



Annual Budget Business Plan

2016-17

Report on Financial Results

As at 30 June 2017

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Annual Business Plan Report

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Executive Summary

This is the Report on Financial Results for the 2016-17 financial year pursuant to Regulations 7, 9 and 10 of the Local Government (Financial Management) Regulations 2011 under the Local Government Act 1999. Unless otherwise indicated figures shown are for the 2016-17 financial year and variances reflect the comparison of the actual result to the original budget.

The report on the following page is a high level summary of both operating and capital investment activities of the Council prepared on the basis of a simplified Uniform Presentation of Finances basis. All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis. The arrangements ensure that all Councils provide a common core of financial information, which enables meaningful comparisons of each Council's finances.

At the third quarter update for 2016-17 Council approved to carry forward (C/Fwd) into 2017-18 capital projects for Net of asset sales \$1,472,707 and operating items for \$194,736; these have been incorporated into the 2017-18 Original Budget. Council also approved carry forward amounts at the July 2017 meeting.

This report includes a further list of Council (if approved) C/Fwd items to the 2017-18 financial year for incomplete projects. Many of these projects were held in works in progress as at 30 June 2017 and others have grant funding attached to the work. The further list of Carried Forward projects will be included with the first Budget Update in 2017-18.

Part of the Federal Financial Assistance Grants were paid early in the 2016-17 year from the 2017-18 years allocation. The actual income for 2016-17 was then increased improving the operating position beyond the control of Council.

This report should be read in conjunction with the Annual Financial Statement for the Year Ended 30 June 2017.

Long Term Financial Plan (LTFP)

Since the adoption of the Budget, Council has made decisions on projects that have material financial implications not only for the 2016-17 year (these are included within the yearly budget wherever possible) but also may affect the longer term. In some cases not all information is available for these projects and therefore is not included in the budget review. The following list is a summary of these types of projects:

- ❖ A review of the Council's Asset condition, useful and remaining lives to more accurately reflect the actual service needs and consumption of the assets will continue. It is expected that Council's understanding and management of this important function could potentially improve the operating result in the LTFP. Selected asset types are made of two components mainly within the transport asset class. The second component being a long life asset. Current practice in the past is not to depreciate these second components. Council's initial review and findings are that if the long life application was applied to the second component, depreciation may in fact be reduced in future years. A long life will be assessed, assigned and then attached to the second asset component for relevant asset types during future years.
- ❖ Budget adjustment carried forwards have been submitted to incorporate additional expenditure for next year – whether these service adjustments have a long term effect is unknown at this stage.
- ❖ On 29 September 2016 a significant weather event impacted the Council area resulting in high flood waters, whilst mostly contained within existing flood mitigation and stormwater systems, infrastructure damage and clean-up was substantial. Council has restored the road, stormwater, culvert, bridge, community wastewater management system, footpath and recreational infrastructure and this had a negative impact on the Councils financial position of around \$0.9m.

Uniform Presentation of Finances

for the year ending 30 June 2017

The following is a high level summary of both operating and capital investment activities of the Council prepared in a uniform and consistent basis. All Councils in South Australia voluntarily have agreed to summarise annual budgets and long term financial plans on the same basis. The arrangement ensures that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

	Budget Adjustment Notes	Variance Report Notes	Original Full Year Budget (\$'000)	Actuals at 30 Jun 2017 (\$'000)	Variance Original Budget to Actual (\$'000)	*Full year Revised Budget in Last Update (\$'000)	Budget Adjustments Quarter 4 (\$'000)	Carried Forward to 17/18 (\$'000)	Proposed Full Year Revised Budget (RB) (\$'000)
Income	1-3	9-15	36,446	37,903	1,457	37,532	558	(324)	37,766
Less Expenses	4-5	16-19	35,616	34,983	(633)	36,643	149	(540)	36,252
Operating Surplus / (Deficit)			830	2,920	2,090	889	409	216	1,514
Less Net Outlays on Existing Assets									
Capital Expenditure on Renewal and Replacement of Existing Assets *	6	26	5,301	4,407	894	6,863	(86)	(1,712)	5,065
Less Depreciation, Amortisation and Impairment		18	7,502	6,971	531	7,312	0	0	7,312
Less Proceeds from Sale of Replaced Assets		20	425	350	(75)	420	0	0	420
			(2,626)	(2,914)	438	(869)	(86)	(1,712)	(2,667)
Less Net Outlays on New and Upgraded Assets									
Capital Expenditure on New and Upgraded Assets *	7	26	3,886	3,254	632	6,304	56	(2,083)	4,277
Less Amounts Received Specifically for New and Upgraded Assets	8	21	1,195	1,213	18	1,729	0	(163)	1,566
Less Proceeds from Sale of Surplus Assets		20	173	272	99	243	0	0	243
			2,518	1,769	515	4,332	56	(1,920)	2,468
Net Lending / (Borrowing) for Financial Year			938	4,065	1,137	(2,574)	439	3,848	1,713

*Full Year Revised Budget is the Third Budget Review for the year, adopted by Council at the May 2017 meeting.

* Capital expenditure excludes work in progress amounts from 2015-16

Uniform Presentation of Finances (continued)

Funding Source for the movement in Net Lending / (Borrowing)	(\$'000)
Original Full year Budget Net Lending / (Borrowing)	938
Carried Forward Budget Adjustments – Report on Financial Results. Funds were held for these projects in cash and investments at 30 June 2016	(3,809)
Other Budget Adjustments - September Budget Update. Funds required for these items will decrease Councils cash and investments. This amount includes amendments approved at the Council meetings held July and August 2016; refer to information on Budget Variance Adjustments within this report .	(1,013)
Budget Adjustments - December Mid-year Budget Review. Funds required for these items will increase Councils cash and investments	39
Budget Adjustments - March Budget Update. Funds required for these items will increase Councils cash and investments	1,271
Budget Adjustments - June Budget Report. Funds required for these items will increase Councils cash and investments	439
Carried Forward Budget Adjustments to 2017-18	3,848
Proposed Full-year Revised Budget - Net Lending / (Borrowing)	1,713

**Note: the third quarter update included some carried forward items - these are not shown here.*

Budget Variance Adjustments and Carried Forwards Summary

- (1-3) Operating Income - Part of the Financial Assistance Grant for 2017-18 was paid June 2017 \$546k (F); Warren Reservoir carried forward grant funding \$180k (U); Mount Pleasant and Angaston Urban Design Framework Implementation carried forward grant funding \$63k (U); Angaston Railway Precinct Upgrade carried forward grant funding \$21k (U); Nuriootpa Township Flood Mapping Project carried forward grant funding and contribution \$37k (U). Net \$234k (F).
- (4-5) Employee Costs and Materials, Contracts and Other Expenses - Service Review Budget carried forward expenditure \$65k (F); Warren Reservoir carried forward expenditure (part grant funded) \$214k (F); Mount Pleasant and Angaston Urban Design Framework Implementation carried forward grant funded expenditure \$63k (U); Angaston Railway Precinct Upgrade carried forward grant funded expenditure \$21k (F); Increased legal costs for appeals \$86k (U); Nuriootpa Township Flood Mapping Project carried forward expenditure (grant funded and contribution) \$37k (F); Barossa Regional Gallery painting expenditure carried forward \$26k (F); Big Project expenditure carried forward \$35k (F); ACBA Signage and Salters Gully Master Plan Projects expenditure carried forward \$34k (F); Angaston Doddridge Contribution transferred from capital expenditure \$29k (U). Net \$391k (F).
- (6-7) Capital Expenditure – Angaston Wagon Shelter capital expenditure transferred to Angaston Doddridge Contribution operating expense \$29k (F); Angaston Railway Precinct Upgrade carried forward grant funded expenditure \$12k (F); Para Wirra Road carried forward expenditure (part grant funded) \$202k (F); Footpath program carried forward \$568k (F); Stormwater and Drainage upgrade program carried forward \$735k (F); Balmoral Road safety program carried forward \$126k (F); Talunga Park toilet facility carried forward \$41k (F); Road Seal program carried forward \$794k (F); Depot plant and equipment and office vehicles renewal program carried forward \$406k (F); Recreation Park Ovals program carried forward \$306k (F); CWMS capital program carried forward \$133k (F); Jack Bobridge Bike Path connection carried forward \$50k (F); Bridge upgrade and guard railing program carried forward \$138k (F);
- (8) Capital Income - Barossa Regional Gallery air conditioning carried forward contribution \$15k (U); Mount Pleasant and Angaston Urban Design Framework Implementation carried forward grant funding \$96k (U); Angaston Railway Precinct Upgrade carried forward grant funding \$12k (U); Para Wirra Road carried forward grant funding \$40k (U). Net \$163k (U).

Budget amended net \$439k (F); Carried forward projects to 2017-18 \$3,848k (F).

Refer to pages 6 to 11 for further details.

Key Performance Indicators

	Original Budget 30 June 17	Actual 30 June 17	Revised Budget March Update 30 June 17
Operating Surplus / (Deficit) (\$'000)	830	2,920	889
Target	To achieve an operating breakeven position, or better, over any five year period.		
Notes	<i>Operating Surplus increased as a result of various unexpected income including Financial Assistance Grant for 2017-18 was paid June 2017 and numerous decreases to expenditure, including salaries, energy, materials costs and depreciation. Along with Carried forward (for approval) operating income and expenditure. Refer variance report for detail</i>		
Operating Surplus Ratio	0.9%	7.7%	2.4%
Target	To achieve an operating surplus ratio of between -2% to 10.		
Notes	<i>The ratio is better than expected and within the target range. See comments on the previous KPI and variance reporting for further explanation</i>		
Net Financial Liabilities (\$'000)	15,004	5,961	12,883
Target	Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.		
Notes	<i>Decrease to liabilities as a result of cash holdings being slightly higher than when Council had adopted its 2016-17 original budget (refer also to carry forward expenditure not spent).</i>		
Net Financial Liabilities Ratio	41%	16%	34%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.		
Notes	<i>This ratio has decreased; refer to the comments in the Net Financial Liabilities indicator above.</i>		
Interest Cover Ratio	2.4%	N/A	2.2%
Target	Net interest is greater than 0% and less than 8% of operating revenue.		
Notes	<i>Minimal favourable movement on this ratio, due to better than expected interest income.</i>		
Council - Asset Renewal v Depreciation Ratio*	101%	58%	75%
Target	Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of depreciation (over a rolling 3 year period for budget amounts).		
Notes	<i>Expenditure on Renewal and Replacement Assets has decreased as a result of averaging 3 years and the ratio for the three years. The Actual 30 June 2017 is for that year only. Note there are substantial capital projects proposed as carried forward to next year, refer to the relevant section.</i>		

**The Asset Sustainability Ratio is now using planned expenditure data from the Councils Infrastructure and Asset Management Plans (IAMP). Council IAMP's have been revised - where information on planned expenditure has not been included depreciation for that asset class/portfolio has been included. For the 2016-17 actual results an amount of \$6,971k has been used for this calculation for planned expenditure.*

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
		Operating Adjustments					
CCS	Addition	Rates Debt Recovery budgets	Adjustment to Rates income account Rates - Legal and Other to reflect increase costs of section 184 action and a general rise in legal follow up	1,520			1,520
			Note 1		1,520		
CCS	Addition	Grants Commission General Purpose grant payment in advance	Grants Commission General Purpose grant payment in advance from 2017/18	312,740			312,740
WES	Addition	Grants Commission Roads grant payment in advance	Grants Commission Roads grant payment in advance from 2017/18	233,219			233,219
DES	Carried forward	NRM Education funding	Carry Forward NRM Education funding from Adelaide and Mount Lofty Ranges Natural Resources Management Board (part C/F from 2015/16)	(3,455)			(3,455)
CCS	Carried forward	Country SA PHN funding	Funding from PHN for Aged Care at Home Information Service received March 2017 carry over as per grant agreement	(8,006)			(8,006)
CCS	Carried forward	Home Assist Scheme - Administration	Transition funding carry forward - Income	(1,252)			(1,252)
WES	Carried forward	Angaston Railway Precinct Upgrade Grant Income	Carry forward Angaston Railway Precinct Upgrade Grant Income to 2017/18 - Operating	(21,499)			(21,499)
CCS	Carried forward	Bike Friendly Barossa Grant funding	Carry Forward Bike Friendly Barossa Project Grant Funding	(1,326)			(1,326)
WES	Carried forward	Mount Pleasant and Angaston Urban Design Framework Implementation Grant Funding	Carry Forward Mount Pleasant and Angaston Urban Design Framework Implementation Grant Funding - Operating Income	(62,999)			(62,999)
WES	Carried forward	Nuriootpa Township Flood Mapping Project Grant Funding	Carry Forward Nuriootpa Township Flood Mapping Project Grant Funding	(30,100)			(30,100)
WES	Carried forward	Warren Reservoir Project - Grant Funding	Carry Forward Warren Reservoir Project - Grant Funding - Payments Received in Advance	(27,670)			(27,670)
WES	Carried forward	Warren Reservoir Project - Grant Funding - not yet received	Carry Forward Warren Reservoir Project - Grant Funding - not yet received	(152,250)			(152,250)
			Note 2		237,402		
DES	Carried forward	Upper Torrens Land Management Plan - Rural Land Management Course Contribution	Carry Forward Upper Torrens Land Management Plan - Rural Land Management Course Contribution	(467)			(467)
DES	Carried forward	Upper Torrens Land Management Plan - Project Officer Contribution	Carry Forward Upper Torrens Land Management Plan - Project Officer Contribution	(8,035)			(8,035)
WES	Carried forward	Nuriootpa Township Flood Mapping Project Contribution	Carry Forward Nuriootpa Township Flood Mapping Project Contribution	(7,150)			(7,150)
CCS	Addition	Donations - Friends of the Library	Increase in Donations income - Friends of the Library	2,700			2,700
CCS	Addition	Friends of the Library Donations	Increase in Donations income - Friends of the Library	4,000			4,000
Executive	Addition	Valuation Works for NCPA - Caravan Park	Funding for Caravan Park valuation to aid long term governance decision making	3,875			3,875
			Note 3		(5,077)		
Executive	Carried forward	The Big Project - Salaries	Carry forward costs set aside for backfilling DCCS	3,650			3,650
CCS	Transfer	Information Technology Salaries	Savings in lease costs reallocated to implement DR in the Cloud, and redistribution of budget to meet actual expense	0			0
			Note 4		3,650		
CCS	Transfer	Angaston Hall	Transfer budget Angaston Hall from pest control to building maintenance for library carpet replacement	0			0
CCS	Transfer	Stockwell Rec Park Lights - Repair	To repair and water proof	0			0
CCS	Transfer	Air Conditioning Servicing	Transfer budget from Community Buildings budget to Bushgardens for Air Conditioning servicing	0			0
CCS	Transfer	The Rex - storage cage	Budget transfer for storage cage to assist hazard associated with tidy area near squash courts	0			0

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
CCS	Transfer	Office Foyer Air Conditioning	Community Buildings - testing and tagging to building maintenance for correct actual allocation	0			0
CCS	Carried forward	Angaston Hall / Library carpet replacement	These works had to be suspended due to the discovery and subsequent treatment of white ants in the area. Once the area is clear the work will proceed.	4,345			4,345
WES	Transfer	Sealed Patch Repair	Sealed patch repair works required before winter	0			0
WES	Transfer	Kerb Repair	Kerb repair works required before winter	0			0
CCS	Transfer	Replacement tyres - vehicle	Replacement tyres for Council Vehicle	0			0
DES	Transfer	Mobile phone expenses transfer from contractors	Mobile phone expenses transfer from contractors	0			0
Executive	Carried forward	Service Review Budget	Carry forward funds from 2016/17 to support detailed reviews and implement service review outcomes	43,950			43,950
CCS	Transfer	Banking Services additional expenditure	Banking services cost overrun - usage appears to be higher than anticipated	0			0
WES	Carried forward	Angaston Railway Precinct Upgrade	Carry forward Angaston Railway Precinct Upgrade Expenditure to 2017/18	21,499			21,499
WES	Carried forward	Mount Pleasant and Angaston Urban Design Framework Implementation	Carry Forward Mount Pleasant and Angaston Urban Design Framework Project	62,999			62,999
WES	Carried forward	Nuriootpa Township Flood Mapping Project Expenditure	Nuriootpa Township Flood Mapping Project Expenditure (Grant funded)	30,100			30,100
WES	Carried forward	Nuriootpa Township Flood Mapping Project Expenditure (Contribution funded)	Nuriootpa Township Flood Mapping Project Expenditure (Contribution)	7,150			7,150
WES	Carried forward	Warren Reservoir Project	Carry Forward Warren Reservoir Project expenditure - part grant funded	213,504			213,504
CCS	Transfer	Information Technology Services budgets	Savings in lease costs reallocated to implement DR in the Cloud, and redistribution of budget to meet actual expense	0			0
CCS	Carried forward	Barossa Regional Gallery Upgrade Project - Painting	Carry Forward Barossa Regional Gallery Upgrade Project - Painting	25,000			25,000
CCS	Transfer	The Rex - Gas to contract fee	Savings in gas charges to be transferred to contract fee deficit	0			0
Executive	Carried forward	The Big Project - Strategic Planning Consultancy	Deliver continuing master planning consultancy started 2016/17	24,775			24,775
CCS	Transfer	Abbeyfield LMA	Budget transfer to cover additional legal costs	0			0
Executive	Addition	Valuation Works for NCPA - Caravan Park	Caravan Park valuation to aid long term governance decision making	(3,875)			(3,875)
Executive	Carried forward	Service Review Budget	Carry forward funds from 2016/17 to support detailed reviews and implement service review outcomes	21,400			21,400
Executive	Carried forward	The Big Project - Consultancy	Deliver continuing support for master planning not completed 2016/17	995			995
CCS	Carried forward	Nuriootpa Swimming Pool Concept Plan	Carry forward Nuriootpa Swimming Pool concept plan - per Council Meeting Sept 2016 - funded from Reserve	10,000		(10,000)	0
CCS	Carried forward	Corporate Card system	Purchase Corporate Card management system delayed till next year	6,000			6,000
CCS	Carried forward	Bike Friendly Barossa Project Expenditure	Carry Forward Bike Friendly Barossa Project Expenditure - remainder of project (grant funded)	1,326			1,326
CCS	Addition	Databases Expenditure Increase PLS funds	Increase PLS funds budget	(10,000)			(10,000)
CCS	Transfer	Mount Pleasant Caravan Park - Washing Machine	Budget transfer to cover cost of washing machine	0			0
CCS	Carried forward	Library Furniture	Furniture was ordered in June, arrived 14 July	3,705			3,705
CCS	Carried forward	Home Assist Scheme - Administration	Transition funding carry forward - Expenditure	1,252			1,252
DES	Transfer	Ergonomic Chair	Budget transfer to cover cost of replacement of chair	0			0
DES	Transfer	Phone Handset	Budget transfer to cover cost of Phone handset purchase	0			0

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
CCS	Carried forward	Country SA PHN funding	Expenditure budget funded from PHN for Aged Care at Home Information Service received March 2017	8,006			8,006
CCS	Carried forward	Friends of the Library Donation for Angaston Furniture	Friends donation not spent on furniture due to termites	2,700			2,700
CCS	Addition	Library Expenditure	Increase in Library Expenditure funded by additional donations income - Friends of the Library	(2,700)			(2,700)
DES	Addition	Public Consultation - Waste Services Tender Process - Advertising	Council endorsed Public Consultation at its meeting held 26 April 2017	(2,500)			(2,500)
CCS	Transfer	Youth Bus	Transfer Youth Bus budget to align with Memorandum of Understanding	0			0
Executive	Carried forward	The Big Project - Advertising	To support consultation processes not completed 2016/17	1,400			1,400
DES	Addition	Public Consultation - Waste Services Tender process - Printing	Council endorsed Public Consultation at its meeting held 26 April 2017	(3,500)			(3,500)
Executive	Carried forward	The Big Project - Printing costs	To support consultation processes not completed 2016/17	1,448			1,448
CCS	Transfer	Membership Fee Increase - Safety Institute of Australia (SIA)	Extra membership fees for (SIA)	0			0
Executive	Transfer	Staff Training - Seminar/Conference Fees - Facet5 Training	Transfer budget to cover the cost of Human Resources Advisor attending Facet5 Training	0			0
Executive	Transfer	Staff Training - Travel Expenses - LGA National Human Resources Conference	Transfer budget to cover travel costs of Human Resources Advisor attending LGA National Conference in Sydney	0			0
DES	Addition	Public Consultation - Waste Services Tender process - Postage	Council endorsed Public Consultation 26 April 2017	(5,000)			(5,000)
DES	Addition	Waste Collection Public Consultation - Postage	Additional postage costs	(2,752)			(2,752)
CCS	Transfer	Postal services	Review postage expenditure to budget per service area	0			0
Executive	Carried forward	The Big Project - Postage	To support consultation processes not completed 2016/17	2,250			2,250
DES	Transfer	Mobile phone expenses	Transfer budget for mobile phone expenses from legal fees	0			0
Executive	Transfer	Angaston Doddridge Contribution	Council resolution November 2016	(28,600)			(28,600)
CCS	Transfer	Youth Development to Youth Advisory Committee	Budget transfer from Youth Development to Youth Advisory Committee to cover expenses	0			0
DES	Carried forward	Heritage Grants carried forward from 2016/17 to 2017/18	Unpaid Heritage Grants from 2015/16 and 2016/17 to be carried forward to 2017/18	5,100			5,100
CCS	Addition	Rates Debt Recovery budgets	Adjustment to Rates Legal Costs to reflect increase costs of sect 184 action and a general rise in legal follow up	(1,520)			(1,520)
DES	Addition	Legal Costs	Inordinate number of appeals requiring use of lawyers and consultant expert evidence	(86,076)			(86,076)
CCS	Addition	Library Services repayment	Refund of Library services paid not used in 2015/16 for Blanchetown - Mid Murray Council	(1,744)			(1,744)
CCS	Carried forward	ACBA Signage Project	Carry Forward ACBA Signage Project - half funded from Reserve	14,000		(7,000)	7,000
CCS	Carried forward	ACBA Salters Gully Master Plan Project	Carry Forward ACBA Salters Gully Master Plan Project - half funded from Reserve	20,000		(10,000)	10,000
DES	Carried forward	NRM Education expenditure	Carry Forward NRM Education expenditure funded by Adelaide and Mount Lofty Ranges Natural Resources Management Board (part C/F from 2015/16)	3,455			3,455
			Note 5		388,092		
NET TOTAL - Operating Adjustments			Note: for reconciliation purposes the report includes <u>Approved</u> Carried Forwards	625,587	625,587	(27,000)	598,587

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
		Capital Expenditure on Renewal and Replacement of existing assets					
CCS	Carried Forward	Lyndoch Chambers Refurbishment	Final Claims and Blinds to finish off the project	2,180			2,180
CCS	Carried Forward	Nuriootpa Office Air Conditioning Replacement	New contract with Butterfields - assessments and quotes underway for action in 2017/18	35,000			35,000
CCS	Transfer	Williamstown Retaining Wall	Variation for hitting rock	3,777			3,777
WES	Transfer	Footpath, Schilling Street, Angaston	Budget transfer from Resheet budget	0			0
WES	Carried Forward	Footpath Renewal Budget	Capital budget carried forward from 2016/17	18,716			18,716
WES	Carried Forward	Footpath, Buna Terrace, Nuriootpa	Capital budget carried forward from 2016/17	48,677			48,677
WES	Carried Forward	Footpath, Greenock Road, Nuriootpa	Capital budget carried forward from 2016/17	26,471			26,471
WES	Carried Forward	Footpath, Memorial Avenue, Nuriootpa	Capital budget carried forward from 2016/17	18,868			18,868
WES	Carried Forward	Footpath, Sturt Street, Angaston	Capital budget carried forward from 2016/17	11,055			11,055
WES	Carried Forward	Footpath, Truro Road, Moculta	Capital budget carried forward from 2016/17	2,923			2,923
WES	Carried Forward	Footpath, Margaret Street, Lyndoch	Capital budget carried forward from 2016/17	6,645			6,645
WES	Carried Forward	Footpath, Bridge Street, Tanunda	Capital budget carried forward from 2016/17	20,244			20,244
WES	Carried Forward	Footpath, Elizabeth Street, Tanunda	Capital budget carried forward from 2016/17	19,373			19,373
WES	Carried Forward	Footpath, Park Street, Tanunda	Capital budget carried forward from 2016/17	37,397			37,397
WES	Carried Forward	Footpath, Gilbert Street, Lyndoch	Capital budget carried forward from 2016/17	11,156			11,156
WES	Carried Forward	Footpath, Murray Street, Tanunda	Capital budget carried forward from 2016/17	129,250			129,250
WES	Carried Forward	Footpath, Foster Street, Lyndoch	Capital budget carried forward from 2016/17	3,507			3,507
WES	Carried Forward	Footpath, Bilyara Road, Tanunda	Capital budget carried forward from 2016/17	62,817			62,817
WES	Carried Forward	Footpath, Magnolia Street, Tanunda	Capital budget carried forward from 2016/17	35,040			35,040
WES	Carried Forward	Footpath, Eva Street, Williamstown	Capital budget carried forward from 2016/17	12,854			12,854
WES	Transfer	Balmoral Road safety project	Increase in project expenditure	0			0
WES	Carried Forward	Road Seal, Stockwell Road, Angaston	Capital budget carried forward from 2016/17	34,083			34,083
WES	Carried Forward	Road Seal, Para Road, Tanunda	Capital budget carried forward from 2016/17	7,767			7,767
WES	Carried Forward	Road Seal, St Hallet Road, Tanunda	Capital budget carried forward from 2016/17	18,883			18,883
WES	Carried Forward	Road Seal, Vine Vale Road, Vine Vale	Capital budget carried forward from 2016/17	177,650			177,650
WES	Carried Forward	Road Seal, Stockwell Road, Stockwell	Capital budget carried forward from 2016/17	304,286			304,286
WES	Transfer	Hoffnungsthal Road Upgrade	Increase in project expenditure due to concrete floodway additional costs	81,900			81,900
WES	Carried Forward	Road Pave, Bartschs Road, Eden Valley	Capital budget carried forward from 2016/17	76,050			76,050
WES	Carried Forward	Balmoral Road Safety project	Capital budget carried forward from 2016/17	126,440			126,440
WES	Carried Forward	Northern CWMS Operations Replacement Vehicle	Mileage not at replacement levels in 2016/17	42,000			42,000
WES	Transfer	Tandem Truck	Budget transfer for works trucks	0			0
WES	Transfer	Forklift	Transfer savings from grader acquisition to purchase forklift	0			0
WES	Carried Forward	Truck	Capital budget carried forward from 2016/17	170,000			170,000
WES	Carried Forward	Works Truck	Capital budget carried forward from 2016/17	139,297			139,297
WES	Carried Forward	Forklift	Capital budget carried forward from 2016/17	40,000			40,000
WES	Carried Forward	Office Vehicle - Manager Library and Heritage	Capital budget carried forward from 2016/17	33,000			33,000
WES	Carried Forward	Office Vehicle - Mayor	Capital budget carried forward from 2016/17	24,388			24,388
NCPA	Carried Forward	Nuriootpa Oval Renovation	Capital budget carried forward from 2016/17	16,015			16,015
			Note 6		1,797,709		
NET TOTAL - Asset Renewal/Replacement Adjustments					1,797,709	0	0

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
		Capital Expenditure on New and Upgraded assets					
CCS	Carried Forward	Curdnatta Park Kitchen	Carry forward for project finalisation in July 2017	854			854
Executive	Transfer	Angaston Wagon Shelter	Council resolution of November 2016	28,600			28,600
CCS	Carried Forward	Mount Pleasant Hall - Air conditioning	Project completion in July 2017	14,080			14,080
CCS	Carried Forward	Talunga Park Toilet Facility	Capital budget carried forward from 2016/17	41,300			41,300
DES	Carried Forward	Barossa Bushgardens Nursery Shed	Shed will not be constructed until new financial year. Money has been allocated from the Thyne Reid donations	6,659			6,659
WES	Carried Forward	Footpath, Melrose Street, Mount Pleasant	Capital budget carried forward from 2016/17	19,872			19,872
WES	Carried Forward	Footpath, George Street, Williamstown	Capital budget carried forward from 2016/17	25,206			25,206
WES	Carried Forward	Footpath, Stockwell Road, Stockwell	Capital budget carried forward from 2016/17	51,511			51,511
WES	Carried Forward	Footpath, Sarah Street, Moculta	Capital budget carried forward from 2016/17	6,632			6,632
WES	Transfer	Hoffnungsthal Road Upgrade	Increase in project expenditure due to concrete floodway additional costs	(81,900)			(81,900)
WES	Carried Forward	Road Seal, Para Wirra Road, Williamstown	Capital budget carried forward from 2016/17	201,831			201,831
WES	Carried Forward	Road Seal, Lucks Road, Kalbeeba	Capital budget carried forward from 2016/17	113,772			113,772
WES	Carried Forward	Road Seal - Mildres Street, Springton	Capital budget carried forward from 2016/17	138,000			138,000
WES	Carried Forward	Rifle Range Road - Schlinkes Gully Guard Railings	Capital budget carried forward from 2016/17	38,800			38,800
CCS	Carried Forward	Angaston Railway Precinct Upgrade	Carry forward Angaston Railway Precinct Upgrade Expenditure to 17/18 - Capital	12,111			12,111
WES	Carried Forward	Jack Bobridge Bike Path Connection	Capital budget carried forward from 2016/17	49,938			49,938
WES	Carried Forward	Bridge Upgrade Work	Capital budget carried forward from 2016/17	20,000			20,000
WES	Carried Forward	Moculta Road Foot Bridge	Capital budget carried forward from 2016/17	29,648			29,648
WES	Carried Forward	Stockwell Foot Bridge	Capital budget carried forward from 2016/17	49,648			49,648
WES	Carried Forward	CWMS Control System	Works not completed in 2016/17	30,000			30,000
WES	Carried Forward	Waste Water Treatment Plant, Mount Pleasant	Works not Completed in 2016/17	31,306			31,306
WES	Carried Forward	Williamstown Rising Main	Funds required to pay back retention money after warranty work completed	30,000			30,000
WES	Carried Forward	Road Drain, Para Road, Tanunda	Capital budget carried forward from 2016/17	333,531			333,531
WES	Carried Forward	Mount Pleasant C2 New inlet pits-Phillis/Melrose Street	Capital budget carried forward from 2016/17	24,938			24,938
WES	Carried Forward	Mount Pleasant F3 open channel easement-Melrose Street	Capital budget carried forward from 2016/17	17,109			17,109
WES	Carried Forward	Mount Pleasant G1 underground drainage-William Street	Capital budget carried forward from 2016/17	15,000			15,000
WES	Carried Forward	Mount Pleasant G2 open channel easement Tungkill Road	Capital budget carried forward from 2016/17	10,000			10,000
WES	Carried Forward	Flood wall	Capital budget carried forward from 2016/17	159,341			159,341
WES	Carried Forward	Williamstown, George Street low point drainage improvement	Capital budget carried forward from 2016/17	28,246			28,246
WES	Carried Forward	Springton Drainage	Capital budget carried forward from 2016/17	49,877			49,877
WES	Carried Forward	Road Drain, Kalbeeba Road, Concordia	Capital budget carried forward from 2016/17	97,146			97,146
CCS	Carried Forward	Skate Parks 15/16	Capital budget carried forward from 2016/17	20,000			20,000
WES	Transfer	Angas Recreation Park Oval and Eden Valley Oval upgrade	Transfer budget to cover additional costs	0			0
WES	Carried Forward	Upgrade Lyndoch Oval	Capital budget carried forward from 2016/17	59,091			59,091
WES	Carried Forward	Upgrade Angaston Oval	Capital budget carried forward from 2016/17	50,000			50,000
CCS	Carried Forward	Tanunda Recreation Park Oval Lighting	Capital budget carried forward from 2016/17	180,820			180,820
CCS	Carried Forward	Budgeting and Long Term Financial Plan software	Purchase and implementation of Budgeting, review and long term financial plan system delayed till next year	16,000			16,000
CCS	Transfer	Williamstown Retaining Wall	Variation for hitting rock	(3,777)			(3,777)
CCS	Carried Forward	WQVJP - Retaining Wall	To allow for project completion in July 2017	46,582			46,582

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
NCPA	Carried Forward	NCPA Community Pavilion Upgrade	Capital budget carried forward from 2016/17	65,000			65,000
			Note 7		2,026,772		
		Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal					
CCS	Carried Forward	Contribution towards Gallery Air Conditioning	Carry forward Contribution towards Gallery capital project - Air conditioning	(15,000)			(15,000)
WES	Carried Forward	Angaston Railway Precinct Upgrade Grant Income	Carry forward Angaston Railway Precinct Upgrade Grant Income to 17/18 - Capital	(12,111)			(12,111)
WES	Carried Forward	Special Local Roads Funding - Para Wirra Road	Carry forward Special Local Roads Funding - Para Wirra Road	(39,640)			(39,640)
WES	Carried Forward	Mount Pleasant and Angaston Urban Design Framework Implementation Grant Funding	Carry forward Mount Pleasant and Angaston Urban Design Framework Implementation Grant Funding - Capital Income. Capital Expenditure in base budget 2017/18	(96,291)			(96,291)
			Note 8		(163,042)		
NET TOTAL - Asset New/Upgrade Adjustments					1,863,730	0	1,863,730
NET TOTAL - Capital Adjustments			Note: for reconciliation purposes the report includes <u>Approved</u> Carried Forwards		3,661,439	0	1,863,730

Statement of Comprehensive Income

for the year ending 30 June 2017

	Budget Adjustment Notes	Variance Report Notes	Original Full Year Budget (\$'000)	Actuals at 30 Jun 2017 (\$'000)	Variance Original Budget to Actual (\$'000)	*Full year Revised Budget in Last Update (\$'000)	Budget Adjustments Quarter 4 (\$'000)	Carried Forward to 17/18 (\$'000)	Proposed Full Year Revised Budget (RB) (\$'000)
Income									
Rates	1	9	28,306	28,365	59	28,346	1	0	28,347
Statutory Charges		10	630	708	78	629	0	0	629
User Charges		11	2,678	2,655	(23)	2,611	0	0	2,611
Grants, Subsidies and Contributions	2	12	3,370	4,000	630	3,851	546	(308)	4,089
Investment Income		13	202	293	91	230	0	0	230
Reimbursements		14	411	256	(155)	399	0	0	399
Other Income	3	15	849	1,624	775	1,466	11	(16)	1,461
Net Gain – Joint Ventures and Associates			0	2	2	0	0	0	0
Total Revenues			36,446	37,903	1,457	37,532	558	(324)	37,766
Expenses									
Employee Costs	4	16	12,979	12,510	(469)	13,011	0	(4)	13,007
Materials, Contracts and Other Expenses	5	17	14,074	14,476	402	15,259	149	(536)	14,872
Depreciation, Amortisation and Impairment		18	7,502	6,971	(531)	7,312	0	0	7,312
Finance Costs		19	1,061	997	(64)	1,061	0	0	1,061
Net Loss – Joint Ventures and Associations			0	29	29	0	0	0	0
Total Expenses			35,616	34,983	(633)	36,643	149	(540)	36,252
Operating Surplus / (Deficit)			830	2,920	2,090	889	409	216	1,514
Asset Disposal and Fair Value Adjustments		20	(668)	(910)	(242)	(647)	0	0	(647)
Amounts Received Specifically for New or Upgraded Assets	8	21	1,195	1,213	18	1,729	0	(163)	1,566
Physical Resources Received Free of Charge		22	256	228	(28)	256	0	0	256
Net Surplus / (Deficit)			1,613	3,451	1,838	2,227	409	53	2,689
Changes in revaluation surplus - infrastructure, property, plant and equipment		23	0	(314)	(314)	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve		24	0	(52)	(52)	0	0	0	0
Total Other Comprehensive Income			0	(366)	(366)	0	0	0	0
Total Comprehensive Income			1,613	3,085	1,472	2,227	409	53	2,689

*Full Year Revised Budget is the Third Budget Review for the year, adopted by Council at the May 2017 meeting.

Statement of Financial Position

as at 30 June 2017

	Variance Report Notes	Original Full Year Budget (\$'000)	Actuals at 30 Jun 2017 (\$'000)	Variance Original Budget to Actual (\$'000)
Assets				
Current Assets				
Cash and Cash Equivalents		2,673	11,497	8,824
Trade and Other Receivables		2,406	3,123	717
Other Financial Assets		7	0	(7)
Inventories		58	117	59
Subtotal		5,144	14,737	9,593
Non-Current Assets Held for Sale		0	52	52
Total Current Assets	25	5,144	14,789	9,645
Non-current Assets				
Financial Assets		726	644	(82)
Equity Accounted Investments in Council Businesses		1,689	1,656	(33)
Infrastructure, Property, Plant and Equipment		344,636	336,738	(7,898)
Other Non-Current Assets		0	1,341	1,341
Total Non-current Assets	26	347,051	340,379	(6,672)
Total Assets		352,195	355,168	2,973
Liabilities				
Current Liabilities				
Trade and Other payables		3,183	3,573	390
Borrowings		1,981	1,998	17
Provisions		2,382	2,579	197
Total Current Liabilities		7,546	8,150	604
Non-Current Liabilities				
Borrowings		12,474	12,338	(136)
Provisions		795	737	(58)
Total Non-current Liabilities		13,269	13,075	(194)
Total Liabilities	27	20,815	21,225	410
Net Assets		331,380	333,943	2,563
Equity				
Accumulated Surplus		70,136	71,647	1,511
Asset Revaluation Reserve		254,232	253,883	(349)
Other Reserves	28	7,012	8,413	1,401
Total Equity		331,380	333,943	2,563

Statement of Changes in Equity

as at 30 June 2017

	Variance Report Notes	Accumulated Surplus (\$'000)	Asset Revaluation Reserve (\$'000)	Other Reserves (\$'000)	Total Equity (\$'000)
Original Budget					
Balance at end of previous reporting period 30 June 2016 (Original Budget 2015-16)		63,426	220,032	5,320	288,778
Restated opening balance (2015-16 Financial Statements)		69,237	251,366	6,298	326,901
Net Surplus / (Deficit) for year		1,613			1,613
Other Comprehensive Income		0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment		0	2,866	0	2,866
Transfer between reserves		(714)	0	714	0
Balance at the End of Period		70,136	254,232	7,012	331,380
Actual					
Balance at end of previous reporting period		69,181	254,249	7,428	330,858
Restated opening balance (2015-16 Financial Statements)		69,181	254,249	7,428	330,858
Net Surplus / (Deficit) for year		3,451			3,451
Other Comprehensive Income		0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	23	0	(314)	0	(314)
Infrastructure, property, plant and equipment Impairment (expense)/recoupments offset to Asset Revaluation Reserve	24	0	(52)		(52)
Transfer between reserves		(985)	0	985	0
Balance at the End of Period		71,647	253,883	8,413	333,943

Statement of Cash Flows

as at 30 June 2017

	Original Full Year Budget	Actuals at 30 Jun 2017	Variance Original Budget to Actual (\$'000)
	(\$'000)	(\$'000)	(\$'000)
Cash Flows from Operating Activities			
Receipts			
Operating Receipts	36,243	39,270	3,027
Investment Receipts	202	293	91
Payments			
Operating payments to Suppliers and Employees	(27,043)	(28,598)	(1,555)
LandFill rehabilitation expense	(204)	0	204
Finance Payments	(1,061)	(997)	64
Net Cash Provided by (or Used in) Operating Activities	8,137	9,968	1,831
Cash Flows from Investing Activities			
Receipts			
Amounts Specifically for New or Upgraded Assets	1,195	1,213	18
Sale of Replaced Assets	425	350	(75)
Sale of Surplus Assets	173	272	99
Net Purchase of Investment Securities	0	0	0
Repayments of Loans by Community Groups	0	40	40
Payments			
Expenditure on Renewal / Replacement of Assets	(5,301)	(4,407)	894
Expenditure on New / Upgraded Assets	(3,886)	(3,254)	632
Net Purchase of Investment Securities	0	0	0
Loans made to Community Groups	0	0	0
Net Cash Provided by (or Used in) Investing Activities	(7,394)	(5,786)	1,608
Cash Flows from Financing Activities			
Receipts			
Loans Received	0	0	0
Proceeds from Bonds and Deposits	0	8	8
Finance Lease Funds	0	0	0
Proceeds from Internal Borrowings	1,640	0	(1,640)
Payments			
Repayments of Borrowings	(1,932)	(1,932)	0
Repayment of Bonds and Deposits	0	(44)	(44)
Repayment of Finance Lease Liabilities	0	(16)	(16)
Repayment of Internal Borrowings	(1,640)	0	1,640
Net Cash Provided by (or Used in) Financing Activities	(1,932)	(1,984)	(52)
Net Increase / (Decrease) in Cash Held	(1,189)	2,198	3,387
Cash and Cash Equivalents at Beginning of Period	3,862	9,299	5,437
Cash and Cash Equivalents at End of Period	2,673	11,497	8,824

Variance Report - Budget vs Actual

The analysis below is based on the comparison between the actual results and the original budget for the year ended 30 June 2017. Although the following analysis mainly refers to the Statement of Comprehensive Income and Statement of Financial Position, relevant note references have also been made to the Statement of Changes in Equity and Statement of Cash Flows.

Statement of Comprehensive Income

Operating Income

The Operating Income of \$37,903k compares to the budget of \$36,446k a favourable variance of \$1,457k, with the main variations being:

(9) Rates – Favourable Variance \$59k

More than expected legal costs on-charged \$29k (F); less than expected valuation objections \$20k (F).

(10) Statutory Charges – Favourable Variance \$78k

Development activity more than expected \$72k (F).

(11) User Charges – Unfavourable Variance \$23k

Sale of water higher than expected \$30k (F); Nuriootpa Centennial Park Authority (NCPA), Williamstown & Talunga caravan parks activity less than expected \$67k, \$15k & \$20k respectively (U); Home Assist client contributions \$42k (F) - offset by expenditure; Leisure Options income less than budget \$32k (U), Bushgardens sales income more than expected \$19k (F).

(12) Operating Grants – Favourable Variance \$630k

Part of the Financial Assistance Grant for 2017-18 was paid June 2017 \$546k (F); Leisure Options unplanned grant \$19k (F); Local Emergency Management Program delayed till next year \$116k (U); Warren Reservoir not budgeted \$146k (F) – tied grants are matched in the same expenditure period.

(13) Investment Income – Favourable Variance \$91k

Greater investment holdings as capital works not complete and/or started increasing interest \$49k (F); Community Loans budgeted in reimbursements actuals recorded in investments income \$43k (F).

(14) Reimbursement – Unfavourable Variance \$155k

Reimbursements not in line with budget: Upper Torrens Land Management (see other income comment) \$122k (U); Tanunda Rec Park utilities on-charge \$3k (F); Nat Res Centre \$3k (F); Shared Procurement \$10k (F); Community Loans budgeted in reimbursements actuals recorded in investments income \$43k (U).

(15) Other Income – Favourable Variance \$775k

Additional income received for: Flood/storm emergency claimed \$148k (F); Resource sharing \$52k (F); Bridge repairs income \$8k (F); Regional - local emergency contributions \$16k (U); Workers compensation and other insurance recoupments/rebate/claims \$125k (F); Upper Torrens Land Management Project more than planned – see reimbursements above offset \$261k (F); Community Transport \$11k (F); Bushgardens \$5k (F); Road repair income \$19k (F); Barossa Visitor Centre - commission less than budget \$21k (U); Insurance policies bonus \$102k (F); Self-help subsidy claim \$20k (F); Refuse collection Council properties \$16k (F); Road income \$6k (F); Diesel fuel rebate better than expected \$10k (F).

Operating Expenditure

The Expenditure of \$34,983k compares to the budget of \$35,616k, a favourable variance of \$633k, with the main variations being:

(16) Employee Costs - Favourable Variance \$469k

Workers Compensation Credit for 14-15 actual overcharged \$11k (F); Service allocation variances - Building maintenance \$35k (F); Ovals & open space \$38k (F); Engineering Services \$7k (U); Road maintenance. \$90k (F); Footpaths & Kerb \$106k (F); Supervision \$69k (U); Wages allocated to Workers comp. \$80k (U); Leave \$39k (U); Flood emergency \$34k (U); Stormwater & Street cleaning \$28k (U); other various \$32k (F) Employment Gaps - Asset Management Coordinator \$32k (F), Works Supervisor \$42k (F); Building control \$42k (F); Leisure Options \$42k (F); General inspector 16k (F); ICT Software specialist \$64k (F); the Big Project additional resources \$47k (U); noting there

is a net decrease in leave accruals to budget, as leave is taken it is charged directly to existing cost allocations and reconciled to the accrual at year end \$190k.

(17) Materials, Contracts and Other Expenses – Unfavourable Variance \$402k

Functional expenditure variances:

Favourable: expenditure under budget – Consultants: Contractors - Building Maintenance Services - Town halls \$13k; Depot \$6k; Rec Parks \$20k; Summing pools \$6k; Community buildings \$44k; Linemarking Services not utilised \$24k; Gallery not painted \$25k; Recycling costs saving - NAWMA sorting decrease from \$36 to \$16/T saving \$21k & collection costs \$10k; CWMS underspend net \$63k; Plan Amendment Reports budget not used \$51k; Strategic Planning - Planning consultants \$15k; Community Service providers – Leisure options not required \$39k; Parks & gardens Fertiliser, mulch, loam, plants and shrubs less than budget \$37k; ICT - lease cost reduction till new hardware is ordered \$56k; Software Licence Fees & purchases delayed till next year \$27k; Energy charges/usage overestimated - Electricity \$46k & Gas \$14k; Fuel & Lubricants - Depot \$15k, Community programs \$10k, others \$11k; Water overestimated - Rec Park Nuriootpa rates \$23k & Water usage Park & Gardens \$42k & C/Parks \$17k; Roads - contractors, material & other not used \$266k; Footpaths & Kerbing - contractors, material & other not used \$110k; Building & Contents insurance premiums reduced from budget and last year \$63k; Advertising costs for C/Parks \$12k, Public relations - Communication \$5k, Town Planning \$4k, various others under budget \$16k; Printing - Rates notices new contract saving \$14k & Public Relations communications reduced spend \$5k; Staff training, travel, & Accommodation expenditure under budget \$54k; Sec 41 contributions less than expected \$28k (F).

Unfavourable: expenditure over budget - Consultants: Waste Disposal Services State Govt. Waste levy increase from \$31 to \$38/T extra cost to budget \$32k and other disposal cost \$12k; Contractors - Building Maintenance Services - Office \$18k; Public Conveniences \$7k; The REX \$38k; Planning consultants \$55k; Plant/Machinery Servicing over budget \$95k; Works Contract Labour Staff not in budget \$96k; contractor work at the Gallery \$13k; Nuriootpa Swimming pool post flooding - draining/cleaning/repairs \$31k; Ovals maintenance/repairs/ operations \$51k; Asset NBN costs \$24k; Weed/plant spraying \$54k; Kalimna creek Flood study \$28k; The REX management fee additional \$58k; Civil Engineering - Warren Reservoir not budgeted \$214k (offset by grant income \$146k); Stormwater asset plans \$11k; Strategic Planning - Regional projects "Big Project" not budgeted \$81k; Street sweeping plant more than budget \$21k; Depot Plant/vehicles fuel use higher than expected \$21k; Library books, mags, etc. treated as operating not assets \$20k; ICT Office new phone system setup \$28k; Contributions – Other more than Budget - Tourism \$10k, Mt Pleasant Golf Club \$15k, Upper Torrens Land Management Project (UTLMP) \$140k, Save the Doddridge blacksmith \$28k; Planning legal \$137k, Rate collection costs \$22k (offset by legal fees on-charged); Flood recovery works \$270k.

(18) Depreciation, Amortisation and Impairment – Favourable Variance \$531k

Community Wastewater Management Systems (CWMS) asset validation increased asset base and depreciation increase \$111k (U); Footpath upgrade program \$24k (U); Roads depreciation reduced \$384k (F) - partially due to disposed assets, assets fully depreciated and the budget was based on 15/16 projections; Various Infrastructure original budget included depreciation for fully depreciated assets reduction in depreciation \$90k (F); Library Books fully depreciated \$17k (F); Application of residual values on heavy plant & machinery \$34k (F); Community transport vehicles fully depreciated \$10k (F); Vehicles sold and not replaced \$10k (F); Building & Structure - assets fully depreciated \$65k (F); NCPA budget based on 15/16 budget - not recognising fully depreciated/change in asset base \$30k (F).

(19) Finance Costs– Favourable Variance \$64k

Less than expected interest accruals at year end on existing loan portfolio \$58k (F).

Capital Amounts

The capital income area of \$532k compares to the budget of \$893k an unfavourable variance of \$361k, with the main variations being:

(20) Asset disposal and fair value adjustments – Unfavourable Variance \$242k

Favourable-net profit Vehicle & Machinery disposed \$44k; Resealing roads \$7k (note; included in asset disposals flood recovery \$52k and road seal upgrade from sheeted road \$76k); Footh/Kerbing asset disposals over estimated \$137k (F) Unfav -Floodway Replaced \$46k; Resheeting roads \$180k (inc. flood recovery \$23k); CWMS infrastructure disposed \$35k; Tanunda Rec Pk - Poultry pavilion demolished \$22k; The Rex Air conditioner \$10k; Equipment written off for UTLMP \$42k; Land Disposed \$18k; Poultry shed demolished \$2k; Road floodway replaced \$46k; and CWMS \$106k.

(21) Amounts specifically for new or upgraded assets - Favourable Variance \$18k

Talunga Pk Toilets income received last year \$60k (F); Upgrade works - Balmoral Road, Kalbeeba - MAC from last year \$121k (F); Para Wirra Rd - Special Local Rds c/fwd to next year \$39k (U); Black Spot not rec'd \$23k (U); CWMS contributions less than estimated \$60k (U); unexpected Open Space contributions \$40k (F); Williamstown Hall Lighting contribution for CapEx \$13k (F); Gallery project delayed \$29k (U); Stockwell second oval not progressing \$55k (U).

(22) Physical resources received free of charge - Favourable Variance \$28k

Assets received - Land \$11k; Stormwater \$57k; Footpaths & Kerbing \$55k; Roads \$63k; UTLMP Equipment \$42k (F)

The following variance to budget has been shown as a decrease (D) or increase (I) from the adopted budget:

Other Comprehensive Income Analysis

(23) Changes in revaluation surplus - infrastructure, property, plant and equipment decrease or increase) \$314k (D).

This amount reflects the revaluation of asset classes – Road assets added to register \$62k (I) and for CWMS assets a validation process less duplicate assets removed net \$376k (D).

(24) Impairment (Expense)/Recoupsments Offset to Asset Revalued Infrastructure, Property, Plant and Equipment \$52k (D). This amount reflects the revaluation of asset classes – Building assets impaired \$59k (D) less Poultry shed demolished \$7k (I).

Balance Sheet Analysis

The Balance Sheet records Net Assets (total assets less total liabilities) and 'Equity' has increased by \$2,563k from the original budget; this is mainly as a result of the capital works not completed by year end, this expenditure (and any tied grant funding) will be carried forward (if approved by Council with this report) \$3,795k and Council has already approved budget expenditure to be Carried forward with the Budget Update 31 March 2017 for capital projects for net of asset sales \$1,472k and operating items for \$194k with these items included in the 2017-18 base budget.

(25) Current Assets increase of \$9,645k

As noted in the Statement of Cash Flows, the cash variance at end of year is higher than the original budget by \$8,824k (I). The main reasons are:

- a higher cash amount brought forward from the previous year of \$5,437k (I);
- net cash provided by operating activities from budget \$1,831k (I); this includes Federal grants paid early \$691k, reduced energy costs including electricity and fuel \$98k, reduced expenditure on Development Plans \$88k, increased interest income \$91k, reduced financing costs \$64k, Insurance policies bonus \$102k, Landfill rehabilitation not actioned \$386k, Employment Gaps – various \$270k, Net increase in unexpended grant funding \$136k, adding back unexpected flood recovery works \$270k (D), offset by reduced spending in various areas along with unexpected revenue and/or other expenditure savings and carried forwards to next year operating items for \$194k and further \$216k (if approved) net of income;
- surplus land asset sales more than budget \$99k (I);
- Capital expenditure less than adopted budget \$1,526k (D), this amount is affected by:
 - carried forwards approved by Council \$1,472k to next year and a further \$3,795k (I) (if approved); less expenditure on last years carried forwards \$4,509k (D)
 - adding back unexpected flood recovery works \$0.6m (D); and
- Repayment of Finance lease Liabilities and Bonds and Deposits \$60k (D).

(26) Non-current Assets decrease of \$6,672k

The decrease in non-current assets is attributable to:

- the expected asset revaluation of selected classes did not occur \$2,866k (D);
- Building assets impaired \$59k (D), Road assets added to register \$62k (I), and for CWMS assets a validation process duplicate assets removed net \$376k (D);
- a reduction in Financial Assets and Equity Accounted investments a total of \$115k (D);
- Depreciation charge for 2016-17 was less than expected \$531 (I);

- the carried forward capital expenditure as already approved by Council of \$1,472k (D) to next year and a further amount if approved by Council of \$3,795k (D).

(27) Total Liabilities increase of \$410k

Borrowing balance less than budget \$119k (D), Trade and other Payables inc. Goods and Services and payments received in advance increased by \$390k (I) Employee entitlement provisions reduced more than expected by \$139k (I).

(28) Other Reserves increase of \$1,401k

This variance to Other Reserves is mainly a result of CWMS Reserve increasing by \$172k (I) more than expected partly for capital works not completed by year end and savings in operational expenditure and Reserves opening balances were more than budgeted \$1,130k (I). For further information on other movements to reserves please refer to Note 9 within the Financial Statements.

Variance Report – Actuals 2015-16 vs 2016-17

The analysis of the financial results for 2015-16 as compared to 2016-17 below should be read in conjunction with the Financial Statements for the Year Ended 30 June 2017.

Statement of Comprehensive Income

The operating surplus of \$2,920k compares to the prior year surplus of \$1,120k, with the main operating variations between the two years being:

- Overall Rate revenue has increased by 3.9% from \$27,246k in 2015-16 to \$28,365k in 2016-17. This is in line with Council's decision to increase rates in real terms, review of property valuations by the Valuer General, together with some development growth in the area leading to higher number of rateable properties and ensuring service charges e.g. Waste collection and CWMS fund the actual service cost along with the NRM levies increase revenue of \$66k (F).
- Statutory Charges have increased by 7.3%, \$52k (F), more Development activity \$62k (F) and by Dog registration fees activity reduced by \$12k (U).
- User Charges have increased by \$200k, Bushgardens seed/seedling improved sales \$10k (F), Caravan Park activity \$176k (F).
- Grants, subsidies and contributions have decreased by \$1,097 (F). Roads to Recovery extra funding of \$146k (F); Financial Assistance Grants (FAGS) early payment in 14-15 from the 15-16 year along with part payment of 17-18 in the 16-17 year a net difference of \$1,078k (U); Other grant funding allocations were changed from the previous year as follows: Barossa Cycle Hub \$13k (U); Bushgardens \$20k (U); Regional Projects \$75k (U); Warren Reservoir \$137k (F); Angaston Railway land \$31k (U); Bike track signage \$9k (U); Stormwater Drainage \$21k (U); Home Assist \$275k (U); Transport \$38k (U); Youth Services \$13k (U); Leisure Options \$67k (U).
- Investment Income was higher \$31k (F) due to increased investment holdings.
- Reimbursements have decreased by \$227k (F) changed from last year by Upper Torrens Land Management Project (UTLMP) less \$170k (U); Procurement Shared Services \$25k (U).
- Other Income has increased by \$440k (F) - various income changes in Flood/Storm emergency claim \$148k (F); UTLMP \$261k (F); Bushgardens \$17k (U); Rec Park Williamstown \$23k (U); Rec Park Nuriootpa \$21k (U); Regional Projects \$17k (U), the REX on-charges \$91k (F), Community Transport \$11k (F); Workers Comp claims \$52k (U); Recoupments Income Protection \$33k (F); Visitor Centre \$20k (U); Insurance bonus \$94k (F); The REX power on-charged \$196k (F); Roads \$20k (F).
- Employee Costs have increased by 3.0% from \$12,174k in 2015-16 to \$12,510k in 2016-17, full time equivalents (FTE) have not changed from last year at year end 131.5 and 131.5; Wages cost increase from last year additional staff resources allocated to Stormwater/Drainage \$84k (U); Flood Emergency \$34k (U); Salary cost increase from last year for additional staff resources (some grant funded) Leisure Options transition \$40k (U); Volunteer Resource Centre \$43k (U); Regional & Other Projects \$20k (U); Records back to required resourcing \$62k (U); reduced by employment gaps Asset Management, Works Supervisor, Building control, Information Technology Services, increases for Enterprise Bargaining Agreement and other contract salary and wage increases (U).
- Materials, contracts and other expenses have increased by \$849k or 6% from \$13,627k in 2015-16 to \$14,476k in 2016-17:
- **Increased cost (U)** from last year include: Waste Disposal & collection costs \$60k; Waste services review \$21k; Relief Staff \$37k; Lawn mowing/grass slashing \$32k; Tree trimming \$43k; plant & machinery fuel & maintenance \$138k; Caravan parks- sports centre \$21k & Talunga Caretaker \$19k; Footpath repairs & maintenance \$53k; UTLMP contractors & contributions \$123k; NRM levies increase revenue of \$66k; Staff development survey \$15k; Assets sold in previous years held for sale communication setup costs \$24k; Warren Reservoir \$224k; Parks & Gardens mowing \$19k; CWMS energy costs \$14k; the REX energy use \$112k; Flood recovery works \$270k; Kalimna creek Flood study \$28k; Planning appeals legal fees \$100k
- **Offset by reductions (F)** including:
 - Last year includes a GST payment for assets held for sale \$22k; Leisure Options \$107k; Building Maintenance Services \$40k; Men shed Mt Pleasant \$30k; Angaston Railway Land \$33k; Parks & Gardens water use \$49k &

fertiliser/other materials \$29k; Plant & Equipment fuel \$31k & servicing \$89k; Funding support needed by advisory groups and inc. associations working with Council \$65k.

- Depreciation has decreased from \$7,188k in 2015-16 to \$6,971 in 2016-17 of \$217k the main changes were assets fully depreciated for footpaths and kerbing \$94k (D) and Roads \$112k (D), added Caravan Park Cabins/other buildings \$28k (U); application of residual values for heavy plant & Equipment \$45k (D).

For further information on asset disposals, capital income and assets received free of charge and Other Comprehensive Income for the year, refer to Notes 20-24 within this report.

Annual Business Plan

New Initiatives – Operating

The following table lists new initiatives approved within the operating budget, these are additional or increases to existing services or programs. All capital new initiatives are showing in the Capital Works Program heading within this report.

Summary of New Initiative Analysis for Consideration of Council in 16/17 Budget							
Initiative	Operating Budget			Funding From Reserves	Department	Description/ <i>Update in italics</i>	Complete Y/N
	Exp	Rev	Net				
Mt Pleasant Hall - Ramp for Disabled access	8,000		8,000	-8,000	Community Facilities	<i>Council resolved at the December 2016 meeting to transfer the application of approved funding of \$18,000 (inc GST) from the installation of a ramp for disabled access, island bench, additional kitchen bench and history room display cases, to air conditioning at the Mount Pleasant Soldiers Memorial Hall.</i>	N/A
Volunteer Coordinator - Internal	70,304		70,304		Community Services	A volunteer coordinator is now employed 4 days a week, to be joined shortly by an administrator one day per week. Draft Volunteer Policy and Process will be submitted to CMT for approval early in 2017. The VIC Volunteers are logging hours through Better impact database; Barossa Regional Gallery will follow shortly. Volunteer Supervisors receive support from Co-ordinator Volunteering Services. All new volunteers are filtered through the VRC and placed in a best fit volunteer position with Council; this has included setting up an interview system for all new internal volunteers. Any potential volunteers that do not fit with current vacancies within Council are being directed to external volunteer opportunities through the VRC. The VRC Volunteers along with the Co-ordinator Volunteering Services are entering all outstanding hours for Volunteers, across Council, into the database and ensuring that all Volunteer details are up to date and paperwork is current. Starting with YAC, HACC, Library and VRC.	Y
World Heritage Bid	15,000		15,000		Development and Environmental Services	Progress reports to Council when milestones reached. Community Information Sessions conducted in November 2016. <i>The nomination for National Heritage Listing was submitted with the Commonwealth Government in February 2017. The project is now within a 'transition' stage includes ongoing advocacy (in particular the State government), community engagement, specialist research, together with consideration of a longer term governance model and potential corporate involvement.</i>	N
Community Plan Service Review	110,000		110,000		Executive	Tenders closed 3/11 appoint to be made in week commencing 7/11. Project plan completed and approved by Audit Committee. First draft report present to Audit Committee further work being undertaken on service levels and finalisation of report at present. <i>Final stage 1 reported presented to Council. Stage 2 will not be committed to externally, review outcomes will be managed over the coming year through normal continuous improvements processes.</i>	Y
SBA - Administration Support	7,200		7,200	-7,200	Community Facilities	Subject to funds from reserves (ie from ex S41's now under SBA umbrella) being available. Community groups have still not committed to being part of SBA therefore not agreeing to this request. Hold	N
ACBA - Salters Gully Master Plan	20,000		20,000	-17,000	Community Facilities	<i>Salters Gully Master Plan is at the feasibility study stage - funds are unlikely to be expended in this financial year.</i>	N
ACBA - Signage	14,000		14,000	0	Community Facilities	<i>Suggestions are being sought from the community regarding signage content and style.</i>	N
Mt Pleasant Hall - Island Bench to Kitchen	3,000		3,000	-3,000	Community Facilities	<i>Council resolved at the December 2016 meeting to transfer the application of approved funding of \$18,000 (inc GST) from the installation of a ramp for disabled access, island bench, additional kitchen bench and history room display cases, to air conditioning at the Mount Pleasant Soldiers Memorial Hall.</i>	N/A
Mt Pleasant Hall - Kitchen Bench Space	2,000		2,000	-2,000	Community Facilities	<i>Council resolved at the December 2016 meeting to transfer the application of approved funding of \$18,000 (inc GST) from the installation of a ramp for disabled access, island bench, additional kitchen bench and history room display cases, to air conditioning at the Mount Pleasant Soldiers Memorial Hall.</i>	N/A
Mt Pleasant Hall - Commercial Fridge	3,000		3,000	-3,000	Community Facilities	<i>Purchase Complete</i>	Y
Williamstown Cemetery Fencing	10,000		10,000		Works and Engineering	Project Complete	Y
Williamstown Cemetery History Project	10,000	10,000	0		Community Facilities	Self-funded. Report to Council May 2016.	Y
Mt Pleasant Hall - History Room Display Cases	5,000		5,000	-5,000	Community Facilities	<i>Council resolved at the December 2016 meeting to transfer the application of approved funding of \$18,000 (inc GST) from the installation of a ramp for disabled access, island bench, additional kitchen bench and history room display cases, to air conditioning at the Mount Pleasant Soldiers Memorial Hall.</i>	N/A
Totals	277,504	10,000	267,504	-45,200			

Annual Business Plan

Operating Result - The Barossa Council (Excludes NCPA)

Operations

	Original Full Year Budget	Actuals at 30 June 2017	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carried Forward to 17/18	Proposed Full Year Revised Budget (RB)
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	34,876	37,903	36,044	558	(324)	36,278
Expenditure	33,958	34,983	35,035	149	(540)	34,644
Capital Amounts	783	531	1,338	0	(163)	1,175
Net Surplus (Deficit)	1,701	3,451	2,347	409	53	2,809

Associated Entities – Subsidiary

Operating Result - Nuriootpa Centennial Park Authority

Responsibilities and Services Provided: Established as a subsidiary of Council pursuant to Section 42 of the Local Government Act 1999, the Nuriootpa Centennial Park Authority manages and maintains the Nuriootpa Caravan Park and adjacent sporting and leisure facilities on behalf of Council.

The projected 2016-17 Income Statement for the Authority is included within Council's financial statements, contained within this document.

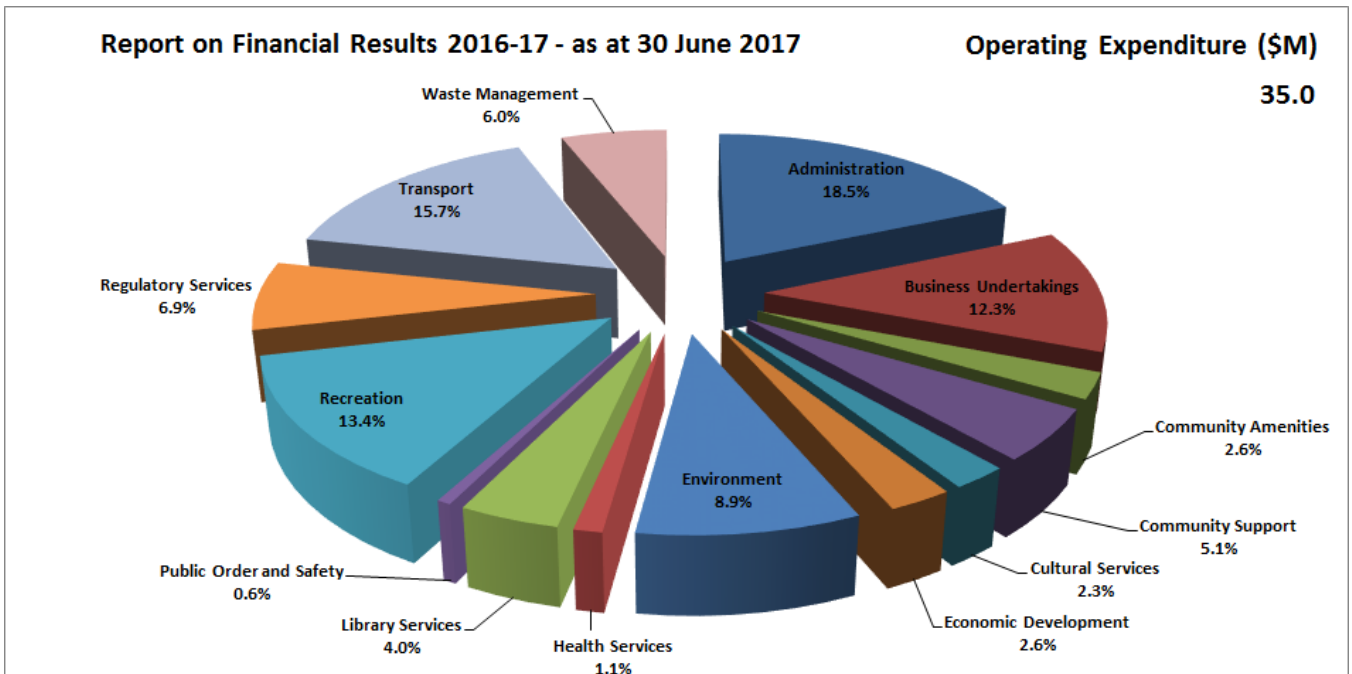
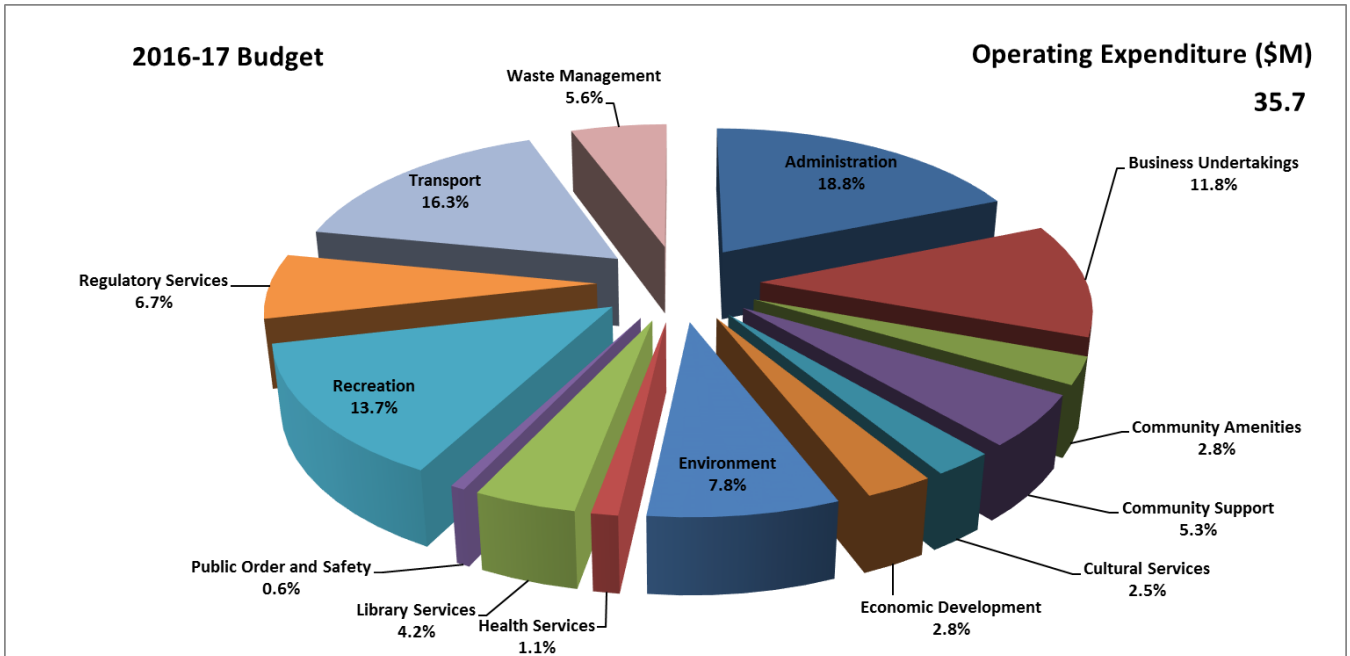
Operations

	Original Full Year Budget	Actuals at 30 June 2017	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carried Forward to 17/18	Proposed Full Year Revised Budget (RB)
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1,610	1,559	1,528	0	0	1,528
Expenditure	1,808	1,676	1,758	0	0	1,758
Capital Amounts	110	107	110	0	0	110
Net Surplus (Deficit)	(88)	(10)	(120)	0	0	(120)

*Full Year Revised Budget is the Third Budget Review for the year, adopted by Council at the May 2017 meeting.

Functional Reporting Operating Expenditure

The following graphs show Original Budget operating expenditure for the 2016-17 year and the actual expenditure for 2016-17 by the following functions: Administration, Business Undertakings, Community Amenities, Community Support, Cultural Services, Economic Development, Environment, Health Services, Library Services, Public Order and Safety, Recreation, Regulatory Services, Transport, Waste Management.



Capital Works Program 2016-17
(Excluding Nuriootpa Centennial Park Authority)

Divisions:

Executive Services	ES
Development and Environmental Services	DES
Corporate and Community Services	CCS
Works and Engineering	WES

Expenditure

Renewal and Replacement Programs

Project Description	Dept	Full Year					Proposed Full Year Revised Budget (RB) \$'000
		Original Budget	Actuals at 30 June 2017	Revised Budget (RB) in Last Update	Budget adjustments Quarter 4	C/Fwd to 17/18	
		\$'000	\$'000	\$'000	\$'000	\$'000	
Building Assets		136	66	132	(4)	(37)	91
Lyndoch Library Meeting Room Refurbishment	CCS	32	29	32	0	(2)	30
Nuriootpa Office Air-conditioning	CCS	35	0	35	0	(35)	0
Building Renewal and Replacement	CCS	69	0	25	(4)	0	21
The Rex Stadia - Noise Attenuation	CCS	0	23	27	0	0	27
Tanunda Recreation Park – Minor Shed Upgrade	WES	0	14	13	0	0	13
Transport		3,377	3,003	4,848	(82)	(1,210)	3,556
Renewal and Replacement of Existing Footpaths	WES	430	0	447	21	(465)	3
Road Resealing Works	WES	1,127	295	687	(43)	(354)	290
Carrara Hill Intersection Resealing Works	WES	399	63	252	0	(189)	63
Road Resheeting Works	WES	1,371	1,061	1,385	(130)	(76)	1,179
Road Shoulder works	WES	50	0	100	0	0	100
Tanunda Main Street Design Works	WES	0	0	0	0	0	0
Balmoral Road	WES	0	290	346	70	(126)	290
Flood Damage Work	WES	0	806	1,015	0	0	1,015
Kerbing, Murray Street, Tanunda	WES	0	0	50	0	0	50
Moculta Road, Moculta Resealing Works (part Roads to Recovery (R2R) funded)	WES	0	38	53	0	0	53
Penrice Road, Penrice Resealing Works (part Roads to Recovery (R2R) funded)	WES	0	144	144	0	0	144
Springton-Williamstown Road, Williamstown Resealing Works (part Roads to Recovery (R2R) funded)	WES	0	139	136	0	0	136
Seppeltsfield Road, Tanunda Resealing Works (part Roads to Recovery (R2R) funded)	WES	0	40	74	0	0	74
Seven Steps Road, Eden Valley Resealing Works (part Roads to Recovery (R2R) funded)	WES	0	77	90	0	0	90
Heggies Range Road, Flaxman Valley Resealing Works (part Roads to Recovery (R2R) funded)	WES	0	50	69	0	0	69
Bridges, Floodways and Major Culverts		253	0	0	0	0	0
Bridge Renewal Work	WES	253	0	0	0	0	0
Community Wastewater Management Systems (CWMS)		209	156	218	0	(42)	176
Vehicle Replacements	WES	77	0	77	0	(42)	35
Operation Emergency IP and Manhole Repairs/Replacement	WES	60	0	60	0	0	60
Nuriootpa Waste Water Treatment Plant - Replacement Pump/Generator	WES	72	82	72	0	0	72
Penrice Gravity Drain	WES	0	16	2	0	0	2
Operation Emergency IP and Manhole Repairs/Replacement	WES	0	0	7	0	0	7
Nuriootpa Gravity Mains - Flood Recovery	WES	0	58	0	0	0	0
Recreation Assets		30	77	160	0	0	160
Playground Equipment Renewal	WES	30	65	30	0	0	30
Recreation Parks - Ovals	WES	0	12	130	0	0	130
Plant and Equipment		1,188	950	1,406	0	(407)	999
Plant, Machinery and Vehicles	WES	755	526	870	0	(350)	520
Office Vehicles	WES	366	294	366	0	(57)	309
Community Transport Vehicles	CCS	27	47	47	0	0	47
Minor Plant	WES	40	0	40	0	0	40
Risk Management / Corporate Reporting System Funds	ES	0	83	83	0	0	83
Library		78	66	69	0	0	69
Materials - Books - Public Library Scheme	CCS	66	53	57	0	0	57
Materials - Books - Local Purchase	CCS	12	13	12	0	0	12
Total Asset Renewal and Replacement Budget		5,271	4,318	6,833	(86)	(1,696)	5,051

Capital Works Program 2016-17 (Continued)

(Excluding Nuriootpa Centennial Park Authority)

Expenditure (Continued)

New and Upgrade Programs

Project Description	Dept	Full Year					Proposed Full Year Revised Budget (RB) \$'000
		Original Budget \$'000	Actuals at 30 June 2017 \$'000	Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	C/Fwd to 17/18 \$'000	
Building Assets		211	254	328	(29)	(63)	236
Barossa Regional Gallery - Air Conditioning and Seating (subject to contributions)	CCS	140	50	51	0	0	51
Curdnatta Park - Kitchen Upgrade	CCS	28	28	28	0	(1)	27
Wagon Shelter - Angaston	CCS	29	0	29	(29)	0	0
Mount Pleasant Soldiers Memorial Hall - Heating	CCS	14	0	14	0	(14)	0
Talunga Park Toilets	WES	0	115	156	0	(41)	115
Barossa Bushgardens Sales Shelter Shed	DES	0	0	7	0	(7)	0
The Rex Stadia - Full Phased Air Cooling Solution	CCS	0	48	30	0	0	30
Williamstown Hall Lighting	CCS	0	13	13	0	0	13
Transport		1,382	1,890	2,511	82	(657)	1,936
New and Upgrade of Footpaths	WES	0	498	603	0	(103)	500
Angaston Main Street - Paving, Street Bins and Furniture	WES	23	0	1	0	0	1
Mount Pleasant Main Street Development	WES	40	1	0	0	0	0
Hoffnungsthal Road Sealing (R2R Funded)	WES	356	600	501	82	0	583
Tweedies Gully Road Sealing (R2R Funded)	WES	40	40	40	0	0	40
Rifle Range Road Sealing (R2R Funded)	WES	77	120	112	0	0	112
Para Wirra Road Sealing (Special Local Road & Black Spot Funded) (subject to grant funding application approval)	WES	519	372	574	0	(201)	373
Lucks Road Sealing	WES	129	15	129	0	(114)	15
Mildres Street Sealing	WES	149	12	149	0	(138)	11
Menglers Hill Guard Railings	WES	39	0	39	0	(39)	0
Lyndoch Recreation Park Car Park Seal	WES	10	20	20	0	0	20
Angaston Railway Precinct Upgrade	WES	0	0	12	0	(12)	0
Jack Bobridge Track Cycle Connection	WES	0	0	50	0	(50)	0
Vine Vale/Light Pass Rd Intersection - Black Spot	WES	0	169	229	0	0	229
Jack Bobridge Cycle Path - safety improvement	WES	0	43	52	0	0	52
Bridges, Floodways and Major Culverts		170	0	100	0	(100)	0
Bridge Upgrade Work	WES	20	0	20	0	(20)	0
Moculta Road Foot Bridge	WES	30	0	30	0	(30)	0
Stockwell Foot Bridge	WES	50	0	50	0	(50)	0
Warren Reservoir - Continuation of Old Bridge Upgrade	WES	70	0	0	0	0	0
Community Wastewater Management Systems (CWMS)		687	657	974	0	(91)	883
Mount Pleasant - Gravity Mains Asset Management							
- Melrose Pump Station	WES	100	69	100	0	0	100
Technology Changes - Router Upgrade, SCADA Screen Upgrade	WES	300	45	122	0	(30)	92
Small Truck	WES	135	151	146	0	0	146
Operation Emergency Drain Repairs	WES	40	6	85	0	0	85
Para Road Pump Station Contingency	WES	100	0	0	0	0	0
Operation Construction of New Inlet Pits	WES	12	19	12	0	0	12
Tanunda - CWMS Lagoons	WES	0	33	50	0	0	50
Stockwell Waste Water Treatment Plant	WES	0	16	34	0	0	34
Mount Pleasant Waste Water Treatment Plant	WES	0	8	45	0	(31)	14
CWMS Headworks Replacement	WES	0	0	2	0	0	2
Williamstown - Rising Main Duplication	WES	0	62	100	0	(30)	70
Para Avenue Pump Station	WES	0	248	278	0	0	278

Capital Works Program 2016-17 (Continued)

(Excluding Nuriootpa Centennial Park Authority)

Expenditure (Continued)

New and Upgrade Programs

Project Description	Dept	Full Year					Proposed Full Year Revised Budget (RB) \$'000
		Original Budget	Actuals at 30 June 2017	Revised Budget (RB) in Last Update	Budget adjustments Quarter 4	C/Fwd to 17/18	
		\$'000	\$'000	\$'000	\$'000	\$'000	
Stormwater Drainage		433	57	1,040	0	(735)	305
Mt Pleasant Open Channel Easement and Scour Protection - Herriot Road	WES	13	1	1	0	0	1
Mt Pleasant Open Channel Easement and Scour Protection - William Street	WES	20	0	0	0	0	0
Springton, Miller Street/Williamstown Road/Hamiltons Road - Drainage Upgrade	WES	50	0	0	0	0	0
Tanunda - Para Road - Drainage Upgrade	WES	350	16	350	0	(334)	16
Upgrade Inlet Capacity	WES	0	0	40	0	0	40
Drainage Capacity Upgrade	WES	0	0	25	0	0	25
Mount Pleasant - Phillis Street and Melrose Street - New Inlet Pits	WES	0	0	25	0	(25)	0
Mount Pleasant - Melrose Street to River - Channel Easement/Scour Protection	WES	0	1	18	0	(17)	1
Mount Pleasant - William Street - Underground Drainage	WES	0	0	15	0	(15)	0
Mount Pleasant - Tungkillio Road/Isaac Street - Channel Easement/Scour Protection	WES	0	0	10	0	(10)	0
Nuriootpa Stormwater Management (including Floodwall)	WES	0	37	376	0	(159)	217
Williamstown - George Street - Low Point Drainage Improvement	WES	0	2	30	0	(28)	2
Springton Drainage	WES	0	0	50	0	(50)	0
Kalbeeba Drainage	WES	0	0	97	0	(97)	0
Nuriootpa - Greenock Road - Road Drain	WES	0	0	3	0	0	3
Recreation Assets		516	73	845	0	(310)	535
Playground Equipment Upgrade	WES	70	35	70	0	0	70
Talunga Park - Playground Equipment	WES	15	11	15	0	0	15
Stockwell Recreation Park - Oval & Irrigation Upgrade (subject to grant funding)	WES	431	0	431	0	0	431
Warren Reservoir Project	WES	0	0	0	0	0	0
Skate Park Projects	CCS	0	0	20	0	(20)	0
Recreation Parks - Ovals	WES	0	0	111	0	(109)	2
Tanunda Recreation Park Committee - Oval Lighting Upgrade	WES	0	17	198	0	(181)	17
Irrigation System Jubilee Avenue Reserve	WES	0	10	0	0	0	0
Plant and Equipment		143	93	119	0	(16)	103
PABX Telephone Server, Headsets and Handsets	CCS	37	37	37	0	0	37
Purchase of Leased Computer Equipment	CCS	16	16	16	0	0	16
Verti-Drainer	WES	50	40	50	0	0	50
Belt Spreader	WES	40	0	0	0	0	0
Finance Budgeting Reporting System	CCS	0	0	16	0	(16)	0
Other Infrastructure		10	7	53	3	(46)	10
Williamstown Cemetery Fencing	WES	10	7	10	0	0	10
WQVJP Retaining Wall	WES	0	0	43	3	(46)	0
Total Asset New and Upgrade Budget		3,552	3,031	5,970	56	(2,018)	4,008

Grants, Contributions and Asset Sales 2016-17

(Excluding Nuriootpa Centennial Park Authority)

Grants, Contributions and Asset Sales

Renewal and Replacement Programs

Project Description	Dept	Full Year					Proposed Full Year Revised Budget (RB) \$'000
		Original Budget	Actuals at 30 June 2017	Revised Budget (RB) in Last Update	Budget adjustments Quarter 4	C/Fwd to 17/18	
		\$'000	\$'000	\$'000	\$'000	\$'000	
Building Assets		2	0	2	0	0	2
Lyndoch Library Meeting Room Refurbishment	CCS	2	0	2	0	0	2
Transport		334	468	468	0	0	468
Carrara Hill Intersection Resealing Works	WES	334	0	0	0	0	0
Moculta Road, Moculta Resealing Works (R2R Funded)	WES	0	52	52	0	0	52
Penrice Road, Penrice Resealing Works (R2R Funded)	WES	0	144	144	0	0	144
Springton-Williamstown Road, Williamstown Resealing Works (R2R Funded)	WES	0	135	135	0	0	135
Seppeltsfield Road, Tanunda Resealing Works (R2R Funded)	WES	0	41	41	0	0	41
Seven Steps Road, Eden Valley Resealing Works (R2R Funded)	WES	0	42	42	0	0	42
Heggies Range Road, Flaxman Valley Resealing Works (R2R Funded)	WES	0	54	54	0	0	54
Community Wastewater Management Systems (CWMS)		38	5	38	0	0	38
Vehicle Replacements - Proceeds on trade-in	WES	38	5	38	0	0	38
Plant and Equipment		387	426	382	0	0	382
Plant, Machinery and Vehicles - Proceeds on trade-in	WES	190	150	185	0	0	185
Office Vehicles - Proceeds on trade-in	WES	183	255	183	0	0	183
Community Transport Vehicles - Proceeds on trade-in	CCS	14	21	14	0	0	14
Library		66	53	57	0	0	57
Materials - Books - Public Library Scheme (Operating)	CCS	66	53	57	0	0	57
Total Asset Renewal and Replacement Budget		827	952	947	0	0	947

Grants, Contributions and Asset Sales

New and Upgrade Programs

Project Description	Dept	Full Year					Proposed Full Year Revised Budget (RB) \$'000
		Original Budget	Actuals at 30 June 2017	Revised Budget (RB) in Last Update	Budget adjustments Quarter 4	C/Fwd to 17/18	
		\$'000	\$'000	\$'000	\$'000	\$'000	
Building Assets		70	114	143	0	(15)	128
Barossa Regional Gallery - Air Conditioning and Seating (subject to contributions)	CCS	70	41	70	0	(15)	55
Talunga Park Atrium and Toilets	WES	0	60	60	0	0	60
Williamstown Hall Lighting	CCS	0	13	13	0	0	13
Transport		1,196	1,111	1,523	0	(148)	1,375
Hoffnungsthal Road Sealing (R2R Funded)	WES	356	500	500	0	0	500
Tweedies Gully Road Sealing (R2R Funded)	WES	40	40	40	0	0	40
Rifle Range Road Sealing (R2R Funded)	WES	77	77	77	0	0	77
Para Wirra Road Sealing (Special Local Road & Black Spot Funded (subject to grant funding application approval))	WES	445	372	445	0	(40)	405
Lucks Road Sealing (R2R Funded)	WES	129	0	0	0	0	0
Mildres Street Sealing (R2R Funded)	WES	149	0	0	0	0	0
Angaston Railway Precinct Upgrade	WES	0	0	12	0	(12)	0
Balmoral Road (Motor Accident Commission)	WES	0	122	352	0	0	352
Mount Pleasant & Angaston Urban Design Framework Implementation	WES	0	0	97	0	(96)	1
Jack Bobridge Track Cycle Connection	WES	0	0	0	0	0	0
Recreation Assets		230	0	230	0	0	230
Stockwell Recreation Park - Oval & Irrigation Upgrade (subject to grant funding)	WES	230	0	230	0	0	230
Warren Reservoir Project	CCS	0	0	0	0	0	0
Total Asset New and Upgrade Budget		1,496	1,225	1,896	0	(163)	1,733

**Nuriootpa Centennial Park Authority
Capital Works Program 2016-17**

Expenditure

Renewal and Replacement Programs

Project Description	Original Budget \$'000	Actuals at 30 June 2017 \$'000	Full Year		C/Fwd to 17/18 \$'000	Proposed Full Year Revised Budget (RB) \$'000
			Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000		
Section 42 Subsidiary Nuriootpa Centennial Park Authority						
Main Oval Restoration including Goal Post Replacement	30	14	30	0	(16)	14
Total Asset Renewal and Replacement Budget	30	14	30	0	(16)	14

New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals at 30 June 2017 \$'000	Full Year		C/Fwd to 17/18 \$'000	Proposed Full Year Revised Budget (RB) \$'000
			Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000		
Section 42 Subsidiary Nuriootpa Centennial Park Authority						
Install 4 New Family Cabins	254	257	254	0	0	254
Community Pavilion Upgrade	65	0	65	0	(65)	0
Soccer Pitch Fencing for Safety Improvements	15	9	15	0	0	15
Function Centre Sound System	0	8	0	0	0	0
Football Change Rooms Upgrade	0	13	0	0	0	0
Total Asset New and Upgrade Budget	334	287	334	0	(65)	269