



Northern Grampians Shire Council

BUDGET 2006 -2007

Proud Past – Vibrant Future

Adopted by
Northern Grampians Shire Council
on 20 July 2006

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Executive Summary

Introduction

The Local Government Act 1989 requires Northern Grampians Shire Council to prepare and adopt an annual budget by 31 August of each year.

Council has now given notice of its Draft Budget for the 2006-2007 financial year and it is one that residents and ratepayers will welcome, as it delivers value-for-money services for the community.

A key element of the plan is that rate revenue will only increase by 3.64% over the total rate revenue raised in 2005/2006. The increase in revenue is made up of a 3.00% increase in rate income plus a 0.64% increase in revenue due to growth. This represents one of the lowest rate increases in the State where the average State-wide increase is in the vicinity of 7.5%. This is explained in more detail later in the report.

The \$21.5 million Budget is both financially responsible and fiscally balanced yet ensures adequate growth in services provided to the community and an ambitious programme of capital works, totalling \$6.2M. Council's aim when developing the 2006-2007 Budget detailed in this report was to consider its long term financial plan and address the strategic directions of the *Council Plan 2006-2010* building on Northern Grampians "Proud Past-Vibrant Future."

The 2006-2007 budget presented in this report has been developed through a process of consultation and review with Council and Council officers. The budget for 2006-2007 has been formed on the basis of a long term financial plan.

The total operational budget for 2006-2007 is \$21.5 million in revenue and \$21.2 million for expenditure. The capital expenditure program is expected to be \$6.24 million, of which \$0.82 million relates to projects carried forward from the 2005-2006 budget. The carried forward component is fully funded from the 2005-2006 budget.

Of the \$6.24 million of capital funding required \$2.24 million will come from Council operations and transfers from reserves, \$0.77 million from loans, \$2.02 million from grants and contributions, \$0.39 million from asset sales and other contributions and \$0.82 million carried forward projects and funds from 2005/2006.

Highlights

The following is a summary of the highlights and initiatives included in the 2006-2007 budget;

- Total capital expenditure on Roads for 2006/07 - \$1,576,000
- Total capital expenditure on Bridges for 2006/07 - \$514,000
- Construction of Stage 3 of the Halls Gap bike path - \$200,000
- Construction of Stage 2 Taylor's Gully Children's precinct at a cost of - \$567,000
- Redevelopment of Halls Gap Visitor Information Centre into the Halls Gap Community & Tourism Hub - \$375,000
- Halls Gap Streetscape - \$137,000
- Stawell Wetlands Project - \$200,000
- Replacement of Public Convenience in Stawell - \$85,000
- Delivery of stage two of the Information Services Strategy – \$197,000
- St Arnaud Swimming Pool equipment upgrade - \$87,500
- Grants Commission funding up \$207,700 (4.7%) to \$4,536,700
- Upgrade of Council Web Site
- Increased Internal Audit programme
- Appointment of a Property/Assets Officer to assist in the management of the Council's large property portfolio
- Tree safety audit for Queen Mary Gardens in St Arnaud
- Audit of drainage assets
- Flood study to be undertaken in Halls Gap
- Preparation of a Stawell Transport Plan
- Continuation of the development of our Road Management Plan
- Continuation of the work undertaken by Village Well
- Implementation of various Economic Development projects - \$90,000
- Continued support for events

Cost Pressures on Council

In the 2006-2007 Financial Year, several factors will have an impact on the Council's rating base;

- Councils across Victoria are increasingly bearing the brunt of costs associated with roads, public transport, recreation, libraries and other services. State and Federal funding is not keeping pace, resulting in cost shifting to Local Government. The end result is that additional rate revenue is required to meet the cost of these services.
- The Council completed negotiations early 2006 which delivered a 4% increase in salary and wages per year for three years. In addition to the Enterprise Bargaining Agreement, the Council's salaries and wages are impacted by movements in the banding levels that are applied to staff in accordance with the Award. The impact of these movements is approximately \$404,000.

- Increases on goods and services of 3% per annum have been allowed for to cover the movement in the Consumer Price Index (CPI). Many Council costs, however increase by more than this amount, for example fuel costs.
- National Competition Policy funding from the Federal Government, in the sum of \$172,600, will no longer be available.

Rate Revenue

It is proposed that revenue from rates & charges will be \$8,598,298.

Following a review of the differential rating systems Council has determined that there will be no change this year in the rating differentials that were established for 2005-2006. However, Council has flagged that a review will be undertaken of its rating strategy in the coming year. Any proposed changes coming out of that review would impact the 2007-2008 financial year.

A revaluation of properties has occurred throughout the Shire. Since the last revaluation two years ago, property values have increased on average by 34%. Therefore, for those properties where values have risen greater than the average, the rate increase will be greater than 3.0% and for property owners experiencing less than average property value increase, the rate increase will be less than 3.0%.

The municipal charge will remain at \$95.00. The garbage and recycling charges have been increased by 3%.

All properties will be rated at 0.4963% of Capital Improved Value (CIV) and a 35% discount will apply to those properties that have qualified for the farm rate. In addition there are five (5) properties that qualify for the 42% discount for Cultural & Recreational lands.

The structure of the rates is as follows:

General rate	0.4963 cents in the \$
Farm rate	0.3226 cents in the \$
Cultural and Recreation	0.2879 cents in the \$
Garbage Charges	
80 litre bin	\$ 99.90
120 litre bin	\$128.80
240 litre bin	\$199.80
Recycling Service	
Kerbside	\$ 46.40
Municipal Charge	\$95.00

Budget Preparation

Strategic Planning Framework

Council has a strategic approach to corporate planning and budgeting in place. This approach allows Council to make planning decisions in light of financial and other resource constraints. The process seeks to align the development of the Council Plan, Annual Budget and Long-term Financial Strategy.

The Council Plan underpins Council's decision making process, policies and procedures. It is the key strategic document of Council which covers a four year period, but is reviewed annually. Day to day operations are carried out following the activities and initiatives identified in the Budget which are in turn aimed at delivering the Strategic Objectives detailed in the Council Plan.

The long term Strategic Resource Plan is the key tool that assists the planning and decision making process for Council's future financial resource allocation. Although the Plan is subject to annual review, it provides a mechanism for Council to inform the community of the long-term viability and financial health of the Shire.

Council Plan

The Annual Budget is directed by the Council Plan 2006-2010. This budget document includes activities and initiatives to be funded and which contribute to the achievements of the Objectives and Goals identified in the Council Plan 2006-2010.

This Council Plan responds to 5 significant opportunities and challenges:

1. **Managing transport, economic, social and cultural infrastructure** – improving transport and roads, social and economic and cultural infrastructure to facilitate community growth and business development
2. **Planning for growing, safe, and vibrant communities** – ensuring that we plan for the future and therefore plan for the community we want for future generations
3. **Communicating and marketing our achievements** – creating a culture of engaging the community and key stakeholders in the social, infrastructure, economic and cultural activities of Council
4. **Delivering transparent and strong governance** – ensure the community is aware of how decisions are made and resources are allocated
5. **Developing and sustaining our capabilities** – further develop and sustain our staff, resources and delivery capabilities to respond to changing needs

Statutory Requirements

Under the provisions of the Local Government Act 1989, Northern Grampians Shire Council is required to prepare and adopt an annual budget. The budget must include certain information about the rates and charges that Council intends to levy as well as a range of other financial information required by the Local Government Regulations 2004.

The budget includes standard statements being:

- Income Statement
- Balance Sheet
- Cash Flow Statement
- Capital Works Statement
- Description of Activities and Initiatives
- Key Strategic Activities

These statements have been prepared in accordance with Australian Accounting standards. They include information about the rates and charges to be levied, the Capital works program to be undertaken and other financial information which Council requires in order to make an informed decision about the adoption of the budget.

The budget includes consideration for long-term strategies in a proper management context. These include the Strategic Resource Plan, Rating Strategy, and Borrowing Strategy.

Analysis of Operating Budget

This section of the annual budget report analyses the expected revenue and expenditure of the Council for the 2006/07 year.

Operating Revenue

A summary of revenue for 2006/07 is as follows:

Revenue Type	Forecast	Budget	Variance	
	2005/06 '000	2006/07 '000	'000	%
Rates & Charges	8,311	8,609	298	3.6%
User Fees and Charges	2,708	2,831	123	4.6%
Grants - Operational	6,592	6,285	(307)	(4.7%)
Grants - Capital	3,806	3,125	(681)	(17.9%)
Contributions	620	336	(284)	(45.8%)
Other	37	65	28	75.7%
TOTAL OPERATING REVENUE	22,074	21,251	(823)	(3.7%)

General Rates

\$0.298M increase

The revenue from rates will increase by 3.6% (3% rate rise and 0.6% increase due to growth) with the garbage and recycling charges increasing by 3% and the municipal charge remaining at the same level as 2005-2006, that is \$95.00 per applicable property. Included in the 2006-2007 financial year is the full impact of the supplementary valuations done during 2005-2005. Refer to the section on "Rating Strategy" for more detailed breakdown of the rate income.

User Fees and Charges

\$0.123M increase

Following a review, numerous increases were applied to the many varying fees and charges. Allowance was also made for increase in volumes. The average increase was 3%.

Grants - Operational

\$0.307M decrease

The decrease in operational government grants is in the main due to the loss of National Competition Policy payments (\$172,600) and a reduction in the grants in the Family Day Care area.

Grants - Capital

\$0.681M decrease

Grant income for capital changes from year to year depending on number of applications submitted and Government policy. The decrease year on year can be mainly attributed to the one off additional Roads to Recovery grant received in 2005/2006. Refer to the section on "Capital Grants" for a more detailed breakdown of the planned capital grants for 2006/2007.

Contributions

\$0.284M decrease

Contributions change from year to year depending on capital projects and other factors. The major changes this year relate to fewer capital projects identified as having contributions and the completion of the general revaluation in 2005/2006 where we received a contribution from the State Revenue Office towards the cost of the general revaluation.

Operating Expenditure

A summary of expenditure for 2006/07 is as follows:

Expenditure Type	Forecast	Budget	Variance	
	2005/06	2006/07	'000	%
	'000	'000	'000	
Employee Costs	7,425	8,798	1,373	18.5%
Materials and Services	7,117	7,004	(113)	(1.6%)
Other Expenses	996	761	(235)	(23.6%)
Borrowing Costs	186	167	(19)	(10.2%)
Depreciation	4,500	4,500	-	-
OPERATING EXPENSES	20,224	21,230	1,006	5.0%

Employee Costs

\$1.3734M increase

In addition to the comments made in the "Cost Pressures on Council" section, Employee costs have increased due to the conversion of contractors into employees and additional staff to drive a number of initiatives included in the Council Plan.

Materials and Services

\$0.113M decrease

The reduction of this area has been impacted by the conversion of a number of contract positions to staff positions. The budget has allowed for an overall 3% increase in most materials and services and also the impact of significant rising fuel costs.

Other Expenses

\$0.235M decrease

The decrease in expenses is as a result of a reduction in this year's contribution to the Wimmera Regional Library Corporation. It has also been impacted by the completion of the revaluation for 2006 and the 2005 Election. These costs are not required in 2006/2007.

Borrowing Costs

\$0.019M decrease

Decrease in costs associated with the reduction in overall debt for the year despite allowing for \$ 770,000 in new borrowings.

Analysis of Cash Position

This section analyses the expected cash flows for 2006/07. The analysis is based on three main categories of cash flow. In summary they are:

- Operating Activities – these activities refer to cash generated or used in the normal service delivery functions of Council
- Financing activities – these activities refer to cash generated or used for the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of borrowings.
- Investing activities – these activities refer to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, equipment etc

The significance of budgeting cash flows is that it is a key factor in setting the level of rates each year.

A summary of the various categories of cash flows is as follows:

Budgeted Cash Flow	Forecast 2005/06 '000	Budget 2006/07 '000	Variance (Outflow) '000
Net Cash Flow from Operating Activities	6,519	4,735	(1,784)
Net Cash Flow from Financing Activities	(671)	(11)	660
Net Cash Flow from Investing Activities	(5449)	(5,074)	375
Net Increase in Cash Held	399	(350)	(749)
Cash at Beginning	2,980	3,379	399
CASH AT END OF YEAR	3,379	3,029	(350)

Operating Activities

\$1.784M decrease

The decrease in cash from operating activities is due to the significant reduction in expected grants for capital works and Operating grants and increase in labour costs.

Financing Activities

\$0.660M increase

The increase in this activity is a result of the proposed borrowings of \$ 770,000 less the scheduled repayments of \$780,854 for 2006/2007 compared to 2005/2006 where there were no new borrowings, just repayments.

Investing Activities

\$0.375M decrease

The decrease in this area is a result of the significant lift in funds being obtained by asset sales. The overall capital program is expected to be \$0.446M greater than 2005/06, however this is offset by a \$0.821M increase in proceeds from asset sales as compared to 2005/06.

Analysis of Capital Budget

This section of the budget report analyses the planned capital expenditure budget for 2005/06 and the sources of funding the budget.

Funding Sources

The funding sources of the capital works for 2006/07 are as follows:

Funding of Capital Works	Forecast	Budget	Variance
	2005/06	2006/07	
	'000	'000	'000
Government Grants	3,871	2,020	(1,851)
Loan Funds	0	770	770
Sale of Assets	279	364	85
Contributions	149	25	(124)
Cash Funded eg Rates, Reserves and Carried forward funds	1,492	3,059	1,567
TOTAL CAPITAL FUNDING	5,791	6,238	447

Government Grants

\$1.851M decrease

Major change is due to the additional one off Roads to Recovery funds received in 2005/2006. In addition, income for capital changes from year to year depending on number of applications submitted and Government policy.

Loan Funds

\$0.770M increase

Loans funds have been planned to assist in financing a number of capital projects as listed in the “Borrowings” section of this report.

Cash Funds

\$1.567M increase

Given the increased level of capital expenditure there is a greater draw on cash from rate revenue and reserves. Also impacted by the receipt of additional Roads to Recovery money in 2005/2006.

Capital Works

The following table highlights under 5 broad headings the works to be undertaken

Capital Works	Forecast	Budget	Variance
	2005/06	2006/07	
	'000	'000	'000
Infrastructure Assets eg Roads, Drains, Footpaths	2,362	2,701	339
Plant & Equipment	877	1,350	473
Parks & Gardens	794	328	(466)
Land & Buildings	988	1,628	640
Other	770	231	(539)
TOTAL CAPITAL WORKS	5,791	6,238	447

The specific projects associated with these capital works are described in detail in Appendix B.

Analysis of Financial Position

This section of the budget report analyses the movements in assets, liabilities and equity between 2005/06 financial year and the 2006/07 financial year.

The budgeted Balance Sheet is as follows:

Budgeted Balance Sheet	Forecast	Budget	Variance
	2005/06	2006/07	
	'000	'000	'000
Current			
Assets	5,251	5,033	(218)
Liabilities	(2,790)	(2,467)	323
Net Current Assets	2,461	2,566	105
Non Current			
Assets	156,675	156,953	278
Liabilities	(2,686)	(2,834)	(148)
Net Non Current Assets	153,989	154,119	130
NET ASSETS	156,450	156,685	235
Equity			
Accumulated Surplus	104,678	104,913	235
Reserves	51,772	51,772	-
TOTAL EQUITY	156,450	156,685	235

The movements in the Statement of Financial Position reflect the impact of the large Capital Expenditure program planned for 2006/07 and the draw from opening cash reserves. The opening cash balance was greater than expected due to the injection of a number of grants for example the additional one off Roads to Recovery grants.

Strategic Resource Plan

Council is required by the Local Government Act 1989 to prepare a Strategic Resource Plan covering both the financial and non financial resources, to support the Council Plan. Council also complies with the following guidelines:

- Prudently manage financial risks relating to debt, assets and liabilities.
- Ensure that rate increases are not excessive and are fairly distributed.
- Consider the financial effects of Council decisions on future generations.
- Provide full, accurate and timely disclosure of financial information.
- Achievement of a balanced cash budget each year.
- Maintenance of a strong liquidity position.

Long Term Financial Strategy

A key component of the Strategic Resource Plan is the Long Term Financial Strategy. This plan is part of Council's ongoing financial planning to assist Council in adopting its budget within a long term framework. The strategy takes the objectives and strategies as specified in the Council Plan and expresses them in financial terms.

The key objective which underlines the development of the Plan is financial sustainability in the medium and long term whilst still achieving Council's strategic objectives as specified in the Council Plan.

The key financial objectives are:

- To optimise the long term working capital in such a manner that it is adequate to fund Council's normal day to day operations but not being excessive which would lead to missed opportunities in either improving service delivery, expanding Council's capital base or reducing rating demands on the community.
- To maintain existing service levels and provide sufficient resources to finance growth.
- To achieve a result that is balanced on a cash basis.
- To ensure that the budgeted amounts of income and expenditure are made on a conservative basis.

The plan is updated annually in line with current cost and revenue forecasts, taking into account such factors as future CPI and wage rate growth, municipal population growth and growth of the number of aged and children in the Shire.

Rating Strategy

In developing the long term financial plan, rates and charges were identified as an important source of revenue, accounting for 40.5% of the total revenue to be received by Council in 2006/2007. Planning for future rate increases has therefore been an important component of the long term financial planning process.

In the long term, however, it must be acknowledged that Northern Grampians rate levels need to be assessed to ensure that with the increasing demands on infrastructure and the burden of additional costs shifted to Local Government, the Council is able to deliver the level of service required.

The table below indicates the rate increases applied since 1999/2000 and the proposed increase built into the long term financial strategy.

Year	Percentage Increase in Rates (incl. Economic growth)
1999/2000	6.0%
2000/2001	11.3%
2001/2002	5.0%
2002/2003	5.9%
2003/2004	7.95%
2004/2005	7.75%
2005/2006	11.8%
2006/2007	3.6%
2007/2008	4.0%
2008/2009	7.0%
2009/2010	7.0%

Differential Rate for Various Property Categories

As indicated earlier in the report Council has reviewed the application of differentials. As a result of this review the rural residential development differential has been abolished and a single farm rate differential introduced.

Council has used the following differentials when levying its rates

Rating Code	Description	% of General Rate
G	Residential & Vacant Land	100%
U	Industrial Properties	100%
C	Commercial Properties	100%
F	Farm Rate	65%
S	Cultural & Recreation Properties	58%

The following information on rates and charges is provided as per Regulation 8 of the Local Government (Finance and Reporting) Regulations 2004.

2005/2006 Rating Information

Classification	Assessments	Rate		Total
		Cents/\$CIV	Total CIV	Rate \$
Residential	5,927	0.6393	645,029,700	4,064,195
Industrial/Commercial	617	0.6393	72,541,000	501,528
Farm Rate	2,569	0.4156	486,202,700	2,007,353
Cultural & Recreation Land	4	0.3707	1,822,000	6,704
TOTAL	9,117		1,205,595,400	6,579,780

2006/2007 Rating Information

Classification	Assessments	Rate		Total	% Change
		Cents/\$CIV	Total CIV	Rate \$	Over 05/06
Residential	6,285	0.4963	847,445,000	4,205,870	3.5%
Industrial/Commercial	361	0.4963	86,849,900	431,036	(14.1%)
Farm Rate	2,480	0.3226	679,477,000	2,191,993	9.2%
Cultural & Recreation Land	5	0.2879	2,153,000	6,198	(7.65)
TOTAL	9,131		1,615,924,900	6,835,097	3.9%

Service Rates and Charges

Service	2006/07	2005/06	% Change
Municipal Charge	\$95.00	\$95.00	0%
Garbage			
80 Litre Bin	\$99.90	\$97.00	2.99%
120 Litre Bin	\$128.80	\$125.00	3.04%
240 Litre Bin	\$199.80	\$194.00	2.99%
Recycling			
Kerbside	\$46.40	\$45.00	3.12%
Service Rate or Charge Revenue			
Municipal Charge	733,590	727,354	0.86%
Garbage			
80 Litre Bin	53,646	51,273	4.63%
120 Litre Bin	455,566	435,027	4.73%
240 Litre Bin	294,106	284,873	3.25%
Recycling			
Kerbside	226,293	217,786	3.76%
Total Revenue	1,763,201	1,716,313	2.74%

Borrowing Strategy

The budget paper provides for \$770,000 new loan funds to be raised during the 2006-2007 year. Council will repay \$780,854 in principal on loans during 2006-2007 so its net indebtedness will decrease by \$10,854 during the period.

Projects to be funded from the 2006/07 \$770,000 Loan Program

The following is a list of capital projects that Council will be using loan funds for:

Taylor's Gully (Stage 2)	\$325,000
Halls Gap Visitor Information Centre Redevelopment	\$125,000
Stawell Wetlands project (SWANS)	\$200,000
Establishment of Transfer Station at Halls Gap	\$120,000

Capital Grants

The 2006/2007 Budget allows for the receipt of the following grants. As with previous years, at the time of preparing the Budget it is assumed that the grants will be received however this is not always the case. Should the grants planned not be received this will impact on whether the identified project will proceed.

Detailed below is a summary of the expected grants for 2006/2007 and an indication on whether they have been confirmed or not.

Source of Grant	'000's	Confirmed
Roads to Recovery (R2R)	1,117	Yes
Regional Development Victoria (RDV)	444	Yes, other than for \$14K
VicRoads	200	No
Regional Rural Infrastructure Development Fund (RIDF)	1,250	No
Catchment Management Authority (CMA)	16	Yes
Sport & Recreation	68	Yes
Heritage Victoria	30	No
Estimated Capital Grants for 2006/2007	3,125	

Of the planned \$3.125 million in Capital Grants only \$1.631 million has been confirmed. The following capital projects could be affected should the planned grants not be received

- Halls Gap Drainage
- Western Highway Office refurbishment
- Refurbishment of Stawell Gift Hall of Fame
- Halls Gap Bike Path – Stage 3

Appendix A



Budget Statements 2006 -2007

- A1 Budgeted Income Statement
- A2 Budgeted Balance Sheet
- A3 Budgeted Cash Flow Statement
- A4 Budgeted Capital Works Statement

Appendix A1

Budgeted Income Statement for Year Ending 30 June 2007

	Budget 05/06 '000's	Forecast 05/06 '000's	Budget 06/07 '000's
Revenues from Ordinary Activities			
Rates & Charges	8,251	8,311	8,609
User Fees and Charges	2,865	2,707	2,831
Government Grants - Operational	6,609	6,592	6,285
Government Grants - Capital	3,949	3,806	3,125
Contributions	537	620	336
Interest from Investment	130	172	214
Other	37	37	65
Total Revenues	22,378	22,246	21,465
Expenses from Ordinary Activities			
Employee Costs	7,684	7,425	8,798
Materials and Services	6,989	7,116	7,004
Other Expenses	951	996	761
Borrowing Costs	217	186	167
Depreciation	4,500	4,500	4,500
Total Expenses	20,341	20,223	21,230
Net/(Loss) on Disposal of Assets	0	0	0
Net Surplus (deficit) from Operations	2,037	2,023	235
Movements in Equity			
Net increase (decrease) in asset revaluation reserve	-	-	-
Increase (decrease) in accumulated surplus on adoption of new Accounting Standards	-	-	-
Total Changes in Equity	2,037	2,023	235

Appendix A2

Budgeted Balance Sheet for Year Ending 30 June 2007

	Budget	Forecast	Budget
	05/06	05/06	06/07
	'000's	'000's	'000's
Current Assets			
Cash Assets	2,424	3,379	3,028
Receivables	800	1,287	1,039
Inventories	251	286	295
Prepayments	290	299	307
Non Current Assets Held for Sale	-	-	364
Total Current Assets	3,765	5,251	5,033
Non Current Assets			
Receivables	168	188	145
Property, plant and equipment	121,859	155,985	156,306
Other	466	502	502
Total Non-Current Assets	122,493	156,675	156,953
Total Assets	126,258	161,926	161,986
Current Liabilities			
Payables	332	1,071	848
Interest bearing liabilities	714	781	651
Employee benefits	893	847	877
Other	77	91	91
Total Current Liabilities	2,016	2,790	2,467
Non-Current Liabilities			
Interest bearing liabilities	2,739	1,759	1,878
Employee benefits	1,129	926	956
Other	-	-	-
Total Non-Current Liabilities	3,868	2,686	2,834
Total Liabilities	5,884	5,476	5,301
Net Assets	120,374	156,450	156,685
Equity			
Accumulated surplus	105,590	104,679	104,913
Asset revaluation reserve	13,907	50,420	50,420
Other reserves	877	1,351	1,352
Total Equity	120,374	156,450	156,685

Appendix A3

Budgeted Cash Flow Statement for Year Ending 30 June 2007

	Budget 05/06 '000's	Forecast 05/06 '000's	Budget 06/07 '000's
Operating Activities			
Income	(22,449)	(22,412)	(21,464)
Expenditure	15,840	15,893	16,730
Net Operating	(6,609)	(6,519)	(4,734)
Investing Activities			
Capital Expenditure	8,631	5,792	6,238
Capital Income	(1,227)	(343)	(1,164)
Net Investing Activities	7,405	5,449	5,074
Financing Activities			
New Loans	(1,000)	-	(770)
Principal Repayments	758	671	781
Total Financing Activities	(242)	671	11
Net Movements for Year	554	(399)	351
Opening Cash	2,978	2,980	3,379
Closing Cash	2,424	3,379	3,028

Appendix A4

**Budgeted Capital Works Statement for Year Ending 30 June
2007**

Capital Works	Budget 05/06 '000's	Forecast 05/06 '000's	Budget 06/07 '000's
Infrastructure Assets e.g. Roads, Drains, Footpaths	4,155	2,362	2,701
Plant & Equipment	969	877	1,350
Parks & Gardens	278	794	328
Land & Buildings	3,034	988	1,628
Other	195	770	231
Total Capital Works	8,631	5,791	6,238
Represented by:			
Renewal	3,047	3,497	3,562
New	5,212	938	1,558
Expansion	372	1,356	1,118
Total Capital Works	8,631	5,791	6,238

Appendix B



Capital Works Program 2006 -2007

PROJECT DESCRIPTION	Carried Forward	Loan Funds	Govt Grant	Sale of Assets/ Other Contributions	Rate Revenue/ Transfer from Reserves	Project Cost
BRIDGES						
Smokey Creek Bridge, Archdale Rd, Archdale			150,000			150,000
Paradise Road Bridge, Paradise	70,000		80,000			150,000
Banyena Road Bridge @ St Arnaud			100,000			100,000
Banyena Road Bridge @ Banyena			70,000			70,000
Bridges – General			44,000			44,000
	70,000		444,000			514,000
ROADS						
Gravel Road Resheeting	222,000		423,000			645,000
Reseals					450,000	450,000
Roads Rehabilitation	200,000		150,000			350,000
Town Street Sealing			100,000			100,000
Final Seals					26,600	26,600
Traffic Management / Town Streets					5,000	5,000
	422,000		673,000		481,600	1,576,600
DRAINAGE						
Stawell Wetlands Project		200,000				200,000
Halls Gap Drainage			100,000			100,000
St Arnaud Wetlands	16,000		16,000		23,000	55,000
Town Street Drainage					25,000	25,000
	16,000	200,000	116,000		48,000	380,000
FOOTPATHS						
Halls Gap Bike Path - Stage 3 Central Park, Stawell Napier St footpath			200,000		15,000	200,000
Footpath Replacement					5,000	5,000
Pedestrian Crossing, Sloane Street, Stawell					5,000	5,000
Walk of Fame Paving					5,000	5,000
			200,000		30,000	230,000
PARKS & GARDENS						
Stawell CBD Upgrade - UDF					60,000	60,000
St Arnaud CBD Upgrade - UDF					40,000	40,000
Lord Nelson Park					25,000	25,000
Court House Precinct in St Arnaud					20,000	20,000
Cato Lake Park, Stawell					20,000	20,000
Town Entrance beautification					10,000	10,000
Playgrounds					10,000	10,000
Stuart Mill UDF Implementation					8,000	8,000
Marnoo UDF Implementation					8,000	8,000
					201,000	201,000

Northern Grampians Shire Council – Budget 2006/07

PROJECT DESCRIPTION	(C/F) Funded in previous year	Loan Funds	Govt Grant	Sale of Assets/ Other Contributions	Rate Revenue/ Transfer from Reserves	Project Cost
STREETSCAPES						
Halls Gap Streetscape	32,000		80,000	25,000		137,000
Great Western Streetscape					10,000	10,000
	32,000		80,000	25,000	10,000	147,000
BUILDINGS						
Taylor's Gully Stage 2	242,000	325,000				567,000
Halls Gap Visitor Information Centre Redevelopment / Halls Gap Community & Tourism Hub		125,000	250,000			375,000
Establishment of Transfer Station & Resource Recovery Facilities - Halls Gap		120,000				120,000
Main St Stawell - Replacement of Public Conveniences					85,000	85,000
Western Highway Office Refurbishment (VIC)			50,000			50,000
Stawell Gift Hall of Fame Refurbishment			50,000			50,000
Navarre Recreation Reserve – Change room alterations			50,000			50,000
Upgrade of Customer Services area in Stawell Town Hall					50,000	50,000
Navarre Grandstand			30,000			30,000
St Arnaud Netball Clubrooms Development			18,000			18,000
Bus Shelter - Main St Stawell					18,000	18,000
St Arnaud Swimming Pool – Shade Structure					12,300	12,300
Stawell Leisure Centre Wet Deck Replacement					10,000	10,000
Veranda Restoration	10,000					10,000
Stawell Town Hall					10,000	10,000
Rehabilitation of Public Conveniences at Scallan St					10,000	10,000
St Arnaud Town Hall – External improvements					10,000	10,000
Pound improvements					8,500	8,500
Storage Shed at Stawell Depot					8,000	8,000
Steel Shed for Grampians Gate Caravan Park, Stawell					8,000	8,000
Safety Fence St Arnaud Children's Precinct					5,300	5,300
St Arnaud Library					5,000	5,000
Stawell Aerodrome, Renew Toilets					5,000	5,000
	252,000	570,000	448,000		245,100	1,515,100

PROJECT DESCRIPTION	(C/F) Funded in previous year	Loan Funds	Govt Grant	Sale of Assets/ Other Contributions	Rate Revenue/ Transfer from Reserves	Project Cost
COMPUTER EQUIPMENT/FURNITURE						
IS Strategy Implementation					197,000	197,000
Office Furniture					10,000	10,000
					207,000	207,000
LAND						
Land purchase – Sloane St					43,000	43,000
Land purchase – Scotland Pl					35,000	35,000
Leslie Street Properties – rehabilitation					15,055	15,055
					93,055	93,055
PLANT & EQUIPMENT						
Heavy Plant				122,800	404,200	527,000
Bin Purchases					119,000	119,000
St Arnaud Swimming Pool					87,500	87,500
Portable Public Address system St Arnaud					3,000	3,000
Light Fleet				241,000	166,500	407,500
				363,800	780,200	1,144,000
PROJECTS						
Grampians Gateway Industrial Estate			45,000			45,000
Mechanics Institute - St Arnaud					32,000	32,000
Glenorchy Floodplain management plan	32,000					32,000
Branding signage					29,600	29,600
Navarre Small Town Project			14,000		7,000	21,000
Street Decorations					20,000	20,000
Safety Works					20,000	20,000
Glenorchy UDF Implementation					10,000	10,000
Stawell Leisure Centre Safety Signage					5,000	5,000
Industrial Estates					5,000	5,000
Upgrade to Murals in Main St, Stawell					5,000	5,000
Glassware and crockery for St Arnaud Town Hall					3,000	3,000
Stawell Aerodrome - Chemical Mixing Plant					3,000	3,000
	32,000		59,000		139,600	230,600
TOTALS	824,000	770,000	2,020,000	388,800	2,235,555	6,238,355

Appendix C



Strategic Resource Plan 2006 -2010

- C1 Standard Income Statement
- C2 Standard Balance Sheet
- C3 Standard Cash Flow Statement
- C4 Standard Capital Works Statement

Appendix C1

Standard Income Statement

	06/07	07/08	08/09	09/10
	'000's	'000's	'000's	'000's
Revenues from Ordinary Activities				
Rates & Charges	8,609	8,953	9,580	10,251
User Fees and Charges	2,831	2,916	3,003	3,093
Government Grants - Operational	6,285	6,473	6,667	6,867
Government Grants - Capital	3,125	3,000	3,000	2,500
Contributions	336	346	356	367
Interest from Investments	214	216	219	221
Other	65	67	69	71
Total Revenues	21,465	21,971	22,894	23,370
Expenses from Ordinary Activities				
Employee Costs	8,798	9,150	9,608	10,088
Materials and Services	7,004	7,206	7,408	7,612
Other Expenses	761	784	808	832
Borrowing Costs	167	170	175	146
Depreciation	4,500	4,500	4,500	4,500
Total Expenses	21,230	21,810	22,499	23,178
Net/(Loss) on Disposal of Assets	0	0	0	0
Net Surplus (Deficit) from Operations	235	161	395	192
Movements in Equity				
Net increase (decrease) in asset revaluation reserve	-	-	-	
Increase (decrease) in accumulated surplus on adoption of new Accounting Standard	-	-	-	
Total Changes in Equity	235	161	395	192

Appendix C2

Standard Balance Sheet

	06/07 '000's	07/08 '000's	08/09 '000's	09/10 '000's
Current Assets				
Cash Assets	3,028	3,119	3,213	3,309
Receivables	1,039	1,070	1,102	1,135
Inventories	295	303	312	321
Prepayments	307	316	325	335
Non Current Assets Held for Sale	364	-	-	-
Total Current Assets	5,033	4,808	4,952	5,100
Non Current Assets				
Receivables	145	119	68	20
Property, plant and equipment	156,306	157,307	156,505	156,755
Other	502	502	502	502
Total Non-Current Assets	156,953	157,928	157,075	157,277
Total Assets	161,986	162,736	162,027	162,377
Current Liabilities				
Payables	848	800	800	800
Interest bearing liabilities	651	529	395	450
Employee benefits	877	902	927	952
Other	91	91	91	91
Total Current Liabilities	2,467	2,322	2,213	2,293
Non-current liabilities				
Interest bearing liabilities	1,878	2,149	1,754	1,807
Employee benefits	956	981	1,006	1,031
Other	-	-	-	-
Total Non-Current Liabilities	2,834	3,130	2,760	2,838
Total Liabilities	5,301	5,452	4,973	5,131
Net Assets	156,685	157,284	157,054	157,246
Equity				
Accumulated surplus	104,913	105,075	105,470	105,662
Asset revaluation reserve	50,420	50,420	50,420	50,420
Other reserves	1,352	1,789	1,164	1,164
Total Equity	156,685	157,284	157,054	157,246

Appendix C3

Standard Cash Flow Statement

	06/07	07/08	08/09	09/10
	'000's	'000's	'000's	'000's
Operating activities				
Income	(21,464)	(22,251)	(22,394)	(22,970)
Expenditure	16,730	17,309	18,571	19,029
Net Operating	(4,734)	(4,942)	(3,823)	(3,941)
Investing Activities				
Capital Expenditure	6,238	5,500	3,700	4,750
Capital Income	(1,164)	(500)	(500)	(500)
Net Investing Activities	5,074	5,000	3,200	4,250
Financing Activities				
New Loans	(770)	(800)	-	(800)
Principal Repayments	781	651	529	395
Total Financing Activities	11	(149)	529	(405)
Net Movements for Year	351	(91)	(94)	(96)
Opening Cash	3,379	3,028	3,119	3,213
Closing Cash	3,028	3,119	3,213	3,309

Appendix C4

Standard Capital Works Statement

	06/07	07/08	08/09	09/10
Capital Works	'000's	'000's	'000's	'000's
Infrastructure Assets e.g. Roads, Drains, Footpaths	2,701	2,581	2,580	2,604
Plant & Equipment	1,350	1,355	621	957
Parks & Gardens	328	241	68	18
Land & Buildings	1,628	1,112	220	1,060
Other	231	211	211	111
Total Capital Works	6,238	5,500	3,700	4,750
Represented by:				
Renewal	3,562	3,140	2,113	2,713
New	1,558	1,374	924	1,186
Expansion	1,118	986	663	851
Total Capital Works	6,238	5,500	3,700	4,750

Appendix D



ACTIVITIES, INITIATIVES AND PERFORMANCE INDICATORS 2006 -2007

KEY STRATEGIC ACTIVITIES 2006/2007

Financial Performance

Financial stability driven by strong financial management ensures a sustainable future for the Shire and enables the Council to meet the objectives of the Council Plan. Council's objective is to maintain and build its financial position by generating an operating result in line with budget expectations.

	Forecast 2005/2006	Budget 2006/2007
Actual Operating Surplus/(Deficit) v's Budget	99.3%	100%
Operating Surplus/(deficit) as % of Total Recurrent revenue	9.2%	1.1%
Change in Net Assets from previous year	1.5%	0.2%
Working Capital Ratio	188.2%	204.0%
Total Debt Servicing costs % of Rates & Charges	2.2%	1.9%
% of Rates, Fees & Charges outstanding at 30 June	5.8%	4.9%

Rates Management

Council's rating strategy is to provide an equitable rate contribution for all ratepayers, whilst allowing Council to provide the services necessary to support the needs of the community in an efficient and cost effective manner.

	Forecast 2005/2006	Budget 2006/2007
% Movement in Rates & Charges Revenue	12.4%	3.64%
Rates & Charges per assessment	\$910	\$942
Rates & Charges per Capita	\$631	\$654
Rates & Charges as a % of CIV	0.69%	0.53%
Average Rates & Charges per assessment – Residential	\$889	\$906
Average Rates & Charges per assessment – Farm	\$877	\$947
Average Rates & Charges per assessment – Comm./Indus	\$1,532	\$1,446
Rates & Charges as a % of Total Recurrent Revenue	37.7%	40.5%

Capital Expenditure

Implement a well structured capital works strategy to maintain existing Council assets and to provide a source of funds for new initiatives.

	Forecast 2005/2006	Budget 2006/2007
Capital per assessment	\$635	\$683
% Achievement of Capital program	67%	94%
Ratio of Capital Expenditure to Depreciation	1.29	1.39

Operating Costs

Manage the operations of Council to maintain and improve the level of Council services while keeping operating cost increases to an acceptable level.

	Forecast 2005/2006	Budget 2006/2007
Net Operating Expenditure per assessment	\$2,218	\$2,325
Net Operating Expenditure per Capita	\$1,537	\$1,614

Community Satisfaction

Monitor community feelings on Council's performance and issues influencing community satisfaction to achieve a "Best Value" outcome for the community.

	Forecast 2005/2006	Budget 2006/2007
Overall Performance of Council	58	60
Overall Performance in Key Service Areas and Responsibilities	65	66
Rating of Council's interaction and responsiveness in dealing with the Public	71	72
Rating for Council's Advocacy and Community Representation	60	61
Rating for Council's engagement in Decision making on Key Issues	51	52

1. Deliver services that meet community needs

Objectives	Strategies	2006/2007 Delivery
Roads and infrastructure delivery meets community and Government requirements	<ol style="list-style-type: none"> 1. Ensure that the Roads to Recovery responsibilities are delivered 2. Construct and maintain roads as outlined in the Road Management Plan for the Shire and in association with the Traffic Management Plan 3. Advocate for changes to the Western Highway that will support business, industry and community growth, including the development of truck stops 4. Continue to implement the Urban Design Frameworks for all our communities 5. Identify other transport infrastructure needs including public transport that will encourage business and population growth 6. Establish and deliver on a 5 year Capital Management Plan that covers buildings, capital equipment, roads, drainage and reserves 	<p>On-going</p> <p>On-going</p> <p>On-going</p> <p>Include as part of the Municipal Strategic Statement Review</p> <p>Initial planning by 30 June 2007</p> <p>Plan developed by 31 March 2007</p>
Enhance the beauty and liveability of our townships	<ol style="list-style-type: none"> 7. Implement water management and conservation approaches which can include recycling of storm water 8. Deliver waste management services that are cost effective and environmentally sensitive 9. Conserve and manage our heritage assets through implementing key recommendations from the Heritage Study 10. Continue to improve signage in towns and on our roads 	<p>As per capital Works Program</p> <p>On-going</p> <p>Deliver by 30 June 2007</p> <p>As per Capital Works Program</p>
Ensure the safety and security of our communities	<ol style="list-style-type: none"> 11. Enhance community safety and well-being in partnership with Victorian Police 12. Advocate for 24 hour policing in Stawell and improved policing activities in St Arnaud 13. Increase community safety through local laws services 14. Upgrade shopping precincts and amenities 15. Continue to implement the Road Safety Strategy 	<p>Regular meetings with Victorian Police</p> <p>Regular meetings with Victorian Police</p> <p>On-going</p> <p>As per capital Works Program</p> <p>As per capital Works Program</p>

	<p>16. Identify ways to ensure lighting and streetscapes support safety and law and order through the Traffic Management Plan</p> <p>17. Continue to manage the community and business renewal to support recovery from the Deep Lead and Grampians Fires</p> <p>18. Manage emergencies through providing the Municipal Emergency Coordination Centre</p>	<p>As per capital Works Program</p> <p>Community Development Officers in place until 30 June 2007</p> <p>On-going</p>
Support the needs of an aging population	<p>19. Deliver Home and Community Care services for aged and disabled people through the HACC Guidelines, the Aged Care Plan and the Community Access Plan</p> <p>20. Work with private and other providers to deliver other aged and health services</p>	<p>Services delivered as outlined in the budget Aged Care Plan in place by 30 June 2007</p> <p>Two meetings held per year</p>
Improve the health and wellbeing of our communities	<p>21. Implement the Municipal Health Plan and the Domestic Waste Water Management Plan and deliver environmental health services</p> <p>22. Provide appropriate and cost effective recreation and leisure facilities as outlined in the Recreation and Leisure Strategy</p> <p>23. Provide and facilitate access to childcare facilities</p>	<p>Municipal Health Plan implementation is on-going Domestic Waste Water Plan in place by 30 June 2007</p> <p>On-going and implementation of the Recreation and Leisure Plan</p> <p>Municipal Early Years Plan delivered Accreditation assessments for all centres will be conducted Taylor's Gully Stage 2 will be delivered by March 2007</p>
Support young people in our community	<p>24. Provide opportunities to be involved in community life, including facilitating events</p> <p>25. Work with schools, TAFEs and other educational institutions to encourage involvement in jobs access and community activities</p> <p>26. Continue to provide Youth Grants</p>	<p>On-going</p> <p>2 meetings held by 30 June 2007</p> <p>Grants Program delivered twice during the year</p>
Communicate and engage with the community	<p>27. Make it easier for community members to do business with Council through face to face, telephone and internet access to services and information</p> <p>28. Market our Shire's achievements and use multiple approaches to tell the community about Council services, events and activities</p>	<p>Review customer service requirements by 31 March 2007</p> <p>Update the NGSC internet site by 31 December 2006</p>

	29. Implement regular, more informal meetings between Councillors and communities	2 meetings per year in Stawell, St Arnaud, Navarre and Halls Gap
	30. Continue to track works requirements, complaints and respond to the community around these issues	System reviewed by 30 September 2006

2. Plan for the future of our community

Objectives	Strategies	2006/2007 Delivery
Support the future of our community by planning effectively	<p>31. Implement the Master Plan for each community, building on the urban design framework and the review of the Municipal Strategic Statement</p> <p>32. Work with communities and community leaders to review community plans for each township in the Shire</p> <p>33. Planning will also consider the mix of town attractiveness, businesses, services and community that will support population growth</p>	<p>Municipal Strategic Statement to be reviewed by 30 June 2007</p> <p>Reviews to be complete by 30 June 2007</p> <p>Municipal Strategic Statement to be reviewed by 30 June 2007</p>
Be a leader in sustainability and ecological development	<p>34. All Council projects to consider water recycling, grey water and reclamation options</p> <p>35. Environmental sustainability and ecological needs will be included in planning policy and practice</p> <p>36. Promote alternative sources of energy</p> <p>37. Continue to work with groups such as Grampians Wimmera Mallee Water to promote improved water access and use</p>	<p>On-going</p> <p>On-going</p> <p>For 36 and 37 - Research opportunities as part of the Council Planning program by 30 April 2007</p>
Identify ways to attract new community members to the Shire	<p>38. Work with state government to promote living in regional areas</p> <p>39. Implement the Arts and Culture Strategy and continue to support a regional arts focus</p> <p>40. Continue to support the development of education and health services in the Shire</p> <p>41. Ensure that new community members are welcomed</p>	<p>2 meetings to be held with key groups</p> <p>Review to be conducted by 31 March 2007</p> <p>2 meetings with providers by 30 June 2007</p> <p>New Residents Packages continue to be delivered</p>
Capitalise on new opportunities	<p>42. Identify opportunities for agricultural and industrial development</p> <p>43. Work with the CSIRO and other key groups to identify ways to build on the Shire's attributes</p>	<p>For items 42 to 46 Research opportunities as part of the Council Planning program by 30 April 2007</p>

	<p>44. Support the sustainable development of the sand mining industry</p> <p>45. Continue to work with the gold mining industry to support development</p> <p>46. Identify potential uses for increasing gas and water supplies</p>	
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3. Market our community and businesses

Objectives	Strategies	2006/2007 Delivery
Support strong business and industry	<p>47. Encourage businesses to work together to build business capacity and increase wealth generation</p> <p>48. Support key groups and monitor outcomes for the community</p> <p>49. Work with telecommunications service providers to improve services in the region eg broadband</p> <p>50. Source funding from Government and other groups to support business development</p> <p>51. Support a strong agricultural business focus in the Shire</p> <p>52. Encourage new and future business development with examples being the equine, wine and recycling industries</p>	<p>Incorporate in review of Economic Development Strategy commenced 1 June 2007</p> <p>Support business groups in Halls Gap, Stawell, St Arnaud and Great Western and other key regional groups</p> <p>Regular meetings held</p> <p>2 funding sources to be identified</p> <p>Research opportunities as part of the Council Planning program by 30 April 2007</p> <p>Investment Plan Stage 2 to be delivered by 30 June 2007</p>
Support volunteer groups	<p>53. Recognise and celebrate the contribution of volunteer groups to our community</p> <p>54. Continue to support non-profit organizations through: providing the volunteer register to support non-profit organizations, encouraging resource sharing and communication between groups, and identifying ways to attract young people to these organisations</p> <p>55. Provide coordinated grants information and grants for community groups</p>	<p>Hold 2 events per year</p> <p>Continue to provide the volunteer register</p> <p>4 activities delivered to support non-profit organizations by 30 June 2007</p> <p>Grants coordination system in place by 30 September 2006</p>

4. Deliver strong resource management and governance systems

Objectives	Strategies	2006/2007 Delivery
Deliver a strong budget position	56. Communicate our rates policy and objectives to the community 57. Manage the budget effectively including tracking and reporting to the community on current project commitments 58. Establish purchasing policies that enhance the budget position	On-going as part of Council's Engagement Strategy Monthly reports provided to Council Purchasing Policy in place by 31 December 2006
Manage assets effectively	59. Develop and implement the Asset Management Plan 60. Use technology to improve service delivery and to support operational efficiency	Asset Management Plan in place by 30 June 2007 Information Services Strategy Stage 2 to be delivered
Continuously improve services	61. Implement a Best Value Service Review Program - Review 2 service areas each year as part of a regular review of services to identify efficiency and effectiveness, including focusing on the reduction of red tape	2 reviews to be complete by 30 April 2007
Strengthen governance	62. Establish a set of governance principles that guide decision making and business rules 63. Implement the Risk Management Policy 64. Develop an engagement strategy that will ensure the community is involved in key decisions	Governance principles to be in place by 30 September 2006 On-going Community Engagement Strategy to be developed by 30 June 2007

5. Develop and sustain our organisational capabilities

Objectives	Strategies	2006/2007 Delivery
Build our organisational capabilities	65. Commit to Councillors' professional development through training and workshops 66. Provide training and development opportunities for staff	4 workshops per year Training and Development Plan in place by 31 December 2006
Continue to build a culture of achievement	67. Recognise staff and team achievements 68. Continue to implement equal employment opportunity principles and practices	On-going EEO policy reviewed by 30 September 2006
Provide a safe workplace	69. Implement the Occupational Health and Safety Action Plan 70. Ensure that OH & S principles are practiced in the workplace	Action Plan in place by 31 July 2006 On-going
Build an internal communication strategy	71. Update the Council website and branding, including the development of an intranet for staff induction and information	Communication Strategy in place by 31 November 2006
Measure satisfaction with our services	72. Survey the community to identify service satisfaction levels	Survey to be developed and undertaken by 30 April 2007

Appendix E



Program Budget 2006 -2007

Program Budget 2006-07

\$

GOVERNANCE

EXECUTIVE SERVICES

Employee Costs	389,788
Materials & Services	151,400
Other Expenses	139,560
Consultants	36,000
Expenditure	716,748

Total Executive Services 716,748

EMPLOYEE SERVICES

Employee Costs	80,210
Materials & Services	104,920
Other Expenses	31,200
Consultants	14,000
Expenditure	230,330

Contributions	(40,000)
Other Revenue	(31,200)
Income	(71,200)

Total Organisational Development 159,130

TOTAL GOVERNANCE 875,878

Program Budget 2006-07

\$

CORPORATE DEVELOPMENT**CORPORATE DEVELOPMENT EXECUTIVE**

Employee Costs	295,946
Contract Employees	6,050
Materials & Services	24,235
Other Expenses	294,707
Expenditure	620,938

Total Corporate Development Executive 620,938

FINANCIAL SERVICES

Employee Costs	385,691
Materials & Services	290,309
Borrowing Costs	166,900
Other Expenses	93,560
Consultants	25,000
Expenditure	961,460

Rates & Charges	(8,608,698)
Operating Grants	(4,563,700)
Fees & User Charges	(14,710)
Contributions	(39,050)
Interest From Investment	(213,920)
Proceeds From Asset Sale	(690,000)
Income	(14,130,078)
Total Financial Services	(13,168,618)

CORPORATE GOVERNANCE

Employee Costs	433,304
Contract Employees	5,980
Materials & Services	874,560
Expenditure	1,313,844

Fees & User Charges	(106,131)
Other Revenue	(15,600)
Income	(121,731)
Total Corporate Governance	1,192,113

Total Financial Services & Governance (11,976,505)

Program Budget 2006-07

\$

INFORMATION SYSTEMS

Employee Costs 280,789

Materials & Services 382,544

Expenditure 663,333

Operating Grants (7,500)

Fees & User Charges (2,340)

Income (9,840)

Total Information Services 653,493

TOTAL CORPORATE DEVELOPMENT (10,702,074)

Program Budget 2006-07

\$

COMMUNITY DEVELOPMENT**COMMUNITY DEVELOPMENT ADMIN**

Employee Costs	351,353
Materials & Services	54,629
Other Expenses	10,000
Expenditure	415,982

Operating Grants	(3,000)
Income	(3,000)

Total Community Development Admin **412,982**

COMMUNITY SUPPORT**Aged & Disability Services**

Employee Costs	945,757
Materials & Services	222,242
Expenditure	1,167,999

Operating Grants	(550,297)
Fees & User Charges	(637,860)
Income	(1,188,157)

Total Aged & Disability Services **(20,158)**

Senior Citizens

Contract Employees	2,600
Materials & Services	5,700
Expenditure	8,300

Operating Grants	(15,920)
Fees & User Charges	(5,200)
Income	(21,120)

Total Senior Citizens **(12,820)**

Program Budget 2006-07		\$
Child Care		
Employee Costs		1,017,358
Contract Employees		125,807
Materials & Services		168,200
Expenditure		1,311,365
Operating Grants		(215,946)
Fees & User Charges		(546,945)
Contributions		(250,700)
Income		(1,013,591)
Total Child Care		297,774
Family Day Care		
Employee Costs		92,269
Materials & Services		297,990
Expenditure		390,259
Operating Grants		(205,000)
Fees & User Charges		(145,000)
Income		(350,000)
Total Family Day Care		40,259
Kindergarten		
Employee Costs		100,267
Materials & Services		3,000
Expenditure		103,267
Operating Grants		(86,890)
Fees & User Charges		(16,377)
Income		(103,267)
Total Kindergarten		0
Total Community Support		305,055

Program Budget 2006-07		\$
COMMUNITY LIFESTYLE		
Leisure		
Employee Costs		465,682
Materials & Services		252,470
Other Expenses		11,000
Expenditure		729,152
Operating Grants		(28,000)
Fees & User Charges		(334,400)
Income		(362,400)
Total Leisure		366,752
Public Health		
Employee Costs		182,060
Materials & Services		22,300
Expenditure		204,360
Operating Grants		(5,000)
Fees & User Charges		(74,388)
Income		(79,388)
Public Health		124,972
Local Laws & Traffic		
Employee Costs		223,518
Materials & Services		25,200
Other Expenses		9,000
Expenditure		257,718
Operating Grants		(26,030)
Fees & User Charges		(96,000)
Income		(122,030)
Local Laws & Traffic		135,688

Program Budget 2006-07		\$
Community Services		
Employee Costs		49,643
Materials & Services		13,730
Other Expenses		81,000
Expenditure		144,373
Operating Grants		(4,865)
Income		(4,865)
Community Services		139,508
Total Community Lifestyle		766,920
TOTAL COMMUNITY DEVELOPMENT		1,484,957

Program Budget 2006-07

\$

ENVIRONMENT & INFRASTRUCTURE

Environment & Infrastructure Admin

Employee Costs	221,315
Contract Employees	40,000
Materials & Services	14,100
Expenditure	275,415

Total Environment & Infrastructure 275,415

Infrastructure Development Admin

Employee Costs	181,768
Materials & Services	15,200
Expenditure	196,968

Total Infrastructure Development Admin 196,968

Asset Management

Contract Employees	10,000
Materials & Services	201,470
Consultants	65,000
Expenditure	276,470

Fees & User Charges	(200)
Income	(200)

Total Asset Management 276,270

Environment

Employee Costs	58,666
Materials & Services	70,727
Consultants	58,500
Expenditure	187,893

Operating Grants	(135,000)
Fees & User Charges	(12,500)
Income	(147,500)

Total Environment 40,393

Program Budget 2006-07		\$
Fire & Emergency		
Materials & Services		5,500
Other Expenses		20,000
Expenditure		25,500
Operating Grants		(21,550)
Income		(21,550)
Total Fire & Emergency		3,950
Waste Management		
Contract Employees		31,908
Materials & Services		878,071
Expenditure		909,979
Operating Grants		
Fees & User Charges		(116,500)
Income		(116,500)
Total Waste Management		793,479
Total Infrastructure Development		1,311,060
Infrastructure Operations Admin		
Employee Costs		317,666
Materials & Services		10,000
Expenditure		327,666
Total Infrastructure Operations Admin		327,666
Roads & Roadsides		
Employee Costs		664,450
Materials & Services		287,680
Allocated Plant Expenses		325,580
Total Roads & Roadsides		1,277,710

Program Budget 2006-07		\$
Other Works		
Employee Costs		352,506
Materials & Services		346,900
Allocated Plant Expenses		104,950
Operating Grants		(2,000)
Fees & User Charges		(104,550)
Total Other Works		697,806
Parks & Gardens		
Employee Costs		383,780
Materials & Services		218,120
Allocated Plant Expenses		65,990
Fees & User Charges		(300)
Total Parks & Gardens		667,590
For Profit		
Employee Costs		147,030
Materials & Services		210,400
Allocated Plant Expenses		76,790
Expenditure		434,220
Operating Grants		(329,100)
Fees & User Charges		(208,630)
Income		(537,730)
Total For Profit		(103,510)
Recoveries		
Operating Grants		(40,000)
Employee Costs		103,550
Materials & Services		884,518
Allocated Plant Expenses		(802,500)
Expenditure		145,568
Fees & User Charges		(810)
Materials & Services		(144,758)
Income		(145,568)
Total Recoveries		0
Total Infrastructure Operations		2,867,262
TOTAL ENVIRONMENT & INFRASTRUCTURE		4,453,737

Program Budget 2006-07

\$

MARKETING & DEVELOPMENT**Marketing & Development Admin**

Employee Costs	342,230
Materials & Services	10,300
Expenditure	352,530

Total Marketing & Development Admin **352,530**

Economic Development & Tourism

Employee Costs	470,224
Contract Employees	5,200
Materials & Services	311,000
Other Expenses	53,000
Consultants	50,000
Expenditure	889,424

Operating Grants	(32,500)
Fees & User Charges	(89,982)
Income	(122,482)

Total Economic Development & Tourism **766,942**

Planning

Employee Costs	149,886
Contract Employees	45,000
Materials & Services	95,500
Consultants	22,500
Expenditure	312,886

Operating Grants	(12,500)
Fees & User Charges	(83,740)
Contributions	(6,000)
Income	(102,240)

Total Planning **210,646**

Program Budget 2006-07		\$
Building		
Employee Costs		111,300
Materials & Services		7,700
Other Expenses		18,000
Expenditure		137,000
Fees & User Charges		(90,000)
Other Revenue		(18,000)
Income		(108,000)
Total Building		29,000
Total Planning & Building		239,646
MARKETING & DEVELOPMENT		1,359,118