



Annual Budget and Business Plan 2015-16

Budget Update - Quarterly

As at 31 March 2016

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Executive Summary

This report is a Budget Update as at 31 March 2016 for the 2015-16 financial year pursuant to Regulations 7, 9 and 10 of the Local Government (Financial Management) Regulations 2011 under the Act. Unless otherwise indicated figures shown are for the 2015-16 financial year and the variance report comparison is actual to original budget.

The proposed Revised Budget adjustments include a number of 'one-off' variations shown as Favourable (F) or Unfavourable (U). Only larger variances are highlighted for further details refer to variance adjustments, please refer to pages 3 and 5-10 within this report for further information on the note numbers:

- (1-5) Nuriootpa Centennial Park Authority Site, Cabin and User fees less than expected \$210k (U); FAGS Grant reduction in payments as early payment received in 14-15 \$524k (U); HACC Grant funding higher than expected \$50k (F); Increased interest income on Council's investments \$20k (F); Increased recoupments for Workers Compensation and Income Protection claims \$71k (F); Income Protection and Workers Compensation adjustment to actuals for 14-15 higher than expected income \$35k (F). Net \$574k (U)
- (6-8) Rubble raising \$43k (F); Recycling Collection Service \$20k (F); Waste Disposal Service \$21k (U); Rex Building Maintenance \$20k (U); Post School Option Contractors \$27k (U); Other various Contractor costs \$80k (F); Recyclables Sorting \$18k (F); Consultants \$42k (F); Direct Purchases \$32k (F); Legal Fees \$52k (U); Nuriootpa Centennial Park Authority Expenses \$34k (F). Net \$386k (F).
- (9) Increase in Nuriootpa Centennial Park Authority interest charges \$19k (U) Net \$17k (U)
- (10-11) Decrease in Road Resheeting \$222k (F); Nuriootpa Centennial Park Authority Roadways \$50k (U); WQVJP Court Resurfacing \$25k (U); Reporting and Risk Management System \$40k (U); Vehicle Budget decrease \$35k (F); Gomersal Road Bridge (19k (F); Curdnatta Park Kitchen c/fwd to 16-17 \$11k (F); Net \$339k (U)
- (12-13) Angaston Railway Land Purchase \$1,968K (U); Nuriootpa Centennial Park Authority multi-function building \$451k (U); Warren Reservoir Project \$275k (U); Vine Vale Road intersection \$269k (U); Balmoral Road Project \$383 (U); Road Sealing Program \$222k (U); Warren Reservoir Grant funding \$230k (F); Angaston railway Land grant funding \$1,968k (F) Vine Vale Road intersection \$269k (F); Balmoral Road Project \$383 (F); Net \$934k (U)

Long Term Financial Plan (LTFP) - Review

Since the adoption of the Budget, Council has made decisions on projects that have material financial implications not only for the 2015-16 year (these are included within the yearly budget wherever possible) but also may effect the longer term. In some cases not all information is available for these projects and 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 and additionally applied to asset types that have not had a long life 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 2015-16.
- ❖ Savings from the Regional Procurement Program to offset cost for the shared resource have been identified and will mainly apply to the 2015-16 financial year. Improvements to process, legal compliance and efficiency of purchasing have also been identified and already applied.
- ❖ An early payment was received in 2014-15 for Federal Financial Assistance Grants Income for \$531k from the 2015-16 allocation. It is unknown if this early payment will continue in the ensuing year with this budget update it has been assumed that an early will not be made in June 2016 from the future year allocations.
- ❖ The Nuriootpa Centennial Park Authority has undergone a review of their Forward Five Year Business Case this will increase capital expenditure and loan financing requirements in the short term with the expectation activity will be higher earlier, increasing the overall return on investment.

Uniform Presentation of Finances

for the year ending 30 June 2016

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.

Note	Original Full Year Budget (\$'000)	Actuals as at 31 Mar (\$'000)	*Full Year Revised Budget in Last Update (\$'000)	Budget adjustments quarter 3 (\$'000)	Proposed Full Year Revised Budget (\$'000)	Current Full Year Revised forecast (\$'000)
Income	35,075	32,416	35,424	(574)	34,850	34,850
Less Expenses	34,891	23,752	35,342	(371)	34,971	34,971
Operating Surplus / (Deficit)	184	8,664	82	(203)	(121)	(121)
Less Net Outlays on Existing Assets						
Capital Expenditure on Renewal and Replacement of Existing Assets	5,389	1,424	5,704	(356)	5,348	5,348
Less Depreciation, Amortisation and Impairment	7,254	5,519	7,359	0	7,359	7,359
Less Proceeds from Sale of Replaced Assets	320	105	358	(18)	340	340
	(2,185)	(4,200)	(2,013)	(338)	(2,351)	(2,351)
Less Net Outlays on New and Upgraded Assets						
Capital Expenditure on New and Upgraded Assets	4,977	1,912	5,401	3,723	9,124	9,124
Less Amounts Received Specifically for New and Upgraded Assets	1,205	1,245	1,414	2,790	4,204	4,204
Less Proceeds from Sale of Surplus Assets	0	109	451	0	451	451
	3,772	558	3,536	933	4,469	4,469
Net Lending / (Borrowing) for Financial Year	(1,403)	12,306	(1,441)	(798)	(2,239)	(2,239)

*Revised Budget is the Mid-Year Budget Update for the year, adopted by Council at the February 2016 meeting.

Funding Source for the movement in Net Lending / (Borrowing)	\$'000
Original Full year Budget Net Lending / (Borrowing)	(1,403)
Carried Forward Budget Adjustments – Report on Financial Results. Funds were held for these projects in cash and investments at 30 June 2015	(440)
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 meeting held August 2015; refer to information on Budget Variance Adjustments within this report .	(24)
Budget Adjustments - December Mid-year Budget Review. Funds required for these items will decrease Councils cash and investments	426
Budget Adjustments – March Budget Update. Funds required for these items will decrease Councils cash and investments	(798)
Proposed Full- year Revised Budget - Net Lending / (Borrowing)	(2,239)

Key Performance Indicators (KPI)

Key Performance Indicators (KPI)		Original Budget 30 June 16	Revised Budget 30 June 16
Operating Surplus / (Deficit) (\$'000)		184	(121)
Target	To achieve an operating breakeven position, or better, over any five year period.		
Notes	<i>Operating Surplus decreased as a result of an expected decrease to operating revenue. Note the comments in the operating surplus ratio indicator below regarding the early payment for FAGS.</i>		
Operating Surplus Ratio		0.2%	(0.4%)
Target	To achieve an operating surplus ratio of between -2% to 10.		
Notes	<i>Previously this ratio had been reported as a three year average but as the methodology for this ratio has changed for the 2015-16 year and onwards, the ratio reported is for the current only. This expected result is within the target range of (2%) to 10%. If the early payment FAGS of \$524K (received in 2014-15) had been received in the current year the ratio would be a positive ratio of 1.2%.</i>		
Net Financial Liabilities (\$'000)		16,468	16,771
Target	Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.		
Notes	<i>Increase to liabilities as a result of the increase to loans for the increased capital works program for the Nuriootpa Centennial Park Authority as outlined in the Business Case updated after Council had adopted its 2015-16 budget.</i>		
Net Financial Liabilities Ratio		47%	48%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.		
Notes	<i>This ratio has increased, refer to the comments in the Net Financial Liabilities indicator above.</i>		
Interest Cover Ratio		2.7%	2.6%
Target	Net interest is greater than 0% and less than 8% of operating income.		
Notes	<i>Minimal change on this ratio, due to better than expected interest income.</i>		
Asset Sustainability Ratio*		98%	86%
Target	Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans (previously Depreciation) over a rolling 3 year period.		
Notes	<i>Expenditure on Renewal & Replacement Assets has decreased as a result of averaging 3 years and the ratio for the three years: 2013-14 actual - 58%, 2014-15 actual - 103% and 2015-16 expected - 98%. *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 2015-16 year an amount of \$5,096k has been used for this calculation for planned expenditure.</i>		

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					
Corporate and Community Services	Reduction	Rate Revenue - Fines and Interest	Fines and interest less than expected due to change in collection processes including increased payment arrangements	(17,000)			(17,000)
Corporate and Community Services	Addition	Rates legal and collection costs	Legal costs recovered higher than expected	10,800			10,800
			Note 1		(6,200)		
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - Cemeteries income lower than expected	(15,000)			(15,000)
Corporate and Community Services	Addition	Tanunda Recreation Park Lease Fees	Reallocation and reduction of budget for recreation park fees	3,900			3,900
Corporate and Community Services	Reduction	Telecommunication Lease income	Telecommunication Lease income previously not budgeted	5,405			5,405
Corporate and Community Services	Reduction	Stockwell Hall - Hire Fees	Reduction of budget due to downward trend of hire fees	(1,400)			(1,400)
Corporate and Community Services	Reduction	Williamstown Hall - Hire Fees	Reduction of budget due to downward trend of hire fees	(1,700)			(1,700)
Corporate and Community Services	Reduction	Tanunda Community CWA Hall Hire	Hall hire fees lower than expected - first year managing bookings	(6,000)			(6,000)
Corporate and Community Services	Reduction	Stockwell Recreation Park Fees	Reduction of budget due to downward trend of park fees	(3,000)			(3,000)
Corporate and Community Services	Reduction	Tanunda Recreation Park Fees	Trending Down - lease fees now to 442	(6,000)			(6,000)
Corporate and Community Services	Addition	WQVJP - Swimming Pool Fees	Increased income due to strong pool season	6,000			6,000
Corporate and Community Services	Addition	Williamstown Pool Fees	Increase in budget due to upward trend fees	9,131			9,131
Corporate and Community Services	Reduction	Children's Program Income	Some events have attracted lower numbers. Increase in free events due to partnerships eg Nature Play with Bush Gardens, Bike Events with VIC	(1,300)			(1,300)
Corporate and Community Services	Reduction	Men Shed User Income	Original budget too high for Leisure Options user charges	(35,000)			(35,000)
Corporate and Community Services	Reduction	Barossa Visitor Centre Market	Reduction in stall holder income - first year facilitating markets - tracking under budget	(900)			(900)
Corporate and Community Services	Addition	Barossa Cycle Hub - Shower income	Shower income is trending higher than expected	900			900
Corporate and Community Services	Reduction	Barossa Cycle Hub - Locker Hire	Reduced use of lockers in the Cycle Hub than expected (this reduction is offset by increase in shower use). Locker facility to be reviewed.	(600)			(600)
Corporate and Community Services	Reduction	Williamstown Caravan Park - Site Fees	Reduction of budget due to downward trend of site fees	(10,000)			(10,000)
Corporate and Community Services	Reduction	Williamstown Caravan Park - Cabin Fees	Reduction of budget due to downward trend of cabin fees	(10,000)			(10,000)
Corporate and Community Services	Reduction	Eden Valley Caravan Park - Other Income	Reduction of budget due to downward trend of other caravan park income	(500)			(500)
Nuriootpa Centennial Park Authority	Addition	NCPA - Sports Centre Fees	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	(3,000)			(3,000)
Nuriootpa Centennial Park Authority	Addition	NCPA - Other User Charges	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	(12,000)			(12,000)
Nuriootpa Centennial Park Authority	Addition	NCPA - Caravan Park Site Fees	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	(43,835)			(43,835)
Nuriootpa Centennial Park Authority	Addition	NCPA - Caravan Park Permanent Site Fees	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	(1,369)			(1,369)

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
Nuriootpa Centennial Park Authority	Addition	NCPA - Caravan Park Cabin Fees	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	(150,102)			(150,102)
Nuriootpa Centennial Park Authority	Addition	NCPA - Caravan Park Other Income	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	(6,300)			(6,300)
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - decreased income for Bushgardens	(5,000)			(5,000)
Corporate and Community Services	Reduction	Barossa Gallery - Art Sales	Commission earned on gallery sales of consignment stock	(4,000)			(4,000)
			Note 2		(291,670)		
Corporate and Community Services	Reduction	FAGS - Administration	Reduction in payments for 15-16 as early payment received last year	(261,379)			(261,379)
Corporate and Community Services	Reduction	FAGS - Local Roads	Reduction in payments for 15-16 as early payment received last year	(262,575)			(262,575)
Corporate and Community Services	Addition	CEO final Quarter 3 budget review	CEO final review - Barossa Leisure Options HACC Grant funding higher than expected	1,900			1,900
Corporate and Community Services	Addition	CEO final Quarter 3 budget review	CEO final review - HACC Grant funding higher than expected	50,000			50,000
Corporate and Community Services	Addition	CEO final Quarter 3 budget review	CEO final review - Collaborative Officer HACC Grant funding higher than expected	2,000			2,000
Corporate and Community Services	Addition	CEO final Quarter 3 budget review	CEO final review - Community Transport Grant funding higher than expected	14,400			14,400
Corporate and Community Services	Addition	CEO final Quarter 3 budget review	CEO final review - Barossa Leisure Options HACC Grant funding higher than expected	1,725			1,725
Works and Engineering Services	Addition	Capital Grants - Warren Reservoir - SA Govt-TDDI	Grants received for Warren Reservoir - Tourism Driver Demand Infrastructure Project - Operating element	7,500			7,500
Works and Engineering Services	Reduction	Capital Grants - Warren Reservoir - SA Got - Rec Fish	Grants received for Warren Reservoir - Recreational Fishing Project - Operating element	7,500			7,500
Corporate and Community Services	Reduction	Barossa Leisure Options Post School - DCSI Grant	Individual DCSI Grants decreased due to changes in Clients	(10,000)			(10,000)
Corporate and Community Services	Reduction	Barossa Leisure Options - General Program	Decrease in Client payments through Disability SA due to changes in Client numbers	(21,598)			(21,598)
Corporate and Community Services	Addition	Nuriootpa Township Flood Mapping Project	Grant funded Income - Nuriootpa Township Flood Mapping Project	30,100			30,100
			Note 3		(440,427)		
Corporate and Community Services	Addition	Interest on LGFA	Better than expected interest received	15,000			15,000
Corporate and Community Services	Addition	Interest on LGFA	Better than expected interest received	5,000			5,000
Nuriootpa Centennial Park Authority	Addition	NCPA Interest Earned (Banks)	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	(1,300)			(1,300)
			Note 4		18,700		
Development and Environmental Services	Reduction	Upper Torrens Land Management Project	Reduction to salary reimbursements for Upper Torrens Land Management Project	(31,275)			(31,275)
Corporate and Community Services	Addition	Reimburse Inc Other Councils	It was expected that Mid Murray would reduce payment due to change of services. They have indicated they will pay full year as some books are still at Blanchetown.	1,538			1,538
Corporate and Community Services	Addition	Regional Procurement Revenue Increase	Increase in revenue due to reimbursement of costs associated with the coordination of regional procurement activities including postage and advertising of tenders.	1,850			1,850
Corporate and Community Services	Reduction	Visitor Information Centre - Reimburse Inc. Other	Reallocate budget to correct natural account	(600)			(600)

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
			Note 5		(28,487)		
Works and Engineering Services	Addition	Recoupments for Workers Compensation Claims-Depot	Recognise reimbursements revenue	11,325			11,325
Corporate and Community Services	Addition	Recoupments for Income Protection Claims - CCS	Recognise recoupment revenue	5,656			5,656
Works and Engineering Services	Addition	Recoupments for Income Protection Claims - Depot	Recognise reimbursements revenue	31,603			31,603
Corporate and Community Services	Addition	Recoupments for Workers Compensation Claims - CCS	Recognise reimbursement revenue	22,532			22,532
Executive Services	Addition	CEO final Quarter 3 budget review	CEO final review - increased Human Resources contributions from other Councils	5,000			5,000
Corporate and Community Services	Reduction	Gawler Living Skills Participation - Donations	Decrease in Gawler Living Skills participation which has reduced the amount of session fees paid	(5,000)			(5,000)
Corporate and Community Services	Addition	CEO final Quarter 3 budget review	CEO final review - increased Community transport Volunteer Driver Scheme donations	3,000			3,000
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction for Barossa Leisure Options donations	(1,260)			(1,260)
Corporate and Community Services	Reduction	Barossa Cycle Hub - Cycle Hire Income	First year of sales - tracking under budget	(2,000)			(2,000)
Corporate and Community Services	Addition	Quiet Waters - Increased Sales	Increase in sales of book Mt Pleasant history - Quiet Waters	430			430
Corporate and Community Services	Addition	Library Promotion - Adult Program Income	Increased participants in author visits and events e.g. Mt Pleasant - Art Group, Lyndoch -Scrabble and weekly Nuriootpa Scrabble and Mahjong groups.	2,800			2,800
Executive Services	Addition	Executive Services Other Income	Recognise Additional Revenue - other revenue - Executive Services	680			680
Executive Services	Addition	Mayoral Vehicle	Other revenue above budget	215			215
Executive Services	Addition	Insurance Scheme Special Distribution	Provision of a special distribution from insurance schemes to be used for risk based solutions	61,233			61,233
Corporate and Community Services	Reduction	Visitors Information Centre Other Income	Reallocation of budget to correct natural account plus 50% contribution from staff attending tourism awards (offsetting increased expense)	2,000			2,000
Corporate and Community Services	Addition	Income Protection and Workcover income	Income Protection and Workcover income adjustment to actuals for 14/15 - refund	35,204			35,204
Nuriootpa Centennial Park Authority	Addition	NCPA Community store	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	400			400
			Note 6		173,818		
Executive Services	Reduction	Civic Receptions	Royal visit costs below budget	2,000			2,000
Works and Engineering Services	Addition	Wages for Depot	Reimburse Wages for Depot to cover workers comp and income protection absence	(40,078)			(40,078)
Works and Engineering Services	Transfer	CWMS Wages Budget	Transfer officer now under AWU award	(34,000)			(34,000)
Corporate and Community Services	Addition	Visitor Information Centre Staff salaries	Unforeseen sick and annual leave x 4 staff members over Nov/Dec/Jan	(6,000)			(6,000)
Corporate and Community Services	Transfer	Admin - Salaries travel allowance	Reallocate budget from training to general	(3,521)			(3,521)
Corporate and Community Services	Transfer	Admin - Salaries travel allowance	Reallocate budget from training to general	3,521			3,521
Works and Engineering Services	Transfer	CWMS Wages Budget	Transfer officer now under AWU award	34,000			34,000

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
Development and Environmental Services	Reduction	Salary allocation for UTLMP staff	Allocated salary for Senior Project Officer - resigned	57,000			57,000
Development and Environmental Services	Addition	Salary allocation - UTLMP	Addition to salary allocation for Project Officer 1	(19,225)			(19,225)
Development and Environmental Services	Addition	Salary allocation - UTLMP	Addition to Salary allocation for Project Officer 2	(6,500)			(6,500)
Development and Environmental Services	Addition	Salaries - Environmental Services	Transfer relief staff building contractors to salary costs as employees, not contractors	(3,392)			(3,392)
Corporate and Community Services	Addition	Library Staff Salaries - Records Officer	Increased salary costs attributed to records officer transfer to library	(42,161)			(42,161)
Corporate and Community Services	Addition	Library Staff Salaries - Sick Leave	Increased sick leave for library staff. Not covered by income protection or Workcover	(11,000)			(11,000)
Corporate and Community Services	Addition	Library Staff Salaries - Increased out of hours events	Increased overtime and penalty rates for night and weekend events	(8,140)			(8,140)
Corporate and Community Services	Reduction	Relief Staff - Leisure Options	Staff shortage required engagement of Relief Staff member in Leisure Options. Reallocation of funds to the correct Cost Code. Budget already available from Assistant Coordinator Role	7,740			7,740
Corporate and Community Services	Reduction	Relief Staff - Leisure Options	Staff shortage required engagement of Relief Staff member in Leisure Options. Reallocation of funds to the correct Natural Account. Budget already available from Assistant Coordinator Role	6,633			6,633
Corporate and Community Services	Reduction	Salaries reduction for secondment to Barossa Leisure Options	Salaries reduction for staff secondment (50%) to Leisure Options for 12 weeks, allocation of Return to Work payments to cover	4,100			4,100
Corporate and Community Services	Reduction	Salaries reduction for secondment to Barossa Leisure Options	Salaries reduction for staff secondment (50%) to Leisure Options for 12 weeks, allocation of Return to Work payments to cover	4,100			4,100
Corporate and Community Services	Addition	Salaries reduction for secondment to Barossa Leisure Options	Salaries reduction for staff secondment (50%) to Leisure Options for 12 weeks, allocation of Return to Work payments to cover	(8,200)			(8,200)
Corporate and Community Services	Addition	Risk Management Salaries	Reimburse Salaries to cover workers comp absence offset by recoupments	(8,000)			(8,000)
Corporate and Community Services	Reduction	Knowledge Services Temp Resource	Knowledge services temp support for processing backlog - project delayed due to staffing issues	12,680			12,680
Corporate and Community Services	Reduction	Salaries - Council Records	Management of work restrictions - redeployment to library services	25,000			25,000
Nuriootpa Centennial Park Authority	Addition	NCPA - Wages (Committees staff)	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	34,946			34,946
Nuriootpa Centennial Park Authority	Addition	NCPA - Wages (Committees staff superannuation)	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	304			304
			Note 7		1,807		
Corporate and Community Services	Addition	WQVJP - Caretaker Commission - Extra Commission	Strong pool season - extra commission	(2,500)			(2,500)
Corporate and Community Services	Addition	WQVJP - Caretaker Commission - Extra Commission	Additional Expenditure for commission that matches increased rate in contract of 20% for accommodation fees	(5,000)			(5,000)
Works and Engineering Services	Reduction	Rubble raising	Q3 Rubble Raising and Crushing Budget Adjustment - reduced costs for project	43,000			43,000
Corporate and Community Services	Reduction	Lyndoch Hall - Pest Control	Reduced expenditure	507			507
Development and Environmental Services	Addition	Pest Control Services	Transfer budget to support increased cost of Little Corella program.	(2,560)			(2,560)
Corporate and Community Services	Reduction	Angas Rec Park - Pest Control	Reduced expenditure	1,500			1,500

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
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction for european wasp control costs	6,000			6,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction for office cleaning costs	10,000			10,000
Works and Engineering Services	Transfer	Public Conveniences - Clean	Transfer from Contractors Other Services to Contractors - Cleaning Services	(6,000)			(6,000)
Corporate and Community Services	Addition	Barossa Cycle Hub - Cleaning expenses	Monthly cleaning of Bike Hub over budget	(1,100)			(1,100)
Development and Environmental Services	Reduction	Recycling Collection Service	Costs under budget	20,000			20,000
Development and Environmental Services	Addition	Waste Disposal Services	Costs slightly over budget	(21,000)			(21,000)
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - fire equipment servicing costs not as expected	1,000			1,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - fire equipment servicing costs not as expected	2,000			2,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - fire equipment servicing costs not as expected	2,000			2,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - fire equipment servicing costs not as expected	1,750			1,750
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - building maintenance costs reduction	4,000			4,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - vandalism repairs and maintenance costs reduction	4,600			4,600
Works and Engineering Services	Addition	Building Maintenance Services - Nuriootpa Pool	Reallocation of budget for Nuriootpa Pool from Contractors Other to Building Maintenance Services	(2,799)			(2,799)
Corporate and Community Services	Transfer	Building Maintenance Services - Curdnatta Park	Transfer budget to cover floor polish	(1,491)			(1,491)
Works and Engineering Services	Transfer	Building Maintenance Services - Talunga Park	Increase required for emergency asbestos removal at Talunga Park	2,150			2,150
Works and Engineering Services	Reduction	Building Maintenance Services - Talunga Park	Addition to cover Talunga Park - Partitions quote post asbestos removal	3,558			3,558
Works and Engineering Services	Reduction	Building Maintenance Services	Reallocation of funds to cover expenditure on Tanunda Grandstand - Reallocated from Operating to Capital	14,212			14,212
Corporate and Community Services	Addition	Building Maintenance Services - Rex pool tiling	Presented to Council March 2016	(20,000)			(20,000)
Corporate and Community Services	Transfer	Building Maintenance Services - Mount Pleasant Hall	Reallocation of budget - Mount Pleasant Hall tiles	(1,330)			(1,330)
Corporate and Community Services	Reduction	Building Maintenance Services - Moculta Hall	Costs under budget	6,000			6,000
Corporate and Community Services	Reduction	Building Maintenance Services - Lyndoch Hall	Costs under budget	598			598
Works and Engineering Services	Reduction	Building Maintenance Services - Recreation Park - Tanunda	Reallocation of Operating budget to Capital budget for Talunga Park Pavilion to fund tiling as part of asbestos partition replacement	16,000			16,000
Development and Environmental Services	Addition	Green Waste Disposal Service	Costs slightly over budget	(430)			(430)
Development and Environmental Services	Reduction	Contract Building Surveyor Services	No Level 1 Building Surveyor on staff, bigger more complex Development Applications received requiring Level 1 assessment	2,695			2,695

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
Development and Environmental Services	Reduction	Contractors - Relief Staff	Transfer relief staff building contractors to salary costs as employees, not contractors	3,392			3,392
Corporate and Community Services	Addition	Contractors - Relief Staff - Leisure Options	Staff shortage required engagement of Relief Staff member in Barossa Leisure Options. Reallocation of funds to the correct Natural Account. Budget already available from Assistant Coordinator Role	(7,740)			(7,740)
Corporate and Community Services	Addition	Contractors - Relief Staff - Leisure Options	Staff shortage required engagement of Relief Staff member in Barossa Leisure Options. Reallocation of funds to the correct Natural Account. Budget already available from Assistant Coordinator Role	(3,218)			(3,218)
Corporate and Community Services	Addition	Contractors - Relief Staff - Leisure Options	Staff shortage required engagement of Relief Staff member in Barossa Leisure Options. Reallocation of funds to the correct Natural Account. Budget already available from Assistant Coordinator Role	(5,805)			(5,805)
Corporate and Community Services	Addition	Contractors - Relief Staff - Leisure Options	Staff shortage required engagement of Relief Staff member in Barossa Leisure Options. Reallocation of funds to the correct Natural Account. Budget already available from Assistant Coordinator Role	(5,805)			(5,805)
Works and Engineering Services	Transfer	Parks and Gardens - Grass/Lawns Maintenance	Reallocation of budget	(25,000)			(25,000)
Development and Environmental Services	Reduction	Contractors - Domestic Waste Collection	Costs under budget	10,000			10,000
Corporate and Community Services	Reduction	Visitor Information Centre - Security System	Costs under budget	600			600
Works and Engineering Services	Transfer	Tree Trimming	Reallocation of budget	(21,000)			(21,000)
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - CWMS maintenance costs under budget	25,000			25,000
Development and Environmental Services	Addition	UTLMP Project - Vehicle Lease Costs	Transfer of vehicle lease costs to cover direct purchases - vehicle servicing	(800)			(800)
Works and Engineering Services	Transfer	Parks and Gardens - Grass/Lawns Maintenance	Reallocation of budget from lawn mowing to plant servicing	25,000			25,000
Executive Services	Reduction	CEO Vehicle	Costs below budget	1,000			1,000
Corporate and Community Services	Transfer	Barossa Leisure Options Bus	Over spend in Leisure Options Bus plant and machinery, underspend in Leisure Options Bus Fuel and Lubricants	(1,000)			(1,000)
Corporate and Community Services	Addition	Contractors - Post School Options Barossa Leisure Options	Cost of contractors for Post School Options has run over budget. Budget partially reallocated from Direct Purchases	(26,700)			(26,700)
Works and Engineering Services	Reduction	Contractors - Other Services - Nuriootpa Pool	Reallocation of budget for Nuriootpa Pool from Contractors Other to Building Maintenance Services	2,799			2,799
Corporate and Community Services	Transfer	Tanunda Football Club Cold room	Transfer from Tanunda Recreation Park Reserve as per Council meeting 2 March 2016	(7,567)		7,567	0
Corporate and Community Services	Transfer	Contractors - Other Services - Talunga Park	Talunga Park - asbestos and partition replacement - reallocation of budget	(10,000)			(10,000)
Works and Engineering Services	Addition	Contractors - Other Services - Talunga Park	Addition to cover Talunga Park - Partitions quote post asbestos removal	(3,558)			(3,558)
Development and Environmental Services	Reduction	Contractors - Other Services - Dog and Cat Control	Reallocation of budget from Contractors Other Services to Contractors Pest Control Services to support increased cost of Little Corella program.	2,560			2,560
Corporate and Community Services	Transfer	Tanunda Town Committee - Rotunda Bench Seating	Transfer shortfall from Community Assets Fund	623			623
Corporate and Community Services	Transfer	Tanunda Town Committee - Rotunda Bench Seating	Transfer shortfall from Community Assets Fund	(623)			(623)
Corporate and Community Services	Reduction	Contractors - Other Services - Website	Reduction in email/social media development to CRM - 4 days development/ e-Pathway updates for email/social media development to CRM not utilised	9,000			9,000

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
Corporate and Community Services	Reduction	Contractors - Other Services - Info Tech Misc	Reallocation to offset data costs	3,000			3,000
Works and Engineering Services	Transfer	Tree Trimming	Reallocation of budget	21,000			21,000
Works and Engineering Services	Transfer	Contractors - Other Services - Sealed Roads Patching	Transfer from unsealed roads to sealed roads	(20,000)			(20,000)
Works and Engineering Services	Transfer	Contractors - Other Services - Unsealed Roads Patching	Transfer from unsealed roads to sealed roads	20,000			20,000
Works and Engineering Services	Transfer	Contractors - Other Services - Sealed Roads Patching	Transfer from roads (formed) to sealed roads	(10,000)			(10,000)
Works and Engineering Services	Transfer	Contractors - Other Services - Roads Formed	Transfer from roads (formed) to sealed roads	10,000			10,000
Works and Engineering Services	Transfer	Road Signs	Transfer from Direct Purchases to Contractors Other Services	(11,000)			(11,000)
Works and Engineering Services	Transfer	Talunga Park Toilet Hire	Transfer from capital budget to Talunga Park Rec Park to cover toilet hire cost due to delay to capital project	4,000			4,000
Works and Engineering Services	Transfer	Public Conveniences - Clean	Transfer from Contractors Other Services to Contractors - Cleaning Services	6,000			6,000
Corporate and Community Services	Reduction	Arts Contractor	Due to other commitments this financial year the allocated Contractor line for Arts and culture programs will not be fully expended	4,000			4,000
Corporate and Community Services	Transfer	Chemical storage upgrade - Nuriootpa Pool	Regulatory upgrade to chemical storage as per condition assessment. Transfer from Community Assets Fund	(20,000)			(20,000)
Corporate and Community Services	Transfer	Chemical storage upgrade - Nuriootpa Pool	Regulatory upgrade to chemical storage as per condition assessment. Transfer from Community Assets Fund	15,000			15,000
Executive Services	Addition	Conveyancing Costs	Conveyancing and costs related to Angaston railway land transfer	(1,500)			(1,500)
Corporate and Community Services	Addition	Nuriootpa Township Flood Mapping Project	Expenditure for grant funded Income - Nuriootpa Township Flood Mapping Project	(30,100)			(30,100)
Development and Environmental Services	Addition	Lone worker personal safety units and monitoring	Lone worker personal safety units and monitoring for remainder of 15/16 for General Inspectors	(1,193)			(1,193)
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in HACC expenditure under budget	4,000			4,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in office building maintenance requirements	9,000			9,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in refuse collection for street/reserve bins costs	8,500			8,500
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in expenditure needs for the Gawler-Tanunda bike path	25,000			25,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in expenditure for the asset management plans	20,000			20,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in expenditure for the public conveniences	14,000			14,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - depot maintenance costs reduced	4,000			4,000
Works and Engineering Services	Addition	CEO final Quarter 3 budget review	CEO final review - increased costs for parks and gardens maintenance	(5,000)			(5,000)
Works and Engineering Services	Addition	CEO final Quarter 3 budget review	CEO final review - increased costs for kerb repairs	(5,000)			(5,000)

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
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - decreased costs for roadside slashing	10,000			10,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - decreased expenditure for guard rails repair/replace	20,000			20,000
Works and Engineering Services	Addition	CEO final Quarter 3 budget review	CEO final review - increased costs for roadside litter removal	(7,000)			(7,000)
Corporate and Community Services	Transfer	Contractors Painting - Mount Pleasant Hall	Reallocation of budget	1,330			1,330
Corporate and Community Services	Reduction	Contractors Painting - Moculta Hall	Costs below budget	2,000			2,000
Corporate and Community Services	Reduction	Contractors Painting - Moculta Rec Park	Costs below budget	2,000			2,000
Corporate and Community Services	Transfer	Williamstown Pool - Pool Chemical to Painting	Reallocation of budget from chemicals to painting works	(6,738)			(6,738)
Works and Engineering Services	Addition	CEO final Quarter 3 budget review	CEO final review - expenditure for works contract labour staff	(5,000)			(5,000)
Works and Engineering Services	Addition	CEO final Quarter 3 budget review	CEO final review - expenditure for works contract labour staff	(5,000)			(5,000)
Works and Engineering Services	Addition	CEO final Quarter 3 budget review	CEO final review - expenditure for works contract labour staff	(5,000)			(5,000)
Works and Engineering Services	Addition	CEO final Quarter 3 budget review	CEO final review - expenditure for works contract labour staff	(5,000)			(5,000)
Works and Engineering Services	Addition	CEO final Quarter 3 budget review	CEO final review - expenditure for works contract labour staff	(5,000)			(5,000)
Development and Environmental Services	Reduction	Recyclables Sorting Services	Costs under budget	18,000			18,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - decreased expenditure for CWMS civil engineering	17,000			17,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - decreased expenditure for depot maint civil engineering	3,000			3,000
Development and Environmental Services	Addition	Contract Building Surveying Services	No Level 1 Building Surveyor on staff, bigger more complex Development Applications being received requiring Level 1 assessment	(2,695)			(2,695)
Development and Environmental Services	Addition	Contract Building Surveying Services	No Level 1 Building Surveyor on staff, bigger more complex Development Applications being received requiring Level 1 assessment	(1,100)			(1,100)
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in expenditure for Ministerial, strategic - Development plan amendments	20,000			20,000
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in expenditure for Development plan amendments	20,750			20,750
Corporate and Community Services	Transfer	Consultants - Other - Volunteer Resource Centre	Required increase in Advertising due to increased costs - Consultants not engaged this financial year due to time constraints	1,000			1,000
Corporate and Community Services	Transfer	Consultants - Other - Volunteer Resource Centre	Reallocate funds from Consultants to Training to enable more training for Volunteer Resource Centre staff	500			500
Executive Services	Addition	Southern Barossa Hub - Concept Design Work	Additional funds to support concept design and cost and benefit analysis for phase 2 of the project as approved by Council at its meeting of 16/2/16 agenda item 8.1.1.	(10,000)			(10,000)
Corporate and Community Services	Transfer	Moculta Rec Park - Internet Hardware	Funding for engineers report from reserve	(3,850)		3,850	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
Corporate and Community Services	Transfer	Consultants - Other Volunteer Resource Centre - funds to Entertainment Expenses	Cover costs for hosting morning tea for Volunteer Manager/Coordinators as well as lunch for National Volunteers Week for VRC volunteers	600			600
Corporate and Community Services	Addition	Procurement Shared Services - Spend Dashboard Data Update	Transfer of funds from misc expenses to consultants to fund annual data update for procurement spend dashboard - neutral budget impact	(1,200)			(1,200)
Corporate and Community Services	Reduction	Consultants - Audit Committee	Saving in consultants budget not accessed by the Audit Committee	2,850			2,850
Executive Services	Transfer	Customer Services - Direct Purchases	Increase to Direct Purchases - purchase of name badges reallocated from Consultants - Other	300			300
Executive Services	Reduction	Wireless Broadband	Increase in Human Resources for the wireless broadband for Manager Organisational Development from Consultants - Other	510			510
Executive Services	Transfer	Service Recognition Awards	Purchase of recognition gifts. Increase to Direct Purchases from Consultants - Other	600			600
Executive Services	Reduction	Hall hire for PMG	Hall hire for PMG - increase Office Rental/Facilities Hire from Consultants - Other	227			227
Executive Services	Reduction	Customer Surveys	Centralised model no longer operating reduce budget	6,500			6,500
Executive Services	Reduction	Employee Surveys	Decrease budget	3,700			3,700
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - decreased expenditure for ICT consulting requirements	10,000			10,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - decreased expenditure for stormwater drainage consulting requirements	30,000			30,000
Works and Engineering Services	Addition	Rubble raising	Rubble Raising and Crushing Budget Adjustment	(10,780)			(10,780)
Works and Engineering Services	Transfer	Talunga Park Toilet Hire	Transfer from capital budget to Talunga Park Rec Park to cover toilet hire cost due to delay to capital project	(4,000)			(4,000)
Corporate and Community Services	Reduction	Visitor Information Centre - Lease Payments	Coffee machine lease residual payout	(300)			(300)
Works and Engineering Services	Transfer	Building Maintenance Services - Talunga Park	Increase required for emergency asbestos removal at Talunga Park	(2,150)			(2,150)
Corporate and Community Services	Addition	Software - Annual Licence Fee	Reallocation to offset increased licence fee	(350)			(350)
Corporate and Community Services	Reduction	Software - Annual Licence Fee	Reduction of software budget to offset central training costs - procurement training for nominated budget managers	900			900
Corporate and Community Services	Reduction	Software - Annual Licence Fee - Allocation for PABX Project	Allocation for PABX Project - Delay in decision making and final scoping for PABX replacement	15,000			15,000
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - decreased Info Tech software annual licence costs	5,000			5,000
Corporate and Community Services	Reduction	Software - Purchase Licence Fee	Reallocation to offset increased licence fee	4,000			4,000
Corporate and Community Services	Reduction	Software - Purchase Licence Fee - Allocation for PABX Project	Allocation for PABX Project - Delay in decision making and final scoping for PABX replacement Licence Purchase	10,000			10,000
Executive Services	Carried Fwd	Software - Purchase Licence Fee - HR IT System	Carry funds over to 2016/17	6,000			6,000
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - decreased expenditure for ICT consulting requirements	10,000			10,000
Corporate and Community Services	Reduction	Info Tech Maintenance Agreements	Reduction in annual expenditure - Link Costs	4,000			4,000

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
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in fuel issues for machinery and plant	15,000			15,000
Corporate and Community Services	Reduction	Asset revaluations - Administer	Savings for consultants and materials revaluation under budget	500			500
Corporate and Community Services	Transfer	Talunga Park - Mower	Reallocate budget from Operating to Capital	5,445			5,445
Corporate and Community Services	Transfer	Curdnatta Park - Floor polish	Transfer budget to cover floor polish	1,491			1,491
Corporate and Community Services	Transfer	Talunga Park - Asbestos and partition replacement	Talunga Park - asbestos and partition replacement - reallocation of budget	10,000			10,000
Works and Engineering Services	Addition	Warren Reservoir Project - Fixtures and fittings	Warren Reservoir project - Tables, benches, bins, signage at various sites.	(13,000)			(13,000)
Corporate and Community Services	Reduction	Barossa Leisure Options - Assets <\$5,000	Unexpended amount within the Direct Purchases Assets	3,500			3,500
Corporate and Community Services	Reduction	Visitor Information Centre - Assets <\$5,000	Reduction in budget to offset other expenses	400			400
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in materials needed for Library	6,000			6,000
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in materials needed for Gallery	3,000			3,000
Corporate and Community Services	Transfer	Talunga Park - Hygiene	Reallocate budget	(322)			(322)
Works and Engineering Services	Transfer	Road Signs	Transfer from Direct Purchases to Contractors Other Services	11,000			11,000
Corporate and Community Services	Transfer	General Admin - Stationery budget	Transfer stationery budget to purchases white paper	1,500			1,500
Corporate and Community Services	Transfer	Youth Development Officer - Stationery to Postage	Reduction in Stationery to create Postage account	200			200
Corporate and Community Services	Transfer	Talunga Park - Hygiene	Reallocate budget	322			322
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction for irrigation supplies	5,000			5,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction for plant/shrubs supplies	20,000			20,000
Development and Environmental Services	Transfer	Personal Safety Equipment	Reallocate budget	(105)			(105)
Corporate and Community Services	Transfer	Williamstown Pool - Pool Chemical to Painting	Reallocation of budget from chemicals to painting works	6,738			6,738
Executive Services	Reduction	EMC Angaston CFD contractor expense	Co-contribution to purchase contractor for event management. CMO contribution to be budget adjusted.	2,000			2,000
Development and Environmental Services	Transfer	Personal Safety Equipment	Reallocate budget	105			105
Development and Environmental Services	Transfer	Subscriptions and Memberships	Subscriptions and Memberships new building officer	300			300
Executive Services	Transfer	Customer Services - Direct Purchases	Increase to Direct Purchases - purchase of name badges reallocated from Consultants - Other	(300)			(300)
Executive Services	Transfer	Service Recognition Awards	Purchase of recognition gifts. Increase to Direct Purchases from Consultants - Other	(600)			(600)

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
Corporate and Community Services	Reduction	Committed Transport costs for Leisure Options Programs adjust	Increase to committed transport costs for General Leisure Options Programs. Adjust from Direct Purchases line	5,500			5,500
Corporate and Community Services	Reduction	Contractors Post School Options Barossa Leisure Options	Cost of contractors for Post School Options has run over budget - reallocate budget	19,000			19,000
Corporate and Community Services	Reduction	Barossa Cycle Hub - Direct Purchases	Offsets lower income of lockers, bike hire and hall hire	6,000			6,000
Corporate and Community Services	Transfer	General Admin - Stationery budget	Transfer stationery budget to purchases white paper	(1,500)			(1,500)
Development and Environmental Services	Addition	Barossa Bushgardens - Electricity Usage	Increase to Electricity Usage Budget for Bushgardens to match anticipated actuals. Matching with reduction to water usage budget in same cost code - therefore no net budget change.	(2,000)			(2,000)
Corporate and Community Services	Reduction	Barossa Cycle Hub - Electricity	First year managing Cycle Hub/CWA Hall facility - tracking lower than budgeted.	300			300
Corporate and Community Services	Addition	Barossa Cycle Hub - Gas	First year operating CWA Hall/Bike Hub - Tracking higher than budgeted	(100)			(100)
Development and Environmental Services	Addition	UTLMP Project - Vehicle Lease Costs	Transfer of Vehicle Lease costs to cover UTLMP direct purchases - Fuel	(1,480)			(1,480)
Executive Services	Reduction	CEO Vehicle	Costs below budget	500			500
Executive Services	Reduction	Mayoral Vehicle	Costs below budget	700			700
Corporate and Community Services	Transfer	Barossa Leisure Options Bus	Over spend in Leisure Options Bus plant and machinery underspend in Leisure Options Bus Fuel and Lubricants	1,000			1,000
Corporate and Community Services	Addition	Committed Transport costs for Leisure Options Programs adjust	Increase to committed transport costs for General Leisure Options Programs. Adjust from Direct Purchases line	(5,292)			(5,292)
Development and Environmental Services	Reduction	Barossa Bushgardens -Excess Water Usage	Reducing Water Usage Budget to match actuals. Matches with Addition to Electricity Budget in same cost code.	2,000			2,000
Corporate and Community Services	Reduction	Barossa Cycle Hub - Water	Water usage tracking lower than budgeted	100			100
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction for rubble for roads shoulders	10,000			10,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction for rubble for bike path	2,500			2,500
Development and Environmental Services	Addition	UTLMP Project - Vehicle Lease Costs	Transfer of vehicle lease costs to cover UTLMP direct purchases - bank fees	(20)			(20)
Corporate and Community Services	Reduction	Visitor Information Centre - Bank fees	Bank fees tracking lower than budgeted	500			500
Corporate and Community Services	Addition	Vehicle repair - Insurance excess	Unbudgeted damage repair	(500)			(500)
Executive Services	Addition	Insurance Excess for Mutual Liability Scheme	There are currently insufficient funds to cover a required mutual liability excess payment. This excess payment was initially budgeted for in the 2015 Risk budget review but the amount was reduced. The CEO has advised that these funds are now to be sourced from General Revenue	(3,750)			(3,750)
Corporate and Community Services	Transfer	Consultants - Other - Volunteer Resource Centre	Required increase in Advertising due to increased costs - Consultants not engaged this financial year due to time constraints	(1,000)			(1,000)
Executive Services	Addition	Recruitment of DWES	Funds for advertising to recruit new DWES as approved by Council at special meeting of 19/2/16 agenda item 2.1.1	(3,500)			(3,500)
Executive Services	Reduction	Civic Receptions	Royal visit costs below budget	645			645

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
Corporate and Community Services	Reduction	Visitor Information Centre - Advertising	Budget not required	500			500
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in advertising costs for Bushgardens	1,000			1,000
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in advertising costs for Planning	1,000			1,000
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in advertising costs for Planning	3,000			3,000
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in advertising costs for Planning - assessment panel	1,000			1,000
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in advertising costs for asset sales	1,000			1,000
Corporate and Community Services	Reduction	Arts Printing	Increased in house printing has resulted in a reduction of external spend on printing	800			800
Corporate and Community Services	Reduction	Visitor Information Centre - Printing	Budget not required for remainder of FY	500			500
Development and Environmental Services	Addition	Training costs	To compensate for significant reductions made to training budget by CMT during 15/16 budget finalisation	(850)			(850)
Corporate and Community Services	Transfer	Volunteer Resource Centre - Staff Training	Reallocate funds from Consultants to Training to enable more training for Volunteer Resource Centre staff	(500)			(500)
Corporate and Community Services	Transfer	Internal Auditor Training	Transfer of budget funds within the Finance department from general to internal control approved by CEO	150			150
Corporate and Community Services	Transfer	Internal Auditor Training	Transfer of budget funds within the Finance department from general to internal control approved by CEO	(150)			(150)
Executive Services	Addition	Procurement Training Increase	Central funding of procurement training for nominated budget managers - transfer of legal funds to training budget - neutral budget impact	(4,000)			(4,000)
Corporate and Community Services	Reduction	Annual Financial Statements training	Training budget not needed	800			800
Corporate and Community Services	Reduction	Staff Training - Financial Services	Staff Training - Seminar/Conference Fees savings due to membership and working party involvement	1,000			1,000
Executive Services	Reduction	Staff Training OD/HR	Under budget	3,750			3,750
Development and Environmental Services	Reduction	Training costs	Reallocation of Training costs	850			850
Corporate and Community Services	Reduction	Reallocation of Training costs	Reallocation of Training costs	750			750
Development and Environmental Services	Addition	UTLMP Project - Vehicle Lease Costs	Transfer of vehicle lease costs to cover UTLMP direct purchases - postage	(200)			(200)
Development and Environmental Services	Addition	Postage	Increase to postage costs beyond control	(3,000)			(3,000)
Corporate and Community Services	Addition	Regional Contracts Postage Cost Increase	Increase in postage costs associated with coordination of regional procurement contracts - cost increase is offset by increase in revenue and budget savings - neutral budget impact	(400)			(400)
Development and Environmental Services	Reduction	UTLMP Project - Postage	Transfer to Sundries to cover meeting catering expense paid for on Project Officer's credit card	165			165
Corporate and Community Services	Transfer	Youth Development Officer - Stationery to Postage	Reduction in Stationery to create Postage account	(200)			(200)
Corporate and Community Services	Transfer	Outgoing Mail	Transfer of surplus legal to postage for outgoing mail pickup	(500)			(500)

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
Corporate and Community Services	Addition	Regional Procurement Project Officer Mobile Phone	Reallocation of budget to cover mobile phone expenses - neutral budget impact	(400)			(400)
Corporate and Community Services	Addition	Mobile Phone expenses	Increase in mobile phone expenses	(1,500)			(1,500)
Corporate and Community Services	Addition	Visitor Information Centre - Mobile Phone expenses	Increase in mobile phone expenses	(400)			(400)
Corporate and Community Services	Addition	Wireless Broadband	Budget reallocation to offset data costs	(2,400)			(2,400)
Corporate and Community Services	Addition	Wireless Broadband	Increase the wireless broadband for Manager Organisational Development	(510)			(510)
Corporate and Community Services	Reduction	Barossa Tourism - Event Strategy	Budget double up from previous carry over.	16,750			16,750
Corporate and Community Services	Transfer	Angaston Youth Action Group Contribution	As per outcome of Council Meeting 27 Jan 2015 for the contribution of funds to establish a youth space at the premises of Health on Washington, Angaston	(2,930)		2,930	0
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in community committee programs contributions	10,000			10,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in Flood warning devices contributions	1,800			1,800
Corporate and Community Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in General Admin donations	1,000			1,000
Executive Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in Elected Members donations	3,000			3,000
Works and Engineering Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in Rubble Raising levies paid to Government	20,000			20,000
Development and Environmental Services	Addition	Legal budget	Ongoing ERD Court case (stage 2) being successfully prosecuted by Council for breach of Court Order. Stage 1 did result in fines but no news yet from Fines Recovery Unit on when monies will be received.	(7,000)			(7,000)
Corporate and Community Services	Reduction	Legal Fees - Transfer to Training Budget	Transfer of Legal Fees to training budget to centrally fund procurement training for nominated budget managers.	3,000			3,000
Corporate and Community Services	Addition	Rates Legal and Collection costs	Legal fees higher than expected	(15,000)			(15,000)
Executive Services	Transfer	Legal Advice - DCM	Increase for legal advice received on behalf of D.C. Mallala	(1,100)			(1,100)
Executive Services	Transfer	Legal Advice - DCM	Increase for legal advice received on behalf of D.C. Mallala	1,100			1,100
Corporate and Community Services	Transfer	Outgoing Mail	Transfer of surplus legal to postage for outgoing mail pickup	500			500
Corporate and Community Services	Reduction	Legal Fees	Reduce surplus	14,500			14,500
Development and Environmental Services	Addition	CEO final Quarter 3 budget review	CEO final review - increase in Planning Appeals legal fees	(45,000)			(45,000)
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in Planning Ministerial, Project and Strategic legal fees	5,000			5,000
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in Planning Development Plan Amendments legal fees	5,000			5,000
Development and Environmental Services	Addition	CEO final Quarter 3 budget review	CEO final review - increase in Planning Advice legal fees	(17,500)			(17,500)
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in Planning legal fees	3,000			3,000

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
Development and Environmental Services	Reduction	CEO final Quarter 3 budget review	CEO final review - reduction in By-Laws and Local Government Act administration legal fees	2,000			2,000
Executive Services	Addition	Hall hire for PMG	Hall hire for PMG - increase Office Rental/Facilities Hire from Consultants - Other	(227)			(227)
Corporate and Community Services	Addition	VET Shed Rental	VET Shed not previously budgeted	(780)			(780)
Development and Environmental Services	Transfer	Subscriptions and Memberships	Subscriptions and Memberships new building officer	(300)			(300)
Corporate and Community Services	Addition	Reallocation of Training costs	Reallocation of Training costs	(250)			(250)
Corporate and Community Services	Reduction	Staff Training - Financial Services	Saving in expenditure for subscription and memberships	1,900			1,900
Corporate and Community Services	Reduction	Offset Procurement Spend	Reduction in Miscellaneous expense line to offset required expenditure in postage, mobile phone and spend data update	2,000			2,000
Corporate and Community Services	Reduction	Reimbursements	Allocation of reserve funds for ex S41s	43,923		(43,923)	0
Development and Environmental Services	Reduction	Contract Building Surveying Services	No Level 1 Building Surveyor now on staff, bigger more complex Development Applications now being received that requires Level 1 assessment	1,100			1,100
Corporate and Community Services	Reduction	Regional Procurement Advertising Cost	Increased advertising associated with coordination of regional procurement initiative - cost offset by increase in revenue and budget savings - neutral budget impact	(1,850)			(1,850)
Corporate and Community Services	Reduction	Misc sundry expenses	Underspend in misc sundry expenses which is directly contributed to reduction in service delivery this financial year due to other commitments	1,000			1,000
Development and Environmental Services	Addition	UTLMP Meeting catering	Transfer from postage allocation to sundries to cover meeting catering expenses charged to UTLMP credit card	(165)			(165)
Corporate and Community Services	Reduction	Tanunda CWA Commission	10% Commission back to Tanunda CWA Branch - less bookings, therefore less commission to be paid	600			600
Corporate and Community Services	Addition	GST application on sale of land	Independent review of land enhancement affecting the properties valuations; GST now to be paid to ATO on sales of land for previous year transactions	(21,728)			(21,728)
Corporate and Community Services	Transfer	Entertainment Expenses - Volunteer Resource Centre - funds from Consultants	Cover costs for hosting morning tea for Volunteer Manager/Coordinators as well as lunch for National Volunteers Week for VRC volunteers	(600)			(600)
Corporate and Community Services	Addition	National Tourism Awards attendance	50% contribution to some staff attendance. Expense is offset buy staff contributions in reimbursements	(1,000)			(1,000)
Works and Engineering Services	Addition	Rubble raising	Rubble recovery to match raising cost reduction	(32,220)			(32,220)
Nuriootpa Centennial Park Authority	Addition	NCPA Q3 budget adjustments	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	34,494			34,494
			Note 8		385,878		
Nuriootpa Centennial Park Authority	Addition	NCPA Q3 budget adjustments	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	(19,063)			(19,063)
Development and Environmental Services	Reduction	UTLMP Project - Vehicle Lease Costs	Vehicle lease costs to be spread across UTLMP Project expenses to cover Purchasing Card	2,500			2,500
			Note 9		(16,563)		
NET TOTAL - Operating Adjustments			Note: for reconciliation purposes the report includes <u>Approved</u> Carried Forwards	(203,144)	(203,144)	(29,576)	(232,720)

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						
Corporate and Community Services	Reduction	Curdnatta Park - Kitchen upgrade project	Carry forward budget in line with further NI for 2016/17 (TRIM 16/8428)	11,000			11,000	
Works and Engineering Services	Transfer	Grandstand/Football Clubrooms, Tanunda	Allocation of generic amount to specific asset	(4,551)			(4,551)	
Works and Engineering Services	Transfer	Grandstand/Football Clubrooms, Tanunda	Allocation of generic amount to specific asset	4,551			4,551	
Works and Engineering Services	Addition	Grandstand/Football Clubrooms, Tanunda	Reallocation of funds to cover expenditure on Tanunda Grandstand - Reallocated from operating to capital	(14,212)			(14,212)	
Corporate and Community Services	Reduction	The Rex - Evaporative Cooling Installation	To amalgamate budget amounts into one asset number	214,250			214,250	
Works and Engineering Services	Addition	Clubrooms, Showers/Toilets, Talunga Recreation Park	Transfer budget from operating to capital for Talunga Park Pavilion to fund tiling as part of asbestos partition replacement	(16,000)			(16,000)	
Nuriootpa Centennial Park Authority	Addition	NCPA-Roadways/Kerbing-Village Green Project	NCPA-Roadways/Kerbing-Village Green Project - Additional funding approved by Council in July 2015	(50,000)			(50,000)	
Works and Engineering Services	Addition	Road and Footpath Capital Program Adjustments	Budget decrease across Road Resheeting program	23,942			23,942	
Works and Engineering Services	Reduction	Road and Footpath Capital Program Adjustments	Budget decrease across Road Resealing program	198,431			198,431	
Works and Engineering Services	Transfer	Road and Footpath Capital Program Adjustments	Allocation of budget to specific assets	(297,223)			(297,223)	
Works and Engineering Services	Transfer	Road and Footpath Capital Program Adjustments	Allocation of budget to specific assets	297,223			297,223	
Works and Engineering Services	Transfer	Office vehicle	Reallocation of budget to fund difference in purchase cost of DDES vehicle	685			685	
Works and Engineering Services	Transfer	Office vehicle	Reallocation of budget to fund difference in purchase cost of DDES vehicle	(685)			(685)	
Works and Engineering Services	Addition	WQVJP Resurfacing Courts Budget Increase	Additional costs incurred	(25,157)			(25,157)	
Executive Services	Addition	Reporting and Risk Management System	Funded from special distribution. Holding remaining special distribution from insurance scheme funds to deliver reporting and risk management system linked to new community and corporate plan. Funds to be carried over into 16/17	(40,000)			(40,000)	
Works and Engineering Services	Reduction	Vehicle - Manager Knowledge and Technology	Reduction in Vehicle Budget - Not Purchasing replacement vehicle	35,000			35,000	
Works and Engineering Services	Reduction	Gomersal Road Bridge	Costs less than expected	18,693			18,693	
			Note 10		355,947			
		Asset Sales adjustments/Capital Income*						
Corporate and Community Services	Reduction	Vehicle Trade In	Reduce trade in amounts due to vehicle not now required	(17,500)			(17,500)	
Nuriootpa Centennial Park Authority	Addition	NCPA Q3 budget adjustments	Q3 budget review by NCPA and July adjustments approved by Council not previously entered	909			909	
			Note 11		(16,591)			
NET TOTAL - Asset Renewal/Replacement Adjustments						339,356	0	339,356
		Capital Expenditure on New and Upgraded assets						
Works and Engineering Services	Addition	Angaston Railway Land Transfer	Land and Improvements Purchase	(1,968,000)			(1,968,000)	
Corporate and Community Services	Transfer	Nuriootpa Pool Heating	Nuriootpa Pool Heating - Correct natural account - Q1 budget adjustment allocated to incorrect natural account	(44,200)			(44,200)	
Corporate and Community Services	Transfer	Nuriootpa Pool Heating	Nuriootpa Pool Heating - Correct natural account - Q1 budget adjustment allocated to incorrect natural account	44,200			44,200	

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
Nuriootpa Centennial Park Authority	Addition	NCPA-Multi-Function Building/Village Green Project	NCPA-Multi-Function Building/Village Green Project - Additional funding approved by Council in July 2015	(451,360)			(451,360)
Corporate and Community Services	Addition	The Rex - Evaporative Cooling Installation	To amalgamate budget amounts into one asset number	(214,250)			(214,250)
Corporate and Community Services	Addition	Talunga Park Atrium Project	Talunga Park Atrium Project - Increase capital expenditure budget to align with capital contribution budget	(15,000)			(15,000)
Corporate and Community Services	Addition	Skate Park Projects-Funded from Spec Distribution	Seeking matching funding from multiple sources to deliver priority skate park projects as per workshop presentation 3/2/16 and address risk issues	(20,000)			(20,000)
Works and Engineering Services	Addition	Warren Reservoir Project	Car Parking	(58,000)			(58,000)
Works and Engineering Services	Addition	Warren Reservoir Project	Toilet	(50,000)			(50,000)
Works and Engineering Services	Addition	Warren Reservoir Project	Fishing jetty and rails	(85,000)			(85,000)
Works and Engineering Services	Addition	Warren Reservoir Project	Road Upgrade	(40,000)			(40,000)
Works and Engineering Services	Addition	Warren Reservoir Project	Paths	(10,000)			(10,000)
Works and Engineering Services	Addition	Warren Reservoir Project	Old Bridge Upgrade Rails (16/17 will also include \$70,000 to complete this work)	(12,000)			(12,000)
Works and Engineering Services	Addition	Warren Reservoir Project	Floating Buoy system	(20,000)			(20,000)
Works and Engineering Services	Reduction	Flood Mapping Study	Transfer flood mapping study costs to operating from Greenock Road - not capital	23,763			23,763
Works and Engineering Services	Addition	Vine Vale/Light Pass Rd Intersection - Black Spot	Vine Vale Rd /Light Pass Rd Intersection - Black Spot funded	(268,973)			(268,973)
Works and Engineering Services	Addition	Balmoral Road	MAC grant funded project	(382,900)			(382,900)
Corporate and Community Services	Transfer	Talunga Park - Mower	Transfer from operating to capital	(5,445)			(5,445)
Corporate and Community Services	Carried Fwd	PABX system	Due to the delay in developing scope for this project - Delivery will be delayed until next FY	36,665			36,665
Works and Engineering Services	Addition	Road and Footpath Capital Program Adjustments	Budget increase across Road Sealing program	(94,597)			(94,597)
Works and Engineering Services	Addition	Road and Footpath Capital Program Adjustments	Budget increase across Road Sealing program	(5,434)			(5,434)
Works and Engineering Services	Reduction	Road and Footpath Capital Program Adjustments	Budget decrease across Road Sealing program	232,281			232,281
Works and Engineering Services	Addition	Road and Footpath Capital Program Adjustments	Budget increase across Road Sealing program	(132,698)			(132,698)
Works and Engineering Services	Addition	Road and Footpath Capital Program Adjustments	Budget increase across Road Sealing program	(122,770)			(122,770)
Works and Engineering Services	Addition	Road and Footpath Capital Program Adjustments	Budget increase across Road Sealing program	(90,635)			(90,635)
Works and Engineering Services	Addition	Road and Footpath Capital Program Adjustments	Budget increase across Road Sealing program	(8,520)			(8,520)
Works and Engineering Services	Transfer	Road and Footpath Capital Program Adjustments	Allocation of budget to specific assets	(300,000)			(300,000)
Works and Engineering Services	Transfer	Road and Footpath Capital Program Adjustments	Allocation of budget to specific assets	300,000			300,000
Works and Engineering Services	Carried Fwd	Schlinkes Gully Guard Rail	Efficient project delivery, residue to be carried forward to 16/17 to be used on Guard railing in the area.	38,800			38,800
			Note 12				
		Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal					
					(3,724,073)		

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
Works and Engineering Services	Addition	Capital Grants - Warren Reservoir - SA Govt-TDDI	Grants received for Warren Reservoir - Tourism Driver Demand Infrastructure Project	92,500			92,500
Works and Engineering Services	Reduction	Capital Grants - Warren Reservoir-SA Got -Rec Fish	Grants received for Warren Reservoir - Recreational Fishing Project	137,500			137,500
Works and Engineering Services	Addition	Capital Grants-Angaston Railway Land Transfer-SA Govt	Grant received to facilitate land transfer of Angaston railway land	1,968,000			1,968,000
Corporate and Community Services	Reduction	Nuriootpa Township Flood Mapping Project	Reduction and reallocation of grant funded income for the Nuriootpa Township Flood Mapping Project	(60,200)			(60,200)
Works and Engineering Services	Addition	Vine Vale Rd/Light Pass Rd Intersection-Black Spot	Vine Vale Rd /Light Pass Rd Intersection - Black Spot funding income	268,973			268,973
Works and Engineering Services	Addition	Balmoral Road	Grant Income MAC	382,900			382,900
			Note 13		2,789,673		
NET TOTAL - Asset New/Upgrade Adjustments					(934,400)	0	(934,400)
NET TOTAL - Capital Adjustments				(595,044)	(595,044)	0	(595,044)

Statement of Comprehensive Income

for the year ending 30 June 2016

Note	Original Full Year Budget (\$'000)	Actuals as at 31 Mar (\$'000)	*Full Year Revised Budget in Last Update (\$'000)	Budget adjustments quarter 3 (\$'000)	Proposed Full Year Revised Budget (\$'000)	
Income						
Rates	1	27,242	27,188	27,237	(6)	27,231
Statutory Charges		626	517	633	0	633
User Charges	2	2,667	1,629	2,630	(292)	2,338
Grants, Subsidies and Contributions	3	2,947	1,602	3,131	(440)	2,691
Investment Income	4	213	204	235	18	253
Reimbursements	5	514	350	538	(28)	510
Other Income	6	866	926	1,020	174	1,194
Net Gain – Joint Ventures and Associates		0		0		0
Total Revenues		35,075	32,416	35,424	(574)	34,850
Expenses						
Employee Costs	7	12,222	8,895	12,282	(2)	12,280
Materials, Contracts and Other Expenses	8	14,265	8,817	14,563	(386)	14,177
Depreciation, Amortisation and Impairment		7,254	5,519	7,359	0	7,359
Finance Costs	9	1,150	521	1,138	17	1,155
Net Loss – Joint Ventures and Associations		0		0	0	0
Total Expenses		34,891	23,752	35,342	(371)	34,971
Operating Surplus / (Deficit)		184	8,664	82	(203)	(121)
Asset Disposal & Fair Value Adjustments	11	(646)	67	(470)	1	(469)
Amounts Received Specifically for New or Upgraded Assets	13	1,205	1,245	1,414	2,790	4,204
Physical Resources Received Free of Charge		0		0	0	0
Net Surplus / (Deficit)		743	9,976	1,026	2,588	3,614
Transferred to Equity Statement		0		0	0	0
Other Comprehensive Income		0		0	0	0
Changes in revaluation surplus - infrastructure, property, plant & equipment		0		0	0	0
Total Other Comprehensive Income		0	0	0	0	0
Total Comprehensive Income		743	9,976	1,026	2,588	3,614

*Revised Budget is the Mid-Year Budget Update for the year, adopted by Council at the February 2016 meeting.

Annual Business Plan

Operating Result – The Barossa Council (Excludes NCPA)

Operations

	Original Full year Budget (OB)	Actuals as at 31 Mar	Previous Full- year Revised Budget (RB)	Variance OB to RB Fav/(Unfav)	Proposed Full- year Revised Budget (RB)	Current Full- year Revised Forecast
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income	33,464	31,467	33,906	(357)	33,549	33,549
Expenditure	33,129	22,598	33,653	320	33,333	33,333
Capital Amounts	559	1,289	944	2,790	3,734	3,734
Net Surplus (Deficit)	894	10,158	1,197	2,753	3,950	3,950

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.

New Initiative	Department	2015-16 Exp \$	Description/Update <i>in italics</i>	Complete Y/N
Updating Community Land Register	CCS	7,000	Council's Community Land Register and associated Management Plans require a full review, update and conversion to software compatible with Council's property and rating system <i>Commencing December</i>	N
World Heritage Bid	DES	15,000	Additional contribution towards Stage 1 of the World Heritage Bid (nomination for National Heritage listing)	
Feasibility study on Southern Barossa Sport & Rec sporting hub and Williamstown future use study	Executive	25,000	<i>Project has commenced with phase 1 consultation completed</i>	N
Redefining Community Committees - Incorporation and Insurance Costs	Section 41	7,500	Budget allocation available for 3 years for initial startup support as/when Council Committees incorporate <i>At November meeting, approximately 80% of Committees will have transitioned, with only 2 electing to incorporate at this stage. Angaston Community and Business Alliance (\$650) and Mt Pleasant Community Inc (to be processed in November for \$187) have both accessed this fund.</i>	N
Redefining Community Committees - Initial startup cash float from reserve	Section 41	38,000	Budget allocation in the 15-16 year, to enable each transitioning Committee to fund expenditure/for operational and events from their reserve funds either \$2k each or 10% of normal expenses <i>Angaston Community and Business Alliance are the only group to have completed transition to an incorporated association. They made a further application to Council for \$29,000 that was approved and processed in October 2015.</i>	N
Redefining Community Committees - ongoing Accounting and Insurance	Section 41	5,000	Budget allocation for 3 years or stop when Committees reserve depleted <i>Not accessed as yet.</i>	N
Redefining Community Committees - Reserve Funds	Section 41	100,000	Budget allocation for 3 years request for funding to be available in budget for Committees to access Reserve funds (on transition and Council approval) <i>Angaston Community and Business Alliance - \$29,000 (Events – Melbourne cup; Christmas parade, Cultural Tourism initiatives, memorial reserve wagon, salter's gully master plan, community long lunch, IGA wall art project, website and marketing). Williamstown Queen Victoria Jubilee Park \$9,740 (Amenities upgrade); Talunga Park - \$5,900 (mower)</i>	N
AMG - Railway Station Master Plan	Section 41	5,000	To facilitate the preservation and renewal of the station precinct, the preparation of a Master Plan is part of the strategy. <i>Processed to Angaston Community and Business Alliance. Work on Master Plan commencing.</i>	<i>Master Plan not delivered as yet, land transfer approved. No further Council actions at this stage.</i>
Tree Maintenance and Planting Budget Increases	WES	25,000	Due to significant increase in demand for Tree Trimming and maintenance as well as emergency response needs, a targeted and proactive approach will prevent occurrence of some of the urgent work requirements.	
Gawler to Tanunda Bike Path Maintenance	WES	68,000	These costs have been outlined so that the bike path can be maintained to a safe operating standard.	

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 2015-16 Income Statement for the Authority is included within Council's financial statements, contained within this document.

Operations						
	Original Full year Budget (OB)	Actuals as at 31 Mar	Previous Full- year Revised Budget (RB)	Variance OB to RB Fav/(Unfav)	Proposed Full- year Revised Budget (RB)	Current Full- year Revised Forecast
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income	1,611	949	1,518	(217)	1,301	1,301
Expenditure	1,762	1,154	1,689	51	1,638	1,638
Capital Amounts	-	23	-	1	1	1
Net Surplus (Deficit)	(151)	(182)	(171)	(165)	(336)	(336)

Nuriootpa Centennial Park Authority Capital Works Program 2015-16

Expenditure

Renewal and Replacement Programs

Project Description	Original Budget \$'000	Actuals at 31 Mar \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority					
Roadways and Kerbing - carried forward from 14-15	25	-	25	50	75
Camp Kitchen Refurbishment - carried forward from 14-15	10	6	10	-	10
Demolish Cleaners Room	3	-	3	-	3
Nuriootpa Centennial Park - Resurface Tennis Courts	-	19	15	-	15
Total Asset Renewal and Replacement Budget	38	25	53	50	103

New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals at 31 Mar \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority					
Install 3 New Family Cabins	191	176	191	-	191
Demolition - Cabins, Ablution Block B and Meeting Room	106	-	106	-	106
Multi-Function Building	277	818	277	452	729
Swimming Pool and Ancillary Equipment	153	155	153	-	153
Total Asset New and Upgrade Budget	727	1,149	727	452	1,179

Grants, Contributions and Asset Sales

Renewal and Replacement Programs

Project Description	Original Budget \$'000	Actuals at 31 Mar \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority					
Plant, Machinery and Vehicles - Proceeds on trade-in	-	1	-	1	1
	-	1	-	1	1

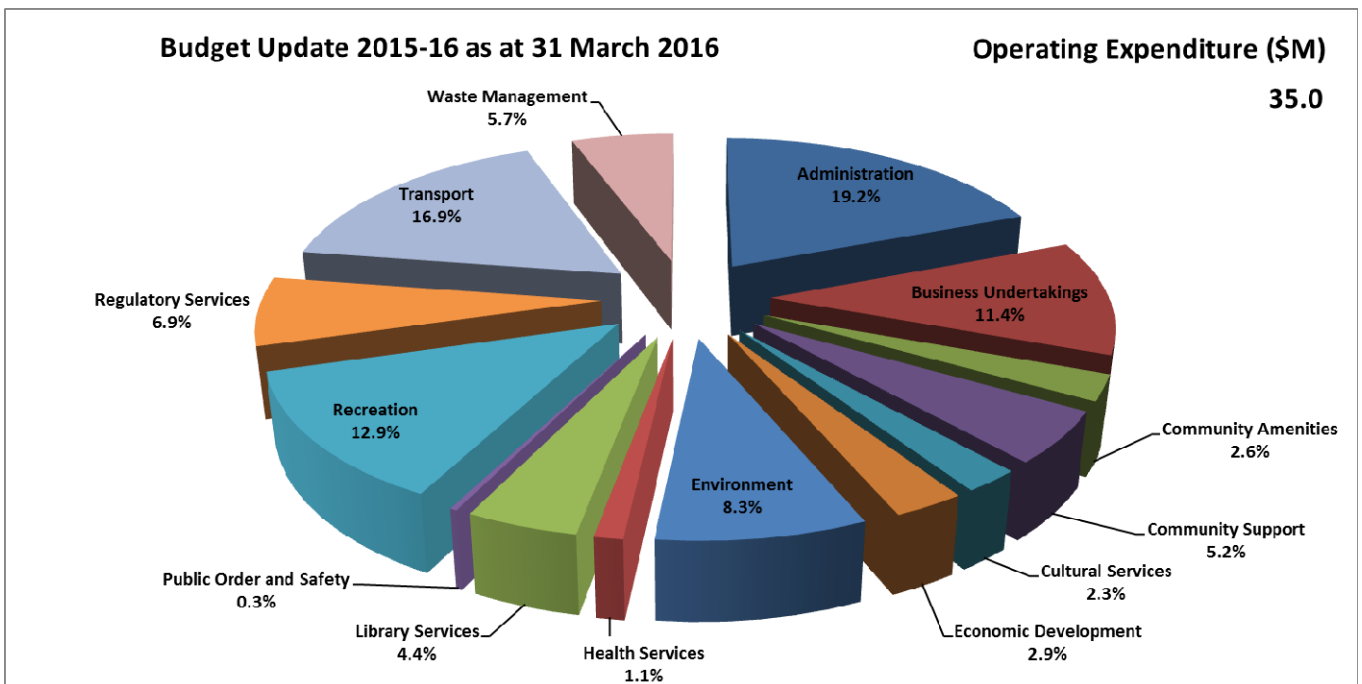
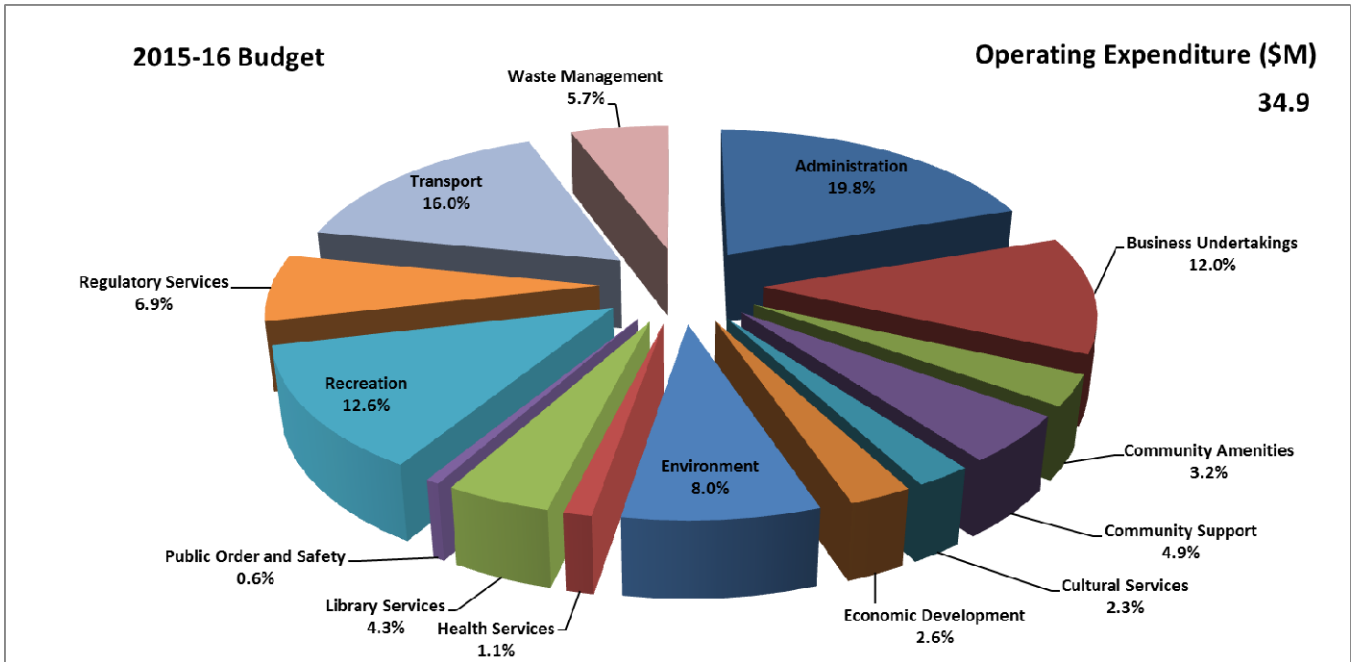
Grants, Contributions and Asset Sales

New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals at 31 Mar \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority					
Nuriootpa Centennial Park - Resurface Tennis Courts	-	22	15	-	15
	-	22	15	-	15

Functional Reporting Operating Expenditure

The following graphs show Budget operating expenditure for the 2015-16 year and the third Budget Update 2015-16 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 2015-16
(Excluding Nuriootpa Centennial Park Authority)

Divisions:

Executive Services
Development and Environmental Services
Corporate and Community Services
Works and Engineering

Expenditure

Renewal and Replacement Programs

Project Description	Original Budget \$'000	Actuals at 31 Mar \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Building Assets	165	108	396	(195)	201
Nuriootpa Office Air-conditioning	35	-	35	-	35
Building Renewal and Replacement	64	-	5	(5)	-
Tanunda Recreation Park – Minor Shed Upgrade	15	2	15	-	15
Angas Recreation Park – Toilet Facilities Renewal	10	9	10	-	10
Tanunda Show Hall - Lighting Replacement	30	22	30	-	30
Curdnatta Park - Kitchen Renewal	11	-	11	(11)	-
The Rex Stadia - Pool Plant	-	56	290	(214)	76
Grandstand/Football Clubrooms, Tanunda	-	19	-	19	19
Clubrooms, Showers/Toilets, Talunga Recreation Park	-	-	-	16	16
Transport	2,907	851	2,903	(222)	2,681
Renewal and Replacement of Existing Footpaths	300	-	300	-	300
Road Resealing Works	1,174	188	1,170	(198)	972
Road Resheeting Works	1,333	663	1,333	(24)	1,309
Road Shoulder works	50	-	50	-	50
Tanunda Main Street Design Works	50	-	50	-	50
Bridges, Floodways and Major Culverts	42	-	42	(19)	23
Gomersal Road Bridge Repairs	42	-	42	(19)	23
Community Wastewater Management Systems (CWMS)	169	63	215	-	215
Vehicle Replacements	116	36	151	-	151
Operation Emergency IP and Manhole Repairs/Replacement	53	27	53	-	53
Springton Gravity Drain	-	-	5	-	5
Penrice Gravity Drain	-	-	6	-	6
Recreation Assets	842	109	842	25	867
Playground Equipment Renewal	30	-	30	-	30
Recreation Parks - Ovals	752	92	752	-	752
Williamstown Queen Victoria Jubilee Park - Court Resurfacing (subject to club grant funding approval)	45	11	45	25	70
Curdnatta Recreation Park – Replace BBQ	5	-	5	-	5
Curdnatta Park - Retaining Wall	10	6	10	-	10
Plant and Equipment	1,138	240	1,176	5	1,181
Plant, Machinery and Vehicles	575	30	575	-	575
Office Vehicles	400	195	442	(35)	407
Community Transport Vehicles	54	-	55	-	55
Minor Plant	35	15	35	-	35
Risk Management / Corporate Reporting System Funds	74	-	69	40	109
Library	88	28	77	-	77
Materials - Books - Public Library Scheme	76	21	65	-	65
Materials - Books - Local Purchase	12	7	12	-	12
Total Asset Renewal and Replacement Budget	5,351	1,399	5,651	(406)	5,245

Capital Works Program 2015-16 (Continued)

(Excluding Nuriootpa Centennial Park Authority)

Expenditure (Continued)

New and Upgrade Programs

Project Description	Original	Actuals at	Full Year Revised	Budget	Proposed Full Year
	Budget	31 Mar	Budget (RB) in	adjustments	Revised Budget
	\$'000	\$'000	Last Update	Quarter 3	(RB)
			\$'000	\$'000	\$'000
Land	-	-	-	1,968	1,968
Angaston Railway Land	-	-	-	1,968	1,968
Building Assets	319	177	604	229	833
Tanunda Cycle Hub (5% retention payment)	28	28	28	-	28
The Rex Stadia - Full Phased Air Cooling Solution	227	9	227	214	441
Talunga Recreation Park - Kitchen Upgrade (subject to Community funding of \$28,875)	64	-	64	-	64
Talunga Park Atrium	-	116	110	15	125
Talunga Park Toilets	-	-	150	-	150
Barossa Bushgardens Shed	-	16	17	-	17
Barossa Bushgardens Sales Shelter Shed	-	8	8	-	8
Transport	1,161	184	1,202	834	2,036
New and Upgrade of Footpaths	300	-	300	-	300
Angaston Main Street - Paving, Street Bins and Furniture	80	-	80	-	80
Mount Pleasant Main Street Development	40	-	80	-	80
Road Sealing Works (including extra R2R funding \$328k)	628	184	629	222	851
Schlinkes Gully Guard Railings	50	-	50	(40)	10
Angaston Railway Precinct Upgrade	13	-	13	-	13
Jack Bobridge Track Cycle Connection	50	-	50	-	50
Vine Vale/Light Pass Rd Intersection - Black Spot	-	-	-	269	269
Balmoral Road	-	-	-	383	383
Bridges, Floodways and Major Culverts	80	53	80	-	80
Allendale Road Culvert	80	53	80	-	80
Community Wastewater Management Systems (CWMS)	1,298	229	1,170	-	1,170
Williamstown - Rising Main Duplication	1,100	132	550	-	550
Nuriootpa West - Gravity Mains Asset Management	75	-	75	-	75
Tanunda West - Gravity Mains Asset Management	75	-	75	-	75
Operation Emergency Drain Repairs	38	10	105	-	105
Operation Construction of New IP	10	-	10	-	10
Mount Pleasant Gravity Drain	-	-	10	-	10
Stockwell Gravity Drain	-	-	10	-	10
CWMS Headworks Replacement	-	-	5	-	5
CWMS Control System	-	3	20	-	20
Tanunda - CWMS Lagoons	-	2	78	-	78
Stockwell Waste Water Treatment Plant	-	40	89	-	89
Mount Pleasant Waste Water Treatment Plant	-	42	143	-	143
Stormwater Drainage	491	27	646	(23)	623
Upgrade Inlet Capacity	40	-	40	-	40
Drainage Capacity Upgrade	25	-	25	-	25
Mount Pleasant - Phillis Street and Melrose Street - New Inlet Pits	25	-	25	-	25
Mount Pleasant - Melrose Street to River - Channel Easement/Scour Protection	18	-	18	-	18
Mount Pleasant - William Street - Underground Drainage	15	-	15	-	15
Mount Pleasant - Tungkillio Road/Isaac Street - Channel Easement/Scour Protection	10	-	10	-	10
Nuriootpa Stormwater Management Study	180	2	269	-	269
Williamstown - George Street - Low Point Drainage Improvem	30	-	30	-	30
Springton Drainage	50	-	50	-	50
Kalbeeba Drainage	98	-	98	-	98
Nuriootpa - Kalimna Road - Road Drain	-	-	39	-	39
Nuriootpa - Greenock Road - Road Drain	-	25	27	(23)	4
Recreation Assets	864	79	908	295	1,203
Playground Equipment Upgrade	70	7	70	-	70
Recreation Parks - Ovals	251	28	251	-	251
Tanunda Recreation Park Committee - Oval Lighting Upgrade	198	-	198	-	198
Stockwell Oval (subject to grant funding approval)	345	-	345	-	345
Nuriootpa Swimming Pool Solar Heating System	-	44	44	-	44
Skate Park Projects	-	-	-	20	20
Warren Reservoir Project	-	-	-	275	275
Plant and Equipment	37	14	64	(32)	32
PABX Telephone Server, Headsets and Handsets	37	-	37	(37)	-
Barossa Bushgardens Irrigation	-	-	18	-	18
Barossa Bushgardens Plant Stands	-	9	9	-	9
Talunga Park - Mower	-	5	-	5	5
Total Asset New and Upgrade Budget	4,250	763	4,674	3,271	7,945

Grants, Contributions and Asset Sales 2015-16

(Excluding Nuriootpa Centennial Park Authority)

Grants, Contributions and Asset Sales

Renewal and Replacement Programs

Project Description	Original Budget	Actuals at 31 Mar	Full Year Revised Budget (RB) in Last Update	Budget adjustments Quarter 3	Proposed Full Year Revised Budget (RB)
	\$'000	\$'000	\$'000	\$'000	\$'000
Community Wastewater Management Systems (CWMS)	58	22	75	(18)	57
Vehicle Replacements - Proceeds on trade-in	58	22	75	(18)	57
Recreation Assets	33	-	33	-	33
Williamstown Queen Victoria Jubilee Park - Court Resurfacing (subject to club grant funding approval) (Operating)	33	-	33	-	33
Plant and Equipment	262	83	283	-	283
Plant, Machinery and Vehicles - Proceeds on trade-in	35	-	35	-	35
Office Vehicles - Proceeds on trade-in	200	83	221	-	221
Community Transport Vehicles - Proceeds on trade-in	27	-	27	-	27
Library	76	21	76	-	76
Materials - Books - Public Library Scheme (Operating)	76	21	76	-	76
Total Asset Renewal and Replacement Budget	429	126	467	(18)	449

Grants, Contributions and Asset Sales

New and Upgrade Programs

Project Description	Original Budget	Actuals at 31 Mar	Full Year Revised Budget (RB) in Last Update	Budget adjustments Quarter 3	Proposed Full Year Revised Budget (RB)
	\$'000	\$'000	\$'000	\$'000	\$'000
Land	-	-	-	1,968	1,968
Angaston Railway Land	-	-	-	1,968	1,968
Building Assets	51	261	800	-	800
The Rex Stadia - Full Phased Air Cooling Solution	22	30	22	-	22
Talunga Recreation Park - Kitchen Upgrade (subject to Community funding of \$28,875)	29	-	29	-	29
Talunga Park Atrium	-	122	122	-	122
Land Held For Sale	-	109	627	-	627
Transport	13	197	13	652	665
New and Upgrade of Footpaths	-	32	-	-	-
Road Sealing Works (including extra R2R funding \$328k)	-	-	-	-	-
Angaston Railway Precinct Upgrade	13	13	13	-	13
Vine Vale/Light Pass Rd Intersection - Black Spot	-	152	-	269	269
Balmoral Road	-	-	-	383	383
Community Wastewater Management Systems (CWMS)	828	820	828	-	828
Developer Contributions	828	820	828	-	828
Stormwater Drainage	-	11	60	(60)	-
Stormwater Management	-	11	60	(60)	-
Recreation Assets	313	42	313	230	543
Tanunda Recreation Park Committee - Oval Lighting Upgrade	83	-	83	-	83
Stockwell Oval (subject to grant funding approval)	230	-	230	-	230
Parks and Gardens	-	17	-	-	-
Warren Reservoir Project	-	25	-	230	230
Plant and Equipment	-	-	27	-	27
Barossa Bushgardens Irrigation	-	-	18	-	18
Barossa Bushgardens Plant Stands	-	-	9	-	9
Total Asset New and Upgrade Budget	1,205	1,331	2,041	2,790	4,831