I N D E X

Chief Executive Officer's Report

15 May 2006

ITEMS ON REPORT

MONTHLY STATEMENT OF FINANCIAL ACTIVITY – APRIL 2006 1

COUNCILLORS INFORMATION BULLETIN ISSUE 10/2006 2

ATTACHMENTS

A-1 APRIL 2006 MONTHLY FINANCIAL REPORT

CITY OF ARMADALE

Chief Executive Officer's Report

Mayor and Councillors
City of Armadale

Following is my Report for the period ended 11 May 2006

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1. MONTHLY STATEMENT OF FINANCIAL ACTIVITY – APRIL 2006

WARD : ALL

FILE REF : FIN/1

DATE : 8 May 2006

REF : AFM / NC

RESPONSIBLE MANAGER : EDCorpS and EMBS

In Brief:-
This Report presents the City's Monthly Financial Report for the 10 months ended 30 April 2006.

The Report recommendation is to receive the Financial Report and refer it to the June 2006 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
Nil at this time

BACKGROUND

This Report is presented to Council via the CEO's Report pursuant to Council's September 2005 resolution, namely:

That Council 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.***

COMMENT

Presented at Attachment A-1 to this Report is the Monthly Statement of Financial Activity for the period ended 30 April 2006.

For the purposes of reporting material variances from the Statement of Financial Activity, indicators, as resolved by Council, have been applied.

These indicators are:

Revenue

Material variances are identified where, for the period being reported, the actual varies to the budget by an amount of (+) or (-) $50,000 and in these instances an explanatory comment has been provided.

Expense

Material variances are identified where, for the period being reported, the actual varies to the budget by an amount of (+) or (-) $100,000 and in these instances an explanatory comment has been provided.

RECOMMEND

That Council, receive and refer to the June 2006 meeting of the City Strategy Committee, the Statement of Financial Activity for the (10) months ended 30 April 2006 as presented at Attachment A-1 to this Report.

Moved Cr _____
Motion Carried (_____)

2. COUNCILLORS' INFORMATION BULLETIN – ISSUE NO.10/2006

WARD	All
FILE REF:	CIB
DATE	10 May 2006
REF	KH
RESPONSIBLE MANAGER	CEO

In Brief:

- Councillors' Information Bulletin – Councillors are advised to take note of the information submitted in Issue No.10/2006 to be received by Council.

Strategic Implications

Corporate Services

2.1 Identify and implement mechanisms to improve communication and achieve common understanding of corporate issues and objectives.

COMMENT

The following general information and memorandums were circulated in Issue No. 10 on 10 May 2006.

Correspondence & Papers

- **WA Local Government News**
  Issue No.16.06 – 28 April 2006
  Issue No.17.06 – 5 May 2006
- **ALGA News**
  28 April 2006
  5 May 2006
- **WA Local Government Environment Newsletter**
  May 2006
- **Media Releases**
  Scholarships to Aid Rural Health Services – 27 April 2006
  Structural Reform Needs to be Voluntary – 29 April 2006

Information from Human Resources

- **Employee Movements**

Information from Technical Services

- **Outstanding Matters**
  Report on Outstanding Matters – Technical Services Committee
- **Monthly / Quarterly Departmental Reports**
  Technical Services Directorate Works Programme
- **General Information**
  Armadale Soccer Club

Information from Community Services

- **Outstanding Matters**
  Report on Outstanding Matters – Community Services Committee
- **Monthly / Quarterly Departmental Reports**
  Library and Heritage Services General Monthly Report – April 2006
  Manager Ranger and Emergency Services Monthly Report – April 2006
- **Minutes from Occasional Advisory Committees**
  Aboriginal & Torres Strait Islander Advisory Committee – 7 March2006
  Armadale Police & Citizens' Youth Club Management Meeting – 29 March 2006
  Minnawarra Festival Committee – 21 March 2006
  Public History Advisory Committee – 2 February 2006
  Youth Advisory Committee Meeting – 27 February 2006

RECOMMEND

That Council acknowledge receipt of Issue No.10 of the Information Bulletin.

Moved Cr _____
Motion Carried (_____)

R S TAME
CHIEF EXECUTIVE OFFICER

City of Armadale

April 2006 Monthly Financial Report

April 2006 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 30 April 2006

Particulars	Notes / Tables	30 April 2006 Actual $	30 April 2006 YTD Budget $	2005-2006 Revised Budget $	Material Variance Indicator
Opening Balance (Net Current Assets July 1 B/Fwd)		**7,146,459**	**7,146,459**	**7,146,459**	
Plus Operating Revenue					
Chief Executive's Office					
Chief Executive Officer		1,430	0	0	
Human Resources		0	0	0	
Public Relations		0	0	0	
Community Services					
Community Services		0	0	0	
Community Development		138,809	145,097	149,572	
Libraries and Heritage		65,130	45,417	53,146	
Ranger and Emergency		361,819	375,870	422,580	
Recreation	2	726,561	824,823	908,168	Revenue Down
Corporate Services					
Corporate Services	2	2,294,342	2,677,020	2,813,692	Revenue Down
Budgeting	2	0	158,720	190,547	Revenue Down
Finance		0	0	0	
Governance and Administration		147,514	170,716	171,612	
Information Technology		0	0	0	
Rates		448,176	437,875	507,212	
Development Services					
Development Services		0	0	0	
Building	2	531,969	427,367	505,535	Revenue Up
Environmental Planning	2	89,448	20,830	25,000	Revenue Up
Health		82,799	82,350	93,000	
Planning	2	370,120	186,160	223,391	Revenue Up
Project Co-ordination	2	90,200	24,990	30,000	Revenue Up
Technical Services					
Technical Services		3,379	28,660	33,500	
Asset Management		0	0	0	
Civil Works	2	3,257,013	4,662,532	4,818,082	Revenue Down
Engineering and Design	2	398,268	196,880	236,250	Revenue Up
Infrastructure Planning		0	0	0	
Parks		0	10,000	10,000	
Property		0	0	0	
Subdivisions	2	129,889	50,000	60,000	Revenue Up
Support		0	0	0	
Waste	2	3,910,048	3,749,719	4,120,539	Revenue Up
Total Operating Revenue		**13,046,914**	**14,275,026**	**15,371,826**	
Plus Non-Operating Revenue					
Corporate Services					
Corporate Services	2	212,786	1,200,000	2,518,175	Revenue Down
Development Services					
Development Services		0	0	400,000	
Technical Services					
Support	2	627,063	704,700	704,700	Revenue Down
Total Non-Operating Revenue		**839,849**	**1,904,700**	**3,622,875**	
Total Revenue Available (Less Rates)		**21,033,222**	**23,326,185**	**26,141,160**	

Statement of Financial Activity (continued)

City of Armadale
Statement of Financial Activity
For the period 1 July 2005 to 30 April 2006

Particulars	Notes / Tables	30 April 2006 Actual $	30 April 2006 YTD Budget $	2005-2006 Revised Budget $	Material Variance Indicator
Less Operating Expense					
Chief Executive's Office					
Chief Executive Officer	2	(769,303)	(1,010,333)	(1,162,503)	Expense Down
Human Resources		(311,279)	(365,130)	(438,123)	
Public Relations	2	(136,621)	(261,040)	(313,262)	Expense Down
Community Services					
Community Services		(157,423)	(179,550)	(215,472)	
Community Development		(634,928)	(719,650)	(861,582)	
Libraries and Heritage	2	(1,193,421)	(1,336,378)	(1,578,345)	Expense Down
Ranger and Emergency	2	(577,338)	(800,443)	(955,134)	Expense Down
Recreation	2	(1,002,878)	(1,106,162)	(1,283,727)	Expense Down
Corporate Services					
Corporate Services		(383,073)	(457,983)	(505,867)	
Budgeting		(5,839,158)	(5,768,880)	(6,922,567)	
Finance	2	(320,857)	(430,900)	(495,773)	Expense Down
Governance and Administration		(521,210)	(606,740)	(716,249)	
Information Technology		(1,015,533)	(1,031,325)	(1,222,184)	
Rates		(382,739)	(393,204)	(461,291)	
Development Services					
Development Services		(296,682)	(283,400)	(340,130)	
Building		(463,985)	(467,032)	(558,743)	
Environmental Planning		(174,364)	(218,190)	(261,808)	
Health		(408,079)	(411,074)	(491,908)	
Planning		(969,201)	(1,056,169)	(1,265,851)	
Project Co-ordination		(20,231)	(49,980)	(60,000)	
Technical Services					
Technical Services	2	(772,984)	(1,076,250)	(1,291,464)	Expense Down
Asset Management	2	(49,682)	(208,680)	(250,410)	Expense Down
Civil Works	2	(1,012,616)	(1,375,990)	(1,633,400)	Expense Down
Engineering and Design	2	(659,997)	(936,140)	(1,122,162)	Expense Down
Infrastructure Planning	2	(81,569)	(256,490)	(307,760)	Expense Down
Parks		(2,326,047)	(2,399,791)	(2,893,273)	
Property	2	(1,495,902)	(1,675,023)	(1,916,129)	Expense Down
Subdivisions		(71,992)	(87,440)	(104,918)	
Support		(248,391)	(150,290)	(181,293)	
Waste	2	(3,013,614)	(2,869,680)	(3,443,500)	Expense Up
Total Operating Expense		**(25,311,097)**	**(27,989,337)**	**(33,254,828)**	
Plus Non-Cash Items					
(Profit)/Loss on Disposals Written Back		0	(151,210)	(181,523)	
Depreciation Written Back		6,735,742	6,727,840	8,073,767	
Total Non-Cash Items		**6,735,742**	**6,576,630**	**7,892,244**	
Total Adjusted Operating Expense		**(18,575,355)**	**(21,412,707)**	**(25,362,584)**	

City of Armadale

Statement of Financial Activity (continued)

City of Armadale
Statement of Financial Activity
For the period 1 July 2005 to 30 April 2006

Particulars	Notes / Tables	30 April 2006 Actual $	30 April 2006 YTD Budget $	2005-2006 Revised Budget $	Material Variance Indicator
Less Capital Expense					
Community Services					
Libraries and Heritage		(2,065)	0	0	
Corporate Services					
Corporate Services		(29,133)	(10,000)	(10,000)	
Development Services					
Development Services		0	(1,053)	(501,053)	
Planning		(311)	(13,527)	(13,527)	
Technical Services					
Civil Works	2	(7,776,110)	(14,063,758)	(14,233,188)	Expense Down
Parks	2	(411,830)	(1,116,810)	(1,127,000)	Expense Down
Property	2	(225,318)	(397,389)	(420,269)	Expense Down
Support	2	(1,683,791)	(2,284,485)	(2,303,706)	Expense Down
Total Capital Expense		**(10,128,558)**	**(17,887,022)**	**(18,608,743)**	
Less Non-Operating Expense					
Corporate Services					
Corporate Services		(315,378)	(377,017)	(2,123,717)	
Total Non-Operating Expense		**(315,378)**	**(377,017)**	**(2,123,717)**	
Total Expenses		**(29,019,291)**	**(39,676,746)**	**(46,095,044)**	
Closing Balance for Period (Net Current Assets)		**11,402,447**	**2,818,504**	**(750,767)**	
Suspense Items Yet To Be Applied		**89,447**	**0**	**0**	
Amount Raised From Rates		**(19,299,069)**	**(19,169,065)**	**(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 management units:

Chief Executive Officer

Includes the administration of the Chief Executive's Office and the Members of Council, including fees, expenses and allowances paid to Members. Overseen by the Chief Executive Officer.

Human Resources

Includes the administration and co-ordination of all corporate Human Resource related matters, including corporate training, occupational safety and health advisement, and staff recruitment. Overseen by the Human Resources Manager.

Public Relations

Includes all facets of corporate marketing and promotion, including newsletters, media releases, corporate image development and marketing plans. Overseen by the Public Relations Co-ordinator.

Community Services

Includes the administration of the Executive Director of Community Services' Office, including specialist projects relating to the Community Services Directorate. Overseen by the Executive Director of Community Services.

Notes to the Statement of Financial Activity (continued)

1 Statement of Objective (continued)

Community Development
Includes the administration and operation of services relating to indigenous support, volunteers, youth, aged and disabled, and community development. Overseen by the Manager of Community Development.

Libraries and Heritage
Includes the administration and operation of local libraries, museums, historical facilities and tourism information offices. Overseen by the Manager of Libraries and Heritage Services.

Ranger and Emergency
Includes the administration and operation of fire prevention services, animal control, voluntary emergency service groups, the control of off-road vehicles, enforcement of local laws and vehicle impoundment. Overseen by the Manager of Ranger and Emergency Services.

Recreation
Includes the administration and operation of halls, public swimming pools, indoor and outdoor sporting complexes, recreational programs, festivals and anniversary celebrations. Overseen by the Manager of Recreation Services.

Corporate Services
Includes the administration of the Executive Director of Corporate Services' Office, including specialist projects relating to the Corporate Services Directorate. Overseen by the Executive Director of Corporate Services.

Budgeting
Includes the administration of non-cash expenditure and revenue associated with local government accounting requirements, including profit and loss and depreciation. Overseen by the Budget / Accounting Officer.

Finance
Includes the administration and operation of all corporate finance related matters, including cash receipting, billing, investment of funds, payment of creditors, and the corporate finance systems. Overseen by the Senior Accounting Officer.

Notes to the Statement of Financial Activity (continued)

1 Statement of Objective (continued)

Governance and Administration
Includes the provision of governance services, such as preparation of policy documents, annual report, statutory reviews and the maintenance of statutory registers. The area also includes the administration of the corporate office requirements, including telephone systems and reception, record keeping, photocopying, stationery, and insurance related matters. Overseen by the Manager of Governance and Administration.

Information Technology
Includes the provision, operation and maintenance of the corporate computer systems, including software management, hardware management, printing and consumables and communications networks. Overseen by the Manager of Information Technology.

Rates
Includes the administration, and maintenance of, rate records and rating valuations. This management unit, whilst overseeing all Rate Revenue does not include the Rate Revenue in any calculations. Overseen by the Senior Rates Officer.

Development Services
Includes the administration of the Executive Director of Development Services' Office, including specialist projects relating to the Development Services Directorate. Overseen by the Executive Director of Development Services.

Building
Includes the administration, inspection and operations concerned with application of building standards, including the examination, processing and inspection of buildings, building sites and swimming pools. Overseen by the Building Services Manager.

Environmental Planning
Includes the administration, inspection and operation of environmental concerns including flood mitigation works, river bank restoration, bush land redevelopment, water catchment maintenance and soil and air conservation. Overseen by the Senior Environmental Planner.

Health
Includes the administration, inspection and operations of programs concerned with the general health of the community and includes the provision of immunisation programs, inspection and licencing of food premises and conducting preventative service programs. Overseen by the Health Services Manager.

Notes to the Statement of Financial Activity (continued)

1 Statement of Objective (continued)

Planning

Includes the administration, inspection and operation of town planning and regional development services including the preparation of town planning development schemes, zoning considerations and maintenance of geographic information systems (GIS). Overseen by the Planning Services Manager.

Technical Services

Includes the administration of the Executive Director of Technical Services' Office, including specialist projects relating to the Technical Services Directorate. Overseen by the Executive Director of Technical Services.

Asset Management

Includes the monitoring and recording of Council's assets, including infrastructure, and the development of plans for their maintenance and redevelopment. Overseen by the Asset Management Co-ordinator.

Civil Works

Includes the administration, regulation, maintenance and construction associated with the provision of streets, roads, bridges, pathways, drainage, and associated components, under the control of the City. Overseen by the Manager of Civil Works.

Engineering and Design

Includes the engineering analysis and associated design of Council works, generally associated with Civil Works, Parks and Subdivisions. Also includes the administration of Council's private crossovers program. Overseen by the Manager of Engineering and Design.

Infrastructure Planning

Includes the planning associated with new infrastructure assets including those relating to the Civil Works and Subdivision areas. Overseen by the Manager of Technical Services.

Parks

Includes the maintenance and construction associated with the provision of recreation grounds, parks, gardens, streetscapes, road verges and roundabouts. Overseen by the Manager of Parks.

Notes to the Statement of Financial Activity (continued)

1 Statement of Objective (continued)

Property
Includes the provision and maintenance of Council's built assets such as community facilities, sporting clubs and pavilions, public halls and centres, administration centres, and emergency service facilities. Overseen by the Manager of Property Services.

Subdivisions
Includes the planning and engineering requirements associated with new subdivisions. Overseen by the Subdivision Engineer.

Support
Includes the maintenance and provision of the works depot, machinery and equipment of the City, and inventory such as fuel, oil and road construction materials. Overseen by the Co-ordinator of Support Services.

Waste
Includes the administration and operation of refuse collection and disposal services, including general, recyclable and green waste collection services and associated waste disposal sites. Overseen by the Co-ordinator of Waste Services.

2 Material Variances Explanation

For the purposes of reporting the material variances, the following indicators, as resolved, have been applied:

Revenues – Material variances will be identified where, for the period being reported, the actual varies to budget by an amount of (+) or (-) $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 varies to budget by an amount of (+) or (-) $100,000 and in these instances an explanatory comment will be provided.

Before commenting on each of the specific material variances identified for review, it is important to note that, whilst many accounts will influence the overall variance, only those accounts within the affected management unit significantly contributing to the variance will be highlighted.

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Operating Revenue (Up)

1 Development Services – Building

- Period actual is **better than budget by $104,602**, the primary reason being greater than anticipated building activity for the period
- Note – The balancing account relating to BRB and BCITF Levies has not been cleared for the month resulting in an overstatement of revenue (Total approximately $22,000)

2 Development Services – Environmental Planning

- Period actual is **better than budget by $68,618**, the primary reason being unanticipated contributions towards the Armadale-Gosnells Landcare program as a result of previous financial year accrual adjustments

3 Development Services - Planning

- Period actual is **better than budget by $183,960**, the primary reason being greater than anticipated planning activity
- The variance is primarily attributable to the line items shown in the following table

Account Description	Period		Annual
	Actual	Budget	Budget
Scheme Amendment Fees	29,337	10,350	12,420
Structure Plan Adoption Fees	35,694	6,230	7,474
Development Applications	188,414	130,560	156,656
Development Study Fees	22,914	0	0

4 Development Services – Project Co-ordination

- Period actual is **better than budget by $65,210**, the primary reason being greater than anticipated preliminary contributions associated with the North Forrestdale Project for the period

5 Technical Services – Engineering and Design

- Period actual is **better than budget by $201,388**, the sole reason being a greater than anticipated demand for Crossovers

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Operating Revenue (Up) (continued)

6 Technical Services – Subdivisions

- Period actual is **better than budget by $79,889**, the primary reason being greater than anticipated subdivisional works in the area for the period

7 Technical Services – Waste

- Period actual is **better than budget by $160,329**, the primary reason being incorrect period data for Council's collection service fees (raised as part of Council's Rates strike)

Operating Revenue (Down)

1 Community Services – Recreation

- Period actual is **less than budget by $98,262**, the primary reason being the, as yet, not yet fully received Grants and Contributions associated with Reserve Development (including Community Sport and Recreation Facilities Funds, Outer Metropolitan Community Funds and Department of Transport and Regional Services Funds)
- Some unbudgeted retention fees are included in this revenue, effectively overstating revenue by approximately $120,000

2 Corporate Services – Corporate Services

- Period actual is **less than budget by $382,678**, the primary reason being the incorrect period allocation for the receipt of Council's Equalisation Grant for the final period
- Interest earnings are up for the period (by approximately $110,000 on budget) and this is effectively offsetting the incorrect period recording of the Equalisation Grant

3 Corporate Services – Budgeting

- Period actual is **less than budget by $158,720**, the sole reason for this is the, as yet, unprocessed accounting treatment of the disposal of Council assets
- Note - This item represents a non-cash, or book entry, item to Council and is added back as part of the reporting process, effectively negating the impact

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Operating Revenue (Down) (continued)

4 Technical Services – Civil Works

- Period actual is **less than budget by $1,405,519**, the primary reason is the as yet not yet received grant funding associated with a number of road grant applications
- When collating the period allocations it was expected that the revenue associated with these grants would start to be finalised during this period, however this is not the case
- The revenue is still fully expected to be received, albeit perhaps not in this financial year
- The variance is primarily attributable to the line items shown in the following table

Account Description	Period		Annual
	Actual	Budget	Budget
State Black Spot Grants	48,398	126,666	126,666
Grants Commission Road Fund Grants	560,991	737,480	748,000
Local Government Road Fund Grants	1,240,737	1,499,400	1,499,400
Works Contributions	800,319	1,642,930	1,798,600

Non-Operating Revenue (Down)

1 Corporate Services – Corporate Services

- Period actual is **less than budget by $987,214**, the primary reason being that loans anticipated for drawdown have not yet occurred
- It is likely that these loans will not be drawn down until later in the financial year

Account Description	Period		Annual
	Actual	Budget	Budget
Loan 283 ARA Works 1	0	400,000	400,000
Loan 284 Rushton Park	0	320,000	320,000
Loan 287 Civil Works	0	300,000	300,000

2 Technical Services - Support

- Period actual is **less than budget by $77,637**, the reason being that a lesser number of plant items vehicles have been traded than was anticipated at this time
- Some less than anticipated returns on vehicle disposals have also been experienced

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Operating Expense (Down)

1 Chief Executive's Office – Chief Executive Officer

- Period actual is **less than budget by $241,030**, the primary reason being a lesser draw on strategic and economic initiatives than anticipated, as shown below
- The Council meetings account is also less than anticipated

Account Description	Period		Annual
	Actual	Budget	Budget
Strategic Initiatives	0	83,330	100,000
Economic Development	47,846	109,290	131,157
Meetings	25,246	52,000	62,409

2 Chief Executive's Office – Public Relations

- Period actual is **less than budget by $124,419**, the primary reason being a lesser amount of activity in this area than anticipated, as shown below (it should also be noted however that this is a legacy area and funds from previous years are also incorporated)

Account Description	Period		Annual
	Actual	Budget	Budget
Agency Staff	16,000	74,970	90,000
Promotions	13,846	24,990	30,000
Newsletters	13,247	36,120	43,262
Web Development	4,200	20,830	25,000

3 Community Services – Libraries and Heritage

- Period actual is **less than budget by $142,957**, the primary reasons being a lesser service delivery demand resulting in lower operating expense (covers a range of accounts with no one single operating expense account readily identifiable as being primarily responsible)

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Operating Expense (Down) (continued)

4 Community Services – Ranger and Emergency

- Period actual is **less than budget by $223,105**, the primary reasons being a lesser service delivery demand resulting in lower operating expense primarily relating to emergency service groups as well as delays from the Water Corporation in attending to the City's Fire Hydrant program

Account Description	Period		Annual
	Actual	Budget	Budget
Animal Pound	10,024	27,650	29,565
Bushfire Brigades	24,075	84,570	101,522
Fire Hydrants	15,161	41,410	49,684
SES Brigades	19,414	48,660	58,400

5 Community Services - Recreation

- Period actual is **less than budget by $103,284**, primarily due to lower than anticipated expenses being realised in the Events program for the period

6 Corporate Services – Finance

- Period actual is **less than budget by $110,043**, the primary reason being less than anticipated write-offs to date

7 Technical Services – Technical Services

- Period actual is **less than budget by $303,266**, with there being no primary reason
- There have been a number of costs that have not yet been realised in this area, as shown below

Account Description	Period		Annual
	Actual	Budget	Budget
Employment – General	320,264	404,040	484,839
Insurance	4,529	31,750	38,106
Consultancy – General	22,454	60,830	73,000
Street Lighting	393,499	485,090	582,119

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Operating Expense (Down) (continued)

8 Technical Services – Asset Management

- Period actual is **less than budget by $158,998**, the primary reason being that, as a new area to the finance system, sufficient actual allocation has not yet taken place even though budgets have been allocated
- The purchase of asset management software has not yet taken place (but should be in the near future), even though period budgets have been applied (difference being approximately $70,000)

9 Technical Services – Civil Works

- Period actual is **less than budget by $363,374**, the primary reason being alterations in maintenance programs / contracts delivery times due to weather conditions and a lack of availability of suitable contractors throughout the state
- The variance is primarily attributable to the line items shown in the following table, although there are a number of minor variations contributing to the total

Account Description	Period		Annual
	Actual	Budget	Budget
Public Access Ways	7,929	24,660	29,600
Road Surface	410,716	615,580	738,700
Street Signs	45,447	60,340	72,400
Roundabouts	7,894	25,510	30,600

10 Technical Services – Engineering and Design

- Period actual is **less than budget by $276,143**, the primary reason being a lesser number of completed crossovers being realised

11 Technical Services – Infrastructure Planning

- Period actual is **less than budget by $174,921**, the primary reason being that, as a new area to the finance system, sufficient actual allocation has not yet taken place even though budgets have been allocated
- A large percentage of this total is tied up with consultancy fees not yet realised (approximately $100,000) as well as Employment – General (approximately $65,000 – relating to a position budgeted for but, as yet, unfilled)

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Operating Expense (Down) (continued)

12 Technical Services – Property
- Period actual is **less than budget by $179,121**, the primary reason being alterations in maintenance programs / contracts delivery times due to a lack of availability of suitable contractors throughout the state

Operating Expense (Up)

1 Technical Services – Waste
- Period actual is **greater than budget by $143,934**, the primary reason being incorrect period data

Capital Expense (Down)

1 Technical Services – Civil Works
- Period actual is **less than budget by $6,287,648**, the primary reason being alterations in work programs due to weather conditions and unavailability of civil engineering contractors throughout the state

2 Technical Services – Parks
- Period actual is **less than budget by $704,980**, the primary reason being delays in project design acceptance

3 Technical Services – Property
- Period actual is **less than budget by $172,071**, the primary reason being unavailability of suitable contractors throughout the state

4 Technical Services – Support
- Period actual is **less than budget by $600,694**, the reason being that a lesser number of plant items have been replaced at this time than was originally anticipated

Net Current Asset Position

City of Armadale
Net Current Asset Position
For the period 1 July 2005 to 30 April 2006

	Notes / Tables	30 April 2006 YTD Actual $	2005-2006 Revised Budget $	Brought Forward 1 July $
Current Assets				
Cash - Unrestricted	1	10,816,292	101,340	7,516,902
Cash - Restricted (Provisions)	2	1,664,827	760,960	760,960
Cash - Restricted (Sundry Deposits and Bonds)	3	1,518,804	2,099,230	2,099,230
Cash - Reserves	4	4,042,946	4,478,068	4,042,943
Receivables and Accruals	5	1,686,472	959,673	2,559,764
Inventories	6	105,000	88,994	88,994
		19,834,341	**8,488,265**	**17,068,793**
Less Current Liabilities				
Creditors and Accruals	7	(1,205,317)	(1,900,770)	(2,919,201)
Sundry Deposits and Bonds	8	(1,518,804)	(2,099,230)	(2,099,230)
Interest Bearing Liabilities	9	(419,172)	(409,917)	(194,050)
Provisions	10	(1,815,019)	(1,595,421)	(1,695,421)
		(4,958,312)	**(6,005,338)**	**(6,907,902)**
Net Current Asset Position (Prior to Adjustment)		**14,876,029**	**2,482,927**	**10,160,891**
Adjustments				
Additions				
Interest Bearing Liabilities - Budgeted		419,172	409,917	194,050
Sundry Deposits and Bonds - Cash Backed		1,518,804	2,099,230	2,099,230
Provisions - Budgeted		150,192	834,457	834,461
Provisions - Cash Backed		1,664,827	760,960	760,960
Subtractions				
Cash - Reserves		(4,042,946)	(4,478,068)	(4,042,943)
Cash - Restricted (Provisions) - Cash Backed		(1,664,827)	(760,960)	(760,960)
Cash - Restricted (Sundry Deposits and Bonds) - Cash Backed		(1,518,804)	(2,099,230)	(2,099,230)
Net Current Asset Position		**11,402,447**	**(750,767)**	**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 30 April 2006

		Notes / Tables	30 April 2006 YTD Actual $	2005-2006 Revised Budget $	Brought Forward 1 July $
1	**Cash - Unrestricted**				
	Cash at Bank		1,252,795	75,000	5,780,587
	Cash in Investments		9,556,135	0	1,730,000
	Cash on Hand		7,265	6,340	6,315
	Dishonoured Cheques		97	0	0
			10,816,292	**81,340**	**7,516,902**
2	**Cash - Restricted (Provisions)**				
	Annual Leave	1,664,827	960,697	405,408	405,408
	Sick Leave		85,331	45,000	45,000
	Long Service Leave		618,799	310,552	310,552
			1,664,827	**760,960**	**760,960**
3	**Cash - Restricted (Sundry Deposits and Bonds)**				
	Contractor Deposits		771,715	810,437	810,437
	Other Deposits		13,989	2,505	2,505
	General Deposits		167,256	163,167	163,167
	Nomination Deposits		0	0	0
	Hall Deposits		48,217	47,016	47,016
	Library Deposits		936	936	936
	Cash in Lieu		0	15,380	15,380
	POS Strategy North		0	71,008	71,008
	Kerb Deposits		522,463	353,244	353,244
	Verge Improvements		0	21,773	21,773
	Drainage Works Contributions		3,211	89,746	89,746
	Rezoning Open Spaces		0	3,131	3,131
	Cash in Lieu of Open Space		0	435,563	435,563
	Engineering Deposits		(8,983)	85,324	85,324
			1,518,804	**2,099,230**	**2,099,230**
4	**Cash - Reserves**				
	Reserve Account		4,736	4,478,068	3,823,419
	Reserve Cash in Investments		4,038,210	0	219,524
			4,042,946	**4,478,068**	**4,042,943**

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 30 April 2006

		Notes / Tables	30 April 2006 YTD Actual $	2005-2006 Revised Budget $	Brought Forward 1 July $
5	**Receivables and Accruals**				
	Prepayments		0	300,000	429,043
	Debtors - Rates		203,983	0	(117,064)
	Debtors - Sanitation (Rates)		73,030	30,000	36,147
	Debtors - Swimming Pool Inspection Levy		781	500	517
	Debtors - Instalment Fees and Charges		6,858	3,000	3,418
	Debtors - ESL (Rates)		44,905	25,000	27,319
	Debtors - ESL Interest		462	0	0
	Debtors - Rebate Generated (Rates)		186,005	0	0
	Debtors - Rebate Generated (ESL)		13,021	0	0
	Debtors - General		1,030,994	529,673	2,106,942
	Debtors - Employees		818	2,000	2,646
	Debtors - Libraries		16,270	7,000	7,640
	Debtors - Rangers (Legacy)		108,865	82,000	82,413
	Debtors - Self Supporting Loans		0	0	1,036
	Debtors - Fire		10,262	9,000	9,249
	Debtors - Animals		80,578	66,000	66,581
	Debtors - Parking		22,157	18,000	18,213
	Debtors - Litter		9,659	7,000	7,943
	Debtors - Off Road Vehicles		48	500	98
	Debtors - Health		100	0	0
	Debtors - Goods and Services Tax		54	0	1
	Doubtful Debts Provision		(122,378)	(120,000)	(122,378)
			1,686,472	**959,673**	**2,559,764**
6	**Inventories**				
	Depot Stock		105,000	88,994	88,994
			105,000	**88,994**	**88,994**
7	**Creditors and Accruals**				
	Goods and Services Tax		52,449	100,000	114,151
	Trade Creditors		(1,136,836)	(1,104,770)	(2,097,763)
	Cheque Writing Control		14	0	(4,177)
	Cheque Reversal		(415)	0	0
	Purchase Order Commitment		(15,228)	0	0
	GST Commitment		1,286	0	0
	Salaries and Wages		0	(470,000)	(474,965)
	Loan Interest		0	(11,000)	(11,221)
	Accrued Expenses		0	(370,000)	(371,070)
	General Revenue		0	(35,000)	(38,914)
	ESL Raised		(5,798,606)	(579,000)	(3,480,272)
	ESL Interest		(8,417)	(10,000)	(4,224)
	ESL Remitted		5,732,459	579,000	3,445,770
	Rostered Days Off		(35,136)	0	3,484
	Payroll Equalisation		3,113	0	0
			(1,205,317)	**(1,900,770)**	**(2,919,201)**

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 30 April 2006

		Notes / Tables	30 April 2006 YTD Actual $	2005-2006 Revised Budget $	Brought Forward 1 July $
8	**Sundry Deposits and Bonds**				
	Contractor Deposits		(771,715)	(810,437)	(810,437)
	Other Deposits		(13,989)	(2,505)	(2,505)
	General Deposits		(167,256)	(163,167)	(163,167)
	Nomination Deposits		0	0	0
	Hall Deposits		(48,217)	(47,016)	(47,016)
	Library Deposits		(936)	(936)	(936)
	Cash in Lieu		0	(15,380)	(15,380)
	POS Strategy North		0	(71,008)	(71,008)
	Kerb Deposits		(522,463)	(353,244)	(353,244)
	Verge Improvements		0	(21,773)	(21,773)
	Drainage Works Contributions		(3,211)	(89,746)	(89,746)
	Rezoning Open Spaces		0	(3,131)	(3,131)
	Cash in Lieu of Open Space		0	(435,563)	(435,563)
	Engineering Deposits		8,983	(85,324)	(85,324)
			(1,518,804)	**(2,099,230)**	**(2,099,230)**
9	**Interest Bearing Liabilities**				
	Loan 268 - Pries Park Pavilion		(7,965)	(7,500)	(7,429)
	Loan 271 - Recreation Centre		(25,858)	(25,000)	(24,404)
	Loan 276 - Gwynne Park Extension		(9,854)	(9,500)	(9,290)
	Loan 279 - Old Administration Upgrade		0	0	(45,652)
	Loan 280 - Forrestdale Land		(99,949)	(16,400)	(12,288)
	Loan 281 - Golf Course Plan		(130,000)	(130,000)	0
	Loan 282 - Corporate System		(100,791)	(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		(37,104)	(80,050)	0
	Loan 286 - Kelmscott Library Relocation		(7,651)	(6,967)	0
	Loan 287 - Civil Works		0	(9,750)	0
			(419,172)	**(409,917)**	**(194,050)**
10	**Provisions**				
	Annual Leave		(961,152)	(900,907)	(900,907)
	Sick Leave		(100,000)	(100,000)	(100,000)
	Long Service Leave		(753,867)	(594,514)	(694,514)
			(1,815,019)	**(1,595,421)**	**(1,695,421)**

Investment Analysis

City of Armadale
Investment Analysis
For the month ended April 2006

Investments Maturing April 2006

Investment Date	ID #	Form	Institution	Investment Value	Interest Rate	Maturity Date	Interest Earnings
Municipal Fund							
08-Mar-06	16232	Bank Bill	Challenge Bank	$ 995,475.36	5.53%	07-Apr-06	$ 4,524.64
08-Mar-06	16233	Bank Bill	Challenge Bank	$ 995,475.36	5.53%	07-Apr-06	$ 4,524.64
08-Mar-06	16234	Bank Bill	Challenge Bank	$ 995,475.36	5.53%	07-Apr-06	$ 4,524.64
08-Mar-06	16235	Bank Bill	Challenge Bank	$ 995,475.36	5.53%	07-Apr-06	$ 4,524.64
09-Mar-06	16483	Bank Bill	Challenge Bank	$ 994,884.39	5.52%	12-Apr-06	$ 5,115.61
09-Mar-06	16485	Bank Bill	Challenge Bank	$ 994,884.39	5.52%	12-Apr-06	$ 5,115.61
09-Mar-06	16486	Bank Bill	Challenge Bank	$ 994,884.39	5.52%	12-Apr-06	$ 5,115.61
10-Mar-06	16758	Bank Bill	Challenge Bank	$ 995,342.07	5.51%	10-Apr-06	$ 4,657.93
10-Mar-06	16759	Bank Bill	Challenge Bank	$ 995,342.07	5.51%	10-Apr-06	$ 4,657.93
10-Mar-06	16760	Bank Bill	Challenge Bank	$ 995,342.07	5.51%	10-Apr-06	$ 4,657.93
10-Mar-06	16761	Bank Bill	Challenge Bank	$ 995,342.07	5.51%	10-Apr-06	$ 4,657.93
24-Mar-06	18778	Bank Bill	Challenge Bank	$ 995,342.07	5.51%	24-Apr-06	$ 4,657.93
27-Mar-06	18904	Bank Bill	Challenge Bank	$ 995,183.86	5.52%	28-Apr-06	$ 4,816.14
Continuous		11:00 AM	Challenge Bank	Various	Various	Continuous	$ 4,171.24
Reserve Fund							
10-Mar-06	16762	Bank Bill	Challenge Bank	$ 1,493,013.11	5.51%	10-Apr-06	$ 6,986.89
10-Mar-06	16764	Bank Bill	Challenge Bank	$ 995,342.07	5.51%	10-Apr-06	$ 4,657.93
10-Mar-06	16918	Bank Bill	Challenge Bank	$ 1,493,009.32	5.51%	10-Apr-06	$ 6,990.68
Continuous		11:00 AM	Challenge Bank	Various	Various	Continuous	$ 324.66
Trust Fund							
Continuous		11:00 AM	Challenge Bank	Various	Various	Continuous	$ 234.25
						Total Period Earnings	**$ 84,916.83**
						Total Interest Earned YTD	**$ 753,381.00**
						Total Budget YTD	**$ 666,160.00**
						Total Budget	**$ 799,651.00**

Benchmark	**30 Days**	**90 Days**	**180 Days**	**365 Days**
Bank Bill Swap Rate	5.74%	5.82%	5.90%	6.05%

City of Armadale

Investment Analysis (continued)

City of Armadale
Investment Analysis
For the month ended April 2006

Investments Commenced April 2006

Investment Date	ID #	Form	Institution	Investment Value	Interest Rate	Maturity Date	Projected Earnings
Municipal Fund							
07-Apr-06	20591	Bank Bill	Challenge Bank	$ 995,175.17	5.53%	09-May-06	$ 4,824.83
07-Apr-06	20592	Bank Bill	Challenge Bank	$ 995,175.17	5.53%	09-May-06	$ 4,824.83
07-Apr-06	20593	Bank Bill	Challenge Bank	$ 995,175.17	5.53%	09-May-06	$ 4,824.83
07-Apr-06	20594	Bank Bill	Challenge Bank	$ 995,175.17	5.53%	09-May-06	$ 4,824.83
10-Apr-06	20962	Bank Bill	Challenge Bank	$ 995,467.22	5.54%	10-May-06	$ 4,532.78
10-Apr-06	20969	Bank Bill	Challenge Bank	$ 995,467.22	5.54%	10-May-06	$ 4,532.78
10-Apr-06	21019	Bank Bill	Challenge Bank	$ 995,467.22	5.54%	10-May-06	$ 4,532.78
10-Apr-06	21096	Bank Bill	Challenge Bank	$ 995,467.22	5.54%	10-May-06	$ 4,532.78
12-Apr-06	21359	Bank Bill	Challenge Bank	$ 993,965.40	5.54%	22-May-06	$ 6,034.60
12-Apr-06	21397	Bank Bill	Challenge Bank	$ 993,965.40	5.54%	22-May-06	$ 6,034.60
12-Apr-06	21398	Bank Bill	Challenge Bank	$ 993,965.40	5.54%	22-May-06	$ 6,034.60
24-Apr-06	22769	Bank Bill	Challenge Bank	$ 995,300.00	5.56%	25-May-06	$ 4,700.00
28-Apr-06	23566	Bank Bill	Challenge Bank	$ 995,224.29	5.65%	29-May-06	$ 4,775.71
Continuous		11:00 AM	Challenge Bank	Various	Various	Continuous	$ 1,000.00
Reserve Fund							
10-Apr-06	20971	Bank Bill	Challenge Bank	$ 1,492,200.82	5.54%	10-May-06	$ 6,794.62
10-Apr-06	20973	Bank Bill	Challenge Bank	$ 995,467.22	5.54%	10-May-06	$ 4,532.78
10-Apr-06	20974	Bank Bill	Challenge Bank	$ 1,493,200.82	5.54%	10-May-06	$ 6,799.18
Continuous		11:00 AM	Challenge Bank	Various	Various	Continous	$ 325.00
Trust Fund							
Continuous		11:00 AM	Challenge Bank	Various	Various	Continuous	$ 235.00
						Total Projected Period Earnings	**$ 84,696.53**

All investments have been made in accordance with legislative requirements and Council's investment policies and strategies.