

CITY OF ARMADALE

A G E N D A

**OF CITY STRATEGY COMMITTEE TO BE HELD IN THE COMMITTEE ROOM,
ADMINISTRATION CENTRE, 7 ORCHARD AVENUE, ARMADALE ON MONDAY, 10
OCTOBER 2005, AT 7.00 PM.**

Meal to be served at 6.15 pm

PRESENT:

APOLOGIES:

OBSERVERS:

IN ATTENDANCE:

DISCLAIMER

The Disclaimer for protecting Councillors and staff from liability of information and advice given at Committee meetings to be read by the Chairman.

DECLARATION OF MEMBERS' INTERESTS

QUESTION TIME

DEPUTATION

Nil

CONFIRMATION OF MINUTES

RESOLVED

Minutes of the City Strategy Committee Meeting held on 12 September 2005, be confirmed.

ITEMS REFERRED FROM INFORMATION BULLETIN

INFORMATION BULLETIN – ISSUE NO.19/2005

The following items were included for information in the “City Strategy section”

- Progress Report on Contingency, Operational and Strategic Projects
- Report on Outstanding Matters

If any of the items listed above requires clarification or a report for a decision of Council, this item to be raised for discussion at this juncture.

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CITY STRATEGY COMMITTEE

10 OCTOBER 2005

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LIST OF ACCOUNTS PAID – SEPTEMBER 2005

WARD All
FILE REF: FIN/1
DATE 4 Oct 2005
REF AB/MD
RESPONSIBLE Executive Manager
MANAGER Business Services

In Brief:

- The Report presents, pursuant to Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996, the List of Accounts paid for the period 1.9.05 TO 30.09.05.

Tabled Items

Nil

Officer Interest Declaration

Nil

Strategic Implications

5. Developing Our Organisation
Improve the financial viability of Council, by
 - 5.4.2 Developing processes to measure and allocate costs of Council services
 - 5.4.3 Developing improved financial management reports

Legislation Implications

Section 6.10 (d) of the Local Government Act 1995 refers, ie.

6.10. Financial management regulations

Regulations may provide for —

(d) the general management of, and the authorization of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996 refers, ie.

13. Lists of Accounts

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

- (3) *A list prepared under subregulation (1) is to be —*
- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) *recorded in the minutes of that meeting.*
- (4) *After the list referred to in subregulation (1) has been prepared for a month the total of all other outstanding accounts is to be calculated and a statement of that amount is to be presented to the council at the meeting referred to in subregulation (3)(a).*

Council Policy/Local Law Implications

Nil

Budget/Financial Implications

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

Consultation

Nil

BACKGROUND

Pursuant to Section 5.42 of the Local Government Act 1995 (*Delegation of some powers and duties to CEO*), Council has resolved to delegate to the CEO (*Primary Delegation No: 150 refers*) the exercise of its powers to make payments from the municipal and trust funds.

COMMENT

The List of Accounts paid for the period 1 September 2005 to 30 September 2005 is presented at **Attachment A-1 of the Agenda.**

RECOMMEND

That Council note the List of Accounts paid as presented at Attachment A-1 of this Report and summarised as follows:

Municipal Fund

Accounts paid totalling \$23,936,445.38 on Vouchers 2460 - 2606, Batch 178 - Batch 192, 100179 – 100203 & 300023 - 300024

Trust Fund

Nil

Moved Cr _____
Motion Carried/Lost (....)

FINANCIAL REPORT –AUGUST 2005

WARD : ALL
FILE REF : FIN/1
DATE : 4 Oct 2005
REF : AFM / NC
RESPONSIBLE : EDCorpS and EMBS
MANAGER

In Brief:-

- This Report is in response to Council's resolution of 19th September 2005 to "*refer the Financial Report for the period ended 31 Aug 2005 to the October 2005 City Strategy Committee meeting for review*".

Tabled Items

Nil

Strategic Implications

Developing our Organisation:

- Improve the environment for effective governance;
- Improve the overall financial viability of Council.

Legislation Implications

Local Government Act 1995 – Part 6 – Division 3 – Reporting on Activities and Finance
Local Government (Financial Management) Regulations – Part 4 – Financial Reports

Council Policy/Local Law Implications

Nil

Budget/Financial Implications

The Statement of Financial Activity as presented refers and explains.

Consultation

Directors and Managers relevant to the reported instances of 'material variance'.

BACKGROUND

The purpose of this Report is to provide Committee/Council with further opportunity to review in more detail the Financial Report as previously presented to the 19th September Council Meeting via the CEO's Report. The Report as previously presented and resolved is reproduced at **Attachment A-2**.

PROPOSAL AND COMMENT

It is proposed that the Executive Director Corporate Services speak to, explain and respond to any queries from Committee members on his prior Reports as presented at Attachments A-2 and A-3 to this report.

RECOMMEND

That Council:

- 1. Reaffirm its Resolution 383/9/05 of 19 September 2005 which was as follows:-**

That Council -

- 1. Pursuant to clause 34(5) of the Local Government (Financial Management) Regulations, adopt the following indicators of material variance for use in Statements of Financial Activity for the 2005-06 financial year, i.e.*
 - Revenues – ‘material variances’ will be identified, where for the period being reported, the actual is less than budget by an amount greater than \$50,000 – in these instances explanatory comment to be provided.*
 - Expenditures – ‘material variances’ will be identified, where for the period being reported, the actual is greater than budget by an amount greater than \$100,000 – in these instances explanatory comment to be provided.*
 - 2. Approve the following practice for presenting future Monthly Financial Reports to Council, i.e.*
 - Monthly Financial Reports be presented to the second Council meeting of each month via the CEO’s Report and that part of the Report Recommendation be to refer the Monthly Financial Report as presented, to the next City Strategy Committee for review and analysis.*
- 2. Accept the Financial Report for the period ended 31st August 2005 as presented at Attachment A-3 to this Report.**

Moved Cr _____
Carried/Lost ()

ANNUAL REPORT – 2004/2005

WARD All
FILE REF: COA/25
DATE 3 Oct 2005
REF MD
RESPONSIBLE MANAGER Manager Governance & Administration

In Brief:

Council is requested to:

- Accept the 2004/2005 Annual Report
- Determine the date, time and place of the Annual General Meeting of Electors

Tabled Items

Nil

Officer Interest Declaration

Nil

Strategic Implications

Communication: To achieve a dialogue with the community to have a clearer understanding of the community's needs and expectations.

Legislation Implications

Sections 5.27, 5.53, 5.54 and 5.56 of the Local Government Act 1995.

Council Policy/Local Law Implications

Nil

Budget/Financial Implications

Sufficient funds have been allocated in Council's budget to cover all costs associated with the preparation of the 2004/2005 Annual Report and Annual General Meeting of Electors.

Consultation

- Mayor
- CEO
- Senior officers
- Design/publishing houses

COMMENT

In accordance with s5.27 and s5.54 of the *Local Government Act 1995* (the Act) Council's acceptance is required of the 2004/2005 Annual Report (Text only) and to determine the date, time and place of the Annual General Meeting of Electors (AGM).

The City's 2004/2005 Annual report satisfies s5.53 of the Act as it contains the following:

- A report from the Mayor and Chief Executive Officer
- The financial report for the financial year;
- The Auditor's report for the financial year;
- Information as prescribed in relation to payments made to employees;

- A matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and
- Reference to the City’s “Information Statement”, National Competition Policy and Record Keeping requirements.

A number of recent amendments to section 5.56 of the Act have removed the requirement for local governments to both prepare and report on their “plan of principal activities”. This requirement however has been replaced with “Planning for the future”.

In accordance with regulation 19C of the *Local Government (Administration) Regulations*, Council is not required to report on its “plan for the future” until after the financial year ending 30 June 2006.

Additional changes to section 5.54 of the Act also require local governments to accept their annual reports by an *absolute majority*.

Council is therefore requested to accept by *absolute majority* the 2004/2005 Annual Report (Text only) presented at **Attachment “5”**, and to approve the time, date and venue of the AGM being 7:00pm, Thursday 17 November 2005 in the City’s Function Room, 7 Orchard Avenue Armadale.

For Council information, the proposed timetable for completion of the Annual Report and convening of the AGM is as follows:

Due Date	Task
Council Meeting 17 October 2005	<ul style="list-style-type: none"> • Annual Report presented to Council via City Strategy Committee with recommendation to accept the Report. • Council to determine date, time and place of Annual General Meeting of Electors.
Notices to be placed in 1 November “Comment” and 10 November “Examiner” newspapers.	Public notice to be given re: <ul style="list-style-type: none"> • Availability of the Annual Report; and • Date, time, place and purpose of the Annual General Meeting of Electors
Tuesday 15 November 2005	AGM reminder advertisement and distribution of A4 flyer summarised Annual Report to households.
Thursday 17 November 2005	Annual General Meeting of Electors to be held in the Function Room commencing at 7:00 p.m.
Council Meeting 19 December 2005	Minutes of AGM to be reported to Council.

Progress on the artwork for the cover and layout is nearing completion and is expected to be completed in time for the AGM.

RECOMMEND

That Council:

1. **accepts the 2004/2005 Annual Report for the year ending 30 June 2005, as presented at Attachment "5".**
2. **hold its Annual General Meeting of Electors on Thursday, 17 November 2005 at 7:00 p.m. in the City's Function Room, 7 Orchard Avenue, Armadale.**

ABSOLUTE MAJORITY REQUIRED

Moved Cr _____
Motion Carried/Lost (.....)

PUBLIC OPEN SPACE STRATEGY – FINALISATION OF STAGE 6

WARD : NEERIGEN &
RIVER

FILE REF : POS/1

DATE : 23 September 2005

REF : CRG

RESPONSIBLE : EDDS
MANAGER

In Brief -

- Public consultation for Stage 6 of the City's Public Open Space Strategy is complete.
- A business case for the use of funds that may be generated through the disposal of reserves has been prepared.
- Recommend Council cancel, rezone, and dispose of Reserve 29937 at Wandoo St Mt Nasura for residential development, and refer the matter of the long-term preservation of the wandoo tree that occupies the verge to the City's Heritage Advisory Committee for consideration.
- Recommend the portion of Reserve 30253 that consists of Lot 90 Brookton Highway, Lot 245 and 213 Hicks Rd be cancelled, rezoned and sold for residential development, whilst retaining a public access way no less than 10 meters in width to allow access from Hicks Rd to Brookton Highway.
- Recommend Council cancel, rezone and dispose of Reserve 26826 at 15 Gemsarna Cres Kelmscott, Reserve 31693 at Lefroy St Mt Nasura, Reserve 32225 at 17 Bromfield Drive Kelmscott, & Reserve 28364 at 15 Millen St Mt Nasura.
- Recommend Council defer consideration of Reserve 28218 until the City's Gateways project is complete.

Tabled Items

- Consultants Report 'Assessment of existing Public Open Space within urban areas of the City of Armadale' (A copy of this report was supplied to Councillors in February 2001).

Officer Interest Declaration

Nil.

Strategic Implications

Social Infrastructure Item 2.3 Develop a Strategic Plan for the provision of recreation services and facilities.

Legislation Implications

Land Administration Act 1997
Town Planning and Development Act 1928
Town Planning Scheme No. 2

Council Policy / Local Law Implications

Nil.

Budget / Financial Implications

Stage 6 of the Public Open Space Strategy proposes to dispose of 1.35 hectares, transfer 0.80 hectares and accept vesting of 18.91 hectares of public open space. This equates to a net increase of approximately 17.5 hectares of public open space managed by the City within the Canning River & Foothills (3) Precinct.

The current area available for Public Open Space in the precinct has been calculated at 7.5% of the residential area. The area of land available for public open space will increase to approximately 10.75% of the residential area, following the acceptance of vested land as previously resolved by Council (see page 2 to 4 for CS10/47/10).

The costs of managing minor passive reserves are approximately \$1,600 per hectare per annum. Such an increase in the area of public open space vested in the City of Armadale equates to an increase in management costs of approximately \$28,000 per annum.

If reserves are disposed, and funds utilised as recommended in this report, these improvements are likely to have maintenance requirements in the order of \$70,000 per annum.

Consultation

Public consultation consistent with Department for Planning and Infrastructure (Land Asset Management) guidelines for the administration of Section 20A reserves has taken place for Stage 6 of the Public Open Space Strategy (hereafter referred to as the POS Strategy). For a reserve to be cancelled, Council needs to demonstrate to the Minister for Lands the level of citizen's support.

Consultation involved writing to all landholders within 100m walking distance of each reserve, signposting reserves proposed to be cancelled, and newspaper advertising. Submissions were open from 25 November 2004 to 31 January 2005.

Thirty-four submissions were received during the public consultation period in response to the public advertising of Stage 6. These submissions referred to a total of 9 different areas. Attachment One provides a summary and description of submissions. Submissions relating to the use of funds raised from the sale of public open space are presented in the 'Details of Proposal' section of this report.

BACKGROUND

In July 1999 Council resolved to take a strategic approach to Public Open Space rationalisation. In 2000, a comprehensive review of Public Open Space was undertaken. The City has been progressing to address the recommendations of the seven stages of the POS Strategy. Stage 6 of the Strategy includes the Canning River and Foothills (3) Precinct.

At its meeting 18 October 2004 Council resolved (CS47/10/04)

“That Council commence public consultation for the Canning River and Foothills (3) Precinct consistent with the Department for Planning and Infrastructure Guidelines for administration of Section 20A Public Recreation Reserves...”

The public consultation period for Stage 6 of the Public Open Space Strategy (Canning River and Foothills (3) Precinct) was completed in January 2005.

Advertisement of Stage 6 of the POS Strategy included a proposal to accept vesting of a number of reserves within the Canning River and Foothills 3 Precinct. Subject to no adverse public comment being received, Officers are now in the process of accepting vesting of these areas (a net increase of 18 hectares of public open space in the precinct).

In March 2005, Council resolved to defer consideration of Stage 6 until a business case is prepared (CS24/3/05).

“That Council defer consideration of Stage 6 of the City’s Public Open Space Strategy until a report is prepared indicating the amount of funds estimated to be raised as a result of the disposal process for this stage and a business plan indicating how the funds raised are intended to be spent”

A business plan indicating the amount of funds estimated to be raised and the intended use of the funds has now been prepared and is included in this report.

DETAILS OF PROPOSAL

The following sections first consider public submissions received regarding a number of reserves proposed for disposal as a part of Stage 6 of the POS Strategy (section titled: Reserves Proposed for Disposal).

Subsequent sections detail a proposal for the use of funds, as requested by Council in March 2005 (section titled: Proposal for the use of funds generated).

RESERVES PROPOSED FOR DISPOSAL

The following proposals require detailed consideration based on public submissions. Key aspects of submissions are discussed in subsequent sections. For a full description of issues raised in submissions, refer to Attachment 4.

Proposal to Cancel, Rezone and Dispose of Reserve 31693 - 28 Lefroy Rd Mt Nasura

Submissions: Two submissions opposed the proposal. Key points raised include the habitat, landscape and heritage values of the wandoo trees that occupy the reserve, the lack of alternative open space available to local children without crossing a major road, potential increased traffic flow from new residences once developed, and potential damage to an adjacent property from deep wandoo tree roots (if trees were removed from the reserve).

Response: A number of the wandoo trees that occur between the Brookton Highway and Reserve 31693 are within the road reserve. One large wandoo tree occurs close to the reserves Lefroy Rd street frontage, and a number of other wandoo trees occur close to the boundary with 26 Lefroy Rd. The vegetation that occurs on Reserve 31693 and on the adjacent road reserve is illustrated in Figure 1.



Figure 1

The remnant wandoo trees on this reserve are not part of a functioning natural bushland. It is recognised that these trees are of value to the native birds, reptiles and insects that may be utilising them for habitat. However, an area with degraded vegetation such as Reserve 31693 is unlikely to be managed by the City as a natural area.

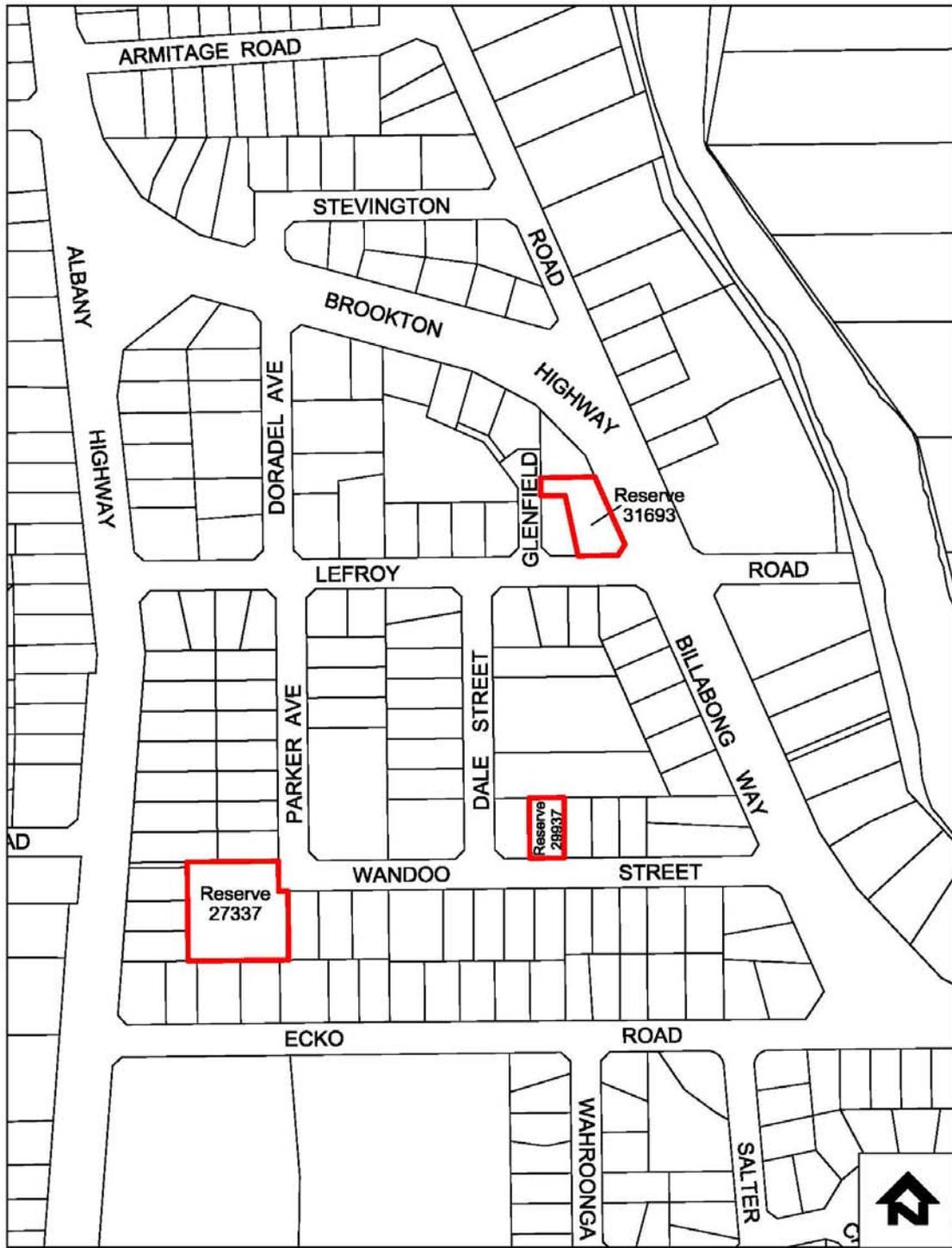
The cultural and landscape value of the wandoo trees was also identified in submissions. The trees on this reserve are of considerable age. They are not listed on Councils' significant tree register.

The closest neighbourhood park to Reserve 31693 is Reserve 27337 on the corner of Wandoo St and Parker Ave, Mt Nasura. Upgrades to Reserve 27337 are proposed using funds generated from the disposal of public open space in this precinct (see section titled: Proposal for the use of Funds Generated). Reserve 27337 on Wandoo St is 380 metres from Reserve 31693 if travelling along Lefroy Rd via Dale St (Location Map 1).

Reserve 31693 is 1,628m², with its main street frontage on Lefroy Rd and a narrower street frontage on Glenfield Place. The surrounding zoning is currently R10. Under the draft TPS 4, the area will remain R10. An area such as this with 2 street frontages would have a maximum development potential up to R30 upon application. Notwithstanding this, traffic from new residents is unlikely to result in a significant increase in traffic volumes.

The influence of the removal of trees on Reserve 31693 is unlikely to have an effect on the structure on adjacent properties.

Recommend Council cancel Reserve 31693 on Lefroy St Mt Nasura, rezone to R10 and sell for residential development.



**LOCATION MAP 1.
RESERVE 27337, 29937, AND 31693, MT
NASURA.**

Proposal to Cancel, Rezone and Dispose of Reserve 29937 - 15 Wandoo St Mt Nasura

Submissions: Eight submissions opposed the proposal. Key points raised include the environmental, heritage and landscape values of remnant wandoo trees that occur on the reserve, the lack of alternative public open space without crossing busy roads, and the loss of the sense of low-density housing. The value of investigating opportunities for long-term preservation of large remnant trees in the area was also identified.

Response: Submissions specifically refer to the significance of the large wandoo tree that occurs on the verge of reserve, and suggest the potential for the tree to be added to the Council's register of significant trees. The particular tree is outside of Reserve 29937.

Submissions also related to the grove of wandoo trees that occur on the reserve. This grove of wandoo trees is not part of a functioning natural bushland. It is recognised that these trees are of value to the native birds, reptiles and insects that may be utilising them for habitat. However, an area with degraded vegetation such as Reserve 29937 (Figure 2) is unlikely to be managed by the City as a natural area. No trees on this reserve are listed on the City's register of trees of significance.



Figure 2

Alternative public open space is available at Reserve 27737 on the Corner of Wandoo St and Parker Ave. This is on the same road as Reserve 29937 less than 150 metres away (Location Map 1). Upgrades to Reserve 27337 are proposed using funds generated from the disposal of public open space in this precinct (see section titled: Proposal for the use of Funds Generated).

The land is zoned R10 under the current Town Planning Scheme. Under draft TPS 4, Reserve 29937 would have a maximum development potential of R10 for single housing and up to R25 for group dwellings, along with other lots in the vicinity.

Recommend Council cancel, rezone, and dispose of Reserve 29937 on Wandoo St Mt Nasura for residential development, and refer the matter of the long-term preservation of the wandoo tree that occupies the verge to the City's Heritage Advisory Committee for consideration.

Proposal: Cancel, Rezone and Dispose of Reserve 28364 – Millen St Mt Nasura

Submissions: Eight submissions opposed the proposal. Key issues raised included the use of the reserve by adults and children for recreation, and as an access way to Brookton Highway. Submissions also referred to the value of the reserve for urban stormwater management.

Response: Reserve 28364 links Bamlett St and Millen Street. Alternative public open space (vested Reserve 28746 and 28899) is less than 50 metres away from Reserve 28364. This alternative public open space also links Millen and Bamlett Street, allowing access from Bamlett St to Brookton Highway via Ellen St (Location Map 2). This alternative route is approximately 100 metres greater than if Reserve 28364 is utilised. Upgrades to Reserve 28746 and 28899 are proposed using funds generated from the disposal of public open space in this precinct (see section titled: Proposal for the use of Funds Generated).

In comparison, together Reserves 28746 and Reserves 28899 provide 4,849 m² of public open space when compared to Reserve 28364 that only provides 1,636m².

Reserve 28364 is illustrated in Figure 3.

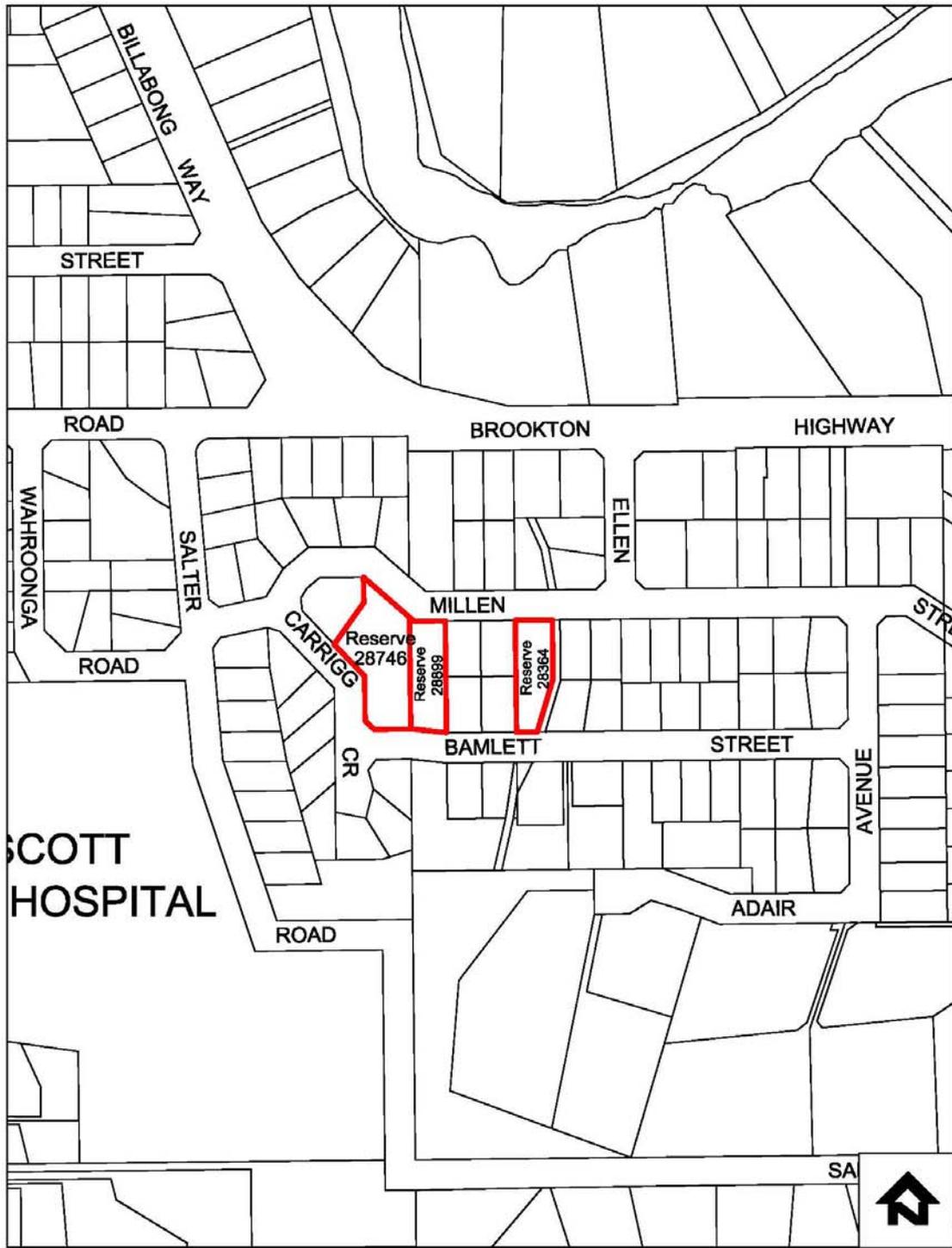


Figure 3

The land is currently zoned R10. Under a draft TPS 4, this land, as it has two street frontages, has development potential up to R30.

A large drain (piped) runs adjacent to Reserve 28364. This pipe is contained in a separate drainage reserve (Reserve 28245) and is not impacted by this proposal.

Recommend Council cancel, rezone to R10 and dispose of Reserve 28364 on Millen St Mt Nasura, for residential development.



**LOCATION MAP 2.
RESERVE 28746, 28899, AND 28364, MT
NASURA.**

Proposal: Cancel, Rezone and Dispose of portion of Reserve 30253 (opposite Kevin Rd Kelmscott) Hicks Rd Kelmscott

Submissions: Two submissions supported the proposal and twelve opposed. Key issues raised include the use of the reserve to access Brookton Highway (shops and bus-stop). Residents expressed concern that other routes involve the ascent and decent of steep sloping streets or the use of another reserve that has poor visibility and surveillance. Reserve 30253 was identified as a popular location for recreation, and for its environmental values (specifically birds).

Response: The location of the portion of Reserve 30253 opposite Kevin Rd Kelmscott is illustrated in Location Map 3. Alternative access to Brookton Highway involves the ascent and decent of steep streets. Travel distance is increased by more than 700 metres from Hicks Road (by following Kevin Rd and Ranford St). There is a well-worn path through Reserve 30253 (see Figure 4).

Alternative access from Hicks Rd to Brookton Highway through the second portion of Reserve 30253 at the end of Hicks Road (which Council previously proposed to accept vesting) is possible. However, this reserve contains a watercourse, remnant canopy vegetation, and is an undesirable walking route.

Hicks Rd is not currently developed through to Ranford Rd (see Location Map 3). Once this road is developed, it would provide a link back to Brookton Highway. In the event of the close of Reserve 30253 and the development of Hicks Rd through to Ranford St, the travel distance from Hicks to Brookton Highway will be increased by 300m. There are currently no plans to develop Hicks Rd through to Ranford St.

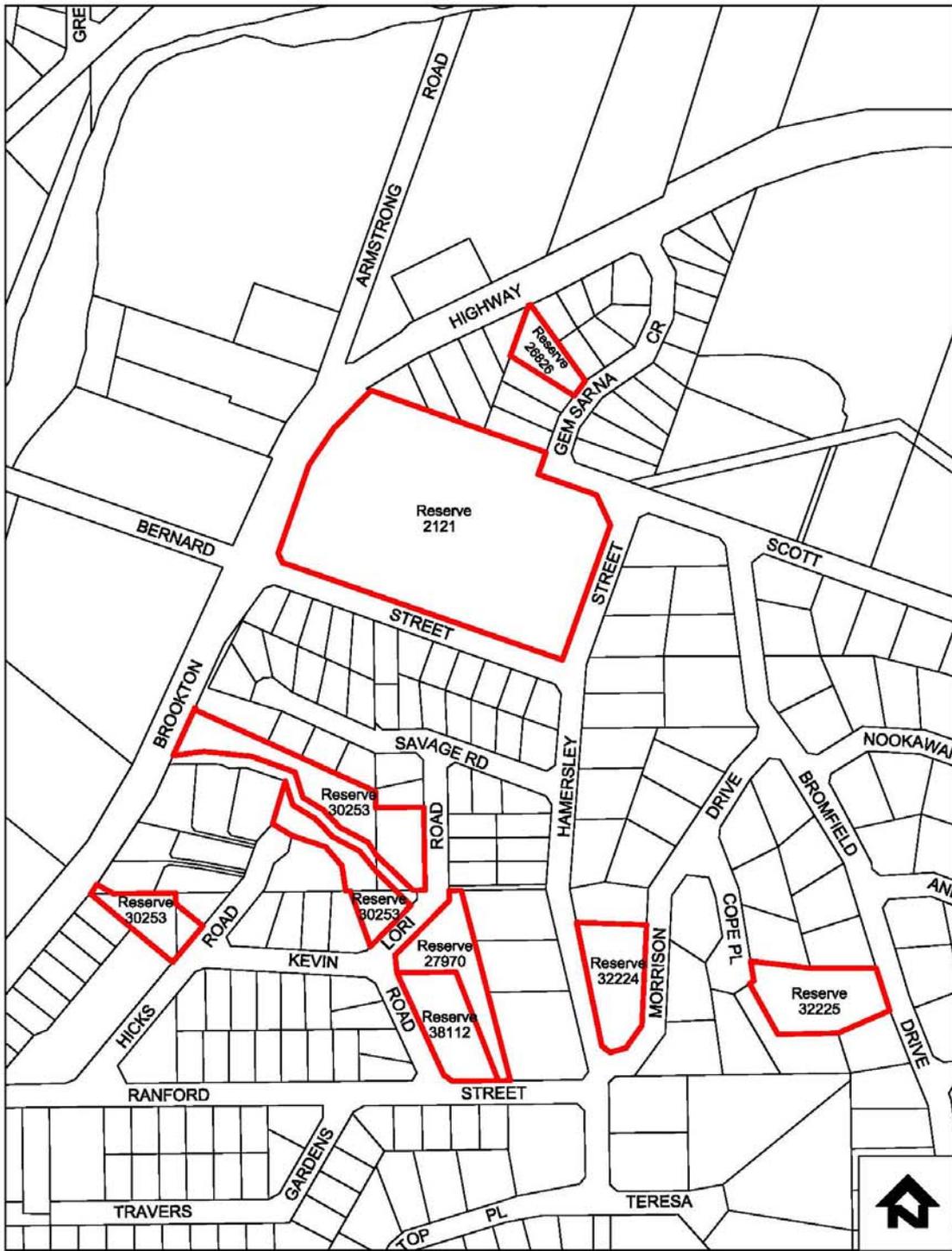
The Reserve contains tall weeds and does not appear to be utilised for recreation (see Figure 4). City of Armadale vested recreation reserve 38112 and a network of drainage reserves occur within 150 metres of Reserve 30253 (see Location Map 3).



Figure 4

There is potential to develop 1,800 m² of the reserve, and retain a ten-metre public access way from Hicks Rd to Brookton Highway.

Recommend the portion of 30253 that consists of Lot 90, 245 and 213 be cancelled, rezoned and sold for residential development, whilst retaining a public access way no less than 10 metres in width to allow access from Hicks Rd to Brookton Highway.



**LOCATION MAP 3.
RESERVE 30253, 27970, 38112, 2121, 26826,
32224 AND 32225, KELMSCOTT.**

Proposal: Cancel, Rezone and Dispose of Reserve 26826 – 15 Gemsarna Cres Kelmscott

Submissions: Seven submissions opposed the proposal. Key issues raised included the use of the reserve for safe access to shops, a bus stop and a telephone box on Brookton Highway. Residents identified that alternative routes do not have footpaths and would involve increased travel along the side of Brookton Highway. The use of the area by children and adults for recreation was also identified in submissions. A number of residents access the rear of their properties through the reserve, and indicate that there have never been undesirable activities taking place in the reserve. The value of the reserve for creating a sense of low-density housing was identified in submissions.

A further submission was received in September 2005. This submission emphasised the lack of community support for the proposal (from the two submitters), the good accessibility and surveillance of the area for the local community (in preference to Reserve 2121), and the preference for crossing Brookton Highway to access the shops via the reserve on Gemsarna Crescent (in preference to Reserve 2121 with regards to safety). The aesthetic benefit of the reserve to the local residents was also detailed.

Response: Alternative access for walkers to shops and bus stops along Brookton Highway can be achieved via Gemsarna Crescent, or through Reserve 2121 at the corner of Gemsarna Cres and Scott Rd (see Location Map 3). City of Armadale Technical Services staff have assessed sight lines at Brookton Highway street frontage of Reserve 26826 and at Reserve 2121, and determined that there is not a significant difference in the ability to see oncoming traffic (Figure 5, 6, 7 and 8 illustrate). However, in order to cross Brookton Highway through Reserve 2121, construction of a small bridge structure over the open drain may be required. This could be funded from the sale of Reserve 26826 (15 Gemsarna Cres Kelmscott).



Figure 5 & 6 – Sight lines along Brookton Highway from Reserve 26826



Figure 6 and 7 – Sight lines along Brookton Highway from Reserve 2121

Individuals who indicated that they use the reserve for access to shops on Brookton Highway would have an increased travel distance of 150, 64, 47, 41 and 17 metres if Reserve 26826 were closed. On average, the travel distance along Brookton Highway for residents would increase from 80 metres to approximately 150 metres (average across routes).

Alternative public open space is available less than 70 metres away. This recreational area (Reserve 2121 vested in the City for recreation) is 3.8 ha in size in comparison to the 0.2 ha size of Reserve 26826. Upgrades to Reserve 2121 (Migrant) park are proposed utilising funds generated through the sale of public open space within this precinct (see section titled: Proposal for the use of Funds Generated).

The land is currently zoned R10. Under draft TPS 4, this land would be remain as R10 with development potential for two single dwellings up to R25, which would allow applications for up to 4 group dwellings.

There are currently no formed footpaths along either the existing or alternative routes to the shops on Brookton Highway.

The reserve does not appear to attract undesirable uses, and appears well maintained. Consideration of drainage infrastructure requirements for the land should occur at the time when a development application is received.

Recommend Council cancel, rezone and dispose of Reserve 26826, 15 Gemsarna Cres Kelmscott.

Proposal: Cancel, Rezone and Dispose of Reserve 32225 of 17 Bromfield Drive Kelmscott

Submissions: One submission opposed the proposal. Key issues raised include the use of the reserve to access Cope Place, the use of the reserve by children and adults for recreation, and value of the reserve for native flora and fauna.

Response: Whilst Reserve 32225 contains a number of remnant grass trees, they are not part of a functioning natural bushland. It is recognised they are of value to the native birds, reptiles and insects that may be utilising these trees for habitat. However, an area with degraded vegetation such as Reserve 32225 is unlikely to be managed by the City as a natural area.

The reserve is steeply sloped. Access between Bromfield Drive and Cope Place is difficult as a result of this slope. Alternative public open space is available at the corner of Morrison Dr and Hamersley St, approximately 450 metres further than the Bromfield Dr street frontage of Reserve 32225 (see Location Map 3).

Reserve 32225 is zoned R5 under TPS2 and will remain R5 under draft TPS4.

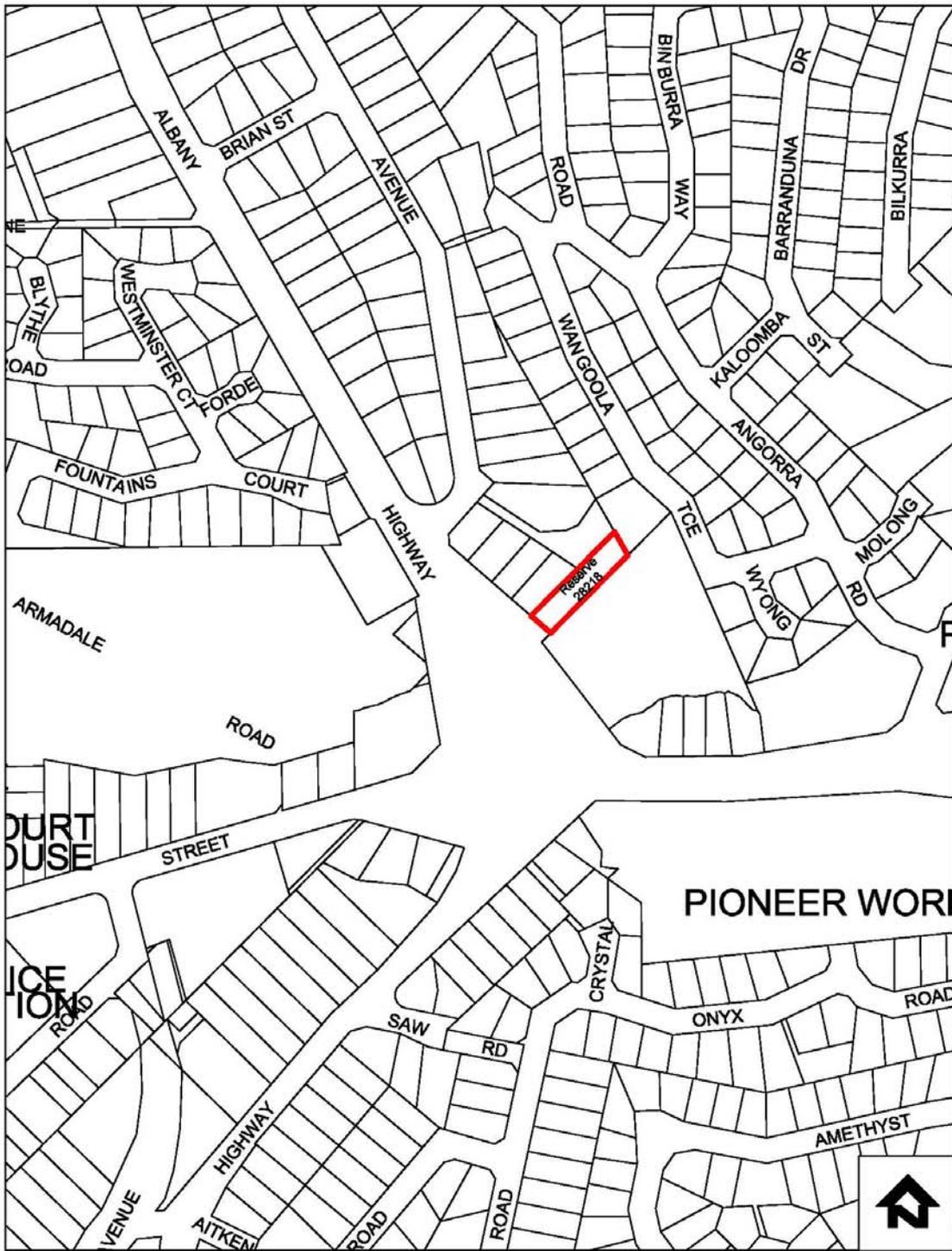
Recommend Council cancel, rezone and dispose of Reserve 32225, 17 Bromfield Drive Kelmscott.

Proposal: Cancel, Rezone & Dispose of Reserve 28218, 3244 Albany Hwy Mt Nasura

Submissions: One submission in opposition to the proposal was received on behalf of Wirra Willa Gardens. Key issues raised include the Council's support for the development of Wirra Willa Gardens as a low-key tourist site in draft TPS4, and the need to retain the reserve as a buffer to the site. The potential of the reserve to be utilised as an access route between the Wirra Willa Gardens and the Armadale Train Station was also identified. Wirra Willa Gardens are of the opinion that the reserve provides an important vegetative link between their site that would be lost if the site were to be developed. Concern over the suitability of the land for residential development was also raised, as the land parcel is close to the intersection of Armadale Road, Albany Highway and South West Highway.

Response: The City is currently developing a strategy for its gateways. In light of Reserve 28218 being located in close proximity to the intersection of Armadale Rd, South Western Highway and Albany Highway - the City's gateway (see Location Map 4), it is recommended that consideration of Reserve 28218 be deferred until the City's gateway project is complete.

Recommend Council defer consideration of Reserve 28218 until the City's Gateways project is complete.



**LOCATION MAP 4.
RESERVE 28218, MT NASURA.**

PROPOSAL FOR USE OF FUNDS GENERATED

Advice has been received from the Department for Planning and Infrastructure (Land Asset Management) that in order to pursue cancellation of the reserves, the City of Armadale must ultimately provide a business plan detailing how the funds raised are to be spent. Funds generated must be used in the same precinct and must be utilised for upgrades to existing POS or purchase of alternate POS.

As a component of the public consultation process, the City invited suggestions as to the use of funds. Four submissions were received and are detailed below.

- 1) Upgrade of facilities at Reserve 27970 (bordered by Ranford, Kevin and Hamersley St) Kelmscott.
- 2) Upgrade of facilities – Reserve 28746 (bordered by Millen St, Carrigg Cres and Bamlett St) Mt Nasura.
- 3) Upgrade facilities at Reserve 31963, 28 Lefroy Rd Mt Nasura.
- 4) Upgrade of facilities at Reserve 27337, Cnr Wandoo St and Parker Ave Mt Nasura.

Estimates of land values are indicated below. It is expected that if the disposal of reserves were to proceed as recommended in this report, approximately \$1.3 million will be generated. Costs in the order of 5 to 10% of the income will be incurred to generate the funds.

Reserve proposed to be disposed	Estimated value
Reserve 31693 - 28 Lefroy Rd Mt Nasura	\$160,000
Reserve 29937 - 15 Wandoo St Mt Nasura	\$125,000
Reserve 28364 – Millen St Mt Nasura	\$180,000
Portion of Reserve 30253 (opposite Kevin Rd Kelmscott) Hicks Rd Kelmscott	\$450,000
Reserve 26826 – 15 Gemsarna Cres Kelmscott	\$150,000
Reserve 32225 of 17 Bromfield Drive Kelmscott	\$250,000
TOTAL	\$1,315 000

With due consideration to the availability of POS, suitability for use, requirements for upgrades and to public suggestions for the use of funds, officers have generated a proposal for the use of funds that may become available through this process (listed below, not in priority order).

Option	Rationale	Estimated cost
Upgrade facilities at Reserve 38112 (Ranford Rd and Hamersley St).	Identified as a suggestion in three public submissions. Close to a reserve proposed for disposal.	Playground = \$40,000, Seating = \$5,000, Bollards and gate = \$10,000, Tree planting = \$5,000 Total = \$60,000
Install path through Reserve 35371 off Carawatha Avenue to increase accessibility.	Identified as a potential trail with aesthetic values in the POS Strategy Report but has poor access.	Upgrade firebreaks = \$5,000 Install limestone paths = \$10,000 Herbicide treat = \$2,000 Bollard and gate = \$3,000 Total = \$20,000

Option	Rationale	Estimated cost
Upgrade facilities at Migrant Park (Reserve 2121) including playground equipment, interpretive signage and landscaping.	Part of a potential trail to across the Canning River. Large open space close to small reserve proposed for disposal. Good surveillance and access with existing playground facilities requiring upgrades.	Playground = \$20,000 Information shelters/ paving with site history = \$12,000 Bollard and gate = \$12,000 BBQ's & Lights = \$20,000 Seating = \$7,500 Drinking fountain = \$4,500 Bore/ reticulation = \$50,000 Landscaping = \$30,000 Concrete walk/cycle paths = \$40,000 Tree planting = \$20,000 Park signs (3) = \$3,500 Small culvert = \$2,000 Total = \$221,000
Upgrade playground equipment at Reserve 28746 & 28899 (off Millen St).	Close to reserve proposed for disposal. Suggestion derived during the public consultation process.	Playground = \$40,000 Concrete path = \$10,000 Drinking Fountain = \$4,500 Park signs (2) = \$2,000 Total = \$56,500
Upgrade facilities at Reserve 38112, 27970 & 30253 including provision of paths, seating, bridge to cross the watercourse. Beautification of the reserve through revegetation of a winter stream.	Close to reserve proposed for disposal. Suggestion derived during the public consultation process. Linear open space with access to the highway and good street frontage.	Bridge over creek = \$30,000 Paths = \$10,000 Streamlining of creek = \$20,000 Total = \$60,000
Upgrade facilities at Reserve 27337 cnr Wandoo St and Parker Ave.	Close to reserve proposed for disposal.	Concrete path (Albany Hwy to Wandoo St) = \$10,000 Tree planting = \$10,000 Site cleanup = \$10,000 Seating = \$2,000 Total = \$32,000
Complete works at Derry Avenue Reserve as per Landscape Concept plan.		Total = \$180,000
Upgrade playground/ facilities at Reserve 35763, Carawatha Avenue and Blackwood Drive Mt Nasura.		Upgrade playground/ facilities = \$30,000 Total = \$30,000

Option	Rationale	Estimated cost
Upgrade facilities at Peaceful Ponds Reserve 35687 Mt Nasura		Picnic shelters = \$20,000 Seats = \$2,000 Interpretive Signage = \$20,000 Total = \$42,000
TOTAL		\$702,000

Proposals for the use of funds equate to an estimated cost of \$700,000, which would allow these options (and others) to be further progressed to utilise the funds available.

Once funds generated through the sale of public open space are obtained by the City of Armadale, exact allocation of funds to projects that enhance public open space within the precinct (but in line with the Department for Planning and Infrastructure guidelines) will be dealt with through budgetary processes.

CONTINUATION OF IMPLEMENTATION OF PUBLIC OPEN SPACE STRATEGY

It is proposed to consider and provide a report to Council with recommendations for the final stage (Stage 7) of the public open space strategy by the end of 2005. Following public consultation for Stage 7, an amendment to Town Planning Scheme No. 4 will be presented to Council for initiation to implement the necessary rezoning arising from Stages 6 and 7.

Following gazettal of Town Planning Scheme No. 4, officers will commence disposal of reserves from Stage 1 of the public open space strategy and develop a business plan for Council's consideration.

OPTIONS

Council has the option to proceed in accordance with the recommendations of this report, or reconsider recommendations in regard to the disposal of reserves or use of funds generated.

CONCLUSION

Public advertising of Stage 6 of the Public Open Space Strategy is now complete.

In light of previous Council resolution (CS10/47/10), vesting of a number of reserves in the Canning River and Foothills Precinct (3) will now be accepted or transferred to other agencies, resulting in a net increase of 18.9 hectares of public open space to the precinct.

Thirty-four submissions were received in response to public advertising (as summarised in **Attachment 4** of this report). Summaries of submissions and officer responses to the key issues raised are presented for consideration.

The disposal of reserves as recommended in this report is estimated to generate in the order of \$1.3 million dollars, to be utilised for the purpose of improving other public open space in the precinct. Officers have identified a number of options for the use of these funds.

RECOMMEND

That Council:-

- a. **cancel Reserve 31693 on Lefroy St Mt Nasura, rezone and sell for residential development.**
- b. **cancel, rezone, and dispose of Reserve 29937 on Wandoo St Mt Nasura for residential development, and refer the matter of the long-term preservation of the wandoo tree that occupies the verge to the City's Heritage Advisory Committee for consideration.**
- c. **cancel, rezone and sell portion of Reserve 30253 that consists of Lot 90, 245 and 213 for residential development, whilst retaining a public access way no less than 10 metres in width to allow access from Hicks Rd to Brookton Highway.**
- d. **cancel, rezone and dispose of Reserve 26826, 15 Gemsarna Cres Kelmscott.**
- e. **cancel, rezone and dispose of Reserve 32225 17 Bromfield Drive Kelmscott.**
- f. **cancel, rezone and sell reserve 28364, 15 Millen St Mt Nasura for residential development.**
- g. **defer consideration of Reserve 28218 until the City's Gateways project is complete.**

Moved Cr _____
Carried/Lost ()

***ARMADALE VISITOR CENTRE AND THE HERITAGE COUNTRY TOURISM
ASSOCIATION – TOURISM OPTIONS***

WARD ALL
FILE REF: ORG/2
DATE 20 September 2005
REF CA
RESPONSIBLE Executive Director
MANAGER Community Services

In Brief:

This Community Services item is brought to City Strategy as a matter of urgency. It provides additional information in relation to Council's prior resolution C84/8/05 to assume responsibility for the management and operation of the Armadale Visitor Centre, including the employment of all staff at the Centre, and specifically provides details of cost estimates associated with that decision, for Council's consideration.

It is recommended that Council

- (a) take on the management and operation of the Armadale Visitor Centre, including the employment of all staff, noting the likely, unbudgeted, increase in expenditure of \$20,000 in 2005/06 and each year thereafter.
- (b) acknowledge that part (a) of this recommendation will require an allocation of \$20,000 per annum from the 2006-2007 Budget for the ongoing operation of the Armadale Visitor Centre which is not currently accommodated within the City's 15 Year Financial Plan.

Tabled Items

Nil

Officer Interest Declaration

Nil

Strategic Implications

Facilitate a wide range of social and cultural experiences

Promote and market the city, locally, nationally and internationally

Legislation Implications

Nil

Council Policy/Local Law Implications

Nil

Budget/Financial Implications

Current annual allocation for Tourism within the City's 2005/06 Budget and 15 Year Financial Plan is \$60,000. The report recommendation will result in a \$20,000 over expenditure of the 2005-06 annual budget and impose a \$20,000 per annum unfunded expense commitment in the 15 Year Financial Plan.

Consultation

Chief Executive Officer
Executive Director Corporate Services

BACKGROUND

At the August 2005 Community Services Committee, a report on the status of the Heritage Country Tourism Association (HCTA) and the Armadale Visitor Centre was presented and considered in some detail.

For the benefit of considering this matter the Committee discussion and resolution of Council have been included below;

Committee Discussion

Committee discussed the matter at length and agreed that the City should assume management and operation of the Armadale Visitor Centre, including the employment of all staff. Committee agreed that the focus of the Visitor Centre should be on ‘visitor servicing’ and marketing/promotion of the City, with local businesses and organisations using the Centre on a ‘fee for service’ basis. Committee was of the view that a “Tourism Advisory Committee” or similar body was not required at this time and that it would await the outcome of the negotiations with the HCTA in relation to its future role. Committee resolved to amend part (b) of the recommendation to reflect Committee discussion.

C84/8/05 RESOLUTION

That Council:

- a. Assume the management and operation of the Armadale Visitor Centre, including the employment of all staff.
- b. Authorise the Chief Executive Officer to negotiate with the outgoing HCTA Board as to its future role.

DETAILS OF PROPOSAL

The proposal relates to part (a) of the above resolution and informs Council of the likely financial impacts of assuming the management and operation of the Armadale Visitor Centre including the employment of all staff. It also highlights a number of associated matters that require consideration as part of the operation of the Centre.

Council’s resolution (C170/11/04), acknowledged both the work of the HCTA to date and that their ongoing viability will only be maintained if Council continues to support the Armadale Visitor Centre. In addition it also supported an increase in financial contribution to the HCTA of \$20,000 and in doing so determined to take on a greater role in the management and operation of the Centre.

Since that resolution was adopted two important developments have taken place;

- 1) the HCTA lease on the Visitor Centre premises expired on 30 June 2005, and
- 2) HCTA members gave support to the proposal that Council take over operations of the Visitor Centre at its General Meeting on 10 March 2005 and reaffirmed that decision at their Annual General Meeting on Wednesday 21 September. This matter will again be discussed at the first ordinary Board meeting on Thursday 13 October 2005.

COMMENT

Analysis

As was reported to Council in September 2005, with Council taking on responsibility for the management and operation of the Armadale Visitor Centre from the HCTA, the following administrative matters will be acted upon by the City:

- A Position Description has been developed for the Visitor Centre Coordinator position and submitted to the Chief Executive Officer for approval.
- Internal reporting mechanisms have been determined with the Visitor Centre Manager reporting to the City's Manager Libraries and Heritage within the Community Services Directorate.
- The Visitor Centre volunteer role will be administered under Council's guidelines with appropriate Volunteer Agreements signed. The relationship with the Arts and Crafts Group, who is the core volunteer group, will be revisited as it anticipated that the commission on Arts and Crafts sales, currently received by the HCTA, will in future be received by Council.
- Responsibility for maintenance and development of the current HCTA website.
- Responsibility for all costs associated with the Armadale Visitor Centre, Bert Tyler Vintage Museum and Replica Post Office will be transferred to the City at a date to be determined (Note: electricity, cleaning and other costs common to the City's lease agreements have been the responsibility of the HCTA under the now expired lease).
- Responsibility for the administration of the on-line booking system.

In addition, the following issues will require consideration and resolution prior to the successful transition and resumption by the City of the Visitor Centre;

- **Development of a Memorandum of Understanding between the City and the HCTA**
 - A draft Memorandum of Understanding (MOU) was provided with the August 2005 Agenda item. The HCTA has already held its AGM and will seek to amend their Constitution (if required) and continue their work in the area of Tourism. As part of their future work it has been indicated that the HCTA will seek to work with the City and may move to increase their Board membership with the inclusion of the Centre Coordinator. The City will need to determine what it requires of the MOU.

- **Finalisation of a Position Description for the Visitor Centre Coordinator**
 - Using information from other Visitor Centres and including the current position description used by the HCTA, a draft Position Description has now been submitted to the Chief Executive Officer for approval. Given the previous comments by the Community Services Committee and Council the Position Description (PD) reflects a focus primarily on the areas of *visitor servicing* and management of the Visitor Centre.

- **Property and Management Issues**
 - A number of property related matters will need to be addressed including insurance, property management, cleaning, IT connections with the City, linking with the Authority finance system and e-mail server, management reporting arrangements, and handover issues. Some of these matters will be resolved over the next few months and some will need the involvement of the appointed Coordinator.

- **Centre Volunteers**
 - The Centre currently operates with a roster of volunteers and this will probably need to remain as part of the transition to the City's management. In addition, the volunteers currently use the Centre to sell their local crafts and as part of doing this volunteer their time to support the operation of the Centre. When the City officially resumes management of the Centre we will need to review and set in place a regime for volunteer management including roles and responsibilities, accountability, training, screening, insurance etc...

- **Outstanding Grant funds**
 - Currently the HCTA have three outstanding grant applications, one for an online bookings system through WATC, one for internal refurbishment and fit out of the Centre (OMCF) and one for an extension of the Heritage and Harvest Festival in March 2006 i.e. Autumn in Armadale (OMCF). In addition, it is understood the ARA has now pledged an additional \$10,000 for the Autumn in Armadale project. The HCTA have indicated that, if approved, they will retain the Festival grant and ARA contribution and administer it themselves whilst the other two grants are for *physical alterations and improvements at the Centre* and will be either carried out prior to the City resuming control or transferred to the City if approved.

- **Local Chambers**
 - The HCTA have recently increased their Board membership to include a representative from the Local Chambers. In discussions between the HCTA and Local Chambers they have recently agreed to have a local Chambers staff member based in Armadale and has been negotiating with the HCTA to use part of the Visitor Centre as their base/office. This is a matter that will need to be further negotiated as part of the City's resumption and management of the Centre.

- **Marketing and Promotion**

- Marketing and promotion of the Centre and new management structure will be important in the first 12 months, including promotion of new services (such as online bookings), and recruitment and retention of new and existing members. The Centre website will also need to be maintained and will need links to and from the City's own site. In addition the Centre will need to form part of the City's overall marketing plan.

- **Fundraising and Events**

- Whilst the Centre currently undertakes minimal fundraising it does have some capacity to do so however these aspects will now need to be carried out in conjunction with the City's Events Program and other activities within the region.

- **Timeframes and Transitional Arrangements**

- As indicated above the transition period over the next six (6) months will be a disruptive and potentially difficult time and the two most critical elements will be the development of the MOU and the selection and appointment of the Coordinator. Most other matters will *fall out* from these two actions. The HCTA Annual General Meeting took place on Wednesday 21 September 2005 and supported Council's position in relation to the Visitor Centre. This matter will again be discussed at the first ordinary Board meeting on Thursday 13 October 2005 at which time they will consider amending their Constitution as appropriate. The meeting will also discuss matters related to the HCTA's future role in Tourism in the district and handover of the Visitor Centre.
- In addition the current officer at the Centre has a contract with the HCTA which requires 4 weeks notice on either side. This individual will be encouraged to apply for the new role by the HCTA and hopefully, regardless of outcome, will remain in place until the selection and appointment process is completed.

- **Centre Finances**

- For the last two financial years the HCTA has operated the Centre with a budget of approximately \$60,000 of which the City has provided \$50,000 and the Centre has generated other revenues (casual sales and members fees) of \$10,000. Of that revenue, the major expenditures have been salaries/wages \$35,000, cleaning and utilities \$7,000, insurance \$8,000, telephone \$3,000.

Given the nature of the position, the duties and responsibilities proposed and the fact that the individual appointed will be required to work after hours and at weekends and will also need to be able to get out into the community to network, attend meetings and functions and meet with existing and prospective businesses and service providers, it has been recommended that the Centre employ a Level six (6) Coordinator under the Local Government Officers Award. It has also been recommended that the CEO consider commuting use of a Council vehicle as part of a package for the Coordinator. Unfortunately the City currently has no vehicles available and so it has been requested that consideration be given to the purchase of an additional vehicle to be included in Council's light vehicle fleet. (Note: the budget summary below reflects this cost).

Given the above information, the following is a breakdown of the likely Revenues and Expenditures for the Armadale Visitor Centre, together with an indication of the possible shortfall in funding.

Revenue		2005-06 full year costs	2005-06 commencing from Nov 2005	2006-07 and 15 Year Plan
	City of Armadale	\$60,000	\$60,000	\$60,000
	Other	\$10,000	\$5,000	\$10,000
	Sub total	\$70,000	\$65,000	\$70,000
Expenditure				
	Salaries (including on-costs)	\$55,000	\$40,000	\$55,000
	Vehicle purchase -set up = \$22k pa, \$2.5k thereafter and operating \$4k pa	\$26,000	\$26,000	\$6,500
	Administration -utilities, insurance, stationary, printing etc.	\$10,000	\$8,000	\$10,000
	Maintenance (cleaning, repairs etc)	\$10,000	\$8,000	\$10,000
	Program/Activities	\$10,000	\$4,000	\$10,000
	Sub total	\$111,000	\$86,000	\$91,500
	Net shortfall	-\$41,000	-\$21,000	-\$21,500

The City currently has an annual allocation in the 15 Year Forward Financial Plan of \$60,000 for Tourism. Assuming that the Centre can continue to generate revenues of \$10,000 this will provide an operating budget of \$70,000. The initial purchase of a new vehicle increases the establishment costs by \$22,000 for 2005-06 however based upon a changeover cycle of three years the amount that would be required to maintain the vehicle into the future will be in the order of \$2,500 per annum. Therefore the annual expenditure required to operate the Centre will be approximately \$90,000, representing an increase in the current 15 Year Forward Plan estimates of \$20,000 per annum.

In addition there may be some initial *set up costs* such as IT connections the detail of which are yet to be confirmed. In the future, and if the City wishes to attain the Level 1 Visitor Status from the WATC, an additional part-time employee may also be required at a cost of approximately \$30,000, increasing the overall Centre expenditure to \$120,000. Clearly, at this point the Centre will be seeking to generate more income, perhaps through subscriptions to local business.

Given that there will be a delay in commencing in 2005/06 it is probable that the shortfall in the first year will be in the order of \$20,000 (as per the above table). This is based upon the assumptions that there is the full set up costs for the vehicle purchase, the Centre Coordinator does not commence until November 2005 and there is minimal project/program expenditure in the first year.

From 2006-07 onwards the operation of the Armadale Visitor Centre will create a budget shortfall of approximately \$20,000 per annum and this will require an adjustment in the 15 Year Forward Plan accordingly. It is recommended that the estimated overspend of \$20,000 in 2005-

06 be acknowledged by Council and considered as a variation to the 2005-06 Budget as part of the six (6) monthly budget review at which point all budget variations can be considered. Currently the Property Services budget for the Visitor Centre is minimal and so the \$10,000 admin/operating and \$10,000 maintenance will both need to be provisioned for in future years. The \$10,000 of program/activity funds could be funded through an increase in the City's marketing and economic development allocations as it is likely that the Centre will play an integral role in these activities for the City.

A priority for the Coordinator will be to focus on increasing revenues from memberships and sponsorships in the first 12 – 24 months, as well as seeking grant and State Government (WATC) funds to supplement the Centre's operations, thus providing time for the City to position itself for any increase in costs. It is also recommended that both the Armadale Redevelopment Authority and West Australian Tourism Commission be formally approached in regard to financially contributing to the ongoing operation of the Centre.

Options

The following options are provided for Committee's consideration:

1. That the City take on responsibility for the operation and management of the Armadale Visitor Centre, acknowledging that the estimated cost of operation will exceed the 15 Year Plan allocation of \$60,000 by approximately \$20,000 and
2. That, based upon the above information, the City not assume responsibility for the Armadale Visitor Centre at this time, but rather maintains and/or increases its contribution to the HCTA to ensure that it remains viable. This is not recommended as it is contrary to Council's previous resolution.
3. Close the Armadale Visitor Centre.

Option 1 is recommended.

Conclusion

Option one places Council in the position of having responsibility for direct servicing of the tourism industry. However, as has been previously explored and demonstrated, if Council does not take on management of the Armadale Visitor Centre, it will in all probability not remain viable. This will result in an unbudgeted annual expenditure of approximately \$20,000.

Reports from many other sources, e.g. The City of Joondalup Tourism Development Plan, the Mandurah Visitor Centre Strategic Review, and the Western Australian Tourism Commission Visitor Servicing Study, as well as the many other tourism related studies and reports produced by various governments and departments, all allude to tourism as a growth industry with a strong connection to economic development. The WATC's recommendation that Armadale be afforded Level 1 Visitor Centre status bodes well for the future of tourism in the district. For these reasons it is recommended that Council support the recommendation that it take on the role of management and operation of the Armadale Visitor Centre.

RECOMMEND

That Council:

- a. take on the management and operation of the Armadale Visitor Centre, including the employment of all staff, acknowledging the likely, unbudgeted, increase in expenditure of \$20,000 in 2005/06 and considering this as a variation to the 2005-06 Budget as part of the six (6) monthly budget review.
- b. acknowledge that part (a) of this recommendation will require the allocation of an amount of \$20,000 per annum from 2006-2007 for the ongoing operation of the Armadale Visitor Centre which is not currently accommodated within the City's 15 Year Financial Plan.
- c. pursuant to Section 6.8 of the Local Government Act 1995 authorise the following expenditure:
 - Purchase of (1) motor vehicle (sedan) at a total cost of \$22,000; and amend the 2005-2006 Annual Budget as follows:

Expenditure – Purchase of a Motor Vehicle (sedan) - increase by \$22,000
Expenditure – Contribution to Tourism - - decrease by \$22,000.
- d. formally approach both the Armadale Redevelopment Authority and West Australian Tourism Commission in regard to financially contributing to the ongoing operation of the Armadale Visitor Centre.

ABSOLUTE MAJORITY RESOLUTION REQUIRED FOR PART (c)

Moved Cr _____
Motion Carried/Lost (....)

ASSET MANAGEMENT IMPROVEMENT PROGRAMME (WAAMI)

WARD All
FILE REF:
DATE 10TH Oct 2005
REF BS
RESPONSIBLE MTS
MANAGER

In Brief:

- The Western Australian Asset Management Improvement Programme (WAAMI) started in early 2005 with a pilot programme for 6 Councils.
- City of Armadale is now able to take part following the appointment of the Asset Management Coordinator.
- Discusses programme advantages.
- **Recommend**
That Council:
 1. Note that the City has joined the West Australian Asset Management Improvement Programme.
 2. Note that all Councillors are invited to the WAAMI Workshop session on the evening of Wednesday 7th December 2005 (6.15pm – 8pm) and make every effort to support and participate in the programme.

Tabled Items

Nil.

Officer Interest Declaration

Nil

Strategic Initiatives

Providing Physical Infrastructure & Caring for the Natural Environment

Develop and implement long-term asset management programmes

Progress new and enhanced facilities to meet community needs

Developing Our Organisation

Improve the overall financial viability of Council

Legislation Implications

The Western Australian Asset Management Improvement (WAAMI) programme will greatly assist the Council in demonstrating a minimum level of process for asset management and hence help avoid future litigation from non-feasance.

Council Policy/Local Law Implications

General assessment has not revealed any applicable Policies/Local Laws.

Budget/Financial Implications

Programme to be funded as part of on-going asset management development

Consultation

Nil

BACKGROUND

Over the past few years other States, such as South Australia, Tasmania and Victoria, have introduced a state-wide approach aimed at increasing Local Governments awareness of asset management and improving the capability of Councils to undertake their programmes in managing assets. The ‘Step by Step’ mentoring programme in South Australia grew out of a recommendation of the SA Local Government Infrastructure Study, “A Wealth of Opportunities” to select two pilot councils in guiding other councils through the development of Asset Management Strategies and Asset Management Plans. The programme quickly became highly successful and was a starting point from which the more condensed Victorian Step Programme was developed.

The Institute of Public Works Engineering Australia (IPWEA) is working with the Western Australian Local Government Association (WALGA), Department of Local Government (DLG) and Local Government Managers Association (LGMA) to develop an asset management development scheme called Western Australian Asset Management Improvement (WAAMI) programme. As a consequence, six (6) Councils nominated to be part of a Steering Group to “pilot” this Western Australian approach. CT Management Group were engaged to assist and facilitate the Steering Group, including preparation of a WAAMI Programme Framework, tools/guides and to “roll out” the programme to the pilot Councils over a 12 month period. The Steering Groups role was to develop the framework and monitor the “roll out” of the programme so that it may then be developed further to provide a “State-wide” approach.

The City intended to join the pilot programme earlier in the year, but as the Asset Management Coordinators role was vacant, felt that it would be better to join once the position was filled. This is now the case and the City has joined the WAAMI programme.

DETAILS OF PROPOSAL

The principal objective of asset management is to provide assets and services at a desired level of service, in the most cost effective way and in a manner that is sustainable for current and future communities. The WAAMI programme primarily aims to create greater awareness and stewardship at the Council and Corporate Management level of asset management and assist Councils to achieve a minimum standard of asset management process within a 12 month period.

The programme aims to assist individual Councils to improve their overall asset management capability and as a consequence, helps improve the Council’s asset management quality level generally. Additionally, the programme will also score the City’s level of asset management practices and processes and benchmark these against the other participating Councils.

The programme is facilitated by the CT Management Group who will spend one day at the City as part of the initiation of the programme. The first workshop day is booked in on Wednesday 7th December 2005 (6.15pm – 8pm) and will require the attendance of the CEO and Directors for the first morning and last evening sessions. Results from the day will then be presented to Council in the evening and the attendance of all Councillors, where possible, is crucial.

CONCLUSION

The WAAMI Step Programme is seen by the Technical Services Directorate as being an important tool for the City to increase awareness of asset management and improve the way in which Council manages all of its assets to ensure long term sustainability. As custodians of the City's assets, the support and participation of Councillors in the WAAMI programme is essential to ensure it success. The programme gives external advice and support so that the City can work towards delivering an optimal level of process in order to demonstrate effective asset stewardship.

RECOMMEND

That Council:

- a. note that the City has joined the West Australian Asset Management Improvement Programme (WAAMI).**
- b. note that all Councillors are invited to the WAAMI Workshop session on the evening of Wednesday 7th December 2005 (6.15pm – 8pm) and make every effort to support and participate in the programme.**

Moved Cr _____
Motion Carried/Lost ()

KELMSCOTT CHILD HEALTH CENTRE

WARD River
FILE REF: A65002
DATE 5 Oct 2005
REF JNG
RESPONSIBLE EDTS
MANAGER

In Brief:

- Council at its meeting on 19th September resolved that the feasibility of the retaining the Kelmscott Child Health Centre be examined.
- The ARA's Kelmscott Steering Committee's advice is that both the Kelmscott Library and Child Health Centre (CHC) are not required for redevelopment of the Kelmscott precinct and may be demolished.
- ARA have also further advised that following a referral to the Heritage Council WA, the Council has advised that while the CHC may have some cultural heritage significant it was unlikely to meet the threshold for entry on the State Register of Heritage Places.
- A number of options have been examined to determine the feasibility of retaining the CHC and these are outlined/discussed in the report.
- The recommended Option for Council to approve is Option-D, i.e. to formally record the details of the Kelmscott Child Health Centre building for heritage purposes and to demolish the building and recycle or dispose of all materials.

Tabled Items

Nil.

Officer Interest Declaration

Nil.

Strategic Implications

Developing our City – Implement the Kelmscott District Centre Strategy Plan by Developing and implementing outcomes of the Kelmscott Enquiry by Design with the assistance of the ARA.

Legislation Implications

Nil

Council Policy/Local Law Implications

Nil.

Budget/Financial Implications

Potentially significant implications on the 15 Year Plan
\$75k allocated in 2005/2006 budget for the demolition and removal of the old Kelmscott Library and Child Health Centre and subsequent rehabilitation of the site.

Consultation

Ashton and Associates Quantity Surveyors
T Holton Architect
D Nylund House Transporters
Brajkovich Demolition Pty Ltd

BACKGROUND

At its meeting of 19 September 2005 Council considered a report on the Long Term Strategic Planning for the Kelmscott Library and CHC and resolved as follows (CS70/9/05 refers):-

That Council:

- a. agree that the existing library west of Albany Highway be demolished following its appropriate recording.*
- b. delay any action in regard to the Kelmscott Child Health Centre until the feasibility of retaining the building, either by relocating to a more suitable location or retention at its present location, can be established.*
- c. advise the Perth Transport Authority of its acknowledgement in principle that the site between Albany Highway and the Kelmscott station offers excellent planning outcomes, but advise that any final agreement to commit to a library at that location would be subject to a commercial comparison between a library at that site and other opportunities that may emanate from (d) below.*
- d. resolve to call for expressions of interest in providing Council a suitable library facility within the Kelmscott Town Centre.*

COMMENT

The Armadale Redevelopment Authority after its Kelmscott Steering Committee held on the 7 September resolved to advise the City that the Library and the Child Health Clinic buildings are not required for the redevelopment of the Kelmscott precinct and can be demolished and the sites landscaped on an interim basis. They further advised that the Child Health Clinic had been referred to the Heritage Council WA as part of the Government heritage disposal process. The Heritage Council's advice to the ARA was that at its meeting 29 July 2005, it was determined that while the place may have some cultural heritage significance, it was unlikely that the place would meet the threshold for entry on the State Register of Heritage Places.

DETAILS OF PROPOSAL

A number of options were developed to assist in the consideration of the feasibility of retaining the Kelmscott Child Health Centre, either by retention at its present location, demolishing and storing reclaimed materials for future rebuilding by others or relocating to a more suitable site.

The various options and first order costs are outlined below:

Option A

To retain the CHC building in its present location, make good structurally and undertake refurbishment

\$125,000 +/- 30%

Option B

To relocate the CHC building intact to another location	\$300,000 +/- 30%
Site works and refurbishment	\$130,000 +/- 25%

Option C

To record, demolish CHC building and salvage materials	\$20,000
Storage and maintenance of salvaged materials	\$2,000 per annum
Rebuild the building in another location (by others)	\$130,000 +/- 20%

Option D

To record and demolish the CHC building	\$20,000
Dispose of materials	\$5,000

The work involved in each Option is outlined below:-

OPTION A - To retain the CHC building in its present location would require:

- Underpinning of existing limestone footings to control subsidence and cracking of brick walls
- Remedial works to all cracked brick work and re-pointing of fretting mortar joints
- Repair or replacement of timber stumps, bearers and flooring where necessary to provide an even and stable floor
- Existing doorways and other facilities to be made compliant with Access for People with Disabilities
- Overall refurbishment, ceilings, walls, roof, electrical and hydraulic services

OPTION B - To relocate the CHC building to another location would require the following preparation and relocation works:

- Extensive steel beam reinforcing to the bases of all brickwork walls both internally and externally
- Removal of internal timber flooring and substructure framing for access to inner leaves of brickwork
- Structural steel cross bracing internally to all walls and roof plane to keep structure in alignment
- Brickwork cavities injected with high density polyurethane to maintain brickwork integrity
- Disconnect all utility services and drainage
- Once the above works are completed, steel beams will be required to be inserted through the limestone footings to support the brick walls. These in turn are welded to major lifting beams, which are hydraulically lifted onto multi-wheeled transport jinkers.
- The proposed site would require clearing, site works and compaction for new concrete strip footings to support the brick walls. New stumps and floor structure installed and services located. Limestone footings provided to the perimeter of the building to replicate the original footings.
- In addition all items listed above in option A, with the exception of underpinning of footings would still be applicable, e.g. Refurbishment costs.

OPTION C – To demolish and rebuild the CHC building in another location would require the following preparation and re-building works:

- Consultant required providing accurate measured drawings and photographic record of the complete structure both internally and externally. This would include accurate details of brickwork bond, detailed sills, header courses, ceilings windows, doors and joinery mouldings etc.
- Careful demolition of roof cladding and structure, brickwork and flooring, removal of all doors, windows and frames and all hardware
- Clean and stack brickwork, timbers and Terra-cotta tiles
- Cut and seal all utility services and removal of sewerage services
- Make good to site and leave in a safe state

OPTION D – To record and demolish the CHC building and dispose or recycle materials:

- Consultant to provide accurate drawings and photographic record of the building, fulfilling heritage requirements.
- Demolition of building and disposal or recycle of materials

CONCLUSION

The City has already extended its original Budget allocation for the removal of the library and child health centre and rehabilitation of the site to \$75,000. Option-D and the first part of Option C, demolish the building and store salvaged materials, could be achieved within the budget, albeit with a reduction in the extent of site rehabilitation works.

Option-C relies on an interested group in the future raising the funds (\$130,000) necessary to reconstruct the building. This would entail Council storing the materials (\$2000 p.a.) for an indeterminate period.

It is suggested that the formal recording of the building satisfies the Heritage requirement for a building of this significance and the cost of Options A and B cannot be justified.

Option-C could be acceptable to Council if reconstruction was funded by other parties.

The recommended Option is Option-D.

RECOMMEND

That Council approve Option-D, i.e.:

- a. to formally record the details of the Kelmscott Child Health Centre building for heritage purposes (\$20,000), and**
- b. to demolish the building and recycle or dispose of all materials (\$5,000).**

Moved Cr _____
Motion Carried/Lost ()

BROOKDALE REDEVELOPMENT MASTER PLAN

WARD : ALL
FILE REF : PSC 18/1
DATE : 6 Oct 2005
REF : RST
RESPONSIBLE : CEO
MANAGER

In Brief:-

- Planning control of the Brookdale residential area (approx. 1500 ha of rural land) was transferred to the ARA in September 2003 with the intention that a Structure Plan be developed to guide development.
- A Brookdale Redevelopment Steering Committee was formed in mid-2004 with membership comprising of the ARA, CoA, CSIRO, DPI, DoE & Water Corp. The role of CSIRO was essential as it brought Brookdale under the banner of the Federal Government’s “Healthy Country” initiative.
- The Steering Committee meets monthly at CSIRO, Wembley. The City is also represented on both the Technical and Built-form Working Groups (off-shoots of this Committee).
- Planning commenced with a Landscape Structure Plan developed by UWA focussed on aesthetic and environmental outcomes.
- A key part of the design process involves total water-cycle planning, working in cooperation with Water Corp and DoE. A great deal of work undertaken in North Forrestdale and Southern River areas is being integrated into the Brookdale Strategy.
- A number of consultant reports and studies have been commissioned to advance the preparation of the Master Plan.
- Planning and studies for the Brookdale Project progressing with a Budget of \$1M for 2004/05 with an even greater amount requested for 2005/06.
- Approx. 150ha of Brookdale is owned by DoHW Landstart agency and in response to an advertisement for JV partners, both Stocklands and Peet & Co have expressed interest.
- There are 9 phases to the Brookdale Redevelopment programme and it is intended that Policies and Guidelines will be finalised by Feb 2007. As crucial phases of the MasterPlan and Scheme are completed they will be referred to Council for comment.
- It is recommended that Council receive this progress report.

Tabled Items

Nil.

Officer Interest Declaration

Nil.

Strategic Implications

4. Developing our City

Our aim is to balance the need of development with sustainable economic, social and environmental objectives.

4.2.2 Working with the ARA on planning, structure and design guidelines for:

- c) Brookdale urban area

Legislation Implications

Nil.

Council Policy / Local Law Implications

Nil.

Budget / Financial Implications

The City is contributing \$18,000 p.a. over 3 years towards the Brookdale Drainage Study. No other financial implications other than significant officer involvement in the technical evaluation and planning process.

Consultation

- ♦ Brookdale Masterplan Steering Committee (ARA, CSIRO, Water Corporation, DPI, DoE)

BACKGROUND

The Brookdale residential redevelopment area consists of some 1500 ha of predominantly rural land bounded generally by the Tonkin highway, Armadale Road, Eight Road, Ninth Road, the railway line and the City's southern boundary. (Refer Brookdale Indicative MasterPlan overleaf).

Planning control of this area was transferred to the Armadale Redevelopment Authority in September 2003 with the intention that a Structure Plan be developed to guide and commence development in the coming decade.

In mid-2004 a Brookdale Redevelopment Steering Committee was formed by the ARA with membership as follows:-

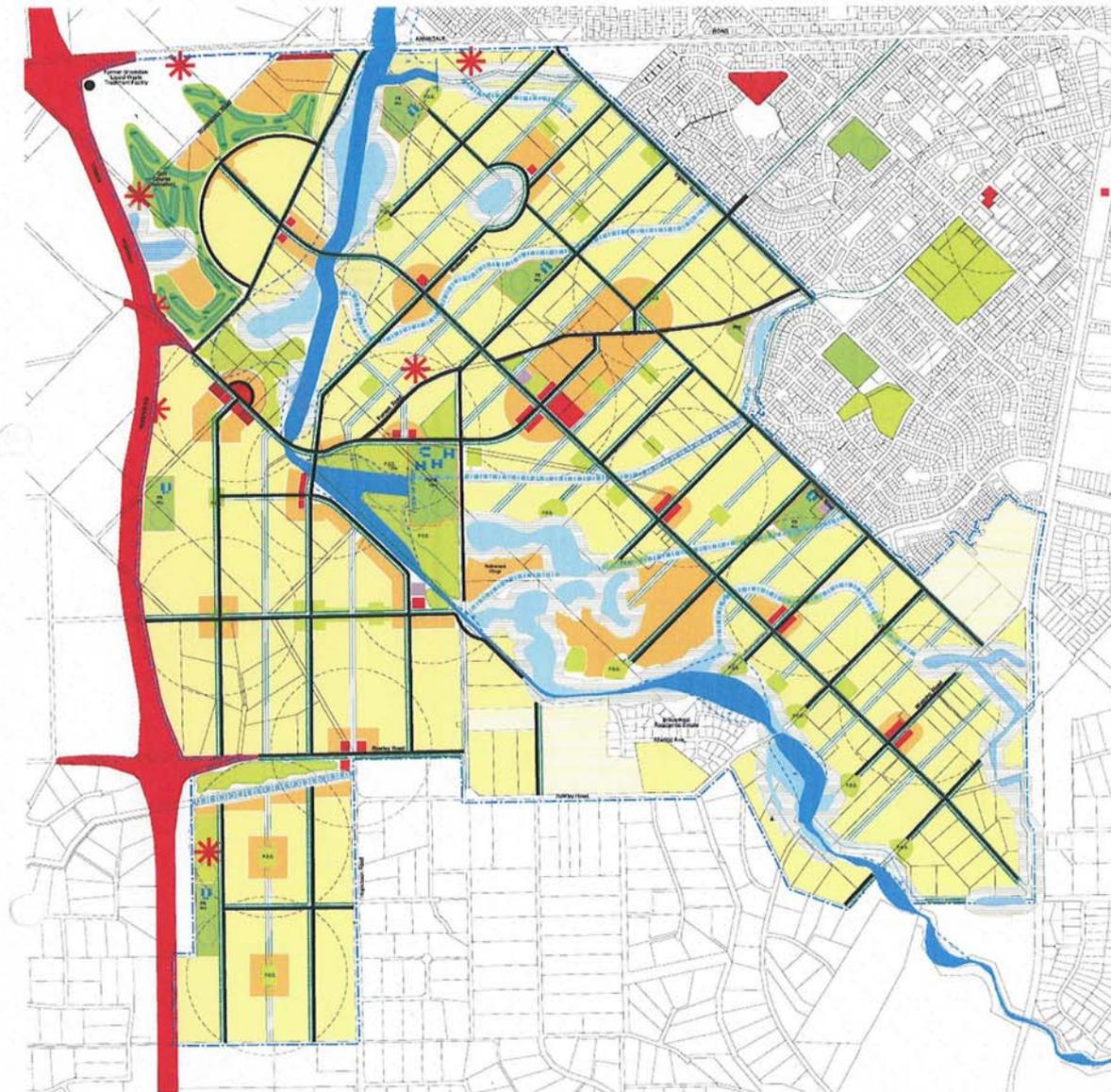
ARA Board Chairman (Chair)
ARA Board member
ARA Executive Director
CoA – CEO
CSIRO
DPI
Water Corporation
DoE
Project Manager (ARA)

In a public bulletin issued earlier this year, the ARA outlined the vision for Brookdale as follows:-

The vision for Brookdale

The master plan for Brookdale envisages a diverse and vibrant residential area developed over 15 to 20 years for a population of up to 30,000 people. It will showcase the best possible practices in sustainable urban development, including resource management, water-sensitive urban design and energy efficient housing.

BROOKDALE INDICATIVE MASTER PLAN Version 1A for Public Consultation



LEGEND

- | | | | |
|--|-------------------------------|--|--------------------------------|
| | Subject Land | | Floodway |
| | Conservation Category Wetland | | Floodplain |
| | Resource Enhancement Wetland | | Existing Brookline |
| | 50m Buffer | | POS |
| | Regional Creek Line | | Primary School |
| | Primary Avenues | | Community Centre |
| | Support Avenues | | Medium Density Residential |
| | Walkable Catchment 400m | | Residential |
| | Activity Centre | | Approved Development |
| | Highway Service | | Registered Archaeological Site |



© The Planning Group

Unlike the large and often featureless walled housing estates in other areas, innovative planning will make the most of Brookdale's rural character and natural assets - waterways, bushland, trees and views to the hills. It will have a range of housing and lot types that appeal to a broad range of people, retain historically significant elements and have strong links to the Armadale city centre.

Due to Brookdale's high water table and other environmental considerations, a key focus for the ARA is to determine the best development options to reduce costs and facilitate approval.

Brookdale will be carefully planned in stages, in consultation with the community, to grow into a traditional neighbourhood with its own distinctive sense of place.

The planning team

The development of Brookdale is a partnership of Government, industry and the community. Partners include the City of Armadale, CSIRO, Department of Environment, Water Corporation, Department for Planning and Infrastructure and major landowners including the Department of Housing and Works, Stockland and Peet & Company Ltd. It will be a model to guide development in similar water-sensitive areas in WA and nationally.

The team involved in developing the Brookdale master plan include: scientists, engineers, urban planners, academics, landscape architects, environmental experts and archaeologists. The ARA has also engaged consultants with expertise in heritage conservation and social research.

Following some early Workshops held at the Ev Gribble Community Centre and CSIRO in Wembley, the Steering Committee determined that a new approach would be taken in developing the MasterPlan for Brookdale.

Planning was to commence with a Landscape Structure Plan developed by the University of WA, away from the backdrop as standard urban development practices. The Plan was to be more focussed on aesthetic and environmental outcomes, before the application of typical urban planning aspects such as landuse, transport, built-form etc.

The role of CSIRO was essential to this approach, bringing new expertise towards resolution of significant environmental and planning issues, but also bringing Brookdale under the banner of the Federal Governments "Healthy Country" initiative.

Steering Committee Structure

The Steering Committee meets monthly at the CSIRO's offices in Wembley, a central location for all the agencies and consultant group reporting.

Beneath the Steering Committee a Technical Working Group, Sustainability Review Team and Built-form Working Group were formed.

The City is represented on both the Technical and Built-form Working Group.

Total Water Cycle Planning

The environment and difficult drainage conditions have been the main reasons for lack of interest in the development of Brookdale in the past.

A major focus of the new approach to Brookdale is to convert that constraint into an opportunity.

Hence, a key part of the design process involves total water-cycle planning working in co-operation with the Water Corporation and Department of the Environment building on the work undertaken in the Southern River Structure Planning exercise.

There is also a great deal of work undertaken in the North Forrestdale and Southern River areas being integrated into the Brookdale Strategy.

Consultancy Studies

Under the oversight of the Steering Committee, numerous consultant reports and studies have been commissioned to advance preparation of the Master Plan.

Examples of these are:-

- Landscape Planning
- Urban Design
- Aboriginal Heritage
- European Heritage
- Environmental Studies
- Hydrological Studies
- Brookdale Identity Study
- Civil Engineering
- Traffic / Transport
- Community Consultation

Budget

Planning and Studies for the Brookdale Project are progressing with a Budget of approximately \$1M in 2004/05 and an even greater amount requested for 2005/06.

It is clear that neither Government agencies nor private landowners would have prefunded such amounts to bring the project together and a good example of why the Redevelopment Authority model was required.

Government Land

Approximately 150 ha of Brookdale is owned by the Department of Housing and Works “Landstart” agency, who have advertised for prospective Joint Venture partners from the private sector.

Both Stocklands and Peet & Co. have extensive holdings in the vicinity and have expressed interest.

The State Government is currently considering expressions of interest and the possibility of whether Landstart or LandCorp might represent the Government’s interest in the JV.

Concept Plan and Built-form

The City will await with interest the outcomes of the current technical working groups evaluation of the current concept, incorporating environmental “avenues” of swales and trees, linking the existing streams and natural features of Brookdale.

These aspects will be reported in their own right at another time.

Redevelopment Programme

Phase 1	Sustainability objectives	Completed
Phase 2	Constraints and Opportunity Analysis	Completed
Phase 3	Local Area Implementation Planning Strategy	50%
	Strategic Environmental Assessment	50%
Phase 4	Concept Plan	50%
Phase 5	Redevelopment Scheme Amendment (mid-2006)	40%
Phase 6	Public Review	July-Aug 2006
Phase 7	Submission Review	September 2006
Phase 8	Gazettal	November 2006
Phase 9	Finalise Policies & Guidelines	February 2007

CONCLUSION

The Brookdale redevelopment process is holding to its original programme of commencing development in early 2007.

As the crucial phases of the Masterplan and scheme are completed they will be referred to Council for comment.

Several briefing Workshops have been held at CSIRO as well as a number of presentations to Brookdale landowners.

The CEO would welcome enquiries from the Council if there are areas in which Council might seek further information.

This general report is submitted for Council’s information.

RECOMMEND

That the CEO’s report on progress of Brookdale Redevelopment MasterPlan be received.

Moved Cr _____
Motion Carried/Lost (.....)

BUSINESS HOURS CHRISTMAS & NEW YEAR PERIOD

WARD All
FILE REF: STF/1
DATE 3 October
2005
REF MH
RESPONSIBLE CEO
MANAGER

In Brief:

This report presents for Council's approval a Schedule of Business Hours for the 2005/06 Christmas/New Year period.

Council Policy/Local Law Implications

Nil.

Budget/Financial Implications

Nil

Consultation

CEO, Executive Directors, Operational Managers, Western Australian Local Government Association.

BACKGROUND

Council's past practice regarding Christmas and New Year business hours has been to open for business on all weekdays other than public holidays on Christmas Day, Boxing Day, New Year's Day and close at 12 noon on Christmas Eve.

This year both Christmas Day 2005 and New Year's Day 2006 fall on a Sunday. In Western Australia, a public holiday will be observed for Christmas Day on both 25 December and Monday 26 December. The observed day for Boxing day is Tuesday 27 December, and New Year's Day will be observed on Monday 2 January 2006.

COMMENTS

The following report recommends the City's proposed business hours for the 2005/06 Christmas / New Year period for Council confirmation. Council will note that it is proposed that the field staff function be held on Thursday, 22 December 2005 commencing at 1pm and the administration staff function be held on Friday, 23 December 2005 commencing at 1pm. As a result the Depot will close on Thursday, 22 December 2005 and Friday 23 December 2005 at 12 noon to allow staff to attend the Christmas function. The Administration Centre and Libraries will close on Friday 23 December at 12noon to allow staff to attend the administration staff Christmas function.

Council offices will be closed on Monday 26 December and Tuesday 27 December 2005, both public holidays. Council offices will be open as usual for business between Wednesday 28 December and Friday 30 December 2005.

Council offices will be closed for business on Monday 2 January 2006, a public holiday, and reopen on Tuesday 3 January 2006 and service delivery levels will not be affected.

There will be advanced publicity given to the early closure of the Depot at 12 noon on Thursday 22 December and early closure of the Council Office and Libraries at 12 noon on Friday 23 December so as to better inform the public and thereby minimise the risk of customer inconvenience.

CONCLUSION

Council will be open for business on all weekdays other than public holidays between Christmas Day and New Year.

RECOMMEND

That Council approve the business hours for the 2005/06 Christmas and New Year period, as shown in Schedule 1 overleaf.

Moved Cr _____
Motion Carried/Lost (.....)

Schedule 1 – City of Armadale Business Hours for the 2005 Christmas/New Year period

Date	Admin Office	Depot	Libraries	Aquatic Centre	Landfill	Waste Collection
Thurs 22.12.05	8.15am – 4.45pm	7.30am – 12noon	9.30am – 8.00pm	6.00am – 8.00pm	Open	Yes
Fri 23.12.05	8.15am – 12noon	7.30am – 12noon	9.30am – 12noon	6.00am – 8.00pm	Open	Yes
Sat 24.12.05	Closed	Closed	9.00am – 12noon	7.00am – 6.00pm	Open	
Sun 25.12.05	Closed	Closed	Closed	Closed	Closed	
Mon 26.12.05 - Public Holiday	Closed	Closed	Closed	9.00am – 8.00pm	Open	Yes
Tue 27.12.05 - Public Holiday	Closed	Closed	Closed	6.00am – 8.00pm	Open	Yes
Wed 28.12.05	8.15am – 4.45pm	7.30am – 5.00pm	Armadale Library 9.30am – 5.00pm Kelmscott Library 9.30am – 8.00pm Westfield Library Closed	6.00am – 8.00pm	Open	Yes
Thur 29.12.05	8.15am – 4.45pm	7.30am – 5.00pm	9.30am – 8.00pm	6.00am – 8.00pm	Open	Yes
Fri 30.12.05	8.15am – 4.45pm	7.30am – 5.00pm	9.30am – 8.00pm	6.00am – 8.00pm	Open	Yes
Sat 31.12.05	Closed	Closed	9.00am – 12noon	6.00am – 8.00pm	Open	
Sun 01. 01.06 - New Year's Day	Closed	Closed	Closed	9.00am – 8.00pm	Closed	
Mon 02.01.06 - Public Holiday	Closed	Closed	Closed	6.00am – 8.00pm	Open	Yes
Tue 03.01.06	8.15am – 4.45pm	7.30am – 5.00pm	Armadale Library 9.30am – 8.00pm Kelmscott Library 9.30am – 5.00pm Westfield Library 9.30am – 8.00pm	6.00am – 8.00pm	Open	Yes

Roleystone Green Waste Site: Open Saturday 24th December 8am – 4:45pm; Closed 25th December (Christmas day);
Open Saturday 31st December 8am – 4:45pm; Closed 1 January (New Year's Day).

Museum/History House: Closed from Wednesday 21st December 2005 to Thursday 5th January 2006.

COUNCILLORS' ITEMS

CHIEF EXECUTIVE OFFICER'S REPORT

MEETING DECLARED CLOSED AT _____

CITY STRATEGY COMMITTEE

SUMMARY OF "A" ATTACHMENTS

10 OCTOBER 2005

Attachment No.	Subject	Page
A-1	List of Account Paid for the period 1 to 30 September 2005	55 - 73
A-2	Report on August Financials presented to the Council meeting of 19 September 2005 via the CEO's Report	74 - 82
A-3	Financial Report for the period 1 st July to 31 st August 2005-10-03	83 - 93
A-4	Summary of submissions received on Stage 6 of the Public Open Space Strategy	94 - 96
A-5	2004-05 Annual Report	To be tabled at the meeting



LIST OF ACCOUNTS PAID

FOR THE PERIOD

1 SEPTEMBER 2005 TO 30 SEPTEMBER 2005

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
2460	01/09/2005	Celebration Homes	Refund-Security Deposit	400.00
2461	01/09/2005	Ross North Homes	Refund-Security Deposit	400.00
2462	01/09/2005	Ashmy Pty Ltd	Refund-Security Deposit	400.00
2463	01/09/2005	Content Living Pty Ltd	Refund-Security Deposit	400.00
2464	01/09/2005	M Smith	Refund-Security Deposit	400.00
2465	01/09/2005	W Schnur	Refund-Security Deposit	400.00
2466	01/09/2005	Colley Bricklaying	Refund-Security Deposit	400.00
2467	01/09/2005	Ventura Homes Pty Ltd	Refund-Security Deposit	400.00
2468	05/09/2005	BCITF	Levy Collected-July 2005	11076.72
2469	05/09/2005	City of Armadale	Commission on Levy Collected-July 2005	887.70
2470	05/09/2005	City of Armadale	Petty Cash Recoup	89.25
2471	05/09/2005	CANCELLED	CANCELLED	0.00
2472	05/09/2005	CANCELLED	CANCELLED	0.00
2473	05/09/2005	CANCELLED	CANCELLED	0.00
2474	05/09/2005	CANCELLED	CANCELLED	0.00
2475	06/09/2005	Dewsons	Refreshments	72.70
2476	06/09/2005	Kingsley Primary School P & C Association	Refund-Hall/Key Deposit	300.00
2477	06/09/2005	Kinetica National Library	Staff Training	180.00
2478	06/09/2005	H McKissock	Expenses Reimbursement	99.95
2479	06/09/2005	M Tomazin	Refund-Septic Tank Application Fee	90.00
2480	06/09/2005	P Holdsworth	Woodcraft Purchase	2200.00
2481	06/09/2005	K Bucci	Refund-Planning Fee	100.00
2482	06/09/2005	WL Till	Refund-Dog Registration	10.00
2483	06/09/2005	E Coles	Library Resources	25.91
2484	06/09/2005	Department of Agriculture WA	Refund-Hall/Key Deposit	300.00
2485	06/09/2005	CANCELLED	CANCELLED	0.00
2486	06/09/2005	The Urological Research Centre	Refund-Hall/Key Deposit	300.00
2487	06/09/2005	Frontier Services	Donation-Bert Tyler Vintage Machinery Museum	5000.00
2488	07/09/2005	Classic Photos	Film Processing	13.00
2489	07/09/2005	G & JE Doust	School Holiday Program	330.00
2490	07/09/2005	National Geographic Society	Subscriptions	115.00
2491	07/09/2005	Australian Communications Authority	Licence Renewal	709.20
2492	07/09/2005	Jaxon Constructions Pty Ltd	Refund-Security Deposit	400.00
2493	07/09/2005	All's Concrete Contractor	Refund-Security Deposit	1200.00
2494	08/09/2005	Yaffa Publishing Group	Subscriptions	184.80
2495	09/09/2005	City of Armadale	Petty Cash Recoup	199.80
2496	09/09/2005	K Spillman	School Holiday Program	330.00
2497	09/09/2005	Armadale Real Estate	Refund-Hall/Key Deposit	300.00
2498	09/09/2005	Heart Foundation	Book Purchases	24.95
2499	09/09/2005	WA Police Service	Road Closure-Armadale Highland Gathering	52.00
2500	13/09/2005	Mad Science Australia	School Holiday Program	250.00

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
2501	13/09/2005	R Belcher	Refund-Overpayment of Crossover	499.70
2502	13/09/2005	P Byl	Council Contribution to Crossover	275.00
2503	13/09/2005	Generation Homes	Refund-Overpayment of Crossover	1795.50
2504	13/09/2005	S Lang	Donation-U/18 Sports	200.00
2505	13/09/2005	P Tidman	Refund-Canoe Hire Bond	200.00
2506	13/09/2005	Bureau of Meteorology	Subscription	27.00
2507	13/09/2005	DR Griffiths & Co Plumbing & Gas Services	Gravel Pit-Bungendore Park	330.00
2508	13/09/2005	DK Sarti	Expenses Reimbursement	43.25
2509	13/09/2005	Bungendore Park Management Committee	Expenses Reimbursement	50.00
2510	13/09/2005	WR Ladyman	Expenses Reimbursement	7.50
2511	14/09/2005	City of Armadale	Rates Payment-Grand Cinemas 2005/06	30645.19
2512	14/09/2005	Norwich Superannuation Portfolio	Payroll Deductions-F/E 13.09.05	115.38
2513	14/09/2005	City of Armadale	Petty Cash Recoup	82.85
2514	14/09/2005	Armadale Rental Cars	Hire of Vehicle	504.00
2515	14/09/2005	JB Hunter Technology	Staff Training	214.00
2516	15/09/2005	R James	Refund-Overpayment of Crossover	1491.90
2517	15/09/2005	R Richardson	Refund-Overpayment of Crossover	391.90
2518	15/09/2005	Creative Teaching Aids	Book Purchases	235.29
2519	16/09/2005	Rotary Club of Pinjarra	Hire of Art Boards	1750.00
2520	16/09/2005	City of Armadale	Petty Cash Recoup	111.65
2521	16/09/2005	City of Armadale	Petty Cash Recoup	61.35
2522	16/09/2005	City of Armadale	Payroll Deductions-F/E 13.09.05	2914.46
2523	16/09/2005	DH Deeks	Refund-Septic Tank Application Fee	180.00
2524	16/09/2005	The Rural Building Co	Refund-Septic Tank Application Fee	92.00
2525	16/09/2005	MW Powell	Refund-Overpayment of Rates	35.01
2526	16/09/2005	G Hall	Refund-Dog Registration	6.00
2527	16/09/2005	DA & HA Hannah	Refund-Overpayment of Rates	281.74
2528	16/09/2005	Groups Tasmania	Accomodation-PLA National Conference	3998.00
2529	16/09/2005	J & MA Still	Refund-Overpayment of Rates	158.48
2530	16/09/2005	AJ & CA Sonogo	Refund-Overpayment of Rates	118.16
2531	19/09/2005	ML & JW Kemsley	Refund-Pensioner Rates Rebate	340.91
2532	19/09/2005	JE Nettleton	Refund-Pensioner Rates Rebate	365.71
2533	19/09/2005	JD & JM Roulston	Refund-Pensioner Rates Rebate	347.11
2534	19/09/2005	V Rees	Refund-Pensioner Rates Rebate	365.71
2535	19/09/2005	JW King	Refund-Pensioner Rates Rebate	340.91
2536	19/09/2005	KM Turpin	Refund-Pensioner Rates Rebate	337.66
2537	19/09/2005	M & WS Blake	Refund-Pensioner Rates Rebate	371.91
2538	19/09/2005	GM Roach	Refund-Pensioner Rates Rebate	371.91
2539	19/09/2005	AJ Szorenyi	Refund-Pensioner Rates Rebate	353.31
2540	19/09/2005	Hills Orchard Improvement Group	Refund-Hall/Key Deposit	300.00
2541	19/09/2005	PA & WA Phillips	Refund-Pensioner Rates Rebate	368.14
2542	19/09/2005	LC & VS Morris	Refund-Pensioner Rates Rebate	478.00

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
2543	19/09/2005	AH Kershaw	Refund-Pensioner Rates Rebate	45.47
2544	19/09/2005	L & P J Barry	Refund-Pensioner Rates Rebate	169.96
2545	19/09/2005	JG Kingdon	Refund-Hall/Key Deposit	1000.00
2546	19/09/2005	AJ Nass	Refund-Pensioner Rates Rebate	347.11
2547	19/09/2005	DA & E Hinde	Refund-Pensioner Rates Rebate	371.90
2548	19/09/2005	BH Booker	Refund-Pensioner Rates Rebate	339.88
2549	19/09/2005	PT & CA Ferguson	Refund-Pensioner Rates Rebate	318.46
2550	19/09/2005	C West	Refund-Pensioner Rates Rebate	169.20
2551	19/09/2005	Z Pufcas	Refund-Pensioner Rates Rebate	337.66
2552	19/09/2005	DL & J Cockman	Refund-Pensioner Rates Rebate	384.30
2553	19/09/2005	D Kuffer	Refund-Pensioner Rates Rebate	339.14
2554	19/09/2005	WM & A Davey	Refund-Pensioner Rates Rebate	347.12
2555	19/09/2005	JD & FP Glasson	Refund-Pensioner Rates Rebate	443.02
2556	19/09/2005	M & AM Conway	Refund-Pensioner Rates Rebate	409.10
2557	19/09/2005	LA Larkin & KL Crase	Refund-Pensioner Rates Rebate	576.45
2558	19/09/2005	KIM Charlton	Refund-Pensioner Rates Rebate	192.15
2559	19/09/2005	AR & F Bridle	Refund-Pensioner Rates Rebate	338.40
2560	19/09/2005	Celebration Nominees Pty Ltd	Refund-Security Deposit	400.00
2561	19/09/2005	Content Living Pty Ltd	Refund-Security Deposit	400.00
2562	19/09/2005	Custombuilt Homes Pty Ltd	Refund-Security Deposit	400.00
2563	19/09/2005	Ashmy Pty Ltd	Refund-Security Deposit	400.00
2564	19/09/2005	SJ Bosley	Refund-Security Deposit	400.00
2565	19/09/2005	Darden Developments	Refund-Security Deposit	400.00
2566	19/09/2005	Aqua Technics (WA) Pty Ltd	Refund-Security Deposit	400.00
2567	20/09/2005	M Allen	Council Contribution to Crossover	275.00
2568	20/09/2005	CANCELLED	CANCELLED	0.00
2569	20/09/2005	L Reynolds	Expenses Reimbursement	800.00
2570	20/09/2005	B Sturges	Donation-U18 Sports	100.00
2571	20/09/2005	City of Armadale	Refreshments-Great Gardens Workshop	150.00
2572	20/09/2005	Australian Human Resources Institute	Staff Training	715.00
2573	20/09/2005	P Finlay	Refund-Hall/Key Deposit	300.00
2574	21/09/2005	Dymocks Hay Street	Book Purchases	465.59
2575	21/09/2005	Ingal Civil Products	Parts	126.23
2576	21/09/2005	Keynote Conferences	Staff Training	80.00
2577	21/09/2005	City of Armadale	Petty Cash Recoup	196.55
2578	22/09/2005	City of Armadale	Refund-Dog Registrations	146.00
2579	22/09/2005	BGC Residential	Refund-Overpayment of Crossover	1127.03
2580	22/09/2005	BR Williams	Refund-Overpayment of Crossover	922.10
2581	22/09/2005	A Davies	Council Contribution to Crossover	275.00
2582	22/09/2005	Dale Hockey Club	Refund-Hall/Key Deposit	300.00
2583	22/09/2005	Ranges Ladies Hockey Club	Refund-Hall/Key Deposit	300.00
2584	22/09/2005	Baylock Pty Ltd	Refund GST-Charged in Error	274.61

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
2585	23/09/2005	City of Armadale	Petty Cash Recoup	564.90
2586	23/09/2005	L Stafford	School Holiday Program	350.00
2587	23/09/2005	P Ghilarducci	Donation-U/18 Sports	100.00
2588	23/09/2005	City of Armadale	Rates Refund Assess. - A65002	6548.09
2589	23/09/2005	Zurich Insurance	Insurance Excess-AK013	300.00
2590	27/09/2005	Westral Outdoor Centre	Refund-Building Application Fee	74.00
2591	27/09/2005	C Pinner	Tiling-Armadale Aquatic Centre	1330.00
2592	28/09/2005	CANCELLED	CANCELLED	0.00
2593	28/09/2005	Norwich Superannuation Portfolio	Payroll Deductions-F/E 27.09.05	346.14
2594	28/09/2005	Van Kuyl's Bus & Coach Charters	Hire of Bus	400.00
2595	28/09/2005	Jo Coghlan Author	School Holiday Program	350.00
2596	28/09/2005	C Boreman	Supervision-Churchman Bushland Walk	82.50
2597	28/09/2005	C Boreman	Supervision-Churchman Bushland Walk	82.50
2598	28/09/2005	W Guild	Expenses Reimbursement	136.25
2599	28/09/2005	J Chadwick	Refund-Dog Registration	25.00
2600	28/09/2005	L BurrIDGE	Refund-Hall Deposit	100.00
2601	28/09/2005	Estate of DG Brunt	Refund-Hall Deposit	100.00
2602	29/09/2005	City of Armadale	Refund-Dog Registrations	120.50
2603	29/09/2005	Classic Photos	Film Processing	146.85
2604	29/09/2005	Ingal Civil Products	Parts-Various Locations	2261.13
2605	29/09/2005	Family Planning WA	Staff Training	168.00
2606	29/09/2005	City of Armadale	Payroll Deductions-F/E 27.09.05	2952.46
100179	01/09/2005	Westpac Banking Corporation	Payroll-F/E 31.08.05	8066.20
100180	02/09/2005	Westpac Banking Corporation	Surplus Funds Invested	400000.00
100181	05/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995192.54
100182	05/09/2005	Westpac Banking Corporation	Surplus Funds Invested	200000.00
100183	06/09/2005	Westpac Banking Corporation	Surplus Funds Invested	252000.00
100184	09/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995768.12
100185	09/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995768.12
100186	12/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995768.12
100187	12/09/2005	Westpac Banking Corporation	Surplus Funds Invested	320000.00
100188	13/09/2005	Westpac Banking Corporation	Payroll-F/E 13.09.05	290039.15
100189	15/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995601.89
100190	15/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995601.89
100191	19/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995467.22
100192	19/09/2005	Westpac Banking Corporation	Surplus Funds Invested	100000.00
100193	20/09/2005	Westpac Banking Corporation	Surplus Funds Invested	300.90
100194	20/09/2005	Westpac Banking Corporation	Surplus Funds Invested	340000.00
100195	23/09/2005	Westpac Banking Corporation	Surplus Funds Invested	400000.00
100196	27/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995507.94
100197	27/09/2005	Westpac Banking Corporation	Payroll-F/E 27.09.05	300158.72
100198	29/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995594.02

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
100199	29/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995594.02
100200	29/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995594.02
100201	30/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995752.91
100202	30/09/2005	Westpac Banking Corporation	Surplus Funds Invested	995752.91
100203	30/09/2005	Westpac Banking Corporation	Surplus Funds Invested	850000.00
178.1133	02/09/2005	New Growth Nursery	Gardening Products	915.15
178.127	02/09/2005	Beaver Tree Services Aust Pty Ltd	Treelopping	4873.00
178.129	02/09/2005	Benara Nurseries	Gardening Products	88.44
178.13	02/09/2005	Accidental First Aid Supplies	First Aid Supplies	363.00
178.157	02/09/2005	Brook & Marsh Pty Ltd	Feature Survey-Ranford Road	4950.00
178.161	02/09/2005	Browns Sweeping	Street Sweeping	2964.50
178.184	02/09/2005	Canon Finance Australia Pty Ltd	Photocopier Rental	1614.72
178.188	02/09/2005	Carroll & Richardson Flag	Flags	433.00
178.210	02/09/2005	City Farmers Kelmscott	Parts	364.00
178.223	02/09/2005	CJD Equipment Pty Ltd	Parts-P109	1208.32
178.248	02/09/2005	CD's Confectionery Wholesalers	Refreshments	42.25
178.277	02/09/2005	Department of Land Information	Title Searches	418.30
178.345	02/09/2005	Godfreys	Parts	100.00
178.362	02/09/2005	Hagan C	Catering	58.08
178.378	02/09/2005	Heatley Sales Pty Ltd	Parts	83.05
178.411	02/09/2005	JAE Contractors	Install Firebreak	220.00
178.482	02/09/2005	Mazzega's Mitre 10 Home & Trade	Hardware	138.27
178.503	02/09/2005	Mullins Handcock	Legal Advice	946.22
178.572	02/09/2005	Quick Corporate Australia Pty Ltd	Stationery	903.94
178.638	02/09/2005	South Metropolitan Health Service	Nursing Services-July 2005	219.29
178.659	02/09/2005	Sunny Brushware Supplies Pty Ltd	Hardware	1056.00
178.667	02/09/2005	Target Towing Service	Towing Charges	60.50
178.677	02/09/2005	The Smiths Snackfood Comp	Refreshments	476.59
178.681	02/09/2005	The Watershed Water Systems	Reticulation Parts	142.60
178.696	02/09/2005	Trade Power	Parts	63.30
178.699	02/09/2005	Transmiik Wholesalers	Refreshments	33.96
178.704	02/09/2005	Triple A Cleaning Co	Window Cleaning-Administration Building	456.50
178.718	02/09/2005	Volante Systems	Computer Equipment	337.37
178.738	02/09/2005	WALGS Plan	Payroll Deductions-F/E 31.08.05	2110.67
178.74	02/09/2005	Armadale-Kelmscott Self Storage	Storage Unit Rental	70.00
178.754	02/09/2005	Westbooks	Book Purchases	201.92
178.795	02/09/2005	WA Reticulation Supplies	Reticulation Parts	293.30
178.917	02/09/2005	Events Industry Association WA Inc	Staff Training	350.00
178.95	02/09/2005	Aust-Guard Security Services	Security Services	1391.50
178.975	02/09/2005	Drake Australia Pty Ltd	Hire of Temporary Staff	5323.01
179.109	02/09/2005	Australian Manufacturing Workers Union	Payroll Deductions-F/E 30.08.05	65.70
179.112	02/09/2005	Australian Services Union	Payroll Deductions-F/E 30.08.05	623.80

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
179.214	02/09/2005	City of Armadale-Social Club	Payroll Deductions-F/E 30.08.05	264.00
179.216	02/09/2005	City of Canning	Payroll Deductions-F/E 30.08.05	35.00
179.217	02/09/2005	City of Gosnells	Payroll Deductions-F/E 30.08.05	135.77
179.375	02/09/2005	HB of WA	Payroll Deductions-F/E 30.08.05	1196.55
179.453	02/09/2005	LGRCEU	Payroll Deductions-F/E 30.08.05	586.30
179.621	02/09/2005	Shire of Kalamunda	Payroll Deductions-F/E 30.08.05	38.00
179.622	02/09/2005	Shire of Mundaring	Payroll Deductions-F/E 30.08.05	175.00
180.60	02/09/2005	Armadale Keimscott Electrical Services	Electrical Services	3120.87
181.1121	07/09/2005	Officeworks Business Dire	Stationery	506.31
181.1113	07/09/2005	Australian Taxation Office	Payroll Deductions-F/E 30.08.05	94403.61
181.1173	07/09/2005	Libraries Alive Pty Ltd	Library Consultancy Contract	7491.00
181.1237	07/09/2005	Thermo Plastic Fabrication	Repairs	330.00
181.127	07/09/2005	Beaver Tree Services Aust Pty Ltd	Treelopping	18076.85
181.1274	07/09/2005	Chemsearch Australia	Parts-Graffiti Trailer	1259.50
181.1304	07/09/2005	Skipper Truck Parts	Parts-P534	623.76
181.1312	07/09/2005	Genik Auto Electrics	Repairs	205.00
181.136	07/09/2005	BGC Concrete	Concrete Products	168.52
181.159	07/09/2005	Brown McAllister (WA) Pty Ltd	Survey-Hopkinson Road Waste Facility	1971.75
181.183	07/09/2005	Canning's Trademart	Gardening Products	348.15
181.223	07/09/2005	CJD Equipment Pty Ltd	Parts-Various Plant	1255.93
181.273	07/09/2005	ColourPoint Print & Design	Printing	870.00
181.275	07/09/2005	De Neefe Signs Pty Ltd	Street Signs	550.00
181.277	07/09/2005	Department of Land Information	Title Searches	88.20
181.331	07/09/2005	Forestvale Trees	Gardening Products	121.00
181.337	07/09/2005	Garvey M	Painting-Various Locations	1253.75
181.355	07/09/2005	Greenridge Outdoor Contracting	Garden Maintenance	560.00
181.397	07/09/2005	IBM Australia Credit Limited	Computer Equipment Leases	21455.89
181.418	07/09/2005	JLR Pumps	Repair Pump-Minnwarra Park	4453.35
181.423	07/09/2005	Jonesway Transport	Transport Charges	186.56
181.463	07/09/2005	Lo-Go Appointments	Hire of Temporary Staff	2408.54
181.468	07/09/2005	IF Macrae	Expenses Reimbursement-Brookdale Study Tour	1088.70
181.482	07/09/2005	Mazzeaga's Milre 10 Home & Trade	Hardware	335.95
181.493	07/09/2005	Midland Brick Company Pty Ltd	Paving Bricks	10393.73
181.497	07/09/2005	MJB Payne Consultants	Consultancy-Dumsday Drive Compensation Basin	1856.25
181.525	07/09/2005	OCE Australia Ltd	Stationery	408.10
181.526	07/09/2005	CANCELLED	CANCELLED	0.00
181.530	07/09/2005	K Leftwich	Consultancy-Project Costing Conversion	7023.30
181.559	07/09/2005	Planning Institute of Australia (WA Division)	Staff Training	1540.00
181.566	07/09/2005	Prime Equities Pty Ltd	Preplacement Medicals	94.60
181.568	07/09/2005	Prosser Toyota	Parts	62.48
181.572	07/09/2005	Quick Corporate Australia Pty Ltd	Stationery	1695.98
181.60	07/09/2005	Armadale Keimscott Electrical Services	Electrical Services	559.82

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
181.61	07/09/2005	Armada Lock & Key Service	Padlocks/Keys Cut	299.20
181.643	07/09/2005	Specific Courier Service	Library Courier Services	279.68
181.669	07/09/2005	Telstra	Telephone Charges	1045.40
181.690	07/09/2005	Toll Fast	Courier Services	162.00
181.699	07/09/2005	Transmilk Wholesalers	Refreshments	117.43
181.710	07/09/2005	Unique Office	Office Furniture	267.30
181.712	07/09/2005	Valuer General's Office	GRV Valuations	991.50
181.720	07/09/2005	W & G Merrick	Fencing-Kingsley Primary School	1551.00
181.721	07/09/2005	WA & J King Pty Ltd	Pine Bark	594.00
181.744	07/09/2005	Water Corporation	Water Charges	1082.75
181.752	07/09/2005	West Side Safety Products	Protective Clothing	340.84
181.754	07/09/2005	Westbooks	Book Purchases	47.92
181.759	07/09/2005	Western Power Corporation	Electricity Charges	556.06
181.776	07/09/2005	G Wilson	Telephone Reimbursement	34.28
181.786	07/09/2005	Zipform Pty Ltd	Printing-Rates Notices	50206.67
181.924	07/09/2005	E & MJ Rosher Pty Ltd	Parts	370.85
181.964	07/09/2005	PL Walker	Telephone Reimbursement	111.81
181.975	07/09/2005	Drake Australia Pty Ltd	Hire of Temporary Staff	1174.46
181.99	07/09/2005	Australia Post	Postage Charges	13.50
182.57	07/09/2005	Armada Hardware & Building Supplies	Hardware	188.00
182.66	07/09/2005	Armada Police & Citizens Youth Club	Council Contribution-July 2005	10819.24
182.662	07/09/2005	Supa Pest & Weed Control	Weed & Pest Control	7912.74
182.669	07/09/2005	Telstra	Telephone Charges	1975.60
182.806	07/09/2005	Town Property Maintenance	Street Sweeping-July 2005	1495.00
183.1056	09/09/2005	Allwest Windscreens & Tinting	Repairs-P290	275.00
183.1068	09/09/2005	CANCELLED	CANCELLED	0.00
183.11	09/09/2005	Absolute Asphalt Pty Ltd	Asphalt Layed	902.00
183.183	09/09/2005	Canning's Trademart	Gardening Products	39.17
183.189	09/09/2005	Castrol Australia Pty Ltd	Fuel & Oils	844.37
183.199	09/09/2005	Charter Plumbing & Gas	Plumbing Services	90.01
183.235	09/09/2005	Colli & Sons	Hardware	62.95
183.246	09/09/2005	Concept Media Pty Ltd	Advertising	284.90
183.270	09/09/2005	Dalton Packaging Pty Ltd	Packaging Materials	1139.49
183.277	09/09/2005	Department of Land Information	Title Searches	5.20
183.341	09/09/2005	Gibbons Holden	Parts	362.90
183.352	09/09/2005	Grayson's Concrete Services	Construction of Concrete Crossovers	1375.00
183.362	09/09/2005	Hagan C	Catering	439.78
183.367	09/09/2005	Happy Days Party Hire	Hire of Equipment	233.29
183.397	09/09/2005	IBM Australia Credit Limited	Computer Equipment Leases	1416.91
183.449	09/09/2005	AJ Lees	Telephone Reimbursement	34.28
183.474	09/09/2005	Major Motors Pty Ltd	Parts-Variou Plant	1045.28
183.482	09/09/2005	Mazzega's Mitre 10 Home & Trade	Hardware	68.56

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
183.496	09/09/2005	Mirco Bros Machinery	Parts-P837	604.48
183.525	09/09/2005	OCE Australia Ltd	Stationery	118.69
183.526	09/09/2005	Oil Filter Recovery Service	Oil Filters	82.50
183.566	09/09/2005	Prime Equities Pty Ltd	Replacement Medicals	94.60
183.568	09/09/2005	Prosser Toyota	Parts	407.77
183.57	09/09/2005	Armada Hardware & Building Supplies	Hardware	148.00
183.572	09/09/2005	Quick Corporate Australia Pty Ltd	Stationery	95.21
183.578	09/09/2005	Raeco International Pty Ltd	Stationery	81.77
183.588	09/09/2005	Recco Industrial & Mining Division	Parts-P530	811.80
183.60	09/09/2005	Armada Kelmscott Electrical Services	Electrical Services	4914.54
183.632	09/09/2005	Sledgehammer Concrete Cutting Service	Bitumen Cutting	67.00
183.651	09/09/2005	State Library of WA	Lost/Damaged Items	558.80
183.669	09/09/2005	Telstra	Telephone Charges	630.51
183.661	09/09/2005	The Watershed Water Systems	Reticulation Parts	93.60
183.698	09/09/2005	Trailer Parts Pty Ltd	Parts	103.37
183.744	09/09/2005	Water Corporation	Water Charges	1470.85
183.752	09/09/2005	West Side Safety Products	Protective Clothing	406.79
183.795	09/09/2005	WA Reticulation Supplies	Reticulation Parts	3371.10
183.798	09/09/2005	Advanced Traffic Management (WA) Pty Ltd	Hire of Traffic Controllers	704.00
183.882	09/09/2005	Indra Geidans	Curator-Outside the Frame Art Award	99.00
183.928	09/09/2005	Goldshore Enterprises Pty Ltd	Recycling Collections	25632.56
183.975	09/09/2005	Drake Australia Pty Ltd	Hire of Temporary Staff	2815.56
183.980	09/09/2005	Sherrard DJ	Gatekeeper-Roleystone Greenwaste Site	1168.00
184.1058	08/09/2005	RG Davies	Expenses Reimbursement	272.32
184.115	08/09/2005	Auswaste	Bulk Rubbish Bins	165.00
184.1291	08/09/2005	Koolyara Pty Ltd	Staff Training	132.00
184.1333	08/09/2005	ABCB Conference 2005	Staff Training	2185.00
184.440	08/09/2005	Kott Gunning	Legal Advice	1635.15
184.975	08/09/2005	Drake Australia Pty Ltd	Hire of Temporary Staff	1867.69
185.117	14/09/2005	B & J Breaker Hire	Hire of Rockbreaker	2425.50
185.1189	14/09/2005	Centreline Markings	Line Marking-Variou Locations	1155.00
185.120	14/09/2005	Baileys Fertilisers	Gardening Products	4380.75
185.1257	14/09/2005	Turnstone Products	Parts	248.60
185.1266	14/09/2005	Australian Native Nurseries Group	Gardening Products	215.60
185.127	14/09/2005	Beaver Tree Services Aust Pty Ltd	Treelopping	7901.02
185.1297	14/09/2005	Community Perspectives	Forresdale Place Plan	9500.00
185.1311	14/09/2005	Mobile Masters	Parts	319.00
185.1315	14/09/2005	Colborne Industries	Trophies-Mary Durack Awards	254.00
185.1347	14/09/2005	Byford Glass	Repair Broken Window	155.00
185.141	14/09/2005	BJ Hahn & Co	Hire of Bobcat	941.60
185.184	14/09/2005	Canon Finance Australia Pty Ltd	Photocopier Rental	785.79
185.199	14/09/2005	Charter Plumbing & Gas	Plumbing Services	535.36

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
185.221	14/09/2005	City Panel Beaters	Insurance Excess-AK069	300.00
185.231	14/09/2005	Coates Hire	Hire of Equipment	274.78
185.25	14/09/2005	Alinta Gas	Gas Charges	99.75
185.261	14/09/2005	Coventrys	Parts	173.00
185.277	14/09/2005	Department of Land Information	Title Searches	23.40
185.295	14/09/2005	Down Under Signs	Signs	96.80
185.305	14/09/2005	Ejan Communications	Electronic Services	1269.40
185.338	14/09/2005	GC Sales (WA)	Parts	132.00
185.347	14/09/2005	Good Earth Garden Products	Gardening Products	178.20
185.362	14/09/2005	Hagan C	Catering	492.80
185.387	14/09/2005	Home & Garden Handyman	Maintenance Works-Various Locations	1540.00
185.423	14/09/2005	Jonesway Transport	Transport Charges	186.56
185.443	14/09/2005	Landscape Development	Landscape Maintenance-Brookwood Estate	2214.85
185.447	14/09/2005	Lawrence & Hanson	Protective Clothing	300.83
185.46	14/09/2005	Aqua-Blast Cleaning	Remove Graffiti-Various Locations	341.00
185.463	14/09/2005	Lo-Go Appointments	Hire of Temporary Staff	5754.11
185.482	14/09/2005	Mazzega's Mitre 10 Home & Trade	Hardware	930.30
185.496	14/09/2005	Mirco Bros Machinery	Parts	11.11
185.497	14/09/2005	MJB Payne Consultants	Consultancy Services	247.50
185.57	14/09/2005	Armadale Hardware & Building Supplies	Hardware	37.80
185.571	14/09/2005	Questor Financial Services	Payroll Deductions-F/E 13.09.05	550.00
185.572	14/09/2005	Quick Corporate Australia Pty Ltd	Stationery	651.73
185.585	14/09/2005	Readymix Holdings Pty Ltd	Limestone	1620.58
185.62	14/09/2005	Armadale Mower World	Parts	101.65
185.623	14/09/2005	Shire of Serpentine-Jarrahdale	Hire of Patch Mobile	1682.03
185.65	14/09/2005	Armadale Plumbing	Plumbing Services	3830.00
185.662	14/09/2005	Supa Pest & Weed Control	Weed & Pest Control	3571.66
185.668	14/09/2005	Taylor Tyres Pty Ltd	Tyres	360.00
185.669	14/09/2005	Telstra	Telephone Charges	820.14
185.670	14/09/2005	Termico Pest Management	Weed & Pest Control	110.00
185.729	14/09/2005	WA Library Supplies	Stationery	43.78
185.738	14/09/2005	WALGS Plan	Payroll Deductions-F/E 13.09.05	25.59
185.744	14/09/2005	Water Corporation	Water Charges	4080.80
185.754	14/09/2005	Westbooks	Book Purchases	72.13
185.780	14/09/2005	Work Clobber	Protective Clothing	198.00
185.819	14/09/2005	Resource Recyclers Pty Ltd	Recycled Concrete	2102.70
185.844	14/09/2005	Quality Traffic Management Pty Ltd	Hire of Traffic Controllers	2014.66
185.86	14/09/2005	Asphalt Surfaces Pty Ltd	Asphalt Layed	93.01
185.90	14/09/2005	Atkins Carlyle	Parts	122.98
185.95	14/09/2005	Aust-Guard Security Services	Security Services	1085.43
185.952	14/09/2005	Coastline Sheds	Refund-Planning Application Fee	46.00
185.972	14/09/2005	Digital Mapping Solutions	DMS Access Program	47448.53

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
185.99	14/09/2005	Australia Post	Postage Charges	8.45
186.1003	16/09/2005	Tyrepower Kelmscott	Tyres	105.00
186.1023	16/09/2005	Gidrolor Garage Doors Pty Ltd	Roller Shutter-Alfred Skeet Pavilion	1815.00
186.113	16/09/2005	Australian Taxation Office	Payroll Deductions-F/E 21.02.05	1483.64
186.1227	16/09/2005	Steve Voysey Landscape Solutions	Landscape Works-Various Locations	1138.50
186.127	16/09/2005	Beaver Tree Services Aust Pty Ltd	Treeclipping	440.00
186.13	16/09/2005	Accidental First Aid Supplies	First Aid Supplies	253.00
186.170	16/09/2005	Burswood International Resort Casino	Accommodation-Local Government Week	882.90
186.184	16/09/2005	Canon Finance Australia Pty Ltd	Photocopier Rental	59.85
186.194	16/09/2005	Challenge Chemicals Australia	Cleaning Chemicals	476.96
186.199	16/09/2005	Charter Plumbing & Gas	Plumbing Services	106.77
186.235	16/09/2005	Collit & Sons	Hardware	359.17
186.245	16/09/2005	Compu-Stor	Computer Data Storage	61.60
186.267	16/09/2005	Cutting Edges Pty Ltd	Parts	346.39
186.277	16/09/2005	Department of Land Information	Title Searches	10.10
186.290	16/09/2005	Direct National Business Machines	Maintenance Agreement-Minimailer	1265.00
186.3	16/09/2005	A to Z Signs	Signs	181.50
186.324	16/09/2005	Fire & Emergency Services	ESL Levy-August 2005	188619.88
186.345	16/09/2005	Goodfries	Parts	49.00
186.362	16/09/2005	Hagan C	Catering	1185.80
186.372	16/09/2005	Harvey Norman Computer Superstore	Digital Camera-Administration Centre	668.00
186.384	16/09/2005	Hills Appliance	Microwave Oven/Refrigerator-Armadale Arena	1699.00
186.397	16/09/2005	IBM Australia Credit Limited	Computer Equipment Leases	33099.52
186.414	16/09/2005	Jason Signmakers	Bollards-Armadale Road	3419.90
186.423	16/09/2005	Jonesway Transport	Transport Charges	186.56
186.44	16/09/2005	AON Risk Services	Insurance Premiums	1135.11
186.461	16/09/2005	Local Government Managers Australia	Staff Training	220.00
186.466	16/09/2005	Macdonald Johnston Engineering Co Pty Ltd	Parts	220.00
186.482	16/09/2005	Mazzege's Mitre 10 Home & Trade	Hardware	505.37
186.496	16/09/2005	Mirco Bros Machinery	Parts	22.90
186.506	16/09/2005	Municipal Property Scheme	Insurance Premiums	59267.44
186.529	16/09/2005	OSA Group (WA)	Employee Assistance Program 2005/06	4620.00
186.549	16/09/2005	Perth City Glass	Install Security Screens-Karragullen Hall	2864.95
186.568	16/09/2005	Prosser Toyota	Parts	470.25
186.57	16/09/2005	Armadale Hardware & Building Supplies	Hardware	1147.50
186.572	16/09/2005	Quick Corporate Australia Pty Ltd	Stationery	131.60
186.58	16/09/2005	Armadale Hiab Service	Hire of Hiab	371.25
186.587	16/09/2005	Rent-a-Plant Nursery	Plant Rental-August 2005	838.26
186.60	16/09/2005	Armadale Kelmscott Electrical Services	Electrical Services	1770.85
186.61	16/09/2005	Armadale Lock & Key Services	Keys Cut/Padlocks	665.90
186.669	16/09/2005	Teistra	Telephone Charges	5610.73
186.682	16/09/2005	Examiner Newspapers (WA)	Advertising	4000.00

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005			Cheque Amount	
Cheque or EFT No.	Date	Payee	Description	
186.696	16/09/2005	Trade Power	Parts	19.80
186.731	16/09/2005	WA Local Government Association	Advertising	286.02
186.738	16/09/2005	WALGS Plan	Payroll Deductions-F/E 13.09.05	60792.23
186.744	16/09/2005	Water Corporation	Water Charges	3726.40
186.747	16/09/2005	Wei-Quip	Parts-P116	882.09
186.766	16/09/2005	Westrac Equipment Pty Ltd	Parts	80.71
186.780	16/09/2005	Work Clobber	Protective Clothing	43.23
186.782	16/09/2005	Works Statewide Kerbing	Kerbing	6927.71
186.84	16/09/2005	C Askew	Telephone Reimbursement	52.51
186.855	16/09/2005	Pink Healthcare Services	Sanitary Services-September 2005	197.71
186.892	16/09/2005	Sussex Industries	Hardware	662.75
186.901	16/09/2005	Landscape Architectural Services	Consultancy-Corfield Street Extension	2722.50
186.975	16/09/2005	Drake Australia Pty Ltd	Hire of Temporary Staff	4552.48
186.99	16/09/2005	Australia Post	Postage Charges	4634.45
187.109	16/09/2005	Australian Manufacturing Workers Union	Payroll Deductions-F/E 13.09.05	65.70
187.112	16/09/2005	Australian Services Union	Payroll Deductions-F/E 13.09.05	623.80
187.214	16/09/2005	City of Armadale-Social Club	Payroll Deductions-F/E 13.09.05	244.00
187.216	16/09/2005	City of Canning	Payroll Deductions-F/E 13.09.05	35.00
187.217	16/09/2005	City of Gosnells	Payroll Deductions-F/E 13.09.05	135.77
187.375	16/09/2005	HBF of WA	Payroll Deductions-F/E 13.09.05	1196.55
187.453	16/09/2005	LGRCEU	Payroll Deductions-F/E 13.09.05	557.70
187.621	16/09/2005	Shire of Kalamunda	Payroll Deductions-F/E 13.09.05	88.00
187.622	16/09/2005	Shire of Mundaring	Payroll Deductions-F/E 13.09.05	175.00
188.1003	21/09/2005	Tyrepower Kelmscott	Tyres	105.00
188.1056	21/09/2005	Allwest Windcreens & Tinting	Repairs-P713	220.00
188.11	21/09/2005	Absolute Asphalt Pty Ltd	Asphalt Layed	902.00
188.113	21/09/2005	Australian Taxation Office	Payroll Deductions-F/E 13.09.05	93058.05
188.1169	21/09/2005	Emergency Procedures Unit Trust	Staff Training	1023.00
188.117	21/09/2005	B & J Breaker Hire	Hire of Rockbreaker	4452.25
188.123	21/09/2005	Barcode Direct Pty Ltd	Stationery	1375.00
188.1237	21/09/2005	Thermo Plastic Fabrication	Repairs	143.00
188.1255	21/09/2005	Hort Marketing	Gardening Products	8449.98
188.127	21/09/2005	Beaver Tree Services Aust Pty Ltd	Treelopping	5722.75
188.1284	21/09/2005	Express Hlab Service Pty	Hire of Hlab	528.00
188.129	21/09/2005	Benara Nurseries	Gardening Products	4228.09
188.13	21/09/2005	Accidental First Aid Supplies	First Aid Supplies	90.03
188.1304	21/09/2005	Skipper Truck Parts	Parts	167.95
188.1326	21/09/2005	Alice Haines Productions	Staff Training	200.00
188.141	21/09/2005	BJ Hahn & Co	Hire of Bobcat	8886.31
188.147	21/09/2005	Boc Gases Australia Limited	Gas & Cylinder Rental	147.95
188.155	21/09/2005	BP Australia Pty Ltd	Fuel & Oils	4641.36
188.176	21/09/2005	Cabcharge Australia Pty Ltd	Service Fee	6.00

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005			Cheque Amount
Cheque or EFT No.	Date	Payee	Description
188.181	21/09/2005	Canning Floorcovering Centre	Carpets-Minnawarra House
188.184	21/09/2005	Canon Finance Australia Pty Ltd	Photocopier Rental
188.19	21/09/2005	CCH Australia Ltd	Book Purchases
188.223	21/09/2005	CJD Equipment Pty Ltd	Parts-P546
188.231	21/09/2005	Coates Hire	Hire of Equipment
188.25	21/09/2005	Alinta Gas	Gas Charges
188.269	21/09/2005	Bicubic	Printing
188.275	21/09/2005	De Neefe Signs Pty Ltd	Street Signs
188.277	21/09/2005	Department of Land Information	Title Searches
188.3	21/09/2005	A to Z Signs	Signs
188.305	21/09/2005	Ejan Communications	Electronic Services
188.331	21/09/2005	Forestvale Trees	Gardening Products
188.335	21/09/2005	G Force Printing	Printing
188.336	21/09/2005	Galvin Hardware Pty Ltd	Hardware
188.341	21/09/2005	Gibbons Holden	1 x Motoc Vehicle-AK060
188.355	21/09/2005	Greenridge Outdoor Contracting	Landscape Maintenance-Various Locations
188.362	21/09/2005	Hagan C	Catering
188.388	21/09/2005	Hort West	Gardening Maintenance-Various Locations
188.389	21/09/2005	Hosemasters-Maddington	Parts
188.390	21/09/2005	Hotmix Ltd	Hotmix
188.415	21/09/2005	JBE Computer Supplies	Computer Stationery
188.425	21/09/2005	JRP Engineering	1 x Trailer-Parks & Gardens
188.46	21/09/2005	Aqua-Blast Cleaning	Remove Graffiti-Various Locations
188.463	21/09/2005	Lo-Go Appointments	Hire of Temporary Staff
188.465	21/09/2005	Lovegrove Turf Services Pty Ltd	Turfing-John Dunn Oval
188.466	21/09/2005	Macdonald Johnston Engineering Pty Ltd	Parts
188.472	21/09/2005	Main Roads WA	Signs-Armadale/Abbey Roads
188.482	21/09/2005	Mazzege's Mitre 10 Home & Trade	Hardware
188.53	21/09/2005	Armadale Canvas Works	Repairs
188.566	21/09/2005	Prime Equities Pty Ltd	Replacement Medicals
188.568	21/09/2005	Prosser Toyota	2 x New Vehicles-AK042 & AK043
188.572	21/09/2005	Quick Corporate Australia Pty Ltd	Stationery
188.574	21/09/2005	PG Quinlivan	Telephone Reimbursement
188.575	21/09/2005	R & K Contractors	Repairs
188.588	21/09/2005	Recco Industrial & Mining Division	Parts-P534
188.60	21/09/2005	Armadale Keimscott Electrical Services	Electrical Services
188.607	21/09/2005	SAI Global Limited	Australian Standards
188.612	21/09/2005	Cannon Hygiene Australia Pty Ltd	Sanitary Services-September 2005
188.62	21/09/2005	Armadale Mower World	Parts
188.636	21/09/2005	South East Metropolitan Regional Council	Sponsorship-SEMRC
188.643	21/09/2005	Specific Courier Service	Library Courier Service
188.668	21/09/2005	Taylor Tyres Pty Ltd	Tyres

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
188.669	21/09/2005	Telstra	Telephone Charges	6133.96
188.670	21/09/2005	Termico Pest Management	Weed & Pest Control	110.00
188.681	21/09/2005	The Watershed Water Systems	Reticulation Parts	3205.00
188.712	21/09/2005	Valuer General's Office	GRV Valuations	615.70
188.731	21/09/2005	WA Local Government Association	Advertising	5456.77
188.744	21/09/2005	Water Corporation	Water Charges	3959.95
188.75	21/09/2005	Armguard	Armguard Services-August 2005	1345.95
188.752	21/09/2005	West Side Safety Products	Protective Clothing	457.39
188.759	21/09/2005	Western Power Corporation	Electricity Charges	954.05
188.776	21/09/2005	G Wilson	Telephone Reimbursement	37.28
188.780	21/09/2005	Work Clobber	Protective Clothing	160.20
188.795	21/09/2005	WA Reticulation Supplies	Reticulation Parts	228.85
188.798	21/09/2005	Advanced Traffic Management (WA) Pty Ltd	Hire of Traffic Controllers	489.55
188.861	21/09/2005	Caution Windscreen Repairs WA	Parts	99.00
188.881	21/09/2005	M Arnold	Curator-Art Exhibition	160.00
188.924	21/09/2005	E & MJ Roshier Pty Ltd	Parts	40.30
188.978	21/09/2005	Armadales Newspaper Delivery	Newspapers	32.80
188.99	21/09/2005	Australia Post	Postage Charges	33.00
189.1003	23/09/2005	Tyrepower Kelmscott	Tyres	415.00
189.116	23/09/2005	Auto Door Systems	Repairs	143.00
189.117	23/09/2005	B & J Breaker Hire	Hire of Rockbreaker	3366.00
189.1182	23/09/2005	Foxrock Contracting Pty LTD	Culvert-Champion Road	46623.40
189.1219	23/09/2005	Metro Modelling Academy	School Holiday Program	220.00
189.1227	23/09/2005	Steve Voysey Landscape Solutions	Landscaping-Various Locations	1056.00
189.129	23/09/2005	Benara Nurseries	Gardening Products	1757.64
189.1319	23/09/2005	Elegant Landscapes Pty Lt	Landscaping-Corfield Road	28570.66
189.133	23/09/2005	BGC Asphalt	Asphalt	35367.75
189.153	23/09/2005	Boral Construction Materials Group	Concrete	2508.00
189.166	23/09/2005	Bullivants Lifting & Safety	Parts	294.25
189.179	23/09/2005	NO Cain	Telephone Reimbursement	53.86
189.184	23/09/2005	Canon Finance Australia Pty Ltd	Photocopier Rental	697.20
189.199	23/09/2005	Charter Plumbing & Gas	Plumbing Services	374.91
189.201	23/09/2005	Chefmaster Australia	Large Garbage Bags	184.00
189.223	23/09/2005	CJD Equipment Pty Ltd	Parts	367.42
189.256	23/09/2005	Conjoint (Aust) Pty Ltd	Parts	168.96
189.275	23/09/2005	De Neefe Signs Pty Ltd	Street Signs	1816.50
189.277	23/09/2005	Department of Land Information	Title Searches	7.80
189.3	23/09/2005	A to Z Signs	Signs	110.00
189.305	23/09/2005	Ejan Communications	Electronic Services	418.00
189.362	23/09/2005	Hagan C	Catering	655.60
189.378	23/09/2005	Heatley Sales Pty Ltd	Protective Clothing	924.00
189.387	23/09/2005	Home & Garden Handyman	Maintenance Works-Various Locations	1540.00

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
189.390	23/09/2005	Hotmix Ltd	Hotmix	111.43
189.397	23/09/2005	IBM Australia Credit Limited	Computer Equipment Lease	127.28
189.398	23/09/2005	IBM Australia Pty Ltd	Computer Equipment Lease	373.57
189.447	23/09/2005	Lawrence & Hanson	Protective Clothing	184.80
189.463	23/09/2005	Lo-Go Appointments	Hire of Temporary Staff	5550.98
189.468	23/09/2005	IF Macrae	Telephone Reimbursement	68.64
189.482	23/09/2005	Mazzeqa's Mitre 10 Home & Trade	Hardware	908.64
189.491	23/09/2005	DP Meyrick	Telephone Reimbursement	111.89
189.5	23/09/2005	AAA Liquid Waste	Pump Out Septic Tanks	400.00
189.549	23/09/2005	Perth City Glass	Repair Broken Glass-Evelyn Gribble Centre	4840.02
189.57	23/09/2005	Armada Hardware & Building Supplies	Hardware	86.00
189.572	23/09/2005	Quick Corporate Australia Pty Ltd	Stationery	1443.41
189.594	23/09/2005	Rocia Pty Limited	Concrete Products	9428.18
189.61	23/09/2005	Armada Lock & Key Service	Padlocks/Keys Cut	1244.00
189.62	23/09/2005	Armada Mower World	Parts	240.75
189.647	23/09/2005	Stamp It Rubber Stamp Co (WA)	Stationery	38.46
189.653	23/09/2005	Steel Dale Industries Pty Ltd	Remove Light Towers-Gwynne Park	3003.00
189.655	23/09/2005	J Stewart	Expenses Reimbursement	53.60
189.668	23/09/2005	Taylor Tyres Pty Ltd	Tyres	27.00
189.693	23/09/2005	Total Packaging	Packaging Materials	226.60
189.699	23/09/2005	CANCELLED	CANCELLED	0.00
189.744	23/09/2005	Water Corporation	Water Charges	31.25
189.747	23/09/2005	Wei-Quip	Parts-P534	1018.75
189.759	23/09/2005	Western Power Corporation	Electricity Charges	52391.25
189.771	23/09/2005	White P & K Brickpaving & Landscaping	Construction of Concrete Crossovers	6315.00
189.780	23/09/2005	Work Clobber	Protective Clothing	113.41
189.818	23/09/2005	Parks & Leisure Australia	Staff Training	2730.00
189.855	23/09/2005	Pink Healthcare Services	Sanitary Services	158.40
189.931	23/09/2005	Dynapac Australia Pty Ltd	1 x Dynapac Roller	132000.00
189.975	23/09/2005	Drake Australia Pty Ltd	Hire of Temporary Staff	5606.96
189.99	23/09/2005	CANCELLED	CANCELLED	0.00
190.1189	28/09/2005	Centrelina Markings	Roadmarking-Challis Primary School	825.00
190.1192	28/09/2005	SL Emmett	Consultancy-Journalism/Media/PR Services	2160.00
190.1246	28/09/2005	The Learning Ladder	Book Purchases	235.78
190.1255	28/09/2005	Hort Marketing	Gardening Products	1247.40
190.127	28/09/2005	Beaver Tree Services Aust Pty Ltd	Treelopping	15076.05
190.1284	28/09/2005	Express Hiab Service Pty Ltd	Hire of Hiab	385.00
190.129	28/09/2005	Benara Nurseries	Gardening Products	2960.10
190.1294	28/09/2005	QCC Hospitality Solutions	Coffee Warmer/Dripulacator-Administration Centre	649.00
190.130	28/09/2005	Bennion News Round	Newspapers	60.48
190.1331	28/09/2005	HB Displays	Parts	330.56
190.1341	28/09/2005	Chittering Valley Worm Farm	Worms-Keimscott Senior High School	79.00

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
190.1345	28/09/2005	Creative Teaching Aids	Book Purchases	133.52
190.136	28/09/2005	BGC Concrete	Concrete Products	1375.44
190.141	28/09/2005	BJ Hahn & Co	Hire of Bobcat	3707.52
190.169	28/09/2005	Burgess Rawson (WA) Pty Ltd	Kelmscott Library Site Lease	320.84
190.172	28/09/2005	Byford Bobcats	Hire of Bobcat	1679.50
190.199	28/09/2005	Charter Plumbing & Gas	Plumbing Services	1513.73
190.217	28/09/2005	City of Gosnells	Contribution-Starick House 2005/06	4500.00
190.25	28/09/2005	Alinta Gas	Gas Charges	6645.70
190.261	28/09/2005	Coventrys	Parts	420.63
190.277	28/09/2005	Department of Land Information	Title Searches	126.50
190.287	28/09/2005	Dieback Treatment Service	Dieback Treatment-Bungendore Park	3000.00
190.305	28/09/2005	Ejan Communications	Electronic Services	198.00
190.342	28/09/2005	JN Glassford	Telephone Reimbursement	37.26
190.344	28/09/2005	Glenbarry Leather & Hats	Protective Clothing	363.00
190.355	28/09/2005	Greenridge Outdoor Contracting	Garden Maintenance-Various Locations	402.00
190.372	28/09/2005	Harvey Norman Computer Superstore	Computer Equipment	53.06
190.373	28/09/2005	MW Hassack	Telephone Reimbursement	34.27
190.390	28/09/2005	Hotmix Ltd	Hire of Profiler	815.72
190.40	28/09/2005	Anncam Distributors	Hardware	149.60
190.409	28/09/2005	Jacks Concrete	Concrete	2530.00
190.440	28/09/2005	Kott Gunning	Legal Advice	1151.15
190.45	28/09/2005	Apiix-Up'n'Away Net Solutions	Computer Equipment	1348.00
190.463	28/09/2005	Lo-Go Appointments	Hire of Temporary Staff	1184.51
190.472	28/09/2005	Main Roads WA	Tonkin Highway Project-Corfield Street Extension	1243038.61
190.482	28/09/2005	Mazzega's Mitre 10 Home & Trade	Hardware	212.80
190.494	28/09/2005	Minter Ellison Lawyers	Legal Advice	142.67
190.515	28/09/2005	Neverfail Springwater Limited	Refreshments	19.00
190.524	28/09/2005	Oakford Contractors	Hire of Excavator	528.00
190.566	28/09/2005	Prime Equities Pty Ltd	Preplacement Medicals	378.40
190.568	28/09/2005	CANCELLED	CANCELLED	0.00
190.572	28/09/2005	Quick Corporate Australia Pty Ltd	Stationery	1121.21
190.580	28/09/2005	Rainstorm WA	Mulching-Minnawarra Park	550.00
190.583	28/09/2005	Range Ford	4 x New Vehicles-AK081/AK039/AK009 & AK9897	97055.66
190.594	28/09/2005	Rocla Pty Limited	Concrete Products	2681.71
190.60	28/09/2005	Armada Kelmscott Electrical Services	Electrical Services	2120.90
190.623	28/09/2005	Shire of Serpentine-Jarrahdale	Hire of Patch Mobile	1636.80
190.668	28/09/2005	Taylor Tyres Pty Ltd	Tyres	2442.00
190.670	28/09/2005	Termico Pest Management	Weed & Pest Control	264.00
190.692	28/09/2005	Total Eden	Retulation Parts	151.87
190.699	28/09/2005	Transmilk Wholesalers	Refreshments	342.96
190.731	28/09/2005	WA Local Government Association	Advertising	3106.92
190.74	28/09/2005	Armada-Kelmscott Self Storage	Storage Unit Rental	170.00

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
190.744	28/09/2005	CANCELLED	CANCELLED	0.00
190.751	28/09/2005	West Coast Synthetic Surfaces	High Pressure Clean-William Skeet Tennis Court	1496.00
190.761	28/09/2005	Tyre Waste (WA)	Tyre Recycling	1242.50
190.780	28/09/2005	Work Clobber	Protective Clothing	68.40
190.782	28/09/2005	Works Statewide Kerbing	Kerbing	2635.15
190.798	28/09/2005	Advanced Traffic Management (WA) Pty Ltd	Hire of Traffic Controllers	3273.60
190.830	28/09/2005	Amcro Recycling	Hire of Compactor-August 2005	165.00
190.934	28/09/2005	Kleenheat Gas Pty Ltd	Hire of Gas Bottles	176.00
190.958	28/09/2005	David Gray & Co Pty Ltd	Parts-Recycling Bins	2750.00
190.981	28/09/2005	Australian Local Government Association	Staff Training	1085.00
191.1000	28/09/2005	Australia Post	Postage Charges	1342.04
191.1003	30/09/2005	Perth Stripes & Signs Pty Ltd	Parts-P718	880.00
191.104	30/09/2005	Tyrepower Kelmscott	Tyres	90.00
191.1066	30/09/2005	Australian Envelopes	Stationery	411.07
191.1116	30/09/2005	Armada City Concert Band	Kelmscott Library Site Rental	6411.16
191.115	30/09/2005	CANCELLED	2004/05 Sponsorship	5000.00
191.116	30/09/2005	Auto Door Systems	CANCELLED	0.00
191.1169	30/09/2005	Emergency Procedures Unit Trust	Repair Gate-Administration Centre	572.00
191.1182	30/09/2005	Foxrock Contracting Pty Ltd	Signs	917.40
191.1227	30/09/2005	Steve Voysey Landscape Solutions	Culvert-Champion Drive	89298.88
191.1248	30/09/2005	Academy Services (WA) Pty Ltd	Landscaping-Variou Locations	1320.00
191.1250	30/09/2005	Mackay Urban Design	Cleaning-Temporary Admin Building	1132.08
191.129	30/09/2005	Benara Nurseries	Kelmscott Canning River Precinct Planning Study	8772.50
191.1306	30/09/2005	Creative Plastics	Gardening Products	1845.25
191.1328	30/09/2005	Landfill Gas & Power Pty Ltd	Parts	407.99
191.133	30/09/2005	BGC Asphalt	Electricity Charges	1503.84
191.1331	30/09/2005	HB Displays	Asphalt	16148.00
191.1344	30/09/2005	Seville Drive Medical Centre	Parts	7.69
191.136	30/09/2005	BGC Concrete	Preplacement Medicals	693.00
191.155	30/09/2005	BP Australia Pty Ltd	Concrete Products	3939.54
191.184	30/09/2005	Canon Finance Australia Pty Ltd	Fuel & Oils	28611.70
191.199	30/09/2005	Charter Plumbing & Gas	Photocopier Rental	368.24
191.227	30/09/2005	Cleanaway	Plumbing Services	988.62
191.243	30/09/2005	Community Newspaper Group	Recycling Collections-August 2005	60702.56
191.247	30/09/2005	Concut Pty Ltd	Advertising	2219.42
191.258	30/09/2005	Corporate Express Australia	Parts-Armadale Arena	838.42
191.261	30/09/2005	Coventrys	Stationery	1749.00
191.267	30/09/2005	Cutting Edges Pty Ltd	Parts	1817.97
191.269	30/09/2005	Bicubic	Parts	209.00
191.270	30/09/2005	Dalton Packaging Pty Ltd	Printing	446.60
191.275	30/09/2005	De Neefe Signs Pty Ltd	Cleaning Materials	787.05
			Street Signs	324.50

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005				
Cheque or EFT No.	Date	Payee	Description	Cheque Amount
191.277	30/09/2005	Department of Land Information	Title Searches	88.80
191.289	30/09/2005	Hastie Services Pty Ltd	Airconditioning Maintenance	768.19
191.3	30/09/2005	A to Z Signs	Signs	462.00
191.305	30/09/2005	Ejan Communications	Electronic Services	951.50
191.345	30/09/2005	Godfreys	Parts	39.95
191.351	30/09/2005	Grasstrees Australia	Gardening Products	968.00
191.387	30/09/2005	Home & Garden Handyman	Maintenance Works-Variou Locations	1232.00
191.389	30/09/2005	Hosemasters-Maddington	Parts-P546	638.55
191.39	30/09/2005	Angus & Robertson Bookwor	Book Purchases	361.30
191.403	30/09/2005	Inst of Public Works Eng Aust-WA	Staff Training	539.00
191.432	30/09/2005	Kel Steel Constructions	Parts-Westfield Road	1089.20
191.447	30/09/2005	Lawrence & Hanson	Protective Clothing	34.39
191.46	30/09/2005	Aqua-Blast Cleaning	Remove Graffiti-Variou Locations	1314.50
191.463	30/09/2005	Lo-Go Appointments	Hire of Temporary Staff	1163.40
191.466	30/09/2005	Macdonald Johnston Engineering Co Pty Ltd	Parts	198.00
191.474	30/09/2005	Major Motors Pty Ltd	Parts-Variou Plant	758.73
191.482	30/09/2005	Mazzege's Mitre 10 Home & Trade	Hardware	216.34
191.493	30/09/2005	Midland Brick Company Pty Ltd	Paving Bricks	1695.41
191.503	30/09/2005	Mullins Handcock	Legal Advice-Prosecution Coles Supermarket	11240.66
191.546	30/09/2005	PDC Garden Services	Mowing-Dog Pound	88.00
191.547	30/09/2005	Peerless JAL Pty Ltd	Cleaning Materials	136.22
191.560	30/09/2005	Plantech WA Pty Ltd	Grounds Maintenance-Armadale Aquatic Centre	411.40
191.563	30/09/2005	Electrofen Pty Ltd	Repairs	214.50
191.568	30/09/2005	Prosser Toyota	Parts-Variou Plant	619.59
191.570	30/09/2005	Pure Air Filters	Air Filters	204.60
191.571	30/09/2005	Questor Financial Services	Payroll Deductions-F/E 27.09.05	550.00
191.577	30/09/2005	Rabor Smash Repairs	Insurance Excess-AK028/AK070	600.00
191.579	30/09/2005	Railway Avenue Vet Hospital	Animal Euthanasia	486.85
191.585	30/09/2005	Rinker Australia Pty Limi	Limestone	10635.40
191.589	30/09/2005	REVS WA	Vehicle Searches-August 2005	6.00
191.594	30/09/2005	Rocla Pty Limited	Concrete Products	17231.33
191.597	30/09/2005	Roleystone Volunteer Bush Fire Brigade	Expenses Reimbursement	497.62
191.60	30/09/2005	Armadale Kelmscott Electrical Services	Electrical Services	1198.60
191.611	30/09/2005	Sangreffi Pty Ltd	Mowing	3674.00
191.62	30/09/2005	Armadale Mower World	Parts	40.05
191.620	30/09/2005	Sheridans for Badges	Name Badges	28.60
191.625	30/09/2005	Signature Security Group Pty Ltd	Electronic Security System-Depot	7884.80
191.63	30/09/2005	Armadale Newsagency	Newspapers	361.31
191.653	30/09/2005	Steel Dale Industries Pty Ltd	Repair Light Towers-Gwynne Park	5874.00
191.66	30/09/2005	Armadale Police & Citizens Youth Club	Council Contribution-August 2005	9453.00
191.667	30/09/2005	Target Towing Service	Towing Charges	605.00
191.669	30/09/2005	Teistra	Telephone Charges	326.05

ACCOUNTS PAID AND SUBMITTED TO CITY STRATEGY COMMITTEE HELD ON 10 OCTOBER 2005			Description	Cheque Amount
Cheque or EFT No.	Date	Payee		
191.68	30/09/2005	Armadale State Emergency Service	Expenses Reimbursement	4425.81
191.682	30/09/2005	Examiner Newspapers (WA)	Advertising	850.00
191.724	30/09/2005	WA Bluemetal	Bluemetal	3198.77
191.73	30/09/2005	Armadale-Byford Veterinary Hospital	Animal Euthanasia/Vaccinations	44.00
191.730	30/09/2005	WA Limestone Co	Gravel/Limestone/Sand	30123.15
191.731	30/09/2005	CANCELLED	CANCELLED	0.00
191.738	30/09/2005	WALGS Plan	Payroll Deductions-F/E 27.09.05	62697.45
191.744	30/09/2005	Water Corporation	Water Charges	733.00
191.748	30/09/2005	Wembley Cement Industries	Concrete Products	10335.21
191.757	30/09/2005	Western Educating Service	High Pressure Jetting-Variou Locations	771.38
191.759	30/09/2005	Western Power Corporation	Electricity Charges	18185.31
191.780	30/09/2005	Work Clobber	Protective Clothing	101.70
191.798	30/09/2005	Advanced Traffic Management (WA) Pty Ltd	Hire of Traffic Controllers	668.80
191.828	30/09/2005	Wastemaster	Parts	132.00
191.975	30/09/2005	Drake Australia Pty Ltd	Hire of Temporary Staff	3986.95
191.980	30/09/2005	Sherrard DJ	Gatekeeper-Roleystone Greenwaste Site	1168.00
191.99	30/09/2005	Australia Post	Postage Charges	15.00
192.109	30/09/2005	Australian Manufacturing Workers Union	Payroll Deductions-F/E 27.09.05	65.70
192.112	30/09/2005	Australian Services Union	Payroll Deductions-F/E 27.09.05	673.30
192.214	30/09/2005	City of Armadale-Social Club	Payroll Deductions-F/E 27.09.05	252.00
192.216	30/09/2005	City of Canning	Payroll Deductions-F/E 27.09.05	35.00
192.217	30/09/2005	City of Gosnells	Payroll Deductions-F/E 27.09.05	3236.48
192.375	30/09/2005	HBF of WA	Payroll Deductions-F/E 27.09.05	1196.55
192.453	30/09/2005	LGRCEU	Payroll Deductions-F/E 27.09.05	572.00
192.621	30/09/2005	Shire of Kalamunda	Payroll Deductions-F/E 27.09.05	88.00
192.622	30/09/2005	Shire of Mundaring	Payroll Deductions-F/E 27.09.05	175.00
300023	05/09/2005	Westpac Banking Corporation	Surplus Funds Invested	2487981.35
300024	05/09/2005	Westpac Banking Corporation	Surplus Funds Invested	1492788.81
			TOTAL	23936445.38

Pursuant to Regulation 13(4) of the Local Government (Financial Management) Regulations, the total of all other outstanding accounts for payment as at the date of this cheque listing being prepared is (\$2,014,215.86)

FINANCIAL REPORT – AUGUST 2005

WARD : ALL

FILE REF : FIN/1

DATE : 14 September 2005

REF : AFM / NC

RESPONSIBLE : EDCorpS and
MANAGER EMBS

In Brief:-

This Report presents:

- details and an explanation of the recent amendments made to the Local Government (Financial Management) Regulations, relating to the preparation and presentation of City’s Monthly Financial Report,
- the City’s Monthly Financial Report as at 31st August 2005

Tabled Items

Nil

Strategic Implications

Developing our Organisation:

- Improve the environment for effective governance;
- Improve the overall financial viability of Council.

Legislation Implications

Local Government Act 1995 – Part 6 – Division 3 – Reporting on Activities and Finance
Local Government (Financial Management) Regulations – Part 4 – Financial Reports

Council Policy/Local Law Implications

Nil

Budget/Financial Implications

The Statement of Financial Activity as presented refers and explains.

Consultation

Directors and Managers relevant to the reported instances of ‘material variance’.

BACKGROUND

The Local Government (Financial Management) Regulations have been amended with effect from 1st July 2005 requiring, amongst other matters, local governments to prepare monthly financial statements in a new format.

The amended Regulations provide as follows:

34. *Financial activity statement report – s.6.4*
 1. *A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail:*
 - (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*

- (b) budget estimates to the end of the month to which the statement refers;*
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
 - (e) the net current assets at the end of the month to which the statement refers.*
- 2. *Each statement of financial activity is to be accompanied by documents containing –*
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
 - (b) an explanation of each of the material variances referred to in sub-regulation (1)(d); and*
 - (c) such other supporting information as is considered relevant by the local government*
- 3. *The information in a statement of financial activity may be shown –*
 - (a) according to nature and type classification;*
 - (b) by program; or*
 - (c) by business unit.*
- 4. *A statement of financial activity, and the accompanying documents referred to in sub-regulation (2), are to be –*
 - (a) presented to the council –*
 - (i) at the next ordinary meeting of the council following the end of the month to which the statement relates; or*
 - (ii) if the statement is not prepared in time to present it to the meeting referred to in sub-paragraph (i), to the next ordinary meeting of the council after that meeting; and*
 - (b) recorded in the minutes of the meeting at which it is presented.*
- 5. *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS 5, to be used in statements of financial activity for reporting material variances.*

COMMENT

The new Regulations are explained as follows:

- (A) Part 1 of Regulation 34, i.e. “A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds,”, translates into the following report format, i.e.

City of Armadale Statement of Financial Activity For the period 1 July 2005 to 31 August 2005					
Particulars	Notes / Tables	31 August 2005 Actual \$	31 August 2005 YTD Budget \$	2005-2006 Revised Budget \$	Material Variance Indicator
Opening Balance (Net Current Assets July 1 B/Fwd)					
Plus Revenues (Sources)					
<u>Operating</u>					
General Purpose Funding					
Governance					
Law, Order and Public Safety					
Health					
Education and Welfare					
Community Amenities					
Recreation and Culture					
Transport					
Economic Services					
Other Property and Services					
<i>total operating</i>					
<u>Non operating</u>					
Proceeds from Disposal of Assets					
New Loan Borrowings					
Transfers from Reserve Accounts					
<i>total non operating</i>					
Total Revenue					
Less Expenses (Applications)					
<u>Operating</u>					
General Purpose Funding					
Governance					
Law, Order and Public Safety					
Health					
Education and Welfare					
Community Amenities					
Recreation and Culture					
Transport					
Economic Services					
Other Property and Services					
(Profit)/Loss on Asset Disposal written-back					
Depreciation on Assets written-back					
<i>total operating</i>					
<u>Non operating</u>					
Land and Buildings					
Furniture and Equipment					
Plant and Machinery					
Infrastructure - Roads					
Infrastructure - Drainage					

City of Armadale Statement of Financial Activity For the period 1 July 2005 to 31 August 2005					
Particulars	Notes / Tables	31 August 2005 Actual \$	31 August 2005 YTD Budget \$	2005-2006 Revised Budget \$	Material Variance Indicator
Infrastructure - Pathways					
Infrastructure - Parks					
Loan Repayments (principal only)					
Transfers to Reserve Accounts					
<i>total non operating</i>					
Less Total Funds to be Spent					
Less Closing Balance for Period (Net Current Assets Year to Date)					
Amount Required From Rates					

- The above format is essentially the Rate Setting Statement as used for Annual Budget purposes and is a logical one page representation of the City's Financial position in that it brings together the year start position, the operating and capital revenues, the operating and capital expenditures, the current net assets position as at the date of the Report and the amount required from rates.
- As per part 3 of the Regulation 34, the operating revenue and expenditure line items can be presented according to:
 - programs as is shown in the above Statement, OR
 - nature and type classifications which are listed as follows, OR

Revenue

- ✓ Rates
- ✓ Grants and subsidies
- ✓ Contributions, reimbursements and donations
- ✓ Profit on asset disposals
- ✓ Service charges
- ✓ Fees and charges
- ✓ Interest earnings
- ✓ Other revenue/income

Expenditure

- ✓ Employee costs
- ✓ Materials and contracts
- ✓ Utilities (gas, electricity, water etc.)
- ✓ Depreciation on non-current assets
- ✓ Loss on asset disposal
- ✓ Interest expenses
- ✓ Insurance expenses
- ✓ Other expenditure

- OR business units of the local government which in the City’s case may be as follows:

CEO’s Office & Corporate Services Directorate

- ✓ Members Administration
- ✓ CEO’s Office
- ✓ Human Resources
- ✓ Governance & Administration
- ✓ Information Technology
- ✓ Financial Services
- ✓ Statutory Revenues and Expenses

Community Services Directorate

- ✓ Ranger Services
- ✓ Recreation Services
- ✓ Events
- ✓ Aquatic Centre
- ✓ Library Services
- ✓ Heritage Services
- ✓ Community Development & Administration

Development Services Directorate

- ✓ Town Planning
- ✓ Building Control
- ✓ Private Pool Inspections
- ✓ Health Services
- ✓ Environmental Services

Technical Services Directorate

- ✓ Civil Works
- ✓ Parks & Reserves
- ✓ Property Management
- ✓ Waste Services
- ✓ Support Services
- ✓ Private Works
- ✓ Client Services

- It is recommended that the City start with the program option and over the next 2-3 months move to the business unit option format. The business unit option is not presently available however when it does become available it is the preferred option as it provides a much clearer and more legible picture of the City’s financial position.
- (B) Part 2 of Regulation 34 refers to supplementary information to accompany the Statement of Financial Activity. This supplementary information is partly discretionary and partly non-discretionary and each is explained as follows:
- Non-discretionary information to be Reported:
 - firstly, an explanation of each of the ‘material variances’ as reported in the Statement of Financial Activity. This is a logical requirement given the variance reporting contained in the Statement. The difference between “material” and “non-material” Where there is a material variance requiring explanation/comment in the Statement the word “Review” will

- appear in the column headed “Material Variance Indicator”, alerting the reader to the relevant note.
- secondly, an explanation of the net current assets less committed and restricted assets (as shown in the example below). together with a listing of what makes-up each of the line item totals, e.g.
 - ✓ Cash Unrestricted will include such things as petty cash, investments and cash at bank,
 - ✓ Cash Restricted will include the Reserve account balances, the sundry deposit and bond account balances, unspent loans and unspent grants for specific purposes,
 - ✓ Receivables (Debtors) listed by debtor groups,
 - ✓ etc.

Statement of Net Current Assets For the Period 1 July 2005 to 31 August 2005		
Particulars	As At 31 Aug 05	Brought Forward 1.7.05
	\$	\$
Composition of Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted		
Cash - Restricted		
Receivables (Debtors) & Accruals		
Inventories		
LESS: CURRENT LIABILITIES		
Payables (Creditors) & Accruals		
Provisions		
NET CURRENT ASSET POSITION		

- Discretionary Information to be Reported:
 - Examples may include,
 - ✓ a listing of the capital expenditures and revenues,
 - ✓ a listing of the City’s cash investments,
 - ✓ rates collection data,
 - ✓ details of budget amendments and variations,
 - ✓ recommended debtor write-offs,
 - ✓ ratio analysis and trends,
 - ✓ organizational ‘health-check’, etc.

It is proposed that this supplementary information be progressively introduced into the monthly report over the next 4-5 months thereby enabling Council to determine what data is deemed of interest and appropriate for inclusion on an on-going basis. It is not intended that the supplementary information ever be ‘set in concrete’ but rather that parts of the Report change from time to time depending on the circumstances at the time, i.e. if Council and/or Management believe there is value in adding certain

information into the Report then the reporting process ought to be flexible enough to cater for that requirement.

- (C) Part 4 of Regulation 34 refers to when the Financial Reporting is to be presented to Council, i.e. either the first Council meeting following the month end to which the Financial Reports refer OR the next council meeting.

In the City’s case, the Reports will have to be presented to the second council meeting of the month which generally occurs on the third Monday (the reason for this is that the first council meeting occurs on the first Monday of the month which leaves no time to prepare the Report for the prior month end). An issue that arises is that for probably 6 out of the 12 months it will not be possible to complete the Financial Reports in time for the City Strategy Committee Meeting Agenda. Accordingly and so as to have a consistent approach to the matter, it is recommended *that the Report be presented direct to the second council meeting of each month via the CEO’s Report and that part of the Report Recommendation always be to refer the Financial Report as presented, to the next City Strategy Committee meeting for review and analysis.* Whilst the obvious downside to this approach is the one month delay in the review process, it does provide greater time and opportunity for Councillors and Management to review the Report. Of course if there were ‘pressing’ matters requiring more urgent attention, then such matters would be the subject of separate report and recommendation at an earlier time. Another option in this regard is the possibility/practicality of swapping the City Strategy Committee meeting date with that of the Technical or Community Services Committees, which currently occur in the fourth week of the month.

- (D) Part 5 of Regulation 34 refers to the requirement each year for Council to adopt a percentage or value by which ‘material variances’ will be identified for review/comment purposes.

Setting the percentage or value too low or too high will obviously result in meaningless outcomes and hence the need for the percentage or value determined to be relevant to the area of review. Whilst the Regulations require Council to adopt an indicator of material variance, nothing prevents Council from subsequently changing that indicator based on experience. Given (i) that the variance analysis occurs on a period to date basis rather than an annual basis and (ii) our practical experience in capturing and recording budget to actual data on a monthly basis is limited, it’s likely that subsequent changes to the adopted percentage or value will be necessary.

In determining a material percentage or value, reference is to be made to “Australian Accounting Standard 5 – Materiality” (AAS 5) which makes the following commentary on materiality, i.e.

“Information is material if its omission, misstatement or non-disclosure has the potential to adversely affect:

- (a) decisions about the allocation of scarce resources made by users of the financial report; or*
- (b) the discharge of accountability by the management or governing body of the entity.”*

“Quantitative thresholds used as guidance for determining the materiality of an amount of an item must, of necessity, be drawn at arbitrary levels.

Materiality is a matter of professional judgment influenced by characteristics of the entity and the perceptions as to who are, or are likely to be, the users of the financial reports, and their information needs”.

The general “rule of thumb” approach to determining what’s material, is that a 10% variance is material, 5% is not material and anything between 5% and 10% is in the “grey area”.

On the basis of the above commentary on ‘materiality’, and having regard for officer experience/knowledge, it is recommended that Council pursuant to Clause 34(5) of the Local Government (Financial Management) Regulations, initially adopt the following material variance methodology for use in the Statement of Financial Activity, i.e.

Revenues – ‘material variances’ will be identified, where for the period being reported, the actual is less than budget by an amount greater than \$50,000 – in these instances explanatory comment will be provided.

Expenditures – ‘material variances’ will be identified, where for the period being reported, the actual is greater than budget by an amount greater than \$100,000 – in these instances explanatory comment to be provided.

Concluding Comments

Other matters for Council to note in terms of the form in which the new Statements of Financial Activity will be presented are as follows:

- It is proposed that the Statements and the Accompanying Financial Information be presented in the form of a separate booklet and that the order of the information be relatively fixed for ease of on-going monthly reference purposes with executive summary type information at the front and the detailed supporting information at the back of the document,
- It is proposed that the document be inclusive of other financial type reports thereby making it a ‘one-stop’ report on all key financial matters, e.g. the List of Accounts Paid, Quarterly Budget Reviews, etc.
- It is proposed that the document:
 - be a ‘living’ document in that the reported information over time continues to be refined and developed thereby remaining relevant and meaningful,
 - be compiled, written and presented in a form which is interesting, meaningful and doesn’t require accounting/financial skills to interpret the information presented.

Our goal is to produce a Monthly Financial Report that provides a meaningful and reliable ‘barometer’ of the City’s financial performance in a manner which is readily understood by Councillors, officers and public alike.

Presented at Attachment A-2 is the Financial Report for the period 1st July 2005 to 31st August 2005.

It should be noted that a number of line items clearly show “whole of year” expenditure rather than “Year to Date”. This is an anomaly of the reporting system and will be reported on to Committee.

Council Resolution 383/9/05 of 19 September 2005

That Council:

- 1. Pursuant to clause 34(5) of the Local Government (Financial Management) Regulations, adopt the following indicators of material variance for use in Statements of Financial Activity for the 2005-06 financial year, i.e.**
 - Revenues – ‘material variances’ will be identified, where for the period being reported, the actual is less than budget by an amount greater than \$50,000 – in these instances explanatory comment to be provided.**
 - Expenditures – ‘material variances’ will be identified, where for the period being reported, the actual is greater than budget by an amount greater than \$100,000 – in these instances explanatory comment to be provided.**

- 2. Approve the following practice for presenting future Monthly Financial Reports to Council, i.e.**
 - a. Monthly Financial Reports be presented to the second Council meeting of each month via the CEO’s Report and that part of the Report Recommendation be to refer the Monthly Financial Report as presented, to the next City Strategy Committee for review and analysis.**

- 3. Receive the Financial Report for the period ended 31st August 2005 as presented at Attachment A-1 to this Report and refer this Financial Report to the October 2005 City Strategy Committee Meeting for review.**



City of Armadale
August 2005 Monthly Financial Report

August 2005 Monthly Financial Report

August 2005 Monthly Financial Report

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City of Armadale

Statement of Financial Activity

City of Armadale
Statement of Financial Activity
For the period 1 July 2005 to 31 August 2005

Particulars	Notes / Tables	31 August	31 August	2005-2006	Material Variance Indicator
		2005 Actual \$	2005 YTD Budget \$	Revised Budget \$	
Opening Balance (Net Current Assets July 1 B/Fwd)		7,146,459	7,146,459	7,146,459	
Plus Operating Revenue					
General Purpose Funding	2	607,321	712,385	3,060,863	Review
Governance		150	34	200	
Law, Order and Public Safety		95,515	82,871	425,919	
Health		42,570	16,230	97,367	
Education and Welfare	2	9,642	129,199	142,865	Review
Community Amenities		3,277,990	2,319,659	4,440,273	
Recreation and Culture	2	6,531	493,865	1,029,563	Review
Transport		684,009	92,220	4,314,439	
Economic Services		111,150	88,026	316,518	
Other Property and Services	2	80,758	146,519	181,754	Review
Total Operating Revenue		4,915,636	4,081,008	14,009,761	
Plus Non-Operating Revenue					
Proceeds from Disposal of Assets	2	238,356	479,000	884,700	Review
New Loan Borrowings		0	0	1,020,000	
Transfers from Reserve Accounts		0	0	1,318,175	
Total Non-Operating Revenue		238,356	479,000	3,222,875	
Total Revenue Available (Less Rates)		12,300,451	11,706,467	24,379,095	
Less Operating Expense					
General Purpose Funding		(53,207)	(120,844)	(461,291)	
Governance		(167,842)	(189,705)	(792,148)	
Law, Order and Public Safety		(113,962)	(163,104)	(977,696)	
Health		(77,976)	(96,042)	(529,379)	
Education and Welfare		(115,587)	(162,946)	(948,223)	
Community Amenities		(755,890)	(873,903)	(5,173,969)	
Recreation and Culture		(1,432,793)	(1,879,215)	(10,338,910)	
Transport		(1,155,408)	(1,090,151)	(6,461,688)	
Economic Services		(84,673)	(164,040)	(603,093)	
Other Property and Services		(1,085,375)	(1,469,323)	(6,928,466)	
(Profit) / Loss on Asset Disposal Written Back		0	(30,242)	(181,523)	
Depreciation on Assets Written Back		1,364,654	1,345,568	8,073,767	
Total Operating Expense		(3,678,059)	(4,893,947)	(25,322,619)	
Less Non-Operating Expense					
Land and Buildings		(23,395)	(95,159)	(283,269)	
Furniture and Equipment		0	(14,580)	(24,580)	
Plant and Machinery		(247,020)	(591,763)	(2,274,706)	
Infrastructure - Roads	2	(1,737,728)	(869,800)	(11,337,843)	Review
Infrastructure - Drainage		(20,743)	(521,400)	(1,163,400)	
Infrastructure - Pathways		22,138	0	(717,345)	
Infrastructure - Parks		3,157	(1,066,000)	(1,066,000)	
Repayment of Loans (Principal)		(205,594)	(204,959)	(409,917)	
Transfers to Reserves		0	0	(1,753,300)	
Total Non-Operating Expense		(2,209,185)	(3,363,661)	(19,030,360)	
Total Expenses		(5,887,244)	(8,257,608)	(44,352,979)	
Closing Balance for Period (Net Current Assets)		25,563,838	22,481,628	(770,767)	
Amount Raised From Rates		(19,150,631)	(19,032,769)	(19,203,117)	

Notes to the Statement of Financial Activity

1 Statement of Objective

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

Our Vision

Our vision is for the City of Armadale to be:

- Strong in opportunity
- Clean, green and prosperous
- A strategic regional centre
- A place combining city living with a beautiful bushland setting
- A place where change is welcomed
- A great place to raise children and grow old with dignity

Council operations, as disclosed in this report, encompass the following service oriented activities / programmes:

General Purpose Funding

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

Governance

This programme includes the administration and operation of facilities and services to the elected members of Council. 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.

Law, Order and Public Safety

This programme includes the administration and operation of volunteer fire services and the state emergency services, together with animal control and community safety.

Health

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

Education and Welfare

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

City of Armadale

Notes to the Statement of Financial Activity (continued)

1 Statement of Objective (continued)

Community Amenities

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

Recreation and Culture

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

Transport

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

Economic Services

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

Other Property and Services

This programme includes public works oncosts and the purchase and maintenance of engineering plant and equipment.

2 Material Variances Explanation

For the purposes of reporting the material variances, the following indicators have been used:

Revenues – Material variances will be identified where, for the period being reported, the actual is less than budget by an amount greater than \$50,000 and in these instances an explanatory comment will be provided.

Expenses – Material variances will be identified where, for the period being reported, the actual is greater than budget by an amount greater than \$100,000 and in these instances an explanatory comment will be provided.

Before commenting on each of the specific material variances identified for review, an aspect to note common to each variance is that the predominant cause is inaccurate period budgets (i.e. the material variances reported are not of a nature reflecting budget problems / difficulties but rather they are indicative of inaccurate period budgets). Accurate period budgets require historical information which is not yet available. These will be addressed over the coming months making subsequent monthly variance reports more meaningful.

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Revenue

1 General Purpose Funding

The significant line items that give rise to this variance in actual revenue (i.e. \$105,000 less than budget) are as follows:

Account Description	Period Actual	Period Budget
Rebate – Pensioner Deferment Interest	0	(37,894)
Fees – Legal	0	(21,052)
Interest Earnings – Late Payment	(4,772)	(13,156)
Interest Earnings – Instalments	(768)	(15,792)
Commission – Emergency Services	0	(13,313)

In each of these instances, the revenue is anticipated to reach budget at a later period in the year. For example, the interest on pensioner deferments will not occur until May 2006.

2 Education and Welfare

The significant line items that give rise to this variance in actual revenue (i.e. \$119,500 less than budget) are as follows:

Account Description	Period Actual	Period Budget
Grant – Volunteer Resource Centre	(8,750)	(17,500)
Grant – Indigenous Support	0	(100,000)
Fees – Careers Expo Sites	0	(5,000)

In each of these instances, the revenue is anticipated to reach budget at a later period in the year. For example, funding of the Indigenous Support account occurs on a 6 monthly, in arrears, claim basis.

3 Recreation and Culture

The significant line items that give rise to this variance in actual revenue (i.e. \$487,300 less than budget) are as follows:

City of Armadale

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Account Description	Period Actual	Period Budget
Fees – Aquatic Centre Admissions	0	(27,382)
Fees – Pool – School Usage	(954)	(14,028)
Sales – Pool – Kiosk	0	(13,338)
Grant – Rushton Park Tennis Resurface	0	(213,000)
Subsidy – Rushton Park Tennis Resurface	0	(27,000)
Grant – Vandalism Programme	0	(20,000)
Contributions – POS – Ruston Park	(2,400)	(100,000)

In each of these instances, the revenue is anticipated to reach budget at a later period in the year.

4 Other Property and Services

The significant line items that give rise to this variance in actual revenue (i.e. \$80,900 less than budget) are as follows:

Account Description	Period Actual	Period Budget
Rebate – Local Government Advertising	(10,480)	(1,806)
Lease – Former Administration Building	(17,357)	(110,840)
Lease – Mobile Phone Site (Depot)	(14,039)	(28,633)

In each of these instances, the revenue is anticipated to reach budget at a later period in the year. The advertising rebate from the WA Local Government Association has arrived earlier this year than last year. The period budget shown for the former administration building lease is an annual figure whereas it should be a monthly figure of approximately \$(18,500).

5 Proceeds from Disposal of Assets

The variance of \$240,644 (actual revenue less than budget) is fully offset by a commensurate under expense on plant and machinery (i.e. a lesser number of plant items have been replaced at this time than was initially anticipated).

Expense

1 Infrastructure – Roads

The variance of \$868,000 (actual expense greater than budget) is primarily due to the recent Council decision to make payment to Main Roads WA for the Corfield Street project earlier than planned.

August 2005 Monthly Financial Report

Net Current Asset Position

**City of Armadale
Net Current Asset Position
For the period 1 July 2005 to 31 August 2005**

	Notes / Tables	31 August 2005 YTD Actual \$	2005-2006 Revised Budget \$	Brought Forward 1 July \$
Current Assets				
Cash - Unrestricted	1	5,062,721	81,340	7,516,902
Cash - Restricted (Provisions)	2	879,968	760,960	760,960
Cash - Restricted (Sundry Deposits and Bonds)	3	2,116,033	2,099,230	2,099,230
Cash - Reserves	4	4,042,943	4,478,068	4,042,943
Receivables and Accruals	5	24,850,098	959,673	2,559,764
Inventories	6	109,576	88,994	88,994
		37,061,339	8,468,265	17,068,793
Less Current Liabilities				
Creditors and Accruals	7	(4,458,557)	(1,900,770)	(2,919,201)
Sundry Deposits and Bonds	8	(2,116,033)	(2,099,230)	(2,099,230)
Interest Bearing Liabilities	9	(194,050)	(409,917)	(194,050)
Provisions	10	(1,692,753)	(1,595,421)	(1,695,421)
		(8,461,393)	(6,005,338)	(6,907,902)
Net Current Asset Position (Without Validation)		28,599,946	2,462,927	10,160,891
Additions				
Interest Bearing Liabilities - Budgeted		194,050	409,917	194,050
Sundry Deposits and Bonds - Cash Backed		2,116,033	2,099,230	2,099,230
Provisions - Budgeted		812,785	834,457	834,461
Provisions - Cash Backed		879,968	760,960	760,960
Subtractions				
Cash - Reserves		(4,042,943)	(4,478,068)	(4,042,943)
Cash - Restricted (Provisions) - Cash Backed		(879,968)	(760,960)	(760,960)
Cash - Restricted (Sundry Deposits and Bonds) - Cash Backed		(2,116,033)	(2,099,230)	(2,099,230)
Net Current Asset Position		25,563,838	(770,767)	7,146,459

City of Armadale

Notes to the Net Current Asset Position

City of Armadale
Notes / Tables to the Net Current Asset Position
For the period 1 July 2005 to 31 August 2005

	Notes / Tables	31 August 2005 YTD Actual \$	2005-2006 Revised Budget \$	Brought Forward 1 July \$
1	Cash - Unrestricted			
	Cash on Hand	6,565	6,340	6,315
	Municipal Account	(3,323,814)	75,000	5,680,587
	Dishonoured Cheques	(1,370)	0	0
	Municipal Cash In Investments	8,381,340	0	1,730,000
		5,062,721	81,340	7,416,902
2	Cash - Restricted (Provisions)			
	Annual Leave	405,408	405,408	405,408
	Sick Leave	45,000	45,000	45,000
	Long Service Leave	310,552	310,552	310,552
	Pay Equalisation	2,668	0	0
		763,628	760,960	760,960
3	Cash - Restricted (Sundry Deposits and Bonds)			
	Contractor Deposits	826,662	810,437	810,437
	Other Deposits	2,705	2,505	2,505
	General Deposits	164,217	163,167	163,167
	Nomination Deposits	0	0	0
	Hall Deposits	45,717	47,016	47,016
	Library Deposits	936	936	936
	Cash in Lieu	15,380	15,380	15,380
	POS Strategy North	71,008	71,008	71,008
	Kerb Deposits	359,644	353,244	353,244
	Verge Improvements	21,773	21,773	21,773
	Drainage Works Contributions	92,957	89,746	89,746
	Rezoning Open Spaces	3,131	3,131	3,131
	Cash in Lieu of Open Space	435,563	435,563	435,563
	Engineering Deposits	76,340	85,324	85,324
		2,116,033	2,099,230	2,099,230
4	Cash - Reserves			
	Reserve Account	34,675	4,478,068	3,823,419
	Reserve Cash in Investments	4,008,267	0	219,523
		4,042,942	4,478,068	4,042,942

August 2005 Monthly Financial Report

Notes to the Net Current Asset Position (continued)

City of Armadale
Notes / Tables to the Net Current Asset Position
For the period 1 July 2005 to 31 August 2005

	Notes / Tables	31 August 2005 YTD Actual \$	2005-2006 Revised Budget \$	Brought Forward 1 July \$
5	Receivables and Accruals			
	Deposits and Prepayments	12,991	300,000	429,043
	Debtors - Rates	17,028,265	0	(117,064)
	Debtors - Pensioner Deferred	0	0	0
	Debtors - Sanitation (Rates)	2,759,369	30,000	36,147
	Debtors - Swimming Pool Inspection Levy	32,910	500	517
	Debtors - Instalment Fees and Charges	3,098	3,000	3,418
	Debtors - ESL	1,941,511	25,000	27,319
	Debtors - ESL Interest	(165)	0	0
	Debtors - ESL Claimed	0	0	0
	Debtors - General	1,347,294	529,673	2,106,942
	Debtors - Employees	1,547	2,000	2,646
	Debtors - Libraries	12,755	7,000	7,640
	Debtors - Rangers	80,818	82,000	82,413
	Loans - Clubs and Institutions	1,036	0	1,036
	Debtors - Fire	8,462	9,000	9,249
	Debtors - Animals	69,488	66,000	66,581
	Debtors - Parking	18,628	18,000	18,213
	Debtors - Litter	7,080	7,000	7,943
	Debtors - Off Road Vehicles	198	500	98
	Doubtful Debts	(122,378)	(120,000)	(122,378)
	GST Paid by Council	(2,453)	0	1
	Rebate Granted - ESL	183,349	0	0
	Pensioner Rebates	1,466,295	0	0
		24,850,098	959,673	2,559,764
6	Inventories			
	Stock on Hand	109,576	88,994	88,994
		109,576	88,994	88,994
7	Creditors and Accruals			
	Trade Creditors	(2,343,597)	(1,104,770)	(2,097,763)
	Cheque Writing Control	29,982	0	(4,177)
	Cheque Reversal	10,867	0	0
	Uninvoiced Control - Creditors	(34,259)	0	0
	GST Paid by Council	229,167	100,000	114,151
	Uninvoiced Control - GST	3,105	0	0
	Expenses - Accruals	44,690	(370,000)	(371,070)
	Salaries and Wages - Accruals	(47,420)	(470,000)	(474,965)
	Loan Interest - Accruals	(11,221)	(11,000)	(11,221)
	General Revenue in Advance	1,811	(35,000)	(38,914)
	Emergency Services Levy - Raised	(5,797,243)	(579,000)	(3,480,272)
	Emergency Services Levy - Interest	(4,447)	(10,000)	(4,224)
	Emergency Services Levy - Remitted	3,448,524	579,000	3,445,770
	Payroll - RDOs	11,484	0	3,484
		(4,458,557)	(1,900,770)	(2,919,201)

City of Armadale

Notes to the Net Current Asset Position (continued)

City of Armadale
Notes / Tables to the Net Current Asset Position
For the period 1 July 2005 to 31 August 2005

	Notes / Tables	31 August 2005 YTD Actual \$	2005-2006 Revised Budget \$	Brought Forward 1 July \$
8 Sundry Deposits and Bonds				
Contractor Deposits		(826,662)	(810,437)	(810,437)
Other Deposits		(2,705)	(2,505)	(2,505)
General Deposits		(164,217)	(163,167)	(163,167)
Nomination Deposits		0	0	0
Hall Deposits		(45,717)	(47,016)	(47,016)
Library Deposits		(936)	(936)	(936)
Cash in Lieu		(15,380)	(15,380)	(15,380)
POS Strategy North		(71,008)	(71,008)	(71,008)
Kerb Deposits		(359,644)	(353,244)	(353,244)
Verge Improvements		(21,773)	(21,773)	(21,773)
Drainage Works Contributions		(92,957)	(89,746)	(89,746)
Rezoning Open Spaces		(3,131)	(3,131)	(3,131)
Cash in Lieu of Open Space		(435,563)	(435,563)	(435,563)
Engineering Deposits		(76,340)	(85,324)	(85,324)
		(2,116,033)	(2,099,230)	(2,099,230)
9 Interest Bearing Liabilities				
Loan 268 - Pries Park Pavilion		(7,429)	(7,500)	(7,429)
Loan 271 - Recreation Centre		(24,404)	(25,000)	(24,404)
Loan 276 - Gwynne Park Extension		(9,290)	(9,500)	(9,290)
Loan 279 - Old Administration Upgrade		(45,652)	0	(45,652)
Loan 280 - Forrestdale Land		(12,288)	(16,400)	(12,288)
Loan 281 - Golf Course Plan		0	(130,000)	0
Loan 282 - Corporate System		(94,987)	(95,000)	(94,987)
Loan 283 - ARA Works (1)		0	(13,000)	0
Loan 284 - Rushton Park Redevelopment		0	(16,750)	0
Loan 285 - Temporary Administration		0	(80,050)	0
Loan 286 - Kelmscott Library Relocation		0	(6,967)	0
Loan 287 - Civil Works		0	(9,750)	0
		(194,050)	(409,917)	(194,050)
10 Provisions				
Annual Leave		(900,907)	(900,907)	(900,907)
Sick Leave		(100,000)	(100,000)	(100,000)
Long Service Leave		(694,514)	(594,514)	(694,514)
Pay Equalisation		2,668	0	0
		(1,692,753)	(1,595,421)	(1,695,421)

Attachment 4: Summary of submissions for those reserves advertised in Stage 6 of the Public Open Space Strategy.

POS Map Ref	Reserve	Size (m ²)	Location	Zoned under TPS 4	Vesting	Assessment against POS Criteria	Other notes	Proposal advertised to public	Summary of Submissions. <i>The number in brackets illustrates the number of submissions that raised the issue.</i>
1	31693*	1,628	28 Lefroy Road Mt Nasura	Local P&R	Unvested	<ul style="list-style-type: none"> - <i>Uneconomic size to retain</i> - Good surveillance and access - Creates buffer to Brookton Hwy - Secondary landscape quality 	Large remnant trees that buffer Brookton Hwy are within the road reserve, and would not be affected by the disposal and development of this reserve.	Cancel, Rezone & Dispose	<p><u>Oppose Proposal – 2 submission</u></p> <ul style="list-style-type: none"> • Environmental values – valuable fauna link (1). Birds utilise trees for nesting, and reptiles utilise the tree for habitat (2). Wandoo trees occurring on property are locally significant (2). • Heritage values – large and old trees. • Only area available for children to play without crossing a major road. Closest alternative is Millen St. • Large trees on the reserve have large roots beneath adjacent property. • Size of land parcel would open opportunities for a triplex development that would increase traffic.
2	29937*	923	15 Wandoo Street Mt Nasura	Local P&R	Unvested	<ul style="list-style-type: none"> - Uneconomic size to maintain - Poor surveillance and access - Appears to be a vacant residential lot - Secondary landscape quality - Within 200m of neighbourhood POS 		Cancel, Rezone & Dispose	<p><u>Oppose Proposal – 8 submissions</u></p> <ul style="list-style-type: none"> • Environmental values - tree utilised by native birds for nesting (5). • Tree is of value as it is very old (1). • Tree of landscape values (2) and heritage values as it is a local landmark (3). • Similar proposal was opposed in the past (1). • Wandoo tree on reserve is of historical value (1). • One Wandoo tree is on the City's register of significant trees (1). • City of Armadale should accept vesting of this reserve (1). • The immediate area lacks Public Open Space (2) and is only accessible by crossing busy streets (1). • Children use area for recreating (1). • Reserve promotes a sense of low-density housing (1).
6	28364	1,636	15 Millen Street Mt Nasura	Local P&R	Vested in CoA	<ul style="list-style-type: none"> - Uneconomic size to maintain - Moderate surveillance and access - 2 road frontage - Within 50 m of other local POS 	No opportunities to rehabilitate a natural stream that runs through land parcel because it is deeply piped.	Cancel, Rezone & Dispose	<p><u>Oppose Proposal – 8 submissions</u></p> <ul style="list-style-type: none"> • Utilised by children to access bus stop (1). • Drain underneath block (1). • Utilised by residents when walking (1). • Land valuable for urban stormwater quality management (6). • Utilised by children for riding bikes etc. (6). • Used as access to Brookton Hwy (6).

POS Map Ref	Reserve	Size (m ²)	Location	Zoned under TPS 4	Vesting	Assessment against POS Criteria	Other notes	Proposal advertised to public	Summary of Submissions. <i>The number in brackets illustrates the number of submissions that raised the issue.</i>
10	30253*	3,400	End of Hicks Rd Kelmscott	Local P&R	Unvested	<ul style="list-style-type: none"> - Secondary scenic quality - Poor surveillance and access - 2 separate land parcels - Drainage reserve (containing watercourse) runs through one parcel 	Land parcel at the end of Hicks Rd has watercourse running through. Unlikely to be suitable for development and forms a corridor of POS. Land parcel opposite Kevin Rd is like a house block (area of 2,700 m ²). Overgrown with grasses. Appears unused.	Cancel, Rezone & Dispose portion of reserve opposite Kelvin Road.	<p><u>2 submissions support proposal. 1 suggests the use of funds.</u></p> <p><u>12 submissions oppose proposal</u></p> <ul style="list-style-type: none"> • Portion of Reserve that is a footpath is readily used by residents to access shops and a bus stop along Brookton Hwy (12). • Alternative route to the highway involves walking along steep sloping streets (2). • Difficult to push pram along steep sloping streets (1). • Alternate route involves walking through the portion of Reserve 30253 at the end of Hicks Rd that has poor surveillance (1). • Gum trees on reserve provide habitat for birds (1). • Popular route for locals who walk recreationally (8).
13	26826	2,089	15 Gemsarna Cres Kelmscott	Local P&R	Vested in CoA	<ul style="list-style-type: none"> - Primary landscape quality - Uneconomic size to maintain - Surrounded by single residential - Poor access and surveillance 		Cancel, Rezone & Dispose.	<p><u>Oppose Proposal – 7 submissions</u></p> <ul style="list-style-type: none"> • Provides safe walking access for local residents to the shops on Brookton Hwy (4), a bus stop (3) and a telephone box (2). • Alternative routes do not have footpaths (2). • Used by local residents to exercise their dogs (2). • Utilised for recreation (including use by local children) (4). Previously had play equipment on reserve (1). • The nature and slope of the land's surface may result in flooding of the lower portion of the reserve. The drainage structure of the land would require review before being suitable for development (2). • Environmentally significant for bird life (1). • Requires minimal maintenance (1). • Value adding to the properties of surrounding residents (1). • Utilised to access a private property (2). • Reserve is readily accessible for residents of Gemsarna Cres (1). • Brookton Highway residents utilise Reserve to access Gemsarna Cres and Reserve on the corner of Bernard Street. • Creates a low density housing atmosphere. • Reserve contains a seasonally flowing drain (2).

POS Map Ref	Reserve	Size (m ²)	Location	Zoned under TPS 4	Vesting	Assessment against POS Criteria	Other notes	Proposal advertised to public	Summary of Submissions. <i>The number in brackets illustrates the number of submissions that raised the issue.</i>
17	32225	5,438	27 Broomfield Drive Kelmscott	Local P&R	Vested in CoA	<ul style="list-style-type: none"> - Secondary landscape quality - Dense overstorey and understorey - Poor surveillance - Moderate access 	Very rocky area. Unable to access between Cope St to Bromfield Drive across reserve as western slope is very steep and rocky.	Cancel, Rezone & Dispose.	<u>Oppose Proposal – 1 submission</u> <ul style="list-style-type: none"> • Children use reserve to access Cope Place on the way to school (1). • Utilised by native fauna including Kangaroo's, echidna's and bandicoots (1). • Only a portion of the Reserve adjacent to Cope Place is steep. • The Bromfield Drive portion of the reserve is gently sloped (1). • Utilised by local residents for walking (1).
40	28218*	1,770	3244 Albany Hwy Mt Nasura	Local P&R	Unvested	<ul style="list-style-type: none"> - Secondary landscape quality - Poor access and surveillance - Uneconomic size to maintain - Long narrow lot - No other practical use 		Cancel, Rezone & Dispose.	<u>1 submission opposed to proposal</u> <ul style="list-style-type: none"> • On Behalf of Wirra Willa Gardens objects to proposal. • As a part of Draft TPS 4, Council has supported the development of low key tourist uses on the Wirra Willa site. • The land parcel has landscape values as it is exposed to Albany Hwy. • POS provides a buffer to the Wirra Willa Gardens. • Opportunity to consolidate the POS Site with Wirra Willa Gardens, or utilise the POS as a link between the Wirra Willa Gardens and the Armadale Train Station. • The land has limited suitability for sale and residential development as it is close to the intersection of Albany Hwy, South Western Highway and Armadale Road. • Important vegetation link with Wirra Willa gardens that would be lost if developed for residential purposes.

CITY OF ARMADALE ANNUAL REPORT 2004-2005

“A Year of Positive Growth”

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WELCOME TO THE CITY OF ARMADALE

The landscape setting of the City of Armadale is unparalleled in the Perth region. It comprises the forests, wooded hills, picturesque valleys and tranquil streams of the Darling Range and the flatter rural and wetland areas of the coastal plain.

Armadale has a rich and diverse cultural heritage covering both indigenous and European settlement. European settlement dates back to the early 1830s and many buildings and sites of historic interest are to be found in Kelmscott, Armadale, Roleystone and Forrestdale.

The City is conveniently located at the crossroads of Armadale Road and the Albany, South West and Brookton Highways, just 28 kilometres south east of the Perth CBD and has access to all destinations on the metropolitan rail network.

Employment and investment opportunities are focused on commerce, administration, personal services, tourism, light industry and rural industries. The City is poised to experience rapid population growth and is expected to reach a population of 66,400 by the year 2011 and approximately 85,000 by the year 2026.

“The people of Armadale are proud of the City’s attributes, traditions and sense of place. They are also strongly committed to seeing the City continue to grow into a vibrant regional centre with its own distinctive character that offers a wide range of community events and sustains the interest, liveability and economic wealth of the region”.

History

- Constituted as the Kelmscott Road Board, 14 December 1894
- Renamed Armadale-Kelmscott Road Board, 23 March 1910
- Renamed Shire of Armadale-Kelmscott, 1 July 1961
- Proclaimed Town of Armadale, 1 January 1979
- Proclaimed City of Armadale, 16 November 1985

Current Facts

- Population 55,600
- Area 560.4 square kms
- Length of roads 541 kms
- Area of parks and reserves 1,692 hectares
- Homes 20,018
- Primary Schools 22
- Secondary Schools 8
- Libraries 3
- Localities and suburbs: Armadale, Bedforddale, Brookdale, Champion Lakes, Forrestdale, Kelmscott, Karragullen, Mt Nasura, Mt Richon, Roleystone, Seville Grove, Westfield and Wungong.

OUR VISION

Our vision is for the City of Armadale to be:

- strong in opportunity;
- clean, green and prosperous;
- a strategic regional centre;
- a place combining city;
- a place where change;
- a great place to raise children.

Our community will be recognised for their;

- tradition of innovation,
- strong sense of hospitality
- pride in the city.

The steps to the future...

These have been built around six areas of initiative:

- 1 planning ahead and evaluating progress;
- 2 building our community;
- 3 communicating and marketing;
- 4 developing our City;
- 5 developing our organisation;
- 6 providing physical infrastructure and caring for the natural environment;

MAYOR'S REPORT

Each year we get the opportunity to reflect on the accomplishments of the previous year. Before highlighting our successes, we should acknowledge that many years of time consuming (and costly) planning and "influencing" was needed before the inertia that had gripped Armadale and Kelmscott was overcome. Some of the elected members and staff who contributed during that frustratingly slow phase have moved on. On your behalf I thank them all for their valuable support and for their contribution to our district's future.

Financial year 2004-05 saw the first major changes to the face of the Armadale CBD for many years. This was matched by a flurry of State Government funded activity at Champion Lakes where the Tonkin Highway extension and the shaping of the future rowing course took place. Our first major land releases in recent years occurred in the Seville Grove area with land rapidly selling.

The Kelmscott Enquiry by Design process followed three years after its Armadale equivalent, and so while we can expect some preliminary works to occur in Kelmscott early in the 2006 year, real momentum is more likely from 2007 onwards.

The developments underway across the breadth of our City are a taste of what is to follow. Not everyone will agree with all that follows, but it will be based on a number of well publicised, extensive consultations that have occurred between interested community members on one hand, and the Council and the Armadale Redevelopment Authority on the other hand.

Without doubt, the highlight during the reporting year was the opening of the new cinema complex and the increase in the number of food outlets in the CBD that now offer locals and visitors alike a genuine after hours alternative to staying at home.

The relationship that the revamped complex enjoys with Memorial Park has been significantly enhanced, and we alone amongst Perth's strategic regional centres, have a quality central CBD park surrounded by built form.

Meanwhile at the other end of the mall the new Armadale Railway Station was opened by the Minister for Planning and Infrastructure the Hon. Alannah MacTiernan MLA. This building gives residents an insight into the scale and style of buildings to come in future years on the surplus railway land. The associated upgrade to Commerce Avenue was begun, and when eventually completed, a high quality boulevard will extend from Church Avenue in the south to Armadale Road in the north.

In the suburbs, house values rose rapidly, ahead of state and metropolitan averages. Between June 2001 and June 2005 median house prices in Armadale rose by 80%, Roleystone by 83%, Westfield 84% and Kelmscott 89%. During the year covered by this report, Council approved 312 new houses, up 31% on 2003-04, and for the first few months of 2005-06, housing approvals are up again by a similar figure on the previous highs. Each month during the year, building construction in the City averaged \$13million and is expected to significantly increase over the next few years.

Council actively lobbied the Federal Government through local Member for Canning Don Randall MP. He facilitated a number of Ministerial visits to our district and initiated a visit by CEO Ray Tame and myself to other Ministers in Canberra. During this period \$3.4million was allocated to Communicare to deliver services for zero to five year olds in our suburbs, and

funding was allocated to Curtin University to enable them to provide places for university study at an Armadale Campus. Council also lobbied both State and Federal agencies for the provision of TAFE level courses in Armadale.

With limited funds available, Council’s passive recreation facility upgrades are dependant on improved work practices by staff, and the sale of surplus land not suitable for parkland. When Council sells land, it uses the funds to provide higher quality facilities on the remaining public open spaces. During the last year Council carried out a major upgrade to Kuhl Park in Westfield, and has completed widespread public consultation in connection with the proposed upgrade to Rushton Park.

Council’s strong relationship with the Armadale Redevelopment Authority has continued and we thank staff and Board Members for their efforts on our behalf. Very little occurs without one group consulting the other as we work together with our State and Federal Members of Parliament to make the City a place to be proud to live and work in.

Council has also continued to promote close working relationships with our neighbours at Serpentine-Jarrahdale and Gosnells, culminating in the recent joint application with Gosnells for an Australian Technical College.

I eagerly look forward with my colleagues to the next reporting period, as the focus moves from the Armadale town centre, to new growth cells at Forrestdale and to upgrades to Roleystone and Kelmscott parklands.

Linton Reynolds JP
Mayor

CHIEF EXECUTIVE OFFICER'S REPORT

The Annual Report 2004/05 comprises a formal record of the operations, finances and achievements of the City of Armadale during the past financial year.

While the City operates as a \$32million per year business, it conducts all its decision-making against the backdrop of a 15 Year Financial Plan.

The year just completed represents the first year of that new Plan. Armadale is now virtually debt-free which ensures it is well placed for strategic borrowing on carefully selected projects in the future.

In April this year, the City's revised Strategic Plan was released, outlining our vision for the next 5 years. The Plan is designed to guide the City's transformation into a thriving regional centre surrounded by bustling, vibrant suburbs. It was developed over an extensive consultation period before being tested against the 15 Year Financial Plan and adopted for release.

Your Council continues to work closely with the Armadale Redevelopment Authority on projects such as the development of an international rowing course and white-water rafting park at Champion Lakes, the establishment of an Industrial Business Park in Forrestdale and the development of a new residential estate in Brookdale.

The Mayor has already referred to the ARA partnership and the Enquiry By Design Study undertaken to investigate ways to revitalise the Kelmscott Town Centre. The consultation phase of this project is now completed and Kelmscott is poised to undergo a significant facelift in the future.

The opening of the new multi-screen cinema in the Armadale CBD was undoubtedly one of the most significant achievements of recent years and represents a key milestone in the City's Strategic Plan.

The City's active support and participation in the cinema project stemmed directly from the community's indication that this was its number one priority.

In November 2004 the new \$8.3 million railway station and forecourt was officially opened in Armadale. This terrific State Government project is planned to provide access to a new “centre of learning” and office precinct, incorporating the City library, within a few years.

The City has undertaken a number of major road projects aimed at supporting its future development and population growth. Projects include the construction of the new southern carriageway on Armadale Road (between the Tonkin Highway and Anstey Road) for Main Roads WA, and the upgrading of Commerce Avenue in the Armadale City Centre, in conjunction with the ARA.

While the bulk of roadworks are complete for the vital link of Champion Drive from Lake Road to the Tonkin Highway, Westfield residents must wait a little longer as environmental issues delayed completion of the crossing of Southern River prior to the onset of Winter.

Whilst our efforts are often limited by financial constraints I am pleased to report that we were able to offer practical support to Sri Lankan communities left devastated by the Boxing Day tsunami through the secondment of one of our planners, Erin Perera. Ms Perera spent six months

providing technical assistance and expertise to the Sri Lanka Urban Development Authority and assisted in the establishment of thousands of replacement houses. The Sri Lankan Government expressed their gratitude and appreciation to the people of Armadale for the “loan” of Ms Perera.

The delivery of quality services is our prime responsibility and you have continually rated our rubbish and recycling collection service as second-to-none. In addition, the City continues to maintain its many parks and reserves and work with community groups to prevent the spread of Dieback, control weeds in bushland areas and coordinate planting days. Another new initiative this year was the development of the Junkbusters Drop ‘n’ Shop and Re-use Centre at the Hopkinson Road Landfill site in Brookdale. The Centre was established to recover, repair and reuse items that would otherwise end up in landfill and has provided residents with a practical way to minimise their waste.

The City provides a wide range of programs and activities designed to improve the quality of life of residents of all ages and abilities. One of the most successful activities undertaken by Council this year was the City of Armadale Careers Expo. Aimed at assisting young people and their families to plan for their future, the event attracted over 1,500 local high school students from Years 9 to 12. The Careers Expo was a huge success with 89% of students surveyed stating that the event was helpful in providing the career information they were looking for.

On behalf of the staff of the City of Armadale I would like to thank the elected Council for their guidance and leadership throughout the year. Finally I am proud to offer this Annual Report to you, the citizens of Armadale, as a reflection of the dedicated work the City has undertaken on your behalf.

R S TAME
Chief Executive Officer

THE CITY OF ARMADALE - WARD BOUNDARIES AND ORGANISATIONAL STRUCTURE 2005

Armadale City Council is the elected body responsible for the administration of the City, and it undertakes the following:

- direction and control of the Local Government’s affairs;
- responsibility for the performance of the Local Government’s functions;
- overseeing the allocation of the Local Government’s finances and resources;
- determines the Local Government’s policies.

The Armadale City Council comprises 14 Councillors that are elected for a four year term, to represent seven wards (two per ward). In May 2005 Local Government Biennial Elections were conducted, with voters selecting candidates to fill seven vacancies on the Armadale City Council. The new Councillors elected to a four-year term were Councillors Best, Butterfield, Everts, MacDonald, Knezevich, Scidone and Stewart.

Councillors Reynolds and Munn, who were elected during the 2003 elections and whose terms will expire in 2007, were re-elected by their peers to fulfil the roles of Mayor and Deputy Mayor for a further two year term.

As a requirement of the *Local Government Act 1995*, during 2003/04 the City of Armadale undertook a review of its wards and Councillor representation. This review revealed a number of imbalances in representation across the City with the Armadale and Kelmscott Wards being under-represented and the Forrest and Seville Wards being over-represented.

Following public consultation and approval by the Minister for Local Government and Regional Development, the City’s seven ward system with two Councillors representing each ward was retained. However the physical boundaries of each ward were changed and new names that more appropriately reflect the local environments were given to each ward. These changes came into effect on 7 May 2005 and are depicted in the table opposite and the colour map above.

CITY OF ARMADALE ELECTED OFFICERS

Cr Linton Reynolds (Mayor)	Heron Ward
Cr Jim Stewart	Heron Ward
Cr Patricia Jean Hart	Jarrah Ward
Cr Laurie Scidone	Jarrah Ward
Cr Alison Cominelli	Lake Ward
Cr June MacDonald	Lake Ward
Cr John Knezevich	Minnawarra Ward
Cr Jeff Munn	Minnawarra Ward
Cr Guenter Best	Neerigen Ward
Cr Bob Tizard	Neerigen Ward
Cr Jim Everts	Palomino Ward
Cr Graham Wallace	Palomino Ward
Cr Ruth Butterfield	River Ward
Cr Henry Zelones	River Ward

CORPORATE SERVICES

2004-2005 Financial Year in Review

The business of Local Government is highly complex and challenging and requires the coordination of a range of strategies and disciplines. The City of Armadale's Corporate Services Directorate works with the Chief Executive's Office to complete a diverse range of projects, and in the 2004/05 financial year a number of significant goals were achieved, as detailed below.

Completion of Ward Review

The *Local Government Act 1995* requires that all local governments maintain a specific ratio of councillors to electors, with an allowance of plus or minus 10% within that ratio. In 2003, the City of Armadale commenced a Ward Review in compliance with the Act, and this process was completed in the 2004/05 financial year.

The outcomes of the Review included recommendations, subsequently approved by the State Government, to retain the current number of seven wards, with representation on Council by two Councillors each.

However, to satisfy the representation criteria, the ward boundaries were re-drawn to accommodate changes in population. At the same time, the seven wards that comprise the City were renamed to give them more suitable sounding names, drawn from features of the local environment that predominate or have some historical relevance.

The new names applied to the City's seven Wards are:

- Heron (formerly Westfield);
- Jarrah (formerly Roleystone/Karragullen);
- Lake (formerly Forrest);
- Minnawarra (formerly West Armadale);
- Neerigen (formerly Armadale);
- Palomino (formerly Seville);
- River (formerly Kelmscott).

Local Government elections are held biennially, and in May 2005 the four year terms of seven Elected Members (one Councillor for each of the seven Wards) expired according to this schedule. Three candidates were elected unopposed, so the postal vote was undertaken in only four Wards, being Lake, Minnawarra, Neerigen and River.

Implementation of Corporate Computer System

The City of Armadale utilises a large and complex computer system for almost every aspect of its operations. This system requires consistent maintenance and upgrading to stay ahead of the ever-growing demands placed upon it. Throughout the year, implementation of a new corporate computer system proceeded, and two of the three phases of the task, namely, the Financial/Property and Application Register Modules, were successfully completed. Phase three, which primarily relates to the complex Electronic Document Management System, Customer Request Management System, Electronic Business Papers System and E-Services system will be a primary focus for the coming year.

Service Tenders

During the 2004-2005 financial year, the Directorate invited tenders for Audit Services, with the outcome being the appointment of Mr Anthony Macri as the City's Auditor for the next five year period.

International Accounting Standards Review

City officers, in association with various other agencies, conducted a review of changes to the Australian Accounting Standards to better align the City’s accounting with International Accounting Standards. The review identified a number of required minor changes to be made to the City’s future Annual Financial Reports and these changes are included in the 2004-05 Annual Financial Report.

Record Keeping Plan

Further work occurred on the update of the City’s Record Keeping Plan during the year, however with the delay in the implementation of the Electronic Document Management System, the project will carry-over to the 2005-06 year.

Updating Property Valuations

The three-yearly revaluation for properties rated on their Gross Rental Value, and annual revaluation for properties rated on their Unimproved Valuation, was supplied by the Valuer Generals’ Office and successfully entered into the City’s Property/Rating Database. The revaluation data was received later than anticipated and accordingly analysis of the data is continuing to occur prior to the adoption of the 2005/06 Annual Budget.

Image and Marketing Improvements

The City of Armadale is a ‘brand’ like any other, and thus requires a consistent presentation of its corporate image and promotion of its achievements and goals. To this end, the Chief Executive’s Office guided the completion of a Style Guide for Corporate Documents and Presentations. A major coup in this area was the appointment of a Public Relations Co-ordinator, who has assisted in raising the profile of the City and provided the media with a direct link to the Council.

Public Interest Disclosures

The City of Armadale recognises its obligations under the *Public Interest Disclosure Act 2003*, which aims to facilitate and encourage the disclosure of public interest information and to provide protection for those who make disclosures and for those whom disclosures are made.

Internal procedures have been implemented adhering to this legislation and the City has appointed a designated senior officer as a Public Interest Disclosure Officer.

Throughout the 2004/2005 reporting period no public interest disclosures were lodged with the City of Armadale.

HUMAN RESOURCES

The City aims to maintain an equitable and safe workplace where staff are innovative, confident and continue to learn. The City has continued to raise its profile as an employer of choice and continues to attract and retain qualified staff. The following are some of the initiatives that have been undertaken to ensure that the City’s objectives in this area are achieved.

Training and Development

The City has continued to implement its extensive Training and Development Program for staff at all levels. Supervisors have completed a nationally recognised frontline management training program. The frontline management training has, this year, been extended to other groups of employees and offers a valuable professional development opportunity. Other training programs offered to staff, covered topics such as customer service, communication, computer skills, disability awareness and governance.

Apprentices and Work Experience

The City has continued and extended its Apprenticeships/trainee program. The City currently employs three apprentices and two trainees. The City has also offered many local students the opportunity to gain valuable work experience within the organisation in an effort to enhance their skills and career opportunities.

Safety and Health

To achieve best practice in occupational safety and health the City has, this year, prepared a comprehensive Occupation Safety and Health Management Plan which is currently being implemented. Extensive Safety Training Programs have been offered to staff, as well as health assessments and flu vaccinations.

Good Employer

Despite the current skills shortage crippling Western Australia, the City has been successful in recruiting and retaining quality staff. A recent survey confirms that the City continues to provide a work place where people enjoy good working relationships and employment conditions.

DEVELOPMENT SERVICES

PLANNING

Final approval of Town Planning Scheme No. 4

Town Planning Scheme No 4 is a long term plan that has been in development for some time and is nearing finalisation. During the year Council considered the 400 submissions on the Scheme and accordingly resolved to make certain modifications. The Scheme was considered by the Western Australian Planning Commission and Minister and adopted subject to some additional modifications.

Continuing support for the planning operations of the Armadale Redevelopment Authority (ARA)

The City has continued to work closely with the ARA through a number of technical committees and reference groups to assist it in the facilitation of development within the City. During the year the Authority introduced amendments to provide interim control over the Brookdale area and initiated studies over part of the Kelmscott Town Centre. The City has been closely involved in reporting on these amendments and has assisted the ARA in planning projects arising from the amendments.

Commencement of the Canning River Precinct Study

As an outcome of the Kelmscott Enquiry by Design Report, the City initiated the Canning River Precinct Study to plan for the future of the Canning River area including the Canning River foreshore and Fancote Park. MacKay Urban Design Consultants were appointed to facilitate the preparation of the Study and the first of a series of community workshops was held in May 2005.

Finalisation of the North Forrestdale Structure Plan

Following amendments to the Metropolitan Region Scheme and the Town Planning Scheme, and extensive liaison through the City's North Forrestdale Steering Group, Council adopted the stage one North Forrestdale Structure Plan in March 2005. This Plan will guide the future development of 455 hectares of urban land in a number of ownerships. Subdivision activity has already been initiated by developers with the submission of subdivision applications for the initial stages of development.

Opening of the Grand Cinema complex

Prior to the 2004/05 financial year, the City had been working for some time to attract a major cinema operator to Armadale, and the opening of the Grand cinema complex in January 2005 marked a milestone in the City's growth. The redeveloped Armadale Plaza cinema and retail complex then opened in June 2005, completing an exciting 'makeover' for the town centre. The City has been active in promoting the facility through the work of the Cinema Promotions Committee.

Municipal Heritage Inventory Review

The Armadale Strategic Plan 2005 affirms the aim to sustain and maintain the distinctive character of the City. To this end the review of the 1995 Municipal Heritage Inventory has commenced with an initial review of documentation, advertising of the Inventory for public comment, and the appointment of consultants.

Public Open Space Strategy

A seven stage Public Open Space Strategy designed to facilitate the rationalisation of open space within the City, has been under development since 2001. In 2004/05, progress was made in the implementation of the strategy with the inclusion of proposals within the new Town Planning scheme for stages one to five and the commencement of stage six.

Assistance to Tsunami affected areas

Following the December 2004 Asian Tsunami Council agreed to contribute the services of Senior Statutory Planning Officer Erin Perera for a six-month period to the Sri Lankan Urban Redevelopment Authority in Colombo. Erin’s planning qualifications, language skills and experience uniquely qualified her to provide invaluable assistance in the necessary planning required to assist in the recovery of disaster-affected areas.

BUILDING ACTIVITY AND SERVICES

The financial year continued on from a busy 2003/04, with record building licence approval levels and the completion of several high profile projects including the new Grand cinema and a major educational and research establishment in Warton Road, North Forrestdale.

Residential approvals remain extremely strong as more quality land comes onto the market in the City. The 2005/06 financial year is expected to be even busier than the year previous as many new high value lots in North Forrestdale are released for sale.

HEALTH AND SAFETY

Council provides a range of services directed towards maintenance, promotion and improvement of public and environmental health. A number of the services are listed below.

Immunisation

This school’s based program, subsidised by the State and Commonwealth Governments, was highly successful, the primary focus being on;

- Hepatitis B (1820 vaccinations), and
- Diphtheria – Tetanus – Pertussis (1840 vaccinations).

The Health and Safety Unit also coordinated:

Just over 1850 vaccinations against diseases such as Diphtheria, Tetanus, Pertussis (Whooping Cough), Hepatitis B, Poliomyelitis, Haemophilus Influenza (Hib) Measles, Mumps and Rubella (German Measles) at Council’s routine Wednesday morning clinics and 130 seniors vaccinated against Influenza in special Seniors Clinics run in April.

This represents another outstanding outcome of the year’s program, and is a consequence of the continuing successful partnership between the City and Armadale Health Service, both agencies being well placed to deliver immunisation services to their communities.

It is also due in part to Council’s ability to commit additional resources to immunisation as a direct result of State and Federal payments.

Food measured against the criteria detailed in the City’s Environmental Health Plan

Food safety practices adopted by the City’s food outlets and manufacturers again continued to show improvement during the year. Council’s Environmental Health Officers regularly sample and submit for analysis foods purchased from manufacturers and retailers throughout the district to determine its compliance with legislated chemical and bacteriological standards.

Most of this work is undertaken as part of the Local Health Authorities Analytical Committee (LHAAC) Scheme, but Council also participated in the State Food Monitoring Program. Participation in the LHAAC Scheme is mandatory, and Local Governments are levied a fee (based upon population) that entitles them to a specified number of analytical “units”.

While not all Local Governments use all of the units to which they are entitled as a consequence of their contribution, samples submitted by the City this year again exceeded the allocation. Of 61 samples analysed this year, only one failed to meet required standards, this being as a result of a relatively minor discrepancy and a warning was issued.

The City's continued representation among the leading users of the Scheme is pleasing as participation is essential for both its effectiveness and viability.

Notifiable Infectious Disease Investigations

Environmental Health Officers investigate all cases of notifiable infectious diseases referred for follow up by the WA Department of Health. The majority of these are enteric (food or water borne) illnesses such as campylobacter and salmonella infections.

The rate of incidence of notifications of these diseases per unit population in Armadale has consistently been below the metropolitan average since 1998 and that was again the case this year. There were no cases of Ross River Virus reported in Armadale this year, despite the being moderate incidence through the State generally and there was a single case of Barmah Forest Virus, a related disease.

An extremely rare occurrence of a reported case of Typhoid was investigated by Environmental Health Officers, who established that it was acquired overseas.

Industrial Waste

In an innovative strategy aimed at controlling the disposal of (primarily liquid) industrial waste, the Directorate this year implemented a new industrial waste management program. Poor practice in this area may result in run off of storm water carrying contaminants to drains, and hence to streams and other water ways, as well as costly clean ups.

The first phase of the program has focused on an educational approach, with deficiencies noted during inspections of relevant industrial premises resulting in information being provided to business proprietors on cleaner production practices.

Businesses associated with the automotive industry were primarily targeted, past experience having shown these are among the main contributors to liquid waste pollution.

Of 56 premises inspected, only three were found to be operating markedly outside commonly accepted sound practice, and a further five were issued with minor improvement notices. Follow up inspections in the coming year will determine whether stronger enforcement action is needed.

For the last few years, the State of the Environment Report 2000 has been a key document in determining environmental actions, and that was also the case in 2004/05.

Whilst significant progress continued to be achieved in the implementation of actions identified in the 2000 Report, a comprehensive review has also been underway, with a draft State of the Environment Report 2005 in preparation.

Environment

The City's management plans for natural areas are implemented on an ongoing basis, and this year a number of these areas have benefited from the treatment of Dieback and the control of weeds in good condition bushland. Numerous natural areas have also benefited from the implementation of capital works priorities.

Ongoing programs operated or supported by the Council that achieved excellent results this year also include:

- The Streamcare Promotion encouraging landowners to receive free advice on watercourse management.
- Support for the World Wildlife Fund for Nature’s initiative known as ‘Wetland Watch’ - a regional program designed to assist private landowners in the management of wetlands on the Swan Coastal Plain.
- The Bushcare and Environmental Advisory Committee (BEAC) continue to advise Council on environmental issues.
- In 2004 BEAC hosted it’s first recognition ceremony for environmental volunteers, celebrating over 5,000 hours of volunteer work.
- The South East Energy Group continues to implement the City’s Community and Corporate Greenhouse Action Plans. This year the City achieved Milestone 5 of the Cities for Climate Protection Program. Milestone 5 involved the preparation of an inventory of the City’s greenhouse gas emissions.
- Armadale Gosnells Landcare Group (AGLG) has continued to support community land care and implement the Upper Canning Southern Wungong Catchment Management Plan. AGLG and the City are working closely together to enhance the City’s environment through coordinated land care.

Finally, the Directorate this year trialled an initiative aimed at educating youth on the influence of their behaviour on natural areas. The ‘bush pig’, an iconic carton designed to appeal to a generation of youth, now appears on a number of signs in natural areas around the City.

TECHNICAL SERVICES

The principal activities carried out by the Technical Services Directorate fall into four main categories; Civil Works, Parks and Reserves, Property Management and Waste Services. Sound management practices in each department enabled programmed works and routine maintenance to be completed within nominated service levels, timeframes and budget allocations. In 2004/05 these included:

CIVIL WORKS

Armadale Road – Tonkin Highway to Anstey Road

The construction of a southern carriageway between the new highway and Anstey Road, undertaken to compliment the rest of the construction on the Tonkin Highway – Armadale Road intersection. Valued at \$2.3million, this work was completed on behalf of Main Roads WA.

Champion Drive

Work has been substantially completed on the last stage of this project, Lake Road to Tonkin Highway, which will open in December 2005. Expenditure on this work when completed will be in the order of \$2.4million.

Commerce Avenue

This project includes a streetscape upgrade down to John Street and the opening of Commerce Street on to Church Avenue with a large scale roundabout. The first stage of the upgrade has been completed and the program will be concluded by February 2006 at a total cost of \$1.5million.

Keates Avenue

Council has continued to fund main drain upgrades, including this work, which will see the piping of an open drain in the industrial area off South Western Highway at a cost of \$260,000.

Footpath Construction

Some 30 new footpaths were constructed at various locations through the year at a cost of \$460,000.

Road Resurfacing

This ongoing program involved the resurfacing of some 20 roads at a cost of \$60,000.

PARKS AND RESERVES

During the 2004/05 financial year, \$2.52 million was spent on Parks and Reserves maintenance, with a further \$284,163 expended on development projects. The investment in Parks and Gardens included:

Streetscaping

Projects successfully completed this year include the streetscaping of Champion Drive to provide a green interface between the Kelmscott industrial area and adjoining residential areas, and renewal of the Armadale gateway on the corner of South West Highway and Armadale Road. Further streetscape work was commenced on Commerce road, and additional improvements to Armadale's railway precinct are planned.

Park Improvements

This year two major projects took precedence – the Kuhl Park redevelopment and the Memorial Park upgrade. Kuhl Park now provides a major passive recreation area in Westfield, with a rotunda, play equipment and basketball facility all linked by a network of paths through the shade trees. The Memorial Park upgrade coincided with the opening of the Grand cinema complex,

offering a pleasant space for all residents to enjoy in the heart of the City. Further improvements will be completed in 2005/06.

Playgrounds

Of the 68 playground facilities in the City, Bernice Hargrave Reserve, Kuhl Park and Borrello Park received new play equipment. An ongoing program of review and improvement is conducted to ensure that the facilities continue to meet the community's needs.

Irrigation

In line with the Government's State Water Strategy, the City's parks continue to be improved to ensure we use our water wisely

Recreation

Each year improvements and upgrading of sporting facilities are programmed, and in 2004/05 these included the rebuilding of junior cricket practice nets and the installation of a cricket pitch cover at Cross Park in Roleystone.

Environment

The City continues to support environmental initiatives undertaken by community groups within the Bushcare Environmental Advisory Committee and the Armadale Gosnells Landcare Activities. In addition, the City's residential and school tree planting programs continue to be popular, while a range of environmental strategies have been implemented in nature reserves. These cover issues such as weed control, interpretive signs and walk trails.

PROPERTY MANAGEMENT

Street Trees

A record of all of the street trees throughout Armadale has been created to facilitate more effective management, including pruning of trees under power lines annually to meet Western Power regulations.

Capital Works

The Kelmscott Library and Child Health Clinic were relocated to refurbished premises in Albany Highway. Works included internal alterations, new library shelving and fit out, external painting, signage and provision of disabled parking.

Toilet facilities for people with disabilities

New toilet facilities were constructed within the Armadale Aquatic Centre, to accommodate people with disabilities and their carers. A parenting room was also included.

The Greendale Centre (formerly Armadale Kelmscott Senior Citizens Centre)

This Centre received extensions to the Lesser hall, dining room, and kitchen, as well as a complete electrical upgrade, the addition of access ramps and a new unisex toilet facility.

Other projects included

An upgrade to the clubroom and kitchen at the Palomino/Riverside Pony Club provided a step up from the previously basic facilities.

Permanent and secure storage for Police and Citizens Youth Centre buses and climbing wall and gymnasium facilities were constructed adjacent to the Arena Complex.

The Minnowarra Bridge was stabilised and re-decked to ensure safety and prolong the life of the structure.

Security lighting was provided to the Rushton Park Redevelopment and parking area.

WASTE MANAGEMENT

Waste Services continues to work towards minimisation of waste to landfill and increased commitment to recycling by the City and its residents. Recent increases in the financial rebate figures reflect the consistent efforts made during the year, incorporating various programs already in place, including:

- verge-side green waste, junk and motor vehicle collections;
- kerbside recycling mobile garbage bins;
- sale of salvageable material from the landfill facility;
- free mulched green waste available for residents.

New initiatives for the 2004/05 financial year have included the development of a resource recovery centre, undertaken with the Junkbuster Community Recycling Group, who clean, repair and sell unwanted goods and a range of school projects that focus on reusing old rubbish bins to create compost bins, worm farms and other imaginative devices.

COMMUNITY SERVICES

As its name suggests, the Community Services Directorate is responsible for the provision of a wide range of programs, activities and initiatives designed to facilitate quality of life and enjoyment for a broad cross section of the residential population, from children and youth, to the disabled, to the elderly. The Directorate’s achievements for the 2004/05 financial year include the following.

Projects and Programs undertaken in 2004/05

The Aboriginal Family Support Service (AFSS) is widely respected within both the indigenous and non-indigenous community as providing a vital and necessary service to the Armadale Aboriginal community.

In the last twelve months it has had 300 client contacts and created and developed a number of activities relevant to the Aboriginal community including the successful Breast Screening program, Domestic Violence Agency Tour, girls camps and arts and culture classes.

A key element of the AFSS is to provide the essential link between service providers and Aboriginal families in crisis, and it has been very successful in creating networks with government and non-government service providers, with a number of government agencies being representative on its reference group.

The AFSS is increasingly becoming the focus for the Aboriginal community for enquiries and assistance on a range of issues outside its sphere, including requests for assistance with community consultation process, cultural awareness and information on local Aboriginal issues.

The demand on the Service is far in excess of what its current resources are and there is an important need to source additional resources and funding for the AFSS to maintain its current service delivery.

The Federal Government currently funds the AFSS through its Stronger Families Stronger Communities portfolio, and negotiations are currently underway to extend the service for a further three years beyond the current 2006 expiry. Initial indications are that this will be successful and officers are actively pursuing adequate funds to operate the Service at its current levels.

The Volunteer Resource Service (VRS) is a new service for Armadale that is jointly funded by the City and the Department for Community Development (DCD). In its first year of operation the VRS has already been considered by the funding body as a success. It has also attracted additional funding from the Department of Sport & Recreation (DSR) – Rio Tinto, for a Volunteer Management Program for sporting clubs.

Whilst only funded by DCD in Years 1 and 2 of the current plan indications by the State Government are that the service will be funded until at least 2008. In support of this DCD have increased funding for the service in 2005 from \$17,500 to \$22,500 and discussions with the City of Gosnells to extend the service across the region are also being progressed. It is possible that ongoing funding from the Department may be provided beyond the proposed three years, depending upon service outcomes.

Council approved the **Strategic Library Services Study** in the 2004-05 Budget in recognition of the likely future changes within Armadale in relation to library services. The study has been commissioned and it is expected to present a report to Council in August 2005.

Council endorsed its **Community Safety Plan** in 2004 and, more recently, has entered into a partnership with the State Government through the Office of Crime Prevention (OCP). It is anticipated that a reviewed and amended plan will be tabled at Council in August 2005. As a consequence of the Plan it will be necessary to undertake priority projects related to community safety and for which some funding from OCP will be forthcoming. The allocation of \$10,000 for the first two years rising to \$40,000 per annum thereafter will enable Council to address issues of community safety and allow the attraction of “matching funds” where appropriate.

The **Youth Careers Expo** was initiated in November 2003 and has since been recognised with a WALGA Award for innovation. The second Careers Expo was held in June 2005 and was hosted at John Wollaston Senior High School. The intention is to support and facilitate all the High schools within Armadale in the development, hosting and management of this wonderful event. Funding has been allowed from 2005/06 onwards and has assumed potential grant revenue of \$5,000 per annum.

The provision of an **Aboriginal Interpretive Centre** is a State Government condition of approval for the rowing and white water development at Champion Lakes. Whilst the timing and funding of the Centre are yet to be determined it is likely that the City will financially contribute to the project in an ongoing way. A provisional allocation of \$50,000 has been set aside from 2006-2007.

The **Canning District Education Office** is undertaking a Local Area Education Plan and, as part of the proposed model(s) a Centre of Learning in the CBD, with a Regional Library as its hub, will form the core of the Plan. Council has provided “in principle” support for the relocation of the Armadale Library to a proposed Centre of Learning at the Armadale Rail Station in partnership with TAFE, University and Education Department representatives.

The closure of Kelmscott pool has allowed for a significant redevelopment of the site at **Rushton Park** and Council approved a concept plan for the staged redevelopment commencing in 2004. Opportunities for contributing funds have been successfully explored and the staged redevelopment will be ongoing during 2005/06 with a completion date set for October 2005.

Further Planning

A number of future projects include;

- planning for Community facilities including a Skate Park in the CBD;
- an indigenous Community Plan;
- the Roleystone Revitalisation Project;
- the development of an Arts Policy;
- the initiation of local Community Days;
- the development of a Small Grants Programme;
- mapping existing and proposed Community Services and Facilities;
- the review of the City of Armadale Local Emergency Management Plan;
- reviewing and upgrading District Fire Management Plans in conjunction with Local Volunteer Bush Fire Brigades and Fire and Emergency Services Association;
- the initiation of the Australian Veterinary Association PetPEP Community Relations Support Program;

- the administration of Bert Tyler Museum collection through the management of History House Museum;
- conduct a review of recreation fees and charges in line with the 2005-06 budget process;
- present an interesting and diverse program of cultural events for local residents and visitors to the City.

STATUTORY REPORTS

NATIONAL COMPETITION POLICY

The City of Armadale, in satisfaction of the provisions of clause 7 of the Competition Principles Agreement, offers the following reports on activities which occurred during 2004-05:

Competitive Neutrality

This principle deals with ensuring that government business operations have no advantage or disadvantage in comparison with the private sector. The Policy dictates that competitive neutrality should apply to all business activities which generate a user pays income of over \$200,000, unless it can be shown that it is not in the public interest. No significant new business activities for the purposes of competitive neutrality were initiated or considered during the year and no non-compliance allegations were made.

Legislation Review

The *City of Armadale Health Local Laws 2002* and the *City of Armadale Environment, Animals and Nuisance Local Laws 2002* were reviewed during the year. This resulted in amendments to the Environment, Animals and Nuisance Local Laws to strengthen controls over back yard burning, a significant contributor to urban air pollution. Permits are now required for burning at any time of the year in residential areas, and burning as a de facto means of garden refuse disposal is no longer permitted.

The Signs, Hoardings and Bill Posting, Removal of Refuse, Rubbish & Disused Materials and Parking and Parking Facilities Local Laws are currently under review.

Structural Reform

The City of Armadale did not privatise any activities in 2004/2005 and as a consequence there were no obligations for structural reform.

RECORD KEEPING PLAN

The City of Armadale fully supports and acknowledges its commitments under State Records Commission Standard 2 of the *State Records Act 2000*.

The City is currently in a transitional state from its previous Records Management System to a new Electronic Document Management System. This new system is due to be implemented in 2005/06, following which, within a mandatory five year period, it will be evaluated for its efficiency and effectiveness.

A revised Record Keeping Training and Induction Program will be also be put in place to ensure that, along with the new operational procedures, all staff are aware of their roles and responsibilities in regards to their compliance with the City's Record Keeping Plan.

The City of Armadale looks forward to increasing the efficiency and effectiveness of its Records Management System as a means of improving service delivery to its clients and fulfilling its statutory obligations.

DISABILITY ACCESS AND INCLUSION PLAN

In 1995 the City's first Disability Services Plan was developed to address the barriers within the community for people with disabilities. A review of this Plan undertaken by the City and its Disability Advisory Committee found that many of the initial objectives in the 1995 Plan have

since been achieved. This resulted in the development of a new Disability Access and Inclusion Plan, which incorporates the findings of the review and community consultations.

The City is committed to ensuring that its facilities are accessible to all members of the community, and as a result 2004/05 saw the City implement a range of initiatives. A number of the initiatives are highlighted below.

- a new toilet facility constructed within the Armadale Aquatic Centre to accommodate people with disabilities and their carers. The new unisex facility also provides a secure place for parents with small children and is fitted with a change table.
- A new ramp provided at Frye Park to allow people with disabilities to access the main floor level of the Frye Park change room facility.
- In the Westfield Library alterations to both male and female toilet access doors have been made to afford easier entry into those facilities.
- Recent additions to the Greendale Centre include access ramps internally and externally in addition to a new unisex toilet facility constructed on the upper level of the Centre.

Council provides its information including this plan in alternative formats when requested.

LOTTERYWEST GRANTS

An amount of \$19,000 was received from Lotterywest during 2004-2005 for Australia Day (\$13,500) and Concerts in the Park (\$5,500)

INFORMATION STATEMENT

Under the *Freedom of Information Act 1992* (FOI Act), the City is required to prepare an Information Statement annually detailing its administration and compliance with the FOI Act and the *Local Government Act 1995* in relation to the provision of information to the public. A copy of this Statement is available from the Council's Administration Building, 7 Orchard Avenue Armadale during normal office hours or from our website www.armadale.wa.gov.au

(INSIDE BACK COVER)

CITY OF ARMADALE LOGO AND CREST

The City of Armadale logo is a simple and clear depiction of a forward-looking and progressive municipality.

All three colours are fresh and bright reflecting a rejuvenated City. Green is representative of the natural environment and red represents the community and built environment. Blue symbolises an economic focus and the water resources of the district.

The three arcs leaping forward also depict rolling hills and symbolise a combination of elements and ideals woven together to make one unit.

The City’s Civic Crest remains for use on formal and civic activities, representing the traditions, heritage and sound governance provided by the Council.

(REAR COVER)

CITY OF ARMADALE

7 Orchard Avenue Armadale Western Australia 6112

Locked Bag 2 Armadale Western Australia 6992

Phone (08) 9399 0111 Fax (08) 9399 0184

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www.armadale.wa.gov.au



**Financial Report
For the year ended 30 June 2005**

**Local Government Act 1995
Local Government (Financial Management) Regulations 1996**

Statement by Chief Executive Officer

The attached financial report of the City of Armadale, being the annual financial report and supporting notes and other information for the financial year ended 30 June 2005, are in my opinion properly drawn up to present fairly the financial position of the City of Armadale at 30 June 2005 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and regulations under that Act.

Signed on the fourth day of October 2005.

R S Tame
Chief Executive Officer

**City of Armadale
Operating Statement
For the year ended 30 June 2005**

	Note	2005	2005 Budget	2004
		\$	\$	\$
Revenues from Ordinary Activities				
	2			
General Purpose Funding		20,812,105	20,925,622	20,366,594
Governance		1,400	20,333	42,668
Law, Order and Public Safety		439,969	492,361	488,134
Health		102,462	91,800	89,431
Education and Welfare		204,964	198,921	404,531
Community Amenities		4,218,965	4,177,678	5,437,004
Recreation and Culture		961,571	796,994	882,767
Transport		5,122,093	4,337,812	4,166,885
Economic Services		379,230	279,356	322,631
Other Property and Services		386,740	129,196	235,440
		32,629,499	31,450,073	32,436,085
Expenses from Ordinary Activities Excluding Borrowing Cost				
	2			
General Purpose Funding		679,869	239,266	157,157
Governance		655,433	1,564,255	1,445,813
Law, Order and Public Safety		1,076,793	1,362,898	1,117,846
Health		823,200	663,332	608,235
Education and Welfare		1,395,799	1,132,541	1,053,488
Community Amenities		5,336,838	6,223,266	6,765,192
Recreation and Culture		11,105,177	11,186,140	10,243,396
Transport		6,704,094	8,237,341	7,672,820
Economic Services		1,021,363	796,759	709,789
Other Property and Services		172,138	140,538	951,078
		28,970,704	31,546,336	30,724,814
Borrowing Costs Expense				
	2			
General Purpose Funding		0	1,000	0
Governance		0	50,000	4,486
Community Amenities		6,166	6,600	6,929
Recreation and Culture		16,209	64,500	23,635
Other Property and Services		48,925	0	0
		71,300	122,100	35,050
Net Profit or Loss / Result		3,587,495	(218,363)	1,676,221

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

**City of Armadale
Statement of Financial Position
For the year ended 30 June 2005**

As at 30 June 2005

	Note	2005 \$	2004 \$
Current Assets			
Cash Assets	3	14,420,034	9,057,385
Receivables	4	2,563,727	1,963,356
Inventories	5	88,994	118,824
Total Current Assets		17,072,755	11,139,565
Non-Current Assets			
Receivables	4	577,327	609,545
Property, Plant and Equipment	6	25,401,706	26,839,896
Infrastructure	7	167,901,845	167,746,819
Total Non-Current Assets		193,880,878	195,196,260
Total Assets		210,953,633	206,335,825
Current Liabilities			
Payables	8	4,296,568	1,714,961
Interest-Bearing Liabilities	9	419,172	194,050
Provisions	10	1,815,019	2,263,996
Total Current Liabilities		6,530,759	4,173,007
Non-Current Liabilities			
Interest-Bearing Liabilities	9	1,209,666	1,043,838
Provisions	10	619,481	288,686
Total Non-Current Liabilities		1,829,147	1,332,524
Total Liabilities		8,359,906	5,505,531
Net Assets		202,593,727	200,830,294
Equity			
Retained Surplus		190,099,036	187,344,302
Reserves - Cash Backed	11	4,042,943	3,210,182
Reserves - Asset Revaluation	12	8,451,748	10,275,810
Total Equity		202,593,727	200,830,294

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

**City of Armadale
Statement of Changes in Equity
For the year ended 30 June 2005**

For the year ended 30 June 2005

	Note	2005 \$	2004 \$
Retained Surplus			
Balance as at 1 July 2004		186,344,302	185,775,038
Net Result		3,587,495	1,676,221
Transfer from / (to) Reserves		(832,761)	(106,957)
Balance as at 30 June 2005		<u>190,099,036</u>	<u>187,344,302</u>
Reserves - Cash Backed			
Balance as at 1 July 2004		3,210,182	3,103,225
Transfer (to) / from Retained Surplus		832,761	106,957
Balance as at 30 June 2005	11	<u>4,042,943</u>	<u>3,210,182</u>
Reserves - Asset Revaluations			
Balance as at 1 July 2004		10,275,810	10,275,810
Revaluation Increment		0	0
Revaluation Decrement		(1,824,062)	0
Balance as at 30 June 2005	12	<u>8,451,748</u>	<u>10,275,810</u>
Total Equity		<u>202,593,727</u>	<u>200,830,294</u>

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 2005**

	Note	2005	2005 Budget	2004
		\$	\$	\$
Cash Flows from Operating Activities				
Receipts				
Rates		18,199,840	17,767,405	16,904,659
Grants and Subsidies - Operating		2,330,377	2,172,830	2,831,673
Contributions, Reimbursements and Donations		590,848	2,971,189	1,850,829
Service Charges		0	0	0
Fees and Charges		4,810,520	5,908,885	6,914,825
Interest Earnings		906,674	599,838	758,808
Goods and Services Tax (on revenue)		761,789	495,672	781,587
Goods and Services Tax (refunded)		853,973	500,000	1,022,232
Other		134,968	604,967	1,296,107
		28,588,989	31,020,786	32,360,720
Payments				
Employee Costs		(10,790,993)	(10,722,988)	(11,148,687)
Materials and Contracts		(6,112,493)	(10,371,059)	(8,306,948)
Utility Charges		(387,110)	(1,010,577)	(1,083,050)
Insurance		(483,085)	(515,996)	(852,285)
Interest		(71,300)	(112,100)	(35,050)
Goods and Services Tax		(1,729,914)	0	(1,777,259)
Other		(454,646)	(2,692,864)	(1,764,656)
		(20,029,541)	(25,425,584)	(24,967,935)
Net Cash Provided by Operating Activities	13	8,559,448	5,595,202	7,392,785
Cash Flows from Investing Activities				
Payment for Development of Land		0	0	0
Payment for Property, Plant and Equipment		(2,540,640)	(3,182,702)	(2,957,185)
Payment for Infrastructure		(6,441,147)	(11,587,864)	(6,708,615)
Grants and Subsidies - Non Operating		4,914,945	2,223,915	2,491,142
Proceeds from Sale of Assets		479,093	537,400	763,015
		(3,587,749)	(12,009,251)	(6,411,643)
Cash Flows from Financing Activities				
Advances to Community Groups		0	0	0
Repayment of Debentures		(194,050)	(243,700)	(96,403)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	2,900	0
Proceeds from Advances		0	0	0
Proceeds from New Debentures		585,000	1,070,000	800,000
		390,950	829,200	703,597
Net Increase (Decrease) in Cash Held		5,362,649	(5,584,849)	1,684,739
Cash at Beginning of Year		9,057,385	9,212,149	7,372,646
Cash at End of Year	13	14,420,034	3,627,300	9,057,385

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

City of Armadale
Notes to and, forming part of, the Financial Report
For the year ended 30 June 2005

1. Significant Accounting Policies

The significant accounting policies that have been adopted in the preparation of this financial report are:

a. Basis of Accounting

The financial report is a general purpose financial report that has been prepared in accordance with the applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 and accompanying regulations. The report has also been prepared on the accrual basis under the convention of historical cost accounting.

b. The Local Government Reporting Entity

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

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, but a separate statement of those monies appears at Note 17 to these financial statements.

c. Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of applicable GST.

d. Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost or at independent or management valuation less, where applicable, any accumulated depreciation or amortisation.

The value of all infrastructure assets (other than land under roads) has been recorded in the Statement of Financial Position. Land under roads is excluded from infrastructure in accordance with accounting standards and legislative requirements.

Council has elected to measure property, plant and equipment and all infrastructure assets at cost basis with regular revaluations being conducted.

e. Land Held for Resale

Land purchased for development and / or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

f. Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates that are reviewed each reporting period. Major depreciation periods are:

• Buildings	50 years
• Electronic Equipment	5 years
• Furniture and Equipment	15 years
• Plant and Machinery	3 to 20 years

• Sealed Roads and Streets	
- Clearing and Earthworks	Not depreciated
- Construction and Road Base	50 years
- Original Surface and Major Resurfacing	50 years
• Gravel Roads	
- Clearing and Earthworks	Not depreciated
- Construction and Road Base	50 years
- Gravel Sheet	12 years
• Drainage	50 years
• Pathways	20 years
• Parks and Reserves	20 years

g. Investments

All investments are valued at cost. Interest on those investments is recognised when accrued.

h. Joint Venture

The City's interest in any joint ventures has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the Statement of Financial Position and Operating Statement and set out in Note 16.

i. Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the City, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

j. Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

Wages, Salaries, and Annual Leave

The provision for employees' benefits to wages, salaries and annual leave represents the amount that the City has a present obligation to pay resulting from employees' services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

Long Service Leave

The provision for employees' benefits for long service leave represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees' service to balance date.

k. Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period as disclosed in Note 2. That note also discloses the amount of contributions recognised as revenues in a previous reporting period that were obtained in respect of the local government's operations for the current reporting period.

City of Armadale
Notes to and, forming part of, the Financial Report
For the year ended 30 June 2005

i. Superannuation

The City of Armadale contributes the Local Government Superannuation Scheme. This fund is a defined contribution scheme.

m. Interest Rate Risk

The City's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates, is considered negligible for all financial instruments other than borrowings. Information on interest rate risk, as it applies to borrowings, is disclosed in Note 21.

n. Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets, is the carrying amount, net of any provisions for doubtful debts, as disclosed in the balance sheet and notes to the financial statements. The City does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the City.

o. Net Fair Values

The net fair value of assets and liabilities approximate their carrying values. No financial assets and financial liabilities are readily traded on organised markets in standardised form. Financial assets where the carrying amount exceeds net fair values have not been written down as council intends to hold these assets to maturity. The aggregate net fair value and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to, and forming part of, the accounts.

p. Rounding Off Figures and Minor Differences

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Due to the nature of rounding, minor differences between totals may occur.

q. Comparative Figures

Where required, comparative figures have been adjusted to conform to changes in presentation for the current financial year and may differ from previous period reporting.

City of Armadale
Notes to and, forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004	
	\$	\$	
2.	Revenues and Expenses		
a.	Net Profit or Loss / Result from Ordinary Activities was arrived at after:		
i.	Charging as Expenses:		
	<u>Significant Expense</u>	Nil	Nil
	<u>Amortisation</u>	Nil	Nil
	<u>Auditor's Remuneration</u>		
	Audit	12,000	9,976
	Other Services	1,470	868
	<u>Bad and Doubtful Debts</u>		
	Rates Written Off	20,738	30,626
	Sundry Debtors Written Off	25,677	293,129
	Provision for Doubtful Debts	122,378	122,378
	<u>Depreciation</u>		
	Land and Buildings	437,067	439,049
	Plant and Machinery	1,148,733	1,053,489
	Furniture and Equipment	121,907	32,647
	Roads	2,240,420	2,242,940
	Drainage	517,134	516,912
	Pathways	266,893	262,962
	Reserves	3,261,674	3,264,482
	7,993,828	7,812,481	
ii.	Crediting as Revenues:		
	2005	2005	2004
		Budget	
	\$	\$	\$
	<u>Interest Earnings</u>		
	Investments - Reserve Funds	159,038	145,120
	Investments - Other Funds	592,625	250,000
	Other Interest Revenue	154,971	167,970
	Other Interest Revenue - Loans	39	100
	906,673	563,190	758,808

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	Note	2005 \$	2004 \$
2. Revenues and Expenses (continued)			
b. Revenues and Expenses Classified According to Nature and Type			
<u>Revenues</u>			
Rates	23	17,703,117	16,663,294
Grants and Subsidies - Operating	29	2,330,377	2,831,673
Grants and Subsidies - Non Operating	29	4,914,945	2,491,142
Contributions, Reimbursements and Donations		590,848	1,850,829
Profit on Asset Disposals	19	173,175	331,815
Fees and Charges	28	5,875,396	6,283,048
Interest Earnings	2	906,673	758,808
Other Revenue		134,968	1,225,476
		<u>32,629,499</u>	<u>32,436,085</u>
<u>Expenses</u>			
Employee Costs		10,864,403	11,740,999
Materials and Contracts		8,646,489	7,383,252
Utility Charges		387,110	1,083,050
Insurance		483,085	852,285
Depreciation on Non-Current Assets	2	7,993,828	7,812,481
Loss on Asset Disposal	19	141,143	58,262
Other Expenditure		454,646	1,794,485
		<u>28,970,704</u>	<u>30,724,814</u>
Interest	2	71,300	35,050
		<u>29,042,004</u>	<u>30,759,864</u>
c. Borrowing Costs Expense			
<u>Borrowing Costs Expense Comprises:</u>			
Finance Lease Charges		0	0
Debentures	21	71,300	35,050
		<u>71,300</u>	<u>35,050</u>

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

2. Revenues and Expenses (continued)

d. Statement of Objective

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

Our Commitment

To create a caring and vibrant City, rich in history, heritage and lifestyle.

Our Vision

- A major regional centre
- A place with the advantages of city living and the natural beauty of the bushland setting
- A city strong in opportunity – in comparison to any other city in Australia
- A great place to raise small children
- Clean, green and prosperous

Council operations, as disclosed in this report, encompass the following service oriented activities / programmes:

General Purpose Funding

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

Governance

This programme includes the administration and operation of facilities and services to the elected members of Council. 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.

Law, Order and Public Safety

This programme includes the administration and operation of volunteer fire services and the state emergency services, together with animal control and community safety.

Health

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

Education and Welfare

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

Community Amenities

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

Recreation and Culture

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

Transport

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

Economic Services

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

Other Property and Services

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

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
2. Revenues and Expenses (continued)		
e. Conditions Over Contributions		
Grants recognised as revenues in a previous reporting period that were not expended at the close of the previous reporting period (i.e. opening balance)		
<u>Law, Order and Public Safety</u>		
Emergency Services	0	100,450
<u>Education and Welfare</u>		
Aboriginal Leaders	0	4,129
Aboriginal Support	0	50,200
Armadale Senior Citizen Centre	0	190,000
Community Arts Network	0	7,075
Indigenous Youth Arts	21,990	0
Keystart Neighbourhood Improvement	32,667	35,419
Safer WA	0	9,704
Vacation Training	0	5,695
Volunteer Resource Centre	0	30,000
<u>Community Amenities</u>		
Biodiversity Project	0	5,739
Cities for Climate Protection	0	30,000
Envirofund	0	2,000
Fletcher Park	0	2,000
Waterwise	2,114	0
<u>Transport</u>		
Federal Blackspot	468,808	258,909
Grants Commission Road Fund	0	389,862
Local Government Road Fund	0	120,729
Main Roads Road Fund	0	1,062,799
Minor Acquisitions	0	1,974
Planning and Infrastructure	0	112,502
Roads to Recovery	496,104	0
Roadwise Safety Instructor	3,645	1,021
State Blackspot	61,322	28,000
Street Lighting	14,051	0
	1,100,701	2,448,207

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
2. Revenues and Expenses (continued)		
e. Conditions Over Contributions (continued)		
New grants that were recognised as revenues during the reporting period and that had not yet been fully expended in the manner specified		
<u>Law, Order and Public Safety</u>		
Emergency Services	7,197	0
<u>Education and Welfare</u>		
Indigenous Youth Arts	0	21,990
Keystart Neighbourhood Improvement	0	32,667
<u>Community Amenities</u>		
Waterwise	0	2,114
<u>Transport</u>		
Grants Commission Road Fund	66,000	468,808
Local Government Road Fund	1,000,000	0
Roads to Recovery	0	496,104
Roadwise Safety Instructor	0	3,645
State Blackspot	37,000	61,322
Street Lighting	0	14,051
	1,110,197	1,100,701

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
2. Revenues and Expenses (continued)		
e. Conditions Over Contributions (continued)		
Grants that have been recognised as revenues in a previous reporting period, and that were expended in the current reporting period in the manner specified by the contributor		
<u>Law, Order and Public Safety</u>		
Emergency Services	0	100,450
<u>Education and Welfare</u>		
Aboriginal Leaders	0	4,129
Aboriginal Support	0	50,200
Armadale Senior Citizen Centre	0	190,000
Community Arts Network	0	7,075
Indigenous Youth Arts	21,990	0
Keystart Neighbourhood Improvement	32,667	35,419
Safer WA	0	9,704
Vacation Training	0	5,695
Volunteer Resource Centre	0	30,000
<u>Community Amenities</u>		
Biodiversity Project	0	5,739
Cities for Climate Protection	0	30,000
Envirofund	0	2,000
Fletcher Park	0	2,000
Waterwise	2,114	0
<u>Transport</u>		
Federal Blackspot	0	258,909
Grants Commission Road Fund	468,808	389,862
Local Government Road Fund	0	120,729
Main Roads Road Fund	0	1,062,799
Minor Acquisitions	0	1,974
Planning and Infrastructure	0	112,502
Roads to Recovery	496,104	0
Roadwise Safety Instructor	3,645	1,021
State Blackspot	61,322	28,000
Street Lighting	14,051	0
	1,100,701	2,448,207
Closing balances of unspent grants	1,110,197	1,100,701

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
3. Cash Assets		
Unrestricted	7,128,628	3,919,722
Restricted	7,291,406	5,137,663
	<u>14,420,034</u>	<u>9,057,385</u>

The following restrictions have been imposed by regulations or other externally imposed requirements:

Waste Management Reserve	2,081,634	1,839,534
Plant and Machinery Reserve	1,130,475	872,470
Land Acquisition Reserve	233,051	233,052
Long Service Leave Reserve	60,085	51,936
Armadale-Kelmscott Seniors' Reserve	0	0
Workers' Compensation Reserve	99,841	0
Revolving Energy Reserve	0	0
Building Plant and Equipment Reserve	89,807	92,040
PABX Telephone System Upgrade Reserve	8,000	8,000
Mobile Garbage Bin Programme Reserve	292,850	92,850
Future Recreation Facilities Reserve	47,200	20,300
Restricted Cash - Sundry Deposits and Bonds	1,377,306	539,569
Restricted Cash - Employee Provisions	760,960	0
Unspent Grants	1,110,197	1,100,701
Unspent Loans	0	287,211
	<u>7,291,406</u>	<u>5,137,663</u>

4. Receivables

Current

Rates Outstanding	(44,665)	421,640
Sundry Debtors	2,301,727	735,747
Provision for Doubtful Debts	(122,378)	(122,378)
GST Receivable	0	0
Accruals and Prepayments	429,043	927,311
Loans - Clubs / Institutions	0	1,036
	<u>2,563,727</u>	<u>1,963,356</u>

Non-Current

Rates Outstanding - Pensioners	577,327	607,745
Loans - Clubs / Institutions	0	1,800
	<u>577,327</u>	<u>609,545</u>

5. Inventories

Current

Fuel and Materials	88,994	118,824
	<u>88,994</u>	<u>118,824</u>

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
6. Property, Plant and Equipment		
Land and Buildings - Cost	0	24,569,225
Management Valuation - 2005	20,429,796	0
Less Accumulated Depreciation	0	(2,824,520)
	<u>20,429,796</u>	<u>21,744,705</u>
Furniture and Equipment - Cost	2,098,176	2,095,276
Less Accumulated Depreciation	(2,027,414)	(1,905,507)
	<u>70,762</u>	<u>189,769</u>
Plant and Machinery - Cost	10,616,531	10,097,277
Less Accumulated Depreciation	(5,715,383)	(5,191,855)
	<u>4,901,148</u>	<u>4,905,422</u>
Total Property, Plant and Equipment	<u>25,401,706</u>	<u>26,839,896</u>

Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year is shown below:

Land and Buildings

Beginning Balance	21,744,705	21,717,736
Additions	1,067,953	466,016
Disposals	(143,951)	0
Revaluation Movements	(1,824,062)	0
Depreciation Written Back	22,218	0
Depreciation Expense	(437,067)	(439,047)
Carrying Amount	<u>20,429,796</u>	<u>21,744,705</u>

Furniture and Equipment

Beginning Balance	189,769	203,359
Additions	2,900	19,056
Disposals	0	0
Revaluation Movements	0	0
Depreciation Written Back	0	0
Depreciation Expense	(121,907)	(32,646)
Carrying Amount	<u>70,762</u>	<u>189,769</u>

Plant and Machinery

Beginning Balance	4,905,422	3,976,260
Additions	1,469,787	2,472,113
Disposals	(950,533)	(1,478,418)
Revaluation Movements	0	0
Depreciation Written Back	625,205	988,956
Depreciation Expense	(1,148,733)	(1,053,489)
Carrying Amount	<u>4,901,148</u>	<u>4,905,422</u>

Total Property, Plant and Equipment	<u>25,401,706</u>	<u>26,839,896</u>
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City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
7. Infrastructure		
Roads - Cost	117,350,559	112,149,031
Less Accumulated Depreciation	<u>(15,720,965)</u>	<u>(13,480,545)</u>
	101,629,594	98,668,486
Drainage - Cost	26,354,248	25,857,178
Less Accumulated Depreciation	<u>(4,007,710)</u>	<u>(3,490,576)</u>
	22,346,538	22,366,602
Pathways - Cost	5,679,696	5,338,670
Less Accumulated Depreciation	<u>(1,627,449)</u>	<u>(1,360,556)</u>
	4,052,247	3,978,114
Parks and Reserves - Cost	65,653,554	65,252,030
Less Accumulated Depreciation	<u>(25,780,088)</u>	<u>(22,518,413)</u>
	39,873,466	42,733,617
Total Infrastructure	<u>167,901,845</u>	<u>167,746,819</u>

Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year is shown below:

<u>Roads</u>		
Beginning Balance	98,668,486	95,256,369
Additions	5,201,528	5,655,057
Disposals	0	0
Revaluation Movements	0	0
Depreciation Written Back	0	0
Depreciation Expense	<u>(2,240,420)</u>	<u>(2,242,940)</u>
Carrying Amount	<u>101,629,594</u>	<u>98,668,486</u>
<u>Drainage</u>		
Beginning Balance	22,366,602	22,565,953
Additions	497,070	317,561
Disposals	0	0
Revaluation Movements	0	0
Depreciation Written Back	0	0
Depreciation Expense	<u>(517,134)</u>	<u>(516,912)</u>
Carrying Amount	<u>22,346,538</u>	<u>22,366,602</u>

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

		2005	2004
		\$	\$
7.	Infrastructure (continued)		
	Movements in Carrying Amounts (continued)		
	<u>Pathways</u>		
	Beginning Balance	3,978,114	3,613,206
	Additions	341,026	627,870
	Disposals	0	0
	Revaluation Movements	0	0
	Depreciation Written Back	0	0
	Depreciation Expense	(266,893)	(262,962)
	Carrying Amount	<u>4,052,247</u>	<u>3,978,114</u>
	<u>Parks and Reserves</u>		
	Beginning Balance	42,733,617	45,889,972
	Additions	401,523	108,127
	Disposals	0	0
	Revaluation Movements	0	0
	Depreciation Written Back	0	0
	Depreciation Expense	(3,261,674)	(3,264,482)
	Carrying Amount	<u>39,873,466</u>	<u>42,733,617</u>
	Total Infrastructure	<u>167,901,845</u>	<u>167,746,819</u>
8.	Payables		
	<u>Current</u>		
	Sundry and Rates Creditors	2,026,516	404,084
	Accrued Expenses	382,352	659,590
	Unearned Revenue	38,914	64,297
	Sundry Deposits and Bonds	1,377,306	539,569
	Accrued Salaries and Wages	471,480	47,421
		<u>4,296,568</u>	<u>1,714,961</u>
9.	Interest Bearing Liabilities		
	<u>Current</u>		
	Secured by Floating Charge		
	Debentures	419,172	194,050
		<u>419,172</u>	<u>194,050</u>
	<u>Non-Current</u>		
	Secured by Floating Charge		
	Debentures	1,209,666	1,043,838
		<u>1,209,666</u>	<u>1,043,838</u>

Additional details on borrowings are provided in Note 21.

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2005 Budget	2004
	\$	\$	\$
10. Provisions			
<u>Current</u>			
Provision for Annual Leave	961,152		1,347,792
Provision for Sick Leave	100,000		161,442
Provision for Long Service Leave	753,867		754,762
	1,815,019		2,263,996
<u>Non-Current</u>			
Provision for Annual Leave	197,067		0
Provision for Long Service Leave	422,414		288,686
	619,481		288,686
11. Reserves - Cash Backed			
<u>Waste Management Reserve</u>			
Opening Balance	1,839,534	1,839,534	1,498,534
Amount Set Aside / Transfer to Reserve	345,000	345,000	384,000
Amount Used / Transfer from Reserve	(102,900)	(35,500)	(43,000)
Closing Balance	2,081,634	2,149,034	1,839,534
<u>Plant and Machinery Reserve</u>			
Opening Balance	872,470	872,470	1,315,170
Amount Set Aside / Transfer to Reserve	1,148,700	970,000	1,118,270
Amount Used / Transfer from Reserve	(890,695)	(1,404,900)	(1,560,970)
Closing Balance	1,130,475	437,570	872,470
<u>Land Acquisition Reserve</u>			
Opening Balance	233,051	233,051	201,687
Amount Set Aside / Transfer to Reserve	0	0	31,364
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	233,051	233,051	233,051
<u>Long Service Leave Reserve</u>			
Opening Balance	51,936	51,936	44,218
Amount Set Aside / Transfer to Reserve	8,149	0	7,718
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	60,085	51,936	51,936
<u>Armadale-Kelmscott Seniors' Reserve</u>			
Opening Balance	0	0	16,575
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(16,575)
Closing Balance	0	0	0
<u>Workers' Compensation Reserve</u>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	99,841	68,300	0
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	99,841	68,300	0

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2005 Budget	2004
	\$	\$	\$
11. Reserves - Cash Backed (continued)			
<u>Revolving Energy Reserve</u>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	0	0	0
 <u>Building Plant and Equipment Reserve</u>			
Opening Balance	92,040	92,040	27,040
Amount Set Aside / Transfer to Reserve	24,167	24,167	65,000
Amount Used / Transfer from Reserve	(26,400)	0	0
Closing Balance	89,807	116,207	92,040
 <u>PABX Telephone System Upgrade Reserve</u>			
Opening Balance	8,000	8,000	0
Amount Set Aside / Transfer to Reserve	0	0	8,000
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	8,000	8,000	8,000
 <u>Mobile Garbage Bin Programme Reserve</u>			
Opening Balance	92,850	92,850	0
Amount Set Aside / Transfer to Reserve	200,000	200,000	92,850
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	292,850	292,850	92,850
 <u>Future Recreation Facilities Reserve</u>			
Opening Balance	20,300	20,300	0
Amount Set Aside / Transfer to Reserve	26,900	26,900	20,300
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	47,200	47,200	20,300
 Total Reserves - Cash Backed	4,042,943	3,404,148	3,210,181

All of the cash backed reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in Note 3 to this financial report.

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

Waste Management Reserve - To be used to assist in management and future provisioning of Council's Waste Management Site.

Plant and Machinery Reserve - To be used to assist in the purchase and replacement of plant and machinery.

Long Service Leave Reserve - To be used to cover Council's portable Long Service Leave liability.

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

		2005	2004
		\$	\$
11.	Reserves - Cash Backed (continued)		
	<u>Armadale-Kelmscott Seniors' Reserve</u> - To be used to assist in improvement and refurbishment of the Armadale-Kelmscott Seniors' Centre.		
	<u>Workers' Compensation Reserve</u> - To be used to assist in covering Council's workers' compensation liability.		
	<u>Revolving Energy Reserve</u> - To be used to assist in establishing energy efficient management techniques.		
	<u>Building Plant and Equipment Reserve</u> - To be used to assist in the replacement of equipment associated with Council buildings.		
	<u>PABX Telephone System Upgrade</u> - To be used to assist in the upgrade and replacement of Council's current PABX telephone system.		
	<u>Mobile Garbage Bin Programme Reserve</u> - To be used to assist in the purchase and replacement of the City's Mobile Garbage Bins.		
	<u>Future Recreation Facilities Reserve</u> - To be used to assist in the construction of future recreation facilities.		
	Various movements within each of the reserves is expected in the future as further transfers to, and from, occur.		
12.	Reserves - Asset Revaluation		
	Asset revaluation reserves have arisen on revaluation of the following classes of non-current asset:		
	Land and Buildings		
	Opening Balance	10,275,810	10,275,810
	Revaluation Increment	0	0
	Revaluation Decrement	(1,824,062)	0
	Total Asset Revaluation Reserves	8,451,748	10,275,810

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
13. Notes to the Statement of Cash Flows		
a. Reconciliation of Cash		
<p>For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the statement of financial position as follows:</p>		
Cash Assets	14,420,035	9,057,385
	<u>14,420,035</u>	<u>9,057,385</u>
b. Reconciliation of Net Cash Provided by Operating Activities to Net Result		
Net Result	3,587,495	1,676,221
Depreciation	7,993,828	7,812,481
(Profit) / Loss on Sale of Asset	(32,032)	(273,553)
(Increase) / Decrease in Receivables	(568,153)	970,333
(Increase) / Decrease in Inventories	29,830	(21,383)
Increase / (Decrease) in Payables	2,581,607	(857,128)
Increase / (Decrease) in Employee Provisions	(118,182)	576,955
Grants and Contributions for Asset Development	(4,914,945)	(2,491,142)
Net Cash from Operating Activities	<u>8,559,448</u>	<u>7,392,784</u>
c. Credit Standby Arrangements		
Bank Overdraft Limit	100,000	100,000
Bank Overdraft at Balance Date	0	0
Credit Card Limit	6,000	6,000
Credit Card at Balance Date	0	0
Total Amount of Credit Unused	<u>106,000</u>	<u>106,000</u>
d. Loan Facilities		
Loan Facilities - Current	419,172	194,050
Loan Facilities - Non-Current	1,209,666	1,043,838
Total Facilities in Use at Balance Date	<u>1,628,838</u>	<u>1,237,888</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>287,211</u>

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

		2005		2004	
		\$		\$	
14.	Contingent Liabilities				
	Contingent Liabilities	Nil		Nil	
15.	Capital and Leasing Commitments				
	Finance Lease Commitments	Nil		Nil	
	Capital Expenditure Commitments	Nil		Nil	
16.	Joint Venture				
	The City does not have any joint ventures with other organisations.				
17.	Trust Funds				
	Funds held at the balance date over which the City has no control and that are included in the financial statements are as follows:				
		Balance	Amounts	Amounts	Balance
		1 July	Received	Paid	30 June
	Item	\$	\$	\$	\$
	Builders Registration Board Levy	0	48,540	(48,540)	0
	Building Construction Training Fund	0	141,062	(141,062)	0
	Rates in Suspense	16,035	1,976	(130)	17,881
	SEMACC Lease Liability	10,525	0	0	10,525
	Town Planning Bonds	25,041	4,000	(4,000)	25,041
	Town Planning Section 28A Deposits	26,321	0	0	26,321
		77,922	195,578	(193,732)	79,768
18.	Total Assets (Current and Non-Current) Classified by Function and Activity				
	General Purpose Funding	6,939,367			4,013,256
	Governance	1,019,362			213,073
	Law, Order and Public Safety	1,234,575			1,273,907
	Health	131,988			237,089
	Education and Welfare	2,995,441			2,843,372
	Housing	0			0
	Community Amenities	5,159,124			4,465,869
	Recreation and Culture	57,228,214			62,902,829
	Transport	133,487,302			129,903,446
	Economic Services	2,355,588			320,888
	Other Property and Services	402,672			162,096
		210,953,633			206,335,825

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

19. Disposals of Assets - 2004-2005 Financial Year

The following assets were disposed of during the year:

Item	Net Book Value		Sale Price		Profit (Loss)	
	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$
Land and Buildings						
<u>Law, Order and Public Safety</u>						
Bushfire Tender Garage	4,228	0	0	0	(4,228)	0
	4,228	0	0	0	(4,228)	0
<u>Recreation and Culture</u>						
Lot 651 Westfield Road	0	0	0	120,000	0	120,000
Pries Park Football Shed	2,283	0	0	0	(2,283)	0
Keimscott Pool Kiosk	7,836	0	0	0	(7,836)	0
Keimscott Pool Plant Room	10,571	0	0	0	(10,571)	0
Gwynne Park Kiosk	14,207	0	0	0	(14,207)	0
Gwynne Park Upgrade	7,153	0	0	0	(7,153)	0
Kuhl House	22,875	0	0	0	(22,875)	0
Kuhl House Changerooms	29,175	0	0	0	(29,175)	0
Waste Treatment Plant	335	0	0	0	(335)	0
	94,435	0	0	120,000	(94,435)	120,000
<u>Transport</u>						
Bores and Pumps	13,881	0	0	0	(13,881)	0
Depot Treatment Plant	9,189	0	0	0	(9,189)	0
	23,070	0	0	0	(23,070)	0
Total Land - Buildings	121,733	0	0	120,000	(121,733)	120,000
Plant and Machinery						
<u>Governance</u>						
P727 - Wagon	13,816	15,603	15,932	14,000	2,116	(1,603)
P736 - Sedan	30,940	34,339	34,205	33,000	3,265	(1,339)
P737 - Sedan	24,625	26,770	25,477	27,000	852	230
	69,381	76,712	75,614	74,000	6,233	(2,712)
<u>Law, Order and Public Safety</u>						
P604 - Utility	12,371	14,205	14,295	15,000	1,924	795
P625 - Utility	13,251	14,965	16,023	15,000	2,772	35
	25,622	29,170	30,318	30,000	4,696	830
<u>Health</u>						
P780 - Sedan	15,843	11,021	16,114	11,000	271	(21)
	15,843	11,021	16,114	11,000	271	(21)
<u>Education and Welfare</u>						
P702 - Wagon	18,687	16,601	20,755	14,000	2,068	(2,601)
	18,687	16,601	20,755	14,000	2,068	(2,601)

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

19. **Disposals of Assets - 2004-2005 Financial Year (continued)**

Item	Net Book Value		Sale Price		Profit (Loss)	
	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$
Plant and Machinery (continued)						
<u>Community Amenities</u>						
P403 - Traxcavator	36,374	36,418	110,000	40,000	73,626	3,582
P447 - Rubbish Truck	0	24,780	50,000	25,000	50,000	220
P735 - Sedan	24,284	26,428	22,250	27,000	(2,034)	572
Minor Plant - Sanitation	8,610	0	0	3,250	(8,610)	3,250
	69,268	87,626	182,250	95,250	112,982	7,624
<u>Recreation and Culture</u>						
P304 - Mower	1,029	1,892	1,364	1,000	335	(892)
P309 - Utility	12,115	13,589	15,524	15,000	3,409	1,411
P318 - Mower	9,405	3,130	7,000	4,000	(2,405)	870
P338 - Mower	1,178	2,050	1,364	1,000	186	(1,050)
P369 - Truck	0	0	18,182	15,000	18,182	15,000
P399 - Utility	14,894	16,480	17,524	15,000	2,630	(1,480)
P506 - Van	9,125	10,570	12,841	10,000	3,716	(570)
P515 - Utility	12,115	13,589	14,023	15,000	1,908	1,411
P784 - Sedan	12,575	14,201	15,846	15,000	3,271	799
Minor Plant - Parks	96	0	0	1,700	(96)	1,700
	72,532	75,501	103,668	92,700	31,136	17,199
<u>Transport</u>						
P114 - Roller	0	2,004	0	10,000	0	7,996
P120 - Roller	482	1,192	1,800	1,000	1,318	(192)
P153 - Roller	0	0	0	20,000	0	20,000
P732 - Sedan	23,559	25,689	24,160	28,000	601	2,311
P733 - Sedan	0	15,350	0	13,000	0	(2,350)
P777 - Sedan	12,076	14,180	8,568	13,000	(3,508)	(1,180)
Minor Plant - Engineering	2,758	0	0	2,450	(2,758)	2,450
	38,875	58,415	34,528	87,450	(4,347)	29,035
<u>Economic Services</u>						
P720 - Sedan	15,121	13,409	15,846	13,000	725	(409)
	15,121	13,409	15,846	13,000	725	(409)
Total Plant - Machinery	325,329	368,455	479,093	417,400	153,764	48,945
Total Assets	447,062	368,455	479,093	537,400	32,031	168,945

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

20. Financial Ratios

	2005	2004	2003	2002
Current Ratio	2.23	1.53	1.11	0.91
Debt Ratio	0.04	0.03	0.02	0.02
Debt Service Ratio	0.01	0.04	0.02	0.05
Rate Coverage Ratio	0.54	0.51	0.51	0.56
Outstanding Rates Ratio	0.03	0.06	0.08	0.09

The above ratios are calculated as follows:

Current Ratio
$$\frac{\text{Current Assets Minus Restricted Current Assets}}{\text{Current Liabilities Minus Liabilities From Restricted Assets}}$$

Debt Ratio
$$\frac{\text{Total Liabilities}}{\text{Total Assets}}$$

Debt Service Ratio
$$\frac{\text{Debt Service Cost (Principal and Interest)}}{\text{Available Operating Revenue}}$$

Rate Coverage Ratio
$$\frac{\text{Net Rate Revenue}}{\text{Operating Revenue}}$$

Outstanding Rates Ratio
$$\frac{\text{Rates Outstanding}}{\text{Rates Collectable}}$$

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

21. **Information on Borrowings**

a. **Repayment - Debentures (Budget)**

Particulars	Principal 1 July \$	New Loans \$	Principal Payments Budget \$	Principal 30 June Budget \$	Interest Payments Budget \$
<u>Governance</u>					
282 - Corporate System	800,000	0	87,000	713,000	50,000
283 - ARA Works (1)	0	400,000	13,000	387,000	17,000
285 - Temporary Admin	0	400,000	33,000	367,000	17,000
<u>Recreation and Culture</u>					
268 - Pries Park Pavilion	15,940	0	7,428	8,512	1,731
271 - Armadale Recreation	77,660	0	24,404	53,256	6,203
276 - Gwynne Park Pavilion	52,442	0	12,029	40,413	3,362
281 - Armadale Golf Plan	130,000	0	0	130,000	6,890
284 - Rushton Park Develop	0	170,000	5,600	164,400	7,200
286 - Kelmscott Library	0	100,000	3,300	96,700	4,200
<u>Economic Services</u>					
280 - Forrestdale Land	112,236	0	12,288	99,948	6,929
<u>Other Property and Services</u>					
279 - Former Administration	45,651	0	45,651	0	585
	1,233,929	1,070,000	243,700	2,060,229	121,100

b. **Repayment - Debentures (Actual)**

Particulars	Principal 1 July \$	New Loans \$	Principal Payments Actual \$	Principal 30 June Actual \$	Interest Payments Actual \$
<u>Governance</u>					
282 - Corporate System	800,000	0	94,987	705,013	46,122
283 - ARA Works (1)	0	0	0	0	0
285 - Temporary Admin	0	485,000	0	485,000	2,421
<u>Recreation and Culture</u>					
268 - Pries Park Pavilion	19,896	0	7,429	12,467	1,225
271 - Armadale Recreation	77,660	0	24,404	53,256	4,143
276 - Gwynne Park Pavilion	52,442	0	9,290	43,152	2,828
281 - Armadale Golf Plan	130,000	0	0	130,000	6,862
284 - Rushton Park Develop	0	0	0	0	0
286 - Kelmscott Library	0	100,000	0	100,000	499
<u>Economic Services</u>					
280 - Forrestdale Land	112,237	0	12,288	99,949	6,166
<u>Other Property and Services</u>					
279 - Former Administration	45,651	0	45,651	0	1,034
	1,237,886	585,000	194,049	1,628,837	71,300

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

21. Information on Borrowings (continued)

c. New Debentures - 2004-2005 Financial Year

Particulars	Amount Borrowed		Amount Used		Balance
	Actual	Budget	Actual	Budget	Unspent
	\$	\$	\$	\$	\$
285 - Temporary Admin	485,000	400,000	485,000	400,000	0
286 - Kelmscott Library	100,000	100,000	100,000	100,000	0

Particulars	Institution	Loan	Term	Total	Interest
		Type	(Years)	Interest and	Rate
				Charges	
285 - Temporary Admin	WATC	Debenture	10	161,954	5.74
286 - Kelmscott Library	WATC	Debenture	10	33,393	5.74

d. Unspent Debentures

There were no Unspent Debentures as at 30 June 2005.

e. Overdraft Facilities

Council did not utilise an overdraft facility during the 2004-2005 financial year, although a \$100,000 facility has been established with the Challenge Bank to assist with short term liquidity requirements.

A further provision to this facility is the permitted temporary increase to \$1,500,000 during the months of July through September if required. Council did not utilise these facilities and the balance of any bank overdrafts at 1 July 2004 and 30 June 2005 was \$nil.

f. Interest Rate Risk

Council's exposure to interest rate risk as a result of borrowings and the weighted average interest rate on these borrowings is as follows:

Borrowings	2005	2004
	\$	\$
Floating Interest Rates		
Fixed Interest Rate Maturing		
- Within One Year	322,469	45,652
- One to Five Years	902,150	1,062,235
- Over Five Years	274,218	0
Non Interest Bearing	130,000	130,000
Total Borrowings	1,628,837	1,237,887
Weighted Average Effective Interest Rate	5.86%	5.93%

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2005 Budget
	\$	\$
22. Budget Comparison		
a. Non-Operating Revenue and Expenditure		
<p>The following is a comparison of non-operating revenue and expenditure, including movements to and from reserve accounts, with the amounts contained in the Rate Setting Statement in the Budget.</p>		
<u>Non-Operating Revenue</u>		
Proceeds on Sale of Assets	479,092	537,400
Debentures Raised	585,000	1,070,000
Repayments of Self-Supporting Loans	0	2,900
Proceeds from Advances	0	0
Transfers from Reserves	1,019,995	1,440,400
Transfers from Restricted Assets	0	133,200
<u>Non-Operating Expense</u>		
Advances to Community Groups	0	0
Principal Repayment of Debentures	(194,050)	(243,700)
Principal Repayment of Finance Leases	0	0
Construction / Purchase of Assets		
- Land Held for Resale	0	0
- Land and Buildings	(1,067,953)	(1,114,816)
- Plant and Machinery	(1,469,787)	(2,054,753)
- Furniture and Equipment	(2,900)	(13,133)
- Infrastructure	(6,441,148)	(11,587,863)
Transfers to Reserves	(1,852,756)	(1,634,367)

b. Current Position at 1 July 2004

The current position balance carried forward from the previous financial year for the purpose of the 2004-2005 Annual Budget, after calculation for budgetary purposes, was \$5,165,075.

The actual current position balance shown in the audited financial report as at 30 June 2004, after the same calculations as performed for the Annual Budget have been conducted, was \$6,214,422.

The difference was due largely to the non-accounting for current employee provisions, as well as the non-accounting of some restricted assets. Other various audit adjustments also accounted for the difference.

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

23. Rating Information - 2004-2005 Financial Year

Rate Type	Rate in \$ / Minimum Charge	Property Numbers	Budget			Interim / Back Rating	Total Revenue
			Rateable Value	Rate Revenue			
			\$	\$	\$	\$	
<u>Differential Rate - GRV</u>							
Residential Vacant	11.0000	34	439,384	46,443	0	46,443	
Residential Improved	10.6144	14,856	98,162,638	10,419,375	152,840	10,572,215	
Residential Rural Vacant	11.8855	99	975,682	113,706	0	113,706	
Residential Rural Improve	11.4355	1,704	15,846,987	1,812,182	0	1,812,182	
Business	10.6146	420	24,420,113	2,592,098	0	2,592,098	
<u>Differential Rate - UV</u>							
Rural General	0.5770	230	100,083,450	576,126	0	576,126	
Sub-Total		17,343	239,928,254	15,559,930	152,840	15,712,770	
<u>Minimum Rate - GRV</u>							
Residential Vacant	630	543	1,543,195	342,090	0	342,090	
Residential Improved	550	1,747	8,131,508	960,850	0	960,850	
Residential Rural Vacant	753	297	1,350,599	223,641	0	223,641	
Residential Rural Improved	683	239	1,253,324	163,237	0	163,237	
Business	873	310	1,589,977	270,630	0	270,630	
<u>Minimum Rate - UV</u>							
Rural General	678	26	1,806,907	17,628	0	17,628	
Sub-Total		3,162	15,675,510	1,978,076	0	1,978,076	
Total		20,505	255,603,764	17,538,006	152,840	17,690,846	
Rate Equivalent Charge						0	
Specified Area Rates		Note 24				0	
Total						17,690,846	

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

23. **Rating Information - 2004-2005 Financial Year (continued)**

Rate Type	Rate in \$ / Minimum Charge	Property Numbers	Actual			Total Revenue
			Rateable Value	Rate Revenue	Interim / Back Rating	
			\$	\$	\$	\$
<u>Differential Rate - GRV</u>						
Residential Vacant	11.0000	39	430,984	47,408	(15,555)	31,853
Residential Improved	10.6144	14,879	98,561,540	10,461,711	72,489	10,534,200
Residential Rural Vacant	11.8855	97	940,126	111,739	(10,706)	101,033
Residential Rural Improve	11.4355	1,650	15,122,286	1,729,309	37,881	1,767,190
Business	10.6146	420	24,397,341	2,589,680	11,832	2,601,512
<u>Differential Rate - UV</u>						
Rural General	0.5770	296	112,288,750	647,906	(2,282)	645,624
Sub-Total		17,381	251,741,027	15,587,753	93,659	15,681,412
<u>Minimum Rate - GRV</u>						
Residential Vacant	630	509	1,470,607	320,670	61,347	382,017
Residential Improved	550	1,759	8,159,448	967,450	(4,318)	963,132
Residential Rural Vacant	753	285	1,311,463	214,605	6,158	220,763
Residential Rural Improved	683	239	1,249,500	163,237	(3,166)	160,071
Business	873	314	1,606,197	274,122	(801)	273,321
<u>Minimum Rate - UV</u>						
Rural General	678	29	2,265,907	19,662	563	20,225
Sub-Total		3,135	16,063,122	1,959,746	59,783	2,019,529
Total		20,516	267,804,149	17,547,499	153,442	17,700,941
Rate Equivalent Charge						2,176
Specified Area Rates		Note 24				0
Total						17,703,117

**City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005**

24. Specified Area Rate - 2004-2005 Financial Year

Council did not raise any specified area rates for the 2004-2005 financial year. Therefore no transfer to, or from, reserve accounts has occurred.

25. Service Charges - 2004-2005 Financial Year

Council did not raise any service charges for the 2004-2005 financial year. Therefore no transfer to, or from, reserve accounts has occurred.

26. Discounts, Incentives, Concessions and Write-Offs - 2004-2005 Financial Year

Discounts

Council did not provide any discounts in the 2004-2005 financial year.

Incentives

Two rate payment incentives were offered by Council in the 2004-2005 financial year. The first was four weekly prizes of \$700 and was provided in conjunction with the Armadale Shopping City and the Examiner Newspaper. Entry forms were made available with the rates notice and weekly issues of the Examiner Newspaper over a four week period. Completed entry forms were required to be placed in a barrel located at the Armadale Shopping City and each week over a four week period a winning entry was drawn. For prize winners that had not yet paid their rates the \$700 prize was forwarded to Council to credit their rates account and prize winners that had already paid their rates received a \$700 Armadale Shopping City gift voucher. The second incentive of three prizes of \$1,000 was provided in conjunction with Australia Post (who provided one of the prizes). Entries were conditional on the basis of full payment of rates by 24 September 2004. Winners were selected by random computer selection.

Concessions

No concessions were offered in the 2004-2005 financial year.

Write-Offs

The following write-offs were made during the 2004-2005 financial year:

	\$
Various Rates	20,738
Various Sundry Debtors	25,677
	46,415

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

27. Interest Charges and Instalments - 2004-2005 Financial Year

Particulars	Interest Rate %	Admin Charge \$	Revenue Actual \$	Revenue Budget \$
Interest on Late Paid Rates	11	-	72,882	76,350
Interest on Instalment Plans	5.5	-	82,089	91,620
Charges on Instalment Plans	-	19,20	108,006	122,160
Charges on Special Arrangements	-	31,00	14,488	10,180

Ratepayers had the option of paying rates in four equal instalments with administration charges and interest applied for the final three instalments.

28. Fees and Charges	2005 \$	2004 \$
General Purpose Funding	287,235	256,910
Governance	1,400	1,139
Law, Order and Public Safety	256,780	256,857
Health	76,686	65,885
Education and Welfare	22,363	7,500
Housing	0	0
Community Amenities	3,865,925	4,912,982
Recreation and Culture	678,387	444,344
Transport	15,804	28,692
Economic Services	369,831	303,331
Other Property and Services	300,985	5,408
	<u>5,875,396</u>	<u>6,283,048</u>

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

		2005 \$	2005 Budget	2004 \$
		\$	\$	\$
29.	Grant Revenue			
	<u>By Nature and Type</u>			
	Grants and Subsidies - Operating	2,330,377		2,831,673
	Grants and Subsidies - Non-Operating	4,914,945		2,491,142
		<u>7,245,322</u>		<u>5,322,815</u>
	<u>By Programme</u>			
	General Purpose Funding	1,868,519		2,638,348
	Law, Order and Public Safety	175,928		98,875
	Education and Welfare	177,497		360,124
	Community Amenities	50,300		(4,275)
	Recreation and Culture	146,792		110,500
	Transport	4,826,286		2,119,243
		<u>7,245,322</u>		<u>5,322,815</u>
30.	Employee Numbers			
	Number of full-time equivalent employees at balance date	219		212
31.	Councillors' Remuneration			
	The following fees, expenses and allowances were paid to Council members and / or the Mayor.			
	Annual Attendance Fees	90,000	90,000	90,000
	Annual Local Government Allowance	38,000	38,000	32,750
	Telecommunications Allowance	18,008	16,800	11,407
	Travel Reimbursement	7,072	9,000	6,432
	Communications Reimbursement	9,097	11,200	576
	Information Technology Allowance	0	14,000	0
		<u>162,177</u>	<u>179,000</u>	<u>141,165</u>
32.	Employees Remuneration			
	Set out below, in bands of \$10,000, is the number of employees of the City entitled to an annual salary of \$100,000 or more.			
	100,000 - 109,999	2		2
	110,000 - 119,999	0		0
	120,000 - 129,999	0		0
	130,000 - 139,999	0		1
	140,000 - 149,999	1		0
33.	Economic Dependency			
	Some revenue is received by way of grants from the State and Federal Government. The total of grant revenue from government sources is disclosed in Note 29.			
34.	Major Land Transactions			
	Council did not enter into any major land transactions in the 2004-2005 financial year.			

**City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005**

35. Australian Equivalents to International Financial Reporting Standards

For reporting periods commencing on or after 1 January 2005, the City will be required to prepare financial statements using Australian equivalents to International Financial Reporting Standards and their related pronouncements (AIFRSs) as issued by the Australian Accounting Standards Board (AASB).

As the AASB has prohibited the early adoption of AIFRSs, the City will report for the first time in compliance with AIFRSs in the annual financial report for the year ended 30 June 2006 (that is, the year commencing 1 July 2005).

The City is required to prepare an opening balance sheet in accordance with AIFRSs as at 1 July 2004. Most adjustments required on transition to AIFRSs will be made retrospectively against opening retained earnings on 1 July 2004 in accordance with AIFRSs. Transitional adjustments relating to those standards for which comparatives are not required will only be made with effect from 1 July 2005.

The transition to the AIFRSs has been managed via a process of education that includes technical training and liaison with industry and professional groups. This has included a review of AIFRSs to determine the effect on the City's existing accounting policies and treatments.

The annual financial report for the year ended 30 June 2005 has been prepared in accordance with Australian Accounting Standards and other financial reporting requirements (Australian GAAP). The differences between Australian GAAP and AIFRSs identified to date as potentially having a significant effect on the City are summarised below.

The summary should not be taken as an exhaustive list as the City is still assessing the impact of AIFRSs. Consequently, in some instances, quantified impacts of AIFRSs may not have been disclosed as disclosure of information may be misleading and may not fully represent the overall impact of transition.

Property, Plant and Equipment

AIFRSs provide an option to value each class of property, plant and equipment at either cost or fair value. At the transition date, an election is available under AIFRSs transition rules to use cost, fair value or deemed costs as the opening carrying value. It is the current intention of the City to adopt a combination of the following:

- Value some asset classes on the cost basis, adjusted for any accumulated impairment balances.
- Use deemed cost for some asset classes previously carried at a revalued amount adjusted for any accumulated impairment balances.
- Use fair value for some asset classes and revalued with sufficient regularity to ensure carrying amounts are not materially different from their fair value at reporting date.

At this point it is not anticipated that any adjustments to carrying values will result from the above approaches. If they do, they will be recognised against opening retained earnings or past revaluation reserves in the opening balance sheet.

Employee Benefits

AIFRSs require all long term employee benefits to be measured at present value. This treatment remains unchanged for the measurement of non current long service leave entitlements under current Australian GAAP. However, non current annual leave entitlements are currently measured at the amount the City expects to pay and not at present value.

It is not anticipated any such adjustment will be significant. However, adjustments to provisions, if any, will be made against opening retained earnings in the opening balance sheet and the effect on the year ended

30 June 2005 will also be adjusted via the operating statement for comparison purposes in the City's first AIFRSs financial report.

Impairment of Assets

Currently, assets are written down to recoverable amount when the asset's carrying amount exceeds recoverable amount. In determining recoverable amount, expected future cash flows are currently not discounted to their present value.

Under AIFRSs, both current and non-current assets are tested for impairment on an individual basis. If this is not possible, the City is required to test for impairment at the Cash Generating Unit (CGU) level.

It is anticipated the City's material assets will be able to be tested for impairment on an individual basis and the CGU level will not apply.

Assets are tested for impairment where an impairment trigger (per AIFRSs) has occurred. Intangibles with indefinite useful lives will be tested annually for impairment (or more frequently if events or circumstances indicate).

To the extent any impairment is determined, this will be recognised immediately in the operating statement.

Assets may be considered impaired in one reporting period and not in subsequent periods. Therefore, it is not practicable to determine the impact of the change in accounting policy for future financial reports as any impairment or reversal thereof will be affected by future conditions. Based on assessment to date, it is not anticipated that any such adjustments will be required.

Financial Assets and Financial Liabilities

Under current Australian GAAP, financial assets and financial liabilities are recognised at cost, at fair value, or at net market value.

On adoption of AIFRSs, the City will be required to classify these financial instruments into various specified categories (being either of trading assets, held to maturity investments, loans and receivables or available for sale financial assets). The classification of the instrument determines the instrument's subsequent measurement.

It is anticipated, based on definitions contained within AIFRSs, the City's financial assets and liabilities will be classified in the loans and receivables category and will be measured at their initial recognition amount.

Based on reviews performed to date, it is not anticipated any such adjustments will be significant.

However, in accordance with AIFRSs, such financial assets will be subject to annual impairment testing and to the extent any impairment testing is determined, it will be recognised immediately in the operating statement.

Assets may be considered impaired in one reporting period and not in subsequent periods. Therefore, it is not practicable to determine the impact of the change in accounting policy for future financial reports as any impairment or reversal thereof will be affected by future conditions.

Cash Flow Statements

There are no material differences between the cash flow statement presented under AIFRSs and the Cash Flow Statement presented under Australian GAAP.

**Financial Report
For the year ended 30 June 2005**

**Local Government Act 1995
Local Government (Financial Management) Regulations 1996**

Statement by Chief Executive Officer

The attached financial report of the City of Armadale, being the annual financial report and supporting notes and other information for the financial year ended 30 June 2005, are in my opinion properly drawn up to present fairly the financial position of the City of Armadale at 30 June 2005 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and regulations under that Act.

Signed on the fourth day of October 2005.

R S Tame
Chief Executive Officer

**City of Armadale
Operating Statement
For the year ended 30 June 2005**

	Note	2005	2005 Budget	2004
		\$	\$	\$
Revenues from Ordinary Activities	2			
General Purpose Funding		20,812,105	20,925,622	20,366,594
Governance		1,400	20,333	42,668
Law, Order and Public Safety		439,969	492,361	488,134
Health		102,462	91,800	89,431
Education and Welfare		204,964	198,921	404,531
Community Amenities		4,218,965	4,177,678	5,437,004
Recreation and Culture		961,571	796,994	882,767
Transport		5,122,093	4,337,812	4,166,885
Economic Services		379,230	279,356	322,631
Other Property and Services		386,740	129,196	235,440
		32,629,499	31,450,073	32,436,085
Expenses from Ordinary Activities	2			
Ex Borrowing Cost				
General Purpose Funding		679,869	239,266	157,157
Governance		655,433	1,564,255	1,445,813
Law, Order and Public Safety		1,076,793	1,362,898	1,117,846
Health		823,200	663,332	608,235
Education and Welfare		1,395,799	1,132,541	1,053,488
Community Amenities		5,336,838	6,223,266	6,765,192
Recreation and Culture		11,105,177	11,186,140	10,243,396
Transport		6,704,094	8,237,341	7,672,820
Economic Services		1,021,363	796,759	709,789
Other Property and Services		172,138	140,538	951,078
		28,970,704	31,546,336	30,724,814
Borrowing Costs Expense	2			
General Purpose Funding		0	1,000	0
Governance		0	50,000	4,486
Community Amenities		6,166	6,600	6,929
Recreation and Culture		16,209	64,500	23,635
Other Property and Services		48,925	0	0
		71,300	122,100	35,050
Net Profit or Loss / Result		3,587,495	(218,363)	1,676,221

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

City of Armadale
Statement of Financial Position
For the year ended 30 June 2005

As at 30 June 2005

	Note	2005 \$	2004 \$
Current Assets			
Cash Assets	3	14,420,034	9,057,385
Receivables	4	2,563,727	1,963,356
Inventories	5	88,994	118,824
Total Current Assets		17,072,755	11,139,565
Non-Current Assets			
Receivables	4	577,327	609,545
Property, Plant and Equipment	6	25,401,706	26,839,896
Infrastructure	7	167,901,845	167,746,819
Total Non-Current Assets		193,880,878	195,196,260
Total Assets		210,953,633	206,335,825
Current Liabilities			
Payables	8	4,296,568	1,714,961
Interest-Bearing Liabilities	9	419,172	194,050
Provisions	10	1,815,019	2,263,996
Total Current Liabilities		6,530,759	4,173,007
Non-Current Liabilities			
Interest-Bearing Liabilities	9	1,209,666	1,043,838
Provisions	10	619,481	288,686
Total Non-Current Liabilities		1,829,147	1,332,524
Total Liabilities		8,359,906	5,505,531
Net Assets		202,593,727	200,830,294
Equity			
Retained Surplus		190,099,036	187,344,302
Reserves - Cash Backed	11	4,042,943	3,210,182
Reserves - Asset Revaluation	12	8,451,748	10,275,810
Total Equity		202,593,727	200,830,294

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

**City of Armadale
Statement of Changes in Equity
For the year ended 30 June 2005**

For the year ended 30 June 2005

	Note	2005 \$	2004 \$
Retained Surplus			
Balance as at 1 July 2004		186,344,302	185,775,038
Net Result		3,587,495	1,676,221
Transfer from / (to) Reserves		(832,761)	(106,957)
Balance as at 30 June 2005		<u>190,099,036</u>	<u>187,344,302</u>
Reserves - Cash Backed			
Balance as at 1 July 2004		3,210,182	3,103,225
Transfer (to) / from Retained Surplus		832,761	106,957
Balance as at 30 June 2005	11	<u>4,042,943</u>	<u>3,210,182</u>
Reserves - Asset Revaluations			
Balance as at 1 July 2004		10,275,810	10,275,810
Revaluation Increment		0	0
Revaluation Decrement		(1,824,062)	0
Balance as at 30 June 2005	12	<u>8,451,748</u>	<u>10,275,810</u>
Total Equity		<u>202,593,727</u>	<u>200,830,294</u>

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 2005

	Note	2005	2005 Budget	2004
		\$	\$	\$
Cash Flows from Operating Activities				
Receipts				
Rates		18,199,840	17,767,405	16,904,659
Grants and Subsidies - Operating		2,330,377	2,172,830	2,831,673
Contributions, Reimbursements and Donations		590,848	2,971,189	1,850,829
Service Charges		0	0	0
Fees and Charges		4,810,520	5,908,885	6,914,825
Interest Earnings		906,674	599,838	758,808
Goods and Services Tax (on revenue)		761,789	495,672	781,587
Goods and Services Tax (refunded)		853,973	500,000	1,022,232
Other		134,968	604,967	1,296,107
		28,588,989	31,020,786	32,360,720
Payments				
Employee Costs		(10,790,993)	(10,722,988)	(11,148,687)
Materials and Contracts		(6,112,493)	(10,371,059)	(8,306,948)
Utility Charges		(387,110)	(1,010,577)	(1,083,050)
Insurance		(483,085)	(515,996)	(852,285)
Interest		(71,300)	(112,100)	(35,050)
Goods and Services Tax		(1,729,914)	0	(1,777,259)
Other		(454,646)	(2,692,864)	(1,764,656)
		(20,029,541)	(25,425,584)	(24,967,935)
Net Cash Provided by Operating Activities	13	8,559,448	5,595,202	7,392,785
Cash Flows from Investing Activities				
Payment for Development of Land		0	0	0
Payment for Property, Plant and Equipment		(2,540,640)	(3,182,702)	(2,957,185)
Payment for Infrastructure		(6,441,147)	(11,587,864)	(6,708,615)
Grants and Subsidies - Non Operating		4,914,945	2,223,915	2,491,142
Proceeds from Sale of Assets		479,093	537,400	763,015
Net Cash Provided by Investing Activities		(3,587,749)	(12,009,251)	(6,411,643)
Cash Flows from Financing Activities				
Advances to Community Groups		0	0	0
Repayment of Debentures		(194,050)	(243,700)	(96,403)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	2,900	0
Proceeds from Advances		0	0	0
Proceeds from New Debentures		585,000	1,070,000	800,000
Net Cash Provided by Financing Activities		390,950	829,200	703,597
Net Increase (Decrease) in Cash Held		5,362,649	(5,584,849)	1,684,739
Cash at Beginning of Year		9,057,385	9,212,149	7,372,646
Cash at End of Year	13	14,420,034	3,627,300	9,057,385

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

City of Armadale
Notes to and, forming part of, the Financial Report
For the year ended 30 June 2005

1. Significant Accounting Policies

The significant accounting policies that have been adopted in the preparation of this financial report are:

a. Basis of Accounting

The financial report is a general purpose financial report that has been prepared in accordance with the applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 and accompanying regulations. The report has also been prepared on the accrual basis under the convention of historical cost accounting.

b. The Local Government Reporting Entity

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

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, but a separate statement of those monies appears at Note 17 to these financial statements.

c. Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of applicable GST.

d. Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost or at independent or management valuation less, where applicable, any accumulated depreciation or amortisation.

The value of all infrastructure assets (other than land under roads) has been recorded in the Statement of Financial Position. Land under roads is excluded from infrastructure in accordance with accounting standards and legislative requirements.

Council has elected to measure property, plant and equipment and all infrastructure assets at cost basis with regular revaluations being conducted.

e. Land Held for Resale

Land purchased for development and / or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

f. Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates that are reviewed each reporting period. Major depreciation periods are:

• Buildings	50 years
• Electronic Equipment	5 years
• Furniture and Equipment	15 years
• Plant and Machinery	3 to 20 years

• Sealed Roads and Streets	
- Clearing and Earthworks	Not depreciated
- Construction and Road Base	50 years
- Original Surface and Major Resurfacing	50 years
• Gravel Roads	
- Clearing and Earthworks	Not depreciated
- Construction and Road Base	50 years
- Gravel Sheet	12 years
• Drainage	50 years
• Pathways	20 years
• Parks and Reserves	20 years

g. Investments

All investments are valued at cost. Interest on those investments is recognised when accrued.

h. Joint Venture

The City's interest in any joint ventures has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the Statement of Financial Position and Operating Statement and set out in Note 16.

i. Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the City, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

j. Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

Wages, Salaries, and Annual Leave

The provision for employees' benefits to wages, salaries and annual leave represents the amount that the City has a present obligation to pay resulting from employees' services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

Long Service Leave

The provision for employees' benefits for long service leave represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees' service to balance date.

k. Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period as disclosed in Note 2. That note also discloses the amount of contributions recognised as revenues in a previous reporting period that were obtained in respect of the local government's operations for the current reporting period.

City of Armadale
Notes to and, forming part of, the Financial Report
For the year ended 30 June 2005

l. Superannuation

The City of Armadale contributes the Local Government Superannuation Scheme. This fund is a defined contribution scheme.

m. Interest Rate Risk

The City's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates, is considered negligible for all financial instruments other than borrowings. Information on interest rate risk, as it applies to borrowings, is disclosed in Note 21.

n. Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets, is the carrying amount, net of any provisions for doubtful debts, as disclosed in the balance sheet and notes to the financial statements. The City does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the City.

o. Net Fair Values

The net fair value of assets and liabilities approximate their carrying values. No financial assets and financial liabilities are readily traded on organised markets in standardised form. Financial assets where the carrying amount exceeds net fair values have not been written down as council intends to hold these assets to maturity. The aggregate net fair value and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to, and forming part of, the accounts.

p. Rounding Off Figures and Minor Differences

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Due to the nature of rounding, minor differences between totals may occur.

q. Comparative Figures

Where required, comparative figures have been adjusted to conform to changes in presentation for the current financial year and may differ from previous period reporting.

City of Armadale
Notes to and, forming part of, the Financial Report
For the year ended 30 June 2005

		2005		2004
		\$		\$
2.	Revenues and Expenses			
a.	Net Profit or Loss / Result from Ordinary Activities was arrived at after:			
i.	Charging as Expenses:			
	<u>Significant Expense</u>	Nil		Nil
	<u>Amortisation</u>	Nil		Nil
	<u>Auditor's Remuneration</u>			
	Audit	12,000		9,976
	Other Services	1,470		868
	<u>Bad and Doubtful Debts</u>			
	Rates Written Off	20,738		30,626
	Sundry Debtors Written Off	25,677		293,129
	Provision for Doubtful Debts	122,378		122,378
	<u>Depreciation</u>			
	Land and Buildings	437,067		439,049
	Plant and Machinery	1,148,733		1,053,489
	Furniture and Equipment	121,907		32,647
	Roads	2,240,420		2,242,940
	Drainage	517,134		516,912
	Pathways	266,893		262,962
	Reserves	3,261,674		3,264,482
		7,993,828		7,812,481
ii.	Crediting as Revenues:			
		2005	2005	2004
			Budget	
		\$	\$	\$
	<u>Interest Earnings</u>			
	Investments - Reserve Funds	159,038	145,120	163,718
	Investments - Other Funds	592,625	250,000	400,414
	Other Interest Revenue	154,971	167,970	190,750
	Other Interest Revenue - Loans	39	100	3,926
		906,673	563,190	758,808

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

2. Revenues and Expenses (continued)

d. Statement of Objective

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

Our Commitment

To create a caring and vibrant City, rich in history, heritage and lifestyle.

Our Vision

- A major regional centre
- A place with the advantages of city living and the natural beauty of the bushland setting
- A city strong in opportunity – in comparison to any other city in Australia
- A great place to raise small children
- Clean, green and prosperous

Council operations, as disclosed in this report, encompass the following service oriented activities / programmes:

General Purpose Funding

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

Governance

This programme includes the administration and operation of facilities and services to the elected members of Council. 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.

Law, Order and Public Safety

This programme includes the administration and operation of volunteer fire services and the state emergency services, together with animal control and community safety.

Health

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

Education and Welfare

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

Community Amenities

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

Recreation and Culture

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

Transport

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

Economic Services

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

Other Property and Services

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

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
2. Revenues and Expenses (continued)		
e. Conditions Over Contributions		
Grants recognised as revenues in a previous reporting period that were not expended at the close of the previous reporting period (i.e. opening balance)		
<u>Law, Order and Public Safety</u>		
Emergency Services	0	100,450
<u>Education and Welfare</u>		
Aboriginal Leaders	0	4,129
Aboriginal Support	0	50,200
Armadale Senior Citizen Centre	0	190,000
Community Arts Network	0	7,075
Indigenous Youth Arts	21,990	0
Keystart Neighbourhood Improvement	32,667	35,419
Safer WA	0	9,704
Vacation Training	0	5,695
Volunteer Resource Centre	0	30,000
<u>Community Amenities</u>		
Biodiversity Project	0	5,739
Cities for Climate Protection	0	30,000
Envirofund	0	2,000
Fletcher Park	0	2,000
Waterwise	2,114	0
<u>Transport</u>		
Federal Blackspot	468,808	258,909
Grants Commission Road Fund	0	389,862
Local Government Road Fund	0	120,729
Main Roads Road Fund	0	1,062,799
Minor Acquisitions	0	1,974
Planning and Infrastructure	0	112,502
Roads to Recovery	496,104	0
Roadwise Safety Instructor	3,645	1,021
State Blackspot	61,322	28,000
Street Lighting	14,051	0
	1,100,701	2,448,207

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
2. Revenues and Expenses (continued)		
e. Conditions Over Contributions (continued)		
New grants that were recognised as revenues during the reporting period and that had not yet been fully expended in the manner specified		
<u>Law, Order and Public Safety</u>		
Emergency Services	7,197	0
<u>Education and Welfare</u>		
Indigenous Youth Arts	0	21,990
Keystart Neighbourhood Improvement	0	32,667
<u>Community Amenities</u>		
Waterwise	0	2,114
<u>Transport</u>		
Grants Commission Road Fund	66,000	468,808
Local Government Road Fund	1,000,000	0
Roads to Recovery	0	496,104
Roadwise Safety Instructor	0	3,645
State Blackspot	37,000	61,322
Street Lighting	0	14,051
	1,110,197	1,100,701

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
2. Revenues and Expenses (continued)		
e. Conditions Over Contributions (continued)		
Grants that have been recognised as revenues in a previous reporting period, and that were expended in the current reporting period in the manner specified by the contributor		
<u>Law, Order and Public Safety</u>		
Emergency Services	0	100,450
<u>Education and Welfare</u>		
Aboriginal Leaders	0	4,129
Aboriginal Support	0	50,200
Armadale Senior Citizen Centre	0	190,000
Community Arts Network	0	7,075
Indigenous Youth Arts	21,990	0
Keystart Neighbourhood Improvement	32,667	35,419
Safer WA	0	9,704
Vacation Training	0	5,695
Volunteer Resource Centre	0	30,000
<u>Community Amenities</u>		
Biodiversity Project	0	5,739
Cities for Climate Protection	0	30,000
Envirofund	0	2,000
Fletcher Park	0	2,000
Waterwise	2,114	0
<u>Transport</u>		
Federal Blackspot	0	258,909
Grants Commission Road Fund	468,808	389,862
Local Government Road Fund	0	120,729
Main Roads Road Fund	0	1,062,799
Minor Acquisitions	0	1,974
Planning and Infrastructure	0	112,502
Roads to Recovery	496,104	0
Roadwise Safety Instructor	3,645	1,021
State Blackspot	61,322	28,000
Street Lighting	14,051	0
	1,100,701	2,448,207
Closing balances of unspent grants	1,110,197	1,100,701

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
3. Cash Assets		
Unrestricted	7,128,628	3,919,722
Restricted	7,291,406	5,137,663
	14,420,034	9,057,385

The following restrictions have been imposed by regulations or other externally imposed requirements:

Waste Management Reserve	2,081,634	1,839,534
Plant and Machinery Reserve	1,130,475	872,470
Land Acquisition Reserve	233,051	233,052
Long Service Leave Reserve	60,085	51,936
Armadale-Kelmscott Seniors' Reserve	0	0
Workers' Compensation Reserve	99,841	0
Revolving Energy Reserve	0	0
Building Plant and Equipment Reserve	89,807	92,040
PABX Telephone System Upgrade Reserve	8,000	8,000
Mobile Garbage Bin Programme Reserve	292,850	92,850
Future Recreation Facilities Reserve	47,200	20,300
Restricted Cash - Sundry Deposits and Bonds	1,377,306	539,569
Restricted Cash - Employee Provisions	760,960	0
Unspent Grants	1,110,197	1,100,701
Unspent Loans	0	287,211
	7,291,406	5,137,663

4. Receivables

Current

Rates Outstanding	(44,665)	421,640
Sundry Debtors	2,301,727	735,747
Provision for Doubtful Debts	(122,378)	(122,378)
GST Receivable	0	0
Accruals and Prepayments	429,043	927,311
Loans - Clubs / Institutions	0	1,036
	2,563,727	1,963,356

Non-Current

Rates Outstanding - Pensioners	577,327	607,745
Loans - Clubs / Institutions	0	1,800
	577,327	609,545

5. Inventories

Current

Fuel and Materials	88,994	118,824
	88,994	118,824

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
6. Property, Plant and Equipment		
Land and Buildings - Cost	0	24,569,225
Management Valuation - 2005	20,429,796	0
Less Accumulated Depreciation	0	(2,824,520)
	<u>20,429,796</u>	<u>21,744,705</u>
Furniture and Equipment - Cost	2,098,176	2,095,276
Less Accumulated Depreciation	(2,027,414)	(1,905,507)
	<u>70,762</u>	<u>189,769</u>
Plant and Machinery - Cost	10,616,531	10,097,277
Less Accumulated Depreciation	(5,715,383)	(5,191,855)
	<u>4,901,148</u>	<u>4,905,422</u>
Total Property, Plant and Equipment	<u>25,401,706</u>	<u>26,839,896</u>

Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year is shown below:

Land and Buildings

Beginning Balance	21,744,705	21,717,736
Additions	1,067,953	466,016
Disposals	(143,951)	0
Revaluation Movements	(1,824,062)	0
Depreciation Written Back	22,218	0
Depreciation Expense	(437,067)	(439,047)
Carrying Amount	<u>20,429,796</u>	<u>21,744,705</u>

Furniture and Equipment

Beginning Balance	189,769	203,359
Additions	2,900	19,056
Disposals	0	0
Revaluation Movements	0	0
Depreciation Written Back	0	0
Depreciation Expense	(121,907)	(32,646)
Carrying Amount	<u>70,762</u>	<u>189,769</u>

Plant and Machinery

Beginning Balance	4,905,422	3,976,260
Additions	1,469,787	2,472,113
Disposals	(950,533)	(1,478,418)
Revaluation Movements	0	0
Depreciation Written Back	625,205	988,956
Depreciation Expense	(1,148,733)	(1,053,489)
Carrying Amount	<u>4,901,148</u>	<u>4,905,422</u>

Total Property, Plant and Equipment	<u>25,401,706</u>	<u>26,839,896</u>
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City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
7. Infrastructure		
Roads - Cost	117,350,559	112,149,031
Less Accumulated Depreciation	(15,720,965)	(13,480,545)
	<u>101,629,594</u>	<u>98,668,486</u>
Drainage - Cost	26,354,248	25,857,178
Less Accumulated Depreciation	(4,007,710)	(3,490,576)
	<u>22,346,538</u>	<u>22,366,602</u>
Pathways - Cost	5,679,696	5,338,670
Less Accumulated Depreciation	(1,627,449)	(1,360,556)
	<u>4,052,247</u>	<u>3,978,114</u>
Parks and Reserves - Cost	65,653,554	65,252,030
Less Accumulated Depreciation	(25,780,088)	(22,518,413)
	<u>39,873,466</u>	<u>42,733,617</u>
Total Infrastructure	<u>167,901,845</u>	<u>167,746,819</u>

Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year is shown below:

Roads

Beginning Balance	98,668,486	95,256,369
Additions	5,201,528	5,655,057
Disposals	0	0
Revaluation Movements	0	0
Depreciation Written Back	0	0
Depreciation Expense	(2,240,420)	(2,242,940)
Carrying Amount	<u>101,629,594</u>	<u>98,668,486</u>

Drainage

Beginning Balance	22,366,602	22,565,953
Additions	497,070	317,561
Disposals	0	0
Revaluation Movements	0	0
Depreciation Written Back	0	0
Depreciation Expense	(517,134)	(516,912)
Carrying Amount	<u>22,346,538</u>	<u>22,366,602</u>

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

		2005	2004
		\$	\$
7.	Infrastructure (continued)		
	Movements in Carrying Amounts (continued)		
	<u>Pathways</u>		
	Beginning Balance	3,978,114	3,613,206
	Additions	341,026	627,870
	Disposals	0	0
	Revaluation Movements	0	0
	Depreciation Written Back	0	0
	Depreciation Expense	(266,893)	(262,962)
	Carrying Amount	<u>4,052,247</u>	<u>3,978,114</u>
	 <u>Parks and Reserves</u>		
	Beginning Balance	42,733,617	45,889,972
	Additions	401,523	108,127
	Disposals	0	0
	Revaluation Movements	0	0
	Depreciation Written Back	0	0
	Depreciation Expense	(3,261,674)	(3,264,482)
	Carrying Amount	<u>39,873,466</u>	<u>42,733,617</u>
	 Total Infrastructure	 <u>167,901,845</u>	 <u>167,746,819</u>
 8.	 Payables		
	<u>Current</u>		
	Sundry and Rates Creditors	2,026,516	404,084
	Accrued Expenses	382,352	659,590
	Unearned Revenue	38,914	64,297
	Sundry Deposits and Bonds	1,377,306	539,569
	Accrued Salaries and Wages	471,480	47,421
		<u>4,296,568</u>	<u>1,714,961</u>
 9.	 Interest Bearing Liabilities		
	<u>Current</u>		
	Secured by Floating Charge		
	Debentures	419,172	194,050
		<u>419,172</u>	<u>194,050</u>
	 <u>Non-Current</u>		
	Secured by Floating Charge		
	Debentures	1,209,666	1,043,838
		<u>1,209,666</u>	<u>1,043,838</u>

Additional details on borrowings are provided in Note 21.

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2005 Budget	2004
	\$	\$	\$
10. Provisions			
<u>Current</u>			
Provision for Annual Leave	961,152		1,347,792
Provision for Sick Leave	100,000		161,442
Provision for Long Service Leave	753,867		754,762
	1,815,019		2,263,996
<u>Non-Current</u>			
Provision for Annual Leave	197,067		0
Provision for Long Service Leave	422,414		288,686
	619,481		288,686
11. Reserves - Cash Backed			
<u>Waste Management Reserve</u>			
Opening Balance	1,839,534	1,839,534	1,498,534
Amount Set Aside / Transfer to Reserve	345,000	345,000	384,000
Amount Used / Transfer from Reserve	(102,900)	(35,500)	(43,000)
Closing Balance	2,081,634	2,149,034	1,839,534
<u>Plant and Machinery Reserve</u>			
Opening Balance	872,470	872,470	1,315,170
Amount Set Aside / Transfer to Reserve	1,148,700	970,000	1,118,270
Amount Used / Transfer from Reserve	(890,695)	(1,404,900)	(1,560,970)
Closing Balance	1,130,475	437,570	872,470
<u>Land Acquisition Reserve</u>			
Opening Balance	233,051	233,051	201,687
Amount Set Aside / Transfer to Reserve	0	0	31,364
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	233,051	233,051	233,051
<u>Long Service Leave Reserve</u>			
Opening Balance	51,936	51,936	44,218
Amount Set Aside / Transfer to Reserve	8,149	0	7,718
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	60,085	51,936	51,936
<u>Armadale-Kelmscott Seniors' Reserve</u>			
Opening Balance	0	0	16,575
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(16,575)
Closing Balance	0	0	0
<u>Workers' Compensation Reserve</u>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	99,841	68,300	0
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	99,841	68,300	0

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2005 Budget	2004
	\$	\$	\$
11. Reserves - Cash Backed (continued)			
<u>Revolving Energy Reserve</u>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	0	0	0
<u>Building Plant and Equipment Reserve</u>			
Opening Balance	92,040	92,040	27,040
Amount Set Aside / Transfer to Reserve	24,167	24,167	65,000
Amount Used / Transfer from Reserve	(26,400)	0	0
Closing Balance	89,807	116,207	92,040
<u>PABX Telephone System Upgrade Reserve</u>			
Opening Balance	8,000	8,000	0
Amount Set Aside / Transfer to Reserve	0	0	8,000
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	8,000	8,000	8,000
<u>Mobile Garbage Bin Programme Reserve</u>			
Opening Balance	92,850	92,850	0
Amount Set Aside / Transfer to Reserve	200,000	200,000	92,850
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	292,850	292,850	92,850
<u>Future Recreation Facilities Reserve</u>			
Opening Balance	20,300	20,300	0
Amount Set Aside / Transfer to Reserve	26,900	26,900	20,300
Amount Used / Transfer from Reserve	0	0	0
Closing Balance	47,200	47,200	20,300
Total Reserves - Cash Backed	4,042,943	3,404,148	3,210,181

All of the cash backed reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in Note 3 to this financial report.

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

Waste Management Reserve - To be used to assist in management and future provisioning of Council's Waste Management Site.

Plant and Machinery Reserve - To be used to assist in the purchase and replacement of plant and machinery.

Long Service Leave Reserve - To be used to cover Council's portable Long Service Leave liability.

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

2005

\$

2004

\$

11. Reserves - Cash Backed (continued)

Armadale-Kelmscott Seniors' Reserve - To be used to assist in improvement and refurbishment of the Armadale-Kelmscott Seniors' Centre.

Workers' Compensation Reserve - To be used to assist in covering Council's workers' compensation liability.

Revolving Energy Reserve - To be used to assist in establishing energy efficient management techniques.

Building Plant and Equipment Reserve - To be used to assist in the replacement of equipment associated with Council buildings.

PABX Telephone System Upgrade - To be used to assist in the upgrade and replacement of Council's current PABX telephone system.

Mobile Garbage Bin Programme Reserve - To be used to assist in the purchase and replacement of the City's Mobile Garbage Bins.

Future Recreation Facilities Reserve - To be used to assist in the construction of future recreation facilities.

Various movements within each of the reserves is expected in the future as further transfers to, and from, occur.

12. Reserves - Asset Revaluation

Asset revaluation reserves have arisen on revaluation of the following classes of non-current asset:

Land and Buildings

Opening Balance	10,275,810	10,275,810
Revaluation Increment	0	0
Revaluation Decrement	(1,824,062)	0
Total Asset Revaluation Reserves	8,451,748	10,275,810

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2004
	\$	\$
13. Notes to the Statement of Cash Flows		
a. Reconciliation of Cash		
<p>For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the statement of financial position as follows:</p>		
Cash Assets	14,420,035	9,057,385
	<u>14,420,035</u>	<u>9,057,385</u>
b. Reconciliation of Net Cash Provided by Operating Activities to Net Result		
Net Result	3,587,495	1,676,221
Depreciation	7,993,828	7,812,481
(Profit) / Loss on Sale of Asset	(32,032)	(273,553)
(Increase) / Decrease in Receivables	(568,153)	970,333
(Increase) / Decrease in Inventories	29,830	(21,383)
Increase / (Decrease) in Payables	2,581,607	(857,128)
Increase / (Decrease) in Employee Provisions	(118,182)	576,955
Grants and Contributions for Asset Development	(4,914,945)	(2,491,142)
Net Cash from Operating Activities	<u>8,559,448</u>	<u>7,392,784</u>
c. Credit Standby Arrangements		
Bank Overdraft Limit	100,000	100,000
Bank Overdraft at Balance Date	0	0
Credit Card Limit	6,000	6,000
Credit Card at Balance Date	0	0
Total Amount of Credit Unused	<u>106,000</u>	<u>106,000</u>
d. Loan Facilities		
Loan Facilities - Current	419,172	194,050
Loan Facilities - Non-Current	1,209,666	1,043,838
Total Facilities in Use at Balance Date	<u>1,628,838</u>	<u>1,237,888</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>287,211</u>

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

		2005		2004
		\$		\$
14. Contingent Liabilities				
Contingent Liabilities		Nil		Nil
15. Capital and Leasing Commitments				
Finance Lease Commitments		Nil		Nil
Capital Expenditure Commitments		Nil		Nil

16. Joint Venture
The City does not have any joint ventures with other organisations.

17. Trust Funds
Funds held at the balance date over which the City has no control and that are included in the financial statements are as follows:

	Balance 1 July	Amounts Received	Amounts Paid	Balance 30 June
Item	\$	\$	\$	\$
Builders Registration Board Levy	0	48,540	(48,540)	0
Building Construction Training Fund	0	141,062	(141,062)	0
Rates in Suspense	16,035	1,976	(130)	17,881
SEMACC Lease Liability	10,525	0	0	10,525
Town Planning Bonds	25,041	4,000	(4,000)	25,041
Town Planning Section 28A Deposits	26,321	0	0	26,321
	77,922	195,578	(193,732)	79,768

18. Total Assets (Current and Non-Current) Classified by Function and Activity

General Purpose Funding	6,939,367	4,013,256
Governance	1,019,362	213,073
Law, Order and Public Safety	1,234,575	1,273,907
Health	131,988	237,089
Education and Welfare	2,995,441	2,843,372
Housing	0	0
Community Amenities	5,159,124	4,465,869
Recreation and Culture	57,228,214	62,902,829
Transport	133,487,302	129,903,446
Economic Services	2,355,588	320,888
Other Property and Services	402,672	162,096
	210,953,633	206,335,825

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

19. Disposals of Assets - 2004-2005 Financial Year

The following assets were disposed of during the year:

Item	Net Book Value		Sale Price		Profit (Loss)	
	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$
Land and Buildings						
<u>Law, Order and Public Safety</u>						
Bushfire Tender Garage	4,228	0	0	0	(4,228)	0
	4,228	0	0	0	(4,228)	0
<u>Recreation and Culture</u>						
Lot 651 Westfield Road	0	0	0	120,000	0	120,000
Pries Park Football Shed	2,283	0	0	0	(2,283)	0
Kelmscott Pool Kiosk	7,836	0	0	0	(7,836)	0
Kelmscott Pool Plant Room	10,571	0	0	0	(10,571)	0
Gwynne Park Kiosk	14,207	0	0	0	(14,207)	0
Gwynne Park Upgrade	7,153	0	0	0	(7,153)	0
Kuhl House	22,875	0	0	0	(22,875)	0
Kuhl House Changerooms	29,175	0	0	0	(29,175)	0
Waste Treatment Plant	335	0	0	0	(335)	0
	94,435	0	0	120,000	(94,435)	120,000
<u>Transport</u>						
Bores and Pumps	13,881	0	0	0	(13,881)	0
Depot Treatment Plant	9,189	0	0	0	(9,189)	0
	23,070	0	0	0	(23,070)	0
Total Land - Buildings	121,733	0	0	120,000	(121,733)	120,000
Plant and Machinery						
<u>Governance</u>						
P727 - Wagon	13,816	15,603	15,932	14,000	2,116	(1,603)
P736 - Sedan	30,940	34,339	34,205	33,000	3,265	(1,339)
P737 - Sedan	24,625	26,770	25,477	27,000	852	230
	69,381	76,712	75,614	74,000	6,233	(2,712)
<u>Law, Order and Public Safety</u>						
P604 - Utility	12,371	14,205	14,295	15,000	1,924	795
P625 - Utility	13,251	14,965	16,023	15,000	2,772	35
	25,622	29,170	30,318	30,000	4,696	830
<u>Health</u>						
P780 - Sedan	15,843	11,021	16,114	11,000	271	(21)
	15,843	11,021	16,114	11,000	271	(21)
<u>Education and Welfare</u>						
P702 - Wagon	18,687	16,601	20,755	14,000	2,068	(2,601)
	18,687	16,601	20,755	14,000	2,068	(2,601)

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

19. Disposals of Assets - 2004-2005 Financial Year (continued)

Item	Net Book Value		Sale Price		Profit (Loss)	
	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$
Plant and Machinery (continued)						
<u>Community Amenities</u>						
P403 - Traxcavator	36,374	36,418	110,000	40,000	73,626	3,582
P447 - Rubbish Truck	0	24,780	50,000	25,000	50,000	220
P735 - Sedan	24,284	26,428	22,250	27,000	(2,034)	572
Minor Plant - Sanitation	8,610	0	0	3,250	(8,610)	3,250
	69,268	87,626	182,250	95,250	112,982	7,624
<u>Recreation and Culture</u>						
P304 - Mower	1,029	1,892	1,364	1,000	335	(892)
P309 - Utility	12,115	13,589	15,524	15,000	3,409	1,411
P318 - Mower	9,405	3,130	7,000	4,000	(2,405)	870
P338 - Mower	1,178	2,050	1,364	1,000	186	(1,050)
P369 - Truck	0	0	18,182	15,000	18,182	15,000
P399 - Utility	14,894	16,480	17,524	15,000	2,630	(1,480)
P506 - Van	9,125	10,570	12,841	10,000	3,716	(570)
P515 - Utility	12,115	13,589	14,023	15,000	1,908	1,411
P784 - Sedan	12,575	14,201	15,846	15,000	3,271	799
Minor Plant - Parks	96	0	0	1,700	(96)	1,700
	72,532	75,501	103,668	92,700	31,136	17,199
<u>Transport</u>						
P114 - Roller	0	2,004	0	10,000	0	7,996
P120 - Roller	482	1,192	1,800	1,000	1,318	(192)
P153 - Roller	00	0		20,000	0	20,000
P732 - Sedan	23,559	25,689	24,160	28,000	601	2,311
P733 - Sedan	0	15,350	0	13,000	0	(2,350)
P777 - Sedan	12,076	14,180	8,568	13,000	(3,508)	(1,180)
Minor Plant - Engineering	2,758	0	0	2,450	(2,758)	2,450
	38,875	58,415	34,528	87,450	(4,347)	29,035
<u>Economic Services</u>						
P720 - Sedan	15,121	13,409	15,846	13,000	725	(409)
	15,121	13,409	15,846	13,000	725	(409)
Total Plant - Machinery	325,329	368,455	479,093	417,400	153,764	48,945
Total Assets	447,062	368,455	479,093	537,400	32,031	168,945

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

20. Financial Ratios

	2005	2004	2003	2002
Current Ratio	2.23	1.53	1.11	0.91
Debt Ratio	0.04	0.03	0.02	0.02
Debt Service Ratio	0.01	0.04	0.02	0.05
Rate Coverage Ratio	0.54	0.51	0.51	0.56
Outstanding Rates Ratio	0.03	0.06	0.08	0.09

The above ratios are calculated as follows:

Current Ratio Current Assets Minus Restricted Current Assets
Current Liabilities Minus Liabilities From Restricted Assets

Debt Ratio
$$\frac{\text{Total Liabilities}}{\text{Total Assets}}$$

Debt Service Ratio
$$\frac{\text{Debt Service Cost (Principal and Interest)}}{\text{Available Operating Revenue}}$$

Rate Coverage Ratio
$$\frac{\text{Net Rate Revenue}}{\text{Operating Revenue}}$$

Outstanding Rates Ratio
$$\frac{\text{Rates Outstanding}}{\text{Rates Collectable}}$$

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

21. Information on Borrowings

a. Repayment - Debentures (Budget)

Particulars	Principal 1 July \$	New Loans \$	Principal Payments Budget \$	Principal 30 June Budget \$	Interest Payments Budget \$
<u>Governance</u>					
282 - Corporate System	800,000	0	87,000	713,000	50,000
283 - ARA Works (1)	0	400,000	13,000	387,000	17,000
285 - Temporary Admin	0	400,000	33,000	367,000	17,000
<u>Recreation and Culture</u>					
268 - Pries Park Pavilion	15,940	0	7,428	8,512	1,731
271 - Armadale Recreation	77,660	0	24,404	53,256	6,203
276 - Gwynne Park Pavilion	52,442	0	12,029	40,413	3,362
281 - Armadale Golf Plan	130,000	0	0	130,000	6,890
284 - Rushton Park Develop	0	170,000	5,600	164,400	7,200
286 - Kelmscott Library	0	100,000	3,300	96,700	4,200
<u>Economic Services</u>					
280 - Forrestdale Land	112,236	0	12,288	99,948	6,929
Other Property and Services					
279 - Former Administration	45,651	0	45,651	0	585
	1,233,929	1,070,000	243,700	2,060,229	121,100

b. Repayment - Debentures (Actual)

Particulars	Principal 1 July \$	New Loans \$	Principal Payments Actual \$	Principal 30 June Actual \$	Interest Payments Actual \$
<u>Governance</u>					
282 - Corporate System	800,000	0	94,987	705,013	46,122
283 - ARA Works (1)	0	0	0	0	0
285 - Temporary Admin	0	485,000	0	485,000	2,421
<u>Recreation and Culture</u>					
268 - Pries Park Pavilion	19,896	0	7,429	12,467	1,225
271 - Armadale Recreation	77,660	0	24,404	53,256	4,143
276 - Gwynne Park Pavilion	52,442	0	9,290	43,152	2,828
281 - Armadale Golf Plan	130,000	0	0	130,000	6,862
284 - Rushton Park Develop	0	0	0	0	0
286 - Kelmscott Library	0	100,000	0	100,000	499
<u>Economic Services</u>					
280 - Forrestdale Land	112,237	0	12,288	99,949	6,166
Other Property and Services					
279 - Former Administration	45,651	0	45,651	0	1,034
	1,237,886	585,000	194,049	1,628,837	71,300

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

21. Information on Borrowings (continued)

c. New Debentures - 2004-2005 Financial Year

Particulars	Amount Borrowed		Amount Used		Balance
	Actual	Budget	Actual	Budget	Unspent
	\$	\$	\$	\$	\$
285 - Temporary Admin	485,000	400,000	485,000	400,000	0
286 - Kelmscott Library	100,000	100,000	100,000	100,000	0

Particulars	Institution	Loan Type	Term (Years)	Total Interest and Charges	Interest Rate
285 - Temporary Admin	WATC	Debenture	10	161,954	5.74
286 - Kelmscott Library	WATC	Debenture	10	33,393	5.74

d. Unspent Debentures

There were no Unspent Debentures as at 30 June 2005.

e. Overdraft Facilities

Council did not utilise an overdraft facility during the 2004-2005 financial year, although a \$100,000 facility has been established with the Challenge Bank to assist with short term liquidity requirements.

A further provision to this facility is the permitted temporary increase to \$1,500,000 during the months of July through September if required. Council did not utilise these facilities and the balance of any bank overdrafts at 1 July 2004 and 30 June 2005 was \$nil.

f. Interest Rate Risk

Council's exposure to interest rate risk as a result of borrowings and the weighted average interest rate on these borrowings is as follows:

Borrowings	2005	2004
	\$	\$
Floating Interest Rates		
Fixed Interest Rate Maturing		
- Within One Year	322,469	45,652
- One to Five Years	902,150	1,062,235
- Over Five Years	274,218	0
Non Interest Bearing	130,000	130,000
Total Borrowings	1,628,837	1,237,887
Weighted Average Effective Interest Rate	5.86%	5.93%

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

	2005	2005
		Budget
	\$	\$

22. Budget Comparison

a. Non-Operating Revenue and Expenditure

The following is a comparison of non-operating revenue and expenditure, including movements to and from reserve accounts, with the amounts contained in the Rate Setting Statement in the Budget.

Non-Operating Revenue

Proceeds on Sale of Assets	479,092	537,400
Debentures Raised	585,000	1,070,000
Repayments of Self-Supporting Loans	0	2,900
Proceeds from Advances	0	0
Transfers from Reserves	1,019,995	1,440,400
Transfers from Restricted Assets	0	133,200

Non-Operating Expense

Advances to Community Groups	0	0
Principal Repayment of Debentures	(194,050)	(243,700)
Principal Repayment of Finance Leases	0	0
Construction / Purchase of Assets		
- Land Held for Resale	0	0
- Land and Buildings	(1,067,953)	(1,114,816)
- Plant and Machinery	(1,469,787)	(2,054,753)
- Furniture and Equipment	(2,900)	(13,133)
- Infrastructure	(6,441,148)	(11,587,863)
Transfers to Reserves	(1,852,756)	(1,634,367)

b. Current Position at 1 July 2004

The current position balance carried forward from the previous financial year for the purpose of the 2004-2005 Annual Budget, after calculation for budgetary purposes, was \$5,165,075.

The actual current position balance shown in the audited financial report as at 30 June 2004, after the same calculations as performed for the Annual Budget have been conducted, was \$6,214,422.

The difference was due largely to the non-accounting for current employee provisions, as well as the non-accounting of some restricted assets. Other various audit adjustments also accounted for the difference.

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

23. Rating Information - 2004-2005 Financial Year

Rate Type	Budget					
	Rate in \$ / Minimum Charge	Property Numbers	Rateable Value	Rate Revenue	Interim / Back Rating	Total Revenue
			\$	\$	\$	\$
<u>Differential Rate - GRV</u>						
Residential Vacant	11.0000	34	439,384	46,443	0	46,443
Residential Improved	10.6144	14,856	98,162,638	10,419,375	152,840	10,572,215
Residential Rural Vacant	11.8855	99	975,682	113,706	0	113,706
Residential Rural Improve	11.4355	1,704	15,846,987	1,812,182	0	1,812,182
Business	10.6146	420	24,420,113	2,592,098	0	2,592,098
 <u>Differential Rate - UV</u>						
Rural General	0.5770	230	100,083,450	576,126	0	576,126
Sub-Total		17,343	239,928,254	15,559,930	152,840	15,712,770
 <u>Minimum Rate - GRV</u>						
Residential Vacant	630	543	1,543,195	342,090	0	342,090
Residential Improved	550	1,747	8,131,508	960,850	0	960,850
Residential Rural Vacant	753	297	1,350,599	223,641	0	223,641
Residential Rural Improved	683	239	1,253,324	163,237	0	163,237
Business	873	310	1,589,977	270,630	0	270,630
 <u>Minimum Rate - UV</u>						
Rural General	678	26	1,806,907	17,628	0	17,628
Sub-Total		3,162	15,675,510	1,978,076	0	1,978,076
Total		20,505	255,603,764	17,538,006	152,840	17,690,846
Rate Equivalent Charge						0
Specified Area Rates		Note 24				0
Total						17,690,846

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

23. **Rating Information - 2004-2005 Financial Year (continued)**

Rate Type	Actual					Total Revenue
	Rate in \$ / Minimum Charge	Property Numbers	Rateable Value	Rate Revenue	Interim / Back Rating	
			\$	\$	\$	\$
<u>Differential Rate - GRV</u>						
Residential Vacant	11.0000	39	430,984	47,408	(15,555)	31,853
Residential Improved	10.6144	14,879	98,561,540	10,461,711	72,489	10,534,200
Residential Rural Vacant	11.8855	97	940,126	111,739	(10,706)	101,033
Residential Rural Improve	11.4355	1,650	15,122,286	1,729,309	37,881	1,767,190
Business	10.6146	420	24,397,341	2,589,680	11,832	2,601,512
<u>Differential Rate - UV</u>						
Rural General	0.5770	296	112,288,750	647,906	(2,282)	645,624
Sub-Total		17,381	251,741,027	15,587,753	93,659	15,681,412
<u>Minimum Rate - GRV</u>						
Residential Vacant	630	509	1,470,607	320,670	61,347	382,017
Residential Improved	550	1,759	8,159,448	967,450	(4,318)	963,132
Residential Rural Vacant	753	285	1,311,463	214,605	6,158	220,763
Residential Rural Improved	683	239	1,249,500	163,237	(3,166)	160,071
Business	873	314	1,606,197	274,122	(801)	273,321
<u>Minimum Rate - UV</u>						
Rural General	678	29	2,265,907	19,662	563	20,225
Sub-Total		3,135	16,063,122	1,959,746	59,783	2,019,529
Total		20,516	267,804,149	17,547,499	153,442	17,700,941
Rate Equivalent Charge						2,176
Specified Area Rates		Note 24				0
Total						17,703,117

City of Armadale
Notes to, and forming part of, the Financial Report
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24. Specified Area Rate - 2004-2005 Financial Year

Council did not raise any specified area rates for the 2004-2005 financial year. Therefore no transfer to, or from, reserve accounts has occurred.

25. Service Charges - 2004-2005 Financial Year

Council did not raise any service charges for the 2004-2005 financial year. Therefore no transfer to, or from, reserve accounts has occurred.

26. Discounts, Incentives, Concessions and Write-Offs - 2004-2005 Financial Year

Discounts

Council did not provide any discounts in the 2004-2005 financial year.

Incentives

Two rate payment incentives were offered by Council in the 2004-2005 financial year. The first was four weekly prizes of \$700 and was provided in conjunction with the Armadale Shopping City and the Examiner Newspaper. Entry forms were made available with the rates notice and weekly issues of the Examiner Newspaper over a four week period. Completed entry forms were required to be placed in a barrel located at the Armadale Shopping City and each week over a four week period a winning entry was drawn. For prize winners that had not yet paid their rates the \$700 prize was forwarded to Council to credit their rates account and prize winners that had already paid their rates received a \$700 Armadale Shopping City gift voucher. The second incentive of three prizes of \$1,000 was provided in conjunction with Australia Post (who provided one of the prizes). Entries were conditional on the basis of full payment of rates by 24 September 2004. Winners were selected by random computer selection.

Concessions

No concessions were offered in the 2004-2005 financial year.

Write-Offs

The following write-offs were made during the 2004-2005 financial year:

	\$
Various Rates	20,738
Various Sundry Debtors	25,677
	<hr/>
	46,415

City of Armadale
Notes to, and forming part of, the Financial Report
For the year ended 30 June 2005

27. Interest Charges and Instalments - 2004-2005 Financial Year

Particulars	Interest Rate %	Admin Charge \$	Revenue Actual \$	Revenue Budget \$
Interest on Late Paid Rates	11	-	72,882	76,350
Interest on Instalment Plans	5.5	-	82,089	91,620
Charges on Instalment Plans	-	19.20	108,006	122,160
Charges on Special Arrangements	-	31.00	14,488	10,180

Ratepayers had the option of paying rates in four equal instalments with administration charges and interest applied for the final three instalments.

28. Fees and Charges	2005 \$	2004 \$
General Purpose Funding	287,235	256,910
Governance	1,400	1,139
Law, Order and Public Safety	256,780	256,857
Health	76,686	65,885
Education and Welfare	22,363	7,500
Housing	0	0
Community Amenities	3,865,925	4,912,982
Recreation and Culture	678,387	444,344
Transport	15,804	28,692
Economic Services	369,831	303,331
Other Property and Services	300,985	5,408
	<u>5,875,396</u>	<u>6,283,048</u>

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		2005 \$	2005 Budget	2004 \$
		\$	\$	\$
29.	Grant Revenue			
	<u>By Nature and Type</u>			
	Grants and Subsidies - Operating	2,330,377		2,831,673
	Grants and Subsidies - Non-Operating	4,914,945		2,491,142
		7,245,322		5,322,815
	<u>By Programme</u>			
	General Purpose Funding	1,868,519		2,638,348
	Law, Order and Public Safety	175,928		98,875
	Education and Welfare	177,497		360,124
	Community Amenities	50,300		(4,275)
	Recreation and Culture	146,792		110,500
	Transport	4,826,286		2,119,243
		7,245,322		5,322,815

30.	Employee Numbers			
	Number of full-time equivalent employees at balance date	219		212

31.	Councillors' Remuneration			
	The following fees, expenses and allowances were paid to Council members and / or the Mayor.			
	Annual Attendance Fees	90,000	90,000	90,000
	Annual Local Government Allowance	38,000	38,000	32,750
	Telecommunications Allowance	18,008	16,800	11,407
	Travel Reimbursement	7,072	9,000	6,432
	Communications Reimbursement	9,097	11,200	576
	Information Technology Allowance	0	14,000	0
		162,177	179,000	141,165

32. Employees Remuneration
Set out below, in bands of \$10,000, is the number of employees of the City entitled to an annual salary of \$100,000 or more.

100,000 - 109,999	2		2
110,000 - 119,999	0		0
120,000 - 129,999	0		0
130,000 - 139,999	0		1
140,000 - 149,999	1		0

33. Economic Dependency
Some revenue is received by way of grants from the State and Federal Government. The total of grant revenue from government sources is disclosed in Note 29.

34. Major Land Transactions
Council did not enter into any major land transactions in the 2004-2005 financial year.

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35. Australian Equivalents to International Financial Reporting Standards

For reporting periods commencing on or after 1 January 2005, the City will be required to prepare financial statements using Australian equivalents to International Financial Reporting Standards and their related pronouncements (AIFRSs) as issued by the Australian Accounting Standards Board (AASB).

As the AASB has prohibited the early adoption of AIFRSs, the City will report for the first time in compliance with AIFRSs in the annual financial report for the year ended 30 June 2006 (that is, the year commencing 1 July 2005).

The City is required to prepare an opening balance sheet in accordance with AIFRSs as at 1 July 2004. Most adjustments required on transition to AIFRSs will be made retrospectively against opening retained earnings on 1 July 2004 in accordance with AIFRSs. Transitional adjustments relating to those standards for which comparatives are not required will only be made with effect from 1 July 2005.

The transition to the AIFRSs has been managed via a process of education that includes technical training and liaison with industry and professional groups. This has included a review of AIFRSs to determine the effect on the City's existing accounting policies and treatments.

The annual financial report for the year ended 30 June 2005 has been prepared in accordance with Australian Accounting Standards and other financial reporting requirements (Australian GAAP). The differences between Australian GAAP and AIFRSs identified to date as potentially having a significant effect on the City are summarised below.

The summary should not be taken as an exhaustive list as the City is still assessing the impact of AIFRSs. Consequently, in some instances, quantified impacts of AIFRSs may not have been disclosed as disclosure of information may be misleading and may not fully represent the overall impact of transition.

Property, Plant and Equipment

AIFRSs provide an option to value each class of property, plant and equipment at either cost or fair value. At the transition date, an election is available under AIFRSs transition rules to use cost, fair value or deemed costs as the opening carrying value. It is the current intention of the City to adopt a combination of the following:

- Value some asset classes on the cost basis, adjusted for any accumulated impairment balances.
- Use deemed cost for some asset classes previously carried at a revalued amount adjusted for any accumulated impairment balances.
- Use fair value for some asset classes and revalued with sufficient regularity to ensure carrying amounts are not materially different from their fair value at reporting date.

At this point it is not anticipated that any adjustments to carrying values will result from the above approaches. If they do, they will be recognised against opening retained earnings or past revaluation reserves in the opening balance sheet.

Employee Benefits

AIFRSs require all long term employee benefits to be measured at present value. This treatment remains unchanged for the measurement of non current long service leave entitlements under current Australian GAAP. However, non current annual leave entitlements are currently measured at the amount the City expects to pay and not at present value.

It is not anticipated any such adjustment will be significant. However, adjustments to provisions, if any, will be made against opening retained earnings in the opening balance sheet and the effect on the year ended

30 June 2005 will also be adjusted via the operating statement for comparison purposes in the City's first AIFRSs financial report.

Impairment of Assets

Currently, assets are written down to recoverable amount when the asset's carrying amount exceeds recoverable amount. In determining recoverable amount, expected future cash flows are currently not discounted to their present value.

Under AIFRSs, both current and non-current assets are tested for impairment on an individual basis. If this is not possible, the City is required to test for impairment at the Cash Generating Unit (CGU) level.

It is anticipated the City's material assets will be able to be tested for impairment on an individual basis and the CGU level will not apply.

Assets are tested for impairment where an impairment trigger (per AIFRSs) has occurred. Intangibles with indefinite useful lives will be tested annually for impairment (or more frequently if events or circumstances indicate).

To the extent any impairment is determined, this will be recognised immediately in the operating statement.

Assets may be considered impaired in one reporting period and not in subsequent periods. Therefore, it is not practicable to determine the impact of the change in accounting policy for future financial reports as any impairment or reversal thereof will be affected by future conditions. Based on assessment to date, it is not anticipated that any such adjustments will be required.

Financial Assets and Financial Liabilities

Under current Australian GAAP, financial assets and financial liabilities are recognised at cost, at fair value, or at net market value.

On adoption of AIFRSs, the City will be required to classify these financial instruments into various specified categories (being either of trading assets, held to maturity investments, loans and receivables or available for sale financial assets). The classification of the instrument determines the instrument's subsequent measurement.

It is anticipated, based on definitions contained within AIFRSs, the City's financial assets and liabilities will be classified in the loans and receivables category and will be measured at their initial recognition amount.

Based on reviews performed to date, it is not anticipated any such adjustments will be significant.

However, in accordance with AIFRSs, such financial assets will be subject to annual impairment testing and to the extent any impairment testing is determined, it will be recognised immediately in the operating statement.

Assets may be considered impaired in one reporting period and not in subsequent periods. Therefore, it is not practicable to determine the impact of the change in accounting policy for future financial reports as any impairment or reversal thereof will be affected by future conditions.

Cash Flow Statements

There are no material differences between the cash flow statement presented under AIFRSs and the Cash Flow Statement presented under Australian GAAP.