



2004 - 2005 Annual Budget



Annual Budget 2004-2005

Contents

▪ Statement by the Mayor	4
▪ The Council	6
▪ Chief Executive Officer	7
▪ Community Services	9
▪ Corporate Services	11
▪ Development Services	13
▪ Technical Services	15
▪ Graphical Analysis	17
▪ Financial Statements	18
▪ Notes to, and forming part of, the Annual Budget	22
▪ Schedule of Fees and Charges	48
▪ Summarised Management Schedules	65
▪ Non-Operating Expense Details	93
▪ Plan of Principal Activities	99



Statement by the Mayor



With pressure and community expectation growing for Council to both enhance existing services, as well as provide new services and facilities, we have responded by developing a far-reaching Fifteen Year Financial Plan that matches expected revenue to a planned programme of expenditure.

So while Council cannot immediately meet all the requests for new and improved services within the 2004-2005 Annual Budget, through the Fifteen Year Financial Plan we have indicated when the community might expect these additional or enhanced services to be delivered. The judicious use of borrowings to provide capital projects has also been considered as part of the strategy.

Following adoption of the Kelmscott Enquiry by Design report, early priorities for expenditure have been identified and acted upon. These include spending \$500k over the next two years upgrading facilities in Rushton Park and allocating a further \$160k to relocate the Kelmscott Library to larger, more spacious premises close to its present location. Relocating Kelmscott Library will free up land on the western side of Albany Highway adjacent to the railway station for redevelopment. Council is also seeking matching funding from the State Government to carry out a detailed study of recreation opportunities along the Canning River in the Kelmscott Township.

The Armadale Redevelopment Authority (ARA) – one of Council's key partners in the drive to rejuvenate Armadale and establish it as a vibrant strategic regional centre – receives significant funding from the State Government. While warmly welcoming that funding, Council recognises that additional money is needed to take forward many of the projects planned for 2004-2005. Over the next year, Council will spend \$400k on joint infrastructure and streetscape projects with the ARA in Champion Lakes and Armadale.

The budget includes Council's first contribution towards the CBD cinema project currently underway. The financial support provided by Council to the development of the complex was a key factor in attracting the development to the City ahead of time and before commercial consideration would normally have allowed. Council's commitment reflects the strong desire expressed by the broader community for the facility and our belief that it will stimulate commercial interest in the CBD and attract much needed new investment. Indeed, we believe that the project is already paying dividends with unprecedented construction and building activity



underway not only in the CBD, but right across the district with interest in retail and residential opportunities at an all time high.

Once again significant funding has been earmarked for the maintenance of the City's extensive road and drainage network, for our numerous buildings and our 1,692 hectares of parks and reserves. Around \$3.4m will be spent on road maintenance and accident black spot projects, including \$610k on resurfacing a number of local roads.

This year is not a revaluation year – the next one is due in 2005-2006 – therefore the rate increase is evenly spread across all sectors of the community. The average rate increase for an urban residential property is \$35, or around 67 cents per week.

New expenditure contained within the Budget includes:

- \$2.9m waste services including \$1.1m on waste minimisation and recycling programmes.
- \$2.5m on maintenance of the City's parks and streetscapes including \$1.6m on parks and reserves, \$397k on enhancing streetscapes and \$192k on street tree maintenance.
- \$1.5m on the operation and maintenance of the City's public buildings including Community Centres, Public Halls and Pavilions.
- \$417k on the construction of new and replacement pathways.
- \$243k on the City's acclaimed cultural events programme that includes the Armadale Highland Gathering, Minnowarra Festival, Concerts in the Park and the hugely popular Australia Day celebrations.
- \$326k on community development programmes such as the Aboriginal Family Support Service, Volunteer Resource Centre, urban arts programmes and community safety initiatives.
- \$300k for upgrading facilities at Kelmscott's Rushton Park.
- \$160k to relocate Kelmscott Library to larger, more spacious premises.
- \$115k for improving recycling facilities at the City's Hopkinson Road Landfill and Recycling Facility.

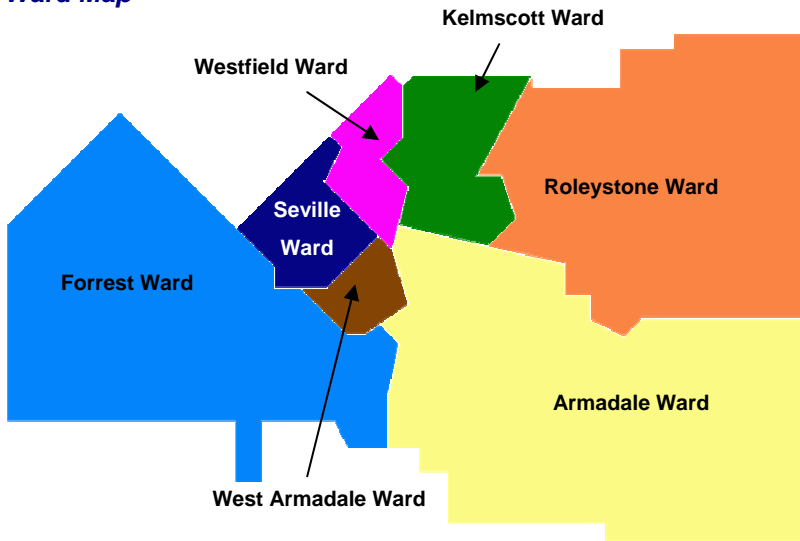
Cr Linton Reynolds JP

Mayor



The Council

Council Ward Map



Councillors



Cr Frank Green



Cr Bob Tizard



Cr Alison Cominelli JP



Cr Trudi Hodges



Cr Vivienne Clowes-Hollins



Cr Henry Zelones JP



Cr Pat Hart



Cr Deb Hopper JP



Cr Jim Everts



Cr Graham Wallace



Cr John Knezevich



Cr Jeff Munn JP CMC



Cr Linton Reynolds JP



Cr Jim Stewart





Chief Executive Officer

The 2004-2005 Annual Budget has been developed as Year 1 of a Fifteen Year Forward Financial Plan. Over recent years it has become apparent that a 5 Year Plan is too short-term for many of the strategies under consideration.

The Fifteen Year Plan has evolved from a series of workshops and meetings held over the past five months. It extends the priorities established through the Strategic Planning process and applies long-term financial consideration to the City's programmes.

Your City has completed its objective of becoming virtually debt-free. That now allows the City to carefully consider borrowing for those projects that create an asset and long-term benefit to the community. The Fifteen Year Plan considers a number of such projects in future years.

Over recent years Council has deliberately focused on a direction that will result in growth and development of the whole City. Each year 3% of our growth is allocated to strategic "steps to the future" that will result in either new residential or business development, i.e. jobs, goods and services, for the future. It will also enable reserving of funds to protect the City's infrastructure and facilities.

Long-term strategies are not always appreciated in the short-term. Some have questioned the current focus on the Armadale City Centre or residential and business development in Forrestdale. In earlier years, it was roads and drainage in Roleystone or the Albany Highway streetscape in Kelmscott.

The 2004-2005 Annual Budget makes provision for redevelopment of the Kelmscott Library in a new location not far from the current site. There is also funding to commence redevelopment of the old Kelmscott Swimming Pool site at Rushton Park. This will also be the year that sees the opening of a cinema complex in Armadale. Your Council will make its first contribution to this important project during this year as part of a 5 year commitment of support. It is important to note that the City will recoup nearly all of this investment within 10 years due to the increased rate income from the development.

The City has many projects "in the pipeline" in conjunction with the Armadale Redevelopment Authority. These are spread all over the City and will benefit all in the long run.



The proposed rates for the 2004-2005 financial year represent a 4.8% increase over the previous year. 1.8% of this is due to inflation and the remaining 3% is directed towards those steps to the future as mentioned previously. For the average residential property, that 4.8% equates to approximately \$35. The residential rate for waste collection will increase by \$3 to \$148, leaving Armadale with an optimum waste service at less cost than most comparable metropolitan Councils.

Residents are also reminded that this is the second year that Council is required to collect the Emergency Services Levy on behalf of the Fire and Emergency Services Authority (FESA).

Whilst Armadale has about 30 less staff members than the average for a Council of this size, it has run out of room in the current Administration Office. Other community priorities take precedent over the next 3 years so the Council will be borrowing funds to provide temporary additional accommodation for that period. Long-term planning allows for relocation of the Armadale Library and expansion of the administration into the Library building in Orchard Avenue.

My congratulations to the Council, management team and staff members for the foresight shown in developing a Fifteen Year Plan that can now be refined year by year as Armadale moves into this exciting new growth phase, with the 2004-2005 financial year being the first step in this journey.

Ray Tame
Chief Executive Officer





Community Services

The Community Services Directorate is responsible for delivering and managing the following City services:

- Community Development
- Cultural and Community Events
- Fire and Emergency Services
- History and Heritage Services
- Library Services
- Ranger Services
- Recreation and Leisure Services

The Directorate operates from a number of sites including the City Administration Centre, History House Museum, Birtwistle Local Studies Library, Armadale Aquatic Centre, City Pound and 3 libraries located at Armadale, Westfield and Kelmscott. In partnership with the Police and Citizens Youth Club (PCYC), the directorate is also responsible for the Armadale Arena and in conjunction with the Fire and Emergency Services Authority (FESA) manages and supports two Bush Fire Brigades in Roleystone and Bedforddale.

The Key Strategic Projects for the 2004-2005 financial year include:

- **Relocation of the Kelmscott Library**
In 2004-2005 the Kelmscott Library will be relocated into larger premises within the Kelmscott area at an estimated expense of \$160k. The relocation will serve to provide an improved library service and address current issues relating to the short-term nature of the current lease premises and the current premises being in need of considerable repairs.
- **Redevelopment of Rushton Park**
The closure of the Kelmscott Swimming Pool has allowed for a significant redevelopment of the site at Rushton Park. Council approved a concept plan for the staged redevelopment in March 2004. Opportunities for contributing funds are being explored and the staged \$500k redevelopment proposal over 2 years commences this financial year with a budget allocation of \$300k.



- **Volunteer Resource Centre**

The Volunteer Resource Service is a new service for Armadale that is jointly funded by the City and the Department for Community Development (DCD). In the first year of operation (2003-2004) the service has attracted additional funding from the Department of Sport and Recreation for a Volunteer Management Programme for local sporting clubs. The total cost of this service for 2004-2005 is budgeted at \$35k of which 50% is grant funded.

- **Bert Tyler Vintage Machinery Museum**

The Bert Tyler Vintage Machinery Museum was a proposal considered by Council in May 2003 and again in January 2004 whereby the City will acquire and take ownership of the Museum currently situated with the Armadale Visitor Centre. The acquisition expenditure includes an additional \$5k per annum for the first 5 years being paid to Frontier Services/Royal Flying Doctor Services as part of the transfer of ownership.

- **Strategic Library Services Study**

The Strategic Library Services Study was approved by Council in October 2003 in recognition of the likely changes within the Armadale region in relation to Library services and the need to have qualified, strategic advice on how to progress and develop its services. The study will be undertaken in 2004-2005 at an estimated cost of \$25k.

- **Community Safety Program**

With the recent endorsement by Council of the Community Safety Plan and the more recent partnership with the State Government, through the Office of Crime Prevention, the necessity for resources to undertake priority projects related to community safety has been identified as important for the community. The allocation of \$10k for the first 2 years, commencing in 2004-2005, and rising to \$40k per annum thereafter will enable Council to address issues of community safety and allow the attraction of “matching funds” where appropriate.

The Community Services Directorate will continue to play a key role in the provision of quality services to the community and will endeavour to seek more and better methods of service provision to an ever-changing population.

Carl Askew
Executive Director – Community Services





Corporate Services

The Corporate Services Directorate is responsible for delivering and managing the following City services:

- Chief Executive Office Administration
- Human Resources
- Elected Members' Administration
- Accounting Services
- Administration and Governance
- Business Services
- Information Systems

The Directorate is also responsible for the following key functional areas:

- Corporate Revenue and Expense (Rates and Statutory Grants)
- Property Leases and Rentals
- Corporate Debt Servicing

The Directorate is committed to achieving the following goals in the 2004-2005 financial year:

- **Completion of Ward Review**
The Ward Review was commenced in the 2003-2004 financial year and is due for completion in early 2004-2005.
- **Conducting Successful Council Elections**
The Administration and Governance section of the Directorate will oversee Council Elections during this financial year. The four year terms of seven Elected Members (one Elected Member per each of the seven wards) will expire in May 2005. The estimated cost to conduct the election on a postal vote basis is \$63k.
- **Successful Implementation of Corporate Computer System**
Due for final implementation in December 2004, the new Corporate Computer System will provide the ability for more effective information access and dissemination to all stakeholders. The implementation project, by completion, will have actively involved nearly two-thirds of the employees of the City.



- **Service Tenders**

During the 2004-2005 financial year the Directorate plans preparing and calling tenders for banking and audit services. The Directorate will continue to offer quality assistance to other Directorates in the preparation of tender documentation.

- **International Accounting Standards Review**

Changes to Australian Accounting Standards to better align with International Accounting Standards may impact on the methodologies currently in place at the City. Officers, in association with various other agencies, will be conducting a review of current versus required standards and implementing required changes.

- **Further Updating of the City's Record Keeping Plan**

The City's Record Keeping Plan will require a Stage Two update in order to align the Plan to changes that will come about as a result of the new Corporate Computer System. These changes will then require ratification by various government agencies.

- **Updating Property Valuations**

The 2004-2005 financial year is the preparation of the revaluation year (2005-2006) for the City. Consequently, new valuations will be supplied by the Valuer Generals' Office (at an estimated cost of \$135k) for input onto the City's rate database. Also, a detailed analysis of impacts arising from the revaluations will be conducted.

Tony Maxwell

Executive Director – Corporate Services





Development Services

The Development Services Directorate is responsible for delivering and managing the following City services:

- Planning Services
- Building Services
- Health Services
- Environmental Services

The Directorate is committed to achieving the following goals in the 2004-2005 financial year:

- **Completion of Town Planning Scheme Review**
The Town Planning Scheme Review was commenced in the 1997-1998 financial year. The Review is due for completion and ratification by various government agencies in early 2004-2005.
- **Kelmscott Enquiry by Design Outcomes**
The Directorate will pursue matching funding through various funding sources, including the Dialogue with City Communities Programme, to achieve environmental and urban design outcomes adjacent to the Canning River in Clifton Hills.
- **Municipal Heritage Inventory Review**
A valuable historical and heritage tool, the Municipal Heritage Inventory is due for review and this will take place in this financial year.
- **Central Area Parking Strategy Completion**
In conjunction with the Armadale Redevelopment Authority, an independent study will be undertaken in the 2004-2005 financial year to evaluate parking and general access within the Armadale Strategic Regional Centre and how this will impact future developments.
- **Subdivision Development**
The North Forrestdale first stage development structure planning will be completed in 2004-2005 with the commencement of the actual subdivision also planned.



- **Environmental Health Development**

Implementation of an Industrial Waste Management and Cleaner Production programme will commence in the 2004-2005 financial year as part of Council's Environmental Health Plan.

- **Review of State of the Environment Report**

The review of the State of the Environment Report will set the direction and identify priority actions for environmental protection and management for 3 to 4 years ahead from 2004-2005. The review is expected to include an audit of the 2000 State of the Environment Report, a report that examines local governments' expected role in natural resource management and community consultation that together will help determine new priorities for action.

- **Building and Development Approvals**

It is expected that 2004-2005 will be another year of strong growth in Building and Development Approvals. The Directorate is committed to providing efficient and timely approvals to ensure that appropriate development is encouraged and facilitated.

- **School Vaccination Programmes**

The Directorate will continue to provide free immunisation under the successful State and Commonwealth subsidised schools based on Hepatitis B and Meningococcal programmes.

Ian MacRae

Executive Director – Development Services





Technical Services

The Technical Services Directorate is responsible for delivering and managing the following City services:

- Civil Works
- Parks and Reserves
- Property Management
- Waste Services
- Support Services
- Public Works
- Client Services

The Directorate is committed to achieving the following goals in the 2004-2005 financial year:

- **Civil Works**

The Civil Works road budget includes expenditure in excess of \$9.6m and includes the following significant projects – Wymond Road, Stage 1 of McNess Drive, Commerce Avenue and Whitehead Street in conjunction with the Armadale Redevelopment Authority, Completion of Stage 2 of Champion Drive and the upgrading of the Southern Carriageway of Armadale Road.

Resurfacing works include Gilwell Avenue, Spencer Road, Springfield Road and Cabarita Road.

Drainage improvement works include Stage 2 of Slab Gully Creek and Keates Road (South West Highway Industrial Estate).

Black Spot funded works include Armadale / Abbey Road, Armadale / Nicholson Road and Neerigen Street. Footpath construction works of approximately \$480k will also be conducted.

- **Building Projects**

A number of interlinked building projects to deliver improved library services in Armadale and Kelmscott and to provide additional space to accommodate the City's administration functions during extensive refurbishment of the Administration Centre are proposed to commence in the 2004-2005 financial year.



- **Waste Services**

The Waste Management budget contains funding for costs associated with the collection of domestic waste, verge junk collection and the replacement of general waste mobile garbage bins. In addition to the verge and greenwaste collections, Council will make approximately 1m mobile garbage bin collections and 500k recycling bin collections in the 2004-2005 financial year. The annual rubbish charge increases by \$3 to \$148.

- **Support Services**

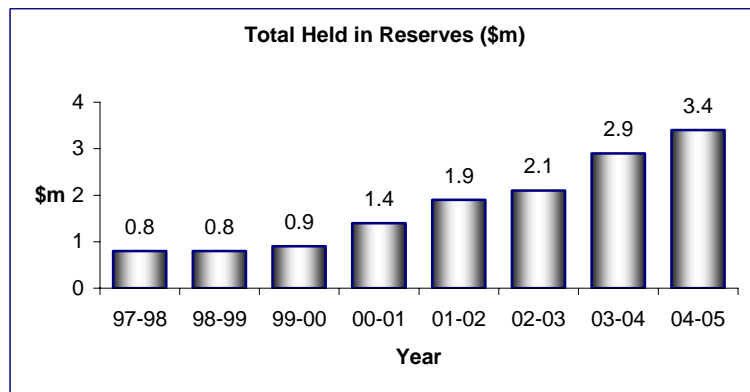
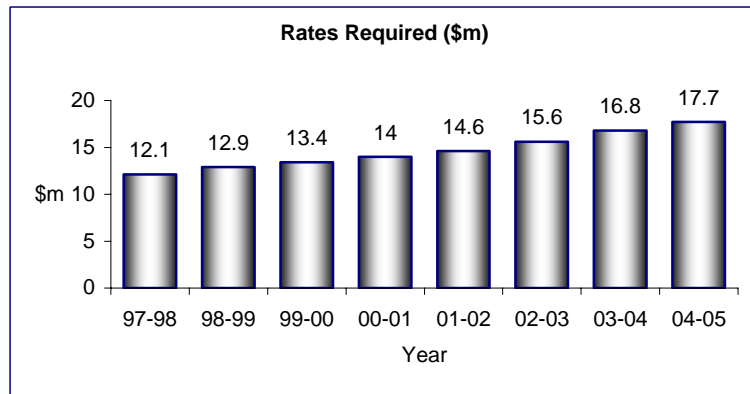
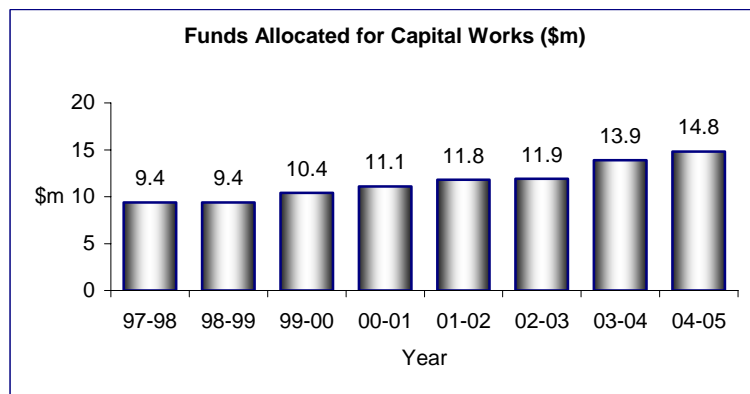
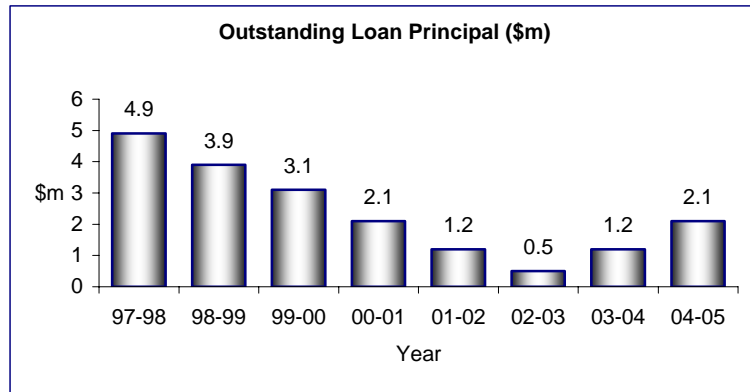
The Vehicles and Plant Acquisition and Replacement Schedule in the 2004-2005 financial year will include, amongst others, a new Waste Truck and Traxcavator for the Refuse Site.

Andrew Bruce

Executive Director – Technical Services



Graphical Analysis



Financial Statements

Pursuant to the Local Government Act 1995 and associated regulations, the following financial statements are included;

Budget Operating Statement

The Operating Statement reports the revenues and expenses of a local government for the reporting period, and thereby provides information relevant to an assessment of its performance for that reporting period. It enables users to identify the cost of goods and services provided, and the extent to which the cost was recovered from revenues during the reporting period.

Budget Statement of Cash Flows

The Statement of Cash Flows identifies the sources of cash inflows, and the items on which cash was expended, during the reporting period and the cash balance as at the reporting date. It provides information relevant to an assessment of the future cash requirements of the local government and the ability of the local government to generate cash inflows in the future. The Statement of Cash Flows also assists in the discharge of accountability by the governing body for the cash inflows and cash outflows of the local government during the reporting period.

Budget Rate Setting Statement

The Rate Setting Statement allows Council to view the required shortfall in revenue through activities. This shortfall is then accounted for via the raising of rates.

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

	Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
Operating Revenue excluding Asset Grants	1, 2, 8 to 13			
General Purpose Funding		19,453,027	19,685,820	20,229,822
Governance		21,500	43,402	20,103
Law, Order and Public Safety		423,475	406,357	491,531
Health		79,400	88,373	91,800
Education and Welfare		329,953	403,465	198,921
Community Amenities		4,130,300	4,216,739	4,170,054
Recreation and Culture		631,690	806,210	590,137
Transport		1,753,574	2,320,577	2,842,606
Economic Services		247,510	317,868	279,356
Other Property and Services		54,500	113,035	129,196
		27,124,929	28,401,846	29,043,526
Operating Expense excluding Borrowing Costs	1, 2, and 14			
General Purpose Funding		134,000	157,156	239,266
Governance		1,524,164	1,444,114	1,558,712
Law, Order and Public Safety		1,232,149	1,136,445	1,362,898
Health		654,520	639,588	663,311
Education and Welfare		1,297,293	1,165,612	1,132,541
Community Amenities		5,861,436	5,718,679	6,223,266
Recreation and Culture		10,574,497	10,268,397	11,182,148
Transport		7,885,076	7,974,709	8,233,619
Economic Services		860,468	729,506	796,350
Other Property and Services		306,576	486,566	140,538
		30,330,179	29,720,772	31,532,649
Borrowing Costs Expense	2 and 5			
General Purpose Funding		1,000	0	1,000
Governance		70,000	0	50,000
Community Amenities		7,200	6,929	6,600
Recreation and Culture		24,200	23,286	64,500
		102,400	30,215	122,100
Grants / Contributions for Asset Development				
General Purpose Funding		650,000	680,774	695,800
Recreation and Culture		115,833	76,200	65,666
Transport		1,699,046	2,074,700	1,462,449
		2,464,879	2,831,674	2,223,915
Profit / (Loss) on Asset Disposal	4			
Governance		(29,589)	(5,351)	(5,313)
Law, Order and Public Safety		44,658	56,477	830
Health		1,828	1,059	(21)
Education and Welfare		1,739	1,067	
Community Amenities		117,133	84,614	7,624
Recreation and Culture		145,705	24,694	137,199
Transport		54,332	107,452	29,035
Economic Services		9,038	3,541	(409)
		344,844	273,553	168,945
Net Profit or Loss / Result		(497,927)	1,756,086	(218,363)

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	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
Cash Flows from Operating Activities				
Receipts				
Rates		17,111,627	16,632,343	17,767,405
Grants and Subsidies - Operating		2,450,468	2,470,666	2,172,830
Contributions, Reimbursements and Donations		1,566,089	1,878,836	2,971,189
Service Charges		0	0	0
Fees and Charges		5,705,991	5,897,958	5,908,885
Interest Earnings		548,900	754,942	599,838
Goods and Services Tax		788,304	995,672	995,672
Other		843,155	1,471,310	604,967
		29,014,534	30,101,727	31,020,786
Payments				
Employee Costs		(10,341,248)	(10,775,021)	(10,722,988)
Materials and Contracts		(9,500,874)	(8,429,455)	(10,371,059)
Utility Charges		(923,607)	(891,662)	(1,010,577)
Insurance		(579,133)	(437,349)	(515,996)
Interest		(92,400)	(20,215)	(112,100)
Goods and Services Tax		0	0	0
Other		(2,807,177)	(3,047,392)	(2,692,864)
		(24,244,439)	(23,601,094)	(25,425,584)
Net Cash Provided by Operating Activities	15(b)	4,770,095	6,500,633	5,595,202
Cash Flows from Investing Activities				
Payment for Development of Land	3	0	0	0
Payment for Property, Plant and Equipment	3	(3,620,867)	(2,957,188)	(3,182,702)
Payment for Infrastructure	3	(10,289,659)	(6,020,375)	(11,587,864)
Grants and Subsidies - Non Operating		2,464,879	2,831,674	2,223,915
Proceeds from Sale of Assets	4	842,550	763,016	537,400
Net Cash Provided by Investing Activities		(10,603,097)	(5,382,873)	(12,009,251)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(126,500)	(96,445)	(243,700)
Proceeds from Self Supporting Loans		14,300	18,188	2,900
Proceeds from New Debentures	5	800,000	800,000	1,070,000
Net Cash Provided by Financing Activities		687,800	721,743	829,200
Net Increase (Decrease) in Cash Held		(5,145,202)	1,839,503	(5,584,849)
Cash at Beginning of Year		7,372,646	7,372,646	9,212,149
Cash at End of Year	15(a)	2,227,444	9,212,149	3,627,300

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

City of Armadale
Rate Setting Statement
For the year ended 30 June 2005

	Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
Revenue	1, 2			
General Purpose Funding		3,279,400	3,636,355	3,234,776
Governance		21,911	38,051	20,333
Law, Order and Public Safety		468,133	462,834	492,361
Health		81,228	89,432	91,800
Education and Welfare		331,692	404,532	198,921
Community Amenities		4,247,433	4,301,353	4,177,678
Recreation and Culture		863,228	907,104	796,994
Transport		3,506,952	4,502,729	4,337,812
Economic Services		256,548	321,409	279,356
Other Property and Services		54,500	113,035	129,196
		13,111,025	14,776,834	13,759,227
Expense	1,2			
General Purpose Funding		(135,000)	(157,156)	(240,266)
Governance		(1,594,164)	(1,444,114)	(1,614,255)
Law, Order and Public Safety		(1,232,149)	(1,136,445)	(1,362,898)
Health		(654,520)	(639,588)	(663,332)
Education and Welfare		(1,297,293)	(1,165,612)	(1,132,541)
Community Amenities		(5,868,636)	(5,725,608)	(6,229,866)
Recreation and Culture		(10,598,697)	(10,291,683)	(11,250,640)
Transport		(7,885,076)	(7,974,709)	(8,237,341)
Economic Services		(860,468)	(729,506)	(796,759)
Other Property and Services		(306,576)	(486,566)	(140,538)
		(30,432,579)	(29,750,987)	(31,668,436)
Adjustments for Cash Budget Requirements				
Non-Cash Expense and Revenue				
(Profit) / Loss on Asset Disposals	4	(344,844)	(273,553)	(168,945)
Depreciation on Assets	2(a)	7,577,781	7,812,480	7,890,606
Staff Leave Expenses		99,964	114,672	115,818
Capital Expense and Revenue				
Purchase Land and Buildings	3	(883,411)	(466,017)	(1,114,816)
Purchase Infrastructure Assets	3	(10,289,659)	(6,708,615)	(11,587,863)
Purchase Plant and Machinery	3	(2,717,269)	(2,472,115)	(2,054,753)
Purchase Furniture and Equipment	3	(20,187)	(19,056)	(13,133)
Proceeds from Disposal of Assets	4	842,550	763,016	537,400
Repayment of Debentures	5	(126,500)	(96,445)	(243,700)
Proceeds from New Debentures	5	800,000	800,000	1,070,000
Self Supporting Loan Principal Revenue		14,300	18,188	2,900
Transfers to Reserve / Restricted Funds	6	(1,545,150)	(1,727,502)	(1,634,367)
Transfer from Reserve / Restricted Funds	6	1,782,678	1,620,545	1,440,400
Transfer from Restricted Assets		0	0	133,200
Add				
Estimated Surplus / (Deficit) 1 July	7	4,065,791	4,043,391	5,165,075
Less				
Estimated Surplus / (Deficit) 30 June	7	(1,241,883)	5,165,075	(680,541)
Amount Required from Rates	8	(16,823,627)	(16,730,239)	(17,690,846)

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

Notes to, and forming part of, the Annual Budget

The Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards detail the additional information that must be included in the Annual Budget. This includes general notation to support the Annual Budget as well as the estimated expense and revenue schedules.

These notes form the basis of the preparation of the financial statements.

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

1. Significant Accounting Policies

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

a. Basis of Accounting

The budget has been prepared in accordance with applicable Australia Accounting Standards, other mandatory professional reporting requirements, the Local Government Act 1995 and accompanying regulations. The budget 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 budget.

In the process of reporting on the local government as a single entity, 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 this budget document.

c. 2003-2004 Actual Balances

Balances shown in this budget as 2003-2004 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

d. Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

e. 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.

f. 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.

g. Superannuation

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

h. Investments

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

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

1. Significant Accounting Policies (continued)

i. Infrastructure Assets

Infrastructure (eg roads, drainage, pathways, parks and reserves) were valued and recorded in the statement of financial position as at 30 June 1997. All infrastructures constructed or acquired during the year are capitalised and depreciated over their useful life.

j. 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. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

k. 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.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

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

I. 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:

1. Wages, salaries and annual leave

The provision for employees' benefits to wages, salaries and annual leave represents the amount that the municipality 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 City expects to pay and includes related on-costs.

2. 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.

m. Impacts of Adopting Australian Equivalents to International Financial Reporting Standards (IFRS)

Effective for financial periods commencing on or after 1 January 2005, the Australian Accounting Standards Board (AASB) will amend existing Australian Accounting Standards (AAS) so that content and wording are consistent with the IFRS.

As the AASB has prohibited the early adoption of the Australian equivalents to IFRS, the first period to which they will relate will be the financial year ended 30 June 2006.

The transition to the Australian equivalents to IFRS is being managed via a process of education that includes technical training and liaison with Council's auditors and industry groups. This will include a review of pending standards to determine the effect on Council's existing accounting policies and treatments.

From the review performed to date, it is not anticipated the adoption of the new standards, when they become applicable, will result in any key differences in the accounting policies or treatments of Council.

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

	Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
2. Revenues and Expenses				
a. Net Profit or Loss / Result from Ordinary Activities was arrived at after:				
i. Charging as Expenses:				
<u>Depreciation - By Program</u>				
Governance		27,537	32,698	33,025
Law, Order and Public Safety		103,767	114,027	115,167
Health		17,884	19,167	19,359
Education and Welfare		62,995	66,000	66,660
Community Amenities		309,476	322,461	325,686
Recreation and Culture		3,839,858	3,764,624	3,802,271
Transport		3,194,672	3,473,129	3,507,860
Economic Services		15,482	16,503	16,668
Other Property and Services		6,110	3,871	3,910
		7,577,781	7,812,480	7,890,606
<u>Depreciation - By Class</u>				
Land and Buildings		429,982	443,299	447,732
Plant and Machinery		931,618	960,472	970,077
Furniture and Equipment		35,016	36,101	36,462
Infrastructure Assets		6,181,165	6,372,608	6,436,335
		7,577,781	7,812,480	7,890,606
<u>Borrowing Costs (Interest)</u>				
Debentures	5(a)	101,400	30,215	121,100
ii. Crediting as Revenues:				
<u>Interest Earnings</u>				
Investments - Council Funds		323,300	564,134	395,120
Other Interest Revenue	13	225,600	194,677	204,718
		548,900	758,811	599,838

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

	Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
2. Revenues and Expenses (continued)				
b. Revenues and Expenses Classified According to Nature and Type				
<u>Revenues</u>				
Rates	8	16,711,627	16,663,294	17,690,846
Grants and Subsidies - Operating		2,450,468	2,486,142	2,172,830
Grants and Subsidies - Non Operating		2,464,879	2,831,674	2,223,915
Contributions, Reimbursements and Donations		1,566,089	1,882,705	2,971,189
Profit on Asset Disposals	4	402,794	331,815	182,632
Service Charges	10	0	0	0
Fees and Charges	11	5,004,690	5,131,847	5,127,298
Interest Earnings	2(a)	548,900	758,811	599,838
Other Revenue		843,155	1,479,047	481,526
		29,992,602	31,565,335	31,450,074
<u>Expenses</u>				
Employee Costs		10,441,212	10,889,693	10,838,806
Materials and Contracts		7,981,269	6,622,196	8,563,800
Utility Charges		943,607	911,662	1,030,577
Insurance		594,133	452,349	530,996
Depreciation on Non-Current Assets	2(a)	7,577,781	7,812,480	7,890,606
Loss on Asset Disposal	4	57,950	58,262	13,687
Interest	2(a)	102,400	30,215	122,100
Other Expenditure		2,792,177	3,032,392	2,677,864
		30,490,529	29,809,249	31,668,436
c. Reconciliation of Revenues and Expenses per Operating Statement to Nature and Type				
Operating Revenues (Operating Statement)		27,124,929	28,401,846	29,043,527
Add Grants and Contributions for Assets		2,464,879	2,831,674	2,223,915
Profit on Disposal of Assets		402,794	331,815	182,632
Operating Revenues (Nature and Type)	2(b)	29,992,602	31,565,335	31,450,074
Operating Expenses (Operating Statement)		30,330,179	29,720,772	31,532,649
Add Borrowing Costs Expense		102,400	30,215	122,100
Loss on Disposal of Assets		57,950	58,262	13,687
Operating Expenses (Nature and Type)	2(b)	30,490,529	29,809,249	31,668,436

City of Armadale
Notes to, and forming part of, the Annual Budget
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 children
- Clean, green and prosperous

Council operations, as disclosed in this budget, 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.

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

2. Revenues and Expenses (continued)

d. 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, footpaths, 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 Annual Budget
For the year ended 30 June 2005

	Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
3. Acquisition of Assets				
The following assets are / were acquired / budgeted to be acquired during the year:				
<u>By Program</u>				
<u>Governance</u>				
Land and Buildings		54,000	28,153	473,847
Plant and Machinery		96,000	95,525	131,000
Furniture and Equipment		6,900	8,468	2,900
<u>Law, Order and Public Safety</u>				
Plant and Machinery		367,400	272,994	62,000
Furniture and Equipment		2,587	2,386	2,036
<u>Health</u>				
Plant and Machinery		23,000	23,084	24,000
Furniture and Equipment		5,000	4,730	1,000
<u>Education and Welfare</u>				
Land and Buildings		375,500	191,710	183,790
Plant and Machinery		24,700	20,556	
Furniture and Equipment		1,200	468	
Infrastructure Assets		55,000	48,790	40,000
<u>Community Amenities</u>				
Land and Buildings		70,500	2,892	131,808
Plant and Machinery		1,289,430	985,799	1,137,700
Furniture and Equipment		4,500	3,004	6,179
Infrastructure Assets		52,560	51,718	92,600
<u>Recreation and Culture</u>				
Land and Buildings		362,411	215,334	315,999
Plant and Machinery		220,035	229,304	262,180
Infrastructure Assets		213,748	103,357	363,500
<u>Transport</u>				
Land and Buildings		21,000	17,176	9,372
Plant and Machinery		648,204	696,974	413,873
Infrastructure Assets		9,968,351	6,504,750	11,091,763
<u>Economic Services</u>				
Plant and Machinery		48,500	47,879	24,000
Furniture and Equipment		0	0	1,018
		13,910,526	9,555,051	14,770,565
<u>By Class</u>				
Land and Buildings		883,411	455,265	1,114,816
Plant and Machinery		2,717,269	2,472,115	2,054,753
Furniture and Equipment		20,187	19,056	13,133
Infrastructure Assets		10,289,659	6,708,615	11,587,863
		13,910,526	9,655,051	14,770,565

A detailed breakdown of acquisition on an individual basis can be found in the Schedules attached to these notes.

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

	Note	2004-2005 Budget \$ Book Value	2004-2005 Budget \$ Proceeds	2004-2005 Budget \$ Profit (Loss)
4. Disposal of Assets				
The following assets are budgeted to be disposed of during the year.				
<u>By Class</u>				
<u>Land and Buildings</u>				
Lot 651 Westfield Road		0	120,000	120,000
<u>Plant and Machinery</u>				
P114	Bomag Road Roller	2,004	10,000	7,996
P120	W71 Pedestrian Roller	1,192	1,000	(192)
P153	Multi-Pac Roller	0	20,000	20,000
P304	Agrifarm Roller Mower	1,892	1,000	(892)
P309	Ford Falcon Utility	13,589	15,000	1,411
P318	John Deere Mower	3,130	4,000	870
P338	Agrifarm Roller Mower	2,050	1,000	(1,050)
P369	Ford Trader Truck	0	15,000	15,000
P399	Ford Falcon Utility	16,480	15,000	(1,480)
P403	Caterpillar Traxcavator	36,418	40,000	3,582
P418	Hino Rubbish Truck	24,780	25,000	220
P506	Ford Econovan	10,570	10,000	(570)
P515	Ford Falcon Utility	13,589	15,000	1,411
P604	Ford Courier Utility	14,205	15,000	795
P625	Ford Courier Utility	14,965	15,000	35
P702	Ford Futura Wagon	16,601	14,000	(2,601)
P720	Ford Falcon Sedan	13,409	13,000	(409)
P727	Ford Falcon Wagon	15,603	14,000	(1,603)
P732	Holden Berlina Sedan	25,689	28,000	2,311
P733	Ford Futura Sedan	15,350	13,000	(2,350)
P735	Holden Berlina Sedan	26,428	27,000	572
P736	Holden Statesman	34,339	33,000	(1,339)
P737	Holden Berlina Wagon	26,770	27,000	230
P777	Ford Futura Sedan	14,180	13,000	(1,180)
P780	Holden Astra Sedan	11,021	11,000	(21)
P784	Holden Commodore Sedan	14,201	15,000	799
	Minor Plant - Sanitation	0	3,250	3,250
	Minor Plant - Parks	0	1,700	1,700
	Minor Plant - Engineering	0	2,450	2,450
		368,455	537,400	168,945
<u>Summary</u>				
	Profits on Asset Disposals			182,632
	Losses on Asset Disposals			(13,687)
				168,945

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

	Note	2004-2005 Budget \$ Book Value	2004-2005 Budget \$ Proceeds	2004-2005 Budget \$ Profit (Loss)
4. Disposal of Assets (continued)				
The following assets are budgeted to be disposed of during the year.				
<u>By Program</u>				
<u>Governance</u>				
P702	Ford Futura Wagon	16,601	14,000	(2,601)
P727	Ford Falcon Wagon	15,603	14,000	(1,603)
P736	Holden Statesman	34,339	33,000	(1,339)
P737	Holden Berlina Wagon	26,770	27,000	230
<u>Law, Order and Public Safety</u>				
P604	Ford Courier Utility	14,205	15,000	795
P625	Ford Courier Utility	14,965	15,000	35
<u>Health</u>				
P780	Holden Astra Sedan	11,021	11,000	(21)
<u>Community Amenities</u>				
P403	Caterpillar Traxcavator	36,418	40,000	3,582
P418	Hino Rubbish Truck	24,780	25,000	220
P735	Holden Berlina Sedan	26,428	27,000	572
	Minor Plant - Sanitation	0	3,250	3,250
<u>Recreation and Culture</u>				
	Lot 651 Westfield Road	0	120,000	120,000
P304	Agrifarm Roller Mower	1,892	1,000	(892)
P309	Ford Falcon Utility	13,589	15,000	1,411
P318	John Deere Mower	3,130	4,000	870
P338	Agrifarm Roller Mower	2,050	1,000	(1,050)
P369	Ford Trader Truck	0	15,000	15,000
P399	Ford Falcon Utility	16,480	15,000	(1,480)
P506	Ford Econovan	10,570	10,000	(570)
P515	Ford Falcon Utility	13,589	15,000	1,411
P784	Holden Commodore Sedan	14,201	15,000	799
	Minor Plant - Parks	0	1,700	1,700
<u>Transport</u>				
P114	Bomag Road Roller	2,004	10,000	7,996
P120	W71 Pedestrian Roller	1,192	1,000	(192)
P153	Multi-Pac Roller	0	20,000	20,000
P732	Holden Berlina Sedan	25,689	28,000	2,311
P733	Ford Futura Sedan	15,350	13,000	(2,350)
P777	Ford Futura Sedan	14,180	13,000	(1,180)
	Minor Plant - Engineering	0	2,450	2,450
<u>Economic Services</u>				
P720	Ford Falcon Sedan	13,409	13,000	(409)
		368,455	537,400	168,945
<u>Summary</u>				
	Profits on Asset Disposals			182,632
	Losses on Asset Disposals			(13,687)
				168,945

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

	P'pal 1-7-04	New Loans	Principal Repayments		Principal		Interest Repayments	
			04-05 Budget	03-04 Actual	30-6-05 Budget	30-6-04 Actual	04-05 Budget	03-04 Actual
			\$	\$	\$	\$	\$	\$
5. Information on Borrowings								
a. Debenture Repayments								
<u>Governance</u>								
282 - Corporate Systems	800,000	0	87,000	0	713,000	800,000	50,000	0
283 - ARA Works (1)	0	400,000	13,000	0	387,000	0	17,000	0
285 - Temporary Administration	0	400,000	33,000	0	367,000	0	17,000	0
<u>Recreation and Culture</u>								
268 - Pries Park Pavilion	15,940	0	7,428	6,928	8,512	15,940	1,731	1,731
271 - Recreation Centre *	77,660	0	24,404	22,568	53,256	77,660	6,203	6,203
275 - Display Pavilion *	0	0	0	3,964	0	0	0	0
276 - Extend Gwynne Park *	52,442	0	12,029	8,759	40,413	52,442	3,362	3,362
281 - Golf Course Plan	130,000	0	0	0	130,000	130,000	6,890	6,890
284 - Rushton Park Redevelop	0	170,000	5,600	0	164,400	0	7,200	0
286 - Kelmscott Library Relocate	0	100,000	3,300	0	96,700	0	4,200	0
<u>Economic Services</u>								
280 - Forrestdale Land	112,236	0	12,288	11,593	99,948	112,236	6,929	6,929
<u>Other Property and Services</u>								
279 - Old Admin Upgrade	45,651	0	45,651	42,633	0	45,651	585	5,100
	1,233,929	1,070,000	243,700	96,445	2,060,229	1,233,929	121,100	30,215

All loan repayments will be financed by general-purpose revenue other than self-supporting loans (*).

	Budget Borrow Amount	Inst.	Loan Type	Term (Years)	Total Interest and Fees	Interest Rate	Budget Amount Used	Balance Unspent
b. New Debentures								
283 - ARA Works (1)	400,000	Unknown	Debenture	10	206,570	8.5%	400,000	0
284 - Rushton Park Redevelop	170,000	Unknown	Debenture	10	87,792	8.5%	170,000	0
285 - Temporary Administration	400,000	Unknown	Debenture	5	101,573	8.5%	400,000	0
286 - Kelmscott Library Relocate	100,000	Unknown	Debenture	10	51,642	8.5%	100,000	0
	1,070,000				447,577		1,070,000	0

c. Unspent Debentures

Council had unspent debenture funds at 30 June 2004 totalling \$287,291 relating to the following:

Corporate System Upgrade	287,291
	<u>287,291</u>

d. Overdraft

Council has not budgeted to use an overdraft facility during the financial year however one has been established.

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

	Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
6. Reserves				
The following reserve accounts are supported by money held in financial institutions.				
<u>Waste Management Reserve</u>				
Opening Balance		1,498,534	1,498,534	1,839,534
Transfer to Reserve		349,000	384,000	345,000
Transfer from Reserve		(43,000)	(43,000)	(35,500)
		1,804,534	1,839,534	2,149,034
<u>Plant and Machinery Reserve</u>				
Opening Balance		1,315,170	1,315,170	872,470
Transfer to Reserve		980,000	1,118,270	970,000
Transfer from Reserve		(1,724,678)	(1,560,970)	(1,404,900)
		570,492	872,470	437,570
<u>Land Acquisition Reserve</u>				
Opening Balance		201,687	201,687	233,051
Transfer to Reserve		0	31,364	0
Transfer from Reserve		0	0	0
		201,687	233,051	233,051
<u>Long Service Leave Reserve</u>				
Opening Balance		44,218	44,218	51,936
Transfer to Reserve		0	7,718	0
Transfer from Reserve		0	0	0
		44,218	51,936	51,936
<u>Armadale-Kelmscott Seniors Reserve</u>				
Opening Balance		16,575	16,575	0
Transfer to Reserve		0	0	0
Transfer from Reserve		(15,000)	(16,575)	0
		1,575	0	0
<u>Workers Compensation Reserve</u>				
Opening Balance		0	0	0
Transfer to Reserve		0	0	68,300
Transfer from Reserve		0	0	0
		0	0	68,300
<u>Revolving Energy Reserve</u>				
Opening Balance		0	0	0
Transfer to Reserve		0	0	0
Transfer from Reserve		0	0	0
		0	0	0

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

Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
6. Reserves (continued)			
<u>Building Plant and Machinery Reserve</u>			
Opening Balance	27,040	27,040	92,040
Transfer to Reserve	65,000	65,000	24,167
Transfer from Reserve	0	0	0
	92,040	92,040	116,207
<u>PABX Telephone System Upgrade Reserve</u>			
Opening Balance	0	0	8,000
Transfer to Reserve	8,000	8,000	0
Transfer from Reserve	0	0	0
	8,000	8,000	8,000
<u>Mobile Garbage Bin Programme Reserve</u>			
Opening Balance	0	0	92,850
Transfer to Reserve	92,850	92,850	200,000
Transfer from Reserve	0	0	0
	92,850	92,850	292,850
<u>Future Recreation Facilities Reserve</u>			
Opening Balance	0	0	20,300
Transfer to Reserve	50,300	20,300	26,900
Transfer from Reserve	0	0	0
	50,300	20,300	47,200
Total	2,865,696	3,210,181	3,404,148

Council may, at times, revalue assets.

Asset revaluations are non-cash transactions and do not affect this budget document.

Summary of Reserve Transfers

<u>Transfers to Reserve</u>			
Waste Management Reserve	349,000	384,000	345,000
Plant and Machinery Reserve	980,000	1,118,270	970,000
Land Acquisition Reserve	0	31,364	0
Long Service Leave Reserve	0	7,718	0
Armadale-Kelmscott Seniors Reserve	0	0	0
Workers Compensation Reserve	0	0	68,300
Revolving Energy Reserve	0	0	0
Building Plant and Machinery Reserve	65,000	65,000	24,167
PABX Telephone System Upgrade Reserve	8,000	8,000	0
Mobile Garbage Bin Programme Reserve	92,850	92,850	200,000
Future Recreation Facilities Reserve	50,300	20,300	26,900
	1,545,150	1,727,502	1,634,367

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

	Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
6. Reserves (continued)				
<u>Transfers from Reserve</u>				
Waste Management Reserve		(43,000)	(43,000)	(35,500)
Plant and Machinery Reserve		(1,724,678)	(1,560,970)	(1,404,900)
Land Acquisition Reserve		0	0	0
Long Service Leave Reserve		0	0	0
Armadale-Kelmscott Seniors Reserve		(15,000)	(16,575)	0
Workers Compensation Reserve		0	0	0
Revolving Energy Reserve		0	0	0
Building Plant and Machinery Reserve		0	0	0
PABX Telephone System Upgrade Reserve		0	0	0
Mobile Garbage Bin Programme Reserve		0	0	0
Future Recreation Facilities Reserve		0	0	0
		(1,782,678)	(1,620,545)	(1,440,400)

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

Waste Management Reserve

To be used to assist in the 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.

Land Acquisition Reserve

To be used to assist in future acquisitions of land.

Long Service Leave Reserve

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

Armadale – Kelmscott Seniors Reserve

To be used to assist in the future improvements 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.

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

6. Reserves (continued)

Building Plant and Equipment Reserve

To be used to assist in the maintenance and replacement of Plant and Equipment associated with Council buildings.

PABX Telephone System Upgrade Reserve

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.

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

	Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
7. Net Current Assets				
Composition of Estimated Net Current Asset Position				
<u>Current Assets</u>				
Cash - Unrestricted		3,132,287	4,838,879	(806,737)
Cash - Restricted (Reserves)		2,865,696	3,210,181	3,404,148
Cash - Restricted (Restricted Assets)		1,137,135	1,163,089	1,029,889
Receivables and Accruals		2,865,185	1,962,319	1,762,319
Inventories		97,441	118,824	118,824
		10,097,744	11,293,292	5,508,443
<u>Less Current Liabilities</u>				
Payables and Provisions		(2,029,122)	(1,754,947)	(1,754,947)
		(2,029,122)	(1,754,947)	(1,754,947)
<u>Net Current Asset Position</u>		8,068,622	9,538,345	3,753,496
Less Cash - Restricted		(4,002,831)	(4,373,270)	(4,434,037)
<u>Estimated Surplus / (Deficit) Carried Forward</u>		4,065,791	5,165,075	(680,541)

The estimated surplus / (deficit) carried forward in the 2003-2004 actual column represents the position at 1 July 2004.

The estimated surplus / (deficit) carried forward in the 2004-2005 budget column represents the position at 30 June 2005.

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

	Rate in \$	Property Numbers	Rateable Value	2004-2005 Rate Revenue Budget	2004-2005 Interim Rates Budget	2004-2005 Budget Total Rate Revenue
			\$	\$	\$	\$
8. Rating Information - 2004-2005 Financial Year						
Differential General Rate						
<u>Gross Rental Value</u>						
Residential Improved	10.6144	14,856	98,162,638	10,419,375	152,840	10,572,215
Residential Vacant	11.0000	34	439,384	46,443	0	46,443
Residential Rural Improved	11.4355	1,704	15,846,987	1,812,182	0	1,812,182
Residential Rural Vacant	11.8855	99	975,682	113,706	0	113,706
Business	10.6146	420	24,420,113	2,592,098	0	2,592,098
<u>Unimproved Value</u>						
General Rural	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
Minimum Rates						
<u>Gross Rental Value</u>						
Residential Improved	550	1,747	8,131,508	960,850	0	960,850
Residential Vacant	630	543	1,543,195	342,090	0	342,090
Residential Rural Improved	683	239	1,253,324	163,237	0	163,237
Residential Rural Vacant	753	297	1,350,599	223,641	0	223,641
Business	873	310	1,589,977	270,630	0	270,630
<u>Unimproved Value</u>						
General Rural	678	26	1,806,907	17,628	0	17,628
Sub-Total		3,162	15,675,510	1,978,076	0	1,978,076
Specified Area Rates						
Refer Note 9						0
						17,690,846
Discounts and Waivers						
Refer Note 12						0
Total		20,505	255,603,764	17,538,006	152,840	17,690,846

The general rates detailed above have been determined by Council to meet the deficiency between expense and revenue.

In determining the rates, Council has taken into account any increase in rating over the level adopted in the previous year.

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

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

8. Rating Information – 2004-2005 Financial Year (continued)

Rating – An Overview

The rating system is the means by which Council is able to raise sufficient revenue to pay for the services it provides. The methodology is designed to ensure that all property owners make a reasonable rate contribution, taking into account an owner's ability to pay, and ensuring that no sector is rated excessively.

Throughout Australia rating on the basis of property valuations has been found to be the most appropriate means of achieving rating equity. However the achievement of a wholly equitable rating system for all properties in all areas is a difficult task, particularly if it is based on property valuations alone. For this reason there are refinement options made available to local governments such as dual rating, differential general rating (including whether land is vacant or improved) and minimum payments, all of which the City of Armadale has elected to use.

Dual Rating

The two types of valuation systems available for the purposes of rating are unimproved valuations (UVs) and gross rental valuations (GRVs). Both types of valuations are supplied to Council by the Valuer General's Office in Perth.

It is generally accepted that the most equitable distribution of rates is achieved when GRVs are used in non-rural areas and UVs are used in rural areas.

Dual rating was first introduced by the City in the 1985 – 198 financial year.

Differential Rating

In accordance with Section 6.33 of the Local Government Act 1995, a local government may impose differential general rates according to any, or a combination, of the following characteristics –

- The purpose for which the land is zoned under a town planning scheme in force under the Town Planning and Development Act 1928;
- The predominant purpose for which the land is held or used as determined by the local government;
- Whether or not the land is vacant land.

The differential general rates imposed by the City since the 1993 – 1994 financial year have been based on town planning scheme zonings, land use and whether or not land is vacant.

Minimum Payments

In accordance with Section 6.35 of the Local Government Act 1995, a local government may impose on any rateable land a minimum payment that is greater than the general rate that would otherwise be payable on that land.

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

8. Rating Information – 2004-2005 Financial Year (continued)

The City applies minimum payments in each of its differential rate categories and to both vacant and improved land, to ensure that all property owners contribute an equitable amount of rates towards the provision and maintenance of facilities and services provided by the City.

Differential Rate Categories

In summary, the various rate categories proposed for the 2004-2005 financial year can be described as follows:

- Two residential rate categories that are rated on the GRV basis. Each is differentiated by whether the land is vacant or improved. The first category is representative of the majority of residential use properties located in the inner suburban areas of the City and is called *Residential*. The second category is representative of the generally larger residential use properties bordering on the rural areas and is called *Residential Rural*.
- One business rate category that is rated on the GRV basis. This category encompasses all business / commercial type properties throughout the district and is called *Business*.
- One rural rate category rate on the UV basis representing all rural land in the district and called *Rural General*.

A description of the differential rate categories according to town planning scheme zonings and land use proposed for the 2004-2005 financial year are detailed in the table shown over the page.

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

8. Rating Information – 2004-2005 Financial Year (continued)

Rating Category	Relevant Zonings	Relevant Land Uses
Gross Rental Valuations		
<i>Residential</i>	Residential	
Vacant	Residential Scheme 3	
Improved	Deferred Scheme 3	
	Public Purpose	Residential
	Parks / Recreation	Residential
<i>Residential Rural</i>	Rural E	Residential
Vacant	Rural E1	Residential
Improved	Rural D	Residential
	Rural D1	Residential
	Rural C	Residential
	Rural B	Residential
	Rural X	Residential
	Agriculture Protection	Residential
	Special Use	Residential
<i>Business</i>	Industry General	
	Industry Light	
	Shopping	
	Office	
	Showroom	
	Kennels	
	Special Use - Business	
	Shopping Scheme 3	
	Commercial Scheme 3	
	Office Scheme 3	
Unimproved Valuations		
<i>Rural General</i>	Rural A	
	Rural B	
	Rural C	
	Rural C1	
	Rural X	
	Agriculture Protection	
	General Rural	
	General Industry	
	Public Purpose	
	Parks / Recreation	
	Residential	
	Mining Tenements	
	Special Use	

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

9. Specified Area Rate – 2004-2005 Financial Year

Council did not raise Specified Area Rates in 2003-2004 and does not intend doing so in 2004-2005. As such, no transfer to or from Reserve funds will occur.

10. Service Charges – 2004-2005 Financial Year

Council did not raise Service Charges in 2003-2004 and does not intend doing so in 2004-2005. As such, no transfer to or from Reserve funds will occur.

Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
11. Fees and Charges Revenue			
General Purpose Funding	219,300	257,084	229,050
Governance	620	1,139	400
Law, Order and Public Safety	228,250	257,156	261,011
Health	63,100	65,885	68,500
Education and Welfare	3,200	1,907	3,400
Community Amenities	3,804,300	3,779,684	3,817,018
Recreation and Culture	400,920	431,560	422,798
Transport	29,100	28,692	38,183
Economic Services	235,900	303,331	266,938
Other Property and Services	20,000	5,409	20,000
	5,004,690	5,131,847	5,127,298

12. Rate Payment Discounts, Waivers and Concessions – 2004-2005 Financial Year

No discounts or incentives will be offered in the 2004-2005 financial year. As such, no provision has been made. A provision for write-offs has been made. Council will review outstanding rates for write off throughout the year and will assess each applicant on individual merit. Council will waive any penalty interest charges for those ratepayers that enter into, and maintain, an annual direct debit payment option.

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

13. Interest Charges and Instalments – 2004-2005 Financial Year

An interest rate of 11% will be charged on all ratepayers that are late. It is estimated that this will generate \$76,350. Three separate option plans will be available to ratepayers for payment of their rates.

Option 1 – Full Amount

Full amount of rates and charges including any arrears to be paid on or before 24 September 2004 or 35 days after the date of service appearing on the rate notice, whichever is the later.

Option 2 – Two Instalments

First instalment is to be received on or before 24 September 2004 or 35 days after the date of service appearing on the rate notice, whichever is the later, and including all arrears and charges and one-half of the current rates.

The cost of the instalment plan will consist of simple interest of 5.5% per annum, calculated from the date the first instalment is due, together with an administration fee of \$6.40 for each instalment payment.

Option 3 – Four Instalments

First instalment is to be received on or before 24 September 2004 or 35 days after the date of service appearing on the rate notice, whichever is the later, and including all arrears and charges and one-quarter of the current rates.

The cost of the instalment plan will consist of simple interest of 5.5% per annum, calculated from the date the first instalment is due, together with an administration fee of \$6.40 for each instalment payment (i.e. \$19.20 for Option 3).

The total revenue from the imposition of the interest and administration fees charged under these options is estimated at \$213,780, dissected as follows:

Administration charges	\$122,160
Interest charges on instalments	<u>\$ 91,620</u>
	<u>\$213,780</u>

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

	Note	2003-2004 Budget \$	2003-2004 Actual \$	2004-2005 Budget \$
14. Councillors' Remuneration				
The following fees, expenses and allowances are to be paid to Council members:				
<u>Annual Attendance Fees</u>				
Mayor		12,000	12,000	12,000
Councillors		78,000	78,000	78,000
<u>Annual Local Government Allowance</u>				
Mayor		26,200	26,200	30,400
Deputy Mayor		6,550	6,550	7,600
<u>Telecommunications Allowance</u>				
Councillors		11,200	11,407	16,800
<u>Travelling Expenses (Local Government Officers' Award 1999)</u>				
Councillors		9,000	6,432	9,000
<u>Communications Reimbursement</u>				
Councillors		0	576	11,200
<u>Information Technology Allowance (proposed)</u>				
Councillors		7,000	0	14,000
		149,950	141,165	179,000

Proposed legislation changes have meant that an amount has been budgeted for a new Information Technology Allowance. Should these changes not occur then this allowance will not be paid.

The Annual Local Government Allowance has been calculated at 50% of the maximum prescribed amount permitted.

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

15. Notes to the Statement of Cash Flows**a. Reconciliation of Cash**

For the purpose of the Statement of Cash Flows, cash includes cash on hand and in banks and investments, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2003-2004	2003-2004	2004-2005
	Budget	Actual	Budget
	\$	\$	\$
Cash - Unrestricted	3,132,287	4,838,879	(806,737)
Cash - Restricted	4,002,831	4,373,270	4,434,037
	7,135,118	9,212,149	3,627,300

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

Waste Management Reserve	1,804,534	1,839,534	2,149,034
Plant and Machinery Reserve	570,492	872,470	437,570
Land Acquisition Reserve	201,687	233,051	233,051
Long Service Leave Reserve	44,218	51,936	51,936
Armadale-Kelmscott Seniors Reserve	1,575	0	0
Workers Compensation Reserve	0	0	68,300
Revolving Energy Reserve	0	0	0
Building Plant and Machinery Reserve	92,040	92,040	116,207
PABX Telephone System Upgrade Reserve	8,000	8,000	8,000
Mobile Garbage Bin Programme Reserve	92,850	92,850	292,850
Future Recreation Facilities Reserve	50,300	20,300	47,200
Restricted Assets	1,137,135	1,163,089	1,029,889
	4,002,831	4,373,270	4,434,037

b. Reconciliation of Net Cash Provided by Operating Activities to Net Result

Net Result	(497,927)	1,756,086	(218,363)
Depreciation	7,577,781	7,812,480	7,890,606
Staff Leave Accruals	99,964	114,672	115,818
(Increase) / Decrease in Receivables	0		200,000
(Profit) / Loss on Sale of Assets	(344,844)	(273,553)	(168,945)
(Increase) / Decrease in Inventories	0	21,383	0
Increase / (Decrease) in Payables and Provisions	400,000		0
Grants for Asset Development	(2,464,879)	(2,831,674)	(2,223,915)
Net Cash from Operating Activities	4,770,095	6,599,394	5,595,201

c. Credit Stand-by Arrangements

Bank Overdraft Limit	100,000	100,000	100,000
Bank Overdraft at Balance Date	0	0	0
Total Amount of Credit Unused	100,000	100,000	100,000

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

16. Plan of Principal Activities

All activities proposed in the Plan of Principal Activities are to be carried out as part of this budget, although variances may have occurred to the degree that these activities will be carried out. The adopted Plan of Principal Activities for the period 2004 – 2009 can be found as a separate item within this document.

17. Trust Funds

Estimated movement in funds held over which the municipality has no control and which are not included in the financial statements are as follows:

Particulars	Balance 1 July 2004	Estimated Amounts Received	Estimated Amounts Paid	Estimated Balance 30 June 2005
Rates in suspense	15,060	975	0	16,035
Town planning bonds	25,041	0	0	25,041
Town planning section 28 deposits	26,321	0	0	26,321
Building and Construction Industry Training Fund Levy	0	114,211	114,211	0
Builders Registration Board Levy	0	45,870	45,870	0
South East Metropolitan Area Consultative Lease	10,525	0	0	10,525
Total	76,947	161,056	160,081	77,922

18. Major Land Transactions

It is not anticipated that Council will enter into any major land transaction in the 2004-2005 financial year.

19. Trading Undertakings and Major Trading Undertakings

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2004-2005 financial year.

Schedule of Fees and Charges

The following pages outline the fees and charges set by Council for the 2004-2005 financial year. The authority to set fees and charges is contained within Sections 6.16 (Imposition of fees and charges) and 6.17 (Setting the level of fees and charges) of the Local Government Act 1995 (as amended).

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

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

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
General Purpose Funding			
<u>Property Enquiry Fees</u>			
Per enquiry for written confirmation of orders	55.00	-	55.00
Per enquiry for statement of rates	15.00	-	15.00
Per enquiry for combined statement and confirmation	70.00	-	70.00
Per enquiry for rates advice - current year	15.00	-	15.00
Per enquiry for rates advice - current and previous years	30.00	-	30.00
<u>Standard Instalment Charge</u>			
Per instalment for 2nd, 3rd and 4th instalment	6.40	-	6.40
<u>Special Arrangement Charge</u>			
Per assessment	31.00	-	31.00
Dishonour fee per dishonour	5.00	-	5.00
<u>Annual Direct Debit Charge</u>			
Per assessment	0.00	-	0.00
Governance			
<u>Freedom of Information</u>			
Application fee	30.00	-	30.00
Per hour charge for staff dealing with application	30.00	-	30.00
Per hour charge for supervised access	30.00	-	30.00
Per hour charge for staff photocopying information	30.00	-	30.00
Per copy charge for photocopying	0.18	-	0.18
<u>Sale of Council Minutes</u>			
Per copy	15.00	1.50	16.50
<u>Sale of Electoral Roles</u>			
Printed paper form per ward	25.00	2.50	27.50
Electronic form per ward	25.00	2.50	27.50
<u>Photocopying</u>			
Per copy A4	0.18	0.02	0.20
Per copy A3	0.36	0.04	0.40
Law, Order and Public Safety			
<u>Public Trading Permit</u>			
Per annum per licence, PLUS	40.00	-	40.00
Daily additional charge on issue and renewal, OR	5.00	-	5.00
Weekly additional charge on issue and renewal, OR	25.00	-	25.00
Monthly additional charge on issue and renewal, OR	50.00	-	50.00
Annual additional charge on issue and renewal	500.00	-	500.00

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Law, Order and Public Safety (continued)			
<u>Dog Fees and Licences</u>			
Inspection of register	1.00	-	1.00
Certified copy of register entry	1.00	-	1.00
Annual registration for unsterilised dog	30.00	-	30.00
Annual registration for sterilised dog	10.00	-	10.00
Three years registration for unsterilised dog	75.00	-	75.00
Three years registration for sterilised dog	18.00	-	18.00
Guide dog registration	0.00	-	0.00
Emergency services tracker dog registration	1.00	-	1.00
Dog used for droving or tendering stock		25% of fee	
Pensioner concession as defined		50% of fee	
Dogs in an approved kennel per establishment	100.00	-	100.00
Keeping more than two dogs application fee	80.00	-	80.00
<u>Kennel Licences</u>			
Licence per annum	50.00	-	50.00
<u>Dog Pound Fees</u>			
Seizure or impounding of dog	50.00	-	50.00
Maintenance and sustenance of dog per day	10.00	1.00	11.00
Destruction of dog	40.00	4.00	44.00
Sale of unclaimed impounded dog	30.00	3.00	33.00
Vaccination 1st injection	40.00	4.00	44.00
<u>Animal Disposal Fees - Veterinarians Registered as Dog Registration Centres</u>			
Disposal of a dog	7.27	0.73	8.00
Disposal of a cat	3.64	0.36	4.00
Other uses not related to animal disposal per hour	27.27	2.73	30.00
<u>Animal Disposal Fees - Councils and other Non-Profit Organisations</u>			
Disposal of a dog	10.00	1.00	11.00
Disposal of a cat	5.91	0.59	6.50
Other uses not related to animal disposal per hour	27.27	2.73	30.00
<u>Animal Disposal Fees - Commercial Organisations</u>			
Disposal of a dog	13.64	1.36	15.00
Disposal of a cat	9.09	0.91	10.00
Special disposal of animals per hour	27.27	2.73	30.00
Other uses not related to animal disposal per hour	27.27	2.73	30.00
<u>Fines and Penalties - Dogs</u>			
As per the Dog Act 1976 (as amended)			

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Law, Order and Public Safety (continued)			
<u>Stock Pound Fees - Entire horses, mules, asses, camels, bulls, boars age 2 and up</u>			
Ranger fees per hour between 8:00 am and 6:00 pm	30.00	-	30.00
Ranger fees per hour outside 8:00 am and 6:00 pm	60.00	-	60.00
Pound fees per head first day	30.00	-	30.00
Pound fees per head subsequent days	10.00	-	10.00
Sustenance per day	10.00	1.00	11.00
<u>Stock Pound Fees - Entire horses, mules, asses, camels, bulls, boars up to age 2</u>			
Ranger fees per hour between 8:00 am and 6:00 pm	30.00	-	30.00
Ranger fees per hour outside 8:00 am and 6:00 pm	60.00	-	60.00
Pound fees per head first day	15.00	-	15.00
Pound fees per head subsequent days	5.00	-	5.00
Sustenance per day	10.00	1.00	11.00
<u>Stock Pound Fees - Oxen, cows, steers, heifers, calves, rams, pigs</u>			
Ranger fees per hour between 8:00 am and 6:00 pm	30.00	-	30.00
Ranger fees per hour outside 8:00 am and 6:00 pm	60.00	-	60.00
Pound fees per head first day	9.00	-	9.00
Pound fees per head subsequent days	5.00	-	5.00
Sustenance per day	10.00	1.00	11.00
<u>Stock Pound Fees - Wethers, ewes, lambs, goats</u>			
Ranger fees per hour between 8:00 am and 6:00 pm	30.00	-	30.00
Ranger fees per hour outside 8:00 am and 6:00 pm	60.00	-	60.00
Pound fees per head first day	6.00	-	6.00
Pound fees per head subsequent days	3.00	-	3.00
Sustenance per day	5.00	0.50	5.50
<u>Fines and Penalties - Fire</u>			
As per the Bush Fires Act 1954 (as amended)			
As per the Bush Fires Regulations 1954 (as amended)			
<u>Fines and Penalties - Parking</u>			
As per the City of Armadale Parking Local Laws (as amended)			
As per the Local Government Parking for Disabled Regulations (as amended)			
<u>Fines and Penalties - Litter</u>			
As per the Litter Act 1979 (as amended)			
<u>Fines and Penalties - Off Road Vehicles</u>			
As per the Control of Vehicles Act 1978 (as amended)			

City of Armadale
 Schedule of Fees and Charges
 For the year ended 30 June 2005

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Health			
<u>Itinerant Food Licences</u>			
Per annum	290.00	-	290.00
<u>Offensive Trade Licences</u>			
Poultry farming per annum	170.00	-	170.00
Poultry processing per annum	170.00	-	170.00
Piggery per annum	170.00	-	170.00
Worm farm per annum	170.00	-	170.00
Non-rural premise on which approved animal kept	50.00	-	50.00
<u>Eating House Licences</u>			
Registration of premises before 30 June	290.00	-	290.00
Registration of premises after 30 June	320.00	-	320.00
Operator licence before 30 June	35.00	-	35.00
Operator licence after 30 June	40.00	-	40.00
Transfer of licence	35.00	-	35.00
<u>Lodging House Licences</u>			
Premises registration	195.00	-	195.00
<u>Septic Tank Fees - Applications</u>			
Application fee	75.00	-	75.00
<u>Septic Tank Fees - Inspections</u>			
Treatment system minimum inspection fee	50.00	5.00	55.00
Treatment system reinspection fee	25.00	2.50	27.50
<u>Water Sampling Fees</u>			
Collection of water samples from premises	25.00	2.50	27.50
<u>Fines and Penalties - Health</u>			
As per the Health Act 1911 (as amended)			
As per Court issuances			
<u>Caravan Park Licences</u>			
Licences minimum	200.00	-	200.00
<u>Reports on Request</u>			
Inspection of premises report	50.00	5.00	55.00
Written reports for first hour	50.00	5.00	55.00
Written reports for subsequent half hours	25.00	2.50	27.50
<u>Reinspection Fees</u>			
Reinspection fee due to incomplete work	50.00	5.00	55.00
Reinspection fee due to unsatisfactory work	50.00	5.00	55.00

City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Health (continued)			
<u>Application Processing Fees</u>			
Hairdresser establishment application fee	50.00	5.00	55.00
Skin penetration premises application fee	50.00	5.00	55.00
Public buildings application fee	100.00	10.00	110.00
Public buildings maximum certification costs	500.00	50.00	550.00
Knackery application fee	100.00	10.00	110.00
Pet food processing premises application fee	100.00	10.00	110.00
Pet food shop class 1	75.00	7.50	82.50
Pet food shop class 2	50.00	5.00	55.00
Temporary food stalls early event application	50.00	5.00	55.00
Temporary food stalls application fee	100.00	10.00	110.00
Temporary food stalls non-profit community group	0.00	-	0.00
Offensive trade applications	100.00	10.00	110.00
Food premises class 1	100.00	10.00	110.00
Food premises class 2	100.00	10.00	110.00
Food premises class 3	75.00	7.50	82.50
Food premises class 4	50.00	5.00	55.00
Food premises class 5	30.00	3.00	33.00
Food premises reclassifications	50.00	5.00	55.00
Education and Welfare			
<u>Hall Hire Fees for Armadale-Kelmscott Seniors' Centre - Casual Hirers</u>			
Main hall and stage, standard per hour	7.00	0.70	7.70
Main hall and stage, commercial and private per hour	14.00	1.40	15.40
Activity rooms, standard per hour	5.36	0.54	5.90
Activity rooms, commercial and private per hour	10.77	1.08	11.85
Meeting room, standard per hour	3.73	0.37	4.10
Meeting room, commercial and private per hour	7.50	0.75	8.25
Kitchen, standard per hour	1.86	0.19	2.05
Kitchen, commercial and private per hour	3.73	0.37	4.10
Hall bond, standard per hour	93.64	9.36	103.00
Hall bond, commercial and private per hour	187.27	18.73	206.00
<i>Standard applies to non-profit groups whose objectives are of a local community interest.</i>			
<u>Hall Hire Fees for Armadale-Kelmscott Seniors' Centre Regular Hirers</u>			
Armadale-Kelmscott Senior Citizens' per quarter	412.00	41.20	453.20
Australian Pensioners' League (Armadale) per quarter	18.73	1.87	20.60
Over 50's Club per quarter	18.73	1.87	20.60
Dale Cottages Retirement Village per quarter	13.50	1.35	14.85

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Community Amenities			
<u>Park Homes</u>			
Approval as per Caravan Park and Camping Regulations	100.00	-	100.00
<u>Home Occupation Permits</u>			
Initial application	150.00	-	150.00
Renewal per annum	50.00	-	50.00
<u>Town Planning Scheme Amendments and Adoption of Structure Plans</u>			
No fixed fee (calculated upon application) (GST may apply)			
<u>Change of Use</u>			
Change of use of a non-conforming use	200.00	-	200.00
Continuation of use of a non-conforming use	200.00	-	200.00
<u>Zoning Certificates</u>			
Per certificate	50.00	-	50.00
<u>Written Planning Advice</u>			
Per hour	50.00	5.00	55.00
<u>Sign Rental</u>			
Per annum	300.00	30.00	330.00
<u>Fines and Penalties - Town Planning</u>			
As per the Town Planning and Development Act (as amended)			
As per the Town Planning Scheme			
As per Court prosecutions			
<u>Development Applications</u>			
Development cost < \$12k	50.00	-	50.00
Development cost \$12k - \$500k = 0.23% of cost (minimum \$100)			
Development cost \$500k - \$2.5m = \$1,150 plus 0.18% per \$ > \$500k			
Development cost \$2.5m - \$5m = \$4,750 plus 0.15% per \$ > \$2.5m			
Development cost \$5m - \$21.5m = \$8,500 plus 0.1% per \$ > \$5m			
Development cost > \$21.5m = \$25,000			
Variation of development envelope locations	100.00	-	100.00
Revised plans = 10% of application fee (minimum \$50)			
Preliminary consideration of plans (plus fees)	50.00	-	50.00
Newspaper advertising relating to development		At cost	
Road closure	250.00	-	250.00
Right of way closure (plus cost of title searches etc)	100.00	-	100.00
<u>Truck Parking Permits</u>			
Initial application	150.00	15.00	165.00
Permit fee per annum	50.00	5.00	55.00

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Community Amenities (continued)			
<u>Sale of Maps, Publications etc</u>			
Research not relating to current application	50.00	5.00	55.00
Approval of premise application	50.00	5.00	55.00
Scheme text, maps, statistics books, plans		At cost	
A1 plans	5.00	0.50	5.50
Set of building plans	10.00	1.00	11.00
Colour computer plots A0	50.00	5.00	55.00
Colour computer plots A1	40.00	4.00	44.00
Colour computer plots A2	25.00	2.50	27.50
Colour computer plots A3	12.50	1.25	13.75
Colour computer plots A4	10.00	1.00	11.00
Town planning scheme set of plans	300.00	30.00	330.00
Digital data sets	65.00	6.50	71.50
Photocopies A4	0.18	0.02	0.20
Photocopies A3	0.36	0.04	0.40
Advertising sign hire applicant erected	50.00	5.00	55.00
Advertising sign hire council erected	100.00	10.00	110.00
Valuation cash in lieu		At cost	
Heritage inventory blue cover	45.00	4.50	49.50
Heritage inventory green cover	15.00	1.50	16.50
Wright Lake master plan with appendices	30.00	3.00	33.00
Wright Lake master plan without appendices	20.00	2.00	22.00
<u>Subdivision Clearances</u>			
< 5 lots	50.00	-	50.00
6 - 195 lots 1st 5 lots	50.00	-	50.00
6 - 195 lots subsequent lots	25.00	-	25.00
> 195 lots	5,000.00	-	5,000.00
<u>Liquor Licensing</u>			
Certificate of local health authority (section 39)	110.00	-	110.00
Certificate of local planning authority (section 40)	110.00	-	110.00
<u>Development Applications (Signs)</u>			
Application = \$50 or 1% of cost (whichever is the greater)			
<u>Domestic Recycling and Waste Charges</u>			
Residential annual (weekly rubbish, fortnightly recycle)	148.00	-	148.00
Commercial annual rubbish and recycle	140.00	-	140.00
Additional recycling service	43.64	4.36	48.00
Additional same day refuse	84.55	8.45	93.00
Additional alternate day refuse	127.27	12.73	140.00
Special services general waste	143.64	14.36	158.00
Special services recycling	71.82	7.18	79.00
<u>Replacement Garbage Bins</u>			
Replacement due to loss or damage	65.00	6.50	71.50

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Community Amenities (continued)			
<u>Waste Tipping Charges for Cars and Trailers</u>			
Not exceeding 1.3m ³ with current tip access pass	-	-	0.00
Not exceeding 1.3m ³ without current tip access pass	16.36	1.64	18.00
Not exceeding 2.3m ³	25.45	2.55	28.00
Unsorted loads surcharge	10.91	1.09	12.00
Additional tip access pass (Armadale residents only)	10.91	1.09	12.00
<u>Waste Tipping Charges for General Waste</u>			
Domestic, putrescible and trade waste and logs per tonne	47.27	4.73	52.00
Domestic, putrescible and trade waste and logs minimum	25.45	2.55	28.00
Clean bricks, concrete, sand and soil per tonne	12.73	1.27	14.00
Clean bricks, concrete, sand and soil minimum	25.45	2.55	28.00
Tree loppings, vegetation and garden waste per tonne	34.55	3.45	38.00
Tree loppings, vegetation and garden waste minimum	25.45	2.55	28.00
Mixed green waste and other rubbish surcharge per tonne	10.91	1.09	12.00
Large consignments and special burial		On application	
<u>Waste Tipping Charges for Vehicle Bodies</u>			
From residential premises	10.00	1.00	11.00
From commercial and industrial premises	30.00	3.00	33.00
<u>Waste Tipping Charges for Asbestos</u>			
Asbestos per tonne	60.00	6.00	66.00
Asbestos minimum	20.00	2.00	22.00
<u>Waste Tipping Charges for Unprocessed Tyres (Armadale Residents in Small Quantities Only)</u>			
Car tyres per tyre	2.00	0.20	2.20
Small truck tyres per tyre	4.00	0.40	4.40
Truck tyres per tyre	10.00	1.00	11.00
<u>Waste Tipping Charges for Animal Carcasses</u>			
Small animals (dogs etc) per animal	15.00	1.50	16.50
Large animals (cattle etc) per animal	40.00	4.00	44.00
Offal and animal products per tonne	80.00	8.00	88.00
Offal and animal products minimum	40.00	4.00	44.00
<u>Waste Tipping Charges for Weighbridge</u>			
Non-compacted waste per wheel of truck or trailer	15.00	1.50	16.50
Compacted waste per wheel of truck or trailer	20.00	2.00	22.00
Burial surcharges add 50% per rate per wheel			
<u>Waste Tipping Charges for Mulch Collection</u>			
Self-loaded trailer to 3m ³ (Armadale residents)	-	-	0.00
Self-loaded trailer to 3m ³	10.00	1.00	11.00
<u>Compost Bins</u>			
225 litre compost bin (delivery inclusive)	41.82	4.18	46.00

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Recreation and Culture			
<u>Canoe Hire</u>			
6 canoes and associated items per day	65.45	6.55	72.00
6 canoes and associated items per weekend	100.00	10.00	110.00
6 canoes and associated items per long weekend	130.00	13.00	143.00
6 canoes and associated items per week	200.00	20.00	220.00
Refundable bond (conditional) (may be subject to GST)	200.00	-	200.00
<u>Armadale Aquatic Centre Casual Admission Fees</u>			
Family (2 adults and up to 2 children)	7.73	0.77	8.50
Adults	3.00	0.30	3.30
Adults off peak (Mon - Fri 1 hour prior to close)	1.82	0.18	2.00
Child under 2 years	-	-	0.00
Child 2 - 5 years	1.00	0.10	1.10
Child 6 - 15 years	2.00	0.20	2.20
Children off peak (Mon - Fri 1 hour prior to close)	1.00	0.10	1.10
Pensioners / seniors card holders	2.00	0.20	2.20
Spectators (at any time, function or event)	1.36	0.14	1.50
<u>Armadale Aquatic Centre Concession Books and Season Passes</u>			
Adults (10)	24.55	2.45	27.00
Adults (25)	59.09	5.91	65.00
Pensioners / seniors card holders (10)	18.20	1.80	20.00
Pensioners / senior card holders (25)	43.18	4.32	47.50
Child (10)	17.27	1.73	19.00
Child (25)	40.90	4.10	45.00
Adult season pass	150.00	15.00	165.00
Pensioners / seniors card holders season pass	90.00	9.00	99.00
Child season pass	90.00	9.00	99.00
<u>Armadale Aquatic Centre School Admission Fees</u>			
General	1.18	0.12	1.30
School carnivals (non refundable booking fee)	45.45	4.55	50.00
<u>Armadale Aquatic Centre School Admission Fees for Carnivals (9:00 am to 12:00 pm or 12:00 pm to 3:00 pm)</u>			
Students < 125 minimum	136.00	14.00	150.00
Students > 125 per student	1.18	0.12	1.30
Teachers	-	-	0.00
<u>Armadale Aquatic Centre School Admission Fees for Carnivals (9:00 am to 3:00 pm or 4:00 pm to 7:00 pm)</u>			
Students < 230 minimum	272.73	27.27	300.00
Students > 230 per student	1.18	0.12	1.30
Teachers	-	-	0.00
<u>Armadale Aquatic Centre Admission Fees for Swimming Club Meets</u>			
Officials and time keepers (18 maximum)	-	-	0.00

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Recreation and Culture (continued)			
<u>Armadale Aquatic Centre Admission Fees for Swimming Classes and Lessons</u>			
Adult (includes entry)	6.36	0.64	7.00
Child (includes entry) for 10 lesson block	60.00	6.00	66.00
<u>Armadale Aquatic Centre Fees for Professional Coaching and Other Activities</u>			
Exclusive coaching rights per month	272.73	27.27	300.00
Aqua-aerobics (includes entry)	4.45	0.55	5.00
<u>Armadale Aquatic Centre Fees for Pool Hire</u>			
After hours per hour or normal admission (greater)	136.36	13.64	150.00
Refundable bond (conditional) (may be subject to GST)	300.00	-	300.00
<u>Armadale Aquatic Centre Miscellaneous Fees and Charges</u>			
Lost property collection fee	0.91	0.09	1.00
Public phone per call	0.45	0.05	0.50
<u>Armadale Aquatic Centre Meeting Room Fees</u>			
Community groups per hour	6.36	0.64	7.00
Commercial activities per hour	10.00	1.00	11.00
Swimming club per season	272.73	27.27	300.00
<u>Armadale Aquatic Centre Equipment Hire</u>			
Ball hire per hour	1.82	0.18	2.00
Raft hire per hour	1.36	0.14	1.50
Raft hire per half hour	0.91	0.09	1.00
Sea monster ride individual per half hour	1.36	0.14	1.50
Sea monster ride group hire per hour	30.00	3.00	33.00
Swimming aids per use	0.91	0.09	1.00
Volleyball competition registration fee	4.55	0.45	5.00
Volleyball competition game fee per person	2.73	0.27	3.00
Volleyball casual court hire per hour	1.82	0.18	2.00
<u>Library Fees and Charges</u>			
Photocopying per A4	0.18	0.02	0.20
Library bags	3.18	0.32	3.50
Replacement library cards	3.00	0.30	3.30
1D size laminating	1.00	0.10	1.10
A4 size laminating	2.00	0.20	2.20
A3 size laminating	4.00	0.40	4.40
Computer disks	2.00	0.20	2.20
Internet access per 10 minutes	0.91	0.09	1.00
Binding up to 30 pages	4.00	0.40	4.40
Book covering small	2.50	0.25	2.75
Book covering standard	3.00	0.30	3.30
Book covering large	3.50	0.35	3.85

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Recreation and Culture (continued)			
<u>Library Meeting Room Hire Fees</u>			
Per hour for community groups	6.00	0.60	6.60
Per hour for commercial activities	10.00	1.00	11.00
Per day for community groups	35.00	3.50	38.50
Per day for commercial activities	50.00	5.00	55.00
<u>Fines and Penalties - Library</u>			
Overdue library items per item per day	0.20	-	0.20
<i>Overdue library items maximum \$2</i>			
<u>Cultural Events Site Fees for Major Events (Commercial Activities)</u>			
Food / drink vendor site per day (includes power)	240.00	24.00	264.00
Display site per day (includes power)	100.00	10.00	110.00
Craft stall per day (3m x 4m only, no power)	35.00	3.50	38.50
<u>Cultural Events Site Fees for Major Events (Community Activities)</u>			
Food / drink vendor site per day (includes power)	100.00	10.00	110.00
Display site per day (includes power)	-	-	0.00
Fundraising stall per day (includes power)	30.00	3.00	33.00
<u>Cultural Events Site Fees for Amusement Rides</u>			
Australia Day per side show ride per event	3,000.00	300.00	3,300.00
Minnawarra Festival per side show ride per event	500.00	50.00	550.00
Individual rides / activities per day	100.00	10.00	110.00
<u>Cultural Events Site Fees for Minor Events</u>			
Food / drink vendor site per day (includes power)	100.00	10.00	110.00
Community groups per day (includes power)	30.00	3.00	33.00
<u>Tennis Hire Fees and Charges - Club Seasonal Fees</u>			
2 sessions per week per court per season	50.00	5.00	55.00
3 sessions per week per court per season	59.09	5.91	65.00
4 sessions per week per court per season	68.18	6.82	75.00
5 sessions per week per court per season	77.27	7.73	85.00
6 sessions per week per court per season	86.36	8.64	95.00
Session = morning, afternoon or evening			
Additional hourly lighting fee for evening sessions	2.00	0.20	2.20
<u>Tennis Hire Fees and Charges - Casual Hire</u>			
Day rate per hour	4.55	0.45	5.00
Evening rate per hour	6.36	0.64	7.00
<u>Hard court Fees and Charges - Club Seasonal Fees</u>			
Per player per season per senior team	4.55	0.45	5.00
Per player per season per junior team	-	-	0.00
Lighting for both junior and senior teams per hour	2.00	0.20	2.20

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Recreation and Culture (continued)			
<u>Community Centres Hire Fees and Charges - Community Groups</u>			
Hall daytime hourly rate	10.00	1.00	11.00
Hall evening hourly rate	13.64	1.36	15.00
Activity / meeting room daytime hourly rate	7.27	0.73	8.00
Activity / meeting room evening hourly rate	10.00	1.00	11.00
Kitchen / Bar / Canteen daytime hourly rate	5.45	0.55	6.00
Kitchen / Bar / Canteen evening hourly rate	8.18	0.82	9.00
Store room per annum	100.00	10.00	110.00
Office area per annum	100.00	10.00	110.00
Booking fee per function or casual booking	22.73	2.27	25.00
Bonds will apply. Bonds vary and GST may apply.			
<u>Community Centres Hire Fees and Charges - Commercial Groups</u>			
Hall daytime hourly rate	15.45	1.55	17.00
Hall evening hourly rate	20.00	2.00	22.00
Activity / meeting room daytime hourly rate	10.00	1.00	11.00
Activity / meeting room evening hourly rate	13.64	1.36	15.00
Kitchen / Bar / Canteen daytime hourly rate	8.18	0.82	9.00
Kitchen / Bar / Canteen evening hourly rate	11.82	1.18	13.00
Store room per annum	200.00	20.00	220.00
Booking fee per function or casual booking	22.73	2.27	25.00
Bonds will apply. Bonds vary and GST may apply.			
<u>Community Centres Hire Fees and Charges - Functions</u>			
Hall daytime function rate	100.00	10.00	110.00
Hall evening function rate	200.00	20.00	220.00
Activity / meeting room daytime function rate	50.00	5.00	55.00
Activity / meeting room evening function rate	80.00	8.00	88.00
Function set-up hourly rate	5.45	0.55	6.00
Booking fee per function or casual booking	22.73	2.27	25.00
Bonds will apply. Bonds vary and GST may apply.			
Fundraising activities receive a 25% discount.			
<u>Community Centres Hire Fees and Charges - Special Groups</u>			
As per Community Groups and Functions with 50% discount.			

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Recreation and Culture (continued)			
<u>Halls and Pavilion Hire Fees and Charges - Community Groups</u>			
<i>Armadale Main Hall, Kelmscott Hall and Roleystone Hall</i>			
Daytime hourly rate	9.09	0.91	10.00
Evening hourly rate	12.73	1.27	14.00
<i>Bedforddale Hall, Forrestdale Hall, Champion Drive Hall, Karragullen Hall, Creyk Park Pavilion, Armadale Lesser Hall, Morgan Park Pavilion and Bob Blackburn Pavilion</i>			
Daytime hourly rate	7.27	0.73	8.00
Evening hourly rate	10.91	1.09	12.00
<i>Armadale, Kelmscott and Roleystone Hall Kitchens, Roleystone Hall Meeting Room, Armadale Settlers Common Field Centre, Willow Heights and Frye Park Pavilion</i>			
Daytime hourly rate	4.55	0.45	5.00
Evening hourly rate	7.27	0.73	8.00
Booking fee per function or casual booking	22.73	2.27	25.00
Bonds will apply. Bonds vary and GST may apply.			
Store room per annum	100.00	10.00	110.00
<u>Halls and Pavilion Hire Fees and Charges - Commercial Groups</u>			
<i>Armadale Main Hall, Kelmscott Hall and Roleystone Hall</i>			
Daytime hourly rate	15.45	1.55	17.00
Evening hourly rate	20.00	2.00	22.00
<i>Bedforddale Hall, Forrestdale Hall, Champion Drive Hall, Karragullen Hall, Creyk Park Pavilion, Armadale Lesser Hall, Morgan Park Pavilion and Bob Blackburn Pavilion</i>			
Daytime hourly rate	11.82	1.18	13.00
Evening hourly rate	15.45	1.55	17.00
<i>Armadale, Kelmscott and Roleystone Hall Kitchens, Roleystone Hall Meeting Room, Armadale Settlers Common Field Centre, Willow Heights and Frye Park Pavilion</i>			
Daytime hourly rate	8.18	0.82	9.00
Evening hourly rate	11.82	1.18	13.00
Booking fee per function or casual booking	22.73	2.27	25.00
Bonds will apply. Bonds vary and GST may apply.			

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Recreation and Culture (continued)			
<u>Halls and Pavilion Hire Fees and Charges - Functions</u>			
<i>Armadale Main Hall, Kelmscott Hall and Roleystone Hall</i>			
Daytime function rate	100.00	10.00	110.00
Evening function rate	200.00	20.00	220.00
Function set-up hourly rate	5.45	0.55	6.00
<i>Bedforddale Hall, Forrestdale Hall, Champion Drive Hall, Karragullen Hall, Creyk Park Pavilion, Armadale Lesser Hall, Morgan Park Pavilion and Bob Blackburn Pavilion</i>			
Daytime function rate	60.00	6.00	66.00
Evening function rate	120.00	12.00	132.00
Function set-up hourly rate	5.45	0.55	6.00
Booking fee per function or casual booking	22.73	2.27	25.00
Bonds will apply. Bonds vary and GST may apply.			
Fundraising activities receive a 25% discount.			
<u>Halls and Pavilion Hire Fees and Charges - Functions</u>			
As per Community Groups and Functions with 50% discount.			
<u>Minnawarra Precinct Church Hire Fees and Charges</u>			
Hourly rate	70.00	7.00	77.00
Bonds will apply and GST may apply.			
<u>Active Sporting Reserves Hire Fees and Charges - Club Seasonal Hire</u>			
Seniors (18 years of age and over) per player	43.64	4.36	48.00
Juniors (17 years of age and under)	-	-	0.00
Fee is calculated on standard players per sport			
Base fee permits two training sessions and one fixture per week.			
Use of toilets, kiosk and change rooms is included.			
Additional training sessions are extra at 25% of base fee.			
Additional use of facilities is charged at facility standard rate.			
Teams not using facility for both receive a 50% discount.			
Clubs that lease and maintain facilities receive 25% discount.			
<u>Active Sporting Reserves Hire Fees and Charges - Casual Hire</u>			
Half day rate	70.00	7.00	77.00
Full day rate	110.00	11.00	121.00

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Recreation and Culture (continued)			
<u>Oval Floodlighting</u>			
Bob Blackburn Reserve hourly rate	2.50	0.25	2.75
Creyk Park hourly rate	1.50	0.15	1.65
Cross Park hourly rate	2.50	0.25	2.75
Frye Park hourly rate	5.00	0.50	5.50
Gwynne Park main oval hourly rate	3.00	0.30	3.30
Gwynne Park north (junior) oval hourly rate	2.50	0.25	2.75
Gwynne Park south oval hourly rate	3.00	0.30	3.30
Gwynne Park east oval hourly rate	1.50	0.15	1.65
John Dunn main oval hourly rate	12.00	1.20	13.20
John Dunn number 2 oval hourly rate	3.00	0.30	3.30
John Dunn number 3 oval hourly rate	1.00	0.10	1.10
Morgan Park hourly rate	3.50	0.35	3.85
Pries Park main pitch hourly rate	4.00	0.40	4.40
Pries Park upper pitch hourly rate	1.50	0.15	1.65
Rushton Park hourly rate	2.00	0.20	2.20
Alfred Skeet Reserve number 1 pitch hourly rate	6.00	0.60	6.60
Alfred Skeet Reserve number 2 and 3 pitch hourly rate	4.50	0.45	4.95
William Skeet Reserve	2.00	0.20	2.20
Springdale Park	3.50	0.35	3.85
Transport			
<u>Administration Fees on Works</u>			
12.5% on actual costs incurred for public utility reinstatements and public works (GST) (minimum \$25)			
<u>Public Utilities Reinstatements</u>			
Actual costs incurred plus 12.5% (GST) (minimum \$25)			
<u>Special Road Closures</u>			
First road closure	150.00	15.00	165.00
Per additional road closure	100.00	10.00	110.00
Refundable bond (conditional) (may be subject to GST)	200.00	-	200.00
<u>Engineering Supervision</u>			
1.5% of contract costs with consulting engineer (GST)			
3% of contract costs without consulting engineer (GST)			
Plumbers permit administration fee	75.00	7.50	82.50

**City of Armadale
Schedule of Fees and Charges
For the year ended 30 June 2005**

Particulars	Fees Excluding GST \$	GST \$	Fees Including GST \$
Economic Services			
<u>Building Licences for Class 1 - 10 (Residences and Outbuildings)</u>			
0.35% of estimated value of construction (minimum \$40)			
<u>Building Licences for Other Building Classes</u>			
0.2% of estimated value of construction			
<u>Building Miscellaneous Fees and Charges</u>			
Building specification fees per copy	10.00	1.00	11.00
Copying of plans per set	15.00	1.50	16.50
Building approval enquiries per approval plus plans	30.00	3.00	33.00
Property inspection charge per written report	115.00	11.50	126.50
Plan modifications per amendment	40.00	4.00	44.00
Quarry licences	1,000.00	100.00	1,100.00
Swimming pool inspections annual charge	10.00	1.00	11.00
<u>Fines and Penalties - Building and Swimming Pools</u>			
As per the Local Government (Miscellaneous Provisions) Act			
As per Court prosecutions			
As per Building Regulations			
As per the Local Government Act			
Other Property and Services			
<u>Private Works Charges</u>			
Actual costs incurred plus 12.5% (GST) (minimum \$25)			

Summarised Management Schedules

The following pages contain the summaries of the City's Management Schedules. These schedules are compiled as per their relevant Directorates. The Schedules show the following:

- **Operating Revenues**
 - Rates
 - Grants – Operating
 - Grants – Non Operating
 - Contributions
 - Fees and Charges
 - Interest Earnings
 - Other Revenue
- **Operating Expenses**
 - Employment
 - Office
 - Vehicles
 - Accommodation
 - Programmes
- **Non – Operating Revenues**
 - Reserve Transfers
 - Loan Borrowings
 - Sale of Assets
- **Non – Operating Expenses**
 - Land
 - Buildings
 - Furniture and Equipment
 - Plant and Machinery
 - Roads
 - Drainage
 - Pathways
 - Parks and Reserves

The Schedules show the actual revenue and expenditure on a category by category basis for the day-to-day operations of the City. It is important to note that these form the basis of the 2004-2005 Annual Budget excluding non-cash items such as depreciation, profit / loss on sales and leave accruals. All aspects relating to accrual accounting (including non-cash items) have been included within the financial statements and notes to the financial statements contained within this document.

City of Armadale
Budget Estimates Summary Statement
For the year ended 30 June 2005

Particulars	Community Services	Corporate Services	Development Services	Technical Services	Other	Total
Operating Revenue						
Rates	0	0	0	0	(17,567,405)	(17,567,405)
Grants - Operating	(335,200)	0	0	(4,000)	(1,833,630)	(2,172,830)
Grants - Non Operating	0	0	0	(2,193,082)	0	(2,193,082)
Contributions	(31,851)	(8,200)	(38,000)	(2,923,971)	0	(3,002,022)
Fees and Charges	(584,879)	(102,293)	(536,206)	(3,771,580)	(132,340)	(5,127,298)
Interest Earnings	0	0	0	0	(599,838)	(599,838)
Other Revenue	(128,263)	(12,012)	(62,255)	(328,203)	(207,434)	(738,167)
Total Operating Revenue	(1,080,193)	(122,505)	(636,461)	(9,220,836)	(20,340,647)	(31,400,642)
Operating Expense						
Employment	2,499,021	2,099,485	1,943,508	3,029,047	0	9,571,061
Office	198,714	512,117	146,556	305,923	0	1,163,310
Vehicles	123,978	43,670	69,783	85,735	0	323,166
Accommodation	0	0	0	37,641	0	37,641
Programmes	1,822,475	2,744,750	448,135	7,293,855	243,932	12,553,147
Total Operating Expense	4,644,188	5,400,022	2,607,982	10,752,201	243,932	23,648,325
Non-Operating Revenue						
Reserve Transfers	0	0	0	(1,440,400)	0	(1,440,400)
Loan Borrowings	0	(400,000)	0	(670,000)	0	(1,070,000)
Sale of Assets	0	0	0	(537,400)	0	(537,400)
Principal Earnings	0	0	0	0	(2,900)	(2,900)
Total Non-Operating Rev	0	(400,000)	0	(2,647,800)	(2,900)	(3,050,700)
Non-Operating Expense						
Reserve Transfers	26,900	0	0	1,539,167	68,300	1,634,367
Principal Repayments	0	0	0	0	243,700	243,700
Land	0	0	33,200	0	0	33,200
Buildings Development	51,127	0	0	1,030,489	0	1,081,616
Furniture and Equipment	0	2,900	10,233	0	0	13,133
Plant and Machinery	10,180	0	0	2,044,573	0	2,054,753
Roads	0	0	0	9,671,598	0	9,671,598
Drainage	0	0	0	898,941	0	898,941
Pathways	0	0	0	483,795	0	483,795
Parks and Reserves	0	0	0	533,529	0	533,529
Total Non-Operating Exp	88,207	2,900	43,433	16,202,092	312,000	16,648,632
Total	3,652,202	4,880,417	2,014,954	15,085,657	(19,787,615)	5,845,615
Opening Cash Balance - Deficit / (Surplus)						(5,165,074)
Less 2004-2005 Cash Budget						5,845,615
Closing Cash Balance - Deficit / (Surplus)						680,541

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Community Services

Ranger Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating	(142,500)		(98,875)		(142,400)	
Grants - Non Operating Contributions						
Fees and Charges	(227,750)		(256,612)		(260,511)	
Interest Earnings						
Other Revenue	(2,200)		(3,211)		(5,395)	
Total Operating Revenue	(372,450)	0	(358,698)	0	(408,306)	0
Operating Expense						
Employment		461,800		491,230		474,488
Office		41,599		25,161		56,715
Vehicles		55,100		43,076		82,342
Accommodation						
Programmes		329,642		255,344		286,309
Total Operating Expense	0	888,141	0	814,811	0	899,854
Non-Operating Revenue						
Reserve Transfers	(86,000)		(86,000)			
Loan Borrowings						
Sale of Assets	(110,000)		(131,819)			
Principal Earnings						
Total Non-Operating Rev	(196,000)	0	(217,819)	0	0	0
Non-Operating Expense						
Reserve Transfers		10,000		10,000		
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery		286,900		290,067		
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	296,900	0	300,067	0	0
Total	(568,450)	1,185,041	(576,517)	1,114,878	(408,306)	899,854

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Community Services

Recreation Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating	(12,000)		(9,000)		(11,000)	
Grants - Non Operating						
Contributions	(18,000)		(23,868)		(30,833)	
Fees and Charges	(1,600)		(1,348)		(1,620)	
Interest Earnings						
Other Revenue	(4,200)		(19,776)		(6,516)	
Total Operating Revenue	(35,800)	0	(53,992)	0	(49,969)	0
Operating Expense						
Employment		130,100		163,922		131,220
Office		6,500		12,258		7,126
Vehicles		8,000		3,624		4,581
Accommodation						
Programmes		150,000		253,990		103,782
Total Operating Expense	0	294,600	0	433,794	0	246,709
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers		50,300		20,300		26,900
Principal Repayments						
Land						
Buildings Development						30,833
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	50,300	0	20,300	0	57,733
Total	(35,800)	344,900	(53,992)	454,094	(49,969)	304,442

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Community Services

Events

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating	(13,000)		(13,000)		(13,400)	
Grants - Non Operating						
Contributions	(1,000)				(1,018)	
Fees and Charges	(14,400)		(16,155)		(14,864)	
Interest Earnings						
Other Revenue	(15,900)		(14,023)		(16,900)	
Total Operating Revenue	(44,300)	0	(43,178)	0	(46,182)	0
Operating Expense						
Employment		57,800		65,172		59,906
Office				172		
Vehicles		9,500		3,724		4,072
Accommodation						
Programmes		186,400		164,453		219,619
Total Operating Expense	0	253,700	0	233,521	0	283,597
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	0	0	0	0	0
Total	(44,300)	253,700	(43,178)	233,521	(46,182)	283,597

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Community Services

Aquatic Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating	(3,000)		(6,000)		(3,000)	
Grants - Non Operating Contributions						
Fees and Charges	(261,400)		(254,600)		(267,021)	
Interest Earnings						
Other Revenue	(70,800)		(77,322)		(77,164)	
Total Operating Revenue	(335,200)	0	(337,922)	0	(347,185)	0
Operating Expense						
Employment		248,800		293,032		248,831
Office		14,300		12,595		12,929
Vehicles		300		31		305
Accommodation Programmes		312,000		312,424		284,819
Total Operating Expense	0	575,400	0	618,082	0	546,884
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development		28,000		14,927		15,000
Furniture and Equipment						
Plant and Machinery						10,180
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	28,000	0	14,927	0	25,180
Total	(335,200)	603,400	(337,922)	633,009	(347,185)	572,064

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Community Services

Library Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating			(1,300)		(300)	
Grants - Non Operating						
Contributions						
Fees and Charges	(36,400)		(35,469)		(37,259)	
Interest Earnings						
Other Revenue	(9,200)		(21,759)		(9,366)	
Total Operating Revenue	(45,600)	0	(58,528)	0	(46,925)	0
Operating Expense						
Employment		1,024,400		1,078,765		1,049,707
Office		100,900		90,141		103,343
Vehicles		8,000		9,576		8,246
Accommodation						
Programmes		148,938		122,672		269,448
Total Operating Expense	0	1,282,238	0	1,301,154	0	1,430,744
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						5,294
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	0	0	0	0	5,294
Total	(45,600)	1,282,238	(58,528)	1,301,154	(46,925)	1,436,038

City of Armadale
 Budget Estimates By Management Schedule
 For the year ended 30 June 2005

Community Services

Heritage Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating	(2,350)					
Grants - Non Operating						
Contributions	(2,350)					
Fees and Charges						
Interest Earnings						
Other Revenue	(1,000)		(908)		(1,222)	
Total Operating Revenue	(5,700)	0	(908)	0	(1,222)	0
Operating Expense						
Employment		55,000		61,269		54,898
Office		12,200		7,972		12,809
Vehicles						
Accommodation						
Programmes		24,355		14,689		36,554
Total Operating Expense	0	91,555	0	83,930	0	104,261
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development		2,000		1,500		
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	2,000	0	1,500	0	0
Total	(5,700)	93,555	(908)	85,430	(1,222)	104,261

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Community Services

Community Development and Administration

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating	(280,118)		(360,124)		(165,100)	
Grants - Non Operating						
Contributions						
Fees and Charges	(3,400)		(1,967)		(3,604)	
Interest Earnings						
Other Revenue	(17,100)		(25,135)		(11,700)	
Total Operating Revenue	(300,618)	0	(387,226)	0	(180,404)	0
Operating Expense						
Employment		407,200		475,023		479,971
Office		4,900		4,263		5,792
Vehicles		23,700		15,601		24,432
Accommodation						
Programmes		847,912		556,054		621,944
Total Operating Expense	0	1,283,712	0	1,050,941	0	1,132,139
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment		1,200		468		
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	1,200	0	468	0	0
Total	(300,618)	1,284,912	(387,226)	1,051,409	(180,404)	1,132,139

City of Armadale
 Budget Estimates By Management Schedule
 For the year ended 30 June 2005

Corporate Services

Member Administration

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions						
Fees and Charges						
Interest Earnings						
Other Revenue						
Total Operating Revenue	0	0	0	0	0	0
Operating Expense						
Employment		12,800		11,541		12,072
Office		45,600		43,076		51,307
Vehicles						
Accommodation						
Programmes		304,300		274,130		432,617
Total Operating Expense	0	362,700	0	328,747	0	495,996
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment		3,000		2,523		
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	3,000	0	2,523	0	0
Total	0	365,700	0	331,270	0	495,996

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Corporate Services

Administration

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions						
Fees and Charges	(1,100)		(1,671)		(900)	
Interest Earnings						
Other Revenue	(12,500)		(13,136)		(10,994)	
Total Operating Revenue	(13,600)	0	(14,807)	0	(11,894)	0
Operating Expense						
Employment		368,600		388,479		402,415
Office		375,800		331,230		395,522
Vehicles		6,800		2,830		6,921
Accommodation						
Programmes		55,000		20,662		32,900
Total Operating Expense	0	806,200	0	743,201	0	837,758
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers		8,000		8,000		
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment		1,000		590		
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	9,000	0	8,590	0	0
Total	(13,600)	815,200	(14,807)	751,791	(11,894)	837,758

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Corporate Services

Information Systems

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions						
Fees and Charges						
Interest Earnings						
Other Revenue						
Total Operating Revenue	0	0	0	0	0	0
Operating Expense						
Employment		237,100		250,501		255,160
Office		4,400		3,153		5,125
Vehicles		9,000		8,424		8,449
Accommodation						
Programmes		1,342,400		1,139,779		934,880
Total Operating Expense	0	1,592,900	0	1,401,857	0	1,203,614
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment				5,355		
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	0	0	5,355	0	0
Total	0	1,592,900	0	1,407,212	0	1,203,614

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Corporate Services

Human Resources

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions	(8,000)		(12,465)		(8,200)	
Fees and Charges						
Interest Earnings						
Other Revenue						
Total Operating Revenue	(8,000)	0	(12,465)	0	(8,200)	0
Operating Expense						
Employment		259,200		288,265		264,798
Office		14,100		14,062		14,862
Vehicles						
Accommodation						
Programmes		78,527		51,382		110,070
Total Operating Expense	0	351,827	0	353,709	0	389,730
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	0	0	0	0	0
Total	(8,000)	351,827	(12,465)	353,709	(8,200)	389,730

City of Armadale
 Budget Estimates By Management Schedule
 For the year ended 30 June 2005

Corporate Services

Chief Executive's Office

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions						
Fees and Charges						
Interest Earnings						
Other Revenue						
Total Operating Revenue	0	0	0	0	0	0
Operating Expense						
Employment		299,100		366,063		406,481
Office		29,800		28,138		30,336
Vehicles		10,300		10,010		10,485
Accommodation						
Programmes		466,600		82,720		808,047
Total Operating Expense	0	805,800	0	486,931	0	1,255,349
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings					(400,000)	
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	(400,000)	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	0	0	0	0	0
Total	0	805,800	0	486,931	(400,000)	1,255,349

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Corporate Services

Financial Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions						
Fees and Charges	(87,020)		(124,847)		(101,393)	
Interest Earnings						
Other Revenue	(880)		(8,670)		(1,018)	
Total Operating Revenue	(87,900)	0	(133,517)	0	(102,411)	0
Operating Expense						
Employment		751,670		793,699		758,559
Office		12,100		12,983		14,965
Vehicles		17,600		17,254		17,815
Accommodation						
Programmes		275,629		227,373		426,236
Total Operating Expense	0	1,056,999	0	1,051,309	0	1,217,575
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment		2,900				2,900
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	2,900	0	0	0	2,900
Total	(87,900)	1,059,899	(133,517)	1,051,309	(102,411)	1,220,475

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Development Services

Town Planning

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions	(78,700)		(40,548)		(25,000)	
Fees and Charges	(181,200)		(196,555)		(201,768)	
Interest Earnings						
Other Revenue	(9,000)		(1,730)		(34,727)	
Total Operating Revenue	(268,900)	0	(238,833)	0	(261,495)	0
Operating Expense						
Employment		964,700		985,211		1,002,545
Office		73,600		88,468		95,552
Vehicles		35,200		23,714		26,264
Accommodation						
Programmes		223,114		246,396		311,345
Total Operating Expense	0	1,296,614	0	1,343,789	0	1,435,706
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land				10,752		33,200
Buildings Development						
Furniture and Equipment		7,087		5,390		8,215
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	7,087	0	16,142	0	41,415
Total	(268,900)	1,303,701	(238,833)	1,359,931	(261,495)	1,477,121

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Development Services

Building Control

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions						
Fees and Charges	(202,800)		(270,603)		(231,224)	
Interest Earnings						
Other Revenue	(6,600)		(9,421)		(7,228)	
Total Operating Revenue	(209,400)	0	(280,024)	0	(238,452)	0
Operating Expense						
Employment		368,900		417,027		396,255
Office		26,800		12,716		30,846
Vehicles		19,700		20,924		20,665
Accommodation						
Programmes		26,100		21,030		14,252
Total Operating Expense	0	441,500	0	471,697	0	462,018
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						1,018
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	0	0	0	0	1,018
Total	(209,400)	441,500	(280,024)	471,697	(238,452)	463,036

City of Armadale
 Budget Estimates By Management Schedule
 For the year ended 30 June 2005

Development Services

Regulatory Inspections

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions						
Fees and Charges	(32,100)		(31,796)		(34,714)	
Interest Earnings						
Other Revenue						
Total Operating Revenue	(32,100)	0	(31,796)	0	(34,714)	0
Operating Expense						
Employment		19,800		19,176		19,961
Office						
Vehicles						1,527
Accommodation						
Programmes		25,500		13,460		28,911
Total Operating Expense	0	45,300	0	32,636	0	50,399
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	0	0	0	0	0
Total	(32,100)	45,300	(31,796)	32,636	(34,714)	50,399

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Development Services

Health Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions	(6,000)				(3,000)	
Fees and Charges	(63,100)		(65,885)		(68,500)	
Interest Earnings						
Other Revenue	(10,300)		(22,488)		(20,300)	
Total Operating Revenue	(79,400)	0	(88,373)	0	(91,800)	0
Operating Expense						
Employment		397,400		403,412		446,947
Office		19,400		15,241		18,458
Vehicles		23,000		15,404		19,800
Accommodation						
Programmes		50,000		52,961		36,795
Total Operating Expense	0	489,800	0	487,018	0	522,000
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment		5,000		4,730		1,000
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	5,000	0	4,730	0	1,000
Total	(79,400)	494,800	(88,373)	491,748	(91,800)	523,000

City of Armadale
 Budget Estimates By Management Schedule
 For the year ended 30 June 2005

Development Services

Environmental Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating			4,275			
Grants - Non Operating						
Contributions			(1,818)		(10,000)	
Fees and Charges						
Interest Earnings						
Other Revenue						
Total Operating Revenue	0	0	2,457	0	(10,000)	0
Operating Expense						
Employment		63,500		65,658		77,800
Office		1,900		1,608		1,700
Vehicles		1,500		1,372		1,527
Accommodation						
Programmes		75,719		47,892		56,832
Total Operating Expense	0	142,619	0	116,530	0	137,859
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	0	0	0	0	0
Total	0	142,619	2,457	116,530	(10,000)	137,859

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Technical Services

Civil Works

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating	(2,324,251)		(2,733,850)		(2,133,454)	
Contributions	(1,099,039)		(1,461,705)		(2,577,971)	
Fees and Charges						
Interest Earnings						
Other Revenue	(10,185)		(69,928)		(6,600)	
Total Operating Revenue	(3,433,475)	0	(4,265,483)	0	(4,718,025)	0
Operating Expense						
Employment		615,651		580,672		602,471
Office		53,325		56,710		53,300
Vehicles		10,600		11,700		11,800
Accommodation						
Programmes		802,909		773,559		835,820
Total Operating Expense	0	1,482,485	0	1,422,641	0	1,503,391
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery						
Roads		8,246,665		5,377,133		9,635,660
Drainage		1,106,282		317,561		898,941
Pathways		658,204		627,871		483,795
Parks and Reserves						40,000
Total Non-Operating Exp	0	10,011,151	0	6,322,565	0	11,058,396
Total	(3,433,475)	11,493,636	(4,265,483)	7,745,206	(4,718,025)	12,561,787

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Technical Services

Parks and Reserves

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating	(45,000)		(26,200)		(34,833)	
Contributions	(12,000)		(18,591)			
Fees and Charges	(16,400)		(25,907)		(29,900)	
Interest Earnings						
Other Revenue	(86,000)		(22,800)		(110,000)	
Total Operating Revenue	(159,400)	0	(93,498)	0	(174,733)	0
Operating Expense						
Employment		422,084		436,191		403,248
Office		31,126		40,942		35,300
Vehicles		12,700		11,431		14,400
Accommodation		4,641				4,641
Programmes		1,999,225		1,957,919		2,375,014
Total Operating Expense	0	2,469,776	0	2,446,483	0	2,832,603
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings					(170,000)	
Sale of Assets	(120,000)				(120,000)	
Principal Earnings						
Total Non-Operating Rev	(120,000)	0	0	0	(290,000)	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves		161,871		378,478		493,529
Total Non-Operating Exp	0	161,871	0	378,478	0	493,529
Total	(279,400)	2,631,647	(93,498)	2,824,961	(464,733)	3,326,132

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Technical Services

Property Management

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating			(40,000)			
Grants - Non Operating	(70,833)		(50,000)			
Contributions	(10,000)				(10,000)	
Fees and Charges	(70,520)		(98,021)		(71,930)	
Interest Earnings						
Other Revenue	(10,640)		(7,500)		(10,853)	
Total Operating Revenue	(161,993)	0	(195,521)	0	(92,783)	0
Operating Expense						
Employment		189,682		192,545		190,467
Office		14,307		15,852		14,300
Vehicles		10,950		7,744		9,000
Accommodation		35,291		31,788		
Programmes		966,264		1,212,257		1,075,042
Total Operating Expense	0	1,216,494	0	1,460,186	0	1,288,809
Non-Operating Revenue						
Reserve Transfers	(15,000)		(16,575)			
Loan Borrowings					(500,000)	
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	(15,000)	0	(16,575)	0	(500,000)	0
Non-Operating Expense						
Reserve Transfers		65,000		65,000		24,167
Principal Repayments						
Land						
Buildings Development		761,911		418,770		922,509
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	826,911	0	483,770	0	946,676
Total	(176,993)	2,043,405	(212,096)	1,943,956	(592,783)	2,235,485

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Technical Services

Sanitation

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions	(2,000)				(2,000)	
Fees and Charges	(3,623,100)		(3,583,129)		(3,615,250)	
Interest Earnings						
Other Revenue	(120,500)		(269,382)		(190,000)	
Total Operating Revenue	(3,745,600)	0	(3,852,511)	0	(3,807,250)	0
Operating Expense						
Employment		264,246		273,873		259,531
Office		21,502		22,449		21,500
Vehicles		4,235		258		4,435
Accommodation						
Programmes		2,873,017		2,726,527		2,877,615
Total Operating Expense	0	3,163,000	0	3,023,107	0	3,163,081
Non-Operating Revenue						
Reserve Transfers	(43,000)		(43,000)		(35,500)	
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	(43,000)	0	(43,000)	0	(35,500)	0
Non-Operating Expense						
Reserve Transfers		441,850		476,850		545,000
Principal Repayments						
Land						
Buildings Development		70,500		2,892		98,608
Furniture and Equipment						
Plant and Machinery						75,000
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	512,350	0	479,742	0	718,608
Total	(3,788,600)	3,675,350	(3,895,511)	3,502,849	(3,842,750)	3,881,689

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Technical Services

Support Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating						
Contributions						
Fees and Charges						
Interest Earnings						
Other Revenue	(147,850)		(147,254)		(3,750)	
Total Operating Revenue	(147,850)	0	(147,254)	0	(3,750)	0
Operating Expense						
Employment		561,826		595,987		295,689
Office		102,980		95,138		102,980
Vehicles		7,960		6,242		7,300
Accommodation		20,980		21,315		33,000
Programmes		(1,605,658)		(1,657,932)		(1,367,115)
Total Operating Expense	0	(911,912)	0	(939,250)	0	(928,146)
Non-Operating Revenue						
Reserve Transfers	(1,638,678)		(1,474,970)		(1,404,900)	
Loan Borrowings						
Sale of Assets	(612,550)		(556,742)		(417,400)	
Principal Earnings						
Total Non-Operating Rev	(2,251,228)	0	(2,031,712)	0	(1,822,300)	0
Non-Operating Expense						
Reserve Transfers		970,000		1,108,270		970,000
Principal Repayments						
Land						
Buildings Development		21,000		17,176		9,372
Furniture and Equipment						
Plant and Machinery		2,429,369		2,181,348		1,965,573
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	3,420,369	0	3,306,794	0	2,944,945
Total	(2,399,078)	2,508,457	(2,178,966)	2,367,544	(1,826,050)	2,016,799

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Technical Services

Private Works

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating						
Grants - Non Operating	(24,795)		(21,624)		(24,795)	
Contributions	(205,000)		(187,138)		(210,000)	
Fees and Charges	(29,000)		(6,869)		(29,000)	
Interest Earnings						
Other Revenue						
Total Operating Revenue	(258,795)	0	(215,631)	0	(263,795)	0
Operating Expense						
Employment		40,066		39,843		64,180
Office		1,782		1,968		1,800
Vehicles		200		146		200
Accommodation						
Programmes		1,011,953		685,427		1,130,753
Total Operating Expense	0	1,054,001	0	727,384	0	1,196,933
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery						
Roads		43,510		7,572		35,938
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	43,510	0	7,572	0	35,938
Total	(258,795)	1,097,511	(215,631)	734,956	(263,795)	1,232,871

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Technical Services

Client Services

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates						
Grants - Operating	(40,500)		(4,544)		(4,000)	
Grants - Non Operating						
Contributions	(124,000)		(128,854)		(124,000)	
Fees and Charges	(16,500)		(27,736)		(25,500)	
Interest Earnings						
Other Revenue	(18,700)		(4,795)		(7,000)	
Total Operating Revenue	(199,700)	0	(165,929)	0	(160,500)	0
Operating Expense						
Employment		1,163,454		1,147,482		1,213,461
Office		65,855		68,271		76,743
Vehicles		29,400		36,982		38,600
Accommodation						
Programmes		443,276		223,065		366,726
Total Operating Expense	0	1,701,985	0	1,475,800	0	1,695,530
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings						
Sale of Assets						
Principal Earnings						
Total Non-Operating Rev	0	0	0	0	0	0
Non-Operating Expense						
Reserve Transfers						
Principal Repayments						
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery		1,000		700		4,000
Roads						
Drainage						
Pathways						
Parks and Reserves		73,127				
Total Non-Operating Exp	0	74,127	0	700	0	4,000
Total	(199,700)	1,776,112	(165,929)	1,476,500	(160,500)	1,699,530

City of Armadale
Budget Estimates By Management Schedule
For the year ended 30 June 2005

Other

Statutory Revenue and Expense

Particulars	2003-2004 Budget		2003-2004 Actual		2004-2005 Budget	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Operating Revenue						
Rates	(16,711,627)		(16,663,294)		(17,567,405)	
Grants - Operating	(1,957,000)		(1,957,574)		(1,833,630)	
Grants - Non Operating						
Contributions			(7,718)			
Fees and Charges	(136,900)		(132,677)		(132,340)	
Interest Earnings	(548,900)		(758,811)		(599,838)	
Other Revenue	(230,600)		(250,842)		(207,434)	
Total Operating Revenue	(19,585,027)	0	(19,770,916)	0	(20,340,647)	0
Operating Expense						
Employment						
Office		126,000		51,200		
Vehicles						
Accommodation						
Programmes		212,400		339,614		243,932
Total Operating Expense	0	338,400	0	390,814	0	243,932
Non-Operating Revenue						
Reserve Transfers						
Loan Borrowings	(800,000)		(800,000)			
Sale of Assets			(74,455)			
Principal Earnings	(14,300)		(18,188)		(2,900)	
Total Non-Operating Rev	(814,300)	0	(892,643)	0	(2,900)	0
Non-Operating Expense						
Reserve Transfers				39,082		68,300
Principal Repayments		126,500		96,445		243,700
Land						
Buildings Development						
Furniture and Equipment						
Plant and Machinery						
Roads						
Drainage						
Pathways						
Parks and Reserves						
Total Non-Operating Exp	0	126,500	0	135,527	0	312,000
Total	(20,399,327)	464,900	(20,663,559)	526,341	(20,343,547)	555,932

Non-Operating Expense Details

The following pages show the details pertaining to each of the non-operating expense categories, as follows:

▪ Reserve Transfers	\$ 1,634,367
▪ Principal Repayments	\$ 243,700
▪ Land	\$ 33,200
▪ Buildings Development	\$ 1,081,616
▪ Furniture and Equipment	\$ 13,133
▪ Plant and Machinery	\$ 2,054,753
▪ Roads	\$ 9,671,598
▪ Drainage	\$ 898,941
▪ Pathways	\$ 483,795
▪ Parks and Reserves	<u>\$ 533,529</u>
	\$16,648,632

**City of Armadale
Budget Estimates for Non-Operating Expense
For the year ended 30 June 2005**

Particulars		2004-2005 Budget
Reserve Transfers		
Transfer	Building Plant and Equipment Reserve	24,167
	Future Recreation Facilities Reserve	26,900
	Mobile Garbage Bin Reserve	200,000
	Plant and Machinery Reserve	970,000
	Waste Management Reserve	345,000
	Workers Compensation Reserve	68,300
	Total - Reserve Transfers	<u>1,634,367</u>
Principal Repayments		
Principal Repayments	Armadale Redevelopment Works Loan	13,000
	Core Computer System Loan	87,000
	Kelmscott Library Relocation Loan	3,300
	Rushton Park Redevelopment Loan	5,600
	Temporary Administration Building Loan	33,000
	Various Loans	101,800
	Total - Principal Repayments	<u>243,700</u>
Land		
Public Open Space	Lot 11 Skua Grove Seville Drive	33,200
	Total - Land	<u>33,200</u>
Buildings Development		
Administration Office	Temporary Accommodation	400,000
	Various Works	73,847
Aquatic Centre	Fencing Upgrade	15,000
Armadale Arena	Various Works	34,448
Armadale Seniors Facility	Upgrade and Extension	183,790
Kelmscott Library	Old Building Minor Works	2,138
	Relocation and Fit Out	100,000
Kelmscott Scout Facility	Upgrade Works	25,000
Palomino Park	Riding Club Clubrooms	20,000
Rushton Park	Multi-Use Facility	63,583
Tollington Park	Structures	4,833
Various Buildings	Disabled Access Modifications	37,511
	Emergency Lighting Upgrades	1,830
	Marketing Report Upgrades	3,156
	Security Upgrades	6,000
	Smoke Detector Upgrade	2,500
Waste Disposal Site	Resource Recovery Compound	98,608
	Tyre Shed	9,372
	Total - Buildings Development	<u>1,081,616</u>

City of Armadale
Budget Estimates for Non-Operating Expense
For the year ended 30 June 2005

Particulars			2004-2005 Budget
Furniture and Equipment			
Furniture	Workstations		12,133
Technical Equipment	Health		1,000
Total - Furniture and Equipment			<u>13,133</u>
Plant and Machinery			
Major Plant Items	Backwash Facility		10,180
	Bomag Compactor	P114	120,000
	Cardboard Compactor		50,000
	Caterpillar Traxcavator		450,000
	Fuel Bowser Upgrade		29,388
	Hino Waste Truck		285,000
	International Acco	P447	280,000
	Multi Tyred Roller	P153	160,000
	Vehicle Classifiers		4,000
	W71 Ped Roller	P120	15,000
	Washbay Safety Ramp		8,885
	Waste Oil Facility		25,000
Minor Plant Items	Civil Works		15,600
	Parks and Reserves		11,000
	Waste		14,700
Passenger Vehicles	Ford Courier 4wd	P604	31,000
	Ford Courier 4wd	P625	31,000
	Ford Falcon	P720	24,000
	Ford Futura	P733	28,000
	Ford Futura Wagon	P702	31,000
	Ford Wagon	P727	28,000
	Holden Astra	P780	24,000
	Holden Berlina	P735	33,000
	Holden Berlina	P737	33,000
	Holden Berlina	P732	33,000
	Holden Commodore	P784	24,000
	Holden Statesman	P736	39,000
Trucks and Commercials	Agrifarm Mower	P304	11,000
	Agrifarm Mower	P338	11,000
	Ford Econovan	P506	38,000
	Ford Trader Truck	P369	50,000
	Ford Utility	P309	24,000
	Ford Utility	P515	24,000
	Ford Utility	P399	24,000
	John Deere Outfront Mower	P318	35,000
Total - Plant and Machinery			<u>2,054,753</u>

City of Armadale
Budget Estimates for Non-Operating Expense
For the year ended 30 June 2005

Particulars	2004-2005 Budget
Roads	
Various Projects	
Bus Shelter Construction and Relocation	52,600
Community and Safety Works	25,600
School Parking	40,000
Street Lighting	35,938
Streetscape Improvement Programme	205,298
Carparks	
Fancote Park	5,531
General Resurfacing	21,000
Gwynne Park	30,000
Traffic Calming	
Braemore Street	55,000
Girraween Street	45,000
Various Works	29,041
Road Resurfacing	
Amaroo Court	42,800
Ballina Way	30,300
Bay Court	12,700
Cabarita Road	88,000
Coran Place	10,800
Cowan Street	41,200
Gilwell Avenue	39,600
Girraween Street	62,400
Haynes Court	9,300
Hendon Way	19,000
Napean Place	7,400
San Jacinta Road	56,700
Spencer Road	35,500
Springfield Road	82,200
Stevens Road	26,100
Westview Close	12,800
Wungong Close	33,600
Road Construction / Upgrade	
Albany Highway	54,930
Armadale CBD	475,141
Armadale Road	1,221,518
Armadale Road / Abbey Road	45,000
Armadale Road / Nicholson Road	500,000
Armadale Road / Tonkin Highway	26,000
Attunga Road	111,300
Barbigal Road	94,100
Bettanay Road	111,800
Brook Place	12,500
Brookton Highway Service Road	113,493
Cammillo Road / Lake Road Roundabout	220,000
Champion Drive	1,350,379
Champion Drive Widen Culvert	97,681
Churchmans Brook Road	120,000
City Centre Roadworks	116,826

City of Armadale
Budget Estimates for Non-Operating Expense
For the year ended 30 June 2005

Particulars	2004-2005 Budget
Roads (continued)	
Road Construction / Upgrade	
Commerce Avenue	1,162,494
Corfield Street	435,754
Eleventh Road	14,827
Eleventh Road / Rowley Road	39,577
Glebe Road	89,442
Hesketh Road / Fallon Road Roundabout	83,000
Hookway Road	191,100
Lake Road / Seaforth Avenue	315,600
McNess Drive	486,300
Mirfield Road	103,600
Mustang Road	144,248
Neerigen Street	35,000
Orana Way	87,480
Redtail Lane	83,800
Rock Crescent	78,300
Strategic Projects	200,000
Various Cul De Sacs	50,000
Waterwheel Road	45,500
Wymond Road	199,500
Total - Roads	<u>9,671,598</u>
Drainage	
Construction	
Albany Highway Subsoil	47,000
Bilkurra Way Subsoil	33,000
Buckingham Road	58,000
Burrowa Street Outfall Drain	79,151
Gross Pollution Traps	62,627
Hilltop Place	20,000
Keates Road Stage 1	102,400
Minnawarra Lake	44,672
Nicholson Road	24,000
Second Road Main Drain - Champion Drive	90,095
Slab Gully Creek	98,678
Slab Gully Stage 1	136,013
Soldiers Road	69,305
Springfield Road	34,000
Total - Drainage	<u>898,941</u>
Pathways	
New Path Construction	
Arnel Street	10,100
Champion Drive	46,250
Owtram Road	42,600
Pram Ramps	1,000
Tyres Road	40,700
Bicycle Paths	
Armadale Road	116,000

City of Armadale
Budget Estimates for Non-Operating Expense
For the year ended 30 June 2005

Particulars	2004-2005 Budget
Pathways (continued)	
Public Access Ways	
Brant Road / Railway Avenue	4,900
Bulida Court / Meyer Close	5,000
Burrans Court / Kootingal Street	4,300
Cammillo Road	4,000
Carradine Road / Canns Road	34,645
Castle Place / Bavich Road	2,700
Challis Road / Public open space	3,400
Clapham Way / Kidbrooke Place	10,000
Cohune Drive / Allawah Court	5,500
Elm Court / Tallcarry Close	3,500
Meyer Close / Jason Court	4,000
Migron Court / Shopping Centre	1,200
Olmars Place / Willowmead Place	2,700
Owtram Road / Badbury Road	5,900
Public Open Space / Kidbrooke Place	2,000
Redtingle Road	6,500
Regina Road / Third Road	4,400
Richard Place / Public Open Space	5,700
Walch Way / Gymea Court	3,900
Existing Path Replacement	
Armadale Road - At South West Highway Shops	5,600
Cammillo Road - Various	8,300
Canns Road - Opposite Village	12,500
Carradine Road - Link to Canns Road Left	7,000
Commerce Avenue - Third Road Southwards	13,000
Coombe Avenue / Hobbs Drive	3,800
Hobbs Drive - Church Avenue to Coombe Avenue	7,100
John Street - Richard Place to Public Open Space	25,000
Raeburn Road - Adjacent to School	5,400
Seventh Road - Wungong Road to Church Avenue	14,000
Third Avenue - South West Highway to Church Avenue	11,200
Total - Pathways	<u>483,795</u>
Parks and Reserves	
Environmental Projects	40,000
Beautification Works	
Champion Drive Streetscape	74,213
Rushton Park Redevelopment	300,000
Wungong Bridge Streetscape	55,816
Sporting Upgrades	
Cross Park Cricket Cover	6,900
Cross Park Nets	9,600
Tollington Park Basketball Facility	14,500
Westfield Skate Park	32,500
Total - Parks and Reserves	<u>533,529</u>

Plan of Principal Activities

The City accepted its Plan of Principal Activities in August 2004. The Plan highlights those areas that Council deems to be of importance in attaining goals identified in the Strategic Plan. Six Principal Activities have been defined as follows:

- Administration and governance
- Culture and libraries
- Roads and related infrastructure
- Waste management
- Parks and reserves
- Public buildings

There are further “non-principal” activities that provide additional support to the delivery of the Principal Activities. These other activities amount to approximately one-third of the City’s operations.

The Plan highlights the need for Council to be prudent in its financial and asset management decision-making, particularly in the short to mid-term. Prudent investment in these key activities at this time will establish a sustainable economic, social and environmental foundation for the City’s future.

A Summary of the Principal Activities accepted in the Plan follows, as does a table highlighting the total estimated revenue and expenditure as well as a table showing the estimated general purpose revenue breakdown. All tables have been inserted directly from the accepted Plan. It is important to note that the accepted Plan and these summary tables do not include any carry-forward works. The Annual Budget does not contain any new principal activities, nor have any been removed, however variations may have occurred due to more up-to-date information being provided on the City’s financial position.

City of Armadale
 Summary of Principal Activities
 For the period 2004 to 2009

Principal Activities	2004-2005 \$000's	2005-2006 \$000's	2006-2007 \$000's	2007-2008 \$000's	2008-2009 \$000's
Estimated Expenditure					
Administration and Governance	4,522	4,588	4,908	5,343	5,281
Culture and libraries	1,773	1,789	1,813	1,857	1,813
Roads and related infrastructure	5,341	6,380	5,732	5,519	5,641
Waste management	3,609	3,638	3,667	3,696	3,696
Parks and reserves	2,748	3,004	3,170	3,112	3,212
Public buildings	1,858	1,506	4,767	3,035	5,245
Total	19,851	20,905	24,057	22,562	24,888
Estimated Revenue					
Administration and Governance	(20)	(20)	(20)	(20)	(20)
Culture and libraries	(94)	(98)	(96)	(97)	(97)
Roads and related infrastructure	(2,436)	(2,427)	(2,081)	(1,736)	(1,736)
Waste management	(3,764)	(3,794)	(3,825)	(3,855)	(3,855)
Parks and reserves	(207)	(127)	(117)	(78)	(78)
Public buildings	(134)	(88)	(1,128)	(129)	(229)
Total	(6,655)	(6,554)	(7,267)	(5,915)	(6,015)
Total from General Purpose Revenue	13,196	14,351	16,790	16,647	18,873

City of Armadale
Total Estimated Revenue and Expenditure
For the period 2004 to 2009

Principal Activities	2004-2005 \$000's	2005-2006 \$000's	2006-2007 \$000's	2007-2008 \$000's	2008-2009 \$000's
Estimated Expenditure					
Principal Activities	19,851	20,905	24,057	22,562	24,888
General Purpose Revenue	259	181	186	280	145
Governance	-	-	-	-	-
Law, Order and Public Safety	910	913	972	950	958
Health	512	551	526	513	535
Education and Welfare	590	613	583	582	599
Community Amenities	1,540	1,561	1,562	1,545	1,489
Recreation and Culture	889	1,062	1,137	1,379	1,702
Transport	5,765	5,905	6,140	6,208	6,271
Economic Services	668	651	670	636	636
Other Property and Services	28	28	28	28	28
Total	31,012	32,370	35,861	34,683	37,251
Estimated Revenue					
Estimated Opening Deficit / (Surplus)	1,196	595	618	294	366
Principal Activities	(6,655)	(6,554)	(7,267)	(5,915)	(6,015)
General Purpose Revenue	-	-	-	-	-
Governance	-	-	-	-	-
Law, Order and Public Safety	(439)	(452)	(464)	(473)	(473)
Health	(69)	(71)	(72)	(74)	(74)
Education and Welfare	(143)	(148)	(31)	(31)	(31)
Community Amenities	(223)	(236)	(249)	(271)	(264)
Recreation and Culture	(763)	(539)	(2,532)	(1,088)	(2,894)
Transport	(2,540)	(2,589)	(2,682)	(2,740)	(2,741)
Economic Services	(263)	(268)	(272)	(276)	(312)
Other Property and Services	(118)	(118)	(118)	(118)	(118)
Estimated Closing (Deficit) / Surplus	(595)	(618)	(294)	(366)	14
Total	(10,612)	(10,998)	(13,363)	(11,058)	(12,542)
Total from General Purpose Revenue	20,400	21,372	22,498	23,625	24,709

**City of Armadale
Estimated General Purpose Revenue
For the period 2004 to 2009**

Principal Activities	2004-2005 \$000's	2005-2006 \$000's	2006-2007 \$000's	2007-2008 \$000's	2008-2009 \$000's
Estimated Revenue					
<u>Rates</u> Levied	17,518	18,028	18,554	19,099	19,609
<u>WA Local Government Grants Commission</u> General Purpose Grant	2,016	2,016	2,016	2,016	2,016
<u>Other</u> Interest on investments	370	353	337	336	336
Other	496	975	1,591	2,174	2,748
Total	20,400	21,372	22,498	23,625	24,709

General Purpose Revenue to be applied to the following Principal Activities

Administration and governance	4,502	4,568	4,888	5,323	5,261
Culture and libraries	1,679	1,691	1,717	1,760	1,716
Roads and related infrastructure	2,905	3,953	3,651	3,783	3,905
Waste management	(155)	(156)	(158)	(159)	(159)
Parks and reserves	2,541	2,877	3,053	3,034	3,134
Public buildings	1,724	1,418	3,639	2,906	5,016
Total	13,196	14,351	16,790	16,647	18,873

Estimated General Purpose Revenue available for Non-Principal Activities

	7,204	7,021	5,708	6,978	5,836
Total General Revenue applied	20,400	21,372	22,498	23,625	24,709