



Annual Budget and Business Plan 2013-14

Report on Financial Results

As at 30 June 2014

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Executive Summary

This is the Report on Financial Results for the 2013-14 financial year pursuant to Regulations 7, 9 and 10 of the Local Government (Financial Management) Regulations 2011 under the Local Government Act 1999. Unless otherwise indicated figures shown are for the 2013-14 financial year and variances reflect the comparison of the actual result to the original budget.

The report on the following page is a high level summary of both operating and capital investment activities of the Council prepared on the basis of a simplified Uniform Presentation of Finances basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common core of financial information, which enables meaningful comparisons of each Council's finances.

At the third quarter update for 2013-14 Council approved to carry forward into 2014-15 capital projects for \$27,696, these have been incorporated into the 2014-15 Original Budget.

This report includes a further list of Council approved Carried Forward items to the 2014-15 financial year for incomplete projects. Many of these projects were held in works in progress as at 30 June 2014 and others have grant funding attached to the work. The approved Carried Forward projects will be included with the first Budget Update 2014-15.

The Federal Financial Assistance Grants were paid early this year via two payments for 2013-14 year received in the 2012-13 year. The early payments process has been stopped; the budget and actual income for that year has been reduced effecting the projected cash and operating position.

This report should be read in conjunction with the Annual Financial Statement for the Year Ended 30 June 2014.

Uniform Presentation of Finances

	Note	Original Full year Budget \$'000	Actuals as at 30 June \$'000	Variance Act to OB \$'000	Adopted Revised Budget (RB) March \$'000	Requests Carried Forward \$'000	Full- year Post C/Fwds June \$'000
OPERATING ACTIVITIES:							
Operating Income	1	31,737	32,795	1,058	31,942	(92)	31,850
Less Operating Expenses	2	31,527	32,719	1,192	32,157	(303)	31,854
Operating Surplus (Deficit) (a)		210	76	(134)	(215)	211	(4)
Less Net Outlays on Existing							
Capital Expenditure on Renewal and Replacement of existing assets	3	5,532	3,558	(1,974)	5,371	1,508	3,863
Less Depreciation, Amortisation and Impairment	4	6,364	6,534	170	6,364	-	6,364
Less Proceeds from Sale of Replaced Assets	5	741	345	(396)	680	308	372
Net Outlays on Existing Assets (b)		(1,573)	(3,321)	(1,748)	(1,673)	1,200	(2,873)
Less Net Outlays on New and Upgraded Assets							
Capital Expenditure on New and Upgraded assets	6	4,114	5,949	1,835	7,806	1,438	6,368
Less Amounts received specifically for New and Upgraded Assets	7	377	1,517	1,140	1,493	-	1,493
Less Proceeds from Sale of Surplus Assets	8	780	214	(566)	780	566	214
Net Outlays on Existing Assets (c)		2,957*	4,218	1,261	5,533	872	4,661
Net Lending / (Borrowing) (a) - (b)- (c)		(1,174)*	(821)	353	(4,075)	(2,283)	(1,792)

Funding Source for the movement in Net Lending / (Borrowing)	\$'000
Original Full year Budget Net Lending / (Borrowing)	(1,174)
Carried Forward Budget Adjustments - September Budget Update. Funds were held for these projects in cash and investments at 30 June 2013	(1,942)
Other Budget Adjustments - September Budget Update. Funds these items will decrease Council's cash and investments	(39)
Budget Adjustments - December Mid-year Budget. Funds for these items will decrease Council's cash and investments	122
Budget Adjustments - March Budget Update. Funds required for these items will decrease Council's cash and investments	(1,042)
Budget Adjustments – Carried Forward from 13-14 to 14-15	2,283
Proposed Full- year Revised Budget -Net Lending / (Borrowing)	(1,792)

The original budget to actual variations, 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 reporting within this report. This executive variance report of the Uniform Presentation of Finances represents an overall summary of the impact on the net lending/borrowing using the Operating Results and Capital Expenditure along with the effect to Key Performance Indicators and the Council's adopted targets. In the table above there is a column listing the carried forward items; for further information refer to pages 10 and 14.

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

Uniform Presentation of Finances

- (1) Development activity more than expected \$57k (F); Discontinuing of the early quarterly instalments of the Financial Assistance Grants for 2013-14 where previous years included extra instalment(s) the net amount reduced \$470k (U); Tanunda to Lyndoch bike signage carried over from last year \$96k (F); funded programs not budgeted or increased \$380k (F); Reimbursements Stormwater Drainage offset by expense for pipes \$353k (F); Recoupments on insurance claims \$120k (F), unbudgeted special distribution \$98k (F); C/Fwd income to 2014-15 \$92k (F).
- (2) Stormwater & Drainage – floodwall expenditure \$109k (U), pipes \$373k (U) and materials excavation and transport from Stockwell \$166k (U); Tanunda to Lyndoch bike signage carried over from last year \$72k (U); Support Services (internal support) including equipment leases and annual licensing budget unspent \$143k (F); Recreation - The REX management fee, contractors and electricity on charged saving \$140k (F); C/Fwd expenditure to 2014-15 \$303k (F).
- (3) Projects C/Fwd from 2012-13 \$95k (U); Projects transferred to new \$20k (F); Projects amended during the year net - \$210k (F); C/Fwd projects to 2014-15 \$1,508k (F).
- (4) Depreciation charges decreased over estimates for Buildings due to application of new accounting standard and increased useful lives \$84k (F); increase in equipment depreciation for software \$70k (U); Bike Path assets depreciation budget \$57k, actual \$188k; Road shoulders & sealed roads added to existing assets rather than seal entire segments \$96k; CWMS Extra saving \$36k more than budget reduction at \$115k.
- (5) Vehicle trade-in proceeds were reduced as less vehicles changed over than originally intended; C/Fwd proceeds from trade-ins to 2014-15 \$308k (F).
- (6) C/Fwd projects from 2012-13 \$2,723k (U); Projects transferred from renewal \$20k (U) (see note 3); Tanunda Tennis Court resurfacing \$155k (U); Additional approved cost for the Bike Path \$550k (U); other approved Budget adjustments Net \$295k (U); C/Fwd projects to 2014-15 \$1,438k (F).
- (7) C/Fwd Tanunda to Lyndoch bike path income from 2012-13 \$870k (F); CWMS – developer and connection contributions \$184k (F); Barossa Gallery Gift fund - Organ restoration project contribution \$117k (F)
- (8) Less than expected sales for identified surplus assets; C/Fwd proceeds from sales to 2014-15 \$566k (F).

Key Performance Indicators

	Original Budget 30 June 14	Actual 30 June 14	Revised Budget March Update 30 June 14
Operating Surplus / (Deficit) (\$'000)	210	76	(215)
Target	To achieve an operating breakeven position, or better, over any five year period.		
Notes	<i>Operating Surplus decreased as a result of the grant income no longer received in advance offset by other unexpected income and reduced expenditure.</i>		
Operating Surplus Ratio	(0.5%)	0.31%	0.4%
Target	To achieve an operating surplus ratio of between -2% to 10.		
Notes	<i>The ratio is better than expected and within the target range.</i>		
Net Financial Liabilities (\$'000)	17,939	13,986	17,824
Target	Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.		
Notes	<i>Cash holdings and trade and other receivables are higher than budgeted resulting in a reduction to net financial liabilities with numerous capital projects C/Fwd to 2014-15 ; Note: annual operating revenue 2013-14 - \$32,795k.</i>		
Net Financial Liabilities Ratio	57%	43%	56%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.		
Notes	<i>See comments on the previous KPI, the ratio is more favourable than budget and well within the target range.</i>		
Interest Cover Ratio	3.4%	3.0%	3.1%
Target	Net interest is greater than 0% and less than 8% of operating revenue.		
Notes	<i>Less than budgeted interest charged resulted in a favourable reduction on this ratio.</i>		
Council - Asset Renewal v Depreciation Ratio*	113%	83%	119%
Target	Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of depreciation over a rolling 3 year period.		
Notes	<i>Expenditure on Renewal & Replacement Assets has reduced as a result of projects carried forward to next year and so the current capital works spend was not equal to the amount required from the Infrastructure and Asset Management Plans (IAMPs) and depreciation (where no IAMP's are prepared).</i>		

* The Asset Sustainability Ratio as shown within the Financial Statements is now using planned expenditure data from the Councils Infrastructure and Asset Management Plans (IAMP). Council IAMP's have been revised but where information on planned expenditure is not available, then actual depreciation for that asset class has been used to calculate this ratio. For the 2013-14 year an amount of \$5,582k has been used for this calculation for net planned expenditure.

Statement of Comprehensive Income

for the year ended 30 June 2014

	Note	Original Budget	Actual	Variance Fav/(Unfav)	Full- year Revised Budget in last Update*
		\$'000	\$'000	\$'000	\$'000
Income					
Rates	9	25,121	25,157	36	25,117
Statutory charges	10	528	583	55	556
User charges	11	2,372	2,365	(7)	2,360
Grants, subsidies and contributions	12	2,464	2,624	160	2,364
Investment income	13	262	304	42	312
Reimbursements	14	614	953	339	640
Other income	15	376	792	416	593
Net gain - joint ventures & associates		-	17	17	-
Total Income		31,737	32,795	1,058	31,942
Expenses					
Employee costs	16	10,836	10,913	(77)	10,700
Materials, contracts & other expenses	17	12,985	13,990	(1,005)	13,778
Depreciation, amortisation & impairment	18	6,364	6,534	(170)	6,364
Finance Costs	19	1,342	1,277	65	1,315
Net loss - joint ventures & associates		-	5	(5)	-
Total Expenses		31,527	32,719	(1,192)	32,157
Operating Surplus / (Deficit)					
		210	76	(134)	(215)
Asset disposal & fair value adjustments	20	(477)	(636)	(159)	(477)
Amounts received specifically for new or upgraded assets	21	377	1,517	1,140	1,493
Physical resources received free of charge	22	176	1,425	1,249	176
Net Surplus / (Deficit)		286	2,382	2,096	977
transferred to Equity Statement					
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment	23	-	(4,617)	(4,617)	-
Share other Comprehensive Income – Equity Accounting Council Business		-	220	220	-
Total Other Comprehensive Income		-	(4,397)	(4,397)	-
Total Comprehensive Income		286	(2,015)	(2,301)	977

These Statements are to be read in conjunction with the attached Notes.

*The Third Quarter Budget Update amounts as reported to Council have been shown above.

Balance Sheet

as at 30 June 2014

	Original Budget	Actual	Variance Act to OB	Proposed Full- year Revised in last Budget Update
	\$'000	\$'000	\$'000	\$'000
Assets				
Current Assets				
Cash and cash equivalents	3,118	7,197	4,079	4,742
Trade & other receivables	2,825	2,956	131	2,815
Other financial assets	7	7	-	7
Inventories	29	129	100	29
	5,979	10,289	4,310	7,593
Non-current Assets held for Sale	-	319	319	-
Total Current Assets	5,979	10,608	4,629	7,593
Non-current Assets				
Financial Assets	198	642	444	100
Equity accounted investments in Council	1,494	1,723	229	1,491
Infrastructure, Property, Plant & Equipment	299,096	285,036	(14,060)	298,465
Other Non-current Assets	-	2,470	2,470	-
Total Non-current Assets	300,788	289,871	(10,917)	300,056
Total Assets	306,767	300,479	(6,288)	307,649
Liabilities				
Current Liabilities				
Trade & Other Payables	4,057	3,333	(724)	5,179
Borrowings	1,679	1,734	55	1,699
Provisions	1,738	2,394	656	1,648
Total Current Liabilities	7,474	7,461	(13)	8,526
Non-current Liabilities				
Borrowings	16,179	16,712	533	16,680
Provisions	237	615	378	182
Total Non-current Liabilities	16,416	17,327	911	16,862
Total Liabilities	23,890	24,788	898	25,388
Net Assets	282,877	275,691	(7,186)	282,261
Equity				
Accumulated Surplus	58,312	62,259	3,947	61,501
Asset Revaluation Reserves	220,655	208,160	(12,495)	216,865
Other Reserves	3,910	5,272	1,362	3,895
Total Equity	282,877	275,691	(7,186)	282,261

Statement of Changes in Equity

for the year ended 30 June 2014

	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
Actual	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period	59,109	212,513	6,084	277,706
Restated opening balance	59,109	212,513	6,084	277,706
Net Surplus / (Deficit) for Year	2,382			286
Other Comprehensive Income				
Gain on revaluation of infrastructure,, property, plant & equipment	-	(4,617)		(4,617)
Share of Other Comprehensive Income – Equity Accounted Council Businesses	-	220	-	220
Other equity adjustments – equity accounted Council businesses	(44)	44	-	-
Transfers between reserves	812		(812)	-
Balance at end of period	62,259	208,160	5,272	275,691
Original Budget				
Balance at end of previous reporting period	56,281	215,007	5,655	276,943
Restated opening balance	56,281	215,007	5,655	276,943
Net Surplus / (Deficit) for Year	286			286
Other Comprehensive Income				
Gain on revaluation of infrastructure,, property, plant & equipment	-	5,648		5,645
Impairment (expense) / recoupments offset to asset revaluation reserve	-			-
Transfer to accumulated surplus on sale of infrastructure, property, plant & equipment				
Transfers between reserves	1,745		(1,745)	-
Balance at end of period	58,312	220,655	3,910	282,877

Cash Flow Statement

for the year ended 30 June 2014

		Original Budget	Actual	Variance Act to OB Fav/(Unfav)	Proposed Full- year Revised Budget last Budget update
	Notes	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
Receipts					
Operating receipts		31,475	34,883	3,408	31,630
Investment receipts		262	324	62	312
Payments					
Operating payments to suppliers & employees		(23,887)	(28,208)	(4,321)	(24,569)
Finance payments		(1,342)	(1,287)	55	(1,315)
Net Cash provided by (or used in) Operating		6,508	5,712	(796)	6,058
Cash Flows from Investing Activities					
Receipts					
Amounts specifically for new or upgraded	19	375	1,517	1,142	1,491
Sale of replaced assets	5	741	345	(396)	680
Sale of surplus assets	8	780	214	(566)	780
Repayments of loans by community		-	22	22	-
Payments					
Expenditure on renewal/replacement of	3	(5,532)	(3,523)	2,009	(5,378)
Expenditure on new/upgraded assets	6	(4,114)	(5,949)	(1,835)	(7,788)
Loans made to community groups		-	(515)	(515)	(515)
Net Cash provided by (or used in) Investing		(7,750)	(7,889)	(139)	(10,730)
Cash Flows from Financing Activities					
Receipts					
Proceeds from Borrowings		-	515	515	515
Payments					
Repayments of Borrowings		(1,679)	(1,573)	106	(1,574)
Repayment of Finance Lease Liabilities		-	(41)	(41)	-
Net Cash provided by (or used in) Financing		(1,679)	(1,099)	580	(1,574)
Net Increase (Decrease) in cash held		(2,921)	(3,276)	(355)	(5,731)
Cash & cash equivalents at beginning of period	24	6,039	10,473	4,434	10,473
Cash & cash equivalents at end of period		3,118	7,197	4,079	4,742

Budget vs Actual Variance Report

The analysis below is based on the comparison between the actual results and the original budget for the year ended 30 June 2014. Although the following analysis mainly refers to the Statement of Comprehensive Income and Balance sheet, relevant note references have also been made to the Statement of Changes in Equity and Cash Flow Statement.

Statement of Comprehensive Income

Operating Income

The Operating Income of \$32,795k compares to the budget of \$31,737k a favourable variance of \$1,058k, with the main variations being:

(9) Rates– Favourable Variance \$36k

Fines & Interest more than expected \$25k (F).

(10) Statutory Charges– Favourable Variance \$55k

Development activity more than expected \$57k (F).

(11) User Charges –Unfavourable Variance \$7k

Less than expected caravan park income \$82k (U); Increase in cemetery fee activity \$29k (F); Sale of Community Wastewater Management Systems (CWMS) water extra \$39k (F); less than expected Art sales \$21k (U).

(12) Operating Grants– Favourable Variance \$160k

Discontinuing of the early quarterly instalments of the Financial Assistance Grants for 2013-14 where previous years included extra instalment(s) the net amount reduced \$470k (U); Tanunda to Lyndoch bike signage Carried over from last year \$96k (F); funded programs not budgeted or increased \$380k (F); Vine Vale Light pass Black Spot funding received for works \$22k (F); Barossa Gallery Organ fund renewal works \$137k (F); and a vehicle replacement grant \$12k (F).

(13) Investment Income – Favourable Variance \$42k

Increase to investment holdings and good cash management \$34k (F)

(14) Reimbursement – Favourable Variance \$339k

Reimbursements Stormwater Drainage offset by expense for pipes \$353k (F); Recreation - The REX electricity on charge offset by reduced expenditure \$65k (U)

(15) Other Income – Favourable Variance \$416k

Recoupments on insurance claims \$120k (F), unbudgeted special distribution \$98k (F); Road Reserve sale \$18k (F); sick leave claim \$6k (F); Bushgardens \$9k (F); Barossa Visitor Centre more activity \$25k (F)

Operating Expenditure

The Expenditure of \$32,719k compares to the budget of \$31,527k a unfavourable variance of \$1,192k, with the main variations being:

(16) Employee Costs - Unfavourable Variance \$77k

Wages to cover for workers away \$107k (U), Wages overhead capitalised to assets \$52k (F); Salary costs higher than budget \$96k (U).

(17) Materials, Contracts and Other Expenses – Unfavourable Variance \$1,005k

Building maintenance extra spend \$23k (U); plant & machinery and depot maintenance, service and repairs \$88k (U), Apprentice staff not budgeted \$43k (U); extra contribution for Stockwell artificial turf \$50k (U); Stormwater & Drainage – floodwall expenditure \$109k (U), Stormwater Drainage pipes \$373k (U) and materials excavation and transport from Stockwell \$166k (U); increased cost for water supply and usage \$64k (U); extra spending on road shoulders \$74k (U), road tree trimming \$80k (U), footpaths & kerbing \$37k (U), sealed roads maintenance \$22k (U); Tanunda to Lyndoch bike signage carried over from last year \$72k (U).

Legal fees cost saving \$16k (F); Governance costs saving \$5k (F); Support Services (internal support) including equipment leases and annual licensing budget unspent \$143k (F); Recreation - The REX management fee, contractors and electricity on charged saving \$140k (F); Regulatory Services reduced spending \$12k (F); Health Services reduced spending \$17k (F); Community Support – Home assistance reduced spending on service program \$91k (F); Less than expected caravan park expenditure \$97k (F); CWMS maintenance and operational cost savings including a decreased

number of septic tanks serviced \$84k (F); reduced spending on Bridges \$25k (F); and unsealed road patrol grading and patch/repair \$83k (F) and road signs and road administration \$57k (F).

(18) Depreciation, Amortisation and Impairment – Unfavourable Variance \$170k

Depreciation charges decreased for Buildings due to application of new accounting standard and increased useful lives \$119k (F); Bike Path assets depreciation budget \$57k, actual \$188k; Road shoulders & sealed roads part sections added to existing assets rather than seal entire segments \$96k; CWMS saving an extra \$36k than the expected budget reduction; and increase for equipment depreciation for core software/programs - Pathway \$70k (U).

(19) Finance Costs – Favourable Variance \$65k

Interest charges for Nuriootpa Centennial Park Authority was budgeted for \$55k but is consolidated out of financials being an internal loan from Council

Capital Amounts

The capital income area of \$2,305k compares to the budget of \$75k a favourable variance of \$2,230k, with the main variations being:

(20) Asset disposal & fair value adjustments – Unfavourable Variance \$160k

Loss on land sales and CFS building gifted to State Government \$33k (U) and sale of surplus land \$78k (U), better than expected net gain on plant & equipment including vehicle changeovers \$99k (F), Loss on disposal/write off buildings \$14k (U), footpaths \$5k (F), Stormwater \$7k (U), CWMS \$30k (F), resurface on roads \$100k (U), equipment \$60k (U).

(21) Amounts specifically for new or upgraded assets - Favourable Variance \$1,140k

Tanunda to Lyndoch bike path carried over from last year \$870k (F); Leisure options bus lifter contribution \$13k (F); Stormwater - Floodwall grant \$26k (F); CWMS – developer and connection contributions \$84k (F) & Parks & Gardens – open space contributions \$96k (F).

(22) Physical resources received free of charge - Favourable Variance \$1,249k

Land assets received free of charge \$150k; Infrastructure assets received \$1,099.

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

Other Comprehensive Income Analysis

(23) Changes in revaluation surplus - infrastructure, property, plant & equipment decrease or increase) \$4,617k (D)

This amount reflects the revaluation of asset classes - Land \$7,626k (D) and Buildings \$3,009k (I).

Balance Sheet Analysis

The Balance Sheet records Net Assets (total assets less total liabilities) or 'Equity' has decreased by \$7,186k from the original budget, this is mainly as a result of the net decrease for the revaluation of selected assets classes.

(24) Current Assets increase of \$4,629k

As noted in the Cashflow Statement the cash variance at end of period is higher than the original budget by \$4,079k (I) mainly as a result of the higher brought forward amount from last year of \$4,434k (I). The higher cash amounts are mostly as a result of carried forwards, a net amount of \$2,283k, mainly for capital expenditure still to be completed and unbudgeted special distribution from insurance portfolio \$98k (I), Development activity income \$57k (I), and delays in leasing arrangements \$143k (I). Trade & Other Payables showing in Liabilities at year end including amounts received in advance was higher by \$131k (I), amounts received in advance including early receipt of grant income \$199k (I).

(23) Non-current Assets decrease of \$10,917k

The decrease in non-current assets is attributable to a net decrease for the revaluation of selected assets classes land & buildings \$4,617k (D) this was budgeted to increase by \$5,394k (I) a difference of \$10,011k (D) due to the land revaluation reduction.

(24) Total Liabilities increase of \$898k

Higher than expected balance in liabilities monies owed at year end includes loan amount provided to the Barossa Valley Hockey Association \$515k (I) and amounts received in advance including early receipt of grant income \$199k (I)

(25) Other Reserves increase of \$1,362k

This variance to Other Reserves is mainly a result of CWMS works not completed by year \$671k, for further information on other movements to reserves please refer to Note 9 within the Financial Statements.

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							
Development and Environmental Services	Carried Fwd	Bushgardens Village Nursery grant	Bushgardens Village Nursery grant - unspent funds to be carried forward - payment received in advance from 13/14	(15,661)			(15,661)
Development and Environmental Services	Carried Fwd	Bushgardens NRC grant funds	Bushgardens NRC grant funds carry forward unspent funds to 14/15	(2,770)			(2,770)
Development and Environmental Services	Carried Fwd	NRM Education grant funds not spent	NRM Education grant funds not spent - carry forward to 14/15	(4,346)			(4,346)
Works and Engineering Services	Carried Fwd	Jack Bobridge Track Interpretive Signage	Jack Bobridge Track Interpretive Signage grant funding - payment received in advance from 13/14	(48,965)			(48,965)
Corporate and Community Services	Carried Fwd	DOHA /DSS Transition Funding: Branding Project	DOHA /DSS Transition Funding: Branding Project unspent funds - payment received in advance from 13/14	(16,607)			(16,607)
Corporate and Community Services	Carried Fwd	Northern Adelaide Medicare Local - Project Activities	Income from other sources to be used for project activities in 2014/15 -Northern Adelaide Medicare Local	(3,636)			(3,636)
Note 1						(91,985)	
Development and Environmental Services	Carried Fwd	CWMS Septic Tank Cleaning	Septic Tank Cleaning Contractor(s) not completing 2013/14 clean out schedule within budget period due to late start and unfavourable weather conditions for land disposal of waste material.	58,000			58,000
Corporate and Community Services	Carried Fwd	Community asset fund	Balance of fund to repair the BGWA septic to be 50% reimbursed by BGWA during 14/15	14,744			14,744
Corporate and Community Services	Carried Fwd/Transfer	Rex project work completion aircon/pool plant	Work on hold awaiting outcome and recommendations of staged acoustic reports	17,500			17,500
Works and Engineering Services	Carried Fwd	Jack Bobridge Track Interpretive Signage exp	Jack Bobridge Track Interpretive Signage project expenditure - payment received in advance from 13/14	48,965			48,965
Corporate and Community Services	Carried Fwd	DOHA/DSS Transition expenditure Branding Project	DOHA /DSS Transition expenditure: Branding Project unspent funds - payment received in advance from 13/14	16,607			16,607
Development and Environmental Services	Carried Fwd	NRM Education grant funded expenses - carry forward	NRM Education grant funded expenses - carry forward to 14/15	4,346			4,346
Corporate and Community Services	Carried Fwd/Transfer	Rex project work completion aircon/pool plant	Defect rectification on hold awaiting outcome and recommendations of staged acoustic reports	58,500			58,500
Executive Services	Carried Fwd	Customer surveying	The customer surveying process was delayed by the vendor due to illness, which affected the timing and construction of the survey tool	5,000			5,000
Corporate and Community Services	Carried Fwd	Electronic Employee Self Service payroll	Implement electronic Payroll input and processing for Employee Self Service in financial systems	21,000			21,000
Corporate and Community Services	Carried Fwd	Financial reporting tool	Implementation of Financial reporting tool in the financial system for users to track and analyse budget versus actual spend - Business Intelligence (BI)	6,200			6,200
Corporate and Community Services	Carried Fwd	Mt Pleasant Furniture Purchases	Mt Pleasant refurbishment was delayed due to waiting on grants & new initiative bid. Require longer timeframe for placement of furniture orders.	6,670			6,670
Corporate and Community Services	Carried Fwd	Northern Adelaide Medicare Local - Project Activities	Additional funds required for project activities in 2014/15. Northern Adelaide Medicare Local	3,636			3,636
Development and Environmental Services	Carried Fwd	Bushgardens Village Nursery grant expenditure	Bushgardens Village Nursery grant expenditure - payment received in advance from 13/14	15,661			15,661
Corporate and Community Services	Carried Fwd	Legal Fees - Land Use Agreement Project	Unused budget for Land Use Agreement templates etc with Wallmans	23,000			23,000
Development and Environmental Services	Carried Fwd	Bushgardens NRC grant funded exp unspent	Bushgardens NRC grant funded exp unspent - carry forward to 14/15	2,770			2,770
Note 2						302,599	
NET TOTAL - Operating Adjustments			Note: for reconciliation purposes the report includes <u>Approved</u> Carried Forwards	210,614	210,614	0	210,614

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
		Capital Expenditure on Renewal and Replacement of existing assets					
Works and Engineering Services	Carried Fwd	Major Plant - CAT Grader	Tender Committee approval 24 June 2014.	403,129			403,129
Works and Engineering Services	Carried Fwd	Major Plant - Rosmech Road Sweeper	Tender Committee Resolution 24 June 2014.	386,942			386,942
Works and Engineering Services	Carried Fwd	Depot Vehicles - Isuzu 8-9 Tipper Truck	Tender Committee Resolution 24 June 2014.	144,057			144,057
Works and Engineering Services	Carried Fwd	Depot Vehicles - Isuzu Chipper Truck	Tender Committee Resolution 24 June 2014.	136,262			136,262
Works and Engineering Services	Carried Fwd	Depot Vehicles - Isuzu Tandem Tipper	Tender Committee Resolution 24 June 2014.	216,887			216,887
Works and Engineering Services	Carried Fwd	ACU9 replacement	Finalisation of installation delayed due to weather	34,375			34,375
Works and Engineering Services	Carried Fwd	Mt Pleasant Library Redev -High Level Windows	Work completed waiting on invoice	7,986			7,986
Works and Engineering Services	Carried Fwd	Mt Pleasant Library Redev - Int & Ext Painting	Waiting on Contractor	7,348			7,348
Works and Engineering Services	Carried Fwd	Mt Pleasant Library Redev- Pergola & wall	Work In Progress	8,426			8,426
Works and Engineering Services	Carried Fwd	Mt Pleasant Library Redev - Kitchen Upgrade	Work In Progress	3,685			3,685
Works and Engineering Services	Carried Fwd	COURTS, TENNIS/NETBALL, TANUNDA	Unpaid contribution towards tennis/netball courts	155,000			155,000
Corporate and Community Services	Carried Fwd	Toilets & Changerooms Stockwell Park	Unspent funds required to pay retention \$	3,756			3,756
				Note 3	1,507,853		0
		Asset Sales adjustments/Capital Income*					
Works and Engineering Services	Carried Fwd	Plant Replacement - Trade In Budget	Tender Committee Resolution 24 June 2014.	(308,000)			(308,000)
				Note 4	(308,000)		0
NET TOTAL - Asset Renewal/Replacement Adjustments					1,199,853	0	1,199,853
		Capital Expenditure on New and Upgraded assets					
Corporate and Community Services	Carried Fwd	Cycle hub construction contract retention monies	5% retention in cap ex contract costs need to be carried forward for reimbursement in 2014/15 - BG Group - Progress Claims 1 and 2	130,867			130,867
Corporate and Community Services	Carried Fwd	Cycle Hub variations to budget	Variations documented and approved by Council 26 June 2014 - offset from works capital plant and equipment budget	29,133			29,133
Executive Services	Carried Fwd	Risk Management / Corporate Reporting System	Carry forward of funds provided from 13-14 insurance scheme bonus payments - has been set aside for a executive reporting tool to support risk generally but also improved corporate reporting outcomes.	73,307			73,307
Works and Engineering Services	Carried Fwd	Implementation of Stage 1 of Security Project	6 week implementation phase - Waiting on parts	30,672			30,672
Corporate and Community Services	Carried Fwd	Men's Shed Relocation	Balance needs to be carried forward into 14/15 financial year	11,073			11,073
Nuriootpa Centennial Park Authority	Carried Fwd	NCPA Hoffman Oval Lights & Shelter Sheds	NCPA - Hoffman Oval Lights & Shelter Sheds - work not started in 13-14, therefore c/fwd requested into 14-15	10,000			10,000

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
Works and Engineering Services	Carried Fwd	CWMS Capital projects incomplete	CWMS Capital projects incomplete including: Gravity Main - Nuriootpa Replacement; WWTP - Stockwell: WWTP MT Pleasant; WWTP Nuriootpa; CWMS Control Systems and Headwork Replacements	670,868		(670,868)	0
Works and Engineering Services	Carried Fwd	Stormwater Drainage Capital projects incomplete	Stormwater Drainage Capital projects incomplete including: Road drain, Penrice Road, Nuriootpa; Road drain, Penrice Road, Penrice: Road drain, Murray St, Tanunda; Road drain, Greenock RD, Nuriootpa; Road drain, Hospital Toad Mt Pleasant Talunga Village Drainage; Flood Wall Nuriootpa	482,314			482,314
				Note 5	1,438,235		0
		Asset Sales adjustments					
Corporate and Community Services	Carried Fwd	Proceeds from Sales of Surplus Assets	Land held for sale, identified by Council previously for the construction of the REX	(566,000)			(566,000)
				Note 6	(566,000)		0
NET TOTAL - Asset New/Upgrade Adjustments					872,235	(670,868)	201,367
NET TOTAL - Capital Adjustments			Note: for reconciliation purposes the report includes <u>Approved</u> Carried Forwards	2,072,088	2,072,088	(670,868)	1,401,220

2012-13 vs 2013-14 Actual - Variance Report

The analysis of the financial results for 2012-13 as compared to 2013-14 below should be read in conjunction with the Financial Statements for the Year Ended 30 June 2014.

Statement of Comprehensive Income

The operating surplus of \$76k compares to the prior year surplus of \$148k, with the main operating variations between the two years being:

- Overall Rate revenue has increased by 4.9% from \$23,985k in 2012-13 to \$25,157k in 2013-14. This is in line with Council's decision to increase rates in real terms, review of property valuations by the Valuer General, together with some development growth in the area leading to higher number of rateable properties and ensuring service charges e.g. Waste collection and CWMS fund the actual service cost.
- Statutory Charges have increased by 16.8% or \$84k, more Development activity following the improved economic environment \$66k.
- User Charges have increased by \$84k, increased caravan park income \$57k (F); increase in cemetery activity \$26k.
- Grants, subsidies and contributions have decreased by \$58k from \$2,682k in 2012-13 to \$2,624k in 2013-14. Discontinuing of the early quarterly instalments of the Financial Assistance Grants for 2013-14 where previous years included extra instalment(s) the net amount reduced \$452k; offset by State Government funded programs increased \$105k; Vine Vale Light pass Black Spot funding received for works \$22k; Roads to Recovery project funding allocation increase \$77k; Tanunda to Lyndoch bike signage \$96k.
- Investment Income was less by \$95k due to reduced investment holdings.
- Reimbursements have increased by \$377k, Stormwater Drainage \$353k (offset by an expense for pipes).
- Other Income has increased by \$87k various movements due to unplanned insurance claims recoupment, insurance special distribution, workers compensation rebate and other donations.
- Employee Costs have increased by 8.7% from \$10,033k in 2012-13 to \$10,913k in 2013-14, full time equivalents (FTE) increased from last year at 123.6 to 126.4; Salary increase from last year for extra staff resources for Collaborative Officer, Strategic projects, Bushgardens & Natural Resource Management, CWMS and Organisational Development and Risk Management programs (U); increases for Enterprise Bargaining Agreement and other contract salary and wage increases (U).
- Materials, contracts & other expenses have increased by 7.2% from \$13,052k in 2012-13 to \$13,990k in 2013-14
Increased cost (U) from last year include: Stormwater Drainage (offset by reimbursement) for pipes \$373k and floodwall expenditure \$109k; Materials excavation and transport from Stockwell to Nuriootpa \$166k; Transport including roads, footpaths, kerbing maintenance \$368k; Community services for leisure options and home assistance \$43k; contribution for Stockwell artificial turf \$111k; Tanunda to Lyndoch bike signage \$90k; Asset revaluation and condition assessment \$104k; Health plan \$11k; Council Operations and Community building maintenance \$105k; information communication & technology equipment lease payments \$68k.
Offset by reductions (F) including: electricity cost \$48k; water service & usage charges \$32k; town planning studies & reports \$100k; Community Wastewater Management Systems (CWMS) septic tank cleaning \$158k; oval irrigation & scarifying undertaken last year \$165k; signage strategy emergency services \$46k.
- Depreciation has increased slightly from \$6,529k in 2012-13 to \$6,534k in 2013-14 an increase of \$5k road shoulders and resealing \$80k and the bike path \$190k but decreased as a result of the application of AASB13 asset revaluation for buildings \$173k, a decrease in CWMS depreciation due to a review of the condition assessment and their useful lives \$139k.

For further information on asset disposals, capital income and assets received free of charge and Other Comprehensive Income for the year, refer to Notes 20-22 within this report.

Annual Business Plan - Business Units

Executive Services

Responsibilities and Services Provided: General Management, Media Communications, Citizenship Ceremonies, Australia Day Awards, Economic Development, Organisational Development, Tourism, Sustainability, Governance, Business Excellence, Human Resources, Risk Management

Operations

	Original Full year Budget (OB)	Actual	Variance Act to OB Fav/(Unfav)	Current Full- year Revised Budget in last update
	\$'000	\$'000	\$'000	\$'000
Income	15	144	129	120
Expenditure	2,033	2,072	(39)	2,105
Capital Amounts	(2)	4	6	(2)
Net Surplus (Deficit)	(2,020)	(1,924)	96	(1,987)

Budget and actual results now include transactions associated with the transfer of internal restructure of services implemented on the Information system to date. Refer to Operating budget adjustments for Variances applicable to this Business Unit.

Note: Both Executive Services and Development and Environmental Services provide management, operational and regulatory services to the community and within Council as an organisation.

New Initiatives \$'000

Description

Executive Services

35

Strategic Projects Program Implementation – Salaries, Legal and Other Incidentals

Description New & Upgrade Programs

Strategic plan no.	Description	Original Full year Budget (OB)	Actual	Variance Fav/(Unfav)	Full- year Revised Budget (RB) in last update
		\$'000	\$'000	\$'000	\$'000

WHS Risk and Corporate Reporting Software

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Corporate and Community Services

Responsibilities and Services Provided: Community Development, Community Transport and Home Assist, Insurance, Contracts/Leases, Information and Communication Technology, Licenses/Permits, Community Services, Recreation Facilities, Volunteer Resource Centre, Visitor Information Centre, Aged Care, Youth, Customer Service, Finance, Library Services, Records Management, Leisure Options, Payroll, Audit

Operations

	Original Full year Budget (OB)	Actual	Variance Act to OB Fav/(Unfav)	Full- year Revised Budget (RB) in last Update
	\$'000	\$'000	\$'000	\$'000
Income	24,015	24,276	261	24,070
Expenditure	10,117	10,035	82	10,305
Capital Amounts	217	159	(58)	334
Net Surplus (Deficit)	14,115	14,400	285	14,099

Budget and actual results now include transactions associated with the transfer of internal restructure of services implemented on the Information system to date. Refer to Operating budget adjustments for Variances applicable to this Business Unit.

New Initiatives

Description	\$'000
Ground lease & Community Lease / Licence legal support	20
Community Asset Fund	25

Capital Works Program

Description Renewal & Replacement Programs		Original Full year Budget (OB)	Actual	Variance Fav/(Unfav)	Full- year Revised Budget in last Update
Strategic plan no.	Description	\$'000	\$'000	\$'000	\$'000
	Community Services	103	74	29	80
	Leisure Options & Community Transport Vehicles changeovers				
	Vehicle - Barossa Area Fund Raisers for Cancer	-	12	(12)	12
	Funded by donation and trade-in Barossa Area Fund Raisers for Cancer for the replacement of their vehicle				
	Library	66	50	16	66
	Update of Library Book Stock and new software system for Council wide book availability				
	Gallery organ restoration - Tanunda	20	150	(130)	111
	Ongoing restoration works funded in full by Grants				
	Replace of Court 2 floor (Sportshall - the Rex)	102	106	(4)	97

Description New & Upgrade Programs

Strategic plan no.	Description	Original Full year Budget (OB) \$'000	Actual \$'000	Variance Fav/(Unfav) \$'000	Full- year Revised Budget (RB) in last Update \$'000
	Tanunda Bike Hub	136	165	(29)	296
	Construction of Hub over 2 years part funded by grant, net cost shown				
	Stockwell Clubrooms - extension	-	31	(31)	35
	Carried Fwd – from 12-13				
	Extra costs in addition to budget for: additional asbestos removal, electrical works and installation of backrest to accessible toilet due to Building Code changes.				
	Men's shed utilities connections	-	9	(9)	20
	Utilities connection upon completion of Men's Shed build at Ash St Tanunda				
	Nuriootpa Pool - cover	-	-	-	5
	Carried Fwd – from 12-13				

Development and Environmental Services

Responsibilities and Services Provided: Strategic Planning, Development Control, Building Assessment, Food Inspection, Immunisation, Natural Resources, Environmental Health, Fire Safety, Waste Management, Heritage, Community Wastewater Management System (CWMS) Administration, Liquor Licences, Public Health, Dog and Cat Control, Fire Prevention, Parking and Traffic Control, Café Licenses, Limited Liquor Licenses, Dry Areas Implementation

Operations

	Original Full year Budget (OB)	Actual	Variance Act to OB Fav/(Unfav)	Full- year Revised Budget (RB) in last Update
	\$'000	\$'000	\$'000	\$'000
Income	5,059	5,266	207	5,245
Expenditure	5,346	5,311	35	5,382
Capital Amounts	132	220	88	261
Net Surplus (Deficit)	(155)	175	330	124

Budget and actual results now include transactions associated with the transfer of internal restructure of services implemented on the Information system to date. Refer to Operating budget adjustments for Variances applicable to this Business Unit.

New Initiatives

Strategic plan no.	Description	\$'000
	Regional Public Health Plan Development	15
	Council will seek to collaborate with councils in the State Government established Barossa Region (i.e., Gawler, Light Regional and Mallala) to prepare a Regional Public Health Plan requested pursuant to Section 51 of the new South Australian Public Health Act 2011	

Note: Both Executive Services and Development and Environmental Services provide management, operational and regulatory services to the community and within Council as an organisation. Because of this, Capital Works projects are uncommon.

Description New & Upgrade Programs

Strategic plan no.	Description	Original Full year Budget (OB)	Actuals	Variance Fav/(Unfav)	Full- year Revised Budget in last Update
		\$'000	\$'000	\$'000	\$'000
	Vaccine Fridge	-	-	-	8
	Carried Fwd 12-13 – from last year				
	Barossa Bushgardens Coolroom	-	12	(12)	12

Works and Engineering Services

Responsibilities and Services Provided: Road Construction and Maintenance, Stormwater Drainage and Construction, Development and Maintenance of Parks and Reserves, Footpath Construction and Maintenance, Infrastructure Development, Bridge Construction and Maintenance, CWMS Maintenance and Repairs, Roadside Vegetation Management and Control, Public Lighting Requirements, Cemeteries, Public Toilets, Playgrounds, Road Safety Control, Management of Plant and Machinery, Maintenance of Council Buildings

Operations

	Original Full year Budget (OB)	Actual	Variance Act to OB Fav/(Unfav)	Full- year Revised Budget (RB) in last Update
	\$'000	\$'000	\$'000	\$'000
Income	1,153	1,722	569	1,032
Expenditure	12,598	14,009	(1,411)	12,949
Capital Amounts	(271)	1,923	2,194	599
Net Surplus (Deficit)	(11,716)	(10,365)	1,351	(11,318)

Budget and actual results now include transactions associated with the transfer of internal restructure of services implemented on the Information system to date. Refer to Operating budget adjustments for Variances applicable to this Business Unit.

New Initiatives

Description	\$'000
Additional contractor expenditure to reflect assets that Council receives from land developments	67

Capital Works Program

Description Renewal & Replacement Programs

Strategic plan no.	Description	Original Full year Budget (OB)	Actuals	Variance Fav/(Unfav)	Full- year Revised Budget in last Update
		\$'000	\$'000	\$'000	\$'000
	Transport Assets	2,384	2,681	(297)	2,349
	Renewal and replacement works include: resealing, resheeting and footpaths				
	Community Wastewater Management	84	62	22	84
	Vehicle requirements				
	Carried Fwd 12-13 – Vehicle				
	Equipment Assets	1,740	226	1,514	1,565
	Bobcat; Vehicles; Truck; Includes Utilities, Admin & Inspector vehicle (Net cost after trade in)				
	Building & Recreation	73	7	66	118
	Appendix C - Building & Recreation Asset Management Plans Version 2				
	Carried Fwd 12-13 – \$45k				
	Nuriootpa Office Air-conditioning renewal	75	34	41	75
	Nuriootpa Library, Chambers and office air-conditioning renewal program				
	Bridge Assets	50	21	29	50
	Replacement of Bridge Armco Safety Guards				

Capital Works Program

Description New & Upgrade Programs		Original Full year Budget (OB)	Actuals	Variance Fav/(Unfav)	Full- year Revised Budget in last Update
Strategic plan no.	Description	\$'000	\$'000	\$'000	\$'000
	Community Wastewater Management Systems (CWMS)	2,726	2,356	370	3,277
	Mount Pleasant Gravity Mains Realignment to treatment Plant; Design reuse Mt Pleasant Golf Course; Springton WWTP Stormwater Management; Outflow track construction; Bio-Solids Plant /Lagoon desludging; Nuriootpa North Gravity Mains Asset Management/Repair; Lyndoch Gravity Mains Asset Management; Open Manhole/Pump Station Safety; Operation Emergency Drain Repairs; Nuriootpa Irrigation Lagoon Upgrade and WWTP Overflow; Nuriootpa WWTP mech/elect Fencing upgrade; operations Pump Station Screens Repairs/ Replacement. Carried forward from 2012-13: Mount Pleasant WWTP & Mains Upgrade; Penrice Gravity Mains Asset Management; Stockwell Reuse Line Construction to Stockwell Ovals & Fencing; and Operations Reuse Infrastructure, Nuriootpa (2km) & Tanunda Gravity (1 Km) - Mains Carried Forward 12-13 – incomplete works \$501k				
	Recreation Assets	100	121	(21)	125
	Playground equipment upgrade - various sites				
	Stormwater Drainage	405	-	405	335
	Mt Pleasant new inlet pits; Upgrade Inlet Capacity; drainage capacity upgrade; Tanunda Murray Street; Talunga Village & Springton drainage				
	Equipment Assets	30	20	10	40
	Minor plant purchases required for works operations Carried Forward 12-13 – incomplete Trailer purchase				
	Transport	100	-	100	100
	New and upgrade works including: footpaths				
	Nuriootpa Floodplain Mitigation	-	23	(23)	186
	Carried Forward 12-13 – incomplete works \$186k				
	Tanunda - Gawler Shared Path Project	-	2,092	(2,092)	2,123
	Carried Forward – Completion of work commenced in 2011-12				
	Road drain, Penrice Road	-	-	-	35
	Carried Forward 12-13 – incomplete works				
	Road drain, Melrose Street, Mt Pleasant	-	79	(79)	75
	Carried Forward 12-13 – incomplete works				
	Road drain, Showgrounds Road, Mt Pleasant	-	-	-	-
	Carried Forward 12-13 – incomplete works				
	Road drain, Greenock Road, Nuriootpa	-	-	-	39
	Carried Forward 12-13 – incomplete works				
	Road drain, Hospital Road, Mt Pleasant	-	-	-	33
	Carried Forward 12-13 – incomplete works				
	Installation of Public Lighting, Tanunda Main	-	15	(15)	60
	Carried Forward 12-13 – incomplete works				
	Nuri Cemetery Landscaping – Vine Street	-	3	(3)	3
	Carried Forward 12-13 – incomplete works				
	Road Pave & Road Seal, Johannes Street,	-	168	(168)	199
	Carried Forward 12-13 – incomplete works				
	Tanunda Tennis Court Resurfacing	-	-	-	155

Associated Entities – Subsidiary

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.

To this end, and in accordance with the Authority's Charter, operating surpluses of the Caravan Park activities are utilised to maintain the Nuriootpa Recreation Park facilities (including tennis courts, 3 ovals and associated buildings and infrastructure), as well as the picturesque Coulthard Reserve located adjacent to the Caravan Park. Operating surpluses from the Caravan Park activities are also utilised to provide important funding for the programmed upgrade and replacement of the facility assets managed by the Authority.

The 2 ovals, a soccer pitch and eight tennis courts are extensively used by local sporting clubs. The four-star rated Caravan Park facilities include on-site cabins and vans, a camp kitchen, and various other standard amenities.

The projected 2013-14 Income Statement for the Authority is included within Council's financial statements, contained within this document.

Operations

	Original Full year Budget (OB)	Actual	Variance Act to OB Fav/(Unfav)	Full- year Revised Budget (RB) in last Update)
	\$'000	\$'000	\$'000	\$'000
Income	1,495	1,387	(108)	1,475
Expenditure	1,433	1,292	141	1,416
Capital Amounts	-	-	-	-
Net Surplus (Deficit)	62	95	33	59

Capital Works Program

Description Renewal & Replacement Programs		Original Full year Budget (OB)	Actuals	Variance Fav/(Unfav)	Full- year Revised Budget (RB) in last Update
Strategic plan no.	Description	\$'000	\$'000	\$'000	\$'000
	Contribution to tennis court resurfacing	20	-	20	-

Description New & Upgrade Programs		Original Full year Budget (OB)	Actuals	Variance Fav/(Unfav)	Proposed Full- year Revised Budget
Strategic plan no.	Description	\$'000	\$'000	\$'000	\$'000
	Cabin Program	300	357	(57)	350
	Cabin upgrade program				
	Cabin Removal, roadworks & other	170	83	87	76
	Demolition of old cabins \$0k. Roadworks \$26k. Camp kitchen refurbishment \$9k. Replacement of power lines \$22k add vehicle \$19k.				
	Coulthard Reserve - additional outdoor furniture	12	-	12	-
	Hoffman Oval Lights & Shelter Sheds	-	-	-	10