.50	No
Community function rate per hour	29.00	27.73	2.77	30.50	No
Standard function rate per hour	39.50	37.73	3.77	41.50	No
Facilities - Category 2 (includes use of dedicated facility car park/s)					
Armadale District Hall Kim Fletcher Gallery, Armadale Guide Hall, Armadale Recreation Centre Boxing Studio, Armadale Recreation Centre Crèche, Armadale Recreation Centre Group Fitness Room, Armadale Recreation Centre Gym Room, Armadale Recreation Centre Multi-Purpose Room, Bedfordale Hall, Bob Blackburn Pavilion Main Hall, Churchman Brook Community Centre, Creyk Pavilion Club Room, Creyk Pavilion Multipurpose Room, Evelyn Gribble Community Centre Multipurpose Room, Forrestdale Hall Main Hall, Kindaimanna Community Centre Units, Gwynne Park Badminton Centre, Harold King Community Centre Multipurpose Room 1 or 2, John Dunn Pavilion Multi-Purpose Room, Karragullen Hall Main Hall, Kelmscott Hall Karda (Hills) Room, Doug Morgan Pavilion Main Hall, Palomino Park Pavilion, Rossiter Pavilion Club Room, Rossiter Pavilion Multipurpose Room, Ted Finch Pavilion Main Hall, Thompson House Main Hall					
Community rate per hour	17.50	16.82	1.68	18.50	No
Standard rate per hour	24.00	22.73	2.27	25.00	No
Community function rate per hour	35.00	33.18	3.32	36.50	No
Standard function rate per hour	47.50	45.00	4.50	49.50	No
Projector, screen and audio system per use	NEW	36.36	3.64	40.00	No
Facilities - Category 3 (includes use of dedicated facility car park/s)					
Armadale District Hall Main Hall, Baker's House Main Hall, Creyk Pavilion Main Hall, Evelyn Gribble Community Centre Main Hall, Gwynne Park Badminton Centre, Gwynne Park Sportsman Pavilion, Forrestdale Sportsman Pavilion, Frye Park Pavilion Main Hall, Harold King Community Centre Main Hall, Harrisdale Pavilion Main Hall, John Dunn Hall Main Hall, John Dunn Pavilion Function Rooms, Kelmscott Hall Main Hall, Novelli Pavilion Main Hall, Piara Waters Pavilion Main Hall, Roleystone Hall Main Hall, Rossiter Pavilion Main Hall					
Community rate per hour	24.00	22.73	2.27	25.00	No
Standard rate per hour	32.00	30.45	3.05	33.50	No
Community function rate per hour	48.50	45.91	4.59	50.50	No
Standard function rate per hour	65.00	61.82	6.18	68.00	No
Audio-visual Technician	Full cost recovery			Full cost recovery	No
Retractable seating per set up	77.50	73.64	7.36	81.00	No
Champion Centre					
Hot Desk Area-Desk per day	22.00	20.91	2.09	23.00	No
The Main Hall					
Community rate per hour	New	22.27	2.23	24.50	No
Standard rate per hour	New	30.00	3.00	33.00	No
Community function rate per hour	New	45.45	4.55	50.00	No
Standard function rate per hour	New	60.45	6.05	66.50	No

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
The Kitchen					
Community rate per hour	New	16.36	1.64	18.00	No
Standard rate per hour	New	22.27	2.23	24.50	No
Community function rate per hour	New	32.73	3.27	36.00	No
Standard function rate per hour	New	44.09	4.41	48.50	No
The Djeran Room					
Community rate per hour	New	16.36	1.64	18.00	No
Standard rate per hour	New	22.27	2.23	24.50	No
Community function rate per hour	New	32.73	3.27	36.00	No
Standard function rate per hour	New	44.09	4.41	48.50	No
The Kambarang Room					
Community rate per hour	New	16.36	1.64	18.00	No
Standard rate per hour	New	22.27	2.23	24.50	No
Community function rate per hour	New	32.73	3.27	36.00	No
Standard function rate per hour	New	44.09	4.41	48.50	No
The Makaru Room					
Community rate per hour	New	16.36	1.64	18.00	No
Standard rate per hour	New	22.27	2.23	24.50	No
Community function rate per hour	New	32.73	3.27	36.00	No
Standard function rate per hour	New	44.09	4.41	48.50	No
Reserves or Hard Courts - Casual and Regular hire (not including floodlights but includes use of dedicated facility car park/s)					
Community hourly rate	12.00	11.36	1.14	12.50	No
Community Fitness Group annual rate up to 5 times per week	409.00	388.64	38.86	427.50	No
Community Fitness Group annual rate up to 10 times per week	582.50	553.18	55.32	608.50	No
Community Fitness Group annual rate each additional session per week * (*must be in addition to 'Community annual rate up to 10 times per week')	34.50	32.73	3.27	36.00	No
Standard hourly rate	15.50	14.55	1.45	16.00	No
Standard Fitness Group annual rate up to 5 times per week	943.00	895.91	89.59	985.50	No
Standard Fitness Group annual rate up to 10 times per week	1,572.00	1,493.18	149.32	1,642.50	No
Standard Fitness Group annual rate each additional session per week* (*must be in addition to 'Standard annual rate up to 10 times per week')	104.50	99.09	9.91	109.00	No
Active Reserve Seasonal Hire (Community Groups only)					
Per player per season up to two training sessions and one fixtured game per week, includes	80.00	72.73	7.27	80.00	No
Per player per season up to two training sessions per week, includes change room use	40.00	36.36	3.64	40.00	No
Hard Court Seasonal Hire (Community Groups only)					
Per player per season up to two training sessions and one fixtured game per week, includes change room use	40.00	36.36	3.64	40.00	No
Floodlighting					
Alfred Skeet Reserve Pitch 1 hourly rate	30.00	27.27	2.73	30.00	No
Alfred Skeet Reserve Pitch 2 and 3 hourly rate	14.00	12.73	1.27	14.00	No
Bob Blackburn Reserve hourly rate	14.00	12.73	1.27	14.00	No
Creyk Park hourly rate	14.00	12.73	1.27	14.00	No
Cross Park Reserve			Metered charge direct to club	No	
Cross Park courts			Metered charge direct to club	No	
Frye Park hourly rate	25.00	17.27	1.73	19.00	No
Gwynne Park main oval hourly rate	30.00	27.27	2.73	30.00	No
Gwynne Park north (junior) oval hourly rate	30.00	27.27	2.73	30.00	No
Gwynne Park south oval hourly rate	30.00	27.27	2.73	30.00	No
Harrisdale Playing Field		24.55	2.45	27.00	No
John Dunn Oval main hourly rate	30.00	27.27	2.73	30.00	No
John Dunn Oval number 2 hourly rate	30.00	27.27	2.73	30.00	No
John Dunn Oval number 3 hourly rate	30.00	27.27	2.73	30.00	No
Morgan Park hourly rate	20.00	18.18	1.82	20.00	No
Novelli Reserve		25.45	2.55	28.00	No
Piara Waters Oval hourly rate	27.00	24.55	2.45	27.00	No
Piara Waters Secondary College Floodlights hourly rate			Metered charge direct to user	No	
Rossiter Playing Field hourly rate	27.00	24.55	2.45	27.00	No
Rushton Park hourly rate	25.00	22.73	2.27	25.00	No
Springdale Park hourly rate	14.00	21.82	2.18	24.00	No
William Skeet Reserve hourly rate		29.09	2.91	32.00	No
Community Facilities and Reserves - Bonds					
Bond for reserve hire which are public or large events	NEW	1,000.00	0.00	1,000.00	No
Bond for casual reserve hire with equipment	200.00	200.00	0.00	200.00	No
Bond for seasonal hirer	300.00	300.00	0.00	300.00	No
Bond for regular hirer	300.00	300.00	0.00	300.00	No
Bond for casual facility hire	500.00	500.00	0.00	500.00	No
Bond for viewing key	100.00	100.00	0.00	100.00	No
Non refundable deposit for all casual bookings		20% charge of booking cost	20% charge of booking cost	No	
Community Facilities and Reserves - Storage					
Small (0-2m2) per month	10.50	10.00	1.00	11.00	No
Medium (2-10m2) per month	12.50	11.82	1.18	13.00	No
Large (10-30m2) per month	15.50	14.55	1.45	16.00	No
Extra large (>30m2) per month	20.50	19.55	1.95	21.50	No
Leases and Licences					
Peppercorn Rent	100.00	90.91	9.09	100.00	No

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
Economic Services					
Cultural Events					
<i>Registrations and admissions for Events now included.</i>					
Carnival activities and rides - Australia Day	4,000.00	3,800.00	380.00	4,180.00	No
Carnival activities and rides - other major events	260.00	247.00	24.70	271.70	No
Commercial vendor site - Australia Day & Armadale Highland Gathering	250.00	237.50	23.75	261.25	No
Commercial vendor site - (all other events)	144.75	137.50	13.75	151.25	No
Not-for-Profit and Community Group sites - all events	No charge			No charge	No
Events stall for profit - all events	31.05	29.50	2.95	32.45	No
Minnawarra Art Awards artist entry fee	33.00	31.50	3.15	34.65	No
Armadale Hills Open Studio Arts Trail					
Artist registration (individual or shared studio)	150.00	136.36	13.64	150.00	No
Per collective not-for-profit group	200.00	181.82	18.18	200.00	No
Business sponsorship arrangement – promotional campaign	300.00	272.73	27.27	300.00	No
Admission to activity/event					
Minor activity/event (concession)	5.00	4.55	0.45	5.00	No
Minor activity/event	10.00	9.09	0.91	10.00	No
Moderate activity/event (concession)	15.00	13.64	1.36	15.00	No
Moderate activity/event	20.00	18.18	1.82	20.00	No
Perth Kilt Run registration Fees (Online)					
Children (12 years and under)	No charge	4.55	0.45	5.00	No
Youth (13-17)	5.00	4.55	0.45	5.00	No
Adult (18-62)	10.00	9.09	0.91	10.00	No
Senior (63+)	8.00	7.27	0.73	8.00	No
Cooler Bags	10.00	9.09	0.91	10.00	No
Caps	15.00	13.64	1.36	15.00	No
Bucket Hats	15.00	13.64	1.36	15.00	No
Picnic Blankets	25.00	22.73	2.27	25.00	No
Umbrellas	30.00	27.27	2.73	30.00	No
Children's Kilt	25.00	22.73	2.27	25.00	No
Adult's Kilt	35.00	31.82	3.18	35.00	No
Event Day Admissions					
Children (12 years and under)	5.00	4.55	0.45	5.00	No
Youth (13-17)	10.00	9.09	0.91	10.00	No
Adult (18-62)	20.00	18.18	1.82	20.00	No
Senior (63+)	15.00	13.64	1.36	15.00	No
Major Activity/ Event	60.00	54.55	5.45	60.00	No
Building Permits / Demolition Permits					
Building Regulations 2012 Division 1					
Schedule 2 - Fees					
Division 1 - Application for building permits & demolition permits					
Item	Application				
1. Certified application for a building permit (s. 16(1)) - -	110.00	110.00	0.00	110.00	Yes
(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 \$110.00			0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00		
(b) for building work for a Class 2 to Class 9 building or incidental structure	110.00	110.00	0.00	110.00	Yes
0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00			0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00		
2. Uncertified application for a building permit (s. 16(1))	110.00	110.00	0.00	110.00	Yes
0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00			0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00		
3. Application for a demolition permit(s. 16(1))					
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	110.00	110.00	0.00	110.00	Yes
(b) for demolition work in respect of a Class 2 to Class 9 building - for each storey of the building	110.00 for each storey	110.00	0.00 for each storey of the building	110.00	Yes
4. Application to extend the time during which a building permit or demolition permit has effect (s. 32(3)(f))	110.00	110.00	0.00	110.00	Yes
Building Approval Certificates/Occupancy Permits					
Building Regulations 2012 Division 2					
Schedule 2 - Fees					
Division 2 - Building Approval Certificates / Occupancy Permits					
Item	Application				
1. Application for an occupancy permit for a completed building (s. 46)	110.00	110.00	0.00	110.00	Yes
2. Application for an occupancy permit for an incomplete building (s. 47)	110.00	110.00	0.00	110.00	Yes
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	110.00	110.00	0.00	110.00	Yes
4. Application for a replacement occupancy permit for permanent change of the building's use or classification (s. 49)	110.00	110.00	0.00	110.00	Yes
5. Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))		0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00		Yes
6. Application for building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done (s. 51 (3))		0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00		Yes
7. Application to replace an occupancy permit for an existing building (s 52(1))	110.00	110.00	0.00	110.00	Yes
8. Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has been done (s 52(2))	110.00	110.00	0.00	110.00	Yes
9. Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65 (3)(a))	110.00	110.00	0.00	110.00	Yes

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
Other Applications					
Building Regulations 2012 Division 3					
Schedule 2 - Fees					
Division 3 - Other Applications					
Item	Application				
1. Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	2,160.15	2,160.15	0.00	2,160.15	Yes
Request for Certificate of Compliance					
# Certificate of Design Compliance includes R-Codes Assessment					
Class 1 and 10	min. 396.00	360.00	36.00	396.00	Yes
Plus 0.32% of estimated value/Priced on Application	Priced on Applic			Priced on Application	
# Certificate of Design Compliance					
Class 2 to Class 9	min. 792.00	720.00	72.00	792.00	Yes
Plus 0.1% of construction value/Priced on Application	Priced on Applic			Priced on Application	
# Certificate of Construction Compliance					
Plus initial inspections / costs accrued and any additional inspections/costs @ \$198 / hour each (total min \$792)	min. 792.00	720.00	72.00	792.00	Yes
	198.00	180.00	18.00	198.00	Yes
	Priced on Applic			Priced on Application	Yes
# Certificate of Building Compliance					
Plus initial inspections / costs accrued and any additional inspections/costs @ \$198 / hour each (total min \$1,118 additional penalty)	min. 990.00	1,080.00	108.00	1,188.00	Yes
	198.00	180.00	18.00	198.00	Yes
	Priced on Applic			Priced on Application	Yes
Building Miscellaneous Fees, Charges and Request for Service					
# Request for Building Records Application - Specific Record (s. 131 Building Act)	30.00	27.27	2.73	30.00	Yes
# Request for Building Records Application - Specific Set of Records - Residential	198.00	180.00	18.00	198.00	Yes
# Request for Building Records Application - Building Approval Enquiry Archive Search	198.00	180.00	18.00	198.00	Yes
# Request for Building Records Application - Specific Set of Records - Commercial	396.00	360.00	36.00	396.00	Yes
# Amendments to building permits (uncertified application)					
0.32% X construction value but not less than \$198.00 min	198.00	180.00	18.00	198.00	Yes
# Amendments to building permits (certified application)					
0.19% X construction value but not less than \$198.00 min	198.00	180.00	18.00	198.00	Yes
# Quoted fees may be varied by the City, where additional work is required to be undertaken by the City that was not included in original fee.					
Other Applications					
# Amendments included with Notice of Completion	\$396.00 min each	396.00	360.00	36.00	396.00
# Amendments included with resubmission due to Notice of Cessation	\$396.00 min each	396.00	360.00	36.00	396.00
	Priced on Applic			Priced on Application	
# Written advice/consultation with building surveyor minimum \$198.00 per hour	198.00	180.00	18.00	198.00	Yes
# Installation of annex (rigid) or park home - Class 1a on Caravan park and camping grounds 0.32% X construction value but not less than \$198.00 min	198.00	180.00	18.00	198.00	Yes
# Inspection of caravan park and camping grounds \$396.00 min plus additional inspections @\$198 per hour/Priced on Application	396.00	360.00	36.00	396.00	Yes
# R-Code variation fee Class 10	198.00	180.00	18.00	198.00	Yes
# R-Code variation fee Class 1	278.00	252.73	25.27	278.00	Yes
# R-Code review fee Class 10 Includes R-Code variation if required	556.00	505.45	50.55	556.00	Yes
# R-Code review fee Class 1 includes R-Code variation if required	278.00	252.73	25.27	278.00	Yes
# Re-issuing of building permit/Priced on Application	556.00	505.45	50.55	556.00	Yes
# Large computer plots as per planning fees/Priced on Application	198.00	180.00	18.00	198.00	Yes
# Front fence application variation to Fencing Local Law \$278 min	Priced on Applic			Priced on Application	
# Retrospective Front fence application variation to Fencing Local Law \$556 min (additional penalty)	278.00	252.73	25.27	278.00	Yes
# Swimming Pool Safety Barrier Inspection Certificate charged at \$198.00 min./Priced on Application	556.00	505.45	50.55	556.00	Yes
# Swimming pool property sale settlement inspection upon request charged at \$209.00 minimum per visit	198.00	180.00	18.00	198.00	Yes
	Priced on Applic			Priced on Application	
	209.00	190.00	19.00	209.00	Yes
Miscellaneous Building Fees and Services					
# Swimming pool inspections annual charge	35.00	35.00	0.00	35.00	Yes
# Approval for battery powered smoke alarms includes application and inspection fee*	179.40	179.40	0.00	179.40	Yes
Fines and Penalties - Building and Private Swimming Pools					
	Priced on Applic			Priced on Application	Yes
As per the Building Act 2011					
As per Court Prosecutions					
As per the Building Regulations 2012					
As per the Local Government Act 1995					
# Fees subject to additional charges for additional works will be billed once costs and expenses incurred and payable prior to determination / advice provided.					
Tourism					
Tourism Administration					
Advertising Rates - Perth Hills Armadale Visitors Guide (Brochure Member and Non Member) - (changed description)					
Full page	843.50	801.36	80.14	881.50	No
Half page	539.50	512.73	51.27	564.00	No
Quarter page	445.50	423.18	42.32	465.50	No
Advertising Rates - Perth Hills Armadale Visitors Guide (Gold and Silver Member - Conditions Apply)					
Full page	691.50	656.82	65.68	722.50	No
Half page	387.50	368.18	36.82	405.00	No
Quarter page	293.00	278.18	27.82	306.00	No
Perth Hills Armadale Visitor Centre					
Sale Item					
Commercial souvenirs	Cost + up to 100%			Cost + up to 100%	No
Tourism Booking Services					
Commission on bookings	Cost + up to 100%			Cost + up to 100%	No
Membership Packages *					
Gold member	314.00	298.18	29.82	328.00	No
Silver member	157.00	149.09	14.91	164.00	No
Brochure rack space member	104.50	99.09	9.91	109.00	No

Proposed Fees and Charges 1 July 2023 to 30 June 2024					
Particulars	2022/23 Fees Including GST \$	2023/24 Fees Excluding GST \$	2023/24 GST \$	2023/24 Fees Including GST \$	Statutory Fee
Transport					
Security Deposits					
Footpath and kerb administration fee	183.00	191.00	0.00	191.00	No
Drainage / Stormwater Connections					
Administration fee	183.00	191.00	0.00	191.00	No
Private Works Charges					
Actual costs incurred plus 12.5% on-costs, and GST					
Minimum	86.00	81.82	8.18	90.00	No
Cottonbush Control					
Actual costs incurred plus					
Administration fee	115.50	109.55	10.95	120.50	No
Operations - Works Contributions					
Removal of street tree as per City Policy					
ENG 6 & Management Practice Clause 3.2	On application			On application	No
Actual costs incurred for removal and replacement of tree	On application			On application	No
Administration fee	143.50	136.36	13.64	150.00	No
Special Road Closures					
First road closure	209.50	199.09	19.91	219.00	No
Per additional road closure	157.00	149.09	14.91	164.00	No
Bonds will apply and GST may occur					
Administration Fees on Works / Public Utilities Reinstatements					
Actual costs incurred plus 12.5% on-costs, plus GST					
Minimum	34.50	32.73	3.27	36.00	No
Subdivision administration fee	150.00	142.73	14.27	157.00	No
Engineering Supervision					
1.5% of contract price for road, drainage and associated infrastructure (incl. paths and 15% of earthworks cost) or as estimated by the local government, plus GST, where a consulting engineer (NPER registration required) and clerk of works have been nominated and engaged to design and supervise the works					Yes
3.0% of contract price for road, drainage and associated infrastructure (incl. paths and 15% of earthworks cost) or as estimated by the local government, plus GST where a consulting engineer (NPER registration required) and clerk of works have not been nominated and engaged to design and supervise the works					Yes
Traffic Management					
Traffic Management Assessment - plan	314.50	298.64	29.86	328.50	No
Traffic Management Assessment - related to works in road reserves	524.00	497.73	49.77	547.50	No
Development Engineering Assessment Fees					
a) Pre lodgement assessment services and associated inspections.	Charged actual cost plus administration fee of \$150.00		Charged actual cost plus administration fee of \$150.00		No
b) Assessment of each stage of subdivisional civil works plan submissions for roads, drainage and artificial waterways.	Charged actual cost plus administration fee of \$150.00		Charged actual cost plus administration fee of \$150.00		No
c) Assessment of technical reports, studies and management plans, such as relevant traffic studies, construction, environmental management plans, erosion and sediment control plans etc.	Charged actual cost plus administration fee of \$150.00		Charged actual cost plus administration fee of \$150.00		No
d) Assessment of additional plans and drawings for areas of development not addressed in (d) above, such as detailed earthwork plans, landscape plans etc.	Charged actual cost plus administration fee of \$150.00		Charged actual cost plus administration fee of \$150.00		No
Development Engineering Assessment Fees					
e) Additional site inspections required over and above the standard inspections, such as re-inspection of works due to failed areas/items, unfinished stage of works or special site visit requests.	Charged actual cost plus administration fee of \$150.00		Charged actual cost plus administration fee of \$150.00		No
f) Assessment of a Local Water Management Strategy (LWMS), Urban Water Management Plan (UWMP) flood, stormwater or any other water management plan or drainage study associated with the development area.	Charged actual cost plus administration fee of \$150.00		Charged actual cost plus administration fee of \$150.00		No
g) Assessment of additional water management documentation and plans, such as on-site stormwater management studies, including supporting engineering drainage plans detailing detention and retention systems etc., if such information was not addressed in (g).	Charged actual cost plus administration fee of \$150.00		Charged actual cost plus administration fee of \$150.00		No
h) Assessment of works and/or plan submissions requiring review and comment by independent third party experts / consultants, and these experts / consultants are engaged by the City, such as detailed hydraulics analysis, traffic management plans, proposed road closures, signing of roads etc.	Charged actual cost plus administration fee of \$150.00		Charged actual cost plus administration fee of \$150.00		No
i) Any other assessment services not directly relating to subdivisional civil works submission.	Charged actual cost plus administration fee of \$150.00		Charged actual cost plus administration fee of \$150.00		No
j) Administration Fee for the creation and processing of bonds for incomplete subdivisional civil works.	2,882.00	2,737.73	273.77	3,011.50	No
Extractive Industries					
Administration Fees for Extractive Industry Licences					
Application Fee for New Licence	1,153.00	1,095.45	109.55	1,205.00	No
Licence Annual Renewal Fee	1,153.00	1,095.45	109.55	1,205.00	No
Cash in lieu of street trees as per ENG6	2,882.00	2,688.18	268.82	2,957.00	No

Capital Expense Details
For the year ended 30 June 2024

	Capex Total	Funding Sources						
BY CLASS		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
Land & Buildings	14,387,500	337,000	-	5,527,200	5,050,000	1,899,000	-	1,574,300
Plant & Machinery	3,330,000	-	-	2,416,700	-	-	703,300	210,000
Structure and Equipment	584,600	-	-	255,000	-	151,000	-	178,600
Roads	8,082,700	1,500,000	-	2,173,300	-	2,058,600	-	2,350,800
Drainage	400,000	-	-	400,000	-	-	-	-
Pathways	1,736,000	-	-	-	-	-	-	1,736,000
Parks	2,135,500	-	-	1,410,800	-	160,000	-	564,700
	30,656,300	1,837,000	-	12,183,000	5,050,000	4,268,600	703,300	6,614,400
BY TYPE								
New	14,942,000	-	-	5,267,200	5,050,000	2,111,600	-	2,513,200
Renew	12,507,300	-	-	5,545,800	-	2,157,000	703,300	4,101,200
Upgrade	3,207,000	1,837,000	-	1,370,000	-	-	-	-
	30,656,300	1,837,000	-	12,183,000	5,050,000	4,268,600	703,300	6,614,400

Land & Buildings

Land & Buildings		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
Community Infrastructure Projects									
Piara Waters Library - (Construction)	New	6,687,400	-	-	1,275,000	4,645,000	767,400	-	-
Gwynne Park Pavilion Renewal Design	Upgrade	500,000	-	-	500,000	-	-	-	-
Hilbert District Community Centre - Design	New	600,000	-	-	600,000	-	-	-	-
ARRR Stage 1 (Regional Netball Basketball Facility) Design	New	500,000	-	-	500,000	-	-	-	-
Morgan Park	New	1,525,500	-	-	-	-	809,000	-	716,500
Forrestdale Hub	New	710,000				405,000	205,000		100,000
Total		10,522,900	-	-	2,875,000	5,050,000	1,781,400	-	816,500
Halls & Pavilions									
Springdale Pavilion Changeroom	Renewal	573,400	-	-	-	-	117,600	-	455,800
Total		573,400	-	-	-	-	117,600	-	455,800

Land & Buildings cont.		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
Operational Facilities									
Depot Workshop - Construction	New	661,200	-	-	661,200	-	-	-	-
Armadae Badminton Centre Roof Replacement	Renewal	151,000	-	-	151,000	-	-	-	-
Animal Compound Works	Renewal	200,000	-	-	200,000	-	-	-	-
Planned Minor Capital Works	Renewal	102,000	-	-	-	-	-	-	102,000
Project Management	New	200,000	-	-	-	-	-	-	200,000
Landfill - Relocate Vehicle Washbay Construct	Renewal	850,000	-	-	850,000	-	-	-	-
New Bulk Area	New	200,000	-	-	200,000	-	-	-	-
Compaction Area Upgrade – Collection of Fluids	Upgrade	150,000	-	-	150,000	-	-	-	-
Repaving behind E-Shed	New	20,000	-	-	20,000	-	-	-	-
Landfill Gas Management System Expansion	Upgrade	20,000	-	-	20,000	-	-	-	-
Total		2,554,200	-	-	2,252,200	-	-	-	302,000
Land									
Landfill - Fill Existing washout pond	Upgrade	400,000	-	-	400,000	-	-	-	-
Mason Road Upgrade - Land	Upgrade	337,000	337,000	-	-	-	-	-	-
Total		737,000	337,000	-	400,000	-	-	-	-

Plant & Machinery

Plant & Machinery		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
Light Plant and Machinery									
Compressor - Boge (P581)	Renewal	13,000	-	-	11,400	-	-	1,600	-
Holden Colorado LS 4x2 Crew Cab - AK012 (P1982)	Renewal	40,000	-	-	23,200	-	-	16,800	-
Holden Colorado LS 4x2 Crew Cab - AK019 (FP2018)	Renewal	40,000	-	-	24,600	-	-	15,400	-
Holden Colorado LS 4x4 Crew Cab - AK088 (FP1972)	Renewal	65,000	-	-	46,300	-	-	18,700	-
Holden Colorado LS 4x4 Space Cab with POD - AK16493 (FP2018)	Renewal	55,000	-	-	42,600	-	-	12,400	-
Ford Ranger XL 4x4 Crew Cab with Pod - AK16577 (P2024)	Renewal	55,000	-	-	37,200	-	-	17,800	-
Holden Colorado LS 4x2 Crew Cab - AK079 (P1968)	Renewal	37,000	-	-	20,900	-	-	16,100	-
Holden Colorado LS 4x2 Crew Cab - AK16377 (FP1989)	Renewal	37,000	-	-	21,600	-	-	15,400	-
Nissan X-Trail ST-L - AK047 (P2011)	Renewal	42,000	-	-	27,000	-	-	15,000	-
Holden Colorado LS 4x2 Crew Cab - AK16378 (P1991)	Renewal	40,000	-	-	25,000	-	-	15,000	-
Holden Colorado LS 4x2 Crew Cab - AK16492 (P2021)	Renewal	37,000	-	-	25,300	-	-	11,700	-
Mazda 6 Sport Sedan - AK005 (P1924)	Renewal	42,000	-	-	22,000	-	-	20,000	-
Holden Colorado LS 4x2 Single Cab - AK16465 (P2001)	Renewal	40,000	-	-	25,900	-	-	14,100	-
Holden Colorado LS 4x2 Single Cab with POD - AK066 (FP1998)	Renewal	30,000	-	-	16,400	-	-	13,600	-
Holden Colorado LS 4x2 Single Cab with POD - AK16462 (P1998)	Renewal	30,000	-	-	16,400	-	-	13,600	-
Holden Colorado LS 4x4 Crew Cab - AK083 (P1990)	Renewal	44,000	-	-	24,700	-	-	19,300	-
Holden Colorado LS 4x4 Crew Cab - AK087 (P2017)	Renewal	40,000	-	-	24,000	-	-	16,000	-
Holden Colorado LTZ 4x2 Crew Cab - AK16499 (P2010)	Renewal	37,000	-	-	21,400	-	-	15,600	-
Hyundai Elantra Active Sedan - AK16439 (P2007)	Renewal	28,000	-	-	16,700	-	-	11,300	-
Hyundai Elantra Elite Sedan - AK16425 (P1970) -change to Elec	Renewal	50,000	-	-	38,400	-	-	11,600	-
Hyundai i30 Elite Hatch - AK16437 (P2004)	Renewal	28,000	-	-	16,100	-	-	11,900	-
Isuzu D Max 4X2 Crew Cab - AK16135 (P1891)	Renewal	37,000	-	-	21,700	-	-	15,300	-
Isuzu D Max 4x2 Crew Cab - AK16205 (P1928)	Renewal	37,000	-	-	21,000	-	-	16,000	-
Isuzu D Max 4x4 Space Cab - AK16289 (P1949)	Renewal	43,000	-	-	23,100	-	-	19,900	-
Mazda CX8 Touring FWD Wagon - AK043 (P2039)	Renewal	42,000	-	-	16,900	-	-	25,100	-
Kia Sorento Si 2WD - AK16466 (P2006)	Renewal	36,000	-	-	19,100	-	-	16,900	-
New Utility Vehicle 4x2 Waste	New	37,000	-	-	37,000	-	-	-	-
New Passenger Vehicles - Rec Svcs	New	30,000	-	-	-	-	-	-	30,000
New Passenger Vehicles - Comm Dev	New	30,000	-	-	-	-	-	-	30,000

Plant & Machinery cont.		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
New Passenger Vehicle - Civil Works	New	30,000	-	-	-	-			30,000
New Passenger Vehicle - Capital projects	New	30,000	-	-	-	-			30,000
New Passenger Vehicle - Ranger Services	New	30,000	-	-	-	-			30,000
New Passenger Vehicle - Health Services	New	30,000	-	-	-	-			30,000
New Passenger Vehicle - Corporate Services	New	30,000	-	-	-	-			30,000
New Utility Vehicle 4x2 Waste	New	37,000	-	-	37,000	-	-	-	-
New Utility Vehicle 4x4 Waste	New	37,000	-	-	37,000	-	-	-	-
Nissan X-Trail ST-L - AK16503 (P1999)	Renewal	28,000	-	-	12,900	-	-	15,100	-
Hyundai i30 Elite Hatch - AK071 (P1971)	Renewal	28,000	-	-	14,800	-	-	13,200	-
Mazda 3 Hatch - AK16309 (P1967) Change to Electric	Renewal	50,000	-	-	38,400	-	-	11,600	-
Subaru Impreza i Hatch - AK16482 (FP2014)	Renewal	28,000	-	-	17,400	-	-	10,600	-
Hyundai i30 Elite Hatch - AK16438 (P1994)	Renewal	28,000	-	-	15,700	-	-	12,300	-
Mazda 3 Touring Sedan - AK16477 (P2009)	Renewal	28,000	-	-	17,000	-	-	11,000	-
POD - Bosston Canopy - AK16493 (P630)	Renewal	26,000	-	-	24,300	-	-	1,700	-
Toyota Corolla SX Sedan - AK16055 (P1995) Change to Electric	Renewal	50,000	-	-	38,600	-	-	11,400	-
Trailer - Boxtop - AK25118 (FP181)	Renewal	12,000	-	-	11,100	-	-	900	-
Trailer - JRP Tandem - AK7821 (P511)	Renewal	12,000	-	-	12,000	-	-	-	-
Volkswagen Passat 162TSI Elegance - AK15725 (FP2037)	Renewal	42,000	-	-	16,200	-	-	25,800	-
Waste Bins	Renewal	20,000	-	-	20,000	-	-	-	-
Water Tank 7000 Litre (FP215)	Renewal	12,000	-	-	10,000	-	-	2,000	-
Total		1,710,000	-	-	988,300	-	-	511,700	210,000
Heavy Plant and Equipment									
Fuso Canter 918 Water Truck - AK15593 (P407)	Renewal	120,000	-	-	94,400	-	-	25,600	-
Rubbish Truck - New (Growth Budget)	New	500,000	-	-	500,000	-	-	-	-
Rubbish Truck - Volvo FE8 Superior Pak Side Loader - AK1647	Renewal	500,000	-	-	417,000	-	-	83,000	-
Rubbish Truck - Volvo FE8 Superior Pak Side Loader - AK1647	Renewal	500,000	-	-	417,000	-	-	83,000	-
Total		1,620,000	-	-	1,428,400	-	-	191,600	-

Furniture and Equipment

Furniture and Equipment		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
RFID Lockers AFAC	Renewal	140,000	-	-	140,000				-
Plant Room Control Board AFAC	Renewal	115,000	-	-	115,000		-	-	-
Public Art	New	100,000	-	-	-	-	-	-	100,000
Pool Blankets AFAC	Renewal	23,400	-	-	-	-	-	-	23,400
Café Equipment AFAC	Renewal	16,300	-	-	-	-	-	-	16,300
Noise Meter	New	15,400	-	-	-	-	-	-	15,400
Electric Charging Stations	New	151,000	-	-	-	-	151,000	-	-
Leica Hand Device	New	15,400	-	-	-	-	-	-	15,400
Wellness Suite Cedar Wood AFAC	Renewal	8,100	-	-	-	-	-	-	8,100
Total		584,600	-	-	255,000	-	151,000	-	178,600

Roads

Roads		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
Road Resurfacing									
Canning Rd - 630m north of Brookton Hwy to 1130 north of Brookton Hwy	Renewal	420,700	-	-	-	-	207,700	-	213,000
Buckingham Rd - Roberts Rd to Mount St	Renewal	349,400	-	-	-	-	-	-	349,400
Rails Cr - SW Highway to House #22	Renewal	287,500	-	-	-	-	-	-	287,500
Community Safety Projects	Renewal	250,000	-	-	-	-	-	-	250,000
Chevin Rd - seal change 77m west of Springdale Rd to seal change 1130m north of Brookton Hwy	Renewal	248,000	-	-	-	-	122,400	-	125,600
Croyden Rd - 600m east Heritage Dr seal change to McNess Dr	Renewal	220,400	-	-	-	-	108,800	-	111,600
Wungong Rd - Seal edge near 5 Fernie Ct to seal edge south of Brookton Hwy	Renewal	214,300	-	-	-	-	105,800	-	108,500
Canning Rd - Brookton Hwy to seal edge 40m North	Renewal	210,900	-	-	-	-	104,100	-	106,800
Wungong Rd - seal edge north of Harber Dr to seal edge 160m north of Brookton Hwy	Renewal	208,000	-	-	-	-	102,700	-	105,300
Hobbs Dr- School ent seal edge near bend to South Western Hwy	Renewal	160,600	-	-	-	-	-	-	160,600
Delamere Way - Baxendale Way to Kendal Ct	Renewal	145,000	-	-	-	-	-	-	145,000
Hughes Rd - Roundabout to end of slip lane	Renewal	132,900	-	-	-	-	65,600	-	67,300
Buckingham Rd - Marmion St south to Roberts Rd	Renewal	118,000	-	-	-	-	118,000	-	-
Hollybush Way - Third Ave to Trangie Way	Renewal	116,800	-	-	-	-	116,800	-	-
Silverhill Loop - Strawberry Dr to Silverhill Loop	Renewal	114,200	-	-	-	-	114,200	-	-
Seville Dr - Armadale Rd seal edge to seal edge 70m north of Brookton Hwy	Renewal	93,900	-	-	-	-	46,300	-	47,600
Edgeroi Way - Fifth Rd to Cohuna Rd	Renewal	90,600	-	-	-	-	-	-	90,600
Fountain Ct - Armadale Rd to Cul de sac	Renewal	88,800	-	-	-	-	88,800	-	-
Lantana Way - Banksia Dr to House no 23	Renewal	76,400	-	-	-	-	76,400	-	-
Winchester Rd - Pearson St to Herriard Rd	Renewal	72,400	-	-	-	-	72,400	-	-
Westminster Court - Countain Ct to Cul de sac	Renewal	70,600	-	-	-	-	70,600	-	-
Girraween St - Gribble end of brick to seal edge north of Mignon Rd	Renewal	58,100	-	-	-	-	-	-	58,100
Glastonbury Rd - Fountain Ct to Cul de sac	Renewal	57,800	-	-	-	-	57,800	-	-
Community Dr - Banksia Dr to Banksia Dr	Renewal	46,200	-	-	-	-	46,200	-	-
Harlow Ct - Delamere Way to Cul de sac	Renewal	45,900	-	-	-	-	-	-	45,900
Cronin Pl - Girraweeh St to cul de sac	Renewal	45,000	-	-	-	-	45,000	-	-
Hakea Rd - Amanda Dr to Lantana Way	Renewal	37,800	-	-	-	-	37,800	-	-
Kendal Ct - Delamere Way to Cul de sac	Renewal	29,200	-	-	-	-	29,200	-	-
Vanston Court - Hollybush Way to Cul de sac	Renewal	22,300	-	-	-	-	22,300	-	-
Mahara Rd - Fancote St to Cul de sac	Renewal	22,100	-	-	-	-	22,100	-	-
Manor Ct - Delamere Way to Cul de sac	Renewal	15,100	-	-	-	-	-	-	15,100
Solent Rd - Winchester Rd to Streich Ave	Renewal	14,900	-	-	-	-	-	-	14,900
Total		4,083,800	-	-	-	-	1,781,000	-	2,302,800
Bus Shelters									
New (TBD)	New	38,400	-	-	-	-	19,200	-	19,200
Renewal (TBD)	Renewal	57,700	-	-	-	-	28,900	-	28,800
Total		57,700	-	-	-	-	48,100	-	48,000

Roads cont.		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
Roads									
Transfer Station - sorting and transfers	Upgrade	50,000	-	-	50,000	-	-	-	-
Landfill - Ring Road Elevation - new construction	New	1,250,000			1,250,000				
Total		1,300,000	-	-	1,300,000	-	-	-	-
Street Lighting									
Renewal Projects (TBD)	Renewal	364,900	-	-	364,900	-	-	-	-
Total		364,900	-	-	364,900	-	-	-	-
Roads Upgrade									
Streetscapes Projects (TBD)	Renewal	137,500	-	-	137,500	-	-	-	-
Rowley Rd (Hopkinson to Hilbert Nth) - Design only	Renewal	229,500	-	-	-	-	229,500	-	-
Mason Road Upgrade (Warton to Southhampton) (DCP)	Upgrade	1,500,000	1,500,000	-	-	-	-	-	-
Total		1,867,000	1,500,000	-	137,500	-	229,500	-	-
Local Area Traffic Management (LATM) and Traffic Calming									
Renewal Projects (TBD)	Renewal	370,900	-	-	370,900	-	-	-	-
Total		370,900	-	-	370,900	-	-	-	-

Drainage

Drainage		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
Landfill - Stormwater management system	Upgrade	250,000	-	-	250,000	-	-	-	-
Leachate Management System Expansion	New	50,000	-	-	50,000	-	-	-	-
Leachate Ponds Additional funding	New	100,000	-	-	100,000	-	-	-	-
Total		400,000	-	-	400,000	-	-	-	-

Pathways

Pathways		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
New Footpaths Program Design & Construct (TBD)	New	572,000	-	-	-	-	-	-	572,000
Renewal Projects estimate (TBD)	Renewal	1,164,000	-	-	-	-	-	-	1,164,000
Total		1,736,000	-	-	-	-	-	-	1,736,000

Parks

Parks and Reserves		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
Lighting & Electrical									
Site main switch boards renewal program	Renewal	375,800	-	-	375,800	-	-	-	-
memorial park- park lights renewal	Renewal	230,000	-	-	230,000	-	-	-	-
Total		605,800	-	-	605,800	-	-	-	-
Play Facilities									
Playground Renewal programme Kindaimanna	Renewal	225,000	-	-	225,000	-	-	-	-
Playground Renewal programme Bedforddale Hall	Renewal	103,000	-	-	103,000	-	-	-	-
Playground Renewal programme Troon	Renewal	103,000	-	-	103,000	-	-	-	-
Playground Renewal programme William Lockard	Renewal	217,000	-	-	217,000	-	-	-	-
Total		648,000	-	-	648,000	-	-	-	0

Parks and Reserves cont.		Capex Total	Funding Sources						
Details	Category		DCP	POS/Trust	Reserve	Loan	Grant	Sale Proceeds	Municipal
Parks & Gardens Morgan park lighting and retic works	New	724,700	-	-	-	-	160,000	-	564,700
Total		724,700	-	-	-	-	160,000	-	564,700
Irrigation Irrigation cabinets renewal program	Renewal	157,000	-	-	157,000	-	-	-	
Total		157,000	-	-	157,000	-	-	-	-

Directorate Management Area	Budget 2024	Budget 2023
Chief Executive's Office		
Chief Executive Officer		
Expense		
Employee Costs	(\$751,100)	(\$981,500)
Insurance	(\$103,300)	(\$67,500)
Materials and Contracts	(\$607,100)	(\$559,000)
Other Expenditure	(\$1,127,357)	(\$735,900)
Expense Total	(\$2,588,857)	(\$2,343,900)
Communications		
Revenue		
Fees and Charges	\$51,000	\$41,500
Revenue Total	\$51,000	\$41,500
Expense		
Employee Costs	(\$917,100)	(\$837,600)
Insurance	(\$3,600)	(\$5,500)
Materials and Contracts	(\$428,000)	(\$407,700)
Other Expenditure	(\$20,900)	\$0
Expense Total	(\$1,369,600)	(\$1,250,800)
Economic Development		
Revenue		
Fees and Charges	\$32,200	\$31,000
Grants, Subsidies and Contributions	\$40,000	\$40,000
Revenue Total	\$72,200	\$71,000
Expense		
Employee Costs	(\$630,900)	(\$610,800)
Insurance	(\$5,100)	(\$7,800)
Materials and Contracts	(\$702,600)	(\$601,600)
Other Expenditure	(\$1,000)	(\$1,000)
Expense Total	(\$1,339,600)	(\$1,221,200)
Human Resources		
Revenue		
Grants, Subsidies and Contributions	\$3,000	\$3,000
Other Revenue	\$0	\$0
Revenue Total	\$3,000	\$3,000
Expense		
Employee Costs	(\$2,232,300)	(\$1,961,300)
Materials and Contracts	(\$53,500)	(\$51,900)
Expense Total	(\$2,285,800)	(\$2,013,200)
Chief Executive's Office Total	(\$7,457,657)	(\$6,713,600)

Directorate Management Area	Budget 2024	Budget 2023
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Community Services

Community Development

Revenue		
Fees and Charges	\$27,000	\$19,700
Grants, Subsidies and Contributions	\$233,000	\$468,000
Revenue Total	\$260,000	\$487,700
Expense		
Employee Costs	(\$2,142,900)	(\$1,931,300)
Insurance	(\$12,900)	(\$18,700)
Materials and Contracts	(\$1,688,100)	(\$1,639,500)
Expense Total	(\$3,843,900)	(\$3,589,500)

Community Planning

Expense		
Employee Costs	(\$339,700)	(\$341,300)
Insurance	(\$3,300)	(\$4,500)
Materials and Contracts	(\$224,700)	(\$111,200)
Expense Total	(\$567,700)	(\$457,000)

Community Services

Expense		
Employee Costs	(\$582,600)	(\$557,900)
Insurance	(\$1,000)	(\$2,900)
Materials and Contracts	(\$57,600)	(\$50,700)
Expense Total	(\$641,200)	(\$611,500)

Libraries and Heritage

Revenue		
Fees and Charges	\$71,100	\$58,600
Grants, Subsidies and Contributions	\$800	\$800
Revenue Total	\$71,900	\$59,400
Expense		
Employee Costs	(\$3,043,900)	(\$3,372,100)
Insurance	(\$38,000)	(\$45,300)
Materials and Contracts	(\$962,800)	(\$592,800)
Other Expenditure	(\$8,300)	(\$5,100)
Expense Total	(\$4,053,000)	(\$4,015,300)

Directorate Management Area	Budget 2024	Budget 2023
Rangers and Emergency		
Revenue		
Fees and Charges	\$546,300	\$533,800
Grants, Subsidies and Contributions	\$251,000	\$228,200
Revenue Total	\$797,300	\$762,000
Expense		
Employee Costs	(\$1,805,700)	(\$1,684,800)
Finance Costs	\$0	\$0
Insurance	(\$52,600)	(\$61,200)
Materials and Contracts	(\$667,200)	(\$619,700)
Other Expenditure	(\$10,800)	(\$18,100)
Utility Charges	(\$52,400)	(\$62,700)
Expense Total	(\$2,588,700)	(\$2,446,500)
Non-Cash Expense		
Depreciation	\$0	\$0
Non-Cash Expense Total	\$0	\$0
Recreation Services		
Revenue		
Fees and Charges	\$7,480,500	\$6,847,000
Grants, Subsidies and Contributions	\$0	\$0
Other Revenue	\$10,000	\$4,000
Revenue Total	\$7,490,500	\$6,851,000
Expense		
Employee Costs	(\$6,245,300)	(\$5,592,000)
Finance Costs	(\$16,400)	(\$11,600)
Insurance	(\$85,400)	(\$24,900)
Materials and Contracts	(\$1,705,700)	(\$2,280,300)
Other Expenditure	(\$118,200)	(\$113,100)
Utility Charges	(\$534,000)	\$0
Expense Total	(\$8,705,000)	(\$8,021,900)
Non-Cash Expense		
Depreciation	(\$193,000)	(\$204,000)
Non-Cash Expense Total	(\$193,000)	(\$204,000)
Community Services Total	(\$11,972,800)	(\$11,185,600)

Directorate Management Area	Budget 2024	Budget 2023
Corporate Services		
Corporate Funds		
Revenue		
Fees and Charges	\$1,697,500	\$1,623,300
Grants, Subsidies and Contributions	\$808,000	\$2,461,800
Interest Revenue	\$5,925,100	\$825,400
Other Revenue	\$0	\$360,200
Rates	\$83,097,816	\$78,161,130
Revenue Total	\$91,528,416	\$83,431,830
Expense		
Finance Costs	(\$1,171,980)	(\$1,057,800)
Other Expenditure	\$0	\$0
Expense Total	(\$1,171,980)	(\$1,057,800)
Corporate Services		
Expense		
Employee Costs	(\$1,130,000)	(\$789,000)
Insurance	(\$3,000)	(\$4,600)
Materials and Contracts	(\$224,300)	(\$198,000)
Other Expenditure	\$0	\$0
Expense Total	(\$1,357,300)	(\$991,600)
Finance		
Revenue		
Fees and Charges	\$485,500	\$456,400
Grants, Subsidies and Contributions	\$158,500	\$146,800
Interest Revenue	\$512,000	\$512,000
Other Revenue	\$2,000	\$2,000
Revenue Total	\$1,158,000	\$1,117,200
Expense		
Employee Costs	(\$1,978,000)	(\$1,815,000)
Insurance	(\$14,500)	(\$22,000)
Materials and Contracts	(\$377,600)	(\$689,400)
Other Expenditure	(\$458,789)	(\$472,400)
Expense Total	(\$2,828,889)	(\$2,998,800)
Governance and Administration		
Revenue		
Fees and Charges	\$600	\$600
Revenue Total	\$600	\$600
Expense		
Employee Costs	(\$2,686,000)	(\$2,141,500)
Finance Costs	\$0	\$0
Insurance	(\$27,600)	(\$29,800)
Materials and Contracts	(\$256,100)	(\$241,500)
Other Expenditure	(\$22,200)	(\$21,200)
Expense Total	(\$2,991,900)	(\$2,434,000)
Non-Cash Expense		
Depreciation	\$0	\$0
Non-Cash Expense Total	\$0	\$0

Directorate Management Area	Budget 2024	Budget 2023
IT Services		
Revenue		
Other Revenue	\$0	\$12,000
Revenue Total	\$0	\$12,000
Expense		
Employee Costs	(\$3,980,900)	(\$3,473,700)
Finance Costs	(\$34,300)	(\$57,600)
Insurance	(\$45,000)	(\$35,300)
Materials and Contracts	(\$6,674,600)	(\$4,801,400)
Other Expenditure	(\$4,100)	\$0
Expense Total	(\$10,738,900)	(\$8,368,000)
Non-Cash Expense		
Depreciation	(\$686,300)	(\$785,100)
Non-Cash Expense Total	(\$686,300)	(\$785,100)
Corporate Services Total	\$72,911,747	\$67,926,330

Directorate Management Area	Budget 2024	Budget 2023
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Development Services

Health

Revenue		
Fees and Charges	\$213,700	\$195,300
Grants, Subsidies and Contributions	\$500	\$500
Revenue Total	\$214,200	\$195,800
Expense		
Employee Costs	(\$1,570,000)	(\$1,385,100)
Insurance	(\$10,300)	(\$15,600)
Materials and Contracts	(\$338,300)	(\$228,500)
Other Expenditure	(\$500)	(\$500)
Expense Total	(\$1,919,100)	(\$1,629,700)
Non-Cash Expense		
Depreciation	(\$3,000)	\$0
Non-Cash Expense Total	(\$3,000)	\$0

Building

Revenue		
Fees and Charges	\$795,000	\$720,500
Grants, Subsidies and Contributions	\$10,000	\$10,000
Revenue Total	\$805,000	\$730,500
Expense		
Employee Costs	(\$1,995,500)	(\$1,931,800)
Insurance	(\$18,200)	(\$27,600)
Materials and Contracts	(\$216,200)	(\$192,200)
Expense Total	(\$2,229,900)	(\$2,151,600)

Directorate Management Area	Budget 2024	Budget 2023
Development Services		
Expense		
Employee Costs	(\$957,700)	(\$786,900)
Insurance	(\$3,100)	(\$4,700)
Materials and Contracts	(\$190,200)	(\$186,400)
Expense Total	(\$1,151,000)	(\$978,000)
Planning		
Revenue		
Fees and Charges	\$355,100	\$339,100
Grants, Subsidies and Contributions	\$0	\$0
Revenue Total	\$355,100	\$339,100
Expense		
Employee Costs	(\$3,152,000)	(\$3,028,800)
Insurance	(\$24,800)	(\$35,900)
Materials and Contracts	(\$715,400)	(\$716,300)
Other Expenditure	(\$1,000)	(\$1,000)
Expense Total	(\$3,893,200)	(\$3,782,000)
Project Co-ordination		
Revenue		
Grants, Subsidies and Contributions	\$696,100	\$4,633,100
Revenue Total	\$696,100	\$4,633,100
Expense		
Developer Contribution Plans - Contributions Payments	\$0	(\$269,700)
Employee Costs	(\$271,700)	(\$269,000)
Insurance	(\$1,600)	(\$1,600)
Materials and Contracts	(\$422,800)	(\$4,092,800)
Expense Total	(\$696,100)	(\$4,633,100)
Development Services Total	(\$7,821,900)	(\$7,275,900)

Directorate Management Area	Budget 2024	Budget 2023
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Technical Services

Technical Services Administration

Revenue		
Fees and Charges	\$5,200	\$5,000
Grants, Subsidies and Contributions	\$75,000	\$75,000
Revenue Total	\$80,200	\$80,000
Expense		
Employee Costs	(\$549,000)	(\$940,700)
Insurance	(\$8,300)	(\$12,300)
Materials and Contracts	(\$181,500)	(\$228,100)
Utility Charges	(\$2,662,000)	(\$2,422,100)
Expense Total	(\$3,400,800)	(\$3,603,200)

Operational Excellence

Expense		
Employee Costs	(\$455,700)	\$0
Materials and Contracts	(\$112,600)	\$0
Expense Total	(\$568,300)	\$0

Asset Lifecycle

Revenue		
Fees and Charges	\$0	\$0
Revenue Total	\$0	\$0
Expense		
Employee Costs	(\$1,194,400)	(\$1,142,000)
Materials and Contracts	(\$171,700)	(\$147,900)
Expense Total	(\$1,366,100)	(\$1,289,900)

Design

Expense		
Employee Costs	(\$2,052,300)	(\$1,353,400)
Materials and Contracts	\$85,800	\$129,800
Expense Total	(\$1,966,500)	(\$1,223,600)

Program Delivery

Expense		
Employee Costs	(\$1,732,000)	\$0
Insurance	(\$1,500)	\$0
Materials and Contracts	(\$100,300)	\$0
Expense Total	(\$1,833,800)	\$0

Directorate Management Area	Budget 2024	Budget 2023
Service Delivery Administration		
Expense		
Employee Costs	(\$1,153,900)	\$0
Materials and Contracts	(\$18,900)	\$0
Expense Total	(\$1,172,800)	\$0
Service Delivery: Civil Works		
Revenue		
Developer Contribution Plans - Gifted Assets	\$0	\$0
Fees and Charges	\$158,900	\$152,000
Grants, Subsidies and Contributions	\$54,400	\$1,389,200
Revenue Total	\$213,300	\$1,541,200
Expense		
Employee Costs	(\$72,600)	(\$1,079,700)
Insurance	(\$38,700)	(\$103,800)
Materials and Contracts	(\$3,118,600)	(\$3,942,200)
Expense Total	(\$3,229,900)	(\$5,125,700)
Non-Cash Expense		
Depreciation	(\$17,817,300)	(\$16,869,100)
Non-Cash Expense Total	(\$17,817,300)	(\$16,869,100)
Service Delivery: Fleet & Workshop		
Revenue		
Other Revenue	\$7,000	\$7,000
Revenue Total	\$7,000	\$7,000
Expense		
Employee Costs	(\$252,800)	(\$433,200)
Insurance	(\$390,200)	(\$212,500)
Materials and Contracts	\$2,113,700	\$2,362,500
Expense Total	\$1,470,700	\$1,716,800
Non-Cash Expense		
Depreciation	(\$1,791,500)	(\$1,716,800)
Non-Cash Expense Total	(\$1,791,500)	(\$1,716,800)
Service Delivery: Parks		
Revenue		
Developer Contribution Plans - Gifted Assets	\$0	\$0
Fees and Charges	\$1,000	\$1,000
Grants, Subsidies and Contributions	\$171,500	\$171,500
Revenue Total	\$172,500	\$172,500
Expense		
Employee Costs	(\$1,478,100)	(\$4,814,000)
Insurance	(\$19,000)	(\$93,600)
Materials and Contracts	(\$10,051,900)	(\$6,410,800)
Utility Charges	(\$466,500)	(\$474,800)
Expense Total	(\$12,015,500)	(\$11,793,200)
Non-Cash Expense		
Depreciation	(\$2,566,000)	(\$2,732,000)
Non-Cash Expense Total	(\$2,566,000)	(\$2,732,000)

Directorate Management Area	Budget 2024	Budget 2023
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Service Delivery: Property

Revenue		
Developer Contribution Plans - Gifted Assets	\$0	\$0
Grants, Subsidies and Contributions	\$0	\$0
Revenue Total	\$0	\$0

Expense		
Employee Costs	(\$64,200)	(\$1,765,200)
Finance Costs	(\$22,800)	(\$40,000)
Insurance	(\$334,100)	(\$326,900)
Materials and Contracts	(\$4,626,000)	(\$3,465,000)
Utility Charges	(\$727,000)	(\$708,600)
Expense Total	(\$5,774,100)	(\$6,305,700)

Non-Cash Expense		
Depreciation	(\$3,668,700)	(\$3,372,200)
Non-Cash Expense Total	(\$3,668,700)	(\$3,372,200)

Service Delivery: Subdivisions

Revenue		
Fees and Charges	\$254,100	\$243,000
Revenue Total	\$254,100	\$243,000

Expense		
Employee Costs	(\$487,300)	(\$513,400)
Insurance	(\$2,600)	(\$4,000)
Materials and Contracts	(\$34,200)	(\$49,900)
Expense Total	(\$524,100)	(\$567,300)

Directorate Management Area	Budget 2024	Budget 2023
Env & Sust: Environmental Services		
Revenue		
Grants, Subsidies and Contributions	\$581,600	\$436,000
Other Revenue	\$0	\$0
Revenue Total	\$581,600	\$436,000
Expense		
Employee Costs	(\$855,400)	(\$959,700)
Finance Costs	(\$800)	(\$500)
Insurance	(\$6,400)	(\$9,700)
Materials and Contracts	(\$1,416,200)	(\$1,049,500)
Expense Total	(\$2,278,800)	(\$2,019,400)
Non-Cash Expense		
Depreciation	(\$9,500)	(\$11,700)
Non-Cash Expense Total	(\$9,500)	(\$11,700)
Env & Sust: Waste		
Revenue		
Fees and Charges	\$20,027,200	\$21,637,300
Revenue Total	\$20,027,200	\$21,637,300
Expense		
Employee Costs	(\$1,918,700)	(\$1,438,100)
Insurance	(\$4,400)	(\$6,700)
Materials and Contracts	(\$16,591,400)	(\$16,975,900)
Other Expenditure	(\$3,700)	(\$9,100)
Utility Charges	(\$28,800)	\$0
Expense Total	(\$18,547,000)	(\$18,429,800)
Non-Cash Expense		
Depreciation	(\$962,700)	(\$734,200)
Non-Cash Expense Total	(\$962,700)	(\$734,200)
Technical Services Total	(\$56,686,800)	(\$49,960,000)

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