



# Annual Budget and Business Plan 2015-16

## Report on Financial Results

As at 30 June 2016

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# Executive Summary

This is the Report on Financial Results for the 2015-16 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 2015-16 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 2015-16 Council approved to carry forward (C/Fwd) into 2016-17 capital projects for \$75,465 and operating items for \$6,000; these have been incorporated into the 2016-17 Original Budget. Council also approved carry forward amounts at the July and August 2016 meetings.

This report includes a further list of Council (if approved) C/Fwd items to the 2016-17 financial year for incomplete projects. Many of these projects were held in works in progress as at 30 June 2016 and others have grant funding attached to the work. The further list of Carried Forward projects will be included with the first Budget Update 2016-17.

The Federal Financial Assistance Grants were paid early in the previous year via two payments from the 2015-16 year and received in the 2014-15 year. The actual income for 2015-16 was then decreased affecting the operating position beyond the control of Council.

This report should be read in conjunction with the Annual Financial Statement for the Year Ended 30 June 2016.

## Long Term Financial Plan (LTFP)

Since the adoption of the Budget, Council has made decisions on projects that have material financial implications not only for the 2015-16 year (these are included within the yearly budget wherever possible) but also may affect the longer term. In some cases not all information is available for these projects and therefore is not included in the budget review. The following list is a summary of these types of projects:

- ❖ A review of the Council's Asset condition, useful and remaining lives to more accurately reflect the actual service needs and consumption of the assets will continue. It is expected that Council's understanding and management of this important function could potentially improve the operating result in the LTFP. Selected asset types are made of two components mainly within the transport asset class. The second component being a long life asset. Current practice in the past is not to depreciate these second components. Council's initial review and findings are that if the long life application was applied to the second component, depreciation may in fact be reduced in future years. The asset component long lives will be reviewed during the 2016-17 financial year.
- ❖ Budget adjustment carried forwards have been submitted to incorporate additional expenditure for next year – whether these service adjustments have a long term effect is unknown at this stage.
- ❖ The Nuriootpa Centennial Park Authority (NCPA) 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.
- ❖ On Thursday, 29 September 2016 a significant weather event impacted the Council area resulting in high flood waters, whilst mostly contained within existing flood mitigation and stormwater systems, infrastructure damage and clean-up is estimated to be substantial. Council has initially assessed damage or clean-up requirements to road, stormwater, culvert, bridge, community wastewater management system, footpath and recreational infrastructure and have estimated an impact of greater than \$1,000,000.

# 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 30 June 2016 (\$'000)	Variance Original Budget to Actual (\$'000)	*Full Year Revised Budget in Last Update (\$'000)	Budget adjustments quarter 4 (\$'000)	Current Full Year Revised forecast (\$'000)
Income	1-4	35,075	35,221	146	34,850	(46)	34,804
Less Expenses	5-6	34,891	34,101	(790)	34,971	(212)	34,759
<b>Operating Surplus / (Deficit)</b>		<b>184</b>	<b>1,120</b>	<b>936</b>	<b>(121)</b>	<b>166</b>	<b>45</b>
<b>Less Net Outlays on Existing Assets</b>							
Capital Expenditure on Renewal and Replacement of Existing Assets	7	5,464	2,820	(2,644)	5,810	(1,946)	3,864
Less Depreciation, Amortisation and Impairment	6	7,254	7,188	(66)	7,359	0	7,359
Less Proceeds from Sale of Replaced Assets	8	320	286	(34)	340	0	340
		<b>(2,110)</b>	<b>(4,654)</b>	<b>(2,544)</b>	<b>(1,889)</b>	<b>(1,946)</b>	<b>(3,835)</b>
<b>Less Net Outlays on New and Upgraded Assets</b>							
Capital Expenditure on New and Upgraded Assets	9	4,902	5,687	785	8,662	(2,796)	5,866
Less Amounts Received Specifically for New and Upgraded Assets	10	1,205	3,107	1,902	4,204	(789)	3,415
Less Proceeds from Sale of Surplus Assets	11	0	348	348	451	(103)	348
		<b>3,697</b>	<b>2,232</b>	<b>(1,465)</b>	<b>4,007</b>	<b>(1,904)</b>	<b>2,103</b>
<b>Net Lending / (Borrowing) for Financial Year</b>		<b>(1,403)</b>	<b>3,542</b>	<b>4,945</b>	<b>(2,239)</b>	<b>4,016</b>	<b>1,777</b>

\*Revised Budget is the third quarter Budget Update for the year, adopted by Council at the May 2016 meeting and material financial information received since that time has been included. Current Full Year Revised budget includes the Budget adjustment carried forwards requests as included in this document.

The Original Budget and Revised Budget amounts in respect of capital expenditure on renewal and replacement/new and upgraded assets have been reallocated to align with actual amounts spent within those asset categories.

## Uniform Presentation of Finances (continued)

<b>Funding Source for the movement in Net Lending / (Borrowing)</b>	<b>\$'000</b>
<b>Original Full year Budget Net Lending / (Borrowing)</b>	<b>(1,403)</b>
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)
Budget Adjustments – June Budget Update and Carried Forward from 15-16 to 16-17	4,016
<b>Proposed Full- year Revised Budget - Net Lending / (Borrowing)</b>	<b>1,777</b>

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 13 to 17.

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

### Uniform Presentation of Finances

- (1-4) Less than expected caravan park income \$278k (U); Early payment received Financial Assistance Grants \$524k (U); Roads to Recovery extra funding \$282k (F); Workers Compensation claims \$76k (F); Recoupments from Income Protection \$73k (F) Insurance bonus \$94k (F); The REX power costs reimbursed \$72k (U); C/Fwd income to 2016-17 \$56k (U).
- (5-6) Employee leave accruals net movement \$112k (U); Development Plans not expended \$88k (F); Employment agency staff needed for Works operating services \$75k (U); Electricity cost reduced - The REX \$84k (F), Community Wastewater Management Systems (CWMS) \$31k (F), NCPA \$73k (F) and Office buildings \$20k (F); Fuel cost/use savings \$50k (F); Rubble not used on road shoulders/patching \$73k (F); less than expected interest on existing loans portfolio \$50k (F); C/Fwd expenditure to 2016-17 \$204k (F).  
Depreciation charges net decrease - Emergency Service buildings & structures (CFS) transferred to State Govt. \$35k (F); Gawler-Tanunda Bike Path \$134k (F); CWMS asset validation \$52k (U); Transport assets – useful and remaining life date review \$66k (U); Rec Parks condition assessment \$33k (F); Stormwater & Drainage - useful and remaining life date review \$34k (F); Pipe Organ \$64k (U).
- (7) Projects C/Fwd from 2014-15 \$179k (U); Budget amended during the year net \$180k (F); C/Fwd projects to 2016-17 \$1,971k (F).
- (8) Projects C/Fwd from 2014-15 \$38k (F); Budget amended during the year net \$17k (U); Vehicle trade-in proceeds were less than expected \$54k (U).
- (9) C/Fwd projects from 2014-15 \$744k (U); Budget amended during the year net \$3,149k (U); C/Fwd projects to 2016-17 \$2,538k (F).
- (10) Capital Income - Angaston Railway land grant \$1.92m (F); Budget amended during the year - Stockwell second oval grant/contributions \$230k (U); Road grant rec’d \$31k (F); Additional grants and contributions \$112k (F); C/Fwd projects to 2016-17 \$669k (U).
- (11) C/Fwd proceeds of sales from 2014-15 \$451k (F); C/Fwd proceeds from sales to 2016-17 \$103k (U).

# Key Performance Indicators

		Original Budget 30 June 16	Actual 30 June 16	Revised Budget March Update 30 June 16
<b>Operating Surplus / (Deficit) (\$'000)</b>		184	1,120	(121)
<b>Target</b>	To achieve an operating breakeven position, or better, over any five year period.			
<b>Notes</b>	<i>Operating Surplus increased as a result of various unexpected income including Roads to Recovery funding \$282k and numerous decreases to expenditure, including energy and fuel \$304k, materials costs \$175k and depreciation \$67k. Along with Carried forward (for approval) operating income and expenditure net \$149k.</i>			
<b>Operating Surplus Ratio</b>		0.2%	3.18%	(0.4%)
<b>Target</b>	To achieve an operating surplus ratio of between -2% to 10.			
<b>Notes</b>	<i>The ratio is better than expected and within the target range. See comments on the previous KPI and variance reporting for further explanation</i>			
<b>Net Financial Liabilities (\$'000)</b>		16,468	10,206	\$16,771
<b>Target</b>	Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.			
<b>Notes</b>	<i>Opening cash holdings were higher than budgeted along with additional income and reduced expenditure on both operational and substantial capital expenditure with the latter \$4,433k to be carried forward (for approval) to 2016-17 resulting in a reduction to net financial liabilities. Note: annual operating revenue 2015-16 - \$35,221k.</i>			
<b>Net Financial Liabilities Ratio</b>		47%	29%	48%
<b>Target</b>	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.			
<b>Notes</b>	<i>See comments on the previous KPI, the ratio is more favourable than budget and well within the target range.</i>			
<b>Interest Cover Ratio</b>		2.7%	2.3%	2.6%
<b>Target</b>	Net interest is greater than 0% and less than 8% of operating revenue.			
<b>Notes</b>	<i>More than budgeted interest received and less interest paid and accrued resulted in a favourable reduction on this ratio.</i>			
<b>Council - Asset Renewal v Depreciation Ratio*</b>		98%	66%	86%
<b>Target</b>	Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of depreciation (over a rolling 3 year period for budget amounts).			
<b>Notes</b>	<i>Expenditure on Renewal and Replacement Assets has decreased as a result of projects carried forward to next year and so the current capital works spend was less than 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 above used planned expenditure data which was sourced from Council's adopted plan, where applicable, and actual depreciation for 2016 Original and Revised Budgets. Council IAMP's are currently being revised therefore for the 'Actual 30 June 2016' ratio, actual depreciation has been used instead of adopted IAMP required expenditure, as it is considered to be more accurate.

# Statement of Comprehensive Income

for the year ending 30 June 2016

	Note	Original Full Year Budget (\$'000)	Actuals as at 30 June 2016 (\$'000)	Variance Original Budget to Actual (\$'000)	*Full Year Revised Budget in Last Update (\$'000)	Budget adjustments quarter 4 (\$'000)	Proposed Full Year Revised Budget (\$'000)
<b>Income</b>							
Rates	12	27,242	27,246	4	27,231	0	27,231
Statutory Charges	13	626	657	31	633	0	633
User Charges	14	2,667	2,454	(213)	2,338	4	2,342
Grants, Subsidies and Contributions	15	2,947	2,903	(44)	2,691	(47)	2,644
Investment Income	16	213	288	75	253	0	253
Reimbursements	17	514	482	(32)	510	10	520
Other Income	18	866	1,183	317	1,194	(13)	1,181
Net Gain – Joint Ventures and Associates		0	8	8	0	0	0
<b>Total Revenues</b>		<b>35,075</b>	<b>35,221</b>	<b>146</b>	<b>34,850</b>	<b>(46)</b>	<b>34,804</b>
<b>Expenses</b>							
Employee Costs	19	12,222	12,174	(48)	12,280	0	12,280
Materials, Contracts and Other Expenses	20	14,265	13,627	(638)	14,177	(219)	13,958
Depreciation, Amortisation and Impairment	21	7,254	7,188	(66)	7,359	0	7,359
Finance Costs	22	1,150	1,098	(52)	1,155	7	1,162
Net Loss – Joint Ventures and Associations		0	14	14	0	0	0
<b>Total Expenses</b>		<b>34,891</b>	<b>34,101</b>	<b>(790)</b>	<b>34,971</b>	<b>(212)</b>	<b>34,759</b>
<b>Operating Surplus / (Deficit)</b>							
		<b>184</b>	<b>1,120</b>	<b>936</b>	<b>(121)</b>	<b>166</b>	<b>45</b>
Asset Disposal & Fair Value Adjustments	23	(646)	(1,263)	(617)	(469)	0	(469)
Amounts Received Specifically for New or Upgraded Assets	24	1,205	3,107	1,902	4,204	(789)	3,415
Physical Resources Received Free of Charge	25	0	1,481	1,481	0	0	0
<b>Net Surplus / (Deficit)</b>		<b>743</b>	<b>4,445</b>	<b>3,702</b>	<b>3,614</b>	<b>(623)</b>	<b>2,991</b>
Transferred to Equity Statement		0	0	0	0	0	0
Other Comprehensive Income		0	0	0	0	0	0
Changes in revaluation surplus - infrastructure, property, plant & equipment	26	0	3,979	3,979	0	0	0
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve		0	(310)	(310)	0	0	0
<b>Total Other Comprehensive Income</b>		<b>0</b>	<b>3,669</b>	<b>3,669</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>		<b>743</b>	<b>8,114</b>	<b>7,371</b>	<b>3,614</b>	<b>(623)</b>	<b>2,991</b>

\*Revised Budget is the third quarter Budget Update for the year, adopted by Council at the May 2016 meeting and material financial information received since that time has been included. Proposed Full Year Revised budget includes the Budget adjustment carried forwards requests as included in this document

# Statement of Financial Position

as at 30 June 2016

	Note	Original Full Year Budget (\$'000)	Actuals as at 30 June 2016 (\$'000)	Variance Original Budget to Actual (\$'000)
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents		1,761	9,299	7,538
Trade and Other Receivables		2,956	2,689	(267)
Other Financial Assets		7	0	(7)
Inventories		129	270	141
Subtotal		4,853	12,258	7,405
Non-Current Assets Held for Sale		0	133	133
Total Current Assets	27	4,853	12,391	7,538
<b>Non-current Assets</b>				
Financial Assets		642	686	44
Equity Accounted Investments in Council Businesses		1,723	1,683	(40)
Infrastructure, Property, Plant and Equipment		303,394	338,492	35,098
Other Non-Current Assets		0	486	486
Total Non-current Assets	28	305,759	341,347	35,588
Total Assets		310,612	353,738	43,126
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Trade and Other payables		3,192	3,201	9
Borrowings		1,997	1,948	(49)
Provisions		2,396	2,542	146
Total Current Liabilities		7,585	7,691	106
<b>Non-Current Liabilities</b>				
Borrowings		13,634	14,336	702
Provisions		615	853	238
Total Non-current Liabilities		14,249	15,189	940
Total Liabilities	29	21,834	22,880	1,046
<b>Net Assets</b>		<b>288,778</b>	<b>330,858</b>	<b>42,080</b>
<b>Equity</b>				
Accumulated Surplus		63,426	69,181	5,755
Asset Revaluation Reserve		220,032	254,249	34,217
Other Reserves	30	5,320	7,428	2,108
<b>Total Equity</b>		<b>288,778</b>	<b>330,858</b>	<b>42,080</b>

# Statement of Changes in Equity

for the year ended 30 June 2016

	Accumulated Surplus (\$'000)	Asset Revaluation Reserve (\$'000)	Other Reserves (\$'000)	Total Equity (\$'000)
<b>Actual</b>				
Balance at the end of previous reporting period	65,972	250,580	6,192	322,744
Restated opening balance (2014-15 Financial Statements)	65,972	250,580	6,192	322,744
Net Surplus / (Deficit) for year	4,445			4,445
Other Comprehensive Income	0	0	0	0
Gain (Loss) on Revaluation of Infrastructure, Property, Plant and Equipment	0	3,979	0	3,979
Infrastructure, Property, Plant and Equipment Impairment (Expense) / Recoupsments Offset to Asset	0	(310)	0	(310)
Transfer between reserves	(1,236)	0	1,236	0
<b>Balance at the End of Period</b>	<b>69,181</b>	<b>254,249</b>	<b>7,428</b>	<b>330,858</b>
<b>Original Budget</b>				
Balance at the end of previous reporting period	65,972	250,580	6,192	322,744
Restated opening balance (2014-15 Financial Statements)	65,972	250,580	6,192	322,744
Net Surplus / (Deficit) for year	1,026			1,026
Other Comprehensive Income	0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	0	6,560	0	6,560
Infrastructure, Property, Plant and Equipment Impairment	0	0	0	0
Transfer between reserves	(374)	0	374	0
<b>Balance at the End of Period</b>	<b>66,624</b>	<b>257,140</b>	<b>6,566</b>	<b>330,330</b>



# Statement of Cash Flows

for the year ending 30 June 2016

	Note	Original Full Year Budget (\$'000)	Actuals as at 30 June 2016 (\$'000)	Variance Original Budget to Actual (\$'000)
<b>Cash Flows from Operating Activities</b>				
Receipts				
Operating Receipts		34,862	36,431	1,569
Investment Receipts		213	288	75
Payments				
Operating payments to Suppliers and Employees		(26,485)	(27,589)	(1,104)
Finance Payments		(1,150)	(1,098)	52
<b>Net Cash Provided by (or Used in) Operating Activities</b>		<b>7,440</b>	<b>8,032</b>	<b>592</b>
<b>Cash Flows from Investing Activities</b>				
Receipts				
Amounts Specifically for New or Upgraded Assets	24	1,205	3,107	1,902
Sale of Replaced Assets	8	320	286	(34)
Sale of Surplus Assets	11	0	348	348
Net Disposal of Investment Securities		0	7	7
Repayments of Loans by Community Groups		38	38	0
Payments				
Expenditure on Renewal / Replacement of Assets	7	(5,464)	(2,820)	2,644
Expenditure on New / Upgraded Assets	9	(4,902)	(5,687)	(785)
Net Purchase of Investment Securities		0	0	0
Loans made to Community Groups		0	0	0
<b>Net Cash Provided by (or Used in) Investing Activities</b>		<b>(8,803)</b>	<b>(4,721)</b>	<b>4,082</b>
<b>Cash Flows from Financing Activities</b>				
Receipts				
Loans Received		297	1,260	963
Finance Lease Funds		0	21	21
Proceeds from Bonds and Deposits		0	62	62
Proceeds from Internal Borrowings		2,150	0	(2,150)
Payments				
Repayments of Borrowings		(1,811)	(1,811)	0
Repayment of Finance Lease Liabilities		0	(27)	(27)
Repayment of Bonds and Deposits		0	(23)	(23)
Repayment of Internal Borrowings		(2,150)	0	2,150
<b>Net Cash Provided by (or Used in) Financing Activities</b>		<b>(1,514)</b>	<b>(518)</b>	<b>996</b>
<b>Net Increase / (Decrease) in Cash Held</b>		<b>(2,877)</b>	<b>2,793</b>	<b>5,670</b>
Cash and Cash Equivalents at Beginning of Period	27	4,638	6,506	1,868
<b>Cash and Cash Equivalents at End of Period</b>		<b>1,761</b>	<b>9,299</b>	<b>7,538</b>

The Original Budget and Revised Budget amounts in respect of capital expenditure on renewal and replacement/new and upgraded assets have been reallocated to align with actual amounts spent within those asset categories.

# 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 2016. Although the following analysis mainly refers to the Statement of Comprehensive Income and Statement of Financial Position, relevant note references have also been made to the Statement of Changes in Equity and Statement of Cash Flows.

## Statement of Comprehensive Income

### Operating Income

The Operating Income of \$35,221k compares to the budget of \$35,075k a favourable variance of \$146k, with the main variations being:

*(12) Rates– Favourable Variance \$4k*

More than expected legal costs on-charged \$15k (F); less than expected rate rebates \$12k (F); net difference for land use and valuation objections \$18k (U).

*(13) Statutory Charges– Favourable Variance \$31k*

Development activity less than expected \$39k (F).

*(14) User Charges –Unfavourable Variance \$213k*

Sale of water higher than expected \$38k (F); NCPA caravan park activity less than expected \$283k (U); Home Assist client contributions \$29k (F) - offset by expenditure.

*(15) Operating Grants– Unfavourable Variance \$44k*

Roads To Recovery - 2 extra amounts received \$282k (F); Federal grants paid early last year \$524k (U); Changes in amounts received for: Collaborative Officer \$47k (F); Barossa Cycle Hub \$17k (F); Bushgardens \$29k (F); Regional Projects \$24k (F); Warren Reservoir \$9k (F); Bike track signage \$12k (F); Stormwater Drainage \$25k (F); Home Assist \$16k (F); Youth Services \$8k (F); Leisure Options \$33k (U) – most grants are matched in the period by expenditure.

*(16) Investment Income – Favourable Variance \$75k*

Greater investment holdings increasing interest \$30k (F).

*(17) Reimbursement – Favourable Variance \$32k*

Reimbursements not in line with budget: Upper Torrens Land Management \$20k (U); Natural Resource Centre \$12k (F); Procurement Shared Services \$15k (F).

*(18) Other Income – Favourable Variance \$317k*

Additional income received for: Human Resources shared services \$33k (F); Regional Projects \$22k (F); Workers compensation and other insurance recoupments/rebate/claims \$153k (F); Bushgardens \$46k (F); Recreation Park Nuriootpa \$22k (F); Insurance bonus \$94k (F); The REX power on-charged less than expected \$72k (U); Waste collection additional income \$15k (F).

### Operating Expenditure

The Expenditure of \$34,101k compares to the budget of \$34,891k, a favourable variance of \$790k, with the main variations being:

*(19) Employee Costs - Favourable Variance \$48k*

Increase in Leave accruals \$112k (U); Workers Compensation back payment required \$35k (U); Wages overhead included with employee cost actuals \$205k (F).

*(20) Materials, Contracts and Other Expenses – Favourable Variance \$638k*

Functional expenditure variances:

Favourable: expenditure under budget – Consultants: Development Plans \$88k; Civil Engineering \$25k; Information Technology - Annual License Fees \$35k and Purchase License Fees \$46k; Electricity costs for: The REX \$84k, CWMS \$32k, NCPA Caravan Park \$77k, Office \$20k; Fuel: Depot \$23k and various other sites \$27k; Rubble not used on road shoulders/patching \$73k; Insurance: Income Protection \$7k, Building \$6k and Vehicle \$7k less than budget; Advertising: Nuriootpa Centennial Park Authority (NCPA) \$9k, Development plan \$4k, various others \$17k - less than

budget; Printing: rates \$4k, Tanunda Town Committee \$4k and Williamstown Community Council \$4k - less than budget; Training: WHS \$5k, HR & Organisational Development \$9k, Engineering \$6k and Finance \$2.5k less than Budget; FBT reduced benefits provided saving \$5k; Contributions & donations: Tour Down Under contribution reduced \$8k, Committee support & setup budget not accessed \$138k; Flood Warning Devices not accessed \$7k; Angaston Management Group not used \$5k; Sec 41 set up costs \$18k not used; Youth Services support \$6k; Elected Members budget not used \$3k; AHRI (Business Excellence) Membership \$4k; Other Miscellaneous Expenses - Rubble raising levy not required \$28k; Internal Allocations - Wages overhead recovery more than expected due to allocation to selected Capital works area \$109k.

Unfavourable: expenditure over budget - Employment Agency Staff Works Operating services \$75k; Postage costs unexpected increase over budget \$9k; Contributions and donations - Mt Pleasant Golf Club contribution additional \$15k; Community Assistance additional grants \$7k; Other Miscellaneous Expenses - Photocopiers rental more than budget \$8k; Internal Allocations - Use of Council plant on Capital works less than expected \$22k; Home Assist client contributions \$29k - offset by income; Legal Fees over budget \$69k including: Planning appeals \$62k, Building \$17k, Rates outstanding accounts recovery \$15k; Library Services subscription services \$18k; GST refund on property sales \$22k; Regional Projects \$24k; Wages overhead included with employee cost actuals \$205k.

*(21) Depreciation, Amortisation and Impairment – Favourable Variance \$66k*

Emergency Services (CFS buildings) transferred to State Govt. \$35k (F); Gawler-Tanunda Bike Path revaluation reduced depreciation \$134k (F); Community Wastewater Management Systems (CWMS) asset validation increased asset base and depreciation \$52k (U); expiry date calculator run on extended useful lives for both Transport assets \$66k (U) and Stormwater and Drainage assets \$34k (F); Rec Parks condition assessment \$33k (F); Swimming Pools \$16k (U); Depreciation movements on Equipment assets at: NCPA Rec Park \$12k (F), Community Transport vehicles \$11k (F), Library \$11k (F), ICT \$11k (F), Heavy plant \$46k (U), Playgrounds \$17k (U), Pipe Organ \$64k (U).

*(22) Finance Costs– Favourable Variance \$52k*

Less than expected interest accruals at year end on existing loan portfolio \$52k (F).

## Capital Amounts

The capital income area of \$4,445k compares to the budget of \$743k a favourable variance of \$3,702k, with the main variations being:

*(23) Asset disposal and fair value adjustments – Unfavourable Variance \$617k*

Gifting CFS buildings assets to the State Government \$1.15m (L); gain on sale not budgeted for Schaedel Street property land sales \$198k (F); Infrastructure assets replaced during the year \$291k (F); and vehicle trade-ins \$58k (F).

*(24) Amounts specifically for new or upgraded assets - Favourable Variance \$1,902k*

Unbudgeted grants/contributions: Angaston Railway land grant \$1.924m (F); Developer contributions Stormwater \$11k; Parks and Gardens \$17k; Footpaths and Kerbing \$40k; CWMS \$10k (F); Road grant \$31k (F); Talunga toilets \$35k (F); Nuriootpa Flood mitigation \$33k (F); Talunga Atrium/kitchen \$32k (F); Stockwell oval \$230k (U); the REX \$40k (F); Tanunda Recreation Park lights \$82.5k (U).

*(25) Physical resources received free of charge - Favourable Variance \$1,481k*

Assets received - CWMS \$283k, Stormwater \$245k, Roads \$568k, Footpaths/Kerbing \$380k - (F)

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

## Other Comprehensive Income Analysis

*(26) Changes in revaluation surplus - infrastructure, property, plant and equipment decrease or increase) \$3,979k (I).*

This amount reflects the revaluation of asset classes - Buildings \$59k (I), Bridges \$1,168k (I), and for CWMS assets a validation process \$2,751k (I).

## Balance Sheet Analysis

The Balance Sheet records Net Assets (total assets less total liabilities) and 'Equity' has increased by \$42,080k from the original budget; this is mainly as a result of the revaluation increase for selected asset classes in 2014-15 as the actual asset revaluation amount was finalised after the 2015-16 budget was adopted, resulting in an additional amount to the revaluation reserve of \$37,108k.

### *(27) Current Assets increase of \$7,538k*

As noted in the Statement of Cash Flows, the cash variance at end of year is higher than the original budget by \$7,538k (I). The main reasons are:

- a higher cash amount brought forward from the previous year of \$1,868k (I);
- net cash provided by operating activities from budget \$592k (I); this includes Roads To Recovery 2 extra amount received \$282k, less Federal grants paid early last year \$524k, reduced energy costs including electricity and fuel \$304k, reduced expenditure on Development Plans \$88k, increased interest income \$30k, reduced financing costs \$50k, reduced materials purchases \$175k, along with unexpected revenue and/or other expenditure savings and carried forwards to next year (if approved) net of income is \$149k;
- surplus land asset sales more than budget \$348k (I);
- additional amounts received (income) for assets \$1,902k (I), including Angaston railway land grant \$1,924k (offset by asset purchase);
- Capital expenditure less than adopted budget \$1,859k (D), this amount is affected by:
  - carried forwards to next year (if approved) is \$4,509k (I),
  - asset acquisitions amended during the year net increase \$2,969k (D) including Angaston railway land \$1,937k (I); and
- Proceeds from borrowing more than budgeted on behalf of NCPA \$963k (I).

### *(28) Non-current Assets increase of \$35,588k*

The increase in non-current assets is attributable to:

- a net increase for the 14-15 revaluation of selected asset classes transport, CWMS, stormwater and recreation - a total of \$44,420k (I) not complete at the time of the budget.; this increase was budgeted to be around \$6,560k (D);
- gifting CFS buildings assets to the State Government \$1.15m (D) and cabin impairment NCPA \$310k (D); and
- the carried forward capital expenditure budgets to next year (if approved) is \$4,433k (D).

### *(29) Total Liabilities increase of \$1,046k*

Borrowings more than budgeted on behalf of NCPA \$963k (I), Goods and Services Payable increased by \$601k (I) less Accrued Expense reduced by \$556k (D).

### *(30) Other Reserves increase of \$1,236k*

This variance to Other Reserves is mainly a result of CWMS Reserve increasing by \$1,449k (I) partly for works not completed by year end. 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
		<b>Operating Adjustments</b>					
CCS	Transfer	Gower Reserve - Lease Fee income	Assign budget to Lease fee natural account	0			0
CCS	Addition	WQVJP - Increased Income	Income for Caravan Park above budget	4,050			4,050
			<b>Note 1</b>		<b>4,050</b>		
DES	Addition	Barossa Bushgardens Natural Resource Centre	Final Grant Agreement approved with increase in grant funding.	1,058			1,058
CCS	Carried Fwd	Commonwealth Home and Community Care Programme - Transition funding	Unspent transition funding carried forward to 16/17	(3,511)			(3,511)
CCS	Carried Fwd	Warren Reserve - Grant Income	Carry forward 15/16 grants to 16/17 Warren Reservoir Master Plan and Early Works Programme	(10,620)			(10,620)
WES	Carried Fwd	Angaston Railway Precinct Upgrade	Carry forward 15/16 operating for 16/17 delivery	(21,499)			(21,499)
WES	Carried Fwd	Jack Bobridge Track Interpretive Signage	Jack Bobridge Track Interpretive Signage - Open Space Grant funding unspent	(2,053)			(2,053)
WES	Carried Fwd	Flood Mapping	Nuriootpa Township Flood Mapping Project Grant funding - Adelaide & Mount Lofty Natural Resource Management	(4,628)			(4,628)
WES	Carried Fwd	Bike Friendly Barossa	Bike Friendly Barossa Project - Grant funding unspent	(6,167)			(6,167)
			<b>Note 2</b>		<b>(47,420)</b>		
Executive	Addition	Regional Procurement Income Increase	Additional income generated as a result of project officer providing consultancy service to Port Pirie Council	10,000			10,000
			<b>Note 3</b>		<b>10,000</b>		
WES	Carried Fwd	Flood Mapping	Nuriootpa Township Flood Mapping Project Contributions - Other Councils	(7,150)			(7,150)
NCPA	Reduction	Nuriootpa Centennial Park Authority - Business case revision	Business case - changes to Operating income	(5,320)			(5,320)
			<b>Note 4</b>		<b>(12,470)</b>		
CCS	Addition	Williamstown Queen Victoria Jubilee Park - Increased Commission	Additional Expenditure for commission that matches increased rate in contract of 20% for accommodation fees. Income for caravan park also increased	(4,050)			(4,050)
CCS	Carried Fwd	Rex Carry Forward 15/16 filtration and aircon repairs/replacement	Deferred due to prioritisation of gas conversion / evaporative cooling major project	21,800			21,800
CCS	Carried Fwd	Delayed Chemical Storage compliance works - Nuriootpa Pool #1	Delayed implementation - weather impacts and prioritisation of Rex pool works during shutdown	3,320			3,320
DES	Addition	Planning Services Relief Staff Budget increase	Budget Increase - Due to extended leave relief staff was required on a more regular basis	(2,633)			(2,633)
CCS	Transfer	Finance Budgeting Reporting System	Reallocation from asset revaluation to budget preparation entry system	20,000			20,000
CCS	Transfer	Williamstown Queen Victoria Jubilee Park - Painting	Move remaining available budget to painting budget for final annual works	0			0
CCS	Transfer	Talunga Park Catering Shed - Contribution	Community project managers have requested that Council assist with costs for rewiring of catering shed	0			0
CCS	Carried Fwd	Community Asset Fund carry forward 16/17	Balance of 15/16 budget identified for Angaston Wagon Shelter project that cannot be completed until 16/17	7,877			7,877
CCS	Carried Fwd	Delayed Chemical Storage compliance works - Nuriootpa Pool #2	Delayed implementation - weather impacts & prioritisation Rex pool works during closure	16,590			16,590
CCS	Carried Fwd	Williamstown Queen Victoria Jubilee Park - Painting of buildings	Works not complete in 15/16 due to weather - works due to be complete by end of July 2016.	19,547			19,547
WES	Carried Fwd	Angaston Railway Precinct Upgrade	Carry forward 15/16 operating for 16/17 delivery	21,499			21,499
CCS	Addition	Williamstown History Group - Cemetery Project	Transfer from reserve	(5,655)		5,655	0
WES	Reduction	Works Asset management Plan	Reduction of Budget allocated. Remaining budgeted amount will not be spent this FY.	16,775			16,775
WES	Carried Fwd	Jack Bobridge Track Interpretive Signage	Jack Bobridge Track Interpretive Signage expenditure carry forward	2,053			2,053
WES	Carried Fwd	Flood Mapping	Nuriootpa Township Flood Mapping Project Expenditure	4,628			4,628

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
WES	Carried Fwd	Flood Mapping	Nuriootpa Township Flood Mapping Project Expenditure funded by Contributions - Other Councils	7,150			7,150
DES	Transfer	Building Fires Safety Assessment costs	Transfer of unspent funds from Health Legal Fees to Building Fire Safety - Building Surveyor	0			0
DES	Transfer	Building Advice - Consultants	Transfer of unspent Mosquito control purchases to Building Surveyor consultant (shortfall)	0			0
Executive	Transfer	Regional Procurement Misc Expense Increase	Additional Barossa Regional Procurement Group tender advertising costs to be offset by underspend in consultants	0			0
CCS	Carried Fwd	Community Land - property & management plans	Community Land - property & management plans complete the NI in the next year	5,000			5,000
Executive	Carried Fwd	Southern Barossa Hub Project	Carry forward 15/16 budget to 16/17- \$5,000 approved as part of Council meeting on 19/7/16 for urgent works currently underway.	5,000			5,000
Executive	Carried Fwd	Southern Barossa Hub Project	Carry forward 15/16 budget to 16/17 - \$4,000 remaining funds for project not approved as part of Council 19/7/16	4,000			4,000
CCS	Carried Fwd	Financial Reporting tool	Financial reporting tool use by budget managers to improve access, simple layout and ease of use to monitor their service areas	6,200			6,200
CCS	Carried Fwd	The Rex filtration and air conditioning repairs/replacement	Carry Forward 15/16 project costs. Deferred due to prioritisation of gas conversion / evaporative cooling major project	6,000			6,000
CCS	Carried Fwd	Delayed Chemical Storage compliance works - Nuriootpa Pool #3	Delayed implementation - weather impacts & prioritisation Rex pool works during closure	6,385			6,385
CCS	Transfer	Admin - Furniture & Fittings to Equipment	For Chamber microphone batteries	0			0
CCS	Transfer	Home Assist Scheme - Administration	Reallocate budget for seniors expo	0			0
CCS	Carried Fwd	Commonwealth Home and Community Care Programme - Transition funding	Expenditure re transition funding carried forward to 16/17	3,511			3,511
CCS	Carried Fwd	Rex Carry Forward 2015/2016 filtration and air conditioning replacement	Carry Forward 15/16 project costs. Deferred due to prioritisation of gas conversion / evaporative cooling major project	9,700			9,700
CCS	Carried Fwd	Delayed Chemical Storage compliance works - Nuriootpa Pool #4	Delayed implementation - weather impacts & prioritisation of Rex pool works during closure	2,288			2,288
CCS	Addition	Williamstown History Group - Cemetery Project	Transfer from reserve	(660)		660	0
Executive	Transfer	Public Relations Services	Increase printing budget due to postage increase for quarterly d'Vine	0			0
CCS	Addition	Elector Representation Review	Early progress of elector representation review requires advertising, not budgeted in 15/16	0			0
Executive	Addition	Staff Training Refund Allocation	Training cancelled and refunded, however expense still reflected in actuals. Increase is offset by refund allocated to reimbursement cost centre.	(500)			(500)
DES	Transfer	Other Health Services - Legal Fees	Shortfall in budget line for Building Fire Safety - transfer of unspent funds	1,000			1,000
CCS	Addition	Community Assistance Scheme funding	Utilise unused Youth grant budget towards Community Grants applications & additional allocation for application June 2016; net increase showing	(959)			(959)
CCS	Addition	Community Assistance Scheme funding	Addition to budget funding for Council approved (May 2016) for grant application	(1,500)			(1,500)
CCS	Carried Fwd	Heritage Budget	Remaining budget funds for unpaid approved heritage grants for 15/16	3,292			3,292
Executive	Addition	Brand SA Regional Awards Sponsorship	Sponsorship approved by Council at meeting of 21 June 2016	(800)			(800)
DES	Transfer	Manage Food Act - Legal Fees	Transfer of unspent Food Act Legal Fees to Building Surveyor consultant (shortfall)	1,000			1,000
Executive	Addition	Barossa Regional Procurement Group Legal Fee Expense	Barossa Regional Procurement Group Councils required legal validation of regional procurement framework. Expense fully offset by income generated from Port Pirie consultancy	(9,000)			(9,000)
CCS	Addition	Land Use Objection - legal advice	Additional funds needed for Legal advice budget 15/16 for land use dispute	(40)			(40)

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
CCS	Carried Fwd	PABX replacement project	Allocation for PABX Project - Delay in decision making and final scoping for PABX replacement	25,000			25,000
WES	Carried Fwd	Warren Reservoir project	Operating Expenditure from grant funding	10,620			10,620
WES	Carried Fwd	Warren Reservoir project	Operating Expenditure from grant funding	13,000			13,000
NCPA	Reduction	Nuriootpa Centennial Park Authority - Business case revision	Business case - changes to Operating expenditure	1,200			1,200
NCPA	Addition	Nuriootpa Centennial Park Authority - Business case revision	Business case - changes to Operating expenditure	(291)			(291)
			<b>Note 5</b>		<b>218,347</b>		
NCPA	Addition	Nuriootpa Centennial Park Authority - Business case revision	Business case - changes to Operating expenditure	(6,755)			(6,755)
			<b>Note 6</b>		<b>(6,755)</b>		
<b>NET TOTAL - Operating Adjustments</b>			Note: for reconciliation purposes the report includes <u>Approved</u> Carried Forwards	<b>165,752</b>	<b>165,752</b>	<b>6,315</b>	<b>172,067</b>



Summary of Capital Budget Variance Adjustments

Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
<b>Capital Expenditure on Renewal and Replacement of existing assets</b>						
Addition	The Rex air Con/Pool Plant project	Increase in Capital expenditure funded by increase in capital contribution	(39,773)			(39,773)
Carried Fwd	The Rex air Con/Pool Plant project	Deferred pending completion of gas conversion / evaporative cooling major project works	10,143			10,143
Carried Fwd	Poultry Pavilion Tanunda Rec Park	Carry over unspent 15/16 budget pending long term decision for pavilion	13,250			13,250
Carried Fwd	Penrice Gravity Drain	Retention, Completion Of Works	2,250		(2,250)	0
Carried Fwd	Operation Emergency IP and Manhole Repairs/Replacement	Retention, Completion Of Works	6,462		(6,462)	0
Carried Fwd	Corporate Reporting and Budget Management	Carry over funds set aside for reporting and budget management improvement system	108,507			108,507
Carried Fwd	Road Resheeting Works	Cost transfers required in 15/16 and carryover of capital funding to 16/17	385,181			385,181
Carried Fwd	Recreation Parks - Ovals	Cost transfers required in 15/16 and carryover of capital funding to 16/17	485,369			485,369
Carried Fwd	Road Resealing Works	Cost transfers required in 15/16 and carryover of capital funding to 16/17	150,411			150,411
Carried Fwd	Plant, Machinery and Vehicles	Cost transfers required in 15/16 and carryover of capital funding to 16/17	150,000			150,000
Carried Fwd	Tanunda Main Street Works Design	Cost transfers required in 15/16 and carryover of capital funding to 16/17	50,000			50,000
Carried Fwd	Renewal and Replacement of Existing Footpaths	Cost transfers required in 15/16 and carryover of capital funding to 16/17	263,000			263,000
Carried Fwd	Balmoral Road	Cost transfers required in 15/16 and carryover of capital funding to 16/17	346,436			346,436
Reduction	Nuriootpa Centennial Park - Resurface Tennis Courts	Business case - reduction to Capital expenditure - Resurface tennis courts	15,425			15,425
		<b>Note 7</b>		<b>1,946,661</b>		
<b>Asset Sales adjustments Replaced</b>						
	No adjustments		0			0
		<b>Note 8</b>		<b>0</b>		<b>0</b>
				<b>1,946,661</b>	<b>(8,712)</b>	<b>1,937,949</b>
<b>Capital Expenditure on New and Upgraded assets</b>						
Carried Fwd	Warren Reservoir - Capital	Carry over 15/16 capital to 16/17	275,000			275,000
Reduction	Swimming Pool and Ancillary Equipment	Business case - reduction to Capital expenditure	8,670			8,670
Reduction	Stockwell second oval	Remove project as included in 16/17 base budget	345,000			345,000
Transfer	Finance Budgeting Reporting System	Reallocation from Asset revaluation to budget preparation entry system	(20,000)			(20,000)
Carried Fwd	Finance Budgeting, Reporting System	Budget preparation, entry, approval, reconciliation, reporting program	20,000			20,000
Carried Fwd	Talunga Park Toilet Facility	Carry over 15/16 capital expenditure for 16/17 delivery	150,000			150,000
Carried Fwd	Skate Parks	Carry over 15/16 capital expenditure for 16/17 delivery	20,000			20,000
Carried Fwd	Angaston Railway Precinct Upgrade	Carry over 15/16 capital expenditure for 16/17 delivery	12,111			12,111
Carried Fwd	Barossa Bushgardens Nursery Shed	Shed will not be constructed until the new financial year. Money has been allocated from the Thyne Reid donations	6,659			6,659
Carried Fwd	The Rex Evaporative Cooling	Project completion/invoicing to be finalised and capitalised 16/17	25,562			25,562
Carried Fwd	The Rex Evaporative Cooling	Carry forward 2.5% retention held as per contract between practical completion and end of Defects Liability Period	9,867			9,867
Carried Fwd	STEDS Lagoons, Gomersal Road, Tanunda	Retention, Completion Of Works	50,000		(50,000)	0
Carried Fwd	STEDS Nuriootpa Gravity Mains	Retention, Completion Of Works	45,000		(45,000)	0
Carried Fwd	Waste Water Treatment Plant, Stockwell	Retention, Completion Of Works	45,472		(45,472)	0
Carried Fwd	Waste Water Treatment Plant, Mount Pleasant	Retention, Completion Of Works	45,375		(45,375)	0
Carried Fwd	Headwork Replacements	Retention, Completion Of Works	1,700		(1,700)	0
Carried Fwd	Williamstown - Rising Main Duplication	Retention, Completion Of Works	100,000		(100,000)	0
Carried Fwd	STEDS Nuriootpa Gravity Mains Renewal	Retention, Completion Of Works	0		0	0
Carried Fwd	Upgrade Inlet Capacity	Carry over 15/16 capital expenditure for 16/17 delivery	40,000			40,000
Carried Fwd	Drainage Capacity Upgrade	Carry over 15/16 capital expenditure for 16/17 delivery	24,938			24,938



Summary of Capital Budget Variance Adjustments

Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
Carried Fwd	Mount Pleasant - Phillis Street and Melrose Street - New Inlet Pits	Carry over 15/16 capital expenditure for 16/17 delivery	24,938			24,938
Carried Fwd	Mount Pleasant - Melrose Street to River - Channel Easement/Scour Protection	Carry over 15/16 capital expenditure for 16/17 delivery	18,000			18,000
Carried Fwd	Mount Pleasant - William Street - Underground Drainage	Carry over 15/16 capital expenditure for 16/17 delivery	15,000			15,000
Carried Fwd	Mount Pleasant - Tungillo Road/Isaac Street - Channel Easement/Scour Protection	Carry over 15/16 capital expenditure for 16/17 delivery	10,000			10,000
Carried Fwd	Nuriootpa Stormwater Management Study	Carry over 15/16 capital expenditure for 16/17 delivery	265,499			265,499
Carried Fwd	Williamstown - George Street - Low Point Drainage Improvement	Carry over 15/16 capital expenditure for 16/17 delivery	29,926			29,926
Carried Fwd	Springton Drainage	Carry over 15/16 capital expenditure for 16/17 delivery	49,877			49,877
Carried Fwd	Kalbeeba Drainage	Carry over 15/16 capital expenditure for 16/17 delivery	97,498			97,498
Carried Fwd	Nuriootpa - Greenock Road - Road Drain	Carry over 15/16 capital expenditure for 16/17 delivery	3,000			3,000
Carried Fwd	New and Upgrade of Footpaths	Cost transfers required in 15/16 and carryover of capital funding to 16/17	221,317			221,317
Carried Fwd	Recreation Parks - Ovals	Cost transfers required in 15/16 and carryover of capital funding to 16/17	218,935			218,935
Carried Fwd	Angaston Main Street - Paving, Street Bins and Furniture	Cost transfers required in 15/16 and carryover of capital funding to 16/17	79,901			79,901
Carried Fwd	Mount Pleasant Main Street Development	Cost transfers required in 15/16 and carryover of capital funding to 16/17	79,901			79,901
Carried Fwd	Tanunda Recreation Park Committee - Oval Lighting Upgrade	Cost transfers required in 15/16 and carryover of capital funding to 16/17	197,510			197,510
Carried Fwd	Jack Bobridge Track Cycle Connection	Cost transfers required in 15/16 and carryover of capital funding to 16/17	49,938			49,938
Carried Fwd	Vine Vale/Light Pass Rd Intersection - Black Spot	Cost transfers required in 15/16 and carryover of capital funding to 16/17	228,904			228,904
		<b>Note 9</b>		<b>2,795,498</b>		
	<b>Amounts received specifically for New and Upgraded Assets</b>					
Carried Fwd	Warren Res - Grants	Carry over 15/16 grants to 16/17 Warren Reservoir Tourism Driver Demand Infrastructure Proposal	(100,000)			(100,000)
Carried Fwd	Warren Res - Grants	Carry over 15/16 grants to 16/17 Recreational Fishing Access Proposal for Warren Reservoir	(145,000)			(145,000)
Addition	Warren Res - Grants	Warren Reservoir Tourism Driver Demand Infrastructure Proposal	7,500			7,500
Addition	Warren Res - Grants	Recreational Fishing Access Proposal for Warren Reservoir	7,500			7,500
Carried Fwd	Angaston Railway Precinct Upgrade	Carry over Grant funding	(12,111)			(12,111)
Carried Fwd	Talunga Park Toilet Facility	Grant funding - Talunga Park Amenities project	(60,000)			(60,000)
Reduction	Stockwell second oval	Remove project funding as included in 16/17 base budget	(175,000)			(175,000)
Carried Fwd	Balmoral Road Upgrade	Upgrade works - Balmoral Road, Kalbeeba - MAC grant funding	(352,131)			(352,131)
Addition	The Rex Capital Contribution	Adjustment to recognise additional funding received	39,773			39,773
		<b>Note 10</b>		<b>(789,469)</b>		
	<b>Asset Sales adjustments - Surplus</b>					
Carried Fwd	Proceeds from Sales of Surplus Assets	Land held for sale, identified by Council previously for the construction of the REX - not all sold during 15/16	(103,000)			(103,000)
		<b>Note 11</b>		<b>(103,000)</b>		
				<b>1,903,029</b>	<b>(287,547)</b>	<b>1,615,482</b>
			<b>3,849,690</b>	<b>3,849,690</b>	<b>(296,259)</b>	<b>3,553,431</b>

# 2014-15 vs 2015-16 Actual - Variance Report

The analysis of the financial results for 2014-15 as compared to 2015-16 below should be read in conjunction with the Financial Statements for the Year Ended 30 June 2016.

## Statement of Comprehensive Income

The operating surplus of \$1,120k compares to the prior year surplus of \$277k, with the main operating variations between the two years being:

- Overall Rate revenue has increased by 2.8% from \$26,500k in 2014-15 to \$27,246k in 2015-16. 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. Note: 2014-15 was the last year for the REX separate rate \$813k.
- Statutory Charges has increased by 13.4% or \$78k, more Development activity \$45k (F) and by Dog registration fees activity \$37k (F).
- User Charges have increased by \$33k (F), Sale of CWMS water fees increased by \$48k (F), other user charges \$31k (F), NCPA reduced accommodation activity \$49k (U).
- Grants, subsidies and contributions have decreased by \$393k (U). Roads to Recovery extra funding of \$542k (F) in the 15-16 year. Financial Assistance Grants (FAGS) early payment in 14-15 \$532k so a year to year difference of \$1,060k (U); Other grant funding allocations were changed from the previous year as follows: Barossa Cycle Hub \$17k (F); Bushgardens \$29k (F); Regional Projects \$75k (F); Warren Reservoir \$9k (F); Bike track signage \$24k (U); Stormwater Drainage \$25k (F); Home Assist \$34k (U); Youth Services \$4k (F). Investment Income was less by \$23k (U) due to reduced investment holdings and decrease in interest rates.
- Reimbursements have increased by \$18k (F) changed from last year by Procurement Shared Services \$67k (F), Natural Resource Centre \$18k (F); the REX \$32k (U) and CWMS \$29k (U).
- Other Income has increased by \$276k (F) - various income changes in Human Resources \$24k (F), Regional Projects \$23k (F), the REX \$20 (U), Recreation Park NCPA \$40k (U), Community Transport \$12k (U), Recreation Park Williamstown \$29k (F) and for Workers Comp claims \$73k (F); Recoupments Income Protection \$70k (F); Insurance bonus \$94k (F); The REX power on-charged \$196k (F); Roads reserve sale \$18k (U); Stormwater income \$20k (U); Risk Management \$20k (U).
- Employee Costs have increased by 6.5% from \$11,428k in 2014-15 to \$12,174k in 2015-16, full time equivalents (FTE) increased from last year at year end 128.6 to 131.5; Salary cost increase from last year for additional staff resources (some grant funded) for the Collaborative project, Regional procurement, Emergency Management, General Inspector with admin assistant support and asset revaluation along with additional service required for Library and Visitor Centre to cover unexpected leave and staff transfers; numerous areas where positions were filled for longer periods; increases for Enterprise Bargaining Agreement and other contract salary and wage increases (U).
- Materials, contracts and other expenses have decreased by \$426k or 3% from \$14,053k in 2014-15 to \$13,627k in 2015-16:  
**Increased cost (U)** from last year include: Caretakers Commission \$22k; Waste disposal \$59k; Community Service providers inc. Leisure options and Home Assist \$61k (partly offset by grant income); NCPA \$62k; Recreation Park Tanunda \$133k; Planning Appeals \$69k; Procurement Shared Services \$51k; Regional and other projects \$55k; Street sweeping \$69k; Garden bed maintenance \$67k; Play equipment repairs \$58k; the REX Management fee \$94k.  
**Offset by reductions (F)** including:  
Council Operations Building Maintenance contractors \$76k; Roadside Tree trimming and maintenance services \$96k; Roadside patrol grading \$79k; Roads – grade/shoulders \$79k; Sealed roads path and repairs \$153k; Linemarking \$46k; vehicle, plant & machinery fuel & maintenance \$100k; Council Elections \$67k; Pipe, drain, culvert repairs and maintenance \$60k; Footpath repairs \$174k; Barossa Gallery Shop stock recognition and other \$55k and Wages overhead recovery charged to services \$385k.
- Depreciation has decreased from \$7,465k in 2014-15 to \$7,188k in 2015-16 of \$277k the main changes were Expiry date calculator and condition assessments for footpaths and kerbing \$108k (U); Roads \$437k (F); Stormwater and drainage \$150k (F); along with asset validation for CWMS \$187k (U).

For further information on asset disposals, capital income and assets received free of charge and Other Comprehensive Income for the year, refer to Notes 23-25 within this report.

# Annual Business Plan

## New Initiatives – Operating

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

New Initiative	Dep't	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>Commenced January with a review of the Council land owned/controlled land in the property database to the Valuer General information; Council's data in property system has been checked against the updated Valuer-General's property data and has also created a reporting function, so we can categorise each parcel into a management plan. Further work needed with assigning a management plan those parcels which we had in our property system but which had not made it to a management plan during 2016-17.</i>	N
World Heritage Bid	DES	15,000	Additional contribution towards Stage 1 of the World Heritage Bid (nomination for National Heritage listing) <i>Project is progressing steadily with ongoing discussion with the State Government to support the Bid. Focus has been on establishing various advisory groups to help inform the Project Management Group's research in order to formally lodge Stage 1 of the Bid (National Heritage Listing). Works for 15/16 practically complete anticipate final heritage proposal by February 2016.</i>	Y
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. Tenders for phase 2 design and other works has closed and further internal work is being undertaken to facilitate the phase 2 works. Timeframes for completion have been extended and will depend on conclusion of preparation work to enable phase 2 to commence. Further analysis of options and community engagement required, anticipate completion now by December 2016.</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>As at end Dec 2015 all committees have transitioned, only Angaston Community and Business Alliance have accessed fund with the following groups intending to: Mt Pleasant Business and Tourism Incorporated; Stockwell Recreation Park and Hall; Williamstown Historical Society; Tanunda Recreation Park;</i>	Y Groups still intending to incorporate or amalgamate and we made provision but not called on.
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>	Y See comment above.
Redefining Community Committees - ongoing Accounting and Insurance Costs	Section 41	5,000	Budget allocation for 3 years or stop when Committees reserve depleted <i>Not accessed as yet.</i>	Y See comment above.
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).</i>	Y See comment above, partly used.
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. Delay in transferring land has required necessitated delay in this initiative. Land settlement was undertaken in late June 2016. Process to undertake the master plan have commenced and anticipate conclusion by March 2017.</i>	<i>Master Plan not delivered as yet, land transfer approved. No further Council actions at this stage. Is in 2016/17 budget/program</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. <i>Awaiting a grant application response.</i>	N

## Operating Result – The Barossa Council (Excludes NCPA)

### Operations

	Original Full year Budget (OB)	Actuals as at 30 Jun	Previous Full- year Revised Budget (RB)	Variance OB to RB Fav/(Unfav)	Proposed Full- year Revised Budget (RB)
	\$'000	\$'000	\$'000	\$'000	\$'000
Income	33,464	33,876	33,549	(41)	33,508
Expenditure	33,129	32,538	33,333	218	33,116
Capital Amounts	559	3,325	3,734	(892)	2,842
Net Surplus (Deficit)	894	4,663	3,950	(715)	3,234

### Associated Entities – Subsidiary

## Operating Result – Nuriootpa Centennial Park Authority

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

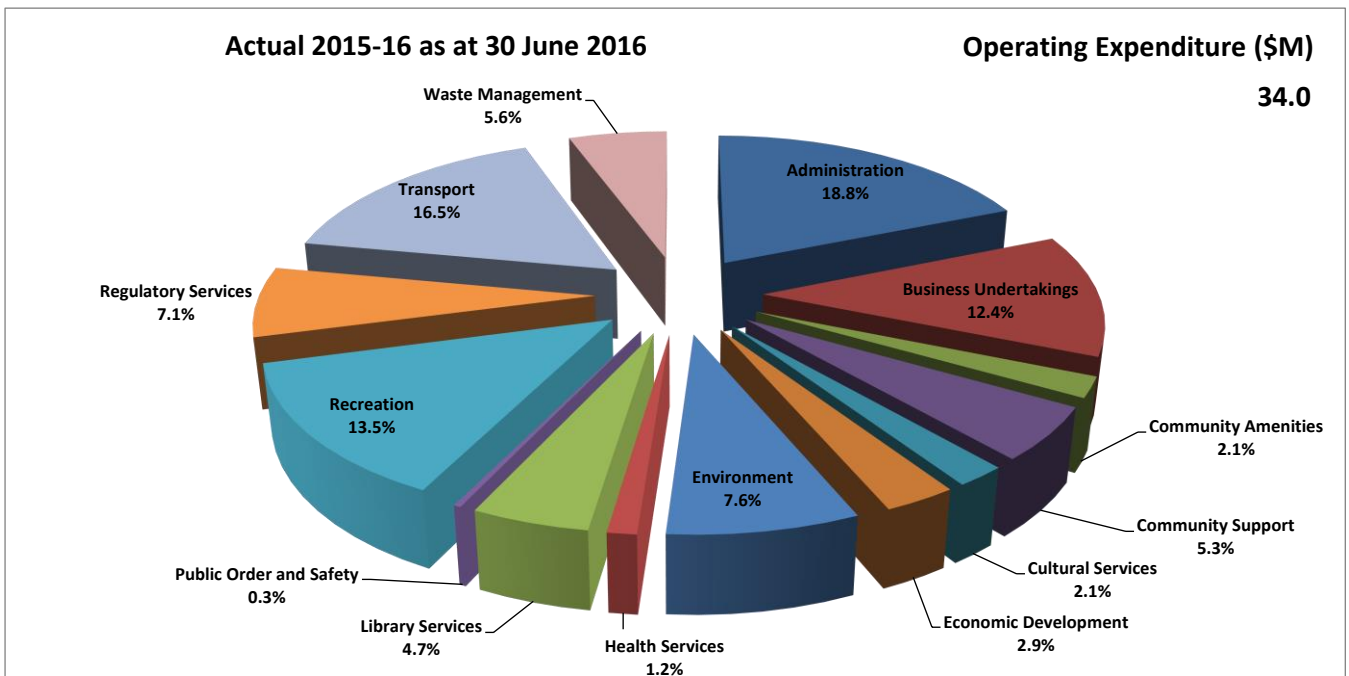
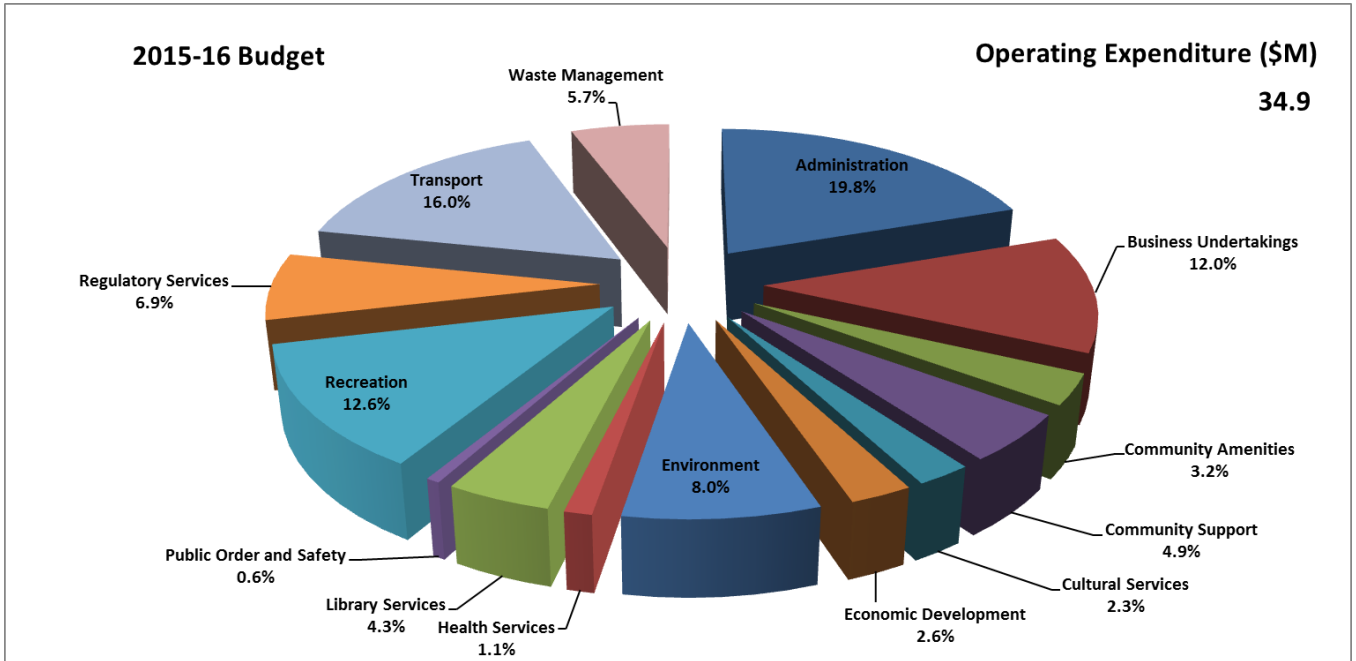
The projected 2015-16 Income Statement for the Authority is included within Council's financial statements, contained within this document.

### Operations

	Original Full year Budget (OB)	Actuals as at 30 June	Previous Full- year Revised Budget (RB)	Variance OB to RB Fav/(Unfav)	Proposed Full- year Revised Budget (RB)
	\$'000	\$'000	\$'000	\$'000	\$'000
Income	1,611	1,345	1,301	(5)	1,296
Expenditure	1,762	1,563	1,638	(6)	1,644
Capital Amounts	0	0	1	0	1
Net Surplus (Deficit)	(151)	(218)	(336)	(11)	(349)

# 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	Actuals at	Variance	Full Year	Budget	Proposed Full
	Budget	30 June	Original	Revised	adjustments	Year Revised
	\$'000	\$'000	Budget to	Budget (RB) in	Quarter 4	Budget (RB)
			Actual	last update	\$'000	\$'000
<b>Building Assets</b>	<b>165</b>	<b>170</b>	<b>(5)</b>	<b>185</b>	<b>17</b>	<b>202</b>
Nuriootpa Office Air-conditioning	35	32	3	35	0	35
Building Renewal and Replacement	64	0	64	0	0	0
Tanunda Recreation Park – Minor Shed Upgrade	15	2	13	15	(13)	2
Angas Recreation Park – Toilet Facilities Renewal	10	0	10	10	0	10
Tanunda Show Hall - Lighting Replacement	30	22	8	30	0	30
Curdnatta Park - Kitchen Renewal	11	0	11	0	0	0
The Rex Stadia - Pool Plant	0	106	(106)	76	30	106
Grandstand/Football Clubrooms, Tanunda	0	0	0	19	0	19
Swimming Pool, Williamstown QVJ Park	0	8	(8)	0	0	0
<b>Transport</b>	<b>2,907</b>	<b>1,698</b>	<b>1,209</b>	<b>3,064</b>	<b>(1,195)</b>	<b>1,869</b>
Renewal and Replacement of Existing Footpaths	300	37	263	300	(263)	37
Road Resealing Works	1,174	707	467	972	(151)	821
Road Resheeting Works	1,333	923	410	1,309	(385)	924
Road Shoulder works	50	0	50	50	0	50
Tanunda Main Street Design Works	50	0	50	50	(50)	0
Balmoral Road	0	31	(31)	383	(346)	37
<b>Bridges, Floodways and Major Culverts</b>	<b>42</b>	<b>0</b>	<b>42</b>	<b>23</b>	<b>0</b>	<b>23</b>
Gomersal Road Bridge Repairs	42	0	42	23	0	23
<b>Community Wastewater Management Systems (CWMS)</b>	<b>244</b>	<b>142</b>	<b>102</b>	<b>310</b>	<b>(9)</b>	<b>301</b>
Vehicle Replacements	116	95	21	151	0	151
Operation Emergency IP and Manhole Repairs/Replacement	53	0	53	53	(7)	46
Springton Gravity Drain	0	0	0	5	0	5
Penrice Gravity Drain	0	29	(29)	6	(2)	4
CWMS Control System	0	8	(8)	20	0	20
Tanunda West - Gravity Mains Asset Management	75	10	65	75	0	75
<b>Recreation Assets</b>	<b>842</b>	<b>258</b>	<b>584</b>	<b>867</b>	<b>(485)</b>	<b>382</b>
Playground Equipment Renewal	30	27	3	30	0	30
Recreation Parks - Ovals	752	152	600	752	(485)	267
Williamstown Queen Victoria Jubilee Park - Court Resurfacing (subject to club grant funding approval)	45	73	(28)	70	0	70
Curdnatta Recreation Park – Replace BBQ	5	0	5	5	0	5
Curdnatta Park - Retaining Wall	10	6	4	10	0	10
<b>Plant and Equipment</b>	<b>1,138</b>	<b>459</b>	<b>679</b>	<b>1,181</b>	<b>(259)</b>	<b>922</b>
Plant, Machinery and Vehicles	575	113	462	575	(150)	425
Office Vehicles	400	285	115	407	0	407
Community Transport Vehicles	54	46	8	55	0	55
Minor Plant	35	15	20	35	0	35
Risk Management / Corporate Reporting System Funds	74	0	74	109	(109)	0
<b>Library</b>	<b>88</b>	<b>61</b>	<b>27</b>	<b>77</b>	<b>0</b>	<b>77</b>
Materials - Books - Public Library Scheme	76	50	26	65	0	65
Materials - Books - Local Purchase	12	11	1	12	0	12
<b>Total Asset Renewal and Replacement Budget</b>	<b>5,426</b>	<b>2,788</b>	<b>2,638</b>	<b>5,707</b>	<b>(1,931)</b>	<b>3,776</b>



## Capital Works Program 2015-16 (Continued)

(Excluding Nuriootpa Centennial Park Authority)

### Expenditure (Continued)

#### New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals at 30 June \$'000	Variance	Full Year	Budget adjustments Quarter 4 \$'000	Proposed Full Year Revised Budget (RB) \$'000
			Original Budget to Actual \$'000	Revised Budget (RB) in Last Update \$'000		
<b>Land</b>	<b>0</b>	<b>1,683</b>	<b>(1,683)</b>	<b>1,968</b>	<b>0</b>	<b>1,968</b>
Angaston Railway Land	0	1,683	(1,683)	1,968	0	1,968
<b>Building Assets</b>	<b>319</b>	<b>936</b>	<b>(617)</b>	<b>849</b>	<b>(192)</b>	<b>657</b>
Tanunda Cycle Hub (5% retention payment)	28	28	0	28	0	28
The Rex Stadia - Full Phased Air Cooling Solution	227	406	(179)	441	(35)	406
Talunga Recreation Park - Kitchen Upgrade (subject to Community funding of \$28,875)	64	64	0	64	0	64
Talunga Park Atrium	0	116	(116)	125	0	125
Talunga Park Toilets	0	0	0	150	(150)	0
Clubrooms, Showers/Toilets, Talunga Recreation Park	0	46	(46)	16	0	16
Barossa Bushgardens Shed	0	16	(16)	17	0	17
Barossa Bushgardens Sales Shelter Shed	0	0	0	8	(7)	1
Angaston Railway Buildings	0	240	(240)	0	0	0
Ablution Block, Williamstown QVJ Park	0	14	(14)	0	0	0
Rotunda, Keil Gardens, Tanunda	0	6	(6)	0	0	0
<b>Transport</b>	<b>1,161</b>	<b>912</b>	<b>249</b>	<b>1,653</b>	<b>(672)</b>	<b>981</b>
New and Upgrade of Footpaths	300	68	232	300	(221)	79
Angaston Main Street - Paving, Street Bins and Furniture	80	0	80	80	(80)	0
Mount Pleasant Main Street Development	40	0	40	80	(80)	0
Road Sealing Works (including extra R2R funding \$328k)	628	803	(175)	851	0	851
Schlinkes Gully Guard Railings	50	0	50	10	0	10
Angaston Railway Precinct Upgrade	13	1	12	13	(12)	1
Jack Bobridge Track Cycle Connection	50	0	50	50	(50)	0
Vine Vale/Light Pass Rd Intersection - Black Spot	0	40	(40)	269	(229)	40
<b>Bridges, Floodways and Major Culverts</b>	<b>80</b>	<b>66</b>	<b>14</b>	<b>80</b>	<b>0</b>	<b>80</b>
Allendale Road Culvert	80	66	14	80	0	80
<b>Community Wastewater Management Systems (CWMS)</b>	<b>1,223</b>	<b>538</b>	<b>685</b>	<b>1,075</b>	<b>(287)</b>	<b>788</b>
Williamstown - Rising Main Duplication	1,100	422	678	550	(100)	450
Nuriootpa West - Gravity Mains Asset Management	75	0	75	75	(45)	30
Operation Emergency Drain Repairs	38	20	18	105	0	105
Operation Construction of New IP	10	0	10	10	0	10
Mount Pleasant Gravity Drain	0	0	0	10	0	10
Stockwell Gravity Drain	0	0	0	10	0	10
CWMS Headworks Replacement	0	0	0	5	(2)	3
Tanunda - CWMS Lagoons	0	10	(10)	78	(50)	28
Stockwell Waste Water Treatment Plant	0	44	(44)	89	(45)	44
Mount Pleasant Waste Water Treatment Plant	0	42	(42)	143	(45)	98
<b>Stormwater Drainage</b>	<b>491</b>	<b>129</b>	<b>362</b>	<b>623</b>	<b>(579)</b>	<b>44</b>
Upgrade Inlet Capacity	40	0	40	40	(40)	0
Drainage Capacity Upgrade	25	0	25	25	(25)	0
Mount Pleasant - Phillis Street and Melrose Street - New Inlet Pits	25	0	25	25	(25)	0
Mount Pleasant - Melrose Street to River - Channel Easement/Scour Protection	18	0	18	18	(18)	0
Mount Pleasant - William Street - Underground Drainage	15	0	15	15	(15)	0
Mount Pleasant - Tungkillio Road/Isaac Street - Channel Easement/Scour Protection	10	0	10	10	(10)	0
Nuriootpa Stormwater Management	180	4	176	269	(266)	3
Williamstown - George Street - Low Point Drainage Improvement	30	0	30	30	(30)	0
Springton Drainage	50	0	50	50	(50)	0
Kalbeeba Drainage	98	0	98	98	(97)	1
Nuriootpa - Kalimna Road - Road Drain (including shoulder work)	0	125	(125)	39	0	39
Nuriootpa - Greenock Road - Road Drain	0	0	0	4	(3)	1

## Capital Works Program 2015-16 (Continued)

(Excluding Nuriootpa Centennial Park Authority)

### Expenditure (Continued)

#### New and Upgrade Programs

Project Description	Original Budget	Actuals at 30 June	Variance	Full Year	Budget adjustments	Proposed Full Year Revised Budget (RB)
			Original Budget to Actual	Revised Budget (RB) in Last Update		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Recreation Assets</b>	<b>864</b>	<b>113</b>	<b>751</b>	<b>1,203</b>	<b>(1,057)</b>	<b>146</b>
Playground Equipment Upgrade	70	69	1	70	0	70
Recreation Parks - Ovals	251	0	251	251	(219)	32
Tanunda Recreation Park Committee - Oval Lighting Upgrade	198	0	198	198	(198)	0
Stockwell Oval (subject to grant funding approval)	345	0	345	345	(345)	0
Nuriootpa Swimming Pool Solar Heating System	0	44	(44)	44	0	44
Skate Park Projects	0	0	0	20	(20)	0
Warren Reservoir Project	0	0	0	275	(275)	0
<b>Plant and Equipment</b>	<b>37</b>	<b>55</b>	<b>(18)</b>	<b>32</b>	<b>0</b>	<b>32</b>
PABX Telephone Server, Headsets and Handsets	37	0	37	0	0	0
Barossa Bushgardens Irrigation	0	20	(20)	18	0	18
Barossa Bushgardens Plant Stands	0	9	(9)	9	0	9
Talunga Park - Mower	0	5	(5)	5	0	5
Finance Budgeting Reporting System	0	0	0	0	0	0
Computers/Monitors (Finance Lease)	0	21	(21)	0	0	0
<b>Total Asset New and Upgrade Budget</b>	<b>4,175</b>	<b>4,432</b>	<b>(257)</b>	<b>7,483</b>	<b>(2,787)</b>	<b>4,696</b>

## 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 30 June	Variance	Full Year	Budget adjustments	Proposed Full Year Revised Budget (RB)
			Original Budget to Actual	Revised Budget (RB) in Last Update		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Community Wastewater Management Systems (CWMS)</b>	<b>58</b>	<b>61</b>	<b>(3)</b>	<b>57</b>	<b>0</b>	<b>57</b>
Vehicle Replacements - Proceeds on trade-in	58	61	(3)	57	0	57
<b>Recreation Assets</b>	<b>33</b>	<b>30</b>	<b>3</b>	<b>33</b>	<b>0</b>	<b>33</b>
Williamstown Queen Victoria Jubilee Park - Court Resurfacing (subject to club grant funding approval) (Operating)	33	30	3	33	0	33
<b>Plant and Equipment</b>	<b>262</b>	<b>232</b>	<b>30</b>	<b>283</b>	<b>0</b>	<b>283</b>
Plant, Machinery and Vehicles - Proceeds on trade-in	35	0	35	35	0	35
Office Vehicles - Proceeds on trade-in	200	195	5	221	0	221
Community Transport Vehicles - Proceeds on trade-in	27	28	(1)	27	0	27
Minor Plant	0	7	(7)	0	0	0
Information Technology - Proceeds from Sale	0	2	(2)	0	0	0
<b>Library</b>	<b>76</b>	<b>69</b>	<b>7</b>	<b>76</b>	<b>0</b>	<b>76</b>
Materials - Books - Public Library Scheme (Operating)	76	69	7	76	0	76
<b>Total Asset Renewal and Replacement Budget</b>	<b>429</b>	<b>392</b>	<b>37</b>	<b>449</b>	<b>0</b>	<b>449</b>



## Grants, Contributions and Asset Sales 2015-16

(Excluding Nuriootpa Centennial Park Authority)

### Grants, Contributions and Asset Sales (continued)

#### New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals at 30 June \$'000	Variance Original Budget to Actual \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	Proposed Full Year Revised Budget (RB) \$'000
<b>Land</b>	<b>0</b>	<b>1,938</b>	<b>(1,938)</b>	<b>1,968</b>	<b>0</b>	<b>1,968</b>
Angaston Railway Land	0	1,938	(1,938)	1,968	0	1,968
<b>Building Assets</b>	<b>51</b>	<b>498</b>	<b>(447)</b>	<b>800</b>	<b>(123)</b>	<b>677</b>
The Rex Stadia - Full Phased Air Cooling Solution	22	63	(41)	22	40	62
Talunga Recreation Park - Kitchen Upgrade (subject to Community funding of \$28,875)	29	34	(5)	29	0	29
Talunga Park Atrium and Toilets	0	62	(62)	122	(60)	62
Land Held For Sale	0	339	(339)	627	(103)	524
<b>Transport</b>	<b>13</b>	<b>111</b>	<b>(98)</b>	<b>665</b>	<b>(364)</b>	<b>301</b>
New and Upgrade of Footpaths	0	80	(80)	0	0	0
Road Sealing Works	0	31	(31)	0	0	0
Angaston Railway Precinct Upgrade	13	0	13	13	(12)	1
Vine Vale/Light Pass Rd Intersection - Black Spot	0	0	0	269	0	269
Balmoral Road (Motor Accident Commission)	0	0	0	383	(352)	31
Streetscaping	0	0	0	0	0	0
<b>Community Wastewater Management Systems (CWMS)</b>	<b>828</b>	<b>838</b>	<b>(10)</b>	<b>828</b>	<b>-</b>	<b>828</b>
Developer Contributions	828	838	(10)	828	0	828
<b>Stormwater Drainage</b>	<b>-</b>	<b>44</b>	<b>(44)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Stormwater Management	0	44	(44)	0	0	0
<b>Recreation Assets</b>	<b>313</b>	<b>17</b>	<b>296</b>	<b>543</b>	<b>(405)</b>	<b>138</b>
Tanunda Recreation Park Committee - Oval Lighting Upgrade	83	0	83	83	0	83
Stockwell Oval (subject to grant funding approval)	230	0	230	230	(175)	55
Parks and Gardens	0	17	(17)	0	0	0
Warren Reservoir Project	0	0	0	230	(230)	0
<b>Plant and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>27</b>
Barossa Bushgardens Irrigation	0	0	0	18	0	18
Barossa Bushgardens Plant Stands	0	0	0	9	0	9
<b>Total Asset New and Upgrade Budget</b>	<b>1,205</b>	<b>3,446</b>	<b>(2,241)</b>	<b>4,831</b>	<b>(892)</b>	<b>3,939</b>

## Nuriootpa Centennial Park Authority Capital Works Program 2015-16

### Expenditure

#### Renewal and Replacement Programs

Project Description	Original Budget \$'000	Actuals at 30 June \$'000	Variance Original Budget to Actual \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	Proposed Full Year Revised Budget (RB) \$'000
<b>Section 42 Subsidiary Nuriootpa Centennial Park Authority</b>						
Roadways and Kerbing - carried forward from 14-15	25	0	25	75	0	75
Camp Kitchen Refurbishment - carried forward from 14-15	10	0	10	10	0	10
Demolish Cleaners Room	3	0	3	3	0	3
Nuriootpa Centennial Park - Resurface Tennis Courts	0	19	(19)	15	(15)	0
Ride on mower	0	7	(7)	0	0	0
Small Bore Pump and Motor	0	6	(6)	0	0	0
<b>Total Asset Renewal and Replacement Budget</b>	<b>378</b>	<b>32</b>	<b>6</b>	<b>103</b>	<b>(15)</b>	<b>88</b>

#### New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals at 30 June \$'000	Variance Original Budget to Actual \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	Proposed Full Year Revised Budget (RB) \$'000
<b>Section 42 Subsidiary Nuriootpa Centennial Park Authority</b>						
Install 3 New Family Cabins	191	177	14	191	0	191
Demolition - Cabins, Ablution Block B and Meeting Room	106	0	106	106	0	106
Multi-Function Building	277	877	(600)	729	0	729
Swimming Pool and Ancillary Equipment	153	189	(36)	153	(9)	144
Power Heads	0	12	(12)	0	0	0
<b>Total Asset New and Upgrade Budget</b>	<b>727</b>	<b>1,255</b>	<b>(528)</b>	<b>1,179</b>	<b>(9)</b>	<b>1,170</b>

### Grants, Contributions and Asset Sales

#### Renewal and Replacement Programs

Project Description	Original Budget \$'000	Actuals at 30 June \$'000	Variance Original Budget to Actual \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	Proposed Full Year Revised Budget (RB) \$'000
<b>Section 42 Subsidiary Nuriootpa Centennial Park Authority</b>						
Plant, Machinery and Vehicles - Proceeds on trade-in	0	1	(1)	1	0	1
	<b>0</b>	<b>1</b>	<b>(1)</b>	<b>1</b>	<b>0</b>	<b>1</b>

### Grants, Contributions and Asset Sales

#### New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals at 30 June \$'000	Variance Original Budget to Actual \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	Proposed Full Year Revised Budget (RB) \$'000
<b>Section 42 Subsidiary Nuriootpa Centennial Park Authority</b>						
Nuriootpa Centennial Park - Resurface Tennis Courts	0	15	(15)	15	0	15
	<b>0</b>	<b>15</b>	<b>(15)</b>	<b>15</b>	<b>0</b>	<b>15</b>