

Northern Grampians Shire Council

BUDGET 2007 -2008

Proud Past – Vibrant Future

Adopted by
Northern Grampians Shire Council
on 28 June 2007

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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 having complied with all of the relevant requirements of the Local Government Act 1989 relating to Budgets adopted its 2007-2008 Budget at its Ordinary Meeting of 28 June 2007.

A key element of the plan is that rate revenue will increase by 6.7% over the total rate revenue raised in 2006/2007.

The \$20.93 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 \$6.26m. Council's aim when developing the 2007-2008 Budget detailed in this report was to consider its long term financial plan and address the strategic directions of the *Council Plan 2007-2011* building on Northern Grampians "Proud Past-Vibrant Future."

The 2007-2008 budget presented in this report has been developed through a process of consultation and review with Council and Council officers. The budget for 2007-2008 has been formed on the basis of long term financial plans.

The total operational budget for 2007-2008 is \$20.93 million in revenue and \$20.34 million for expenditure. To bridge the gap between income and expenditure, council is reviewing the efficiency of current services, and has adopted a Rates and Financial Sustainability Policy. The initial impact of the review is highlighted by a 0.9% reduction in Operating expenditure for 2007/2008 when compared to the 2006/2007 forecast.

Of the \$6.26 million of capital funding required \$3.04 million will come from Council operations and transfers from reserves, \$0.50 million from loans, \$2.34 million from grants, \$0.38 million from asset sales and other contributions.

Highlights

The following is a summary of the highlights, initiatives and major expenditure included in the 2007-2008 budget;

- Capital expenditure on Roads for 2007/08 - \$1,885,350
 - Harris Lane intersection
 - Thornfeldt Street (Stage 2)
 - Resealing of roads
 - Resheeting of gravel roads
 - Town street sealing
 - Dundas street bypass
- Capital expenditure on Bridges for 2007/08 - \$377,500
- Capital expenditure on Water Management projects for 2007/08 - \$573,000
 - Continuation of SWANS project
 - Government Dam reactivation
 - Central Park water alternatives
- Capital expenditure on Buildings for 2007/08 - \$859,100
 - Development of Halls Gap Community & Tourism Hub
 - Commencement of further upgrade works at Kara Kara Hall
 - Commencement of the Hall of Fame upgrade project
- Commencement of project to upgrade Stawell Airport
- Installation of gas pipeline in Stawell
- Improvement of recreation facilities
 - Lights for Lord Nelson Park football oval
 - Netball court lights at North Park
 - Upgrades to Playgrounds
- 2008 property revaluation - \$139,150
- Electoral representation review - \$29,000
- Development of a 20 year strategy for Halls Gap
- Continued implementation of Small Town UDF's
- Planned efficiency review of services
- Grants Commission funding up \$153,564 (3.3%) to \$4,746,580

Cost Pressures on Council

In the 2007-2008 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 of Local Government is not keeping pace, resulting in cost shifting to ratepayers. The end result is that additional rate revenue is required to meet the cost of these services.
- The final increase of 4% under the terms of the current Enterprise Bargaining Agreement. 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 \$370,000.
- 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.

Rate Revenue

Revenue from rates & charges will be \$9,178,660 (includes a \$10,400 estimate for supplementary rates to be raised during the year)

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 2006-2007.

The municipal charge will remain at \$95.00. The garbage and recycling charges have been increased by 7%.

All properties will be rated at 0.5291% 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	0.5291 cents in the \$
Farm rate	0.3439 cents in the \$
Cultural and Recreation	0.3068 cents in the \$
Garbage Charges	
80 litre bin	\$ 106.90
120 litre bin	\$ 137.80
240 litre bin	\$ 213.80
Recycling Service	
Kerbside	\$ 49.70
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 2007-2011. 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 2007-2011.

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 provision 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.

Budget processes

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the Act and Regulations.

- | | |
|---|-----------|
| 1. Proposed budget submitted to Council for approval | 31-May-07 |
| 2. Public notice advising intention to adopt budget | 5-Jun-07 |
| 3. Budget available for public inspection & comment | 7-Jun-07 |
| 4. Submissions period closes | 21-Jun-07 |
| 5. Submissions considered by Council/Committee | 28-Jun-07 |
| 6. Budget and submissions presented to Council for adoption | 28-Jun-07 |
| 7. Copy of adopted budget submitted to the Minister | 3-July-07 |

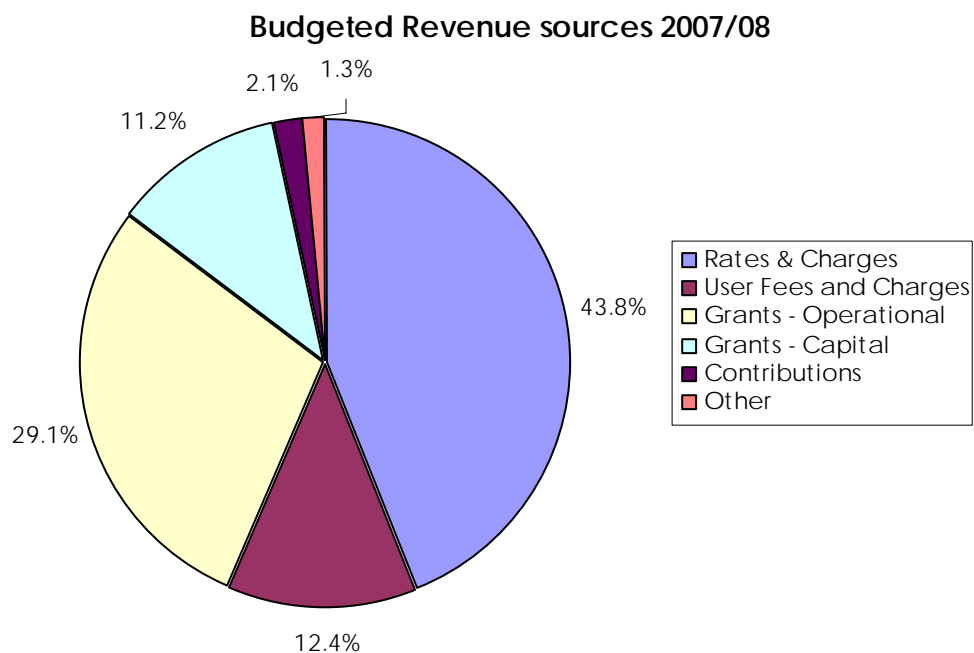
Analysis of Operating Budget

This section of the annual budget report analyses the expected revenue and expenditure of the Council for the 2007/08 year.

Operating Revenue

A summary of revenue for 2007/08 is as follows:

Revenue Type	Forecast	Budget	Variance	
	2006/07	2007/08	'000	%
	'000	'000	'000	%
Rates & Charges	8,602	9,179	577	6.7%
User Fees and Charges	2,435	2,598	163	6.7%
Grants - Operational	6,881	6,089	(792)	(11.5%)
Grants - Capital	2,847	2,343	(504)	(17.7%)
Contributions	369	444	75	20.3%
Other	291	281	(10)	(3.4%)
TOTAL OPERATING REVENUE	21,425	20,934	(491)	(2.3%)



General Rates

\$0.577M increase

The overall revenue from rates and charges will increase by 6.7 % compared to 2006/07. Garbage and recycling charges have been increased by 7% and the municipal charge remains at the same level as 2006-2007, that is \$95.00 per applicable property. Included in the 2007-2008 financial year is the full impact of the supplementary valuations done during 2006-2007. Refer to the section on "Rating Strategy" for more detailed breakdown of the rate income. Revenue from rates and charges makes up

User Fees and Charges

\$0.163M increase

Following a review, numerous increases were applied to the many varying fees and charges. Allowance also was made for increase in volumes. Based on the price review it is anticipated that overall income from user fees will increase by 6.7%.

Grants - Operational

\$0.792M decrease

The major changes include the loss of the Veterans Home Care contract and the decision to no longer provide maintenance services for Vic Roads. These two alone account for 66% of the decrease in grant funds. In addition a number of grants associated with the 2006 fires and the completion of a number of drought funded projects will no longer be available.

Grants - Capital

\$0.504M decrease

Grant income for capital changes from year to year depending on number of applications submitted and Government policy. Refer to the section on "Capital Grants" for a more detailed breakdown of the planned capital grants for 2007/2008.

Contributions

\$0.075M increase

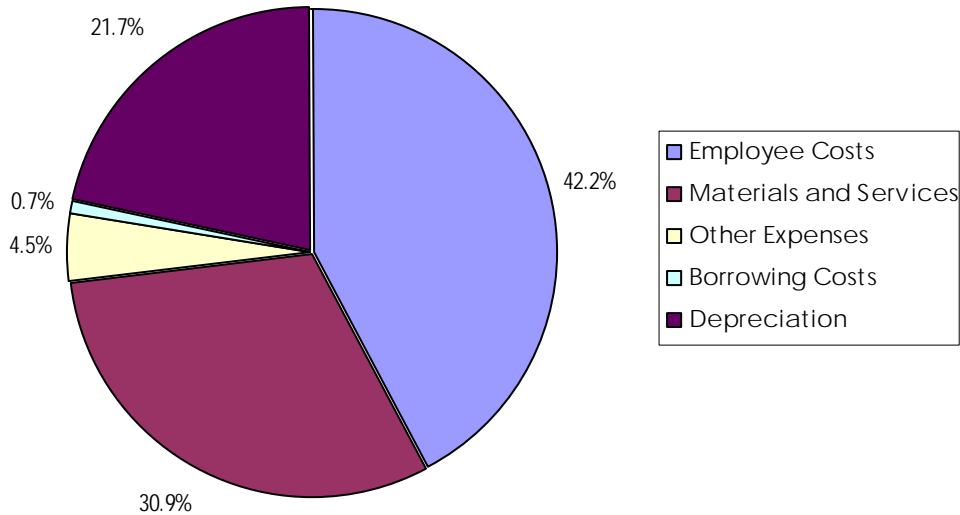
Contributions change from year to year depending on capital projects and other factors. The major changes this year relates to the contribution from the State Revenue Office for general revaluation being currently undertaken.

Operating Expenditures

A summary of expenditure for 2007/08 is as follows:

Expenditure Type	Forecast	Budget	Variance	
	2006/07	2007/08	'000	%
	'000	'000	'000	%
Employee Costs	8,252	8,574	322	3.9%
Materials and Services	6,926	6,294	(632)	(9.1%)
Other Expenses	706	912	206	29.2%
Borrowing Costs	143	151	8	5.6%
Depreciation	4,500	4,410	(90)	(2.0%)
OPERATING EXPENSES	20,527	20,341	(186)	(0.9%)

Budgeted Operating expenditure 2007/08



Employee Costs

\$0.322M increase

In addition to the comments made in the "Cost Pressures on Council" section, the impact of the EBA increase has been softened by the decision of Council to not increase staff numbers over and above the 2006/2007 levels. In addition a number of unfilled positions will now not be filled.

Material and Services

\$0.632M decrease

The reduction of this area has been impacted by a review of the cost of delivering services. It is also impacted by the loss of expenditure associated with the Vic Roads contract and Veterans Affairs contract. (Refer comments in the Revenue section). In addition there has been a reduction in a number of expense areas that are not expected to be at the same level as 2006/2007 eg Legal expenses.

Other Expenses

\$0.206M increase

The increase in expenses is as attributable to an increase in this year's contribution to the Wimmera Regional Library Corporation in accordance with the Funding agreement. It has also been impacted by allowance for the completion of the revaluation for 2008 and the 2007 Electoral Representation review.

Analysis of Cash Position

This section analyses the expected cash flows for 2007/08. The analysis is based in 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 2006/07 '000	Budget 2007/08 '000	Variance (Outflow) '000
Net Cash Flow from Operating Activities	5,398	5,002	(396)
Net Cash Flow from Financing Activities	56	(151)	(207)
Net Cash Flow from Investing Activities	(6,033)	(5,257)	776
Net decrease in Cash Held	(579)	(406)	173
Cash at Beginning	3,913	3,334	(579)
CASH AT END OF YEAR	3,334	2,928	(406)

Operating Activities

\$0.396M decrease

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

Financing Activities

\$0.207M decrease

The decrease in this activity is a result of the proposed borrowings of \$ 500,000 less the scheduled repayments of \$651,000 for 2007/2008 compared to 2006/2007 where the new borrowings were greater than the repayments made.

Investing Activities

\$0.776M decrease

The overall capital program is expected to be \$0.440m less than 2006/07 due to a reduction in the expected number of grants. The grants for 2006/2007 were boosted as a result of a number of one off grants associated with the drought.

Analysis of Capital Budget

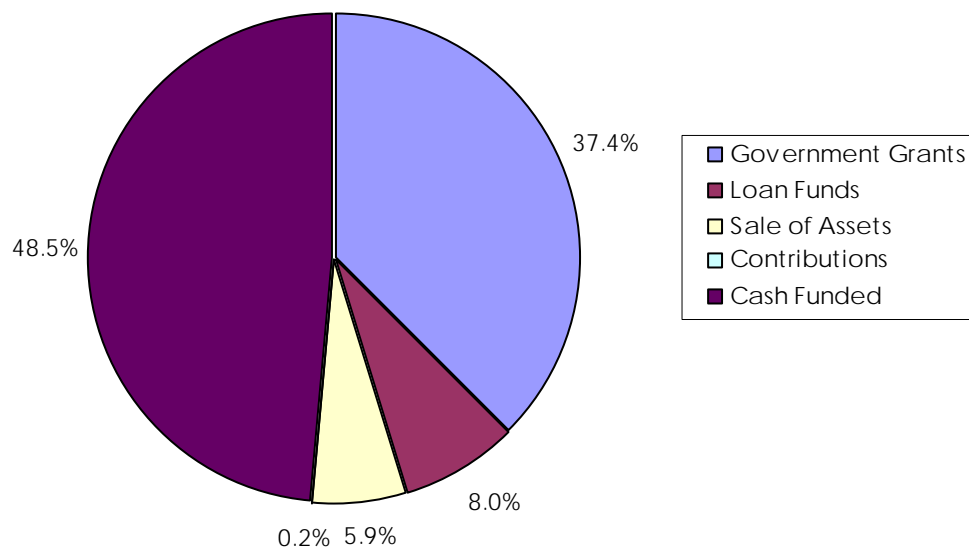
This section of the budget report analyses the planned capital expenditure budget for 2007/08 and the sources of funding the budget.

Funding Sources

The funding sources of the capital works for 2007/08 are as follows:

Funding of Capital Works	Forecast	Budget	Variance
	2006/07	2007/08	
	'000	'000	'000
Government Grants	2,847	2,343	(504)
Loan Funds	770	500	(270)
Sale of Assets	320	369	49
Contributions	10	12	2
Cash Funded eg Rates, Reserves and Carried forward funds	2,753	3,036	283
TOTAL CAPITAL FUNDING	6,700	6,260	(440)

Capital funding sources 2007/08



Government Grants

\$0.504M decrease

Income for capital changes from year to year depending on number of applications submitted and Government policy. The decrease in grants over 2006-2007 is due to a number of one off grants for drought projects that will not be repeated.

Loan Funds

\$0.500M 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

\$0.283M increase

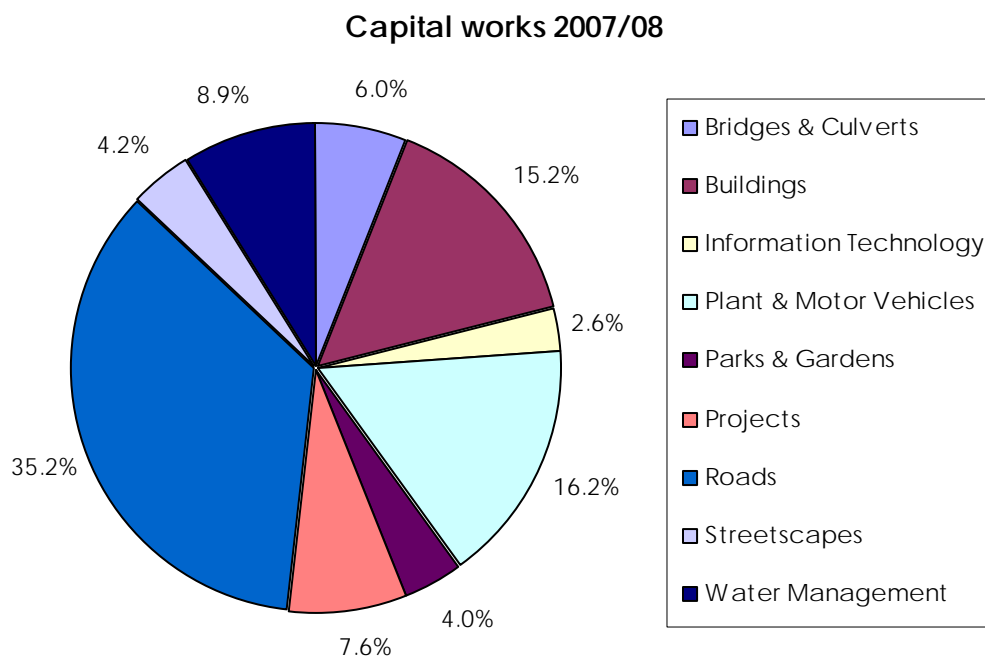
Given the reduction in anticipated grants and the maintenance of a large capital works program there is a greater draw on cash from rate revenue and reserves.

Capital Works

The following table highlights planned capital works under 9 broad headings of works to be undertaken

Capital Works	Forecast	Budget	Variance
	2006/07	2007/08	
	'000	'000	'000
Bridges & Culverts	416	377	(39)
Buildings	1,037	951	(86)
Computers/Information Technology	198	161	(37)
Plant & Motor Vehicles	1,415	1,015	(400)
Parks & Gardens	151	250	99
Projects	730	478	(252)
Roads	2,267	2,205	(62)
Streetscapes	60	265	205
Water Management	426	558	132
TOTAL CAPITAL WORKS	6,700	6,260	(440)

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 2006/07 financial year and the 2007/08 financial year.

The budgeted Balance Sheet is as follows:

Budgeted Balance Sheet	Forecast	Budget	Variance
	2006/07	2007/08	
	'000	'000	'000
Current			
Assets	5,505	5,068	(437)
Liabilities	(3,599)	(3,498)	101
Net Current Assets	1,906	1,570	(336)
Non Current			
Assets	171,257	172,104	847
Liabilities	(2,224)	(2,143)	81
Net Non Current Assets	169,033	169,961	928
NET ASSETS	170,939	171,531	592
Equity			
Accumulated Surplus	107,777	108,369	592
Reserves	63,162	63,162	-
TOTAL EQUITY	170,939	171,531	592

The movements in the Statement of Financial Position reflect the impact of the large Capital Expenditure program planned for 2007/08 and the draw from opening cash reserves.

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 objectives which underline 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 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 43.8% of the total revenue to be received by Council in 2007/2008. 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 bellows indicates the rate increases applied since 2001/202 and the proposed increase built into the Long Term financial strategy.

Year	Percentage Increase in Rates & Charges Revenue
2001/2002	5.00%
2002/2003	5.90%
2003/2004	7.95%
2004/2005	7.75%
2005/2006	11.80%
2006/2007	3.60%
2007/2008	6.70%
2008/2009	7.00%
2009/2010	7.00%
2010/2011	7.00%

Differential Rate for Various Property Categories

As indicated earlier in the report Council has reviewed the application of differentials. Following this 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 2006-2007.

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.

2006/2007 Rating Information

Classification	Assessments	Rate		Total Rate \$ (Revenue)
		Cents/\$CIV (Price)	Total CIV	
Residential	6,222	0.4963	839,837,300	4,168,112
Industrial/Commercial	417	0.4963	97,324,900	483,024
Farm Rate	2,471	0.3226	679,973,200	2,193,593
Cultural & Recreation Land	5	0.2879	2,208,000	6,357
TOTAL	9,115		1,619,343,400	6,851,086

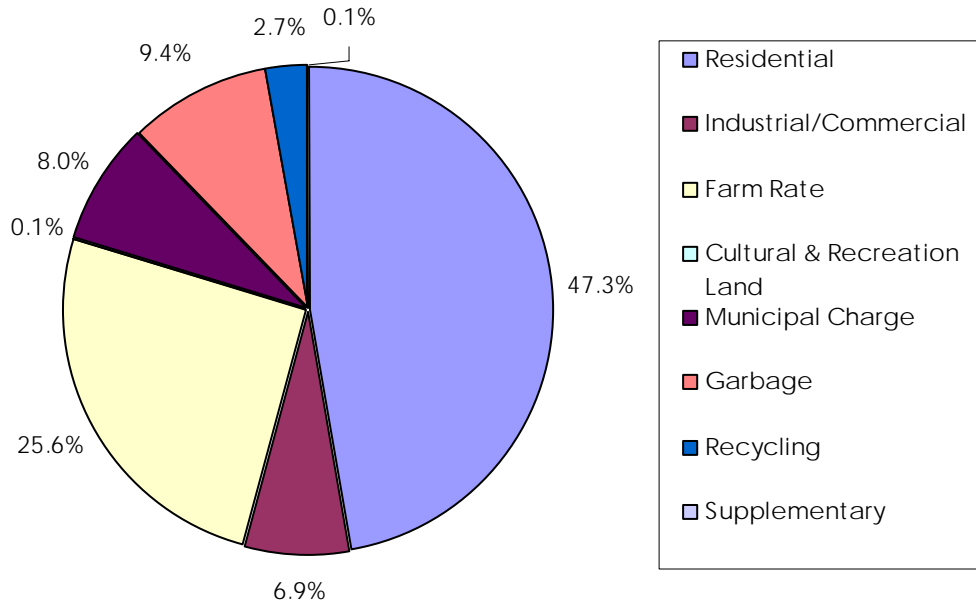
2007/2008 Rating Information

Classification	Assessments	Rate		Total Rate \$ (Revenue)	% Change Over 06/07
		Cents/\$CIV (Price)	Total CIV		
Residential	6,110	0.5291	820,870,000	4,343,230	4.20%
Industrial/Commercial	527	0.5291	119,813,500	633,933	31.24%
Farm Rate	2,492	0.3439	682,222,200	2,346,163	6.96%
Cultural & Recreation Land	5	0.3068	2,208,000	6,774	6.56%
TOTAL	9,134		1,625,111,700	7,330,100	6.99%

Service Rates and Charges

Service	2007/08	2006/07	% Change
Municipal Charge	\$95.00	\$95.00	0%
Garbage			
80 Litre Bin	\$106.90	\$99.90	7.01%
120 Litre Bin	\$137.80	\$128.80	6.99%
240 Litre Bin	\$213.80	\$199.80	7.01%
Recycling			
Kerbside	\$49.70	\$46.40	7.11%
Service Rate or Charge Revenue			
Municipal Charge	734,160	731,139	0.41%
Garbage			
80 Litre Bin	57,921	53,568	8.14%
120 Litre Bin	482,195	446,276	8.05%
240 Litre Bin	318,984	294,891	8.17%
Recycling			
Kerbside	244,900	226,820	7.96%
Total Revenue	1,838,160	1,752,694	4.88%

Breakdown of Rates & Charges 2007/08



Borrowing Strategy

The budget provides for \$500,000 of new loan funds to be raised during the 2007-2008 year. Council will repay \$651,000 in principal on loans during 2007-2008 so its net indebtedness will decrease by \$151,000 during the period.

Council will only draw down the planned loan should the financial outcomes predicted in the Budget be realised. Council will not draw the loan should the financial circumstances change and Council has the financial capacity to avoid the loan.

Projects to be funded from the 2007/08 \$500,000 Loan Program

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

Plant Replacement	\$250,000
Halls Gap Tourism Hub - Stage 1	\$150,000
Stawell Gift Hall of Fame	\$100,000

Capital Grants

The 2007/2008 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 2007/2008 and an indication on whether they have been confirmed or not.

Source of Grant	'000's	Confirmed
Roads to Recovery (R2R)	1,182	Yes
Regional Development Victoria (RDV)	470	Part
Regional Rural Infrastructure Development Fund (RDIF)	475	No
Sport & Recreation Victoria	65	Yes
Emergency Management	49	Yes
Department of Sustainability & Environment	77	Yes
Sustainability Victoria	25	Yes
Estimated Capital Grants for 2007/2008	2,343	

Of the planned \$2.343 million in Capital Grants only \$1.524 million has been confirmed. The delivery of the following capital projects could be affected should the planned grants not be received in 2007/2008

- Stawell Gift Hall of Fame
- Western Highway Office refurbishment
- Stawell Airport upgrade
- Halls Gap Drainage

Appendix A



Budget Statements 2007 -2008

- 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 2008

	Budget 06/07 '000's	Forecast 06/07 '000's	Budget 07/08 '000's
<i>Revenues from ordinary activities</i>			
Rates & Charges	8,609	8,602	9,178
User Fees and Charges	2,831	2,435	2,598
Government Grants - Operational	6,285	6,881	6,089
Government Grants - Capital	3,125	2,847	2,343
Contributions	336	369	444
Other	65	65	67
Total Revenues	21,251	21,199	20,719
<i>Expenses from ordinary activities</i>			
Employee Costs	8,798	8,252	8,574
Materials and Services	7,004	6,926	6,294
Other Expenses	761	706	912
Borrowing Costs	167	143	151
Depreciation	4,500	4,500	4,410
Total Expenses	21,230	20,527	20,341
Interest from Investment	214	226	214
Net Surplus (deficit) from operations	235	898	592
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	235	898	592

Appendix A2

Budgeted Balance Sheet for Year Ending 30 June 2008

	Budget	Forecast	Budget
	06/07	06/07	07/08
	'000's	'000's	'000's
Current Assets			
Cash Assets	3,028	3,365	2,928
Receivables	1,039	1,485	1,485
Inventories	295	294	294
Prepayments	307	361	361
Non Current Assets Held for Sale	364	-	
Total Current Assets	5,033	5,505	5,068
Non current assets			
Receivables	145	151	151
Property, plant and equipment	156,306	170,554	171,401
Other	502	552	552
Total non-current assets	156,953	171,257	172,104
Total assets	161,986	176,762	177,172
Current Liabilities			
Payables	848	1,359	1,279
Interest bearing liabilities	651	651	581
Employee benefits	877	1,493	1,542
Other	91	96	96
Total current liabilities	2,467	3,599	3,498
Non-current liabilities			
Interest bearing liabilities	1,878	1,945	1,864
Employee benefits	956	279	279
Other	-	-	-
Total non-current liabilities	2,834	2,224	2,143
Total Liabilities	5,301	5,823	5,641
Net Assets	156,685	170,939	171,531
Equity			
Accumulated surplus	104,913	107,777	108,369
Asset revaluation reserve	50,420	61,145	61,145
Other reserves	1,352	2,017	2,017
Total Equity	156,685	170,940	171,531

Appendix A3

Budgeted Cash Flow Statement for Year Ending 30 June 2008

	Budget 06/07 '000's	Forecast 06/07 '000's	Budget 07/08 '000's
<i>Operating activities</i>			
Income	(21,464)	(21,425)	(20,934)
Expenditure	16,730	16,027	15,932
Net Operating	(4,734)	(5,398)	(5,002)
Investing Activities			
Capital Expenditure	6,238	6,700	6,260
Capital Income	(1,164)	(667)	(1003)
Net Investing Activities	5,074	6,033	5,257
Financing Activities			
New Loans	(770)	(770)	(500)
Principal Repayments	781	714	651
Total Financing Activities	11	(56)	151
Net Movements for Year	351	579	406
Opening Cash	3,379	3,913	3,334
Closing Cash	3,028	3,334	2,928

Appendix A4

Budgeted Capital Works Statement for Year Ending 30 June 2008

	Budget	Forecast	Budget
	06/07	06/07	07/08
Capital Works	'000's	'000's	'000's
Bridges & Culverts	514	416	377
Buildings	1,433	1,037	951
Computers/Information Technology	197	198	161
Plant & Motor Vehicles	938	1,415	1,015
Parks & Gardens	191	151	250
Projects	590	730	478
Roads/Footpaths	1806	2,267	2,205
Streetscapes	157	60	265
Water Management	412	426	558
Total Capital Works	6,238	6,700	6,260
Represented by:			
Renewal	3,562	3,524	3,134
New	1,558	1,698	1,453
Expansion/Upgrade	1,118	1,478	1,673
Total Capital Works	6,238	6,700	6,260

Appendix B



Capital Works Program 2007 -2008

PROJECT DESCRIPTION	Loan Funds	Govt Grant	Sale of Assets/ Other Contributions	Rate Revenue/ Transfer from Reserves	Project Cost
BRIDGES					
Bridge Repairs Works - Various		139,000			139,000
Paradise Road Bridge		75,000			75,000
Archdale Road Bridge		75,000			75,000
Hunts Scour-Company's Bridge - downstream		63,500			63,500
Glenorchy Bridge Fire Access - upstream		25,000			25,000
		377,500			377,500
ROADS/FOOTPATHS					
Re-sheeting of Gravel Roads		589,000		177,000	766,000
Resealing of Roads				302,350	302,350
Stawell Airport Upgrade		300,000			300,000
Town Street Sealing				263,000	263,000
Harris Lane Intersection				198,000	198,000
Thornfeldt Street - Stage 2		86,000		100,000	186,000
Dundas Street Bypass		80,000			80,000
Road Rehabilitation		50,000			50,000
Final Seals				40,000	40,000
Heatherlie Rail Trail				20,000	20,000
		1,105,000		1,100,350	2,205,350
WATER MANAGEMENT					
Halls Gap Drainage		175,000		75,000	250,000
SWANS		77,000		131,000	208,000
Central Park Water Alternatives				50,000	50,000
Government Dam		40,000			40,000
Duke Sand Dam		10,000			10,000
		302,000		256,000	558,000
PLANT & EQUIPEMENT					
Appliance replacement – Taylors Gully				5,000	5,000
Light Fleet Replacement			269,800	189,790	459,590
Plant Replacement	250,000		98,875	201,125	550,000
	250,000		368,675	395,915	1,014,590

PROJECT DESCRIPTION	Loan Funds	Govt Grant	Sale of Assets/ Other Contributions	Rate Revenue/ Transfer from Reserves	Project Cost
STREETSCAPES					
Stawell UDF Implementation				90,000	90,000
Halls Gap Streetscape Stage 2		40,000		40,000	80,000
Halls Gap Entry Signage				10,000	10,000
UDF Bin Corrals - St Arnaud				15,000	15,000
St Arnaud Town Centre Beautification				50,000	50,000
Stawell Retail Beautification				5,000	5,000
Tourism Signage & Christmas Decorations				15,000	15,000
		40,000		225,000	265,000
BUILDINGS					
Halls Gap Tourism Hub - Stage 1	150,000	125,000		30,000	305,000
Halls Gap Transfer Station		25,000		65,000	90,000
Stawell Gift Hall of Fame	100,000	60,000		27,500	187,500
Western Highway Office Upgrade		60,000		27,500	87,500
Kara Kara Shire Hall Fit Out				70,000	70,000
Stawell Leisure Complex Kitchen		49,000			49,000
Taylor's Gully Heating/Air Conditioning				42,000	42,000
Stawell Airport Power				31,000	31,000
Stawell Library Air Conditioning				25,000	25,000
Lord Nelson Park - Toilets				20,000	20,000
Depot Storage Shed				10,000	10,000
Callawadda Hall Works				10,000	10,000
Concongella Community Hall				10,000	10,000
Rich Avon Shed				5,000	5,000
Glenorchy Hall Beautification				5,000	5,000
Deep Lead Hall Improvements				4,300	4,300
	250,000	319,000		382,300	951,300

PROJECT DESCRIPTION	Loan Funds	Govt Grant	Sale of Assets/ Other Contributions	Rate Revenue/ Transfer from Reserves	Project Cost
COMPUTERS/IT					
Data Storage Strategy				42,000	42,000
Finance System replacement				40,000	40,000
Hardware Replacements				40,000	40,000
Asset Management Software				28,600	28,600
Asset Data Collection Program				10,000	10,000
				160,600	160,600
PARKS & GARDENS					
Cato Lake Master plan Implementation				60,000	60,000
LNP Lights for Football Oval		11,000		38,000	49,000
Playground Upgrades				30,000	30,000
Cemeteries - Capital Works				20,000	20,000
Goldfield Reservoir				15,000	15,000
SLC - Replacement of Indoor cricket net & wicket area			8,100	8,100	16,200
St Arnaud Parkland Development Project				20,000	20,000
Bicentennial Park Playground				15,000	15,000
North Park Net Ball Court Lights		4,000		11,000	15,000
Banyena Tennis Court Improvements				5,000	5,000
Emu Tennis Court Area improvements				5,000	5,000
		15,000	8,100	227,100	250,200
PROJECTS					
Gas Pipeline Project		185,000		185,000	370,000
Bike Track - St Arnaud Kinder			4,000	6,800	10,800
Stuart Mill UDF Implementation				15,000	15,000
Great Western Beautification				15,000	15,000
Navarre Township Works				30,000	30,000
Campbell's Bridge Tennis Reserve Project				10,000	10,000
Marnoo Wetland Project				5,000	5,000
UDF implementation in Glenorchy				17,000	17,000
Landsborough West Community Hub improvements				5,000	5,000
		185,000	4,000	288,800	477,800
TOTALS	500,000	2,343,500	380,775	3,036,065	6,260,340

Appendix C



Strategic Resource Plan 2007 -2011

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

Appendix C1

Standard Income Statement

	07/08	08/09	09/10	10/11
	'000's	'000's	'000's	'000's
Revenues from ordinary activities				
Rates & Charges	9,178	9,822	10,509	11,245
User Fees and Charges	2,598	2,650	2,703	2,757
Government Grants - Operational	6,089	6,090	6,217	6,354
Government Grants - Capital	2,343	2,000	1,956	1,914
Contributions	444	457	471	485
Other	67	69	73	75
Total Revenues	20,719	21,088	21,929	22,830
Expenses from ordinary activities				
Employee Costs	8,574	8,874	9,185	9,552
Materials and Services	6,294	6,424	6,658	6,904
Other Expenses	912	799	986	863
Borrowing Costs	151	136	105	78
Depreciation	4,410	4,400	4,400	4,400
Total Expenses	20,341	20,633	21,334	21,797
Interest from Investments	214	223	231	241
Net Surplus (deficit) from operations	592	678	826	1,274
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	592	678	826	1,274

Appendix C2

Standard Balance Sheet

	07/08	08/09	09/10	10/11
	'000's	'000's	'000's	'000's
Current Assets				
Cash Assets	2,928	3,023	3,038	3,076
Receivables	1,485	1,484	1,484	1,484
Inventories	294	294	294	294
Prepayments	361	362	362	362
Non Current Assets Held for Sale				
Total Current Assets	5,068	5,163	5,178	5,216
Non current assets				
Receivables	151	-	-	-
Property, plant and equipment	171,401	172,104	172,490	173,275
Other	552	-	-	-
Total non-current assets	172,104	172,104	172,490	173,275
Total assets	177,172	177,267	177,668	178,491
Current Liabilities				
Payables	1,279	1,229	1,178	1,129
Interest bearing liabilities	581	425	451	387
Employee benefits	1,542	1,593	1,643	1,693
Other	96	96	96	96
Total current liabilities	3,498	3,343	3,368	3,305
Non-current liabilities				
Interest bearing liabilities	1,864	1,434	983	596
Employee benefits	279	279	279	279
Other	-	-	-	-
Total non-current liabilities	2,143	1,713	1,262	875
Total Liabilities	5,641	5,056	4,630	4,180
Net Assets	171,531	172,211	173,037	174,311
Equity				
Accumulated surplus	108,369	109,048	109,874	111,148
Asset revaluation reserve	61,145	61,145	61,145	61,145
Other reserves	2,017	2,018	2,018	2,018
Total Equity	171,531	172,211	173,037	174,311

Appendix C3

Standard Cash Flow Statement

	07/08	08/09	09/10	10/11
	'000's	'000's	'000's	'000's
Operating activities				
Income	(20,934)	(21,311)	(22,160)	(23,071)
Expenditure	15,932	16,230	16,931	17,394
Net Operating	(5,002)	(5,081)	(5,229)	(5,677)
Investing Activities				
Capital Expenditure	6,260	5,150	5,350	5,750
Capital Income	(1003)	(752)	(564)	(564)
Net Investing Activities	5,257	4,398	4,786	5,186
Financing Activities				
New Loans	(500)	-	-	-
Principal Repayments	651	589	428	455
Total Financing Activities	151	589	428	455
Net Movements for Year	406	(94)	(15)	(36)
Opening Cash	3,334	2,928	3,022	3,037
Closing Cash	2,928	3,022	3,037	3,073

Appendix C4

Standard Capital Works Statement

	07/08	08/09	09/10	10/11
Capital Works	'000's	'000's	'000's	'000's
Bridges & Culverts	377	310	322	346
Buildings	951	782	813	874
Computers/Information Technology	161	132	138	148
Plant & Motor Vehicles	1,015	835	867	932
Parks & Gardens	250	206	214	230
Projects	478	393	409	439
Roads/Footpaths	2,205	1815	1884	2025
Streetscapes	265	218	226	243
Water Management	558	459	477	513
Total Capital Works	6,260	5,150	5,350	5,750
Represented by:				
Renewal	3,134	3,800	4,200	4,400
New	1,453	650	450	550
Expansion	1,673	700	700	800
Total Capital Works	6,260	5,150	5,350	5,750

Appendix D



ACTIVITIES, INITIATIVES AND PERFORMANCE INDICATORS 2007 -2008

KEY STRATEGIC ACTIVITIES 2007/2008

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 2006/2007	Budget 2007/2008
Actual Operating Surplus/(Deficit) vs. Budget	282.1%	100%
Operating Surplus/(deficit) as % of Total Recurrent revenue	4.2%	2.9%
Change in Net Assets from previous year	0.2%	0.35%
Working Capital Ratio	152.9%	144.9%
Total Debt Servicing costs % of Rates & Charges	1.7%	1.6%
% of Rates & Charges outstanding at 30 June	3.6%	3.0%

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 2006/2007	Budget 2007/2008
% Movement in Rates & Charges Revenue	3.64%	6.7%
Rates & Charges per assessment	\$944	\$1,004
Rates & Charges per Capita	\$654	\$697
Rates & Charges as a % of CIV	0.53%	0.56%
Average Rates & Charges per assessment – Residential	\$898	\$957
Average Rates & Charges per assessment – Farm	\$944	\$1004
Average Rates & Charges per assessment – Comm./Indus	\$1,378	\$1,483
Rates & Charges as a % of Total Recurrent Revenue	40.1%	43.8%

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 2006/2007	Budget 2007/2008
Capital per assessment	\$735	\$685
% Achievement of Capital program	107.40%	90%
Ratio of Capital Expenditure to Depreciation	1.49	1.42

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 2006/2007	Budget 2007/2008
Net Operating Expenditure per assessment	\$2,252	\$2,227
Net Operating Expenditure per Capita	\$1,614	\$1,547

Community Satisfaction

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

	Forecast 2006/2007	Budget 2007/2008
Overall Performance of Council	65	66
Overall Performance in Key Service Areas and Responsibilities	68	69
Rating of Council's interaction and responsiveness in dealing with the Public	74	75
Rating for Council's Advocacy and Community Representation	67	68
Rating for Council's engagement in Decision making on Key Issues	61	62

Outcome - A roads network and built infrastructure that provides for a transport system that supports community and business needs.

Key Activities 2007/08	Milestone
Review of the Road Management Plan to reflect management and maintenance needs	Updated plan signed off by Council by August 2007
Development of an Asset Management Plan	Draft plan developed by March 2008
Advocate for changes to the Western Highway that will support business, industry and community growth, including the strategic development of truck stops.	Continued membership of Western Highway Action Committee (WHAC) WHAC strategic plan signed endorsed by Council by December 2007
Development of a Roadside Management Plan.	Plan developed by October 2007
Improve the community satisfaction rating for overall performance in the provision of roads and footpaths	Index score greater than 60

Outcome - Enhanced beauty and liveability of our townships

Key Activities 2007/08	Milestone
Completion of a Cato Park Master plan to guide the future development of the park	Plan completed by September 2007
Improve the community satisfaction rating for overall performance in the appearance of public areas.	Index score greater than 68
Improve the community satisfaction rating for overall performance in the provision of recreation facilities.	Index score greater than 73

Outcome - Improved safety and security of our communities

Key Activities 2007/08	Milestone
Completion of the "community and business renewal" to support recovery from the Deep Lead and Grampians Fires.	Support program completed by September 2007
Review of Municipal Emergency Management Plan.	Review to be undertaken July 2007

Outcome - Support for the needs of an aging population

Key Activities 2007/08	Milestone
Development of an Aged Care Plan.	Plan developed by April 2008
Review and implementation of the Community Access plan.	Review completed by May 2008

Outcome - Improved health and wellbeing of our communities

Key Activities 2007/08	Milestone
All Children’s Services to maintain the standards required for ongoing accreditation.	Ongoing Update of policies and procedures during year that reflect applicable standards
Review of the Municipal Early Years Plan.	Review completed by January 2008
Review of the immunisation program to ensure improved delivery of service.	Review completed by April 2008
Maintain the community satisfaction rating for overall performance in the provision of health and human services.	Index score greater no less than 79

Outcome - Young people are engaged in the life of our communities

Key Activities 2007/08	Milestone
Youth Grants Program delivered twice during the year.	September 2007 March 2008
Council to become an active participant within the Youth Options Guarantee program.	Ongoing Membership of Youth Options Guarantee committee

Outcome – Effective planning supporting the future of our community

Key Activities 2007/08	Milestone
Creation of a Community Action Plan, identifying of opportunities and priorities relating to social, economic and land use issues resulting from the Stawell Gold Mine closure.	Establishment of Community focus group by July 2007 Community consultation undertaken by December 2007 Draft Action plan completed by June 2008
Commence review of the Municipal Strategic Statement.	Council provided with briefing paper by end March 2008
Improve the community satisfaction rating for overall performance in the provision of town planning policies and approvals.	Index score greater than 62

Outcome - Increased sustainability of our community

Key Activities 2007/08	Milestone
Creation of an Action Plan to attract the 25 – 45 age new resident	Action plan created by December 2007
Initiation of the Stawell Water Security Project.	Funding application submitted by March 2008
Improve the community satisfaction rating for overall performance in the provision of waste management services.	Index score greater than 71

Outcome - A successful and diversified business community

Key Activities 2007/08	Milestone
Review and consolidate the Economic Development and Tourism Strategies.	Review and consolidation completed by March 2008
Implement Investment Plan Stage 2, focusing on identified growth industries.	Support provided through Council attendance at 3 meetings
Improve the community satisfaction rating for overall performance in the provision of economic development services.	Index score greater than 55

Outcome - Increased tourism activity and repeat visits to the region

Key Activities 2007/08	Milestone
Support the establishment of the Regional Tourism Organisation.	Active involvement in development of RTO through attendance of working party steering committee
Undertake research to identify the needs of visitors to the region	Research project completed by June 2008

Outcome - Strengthened community networks and services

Key Activities 2007/08	Milestone
Provide 4 activities to support non-profit organisations	Identified activities completed by June 2008
Facilitate a grant information session to assist community groups to access grant funding.	Session to be held by end December 2007

Outcome - Strong resource management and governance systems are utilised

Key Activities 2007/08	Milestone
Development of a Purchasing Policy	Policy developed and signed off by Finance Committee by October 2007
Review and update the Information Services Strategy.	Updated plan signed off by November 2007
Review of the Governance Principles	Updated Code of Conduct signed off by Council by March 2008
Develop a Community Engagement Strategy.	Strategy completed by June 2008

Outcome – Effective and consistent service delivery

Key Activities 2007/08	Milestone
Development of a Staff Training and Development Plan	Plan developed by September 2007
Development of an intranet site for staff induction and information	Intranet updated by November 2007

Outcome - Our community is aware of available services and delivered outcomes

Key Activities 2007/08	Milestone
Implement an integrated customer service management system.	Ongoing Confirm Customer Service system implemented by July 2007
Implement a new Internet and Intranet system to ensure that community engagement is optimised.	New internet/intranet available by August 2007

Appendix E



Program Budget 2007 -2008

GOVERNANCE	Budget 2007/08 \$
Executive Services	
Other Expenses	146,700
Materials & Services	118,460
Employee Costs	189,454
Consultants	500
Total Executive Services	455,114
Employee Services	
Materials & Services	126,425
Employee Costs	106,033
Consultants	38,000
Other Expenses	33,200
Contributions	(29,000)
Other Revenue	(33,200)
Total Employee Services	241,458
TOTAL GOVERNANCE	696,572

CORPORATE SERVICES	Budget 2007/08 \$
Corporate Services Executive	
Contract Employees	7,150
Employee Costs	299,778
Materials & Services	19,485
Other Expenses	313,809
Total Corporate Services Executive	640,222
Property Management	
Employee Costs	32,182
Fees & User Charges	(79,928)
Materials & Services	289,190
Net (Gain)Loss on Disposal of Assets	368,675
Total Property Management	610,119
Financial Services	
Borrowing Costs	151,400
Consultants	30,000
Contributions	(124,404)
Depreciation	4,410,000
Employee Costs	388,535
Fees & User Charges	(11,910)
Interest Income	(213,840)
Materials & Services	292,190
Operating Grants	(4,746,580)
Other Expenses	217,225
Rates & Charges	(9,178,660)
Total Financial Services	(8,786,044)
Corporate Governance	
Contract Employees	6,210
Contributions	(500)
Employee Costs	383,428
Fees & User Charges	(22,210)
Materials & Services	511,326
Other Revenue	(16,080)
Total Corporate Governance	862,174

	Budget 2007/08 \$
CORPORATE SERVICES (continued)	
Information Systems	
Contributions	(600)
Employee Costs	329,171
Fees & User Charges	(2,496)
Materials & Services	456,185
Total Information Systems	782,260
Customer Services Admin	
Contract Employees	40,000
Contributions	(300)
Employee Costs	646,020
Materials & Services	14,930
Total Customer Services Admin	700,650
TOTAL CORPORATE SERVICES	(5,190,619)

CUSTOMER SERVICES	Budget 2007/08 \$
Infrastructure Development Admin	
Employee Costs	256,741
Materials & Services	8,220
Total Infrastructure Development Admin	264,961
Asset Management	
Consultants	25,000
Contract Employees	10,000
Fees & User Charges	(100)
Materials & Services	108,700
Total Asset Management	143,600
Environment	
Employee Costs	61,174
Materials & Services	34,500
Operating Grants	(89,000)
Total Environment	6,674
Fire & Emergency	
Materials & Services	8,400
Operating Grants	(30,500)
Other Expenses	21,500
Total Fire & Emergency	(600)
Infrastructure Operations Admin	
Employee Costs	393,706
Materials & Services	10,000
Total Infrastructure Operations Admin	403,706
Roads & Roadsides	
Employee Costs	571,000
Materials & Services	806,230
Total Roads & Roadsides	1,377,230
Other Works	
Contract Employees	1,100
Employee Costs	155,485
Fees & User Charges	(98,300)
Materials & Services	332,865
Operating Grants	(2,600)
Total Other Works	388,550

	Budget 2007/08 \$
CUSTOMER SERVICES (continued)	
Waste Management	
Contract Employees	36,795
Employee Costs	110,100
Fees & User Charges	(89,000)
Materials & Services	920,465
Total Waste Management	978,360
Parks & Gardens	
Contract Employees	3,500
Employee Costs	361,150
Fees & User Charges	(300)
Materials & Services	356,790
Total Parks & Gardens	721,140
For Profit	
Employee Costs	41,500
Fees & User Charges	(148,200)
Materials & Services	82,000
Total For Profit	(24,700)
Recoveries	
Employee Costs	88,050
Materials & Services	(48,050)
Operating Grants	(40,450)
Total Recoveries	(450)
Planning	
Consultants	17,500
Contract Employees	10,000
Contributions	(25,000)
Employee Costs	159,455
Fees & User Charges	(67,920)
Materials & Services	105,900
Operating Grants	(22,500)
Total Planning	177,435
Building	
Employee Costs	70,709
Fees & User Charges	(87,000)
Materials & Services	11,180
Other Expenses	18,000
Other Revenue	(18,000)
Total Building	(5,111)

	Budget 2007/08 \$
CUSTOMER SERVICES (continued)	
Local Laws & Traffic	
Employee Costs	250,222
Fees & User Charges	(96,500)
Materials & Services	23,000
Operating Grants	(14,000)
Other Expenses	9,000
Total Local Laws & Traffic	171,722
Leisure	
Employee Costs	478,963
Fees & User Charges	(347,894)
Materials & Services	257,795
Operating Grants	(11,500)
Other Expenses	5,000
Total Leisure	382,364
Public Health	
Employee Costs	197,296
Fees & User Charges	(75,478)
Materials & Services	21,773
Operating Grants	(11,610)
Total Public Health	131,981
Community Services	
Contract Employees	22,200
Employee Costs	100,294
Fees & User Charges	(5,000)
Materials & Services	66,799
Operating Grants	(54,875)
Other Expenses	90,000
Total Community Services	219,418
Aged & Disability Services	
Employee Costs	962,309
Fees & User Charges	(656,904)
Materials & Services	238,746
Operating Grants	(476,700)
Total Aged & Disability Services	67,451

	Budget 2007/08 \$
CUSTOMER SERVICES (continued)	
Senior Citizens	
Fees & User Charges	(5,500)
Materials & Services	6,720
Operating Grants	(16,200)
Total Senior Citizens	(14,980)
Children's Services	
Contract Employees	112,370
Contributions	(252,100)
Employee Costs	1,217,571
Fees & User Charges	(566,925)
Materials & Services	198,570
Operating Grants	(284,400)
Total Children's Services	425,086
Family Day Care	
Fees & User Charges	(130,000)
Materials & Services	235,000
Operating Grants	(115,000)
Total Family Day Care	(10,000)
Kindergarten	
Employee Costs	110,721
Fees & User Charges	(17,000)
Materials & Services	7,340
Operating Grants	(78,000)
Total Kindergarten	23,061
TOTAL CUSTOMER SERVICES	5,401,812

	Budget 2007/08 \$
BUSINESS SERVICES	
Business Services Admin	
Employee Costs	150,341
Materials & Services	9,800
Total Business Services Admin	160,141
Economic Development & Tourism	
Consultants	40,000
Contract Employees	6,000
Employee Costs	462,556
Fees & User Charges	(89,000)
Materials & Services	256,440
Operating Grants	(95,000)
Other Expenses	58,000
Total Economic Development & Tourism	638,996
TOTAL BUSINESS SERVICES	799,137