



Annual Budget Business Plan

2017/18

Report on Financial Results

As at 30 June 2018

Budget Update Report

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Annual Business Plan Report

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Executive Summary

This is the Report on Financial Results for the 2017/18 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 2017/18 financial year and variances reflect the comparison of the actual result to the original budget. This report should be read in conjunction with the General Purpose Financial Statements for the Year Ended 30 June 2018.

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 2017/18 Council approved to carry forward into 2018/19 capital income and expenditure, asset sales and operating items; these have been incorporated into the 2018/19 Original Budget. At the July 2018 meeting Council also approved a preliminary list of items to carry forward into 2018/19. This report provides an updated list of carried forward items to the 2018/19 financial year for all incomplete projects. Many of these capital projects were held in works in progress as at 30 June 2018 and some others have grant funding allocations. The Councils approved list of carried forward projects will be included as a summary item in the first Budget Update 2018/19.

Almost half of the allocated 2018/19 Federal Financial Assistance Grants were paid early during the 2017/18 year. The effect of this was an increase in actual income for 2017/18 resulting in an improvement to the operating position by \$604k.

The proposed Revised Budget adjustments include a number of 'one-off' variations shown as Favourable (F) or Unfavourable (U). Only larger variances are highlighted below. For further details and information on the note numbers refer to variance adjustments on pages 4 and 7-15 within this report. Budget Amendments \$87k (U); Carried forward to 2018/19 \$3,079k (F).

- (1-7) Operating Income – Additions - Part of the Financial Assistance Grant for 2018/19 was paid June 2018 \$604k (F); Warren Reservoir grant funding carried forward from last year \$180k (F); Regional Projects \$120k (F); Investment Interest Income \$62k (F); Caravan Park Income \$50k (F); Recoupments - Income Protection, Other and Workers Compensation \$176k (F); Insurance Bonus \$98k (F); The Big Project \$47k (F); Regional Waste Services \$52k (F). Net \$81k (F). Carry Forward to 2018/19 \$170k (U).
- (8-11) Employee Costs and Materials, Contracts and Other Expenses – Additions/Savings - Nuriootpa Centennial Park Authority reduced expenses \$51k (F); Consultants not utilised/spent - Information Technology \$66k, Planning \$44k, Regional Projects \$50k, Works operating staff hire (offset by employee insurance claims) \$145k (U); Energy cost – Electricity, Gas & Fuel saving \$81k (F); Materials not used on road/footpaths repairs/shoulders/patching \$140k (F); Numerous underspends – Advertising, Printing \$63k and Staff Training \$106k (F); Character Preservation Project contribution \$150k (U); Warren Reservoir \$100k (U). Net \$120k (U). Carry Forward to 2018/19 \$335k (F).
- (12, 14) Capital Expenditure – Addition - Calton Road to Hameister Court drainage funded by contribution \$180k (U). Carry forward - Main streetscaping - Angaston & Mount Pleasant \$393k (F); Footpath program \$871k (F); Road Seal - Springton \$453k (F); Financial budgeting software \$50k (F), Angaston Railway Precinct Upgrade - grant funded \$81k (F); Floodwall Nuriootpa \$52k (F); Drainage programs \$286k (F); Depot plant, shed and equipment and office vehicles renewal program \$173k (F); Recreation Park Ovals program \$220k (F); CWMS capital program \$93k (F); Jack Bobridge Bike Path connection \$98k (F); Bridge upgrade and guard railing program \$119k (F); The Big Project Implementation Costs \$87k (F). Net \$200k (U). Carry forward to 2018/19 \$3,259k (F).
- (13, 16) Sale of surplus land reduced proceeds \$28k (U). Carry forward to 2018/19 \$159k (U).
- (15) Capital Income – Addition - Calton Road to Hameister Court drainage contribution \$180k (F). Carry forward to 2018/19 - \$186k (U).

Executive Summary (continued)

Long Term Financial Plan (LTFP) – Review

Since the adoption of the Budget, Council has made decisions on projects that have material financial implications not only for the 2017/18 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 Long term Financial Plan (LTFP). Selected asset types are made of two components mainly within the transport asset class. The second component being a long life asset. In many cases these are not replaced when the upper layer or component is replaced at appropriate intervals providing protection over the whole asset condition and useful life. Previous practice was not to depreciate these second components. In conjunction with the asset revaluation and condition assessment processes, recognition of the long life component has been done in 2017/18. This added a depreciation charge for the assets affected. This increased expense has been offset by improved condition and remaining life of a range of assets which reduce the depreciation on these assets. The net effect of the depreciation changes will be included during this year's budget review and the next annual review of the LTFP.
- ❖ Use of Discretionary funds from future years may affect other available funds/restrict other service expansion. During 2017/18 Council approved the use of 2018/19 discretionary funding for Para Road re-construction and drainage - Tanunda \$81k, Civil works - Angaston \$114k and traffic management works contribution \$100k. The net effect of this was considered during the 2018/19 annual review of the LTFP.
- ❖ Angaston Railway Precinct was successful in receiving grant funding support of over \$1m for this significant project. A majority of the capital expenditure and matching grant funding received will be carried forward into 2018/19.
- ❖ Council approved the commencement of "The Big Project" (TBP) and the Tanunda Recreation Park project is a part of this. The Council report approving the masterplan(s) required a review of the LTFP to ensure financial sustainability together with financial modelling for the TBP. This budget report contains amounts to be carried forward which adds to the 2018/19 capital expenditure for TBP. As required in Council's Prudential Management Policy and the appropriate level of due diligence there is a full assessment underway for all of The Big Project(s).
- ❖ The new waste, recycling and green services contract will revise service charges and levels affecting the forward year's service cost and service charges. These calculations form part of the budget 2018/19 and annual review of the LTFP. During 2018/19 the full service numbers and disposal rates will be assessed to the budget estimates.
- ❖ Due to the Council's accelerated transport asset programs as part of the State Local Government Infrastructure Partnership (SLGIP) funding projects in 2017/18 and 2018/19 there is a net cost to Council of \$4.7m. This large expense along with the additional funding required for the "The Big Project" required loan financing of \$1.75M.

Uniform Presentation of Finances

for the year ending 30 June 2018

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

	Budget Adjustment Notes	Original Full Year Budget (\$'000)	Actuals as at 30 Jun 2018 (\$'000)	Variance Original Budget to Actual (\$'000)	*Full year Revised Budget in Last Update (\$'000)	Budget Adjustments Quarter 4 (\$'000)	Carried Forward to 2018/19 (\$'000)	Proposed Full Year Revised Budget (RB) (\$'000)
Income	1-7	36,690	38,402	1,712	37,628	81	(170)	37,539
Less Expenses	8-11	36,734	36,147	(587)	37,796	120	(335)	37,581
Operating Surplus / (Deficit)		(44)	2,255	2,299	(168)	(39)	165	(42)
Less Net Outlays on Existing Assets								
Capital Expenditure on Renewal and Replacement of Existing Assets	12	5,562	4,611	951	5,348	(27)	(480)	4,841
Less Depreciation, Amortisation and Impairment	10	7,518	7,503	15	7,518	0	0	7,518
Less Proceeds from Sale of Replaced Assets	13	401	628	227	614	0	(54)	560
		(2,357)	(3,520)	709	(2,784)	(27)	(426)	(3,237)
Less Net Outlays on New and Upgraded Assets								
Capital Expenditure on New and Upgraded Assets	14	4,748	3,638	1,110	6,804	227	(2,779)	4,252
Less Amounts Received Specifically for New and Upgraded Assets	15	707	2,752	2,045	1,098	180	(186)	1,092
Less Proceeds from Sale of Surplus Assets	16	133	0	(133)	133	(28)	(105)	0
		3,908	886	(802)	5,573	75	(2,488)	3,160
Net Lending / (Borrowing) for Financial Year		(1,595)	4,889	2,392	(2,957)	(87)	3,079	35

*Full Year Revised Budget is the Third Quarter Budget Review for the year, adopted by Council at the May 2018 meeting

Uniform Presentation of Finances

Funding Source for the movement in Net Lending / (Borrowing)	(\$'000)
Original Full year Budget Net Lending / (Borrowing)	(1,595)
Carried Forward Budget Adjustments – Report on Financial Results Funds were held for these projects in cash and investments at 30 June 2017	(3,848)
Other Budget Adjustments - September Budget Update. Funds required for these items will decrease Councils cash and investments. This amount includes amendments approved at the Council meetings held July and August 2017; refer to information on Budget Variance Adjustments within this report	(268)
Budget Adjustments - December Mid-year Budget Review. Funds required for these items will increase Council's cash and investments	(332)
Budget Adjustments - March Budget Update. Funds required for these items will decrease Councils cash and investments	1,309
Carried Forward Budget Adjustments to 2018-19	1,777
LTFP Changes post Q3	0
Budget Adjustments - June Budget Report. Funds required for these items will increase Councils cash and investments	(87)
Carried Forward Budget Adjustments to 2018-19	3,079
Proposed Full-year Revised Budget - Net Lending / (Borrowing)	35

Key Performance Indicators

	Original Budget 30 June 2018	Actuals as at 30 June 2018	Revised Budget March Update 30 June 18
Operating Surplus / (Deficit) (\$'000)	(44)	2,255	(168)
Target	To achieve an operating breakeven position, or better, over any five year period.		
Notes	<i>Operating Surplus increased as a result of various unexpected income including Financial Assistance Grant for 2018/19 which was paid in June 2018 and numerous decreases to expenditure, including salaries, energy and materials costs together with budget carry forward (for approval) operating income and expenditure. Refer variance report for detail.</i>		
Operating Surplus Ratio – per year	0.9%	5.9%	0.45%
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. This indicator is showing a sustainable operating surplus position well within Councils target range, for 2017/18 operating revenue was \$38,402k. See comments on the previous KPI and variance reporting for further explanation.</i>		
Net Financial Liabilities (\$'000)	13,964	2,603	8,916
Target	Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.		
Notes	<i>Refer to comments from Operating Surplus indicator above along with a decrease to liabilities, additional cash holdings brought forward from the previous year, savings from budget projections and \$3.2m expenditure not spent carried forward to next year</i>		
Net Financial Liabilities Ratio	38%	7%	24%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.		
Notes	<i>This ratio has decreased; refer to the comments in the Net Financial Liabilities indicator above.</i>		
Interest Cover Ratio	2.0%	1.4%	1.8%
Target	Net interest is greater than 0% and less than 8% of operating revenue.		
Notes	<i>Minimal favourable movement on this ratio, due to better than expected interest income.</i>		
Council - Asset Renewal v Depreciation Ratio	76%	61%	71%
Target	Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of depreciation (over a rolling 3 year period for budget amounts).		
Notes	<i>Expenditure on Renewal and Replacement Assets has decreased as a result of averaging 3 years and the ratio for the three years. The Actual ratio shown above as at 30 June 2018 is for one year only; not averaged over 3 years. Note there are substantial capital projects proposed as carry forward to next year, refer to the relevant comments in this report.</i>		
	<i>A substantial amount of 'Upgraded' asset work completed each year (and for this financial year includes capital work on Springton roads and district wide footpaths) are partly renewing components of existing assets. For normal work cycles, components of these assets would need to be replaced when the depreciation or consumption of them had reduced their remaining life to zero, but as they are being upgraded to a better service level, they are effectively replacing asset components that would normally need to be replaced as/when due.</i>		

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
		Operating Adjustments					
			No adjustments for fourth quarter budget review	0			0
		Rates	Note 1		0		
			No adjustments for fourth quarter budget review	0			0
		Statutory Charges	Note 2		0		
			No adjustments for fourth quarter budget review	0			0
		User Charges	Note 3		0		
CCS	Carried forward income	Social Support - Home Assist Grant	Social Support - Home Assist Grant - unspent funds to be refunded to Department for Community and Social Inclusion DCSI in 18/19	(13,517)			(13,517)
CCS	Addition to income	Social Support - Mens Shed Grant	Social Support - increase income - grant funds for Home Assist	942			942
DES	Addition to income	Barossa Bushgardens Co-ordinator - Salaries	Deed of Variation - World Environment Fair - additional funding	2,000			2,000
CCS	Carried forward income	Social Support - Mens Shed Grant	Social Support - Mens Shed Grant - unspent funds to be refunded to Department of Health in 18/19	(12,173)			(12,173)
CCS	Addition to income	Social Support - Mens Shed Grant	Social Support - increase income - grant funds to Mens Shed	1,843			1,843
WES	Carried forward income	Mount Pleasant and Angaston Urban Design Framework Implementation	Carry Forward Mount Pleasant/Angaston Urban Design Framework Project - Operating grant funds	(62,999)			(62,999)
		Grants, Subsidies and Contributions	Note 4		(83,904)		
			No adjustments for fourth quarter budget review	0			0
		Investment Income	Note 5		0		
			No adjustments for fourth quarter budget review	0			0
		Reimbursements	Note 6		0		
WES	Addition to income	Replacement Grader Blade	Insurance claim payout - stolen grader blade attachment	8,000			8,000
WES	Addition to income	Recoupments - Workers Compensation Claims	Recognise revenue from workers compensation claims	27,342			27,342
WES	Addition to income	Recoupments - Income Protection Insurance	Recognise revenue from income protection claims	25,149			25,149
DES	Carried forward income	Bushgardens Village Landcare contribution income	Bushgardens Village Landcare contribution income	(4,387)			(4,387)
DES	Carried forward income	Upper Torrens Land Management Plan - Project Officer contribution income	Upper Torrens Land Management Plan - Project Officer contribution income	(32,006)			(32,006)
Executive	Carried forward income	Regional Cycle Path - consultancy contribution income	Regional Cycle Path - consultancy contribution income from Adelaide Hills Council	(8,697)			(8,697)
Executive	Carried forward income	Regional Cycle Path - consultancy contribution income	Regional Cycle Path - consultancy contribution income Clare and Gilbert Valleys Council	(11,650)			(11,650)
Executive	Carried forward income	Regional Cycle Path - consultancy contribution income	Regional Cycle Path - consultancy contribution income from Seppeltsfield Road Business Alliance	(11,650)			(11,650)
Executive	Carried forward income	Regional Cycle Path - consultancy contribution income	Regional Cycle Path - consultancy contribution income from Mount Barker District Council	(12,252)			(12,252)
Executive	Addition to income	Generational Investment in The Barossa - Contributions	Contribution for bike trail work	9,627			9,627
CCS	Addition to income	Williamstown Action Group - Fundraising Money	Fundraising income received	961			961
Executive	Addition to income	Sponsorship Youth Drive Program	Recognise sponsorship received	5,000			5,000
		Other Income	Note 7		(4,563)		
DES	Transfer from expenditure	Barossa Bushgardens - Wages Depot Staff	Reallocate budget	(1,086)			(1,086)
CCS	Transfer from expenditure	Budget Performance Analysis - Salaries	Reallocate budget to cover resourcing to set up the quarterly budget review and LTFP solutions	0			0
CCS	Carried forward expenditure	Financial Budgeting Software	Work to be completed in 2018/19	2,042			2,042
DES	Addition to expenditure	Barossa Bushgardens Co-ordinator - Operating Grant	Deed of Variation - World Environment Fair - additional tasks associated with coordination and delivery of stall	(2,000)			(2,000)
DES	Transfer from expenditure	Barossa Bushgardens Salary Adjustment	Budget reallocation to cover salary costs	(6,500)		6,500	0
		Employee Costs	Note 8		(7,544)		

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
DES	Transfer from expenditure	European Wasp Control - Contractors Pest Services	Budget reallocation for European Wasp Eradication	0			0
DES	Transfer from expenditure	Barossa Bushgardens - Contractors Cleaning Services	Reallocate budget	0			0
CCS	Transfer from expenditure	Recreation Park - Tanunda	Reallocate budget to Capital - Tanunda Kegel Club repairs as per building condition audit requirements and asbestos abatement work	13,934			13,934
CCS	Transfer from expenditure	Angaston Hall Termite Damage Repairs	Budget reallocation to cover additional expenditure required to repair damaged floor in stage green room and rectify drainage issues	0			0
CCS	Transfer from expenditure	Visitors Information Centre - Contractors Building Maintenance Services	Reallocate budget to cover air conditioning repairs	0			0
DES	Transfer from expenditure	Barossa Bushgardens - Contractors Building Maintenance	Reallocate budget	0			0
CCS	Transfer from expenditure	Hall - CWA Tanunda - Contractors Building Maintenance Services	Budget reallocation to cover costs of replacement hot water service for Tanunda CWA hall	0			0
CCS	Transfer from expenditure	Youth Mental Health - Contractors	Transfer funds to cover Marra Dreaming contractor	0			0
CCS	Transfer from expenditure	Youth Week - Contractors	Transfer funds to cover food at youth event	0			0
WES	Addition to expenditure	Drain cleaning - Contractors	Additional township drain cleaning undertaken	(52,491)			(52,491)
WES	Transfer from expenditure	Warren Reservoir - Contractors Other Services	Reallocate capital budget to cover cost of power augmentation to Warren Reservoir toilet	(25,000)			(25,000)
CCS	Transfer from expenditure	CWA Hall Tanunda - drinking fountain	Budget reallocation to cover replacement drinking fountain at Tanunda CWA	0			0
CCS	Transfer from expenditure	Youth Development Officer - Contractors Other Services	Transfer funds to cover youth week event	0			0
WES	Transfer from expenditure	Mount Crawford Cemetery Church	Budget reallocation to cover preservation work at the Murray Vale Church, Mount Crawford	0			0
CCS	Carried forward expenditure	Williamstown Action Group - Expenditure from Fundraising Money	Carry Forward expenditure relating to fundraised money	872			872
CCS	Transfer from expenditure	Recreation Park Williamstown - Contractors Other Services	Budget reallocation for ground works required to rectify safety issue	0			0
CCS	Carried forward expenditure	Nuriootpa Council Offices Foyer Upgrade	Project delayed as further time needed to discuss layout with key users	500			500
WES	Carried forward expenditure	Carry Forward Mt Pleasant & Angaston Urban Design Framework Implementation	Carry Forward Mt Pleasant/Angaston Urban Design Framework Project-Operating Expenditure	62,999			62,999
WES	Addition to expenditure	Angaston Landfill Capping Rehabilitation Increase to provision	Angaston Landfill Capping Rehabilitation Increase to provision by June 2018 CPI 2.7%	(10,788)			(10,788)
Executive	Carried forward expenditure	Generational Investment in The Barossa - Consultants Technical Support	Carried forward budget	45,910			45,910
Executive	Carried forward expenditure	Generational Investment in The Barossa - Consultants Strategic Planning	Carried forward budget	11,980			11,980
CCS	Carried forward expenditure	Financial Budgeting Software	Due to delays in testing and setup for the quarterly budget review and LTFP solutions the supplier will complete this work in 2018/19	1,600			1,600
DES	Carried forward expenditure	Roadside Vegetation Management Plan Review	National Vegetation Council still to finalise template so will need to undertake review in 2019	20,000			20,000
Executive	Transfer from expenditure	Risk Management Consultants	Transfer from OHS consultant to Risk Consultant - for evacuation diagrams community facilities	0			0
Executive	Carried forward expenditure	Risk Consultants	Evacuation Diagrams for Community facilities ordered in 2017/18 expected delivery in 2018/19	2,500			2,500
CCS	Carried forward expenditure	Tanunda Recreation Park - incorporation costs	Carry forward Tanunda Recreation Park - incorporation costs (funded from reserve)	4,020		(4,020)	0
Executive	Carried forward expenditure	Customer Survey Consultants	Reallocate budget	9,500			9,500

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
Executive	Transfer from expenditure	Executive Services - Consultants Other	Reallocate budget	0			0
Executive	Carried forward expenditure	Executive Services Consultants Other	Carried forward budget	18,000			18,000
Executive	Addition to expenditure	Generational Investment in The Barossa - Consultants Other	Expenditure for bike trail work	(9,627)			(9,627)
Executive	Carried forward expenditure	Generational Investment in The Barossa - Consultants Other	Carried forward budget for bike trail work	43,400			43,400
Executive	Carried forward expenditure	Generational Investment in The Barossa - Consultants Other	Carried forward budget	38,340			38,340
Executive	Carried forward expenditure	Generational Investment in The Barossa - Consultants Other	Carried forward budget	21,140			21,140
Executive	Transfer from expenditure	Generational Investment in The Barossa - Consultants Other	Reallocate budget	0			0
CCS	Transfer from expenditure	Nuriootpa Swimming Pool - External Plant Hire	Reallocation of budget to cover pool cleaner hire	0			0
CCS	Transfer from expenditure	Information Technology Software/Hardware Agreements - Purchase Licence Fee	Budget reallocation	0			0
CCS	Transfer from expenditure	Information Technology Software/Hardware Agreements - Software Support Services	To ensure Council has necessary old rates and property records accessible for future extracts of information	0			0
CCS	Transfer from expenditure	Talunga Recreation Park - Direct Purchases Assets under \$5,000	Budget reallocation to cover Talunga Recreation Park half share purchase of scaffolding	0			0
CCS	Carried forward expenditure	Talunga Recreation Park half share purchase of scaffolding	Talunga Recreation Park half share purchase of scaffolding - adopted budget 2017/18 - to be funded from reserve	1,500		(1,500)	0
CCS	Carried forward expenditure	Mount Pleasant Hall half share purchase of scaffolding	Mount Pleasant Hall half share purchase of scaffolding - adopted budget 2017/18 - to be funded from reserve	1,500		(1,500)	0
DES	Transfer from expenditure	Barossa Bushgardens - Direct Purchases Signs	Reallocate budget	766			766
DES	Transfer from expenditure	Barossa Bushgardens Co-ordinator - Direct Purchases Stationery	Budget Reallocation	0			0
DES	Transfer from expenditure	Barossa Bushgardens - Direct Purchases Stationery	Reallocate Budget	0			0
DES	Transfer from expenditure	Barossa Bushgardens - Direct Purchases Loose Tools	Reallocate Budget	0			0
DES	Transfer from expenditure	Barossa Bushgardens - Direct Purchases Loose Tools	Reallocate budget	0			0
CCS	Carried forward expenditure	Tanunda Mens Shed - Direct Purchases Other	Mens Shed equipment purchased in 2017/18 due for delivery in July 2018	3,517			3,517
WES	Transfer from expenditure	Hermann Thumm Drive Floodway	Transfer of funds from Operating to Capital as project exceeds capital threshold and works are for replacement of portion of floodway	21,038			21,038
CCS	Transfer from expenditure	Accounting/Finance - Direct Purchases Other	Budget reallocation to cover ergonomic assessment outcomes - desk sit/stand accessory	0			0
DES	Transfer from expenditure	Barossa Bushgardens Co-ordinator - Direct Purchases Other	Budget Reallocation	0			0
CCS	Carried forward expenditure	Nuriootpa Council Offices Foyer Upgrade	Project delayed as further time needed to discuss layout with key users	9,500			9,500
CCS	Carried forward expenditure	Friends of the Library Donations Expenditure - Carry Forward	Friends funds received 2016/17 and 2017/18 not fully expended on Dementia project and Library furniture	3,000			3,000
CCS	Carried forward expenditure	Williamstown - Youth Activity Space and Greening - Colonist Corner - adopted budget 2017/18	Carry forward Williamstown - Youth Activity Space and Greening - Colonist Corner - adopted budget 2017/18 - funded from reserve	1,000		(1,000)	0
DES	Transfer from expenditure	Barossa Bushgarden Energy Costs Fuel and Lubricants	Reallocate budget	0			0

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
CCS	Transfer from expenditure	Williamstown Pool - Water Usage Charge	Consolidate funds from other Williamstown Queen Victoria Jubilee Park accounts to cover water leak cost	0			0
Executive	Transfer from expenditure	Maintain Insurance Policies - Excess - Motor Vehicle Insurance claim	Budget reallocation to cover additional insurance excesses	0			0
DES	Transfer from expenditure	Barossa Bushgardens - Advertising	Reallocate budget	320			320
DES	Transfer from expenditure	Administration - Waste Services - Printing	Reallocate budget for Printing - Mail Out to Residents - Waste Services	0			0
DES	Transfer from expenditure	Administration - Waste Services - Printing	Reallocate budget for design and production of Waste Collection Calendar. Additional cost due to complexity of calendars	0			0
Executive	Transfer from expenditure	Public Relations Service - Printing	Budget reallocation for d'Vine quarterly newsletter	0			0
DES	Transfer from expenditure	Administration - Waste Services - Postage	Reallocate budget for Postage - Waste Services Letters to Residents	0			0
CCS	Transfer from expenditure	Council Records - Postage	Budget reallocation	0			0
DES	Transfer from expenditure	Barossa Bushgardens - Mobile Phone Expenses	Reallocate Budget	0			0
CCS	Transfer from expenditure	Information Technology Miscellaneous - Mobile Phone Expenses	Budget reallocation	0			0
CCS	Addition to expenditure	External Audit fee for interim audit	Change in timing of audit fee invoice from new auditors - additional budget required this year	(11,000)			(11,000)
DES	Addition to expenditure	Dog & Cat Management Board (DCMB) Contribution	Adjustment to account for 2 years DCMB contributions during 18/19 due to implementation of Dogs And Cats Online (DACO)	(21,204)			(21,204)
CCS	Addition to expenditure	Williamstown Action Group - Contribution Other	Expenditure relating to fundraising income received	(961)			(961)
CCS	Carried forward expenditure	Williamstown Action Group - Expenditure from Fundraising Money	Carry Forward expenditure relating to fundraised money	961			961
Executive	Transfer from expenditure	Civic Receptions - Contributions - Other	Reallocate budget	0			0
Executive	Carried forward expenditure	Civic Receptions - Contributions - Other	Carried forward budget	7,000			7,000
DES	Carried forward expenditure	Heritage Grants	Approved Heritage Grants not paid in 2017/18 to be carried forward to 2018/19	4,000			4,000
Executive	Addition to expenditure	Legal Fees	Additional legal fees incurred for review of Chateau Tanunda and Kaurna settlement	(10,350)			(10,350)
Executive	Transfer from expenditure	Manage Occupational Health and Safety (OHS) Responsibilities - Subscriptions/Memberships	Budget reallocation to cover Risk Advisor Safety Institute of Australia basic membership fee	0			0
CCS	Carried forward expenditure	Angaston Management Group (Angaston Community and Business Alliance) - Salters Gully masterplan	Angaston Management Group (ACBA) - Salters Gully masterplan (half funded from reserve)	20,000		(10,000)	10,000
CCS	Transfer from expenditure	Accounting/Finance Miscellaneous Expenses	Budget reallocation in relation to cyber crime event	0			0
Executive	Addition to expenditure	Sponsorship Youth Drive Program - Other Miscellaneous Expenses	Additional expenditure in relation to sponsorship income received	(5,000)			(5,000)
		Materials, Contracts and Other Expenses	Note 9		222,376		
		Depreciation, Amortisation and Impairment	No adjustments for fourth quarter budget review	0			
			Note 10		0		
		Finance Costs	No adjustments for fourth quarter budget review	0			
			Note 11		0		
NET TOTAL - Operating Adjustments			Note: for reconciliation purposes the report includes Approved Carried Forwards	126,365	126,365	(11,520)	114,845

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
		Capital Expenditure on Renewal and Replacement of existing assets					
CCS	Transfer from expenditure	Nuriootpa Office/Library Building Contractors	Reallocate budget	(193)			(193)
CCS	Transfer from expenditure	Nuriootpa Office/Library CITB Levy	Reallocate budget	193			193
CCS	Carried forward expenditure	Nuriootpa Office/Library Building Contractors	Carry forward Capital Expenditure budget	46,473			46,473
CCS	Transfer from expenditure	Miscellaneous Buildings Renewal - Contractors	Reallocate budget - Barossa District Football Club kitchen upgrade	19,860			19,860
CCS	Transfer from expenditure	Williamstown Kitchen Upgrade - Contractors	Contribution to Barossa District Football Club for kitchen upgrade	(19,860)			(19,860)
CCS	Transfer from expenditure	Tanunda Kegel Club Repairs - Contractors	Reallocate budget from operating - Repairs as per building condition audit requirements and asbestos abatement work	(13,934)			(13,934)
WES	Carried forward expenditure	Footpath Renewal Budget - Contractors	Carry forward Capital Expenditure budget	14,520			14,520
WES	Transfer from expenditure	Road Resheeting - Contractors	Transfer funds required to complete project scope	5,200			5,200
WES	Transfer from expenditure	Road Resheeting - Contractors	Transfer budget to cover cost of power augmentation to Warren Reservoir toilet	25,000			25,000
WES	Carried forward expenditure	Road Shoulder Budget - Contractors	Carry forward Capital Expenditure budget	41,655			41,655
WES	Transfer from expenditure	Drainage Inlet Capacity Upgrade - Contractors	Reallocate budget	(23,956)			(23,956)
WES	Carried forward expenditure	Drainage Inlet Capacity Upgrade - Contractors	Carry forward Capital Expenditure budget	23,956			23,956
WES	Carried forward expenditure	Playground Budget - Renew/Replace - Materials	Carry forward Capital Expenditure budget	13,497			13,497
WES	Transfer from expenditure	Tanunda Recreation Park Oval Renewal - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	4,345			4,345
WES	Transfer from expenditure	Tanunda Recreation Park Oval Renewal - Salaries	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	813			813
WES	Transfer from expenditure	Williamstown Queen Victoria Jubilee Park Oval Renewal - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	4,524			4,524
WES	Transfer from expenditure	Sandy Creek Recreation Park Oval Renewal - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	5,105			5,105
WES	Transfer from expenditure	Eden Valley Oval Renewal - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	15,000			15,000
WES	Transfer from expenditure	Springton Oval Renewal - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	15,000			15,000
WES	Transfer from expenditure	Moculta Oval Renewal - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	15,000			15,000
WES	Carried forward expenditure	Works Truck	Carry forward Capital Expenditure budget	100,000			100,000
WES	Transfer from expenditure	Depot Vehicle Purchase	Transfer of budget to allow for vehicle purchases	6,000			6,000
WES	Transfer from expenditure	Depot Vehicle Purchase	Transfer of funds to allow for vehicle purchase	(3,000)			(3,000)
WES	Transfer from expenditure	Depot Vehicle Purchase	Transfer of budget to allow for vehicle purchase	(3,000)			(3,000)
WES	Carried forward expenditure	Depot Vehicle Purchase	Carried forward Vehicle Purchase - Vehicle yet to be received	38,000			38,000
WES	Carried forward expenditure	Depot Vehicle Purchase	Carried forward Vehicle Purchase - Vehicle yet to be received	38,000			38,000
WES	Carried forward expenditure	Office Vehicle - Manager Building and Health	Carry forward Capital Expenditure budget	33,000			33,000

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net	
WES	Addition to expenditure	Replacement Grader Blade	Purchase of replacement stolen grader blade - budget increase off set by transfer from minor plant and insurance payout	(8,000)			(8,000)	
WES	Transfer from expenditure	Replacement Grader Blade	Purchase of replacement stolen grader blade - budget increase off set by transfer from minor plant and insurance payout	(3,000)			(3,000)	
WES	Transfer from expenditure	Replacement Grader Blade	Purchase of replacement stolen grader blade - budget increase off set by transfer from minor plant and insurance payout	3,000			3,000	
WES	Carried forward expenditure	Replacement Grader Blade	Grader blade attachment purchase carried forward to 2018/19 (from insurance claim)	11,000			11,000	
NCPA	Carried forward expenditure	Nuriootpa Oval Renovation - Contractors	Carry forward Capital Expenditure budget	119,610			119,610	
NCPA	Transfer from expenditure	Nuriootpa Oval Renovation - Contractors	Reallocate budget	(16,000)			(16,000)	
NCPA	Carried forward expenditure	Nuriootpa Centennial Park Authority Coulthard Reserve Bore - Contractors	Carry forward Capital Expenditure budget	1,145			1,145	
		Capital Expenditure on Renewal and Replacement of Existing Assets	Note 12		508,953	0		
		Asset Sales adjustments/Capital Income*						
WES	Carried forward income	Plant and Equipment Disposal Proceeds	Sale of Vehicles to occur in 2018/19	(53,500)			(53,500)	
		Proceeds from Sale of Replaced Assets	Note 13		(53,500)			
NET TOTAL - Asset Renewal/Replacement Adjustments						455,453	0	455,453
		Capital Expenditure on New and Upgraded assets						
WES	Carried forward expenditure	Tanunda Depot Plant Shed - Contractors	Carry forward Capital Expenditure budget	40,000			40,000	
WES	Transfer from expenditure	Tanunda Depot Plant Shed - Contractors	Reallocate budget	(110)			(110)	
WES	Transfer from expenditure	Tanunda Depot Plant Shed - CITB Levy	Reallocate budget	110			110	
Executive	Carried forward expenditure	Show Hall Upgrade - Tanunda Recreation Park - Contractors	Carry forward Capital Expenditure budget	34,855			34,855	
WES	Carried forward expenditure	Streetscaping, Murray Street, Angaston - Contractors	Carry forward Capital Expenditure budget	191,402			191,402	
WES	Transfer from expenditure	Streetscaping, Murray Street, Angaston - Contractors	Reallocate budget	(427)			(427)	
WES	Transfer from expenditure	Streetscaping, Murray Street, Angaston - CITB Levy	Reallocate budget	427			427	
WES	Transfer from expenditure	Mount Pleasant Main Street Upgrade - Contractors	Reallocate budget	(11,800)			(11,800)	
WES	Carried forward expenditure	Mount Pleasant Main Street Upgrade - Contractors	Carry forward Capital Expenditure budget	11,800			11,800	
WES	Transfer from expenditure	Mount Pleasant Main Street Upgrade - Contractors	Reallocate budget	(474)			(474)	
WES	Carried forward expenditure	Mount Pleasant Main Street Upgrade - Contractors	Carry forward Capital Expenditure budget	202,351			202,351	
WES	Transfer from expenditure	Mount Pleasant Main Street Upgrade - CITB Levy	Reallocate budget	474			474	
WES	Carried forward expenditure	Footpath, Baird Street, Nuriootpa - Contractors	Carry forward Capital Expenditure budget	70,150			70,150	
WES	Carried forward expenditure	Footpath, Basedow Road, Tanunda - Contractors	Carry forward Capital Expenditure budget	76,988			76,988	
WES	Carried forward expenditure	Footpath, Jane Place, Tanunda - Contractors	Carry forward Capital Expenditure budget	163,527			163,527	
WES	Carried forward expenditure	Footpath, Langmeil Road, Tanunda - Contractors	Carry forward Capital Expenditure budget	142,654			142,654	
WES	Carried forward expenditure	Footpath, Maria Street, Tanunda - Contractors	Carry forward Capital Expenditure budget	99,540			99,540	

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
WES	Carried forward expenditure	Footpath, Wild Street, Williamstown - Contractors	Carry forward Capital Expenditure budget	37,829			37,829
WES	Carried forward expenditure	Footpath, Gilbert Street, Lyndoch - Contractors	Carry forward Capital Expenditure budget	62,636			62,636
WES	Carried forward expenditure	Footpath, Murray Street, Eden Valley - Contractors	Carry forward Capital Expenditure budget	28,700			28,700
WES	Carried forward expenditure	Footpath, Tolley Reserve, Nuriootpa - Contractors	Carry forward Capital Expenditure budget	60,640			60,640
WES	Carried forward expenditure	Footpath, Lyndoch Valley Road, Lyndoch - Contractors	Carry forward Capital Expenditure budget	41,235			41,235
WES	Carried forward expenditure	Footpath, Bitter Crescent, Lyndoch - Contractors	Carry forward Capital Expenditure budget	20,078			20,078
WES	Carried forward expenditure	Footpath, Johnson Street, Williamstown - Contractors	Carry forward Capital Expenditure budget	15,447			15,447
WES	Carried forward expenditure	Right Footpath, Robert Street, Lyndoch - Contractors	Carry forward Capital Expenditure budget	37,150			37,150
WES	Carried forward expenditure	Road Seal, Edward Street, Springton - Contractors	Carry forward Capital Expenditure budget	98,997			98,997
WES	Carried forward expenditure	Road Seal, Charles Street, Springton - Contractors	Carry forward Capital Expenditure budget	57,727			57,727
WES	Carried forward expenditure	Road Seal, MacDonnell Terrace, Springton - Contractors	Carry forward Capital Expenditure budget	132,925			132,925
WES	Carried forward expenditure	Road Seal, Lucks Road Kalbeeba - Contractors	Carry forward Capital Expenditure budget	7,117			7,117
WES	Carried forward expenditure	Road Seal, Mildres Street, Springton - Contractors	Carry forward Capital Expenditure budget	163,195			163,195
WES	Carried forward expenditure	Jack Bobridge Bike Path Connection - Contractors	Carry forward Capital Expenditure budget	97,720			97,720
WES	Carried forward expenditure	Bridge at Entrance to Williamstown Queen Victoria Jubilee Park - Contractors	Carry forward Capital Expenditure budget	21,293			21,293
WES	Transfer from expenditure	Stockwell Road Footbridge - Contractors	Transfer funds required to complete project scope	(5,200)			(5,200)
WES	Transfer from expenditure	Hermann Thumm Drive Floodway - Contractors	Transfer of funds from Operating to Capital as project exceeds capital threshold and works are for replacement of portion of floodway	(21,038)			(21,038)
WES	Carried forward expenditure	CWMS - Nuriootpa Gravity Mains New - Contractors	Carry forward Capital Expenditure budget	20,000			20,000
WES	Carried forward expenditure	CWMS - Tanunda Gravity Mains New - Contractors	Carry forward Capital Expenditure budget	8,000			8,000
WES	Carried forward expenditure	CWMS - Mount Pleasant Gravity Mains New - Contractors	Carry forward Capital Expenditure budget	12,000			12,000
WES	Carried forward expenditure	CWMS Control Systems	Carry forward Capital Expenditure budget	30,000			30,000
WES	Carried forward expenditure	Waste Water Treatment Plant, Mount Pleasant - Contractors	Carry forward Capital Expenditure budget	23,000			23,000
WES	Carried forward expenditure	Nuriootpa Township Stormwater Management Plan - Contractors	Carry forward Capital Expenditure budget	60,000			60,000
WES	Transfer from expenditure	Road Drain, Needles Road, Williamstown - Contractors	Reallocate budget	23,956			23,956
WES	Carried forward expenditure	Floodwall - Contractors	Carry forward Capital Expenditure budget	52,455			52,455
WES	Carried forward expenditure	Road Drain, James Sim Court, Kalbeeba - Contractors	Carry forward Capital Expenditure budget	10,785			10,785
WES	Carried forward expenditure	Road Drain - Yettie Road Williamstown - Contractors	Carry forward Capital Expenditure budget	45,913			45,913
WES	Transfer from expenditure	Road Drain, Herriot Road, Mount Pleasant - Contractors	Reallocate budget	11,800			11,800

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
WES	Carried forward expenditure	15/16 Springton Drainage	Carry forward Capital Expenditure budget	27,000			27,000
WES	Addition to expenditure	Calton Road to Hameister Court Drainage - Contractors	Stormwater drainage works - funded by developer contribution	(180,000)			(180,000)
WES	Carried forward expenditure	Calton Road to Hameister Court Drainage - Contractors	Stormwater drainage works not completed in 2017/18	178,125			178,125
WES	Transfer from expenditure	Recreation Park Ovals Upgrade - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	3,735			3,735
WES	Transfer from expenditure	Williamstown Queen Victoria Jubilee Park Oval Upgrade - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	1,100			1,100
WES	Transfer from expenditure	Williamstown Queen Victoria Jubilee Park Oval Upgrade - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	(23,480)			(23,480)
WES	Carried forward expenditure	Williamstown Queen Victoria Jubilee Park Oval Upgrade - Contractors	Carry forward Capital Expenditure budget	23,480			23,480
WES	Transfer from expenditure	Talunga Recreation Park Oval Upgrade - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	3,270			3,270
CCS	Carried forward expenditure	Big Project Implementation Costs - Contractors	Carry forward Capital Expenditure budget	86,821			86,821
WES	Carried forward expenditure	Skate Parks - Contractors	Carry forward Capital Expenditure budget	4,709			4,709
WES	Transfer from expenditure	Upgrade Lyndoch Oval - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	1,275			1,275
WES	Transfer from expenditure	Upgrade Lyndoch Oval - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	(23,481)			(23,481)
WES	Carried forward expenditure	Upgrade Lyndoch Oval - Contractors	Carry forward Capital Expenditure budget	23,481			23,481
WES	Transfer from expenditure	Upgrade Angaston Oval - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	1,275			1,275
WES	Transfer from expenditure	Upgrade Angaston Oval - Contractors	Reallocate budget to Angaston, Williamstown and Lyndoch Oval projects	(23,481)			(23,481)
WES	Carried forward expenditure	Upgrade Angaston Oval - Contractors	Carry forward Capital Expenditure budget	23,481			23,481
Executive	Carried forward expenditure	Electrical Upgrade/Lighting - Tanunda Recreation Park - Contractors	Carry forward Capital Expenditure budget	36,822			36,822
WES	Carried forward expenditure	Tanunda Recreation Park - Oval - Contractors	Carry forward Capital Expenditure budget	30,000			30,000
Executive	Carried forward expenditure	Angaston Railway Precinct Picnic Area - Contractors	Carry forward Capital Expenditure budget	8,666			8,666
Executive	Carried forward expenditure	Angaston Railway Precinct - Station - Contractors	Carry forward Capital Expenditure budget	81,127			81,127
Executive	Transfer from expenditure	Angaston Railway Precinct - Station - Contractors	Reallocate budget	888			888
Executive	Transfer from expenditure	Angaston Railway Precinct - Bike Track - Contractors	Reallocate budget	(888)			(888)
Executive	Carried forward expenditure	Angaston Railway Precinct - Play Area - Contractors	Carry forward Capital Expenditure budget	19,907			19,907
Executive	Transfer from expenditure	Angaston Railway Precinct - Play Area - Contractors	Reallocate budget	2,232			2,232
Executive	Transfer from expenditure	Angaston Railway Precinct - Entrance - Contractors	Reallocate budget	(2,232)			(2,232)
CCS	Carried forward expenditure	Financial Budgeting Software	Due to delays in testing and setup for the quarterly budget review and LTFP solutions the supplier will complete this work in 2018/19	50,940			50,940
CCS	Carried forward expenditure	Angaston Hall Chairs	Chairs have been delayed in transit and will arrive mid July.	5,777		(5,777)	0
NCPA	Transfer from expenditure	Nuriootpa Centennial Park Authority Hoffman Oval Toilets/Change rooms - Contractors	Reallocate budget	16,000			16,000
		Capital Expenditure on New and Upgraded Assets	Note 14		2,552,376		

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
		Amounts received specifically for New and Upgraded Assets/Profit & loss for asset disposal					
WES	Carried forward income	Mount Pleasant and Angaston Urban Design Framework Implementation	Carry Forward Mt Pleasant/Angaston Urban Design Framework Project - Capital grant funds	(90,241)			(90,241)
WES	Carried forward income	State Bicycle Fund Grant Income	State Bicycle Fund Grant - funding for construction of a shared use path on the Jack Bobridge Bike Path	(50,000)			(50,000)
CCS	Carried forward income	Angaston Railway Precinct Open Space Project grant income	Angaston Railway Precinct Open Space Project grant income - capital	(46,200)			(46,200)
WES	Addition to income	Calton Road to Hameister Court drainage	Recognise revenue funds from LendLease developer contribution for new drainage asset	180,000			180,000
		Amounts Received Specifically for New and Upgraded Assets					
		Asset Sales adjustments					
CCS	Reduction to income	Reduced proceeds from Sale of Surplus Assets	Reduced proceeds on identified surplus land sold in 2018/19	(28,455)			(28,455)
CCS	Carried forward income	Proceeds from Sale of Surplus Assets	Identified surplus land sold in 2018/20	(105,000)			(105,000)
		Asset Disposal and Fair Value Adjustments					
						(6,441)	
							Note 15
							Note 16
NET TOTAL - Asset New/Upgrade Adjustments					2,412,480	(5,777)	2,406,703
NET TOTAL - Capital Adjustments			Note: for reconciliation purposes the report includes <u>Approved</u> Carried Forwards	2,867,933	2,867,933	(5,777)	2,862,156

Statement of Comprehensive Income

for the year ending 30 June 2018

	Budget Adjustment Notes	Variance Report Notes	Original Full Year Budget (\$'000)	Actuals as at 30 Jun 2018 (\$'000)	Variance Original Budget to Actual (\$'000)	*Full year Revised Budget in Last Update (\$'000)	Budget Adjustments Quarter 4 (\$'000)	Carried Forward to 2018/19 (\$'000)	Proposed Full Year Revised Budget (RB) (\$'000)
Income									
Rates	1	17	29,380	29,413	33	29,404	0	0	29,404
Statutory Charges	2	18	629	675	46	682	0	0	682
User Charges	3	19	2,698	2,854	156	2,761	0	0	2,761
Grants, Subsidies and Contributions	4	20	2,465	3,430	965	2,925	5	(89)	2,841
Investment Income	5	21	219	326	107	258	0	0	258
Reimbursements	6	22	336	218	(118)	253	0	0	253
Other Income	7	23	963	1,473	510	1,345	76	(81)	1,340
Net Gain – Joint Ventures and Associates		24	0	13	13	0	0	0	0
Total Revenues			36,690	38,402	1,712	37,628	81	(170)	37,539
Expenses									
Employee Costs	8	25	13,202	12,968	(234)	13,136	9	(2)	13,143
Materials, Contracts and Other Expenses	9	26	15,071	14,804	(267)	16,199	111	(333)	15,977
Depreciation, Amortisation and Impairment	10	27	7,518	7,503	(15)	7,518	0	0	7,518
Finance Costs	11	28	943	872	(71)	943	0	0	943
Net Loss – Joint Ventures and Associations		29	0	0	0	0	0	0	0
Total Expenses			36,734	36,147	(587)	37,796	120	(335)	37,581
Operating Surplus / (Deficit)			(44)	2,255	2,299	(168)	(39)	165	(42)
Asset Disposal and Fair Value Adjustments	16	30	(620)	(1,760)	(1,140)	(620)	0	0	(620)
Amounts Received Specifically for New or Upgraded Assets	15	31	707	1,372	665	1,098	180	(186)	1,092
Physical Resources Received Free of Charge		32	277	2,455	2,178	277	0	0	277
Net Surplus / (Deficit)			320	4,322	4,002	587	141	(21)	707
Changes in revaluation surplus - infrastructure, property, plant and equipment		33	0	17,358	17,358	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve		34	0	59	59	0	0	0	0
Total Other Comprehensive Income			0	17,417	17,417	0	0	0	0
Total Comprehensive Income			320	21,739	21,419	587	141	(21)	707

*Full Year Revised Budget is the Third Quarter Budget Review for the year, adopted by Council at the May 2018 meeting

Statement of Financial Position

as at 30 June 2018

	Variance report Notes	Original Full Year Budget (\$'000)	Actuals as at 30 June 2018 (\$'000)	Variance Original Budget to Actual (\$'000)
Assets				
Current Assets				
Cash and Cash Equivalents		1,234	14,528	13,294
Trade and Other Receivables		2,689	2,872	183
Other Financial Assets		0		0
Inventories		270	255	(15)
Subtotal		4,193	17,655	13,462
Non-Current Assets Held for Sale		0	52	52
Total Current Assets	35	4,193	17,707	13,514
Non-current Assets				
Financial Assets		684	830	146
Equity Accounted Investments in Council Businesses		1,683	1,669	(14)
Infrastructure, Property, Plant and Equipment		357,494	353,753	(3,741)
Other Non-Current Assets		0	2,556	2,556
Total Non-current Assets	36	359,861	358,808	(1,053)
Total Assets		364,054	376,515	12,461
Liabilities				
Current Liabilities				
Trade and Other payables		2,703	4,745	2,042
Borrowings		1,759	1,878	119
Provisions		2,538	2,665	127
Total Current Liabilities		7,000	9,288	2,288
Non-Current Liabilities				
Borrowings		10,717	10,737	20
Provisions		853	808	(45)
Total Non-current Liabilities		11,570	11,545	(25)
Total Liabilities	37	18,570	20,833	2,263
Net Assets		345,484	355,682	10,198
Equity				
Accumulated Surplus		70,791	74,468	3,677
Asset Revaluation Reserve		265,706	271,300	5,594
Other Reserves	38	8,987	9,914	927
Total Equity	39	345,484	355,682	10,198

Statement of Changes in Equity

as at 30 June 2018

	Accumulated Surplus (\$'000)	Asset Revaluation Reserve (\$'000)	Other Reserves (\$'000)	Total Equity (\$'000)
Original Budget				
Balance at end of previous reporting period 30 June 2018 (Original Budget 2017-18)	70,791	265,706	8,987	345,484
Restated opening balance (2016-17 Financial Statements)	71,333	257,115	8,125	336,573
Net Surplus / (Deficit) for year	320			320
Other Comprehensive Income	0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	0	8,591	0	8,591
Transfer between reserves	(862)	0	862	0
Balance at the End of Period	70,791	265,706	8,987	345,484

For actual results for the Statement of Changes in Equity please refer to the General Purpose Financial Statements for the year ended 30 June 2018

Statement of Cash Flows

as at 30 June 2018

	Variance Report Notes	Original Full Year Budget (\$'000)	Actuals as at 30 June 2018 (\$'000)	Variance Original Budget to Actual (\$'000)
Cash Flows from Operating Activities				
Receipts				
Operating Receipts		36,300	40,052	3,752
Investment Receipts		219	326	107
Payments				
Operating payments to Suppliers and Employees		(28,275)	(29,683)	(1,408)
LandFill rehabilitation expense		(197)		197
Finance Payments		(944)	(872)	72
Net Cash Provided by (or Used in) Operating Activities	40	7,103	9,823	2,720
Cash Flows from Investing Activities				
Receipts				
Amounts Specifically for New or Upgraded Assets		707	2,752	2,045
Sale of Replaced Assets		401	628	227
Sale of Surplus Assets		133	0	(133)
Net Purchase of Investment Securities		0	50	50
Repayments of Loans by Community Groups		42		(42)
Payments				
Expenditure on Renewal / Replacement of Assets		(5,562)	(4,611)	951
Expenditure on New / Upgraded Assets		(4,748)	(3,638)	1,110
Net Purchase of Investment Securities		0		0
Loans made to Community Groups		(80)	(260)	(180)
Net Cash Provided by (or Used in) Investing Activities	41	(9,107)	(5,079)	4,028
Cash Flows from Financing Activities				
Receipts				
Loans Received		80	260	180
Proceeds from Bonds and Deposits		0	18	18
Finance Lease Funds		0	27	27
Proceeds from Internal Borrowings		4,200		(4,200)
Payments				
Repayments of Borrowings		(1,998)	(1,988)	10
Repayment of Bonds and Deposits		0	(10)	(10)
Repayment of Finance Lease Liabilities		0	(20)	(20)
Repayment of Internal Borrowings		(4,200)		4,200
Net Cash Provided by (or Used in) Financing Activities	42	(1,918)	(1,713)	205
Net Increase / (Decrease) in Cash Held		(3,922)	3,031	6,953
Cash and Cash Equivalents at Beginning of Period		5,156	11,497	6,341
Cash and Cash Equivalents at End of Period	43	1,234	14,528	13,294

Variance Report - Budget compared to Actual

Operating Result

The Operating Income of \$38,402k compares to the budget of \$36,690k - a favourable variance of \$1,712k, with the main variations listed below – Favourable (F), Unfavourable (U):

Actual 2017/18 \$'000	Original Budget 2017/18 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
*Various programs have movements within income and expenditure lines as there are offsetting entries with minimal effect on the operating result. Refer to the functional report for an actual net movement per service area to the operating result.				
Operating Revenues				
Rate Revenue (17)				
29,413	29,380	33	0.1	NRM* Levies \$15k (F) more than Original Budget; Less than expected valuation objections and rebates \$26k (F).
Statutory Charges (18)				
675	629	46	7.3	Development and Septic Tank inspections more than expected \$31k (F).
User Charges (19)				
2,854	2,698	156	5.8	Sale of reuse water higher than expected \$45k (F); <i>Caravan Parks</i> - Nuriootpa Centennial Park Authority (NCPA) increased site activity \$43k (F), Talunga Park & Eden Valley increased activity at \$8k and \$45k respectively (F) and Williamstown reduced income \$20k (U); Community Transport client contributions \$15k (F); Bushgardens sales income more than expected \$15k (F).
Grants, Subsidies and Contributions (20)				
3,430	2,465	965	39.2	Part of the Financial Assistance Grant for 2018-19 was paid in June 2018 \$605k (F); unbudgeted Waste Services* additional \$20k (F); Character Preservation* additional \$100k (F); Warren Reservoir* grants \$180k (F); Bushgardens reduced \$35k (U).
Investment Income (21)				
326	219	107	48.9	Greater investment holdings as capital works either not complete or not yet started resulting in increased interest income \$62k (F); Community Loans budgeted in reimbursements actuals recorded investments income \$44k (F).
Reimbursements (22)				
218	336	(118)	(35.1)	Upper Torrens Land Management Project (UTLMP)* (transfer to Other Income) \$100k (U); Procurement Shared Services increased charges \$23k (F); Community Loans budgeted in Reimbursements actuals recorded in Investment Income \$44k (U).
Other Income (23)				
1,473	963	510	53	Numerous changes: UTLMP*(from Reimbursements above) \$87k (F); Community Transport \$15k (F); Regional Programs LEMP \$17 (F); Character Preservation* \$25k (F); Bushgardens \$20k (U); Visitor Information Centre reduced income \$19k (U); Recoupments Workers Comp* claims \$49k (F); Recoupments Income Protection* claims \$96k (F); Recoupment general insurance* claims \$21k (F); Insurance bonus \$98k (F); The Big Project income \$47k (F); The REX utilities on-charge* \$38k (U); Nuriootpa Swimming Pool reduced income \$15k (U); Workers Comp rebate additional \$19k (F); Waste collection* Internal charges \$17k (F); Regional charges Waste services* \$52k (F).
Equity Accounted Council Business - Joint Venture and Associates (24)				
13	0	13	0	Share in Operating Result - Gawler River Floodplain Management Authority \$6k (F) & Central Local Government Association \$7k (F)

Variance Report - Budget compared to Actual (Cont.)

Operating Expenditure of \$36,147k compares to the budget of \$36,734k, a favourable variance of \$587k, with the main variations listed below – Favourable (F), Unfavourable (U) (not including Equity Accounted Council Business – Joint Venture and Associates).

Actual 2017/18 \$'000	Original Budget 2017/18 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
Operating Expenses				
Employee Costs (25)				
12,968	13,202	234	1.8	NCPA reduced spend \$51k (F) and selected employment vacancies during the year not resourced. Actual results include overhead recovery \$159k (F) budget includes this with other expenses.
Materials, contracts and other expenses (26)				
14,804	15,071	267	1.8	<p><i>Contractors</i> – Warren Reservoir* \$231k (U); Community Support \$37k (F); Support services \$73k (F); Waste Management \$21k (F); Natural Resource Management \$60k (F)</p> <p><i>Consultants</i> - Information Technology \$66k (F); Planning \$44k (F); Civil Engineering \$25k (F); Regional Projects \$50k (F)</p> <p><i>Employment Agency Staff</i> - Works Operating services* \$145k (U)</p> <p><i>Fuel usage/costs</i> higher than expected \$33k (U)</p> <p><i>Energy costs</i> - The REX* \$38k (U), Office \$50k (F); Fuel - Depot \$30k (F); Swimming pools \$20k (F)</p> <p><i>Materials</i> - road/footpaths repairs/shoulders/patching \$140k (F)</p> <p><i>Numerous underspends</i> – Advertising/Printing \$63k and Staff Training \$106k (F)</p> <p><i>Contributions</i> - Character Preservation Project* \$150k (U); Warren Reservoir* \$100k (U); Public lighting dispute budget not spent \$24k (F); Angaston Community from Reserve \$24k (U).</p> <p><i>Other expenses</i> - Planning levies \$26k (F); Planning legal advice \$26k (F); Unclaimed monies paid to State Government from sale of property for non-payment of rates. \$28k (U); Executive Service legal advice unplanned \$33k (U); Community funding not required \$31k (F); Rubble Royalty \$50k (U); DACO contribution alignment \$21k (U); Actual results include overhead recovery with employee costs budget includes this with other expenses \$82k (U).</p>
Depreciation, amortisation and impairment (27)				
7,503	7,518	15	0.2	<p>Asset Revaluation and Condition Assessments and Capital movements – depreciation change Favourable/(Unfavourable):</p> <p><i>Buildings</i>: \$20k includes NCPA \$13k – remaining life review</p> <p><i>Infrastructure</i>: Roads sealed – now includes long life components previously listed as residual values (\$202k), Roads Unsealed \$14K, Footpaths/Kerbing – condition assessment significantly increased remaining lives reducing depreciation \$222k, Bridges (\$22k); Car Parks \$14k; CWMS (\$15k); Stormwater and Drainage (\$45k); Recreation Parks (\$33k)</p> <p><i>Equipment</i>: \$65k – including transfer from CWMS \$45k, UTLMP \$8k</p> <p><i>Furniture & Fittings</i>: (\$3k)</p>
Finance Costs (28)				
872	943	71	7.5	Less than expected interest cost on NCPA cash advance loans \$44k (F) and end of year accruals on loans
Operating Surplus / (Deficit)				
2,255	(44)	2,299	N/A	

Variance Report - Budget compared to Actual (Cont.)

The capital income area of \$2,228k compares to the budget of \$364k an unfavourable variance of \$1,864k, with the main variations listed below – Favourable (F), Unfavourable (U):

Actual 2017/18 \$'000	Original Budget 2017/18 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
Capital Amounts				
Asset disposal and fair value adjustments (30)				
(1,760)	(620)	(1,140)	N/A	Land disposed – Williamstown \$499k (U); Angaston Railway Precinct Accommodation Building \$68k (U); Transport assets replaced/disposed \$829k (U); CWMS assets replaced/disposed \$12k (U); Gomesal Road Bridge transferred to DPTI \$543k (U); Stormwater \$31k (U); Vehicles replaced during the year net gain \$294k (F); Irrigation & Play Equipment \$33k (U); Rec Park structures \$18k (U)
Amounts specifically for new or upgraded assets (31)				
1,372	707	665	94.1	Recognition of grants/contributions spent: Angaston Railway Land grant \$32k (F); CWMS \$31k (F); Developer Contribution Stormwater \$180k (F); Car Park contribution - Nuriootpa \$20k (F); Gallery contribution \$15k (F); DPTI grant Balmoral Rd - Safety Upgrades \$332k (F); Para Wirra Rd - grant \$40k (F)
Physical resources received free of charge (32)				
2,455	277	2,178	N/A	Assets received – Land – Stormwater \$196k and parks and Gardens \$173k; CWMS \$88k, Stormwater \$486k, Roads \$435k, Footpaths \$583k, Kerbing \$493k (F)
2,067	364	1,703	N/A	
Net Surplus / (Deficit)				
4,322	320	4,002	N/A	
Other Comprehensive Income Analysis (shown as a decrease (D) or increase (I) from the adopted budget)				
Changes in revaluation surplus - infrastructure, property, plant and equipment (33)				
17,358	0	(17,358)	N/A	This amount reflects the revaluation and selected condition assessments for asset classes – Transport \$7,053k (I), Bridges \$5,073 (I) CWMS \$344k (I) and Stormwater \$4,857k (I).
Impairment (Expense)/Recoupments Offset to Asset Revaluation Reserve (34)				
59	0	59	N/A	This amount reflects reversal of asset impairment for assets now written off Angaston Railway Precinct Accommodation Building \$59k (D).
Total Comprehensive Income				
21,739	320	(21,419)	N/A	

Statement of Financial Position Analysis

Net Assets (total assets less total liabilities) and 'Equity' have both increased by \$10,198k from the original budget; this is mainly as a result of the higher than estimated revaluation and capital works (and any tied grant funding) not completed by year end and selected operating expenditures a net carry forward amount \$3.2m (if approved by Council with this report). Council has already approved budget expenditure to be carried forward to the 2018/19 base budget in the Budget Update 31 March 2018 many of these carry forward items were part of the 2017/18 original budget.

Actual 2017/18 \$'000	Original Budget 2017/18 \$'000	Variance Increase / (Decrease) \$'000	Comments
Assets			
Current Assets (35)			
17,707	4,193	13,514	<ul style="list-style-type: none"> • Refer to Statement of Cash Flows for cash increase \$13,294k (I); • Trade Debtors and Other Receivables reduced by \$183k (D).
Non-current Assets (36)			
358,808	359,861	(1,053)	<ul style="list-style-type: none"> • Financial Assets \$0.2m (I) includes Community loans \$0.2m; • Asset revaluation reserve of selected classes increase of \$5.6m (I); includes Stormwater and Bridges revaluation higher than expected by \$7.3m, reduced by other asset classes generally indexed in the budget not revalued this year; • Net savings Capital expenditure spend 2016/17 budget \$13.2m less actual \$7.7m and carry forward \$3.8m net \$1.7m (D); • Net assets disposed 2016/17 more than expected \$0.3m (D); • Net savings Capital expenditure spent compared to revised budget \$0.6m (D); • New road drain to be built 2019/20 \$0.2m (I); • Capital Expenditure added during 2017/18 \$1.1m (I); • Carry forward capital expenditure to 2018/19 approved March 2018 for \$3m (D); • Carry forward to 2018/19 (if approved by Council with this report) \$3.3m (D).
Liabilities			
Total Liabilities (37)			
20,833	18,570	2,263	<ul style="list-style-type: none"> • Goods and Services increased by \$223k (I); • Payments Received in Advance for grants and contributions \$1.8m (I) - including Angaston Railway precinct \$1.1m, SLGIP \$320k; Streetscaping \$153k; • Borrowings include increase for new loans \$139k (I); • Provisions increased by \$82k (I)
Equity			
Other Reserves (38)			
9,914	8,987	927	<ul style="list-style-type: none"> • CWMS Reserve balance increasing by \$870k (I) - partly for capital works not completed by year end \$180k, reduced spending operational expenditure \$183k and opening balance more than budget \$453k; • Other Reserves closing balances higher than budgeted \$57k (I).
Total Council Equity (39)			
355,682	345,484	10,198	<ul style="list-style-type: none"> • Net Surplus more than budget \$4m (I) – includes additional Physical Resources Received Free of Charge \$2.2m, Amounts Received Specifically for New or Upgraded assets additional \$0.7m, better than expected operating result \$2.3m less unbudgeted Assets written off/disposal costs \$1m; • Asset revaluation reserve higher than original budget due to significant increases in asset revaluations \$5.6m (I); • Actual Net Surplus for 2016/17 better than forecast \$0.6m (I).

Statement of Cash Flows Analysis

The Statement of Cash Flows records the movement in Cash and Cash Equivalents from the last period to the end of the current Period.

Actual 2017/18 \$'000	Original Budget 2017/18 \$'000	Variance Increase / (Decrease) \$'000	Comments
Net cash provided by (or used in) Operating Activities (40)			
9,823	7,103	2,720	<p>Operating activities cash flow major variances were:</p> <ul style="list-style-type: none"> • Savings and/or other additional income: CWMS operational cost savings* \$120k, NCPA operational cost net savings* \$140k, Caravan Parks net result better than expected \$59k, Waste Services operational savings* \$35k, Federal grants paid early \$604k, Insurance bonus \$98k, consultants/other savings for Information Technology \$85k, reduced energy costs including electricity saving \$58k, reduced expenditure on advertising and printing costs \$63k, utilised training programs \$106k, resources including wages, temp staff, materials not used on roads, footpaths, kerbing for repairs, shoulder work and patching net saving \$395k, savings for Planning consultants \$44k, workers compensation recoupments \$78k, Elected Member costs \$30k, building/facilities budget not utilised \$143k. Net \$2.1m (I); • Additional costs include: unclaimed monies paid to State Government from sale of property for non-payment of rates \$28k, stormwater and street cleaning – operations, repairs and maintenance net cost \$80k, executive service legal advice unplanned \$33k (D). Net \$0.2m (D); • Carry forward* March 2018 net expenditure \$0.15m (I) and a further \$0.2m (I) operating (if approved with this report); • Greater investment/bank cash holdings increased interest \$0.1m (I); • Landfill rehabilitation not spent \$0.2m delayed* till next year (I); • Interest on NCPA cash advance loans less than expected \$0.1m (I)
Net cash provided by (or used in) Investing Activities (41)			
(5,079)	(9,107)	4,028	<p>Investing activities cash flow major variances were:</p> <ul style="list-style-type: none"> • Additional capital income received (\$2,752k to \$707k) \$2.0m* (I); • Sale of Replaced Plant and Equipment sales more than budget \$0.2m (I); • Sale of surplus land asset sales did not occur during the year than budget \$0.1m vary forward to 2018/19 (D); • Decreased spend on Renewal assets net \$1.0m (I); • Decreased spend on New/Upgrade assets net \$1.1m (I), includes New Road drain to be built in 19/20 \$0.2m; • Additional loans for Community groups \$0.2m (D)
Net cash provided by (or used in) Financing Activities (42)			
(1,712)	(1,918)	206	<ul style="list-style-type: none"> • New borrowing not in budget for Community groups \$0.2m (I)
Cash and Cash Equivalents at end of Period (43)			
14,528	1,234	13,294	<p>Cash and cash equivalents variance summary:</p> <ul style="list-style-type: none"> • Net extra Cash brought forward from 2016/17 \$6.3m less carry forward \$3.8m, payments in advance \$0.7m - net \$1.8m - during 2017/18 some funds allocated towards the Tanunda Recreation Park projects and Angaston Railway Precinct works; • Carry forward* March 2018 net expenditure \$3.2m and a further \$3.1m (this report); • Payments received in advance* \$1.8m; Landfill rehabilitation not spent* \$0.2m; Developer Contributions received* \$0.2m; New Road drain to be built 2019/20 \$0.2m; Federal grants paid early* \$0.6m; 17/18 net savings operating \$1.2m (*noted on this page - selected commitments/reserves apply) and capital \$0.6m

Variance Report – Actuals 2016/17 compared to 2017/18

The analysis of the financial results for 2016/17 as compared to 2017/18 below should be read in conjunction with the General Purpose Financial Statements for the Year Ended 30 June 2018.

Statement of Comprehensive Income

The operating surplus of \$2,255k compares to the prior year surplus of \$2,920k, with the main operating variations between the two years being:

Actual 2017/18 \$'000	Actual 2016/17 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
Operating Revenues				
Rate Revenue (2a)				
29,413	28,365	1,048	3.7	Budgeted for a net increase of 2.5% on last year actuals + growth varying from 1.2% to 1.34%, NRM increase was 5.71%.
Statutory Charges (2b)				
675	708	(33)	(4.7)	Less Development activity \$62k (U); additional income from Septic Tank Inspections \$18k (F).
User Charges (2c)				
2,854	2,655	199	7.5	Community Transport client services income \$12k (F); Caravan Parks - NCPA increased activity \$166k (F) and Talunga Park at \$34k (F), offset by Williamstown reduced \$10k (U)
Grants, Subsidies and Contributions (2g)				
3,446	4,000	(554)	(13.9)	Roads to Recovery remaining funding reduced by \$496k (U); Financial Assistance Grants (FAGS) early payments a net difference of \$157k (U); Other grant funding allocations were changed from the previous year as follows: Leisure Option funding removed \$88k (U); Waste Services \$20k (F); Local Emergency Management Plans (LEMP) \$116k (F); Character Preservation \$100k (F); Warren Reservoir \$35k (F); Library DVDs & CDs \$10k (F); Leisure Options \$198k (U); Social Support \$103k (F).
Investment Income (2d)				
326	293	33	11.3	Higher due to increased cash/investment holdings.
Reimbursements (2e)				
218	256	(38)	(14.8)	UTLMP program reduced \$56k (U); Procurement Shared Services \$23k (F).
Other Income (2f)				
1,473	1,624	(151)	(9.3)	Numerous changes: UTLMP program reduced \$174k (U); Regional Programs – Local Emergency Management Plan (LEMP) \$11 (F), Character Preservation \$25k (F); Bushgardens reduced income \$21k (U); Transport - roads contributions reduced \$30k (U); Human Resources contributions \$18k (U); Insurance recoupments \$128k (U); Self-help subsidy \$20k (F); Recoupments Workers Compensation claims \$23k (F); Recoupments Income Protection claims \$9k (U); Workers Compensation rebate additional \$32k (F); The Big Project income \$47k (F); Leisure Options additional income \$15k (F); The REX utilities on-charge \$87k (F); Nuriootpa Swimming Pool reduced income \$33k (U); Tanunda Rec Park utilities on-charges \$13k (F); Regional charges - Waste services \$52k (F); Stormwater claim \$21k (U).

Variance Report – Actuals 2016/17 compared to 2017/18 (Cont.)

Actual 2017/18 \$'000	Actual 2016/17 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
Operating Expenses				
Employee Costs (3a)				
12,968	12,510	(458)	(3.7)	Enterprise Bargaining Agreement increase 2.5% approximately \$300k (U); Workers Compensation \$27k (U); Net leave balances provision increased \$146k (U)
Materials, contracts and other expenses (3b)				
14,804	14,476	(328)	(2.3)	<p><i>Electricity \$213k (U) - The REX \$71k (U), CWMS \$43k (U), Street lighting \$66k (U)</i></p> <p><i>Water \$58k (U) – higher usage parks and gardens \$37k (U) & Williamstown Swimming pool \$48k (U)</i></p> <p><i>Numerous changes from last year:</i></p> <p>Upper Torrens Land Management Programs reduced \$140k (F); CWMS on grounds works and maintenance increased \$111k (U); Warren Reservoir setup and operations additional \$120k (U); Angaston Men shed contribution \$55k (U); Leisure Option program reduced \$292k (F); Character Preservation Project contribution \$150k (U); The Big Project \$148k (U); Flood emergency previous year \$70k (F); Recreation Parks – Ovals reduced spending \$70k (F); Planning Legal Fees reduced \$152k (F); Asset revaluation and Condition Assessments \$68k (U); Footpath repairs reduced \$47k (F); Roadside slashing/tree trimming increased spend \$130k (U); New Waste Services materials for regional program \$120k (U); Waste Disposal cost increase \$47k (U)</p>
Depreciation, amortisation and impairment (3c)				
7,503	6,971	(532)	(7.6)	<p>Major increases for asset classes - depreciation change for asset additions a total of \$9.5m and revaluation and condition assessments increased the value of assets by \$17.4m.</p> <p>Major depreciation, revaluation increases were:</p> <p>Transport \$430k; \$7m, Bridges \$74k; \$5.1m, CWMS \$20k; \$0.3m, Stormwater and Drainage \$51k; \$4.8m</p>
Finance Costs (3d)				
872	997	125	12.6	Less interest as existing loans portfolio reduced and end of year accruals allocation on loans
Operating Surplus / (Deficit)				
2,255	2,920	(665)	N/A	

For further information on asset disposals, capital income and assets received free of charge and Other Comprehensive Income for the year, refer to Notes 30-34 within this report and Note 7 within the General Purpose Financial Statements for the year ended 30 June 2018.

Annual Business Plan

Operating Result - The Barossa Council (Excludes NCPA)

Operations

	Original Full Year Budget	Actuals as at 30 June 2018	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carried Forward to 2018/19	Proposed Full Year Revised Budget (RB)
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	35,032	36,720	35,930	81	(170)	35,841
Expenditure	34,911	34,439	36,012	120	(335)	35,797
Capital Amounts	364	2,055	742	180	(186)	736
Net Surplus (Deficit)	485	4,336	660	141	(21)	780

*Full Year Revised Budget is the Third Quarter Budget Review for the year, adopted by Council at the May 2018 meeting

New Initiatives – Operating

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

Summary of New Initiative Projects in 2017/18 Budget							
Initiative	Operating Budget			Funding From Reserves	Department	Description/ <i>Update in italics</i>	Complete Y/N
	Exp	Rev	Net				
The Big Project - Implementation Project Costs	200,000		200,000		Executive	Work in progress - updates provided quarterly to Council Quarterly report in 21 February 2018 Agenda <i>Ongoing project management implementation. Staff returned to CCS carried forwards into 2018/19 budget</i>	N
Street Tree Audit	71,860		71,860		Works and Engineering	Work well advanced, all townstreet mainstreet trees with the exception of Mt Pleasant have been audited	Y
Tree Trimming	90,000		90,000		Works and Engineering	Completed	Y
Machinery Shed - Barossa Valley Machinery Preservation Society - Angaston Railway Precinct	135,000		135,000		Community Facilities	DA application submitted DA issued. Loan application (\$80k of total) in progress for draw down February 2018. Council contribution \$55K. Society has made Better Regions Fund Grant application - outcome due July 2018. Start date for shed - May <i>Construction underway Sept. Loan drawn down and capital contribution paid 2018/19</i>	N
Customer Service Council Foyer Upgrade	10,000		10,000		Corporate Services	Not yet commenced. Pre-planning in progress. Funds being used for design plan for staged approach to front foyer changes. Plan to then be endorsed by CMT Council.	N
WQVJP - Recreation Park Fence Replacement	12,580		12,580		Community Facilities	Completed	Y
Social Inclusion Scoping Project to fully explore the community development opportunities in the region regarding: Disability, Aged Care, Youth Homelessness, Mental Health.	41,715		41,715	8,488	Community Services	Four months in. Project ongoing due to extended grant commitment from State Government (until 30 June 2019) for social inclusion program and implementation of the Disability Access and Inclusion Action Plan.	N
Lyndoch Village Green Irrigation	10,000		10,000		Works and Engineering	Order placed and connection fee paid to SA Water, awaiting SAW works	Y
Library Self Service RFID (Radio Frequency Identification)	16,800		16,800		Community Services	Review of requirements commenced. Pre-planning in progress. Request for Quote in progress <i>due to be issued Sept 2018</i>	N
Talunga Park - Mt Pleasant Hall - Eden Valley - Scaffolding	3,000		3,000	3,000	Community Facilities	Review of requirements and qualifications in progress <i>Purchase complete</i>	Y
Angaston Hall - New Chairs	10,000		10,000	10,000	Community Facilities	<i>Completed July 2018</i>	Y
Williamstown Hall - New Chairs	15,000		15,000	15,000	Community Facilities	<i>Completed</i>	Y
Mt Pleasant Hall - PA System	7,000			7,000	Community Facilities	Completed	Y
Williamstown - Youth Activity Space and Greening - Colonist Corner, Williamstown	1,000			1,000	Community Facilities	Not yet commenced Awaiting Community meeting <i>Community meeting not called as no response from Williamstown Action Group. Manager Community Projects to update</i>	N
Lyndoch Hall - Safety Fencing Lyndoch Institute Hall	1,500				Community Facilities	Not yet commenced <i>Not to proceed, replaced with Committee / Council approval to install seating around tree.</i>	N
Eden Valley Tourism Initiative - Township Steel Sculptures	32,340	7,340		25,000	Community Facilities	Not yet commenced Initial Community discussion and link to Fund My Neighbourhood funding (not successful). Awaiting next Community Meeting. Awaiting response from community group. <i>Development approval granted August 2018. Awaiting final phase of implementation</i>	N
Totals	657,795	7,340	615,955	69,488			

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 2017/18 Income Statement for the Authority is consolidated into Council's financial statements included in this document.

Operations

	Original Full Year Budget	Actuals as at 30 June 2018	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carried Forward to 2018/19	Proposed Full Year Revised Budget (RB)
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1,658	1,682	1,698	0	0	1,698
Expenditure	1,823	1,708	1,784	0	0	1,784
Capital Amounts	0	12	13	0	0	13
Net Surplus (Deficit)	(165)	(14)	(73)	0	0	(73)

*Full Year Revised Budget is the Third Quarter Budget Review for the year, adopted by Council at the May 2018 meeting

Nuriootpa Centennial Park Authority Capital Works Program 2017-18

Expenditure

Renewal and Replacement Programs

Project Description	Original Budget \$'000	Actuals as at 30 Jun 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority						
Nuriootpa Oval Renovation	0	19	123	16	(120)	19
Coulthard Reserve Replacement Bore	0	12	13	0	(1)	12
Total Asset Renewal and Replacement Budget	0	31	136	16	(121)	31

New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals as at 30 Jun 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority						
Hoffman Oval New Toilets/Small Change Rooms	273	0	16	(16)	0	0
Community Pavilion Upgrade	0	96	65	0	0	65
Hoffman Oval Female Change Rooms	0	0	0	0	0	0
Total Asset New and Upgrade Budget	273	96	81	(16)	0	65

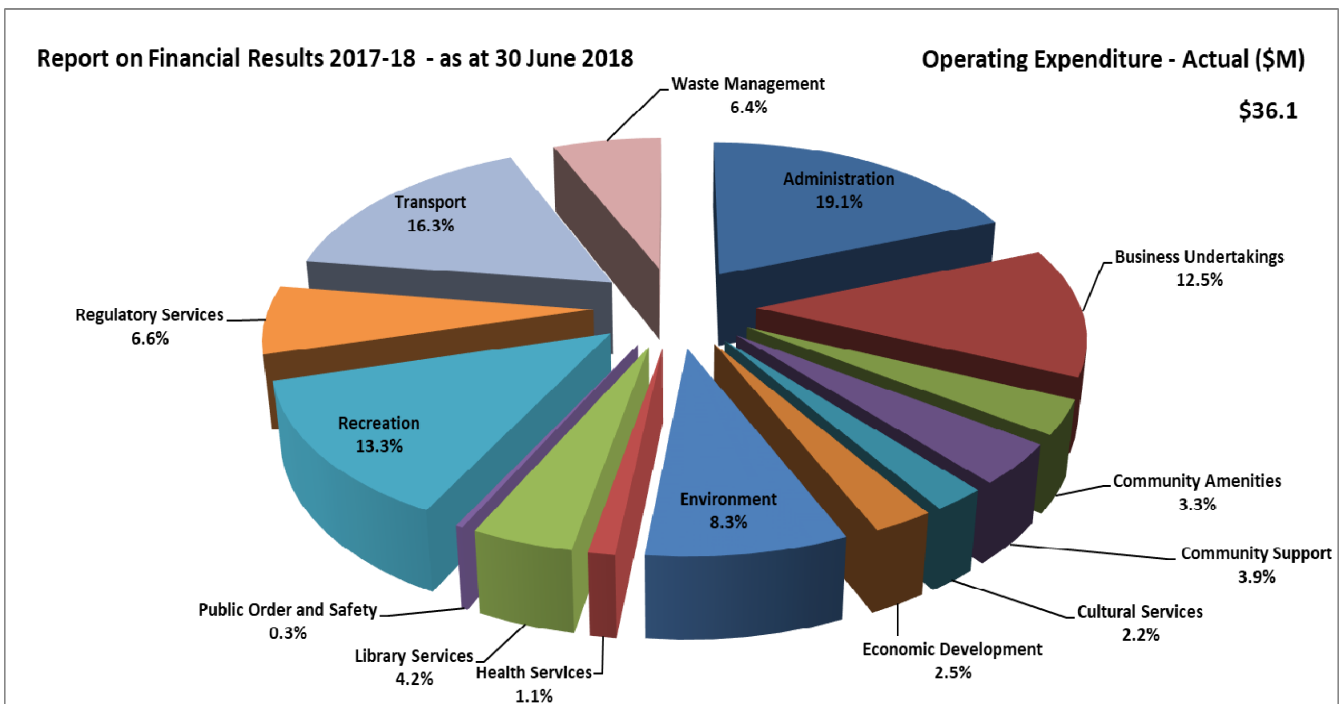
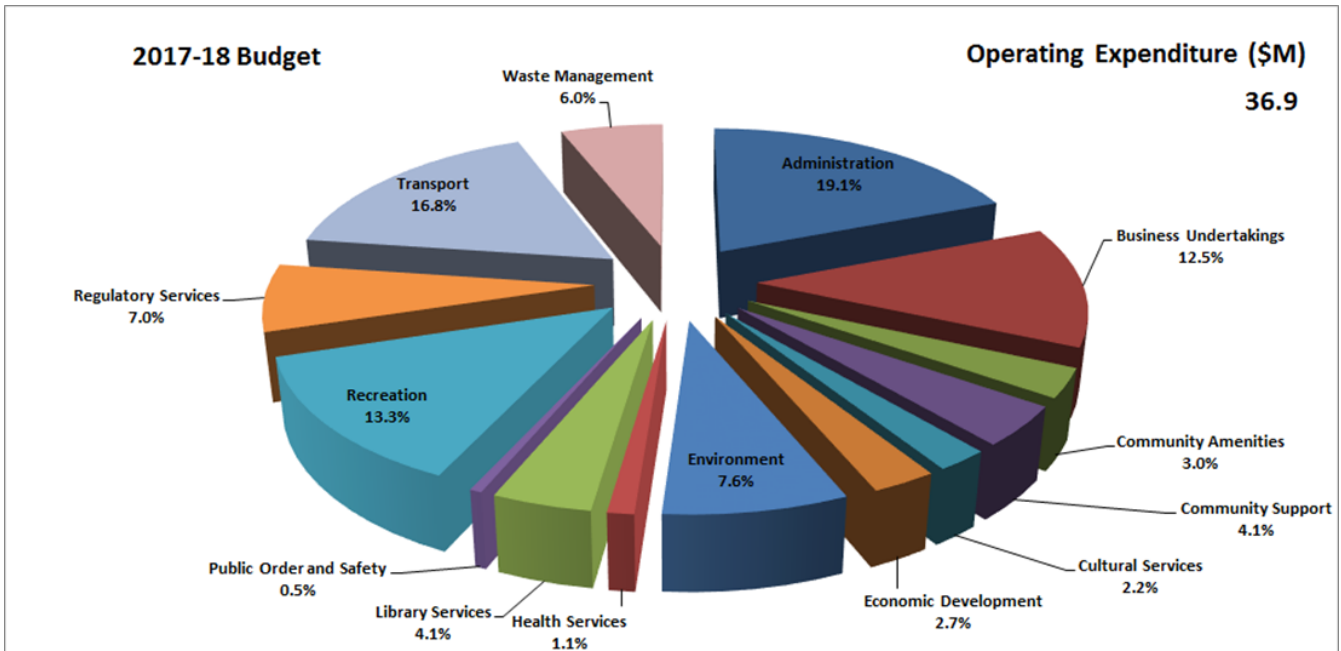
Grants, Contributions and Asset Sales

New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals as at 30 Jun 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority						
Community Pavilion Upgrade	0	12	13	0	0	13
	0	12	13	0	0	13

Functional Reporting Operating Expenditure

The following graphs show Original Budget operating expenditure for the 2017/18 year and the actual expenditure for 2017/18 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.



Function/Service Variance Reporting

The income and expenditure major variance analysis on the previous pages is reported in the Statement of Comprehensive Income. The following table analyses the majority of Operating Income and Expenditure by service/function and therefore shows a combined net financial result for each service area and cost to Council as compared to the budget.

Note: as certain expenditure types can be influenced by factors other than the direct service costs. Budget and actuals are excluded from this information for joint ventures \$13k, depreciation \$7,502k and internal allocations (\$566k).

A graphical view of all operating income and expenditure by function type is also included in this report.

	Actual \$	Operating Income & Expenditure by Function (excluding depreciation or internal allocations or Joint Ventures)	Original Budget (OB) \$	Actuals to OB Fav/(Unfav) \$	%
Function Service	(9,177,726)	Comments: Favourable (F) or Unfavourable (U)	(6,936,083)	2,241,643	132%
Accounting/Finance	519,875	Interest better than expected due to greater cash holdings \$30k (F); Recoupments Workers compensation and Income protection \$78k (F); Salary budget not fully utilised partly due to employment vacancies \$34k (F)	659,656	139,781	79%
Administration (Not Elsewhere Classified)	542,698	Grants Commission early payment 2017/18 \$471k (F); Regional Projects net cost under budget \$75k (F); Events Strategy position not utilised \$22k (F); Insurance bonus \$98k (F); Unclaimed monies paid to State Government from sale of property for non-payment of rates \$28k (U)	1,161,649	618,951	47%
Barossa Leisure Options Program	58,870		65,620	6,750	90%
Bridges	29,693		52,701	23,008	56%
Building Control	246,989	Salary/agency staff - allocation of Environmental Services staff \$47k (F)	318,160	71,171	78%
Community Transport Scheme	(81,684)	Client Contributions/other income better than expected \$37k (F); Resourcing requirements not as high as expected \$8k (F)	(46,324)	35,360	176%
Car Parks	18,648		21,721	3,073	86%
Caravan Parks	(529,885)	NCPA Caravan park and Sport Centre not as expected \$11k (U); Eden Valley and Talunga caravan parks better than expected at net \$18k & \$42k respectively (F)	(479,761)	50,124	110%
Cemeteries	23,519		7,114	(16,405)	331%
Children and Youth Services	119,528		136,819	17,291	87%
Communication	157,017		165,095	8,078	95%
Community Assistance	138,719		129,964	(8,755)	107%
Cultural Venues	136,039	Hall chairs in budget transferred to Capital Expenditure \$25k (F); Other materials unexpended budgets \$13k (F)	190,872	54,833	71%
Customer Service	633,014	Salary staff - budget not fully utilised \$37k (F); Foyer upgrade not started \$10k (F)	680,668	47,654	93%
Depot/Indirect	1,227,633	Recoupments Workers compensation and Income protection \$67k (F); Wages allocations higher than budget \$186k (U)	1,109,618	(118,015)	111%
Dog and Cat Control	61,223	Dog Registration \$12k (F); Employee vacancies \$10k (F); DACO contribution alignment \$21k (U).	69,490	8,267	88%
Domestic Waste	(3,862)	Unbudgeted service charges \$18k (F); Disposal cost/collection savings \$33k (F); Admin Waste Services not budgeted \$68k (U)	(26,017)	(22,155)	15%
Elderly Citizens Facilities	5,988		7,743	1,755	77%
Elected Members	493,106	Training/other budget not utilised \$19k (F); Civic Receptions not held/required \$9k (F)	528,975	35,869	93%
Emergency Services	53,043		71,558	18,515	74%
Footpaths and kerbing	164,474	Resourcing and Materials not utilised \$114k (F)	278,053	113,579	59%
Green waste	15,217		22,900	7,683	66%
Heritage	43,756		43,251	(505)	101%
Home Assistance Scheme	(29,658)		(19,276)	10,382	154%
Human Resources	203,729		213,201	9,472	96%
Immunisation	9,295		14,356	5,061	65%
Information Technology	1,029,864	Consultants and Contractors not utilised \$86k (F); Leases under budget \$17k (F); Communication cost savings \$32k (F)	1,163,304	133,440	89%
Interest	823,359	Accruals on loans not a cash saving	851,105	27,746	97%
Land Management	13,146	UTLMP net saving \$30k (F)	5,654	(7,492)	233%
Libraries	687,346		659,675	(27,671)	104%
Management of Natural and Built Environmnt	11,747		11,747	0	100%
Museums and Art Galleries	246,433		250,886	4,453	98%
Natural Resource Management	142,850	Bushgardens operations \$20k (U)	121,422	(21,428)	118%
Occupancy	339,365	Electricity cost under estimates \$50k (F); Cleaning cost savings \$9k (F); Other contractor savings \$21k (F)	420,911	81,546	81%
Organisational	241,966		255,237	13,271	95%
Other Aged and Disabled Services	(1,124)		(3,303)	(2,179)	34%
Other Community Services	445,331	Warren Reservoir setup/operating cost \$157k (U); Community/office - building/facilities budget not needed \$143k (F); Jack Bobridge track maintenance not used \$25k (F)	469,387	24,056	95%
Other Community Support	30,810		43,253	12,443	71%
Other Engineering Services	1,302,557	Salary staff - budget not fully utilised \$54k (F); Asset revaluation and plans savings \$14k (F)	1,385,121	82,564	94%

Function/Service Variance Reporting (cont.)

	Actual \$	Operating Income & Expenditure by Function (excluding depreciation or internal allocations or Joint Ventures)	Original Budget (OB) \$	Actuals to OB Fav/(Unfav) \$	%
Other Health Services	166,260	Health Plan reduced cost \$10k (F); Salary/agency staff - allocation of Environmental Services staff \$17k (F); Car reduction cost savings \$8k (F)	213,125	46,865	78%
Other Public Order and Safety	60,556		74,414	13,858	81%
Other Transport	598,901	Plants/shrubs/Slashing/Weed removal - resources not utilised or items purchased \$50k (F)	648,594	49,693	92%
Parks and Gardens	840,049	Plants/shrubs/Slashing/Weed removal - resources not utilised or items purchased and water use savings \$54 (F)	889,110	49,061	94%
Payroll	97,873		100,276	2,403	98%
Pest Control	12,301		10,891	(1,410)	113%
Plant Hire	484,136	Fuel use/cost over budget \$34k (U); Plant repairs and servicing costs over budget \$61k (U)	390,345	(93,791)	124%
Preventive Health Services	64,939		86,617	21,678	75%
Private Works	1,792		1,237	(555)	145%
Property Portfolio	2,708		867	(1,841)	312%
Public Conveniences	140,817		146,206	5,389	96%
Rates Administration	(23,999,002)	Salary cost under budget due to employment vacancies \$12k (F); savings in printing and other costs \$7k (F); Rating Valuation and Land use objections under budget \$23k (F); Fines and Interest charges better than expected \$7k (F); Notice printing cost saving \$7k (F)	(23,939,433)	59,569	100%
Records	271,678		268,090	(3,588)	101%
Recycling	(74,319)		(81,151)	(6,832)	92%
Regional Development	64,724		64,337	(387)	101%
Roads - Formed	104,437	Rubble raised under budget \$42k (F); Spraying weeds/plant over budget \$42k (U); Unsealed Roads patch/repair under budget \$69k (F); Rubble royalty \$50k (U)	133,790	29,353	78%
Roads - Natural Formed	63,338	Road shoulder repairs under budget \$52k (F)	115,407	52,069	55%
Roads - Sealed	(391,616)	FAGS early payment 2017/18 \$132k (F); Sealed road patch/repairs under budget \$82k (F)	(134,520)	257,096	291%
CWMS - Administration	(11,403)	Septic tank application income higher than expected \$21k (F); Employee cost lower due to vacancies in Environmental Services \$16k (F)	28,207	39,610	-40%
CWMS - On-ground Works	(1,551,008)	Sale of reuse water higher than expected \$45k (F); Income received for Truro wastewater treatment \$10k (F); Investment income better than expected \$29k (F)	(1,468,030)	82,978	106%
Sports Facilities - Indoor	559,323	The REX - Unplanned pool and deck maintenance net extra \$18k (U); 24x7 access not over asset threshold - transferred from Capital budget \$34k (U); Electricity costs higher \$33k (U)	476,352	(82,971)	117%
Sports Facilities - Outdoor	820,192	Tanunda Recreation Park on-charges for electricity and water \$13k (F); NCPA - Nuriootpa Recreation Park unspent \$81k (F); Electricity, Water usage and other materials savings \$79k (F)	994,979	174,787	82%
Stormwater and Drainage	290,459	Employee/contractors resources cleaning/repairs higher than budget \$40k (U)	249,978	(40,481)	116%
Street Cleaning	147,465	Employee/contractors resources cleaning higher than budget \$39k (U)	108,584	(38,881)	136%
Street Lighting	392,020		400,201	8,181	98%
Streetscaping	31,342		23,577	(7,765)	133%
Support to Local Businesses	13,424		18,390	4,966	73%
Swimming Centres - Outdoor	244,638		239,826	(4,812)	102%
Tourism	529,908		529,516	(392)	100%
Town Planning	889,220	Application fees better than expected \$13k (F); Allocation on Environmental Services staff within service areas \$63k (U); Underspends on Planning Appeals \$23k (F); Planning Code reforms \$10k (F); Strategic Directions Report (SDR) implementation savings \$10k (F); Planning Advice \$5k (F); Levies paid to Government and Legal fees savings \$52k (F); Vehicle and Staff on-cost savings \$18k (F)	956,441	67,221	93%
Traffic Management	79,892	Staff Resources not utilised \$15k (F) and Signage/traffic management not purchased \$31k (F)	122,978	43,086	65%
Transfer Stations	36,228		43,338	7,110	84%
Waste Disposal facility	12,263		202	(12,061)	6071%
Workplace Health and Safety	127,347	Staff Resources employment vacancies \$25k (F); Training and related budget not accessed \$24k	187,233	59,886	68%
Risk Management	130,756		151,738	20,982	86%

Capital Works Program 2017-18
(Excluding Nuriootpa Centennial Park Authority)

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

Expenditure

Renewal and Replacement Programs

Project Description	Dept	Original Budget \$'000	Actuals as at 30 Jun 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Building Assets		206	90	147	14	(46)	115
Nuriootpa Office Air-conditioning	CCS	70	59	105	0	(46)	59
Building Renewal and Replacement	CCS	136	0	22	(20)	0	2
Lyndoch Library Meeting Room Refurbishment	CCS	0	1	2	0	0	2
Clubrooms, Stockwell Recreation Park	CCS	0	0	18	0	0	18
Williamstown Recreation Park Football Clubrooms Kitchen Upgrade	CCS	0	18	0	20	0	20
Tanunda Kegel Club	CCS	0	12	0	14	0	14
Transport		3,177	2,710	2,985	(30)	(56)	2,899
Renewal and Replacement of Existing Footpaths	WES	51	234	281	0	(14)	267
Road Resealing Works (part R2R funded)	WES	1,563	799	799	0	0	799
Road Seal, Stockwell Road, Stockwell/Vine Vale Road, Vine Vale	WES	147	121	126	0	0	126
Road Resheeting Works	WES	1,312	934	1,037	(30)	0	1,007
Road Shoulder works	WES	104	148	204	0	(42)	162
Balmoral Road Safety project	WES	0	364	365	0	0	365
Internal Roads, Mount Pleasant Golf Course	WES	0	9	30	0	0	30
Tanunda to Gawler Bike Path	WES	0	29	29	0	0	29
Collins Street, Angaston - Remedial Works	WES	0	72	114	0	0	114
Bridges, Floodways and Major Culverts		303	1	41	0	0	41
Bridge Renewal Work - Melrose Street Footbridge	WES	50	1	1	0	0	1
Bridge Renewal Work	WES	253	0	0	0	0	0
Bethany Road Ford, Bethany	WES	0	0	40	0	0	40
Community Wastewater Management Systems (CWMS)		125	145	142	0	0	142
Vehicle Replacements	WES	80	102	122	0	0	122
WWTP Water Quality Upgrades - Various Treatment Plants	WES	20	43	20	0	0	20
Lagoon and Infrastructure Reconditioning of Aerators	WES	25	0	0	0	0	0
Stormwater Drainage		90	40	90	24	(24)	90
Drainage Inlet Capacity	WES	40	40	40	24	(24)	40
Drainage works - Maria Street, Tanunda open channel	WES	25	0	25	0	0	25
Drainage at Nuriootpa, Corner Buna Terrace and Kokoda Street	WES	25	0	25	0	0	25
Recreation Assets		398	228	303	(59)	(13)	231
Playground Equipment Renewal	WES	30	16	30	0	(13)	17
Tanunda Rec Park Oval Renewal	WES	120	1	6	(5)	0	1
WQVJP Oval Renewal	WES	99	101	106	(4)	0	102
Stockwell Rec Park Oval Renewal	WES	15	0	0	0	0	0
Sandy Creek Rec Park Oval Renewal	WES	76	98	103	(5)	0	98
Eden Valley Oval Renewal	WES	15	0	15	(15)	0	0
Springton Oval Renewal	WES	15	0	15	(15)	0	0
Moculta Oval Renewal	WES	15	0	15	(15)	0	0
Williamstown QVJP Recreation Park Fence Replacement	WES	13	12	13	0	0	13
Plant and Equipment		1,193	1,184	1,434	8	(220)	1,222
Plant, Machinery and Vehicles	WES	658	664	862	0	(176)	686
Office Vehicles	WES	427	400	429	0	(33)	396
General Inspector Vehicles	DES	25	33	33	0	0	33
Community Transport Vehicles	CCS	48	75	75	0	0	75
Minor Plant	WES	35	12	35	8	(11)	32
Library		70	63	70	0	0	70
Materials - Books - Public Library Scheme	CCS	58	47	58	0	0	58
Materials - Books - Local Purchase	CCS	12	16	12	0	0	12
Total Asset Renewal and Replacement Budget		5,562	4,461	5,212	(43)	(359)	4,810

Capital Works Program 2017-18 (Continued)

(Excluding Nuriootpa Centennial Park Authority)

Expenditure (Continued)

New and Upgrade Programs

Project Description	Dept	Original	Actuals as	Full Year Revised	Budget	C/Fwd to	Proposed Full
		Budget	at 30 Jun	Budget (RB) in	adjustments		Year Revised
		\$'000	\$'000	\$'000	\$'000	2018/19	Budget (RB)
						\$'000	\$'000
Building Assets		129	89	212	0	(75)	137
Barossa Regional Gallery - Air Conditioning	CCS	89	0	0	0	0	0
Tanunda Depot Plant Shed	WES	40	0	40	0	(40)	0
Curdnatta Park - Kitchen Upgrade	CCS	0	3	3	0	0	3
Mount Pleasant Soldiers Memorial Hall - Heating	CCS	0	13	14	0	0	14
Talunga Park Toilets	CCS	0	59	59	0	0	59
Barossa Bushgardens Sales Shelter Shed	DES	0	0	0	0	0	0
The Rex 24/7 access project	CCS	0	0	47	0	0	47
Tanunda Recreation Park Show Hall Extension	ES	0	14	49	0	(35)	14
Transport		2,380	1,768	3,554	12	(1,821)	1,745
Angaston Main Street - Paving, Street Bins and Furniture	WES	152	0	152	0	(152)	0
Mount Pleasant Main Street Development	WES	168	6	168	12	(174)	6
Streetscaping - Townships	WES	80	0	80	0	(80)	0
Victoria Terrace/Eliza Street, Williamstown Footpaths	WES	60	0	1	0	0	1
New & Upgrade of Footpaths - SLGIP part grant funding	WES	960	654	1,518	0	(857)	661
Springton Residential Roads - SLGIP part grant funding	WES	960	408	683	0	(290)	393
Para Wirra Road Sealing (Special Local Road & Black Spot Funded (subject to grant funding application approval))	WES	0	459	457	0	0	457
Lucks Road Sealing	WES	0	7	14	0	(7)	7
Mildres Street Sealing	WES	0	93	256	0	(163)	93
Rifle Range Road - Schlinkes Gully Guard Railings	WES	0	40	39	0	0	39
Angaston Railway Precinct Upgrade	CCS	0	65	52	0	0	52
Jack Bobridge Track Cycle Connection	WES	0	2	100	0	(98)	2
Moore Road, Nuriootpa Sealing	WES	0	20	20	0	0	20
Twedies Gully Road, Lyndoch sealing	WES	0	14	14	0	0	14
Bridges, Floodways and Major Culverts		325	127	125	26	(21)	130
Williamstown QVIP Bridge Crossing at Entrance	WES	325	24	45	0	(21)	24
Bridge Upgrade Work	WES	0	0	0	0	0	0
Moculta Road Foot Bridge	WES	0	25	30	0	0	30
Stockwell Foot Bridge	WES	0	57	50	5	0	55
Hermann Thumm Drive Floodway	WES	0	21	0	21	0	21
Community Wastewater Management Systems (CWMS)		332	92	205	0	(93)	112
Waste Water Treatment Plants Water Quality Upgrades	WES	280	62	80	0	0	80
Operation Emergency Drain Repairs	WES	40	12	40	0	(28)	12
Operation Construction of New IP	WES	12	0	12	0	(12)	0
Technology Changes - Router Upgrade, SCADA Screen Upgrade	WES	0	0	30	0	(30)	0
Mount Pleasant Waste Water Treatment Plant	WES	0	8	31	0	(23)	8
Williamstown - Rising Main Duplication	WES	0	10	12	0	0	12
Stormwater Drainage		950	1,331	2,011	144	(374)	1,781
Drainage Capacity Upgrade	WES	25	25	25	0	0	25
Nuriootpa Township Stormwater Management Plan	WES	60	0	60	0	(60)	0
Williamstown, Needles Road Road Crossing Drain Upgrade	WES	25	1	25	(24)	0	1
Nuriootpa Flood Mitigation Project	WES	603	709	942	0	(52)	890
James Sim Court, Kalbeeba Drainage	WES	100	2	197	0	(11)	186
Yettie Road, Williamstown Drainage	WES	55	9	55	0	(46)	9
Springton, Miller Street/Williamstown Road/Hamiltons Road Drainage Upgrade	WES	50	0	50	0	0	50
Mt Pleasant Open Channel Easement and Scour Protection - William Street	WES	20	0	20	0	0	20
Mt Pleasant Open Channel Easement and Scour Protection - Herriot Road	WES	12	0	12	(12)	0	0
Tanunda - Para Road - Drainage Upgrade	WES	0	477	480	0	0	480
Mount Pleasant - Phillis Street and Melrose Street - New Inlet Pits	WES	0	0	0	0	0	0
Mount Pleasant - Melrose Street to River - Channel Easement/Scour Protection	WES	0	0	17	0	0	17
Mount Pleasant - William Street - Underground Drainage	WES	0	0	0	0	0	0
Mount Pleasant - Tungkillo Road/Isaac Street - Channel Easement/Scour Protection	WES	0	55	50	0	0	50
Williamstown - George Street - Low Point Drainage Improvement	WES	0	28	28	0	0	28
Springton Drainage	WES	0	23	50	0	(27)	23
Kalbeeba Drainage	WES	0	0	0	0	0	0
Calton Road to Hameister Court Drainage	WES	0	2	0	180	(178)	2

Capital Works Program 2017-18 (Continued)
(Excluding Nuriootpa Centennial Park Authority)

Expenditure (Continued)

New and Upgrade Programs

Project Description	Dept	Original	Actuals as	Full Year Revised	Budget	C/Fwd to	Proposed Full
		Budget	at 30 Jun	Budget (RB) in	adjustments	2018/19	Year Revised
		\$'000	2018	Last Update	Quarter 4	\$'000	Budget (RB)
			\$'000	\$'000	\$'000	\$'000	\$'000
Recreation Assets		278	177	454	61	(338)	177
Playground Equipment Upgrade	WES	70	77	70	0	0	70
Recreation Park Ovals Upgrade	WES	38	0	4	(4)	0	0
WQVJP Rec Park Oval Upgrade	WES	50	4	5	22	(23)	4
Talunga Rec Park Oval Upgrade	WES	20	17	20	(3)	0	17
The Big Project Implementation Project Management/Design Costs	CCS	100	19	106	0	(87)	19
Skate Park Projects	CCS	0	17	22	0	(5)	17
Upgrade Lyndoch Oval	WES	0	4	5	24	(23)	6
Upgrade Angaston Oval	WES	0	4	10	22	(23)	9
Tanunda Recreation Park Committee - Oval Lighting Upgrade	CCS	0	0	0	0	0	0
Tanunda Recreation Park Electrical upgrade	ES	0	17	54	0	(37)	17
Tanunda Recreation Park Oval - Acceleration Project	ES	0	0	30	0	(30)	0
Angaston Railway Precinct - Picnic Area	ES	0	3	12	0	(9)	3
Angaston Railway Precinct - Station	ES	0	4	86	(1)	(81)	4
Angaston Railway Precinct - Bike Track	ES	0	4	3	1	0	4
Angaston Railway Precinct - Play Area	ES	0	4	26	(2)	(20)	4
Angaston Railway Precinct - Entrance	ES	0	3	1	2	0	3
Plant and Equipment		49	14	65	0	(51)	14
Budgeting, Review & Long Term Financial plan Solutions Implementation	CCS	49	14	65	0	(51)	14
Bushgardens Quad Bike	DES	0	0	0	0	0	0
Furniture and Fittings		0	8	19	0	(6)	13
Williamstown Hall Chairs	CCS	0	8	9	0	0	9
Angaston Hall Chairs	CCS	0	0	10	0	(6)	4
Other Infrastructure		32	73	78	0	0	78
Eden Valley - Township Steel Sculptures	CCS	32	27	32	0	0	32
WQVJP Retaining Wall	CCS	0	46	46	0	0	46
Total Asset New and Upgrade Budget		4,475	3,679	6,723	243	(2,779)	4,187

Grants, Contributions and Asset Sales 2017-18

(Excluding Nuriootpa Centennial Park Authority)

Grants, Contributions and Asset Sales

Renewal and Replacement Programs

Project Description	Dept	Original Budget \$'000	Actuals as at 30 Jun 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Transport		588	589	588	0	0	588
Road Resealing Works (part R2R funded)	WES	588	589	588	0	0	588
Community Wastewater Management Systems (CWMS)		40	65	40	0	0	40
Vehicle Replacements - Proceeds on trade-in	WES	40	65	40	0	0	40
Plant and Equipment		361	562	574	0	(54)	520
Plant, Machinery and Vehicles - Proceeds on trade-in	WES	111	312	286	0	(54)	232
Office Vehicles - Proceeds on trade-in	WES	213	196	241	0	0	241
General Inspector Vehicles - Proceeds on trade-in	DES	13	22	13	0	0	13
Community Transport Vehicles - Proceeds on trade-in	CCS	24	32	34	0	0	34
Library		58	59	58	0	0	58
Materials - Books - Public Library Scheme (Operating)	CCS	58	59	58	0	0	58
Total Asset Renewal and Replacement Budget		1,047	1,275	1,260	0	(54)	1,206

Grants, Contributions and Asset Sales

New and Upgrade Programs

Project Description	Dept	Original Budget \$'000	Actuals as at 30 Jun 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 4 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Building Assets		0	15	15	0	0	15
Barossa Regional Gallery - Air Conditioning	CCS	0	15	15	0	0	15
Transport		320	742	683	0	(186)	497
New & Upgrade of Footpaths - SLGIP part grant funding	WES	160	160	160	0	0	160
Springton Residential Roads - SLGIP part grant funding	WES	160	160	160	0	0	160
Angaston Railway Precinct Upgrade	WES	0	27	12	0	0	12
Para Wirra Road Sealing (Special Local Road & Black Spot Funded (subject to grant funding application approval)	WES	0	40	40	0	0	40
Mount Pleasant & Angaston Urban Design Framework Implementation	WES	0	6	96	0	(90)	6
Balmoral Road Safety project	WES	0	332	102	0	0	102
Jack Bobridge Track Cycle Connection	WES	0	0	50	0	(50)	0
Angaston Railway Precinct Open Space Project	ES	0	17	63	0	(46)	17
Stormwater Drainage		130	310	130	180	0	310
Nuriootpa Flood Mitigation Project	WES	130	130	130	0	0	130
Calton Road to Hameister Court drainage	WES	0	180	0	180	0	180
Other Infrastructure		7	0	7	0	0	7
Eden Valley - Township Steel Sculptures	CCS	7	0	7	0	0	7
Total Asset New and Upgrade Budget		457	1,067	835	180	(186)	829